

COPY

MOUNT AIRY TOWNSHIP JUVENILE COURT

Mount Airy, North Carolina

Report On

E X A M I N A T I O N

of

CASH RECEIPTS AND DISBURSEMENTS

For Fiscal Year Ended

JUNE 30, 1951

ESTABLISHED 1908

A. M. PULLEN & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

RICHMOND, VA. WINSTON-SALEM, N. C.
GREENSBORO, N. C. CHARLOTTE, N. C.
RALEIGH, N. C. DANVILLE, VA.
NEW YORK, N. Y.

MOUNT AIRY TOWNSHIP JUVENILE COURT

(Organized November 30, 1945)

Mount Airy, North Carolina

For Correction of
Delinquency and Mental Illness

Report On

EXAMINATION

of

CASH RECEIPTS AND DISBURSEMENTS

For Fiscal Year Ended

JUNE 30, 1951

COMMISSIONERS

John P. Frank

Thomas A. Jones

D. C. Beamer

W. H. Foy

W. A. Pore

Wilson Barber
Judge

James H. Shaw
Clerk and
Probation Officer

Eloise H. Atkins
Secretary

JUVENILE COMMITTEE

Thomas A. Jones
Chairman

John P. Frank

W. H. Foy

A. M. PULLEN & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

1412 REYNOLDS BUILDING

WINSTON-SALEM, N. C.

GEORGE E. PERRIN, C.P.A.
 J. A. RENNIE, C.P.A.
 E. T. BASS, C.P.A.
 C. A. BEAN, C.P.A.
 T. ROY GRUBBS, C.P.A.
 A. F. STEWART, C.P.A.
 CHAS. F. STRANDBERG, C.P.A.
 W. E. GIBSON, C.P.A.
 RESIDENT PARTNER

August 7, 1951

WINSTON-SALEM, N. C.
 RALEIGH, N. C.
 GREENSBORO, N. C.
 RICHMOND, VA.
 DANVILLE, VA.
 CHARLOTTE, N. C.

Board of Commissioners,
 Town of Mount Airy,
 Mount Airy, North Carolina.

Gentlemen:

We have made an examination of the books of account and record of the funds carried in the office of

MOUNT AIRY TOWNSHIP JUVENILE COURT, MOUNT AIRY, NORTH CAROLINA,

for the fiscal year ended June 30, 1951, and submit herewith our report, consisting of the statements described below, together with the following related comments:

| <u>EXHIBITS</u> | | <u>PAGES</u> |
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| "A" | Summary of Funds | 3 |
| "B" | Receipts and Disbursements Educational Fund | 4 |
| "C" | Receipts and Disbursements Special Fund | 5 |
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FINANCIAL POSITION

The cash balances on deposit to the credit of the various funds are shown in the Summary of Funds, Exhibit "A", supported by Exhibits "B", "C" and "D". A summary comparison of these balances with that of a year ago follows:

| | <u>This Year</u> | <u>Last Year</u> | <u>Increase Decrease*</u> |
|---------------------|--------------------|--------------------|-------------------------------|
| Educational Fund | \$ 1 503 27 | \$ 1 128 99 | \$ 374 28 |
| Special Fund | 823 46 | 643 02 | 180 44 |
| Guardianship Funds: | | | |
| J. R. Whitaker | 36 16 | 240 79 | 204 63* |
| Richard Messick | | 425 95 | 425 95* |
| <u>Totals</u> | <u>\$ 2 362 89</u> | <u>\$ 2 438 75</u> | <u>\$ 75 86*</u> |

SCOPE OF EXAMINATION

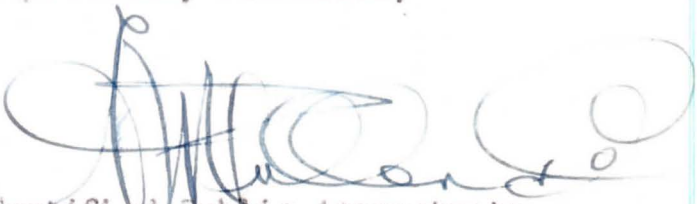
Cash receipts as recorded were traced to their deposit in bank and disbursements were represented by properly signed cancelled checks supported by paid vouchers. Balances on deposit were confirmed by direct communication with the depositories.

GENERAL

We have installed a new record of cash receipts and disbursements and have transferred all funds on deposit in the First National Bank to the Surry County Loan and Trust Company, thereby consolidating all funds in one bank account instead of three. We are of the opinion that the new arrangement will prove to be simpler and more effective than the formal set up.

We found the records well kept and in splendid order.

Respectfully submitted,



Certified Public Accountants.

SUMMARY OF FUNDS

June 30, 1951

EXHIBIT "A"

| | <u>Amount</u> | <u>Total</u> |
|------------------------------------|---------------|-------------------|
| <u>Cash on Deposit:</u> | | |
| Surry County Loan & Trust Company: | | |
| Educational Fund (Exhibit "B") | | \$1 503 27 |
| First National Bank: | | |
| Special Fund: (Exhibit "C") | | |
| Guardian account | \$ 374 67 | |
| Special account | <u>484 94</u> | <u>859 61</u> |
| <u>Total Cash on Deposit</u> | | <u>\$2 362 88</u> |

MOUNT AIRY TOWNSHIP JUVENILE COURT, MOUNT AIRY, NORTH CAROLINA

CASH RECEIPTS AND DISPURSEMENTS

JUVENILE COURT EDUCATIONAL FUND

Fiscal Year Ended June 30, 1951

EXHIBIT "B"

| | <u>Amount</u> | <u>Total</u> |
|--|---------------|-------------------|
| <u>Receipts:</u> | | |
| Mount Airy Community Chest | \$ 978 00 | |
| Donations: | | |
| O. K. Merritt | \$ 50 00 | |
| W. E. Merritt | 250 00 | |
| Elizabeth Merritt | <u>300 00</u> | 600 00 |
| For support of wards: | | |
| Richard Clifton | \$ 936 00 | |
| Garfield Pike | 600 00 | |
| Dean Belton | 16 50 | |
| Nathan Senter | 11 75 | |
| Robert Willard | 8 75 | |
| Ed Ledford | <u>6 00</u> | 1 579 00 |
| Family service: | | |
| Tessie Whitaker | | 45 54 |
| Restitution: | | |
| Douglas Smith | | <u>30 00</u> |
| | | |
| <u>Total Receipts</u> | | \$3 232 54 |
| <u>Disbursements:</u> | | |
| Support of wards: | | |
| Clifton Children | \$ 918 00 | |
| Artiber Children | 600 00 | |
| Robert Willard | <u>148 47</u> | \$1 666 47 |
| Child Guidance Clinic | | 1 067 90 |
| Restitution | | 64 25 |
| Stationery and printing | | 14 10 |
| Family service: | | |
| Tessie Whitaker | | <u>45 54</u> |
| | | |
| <u>Total Disbursements</u> | | <u>2 858 26</u> |
| | | |
| <u>Receipts in Excess of Disbursements</u> | | \$ 374 28 |
| | | |
| <u>Balance - July 1, 1950</u> | | <u>1 128 99</u> |
| | | |
| <u>Balance - June 30, 1951 (Exhibit "A")</u> | | <u>\$1 503 27</u> |

CASH RECEIPTS AND DISBURSEMENTSJUVENILE COURT SPECIAL FUNDFiscal Year Ended June 30, 1951

EXHIBIT "C"

| | <u>Amount</u> | <u>Total</u> |
|---|---------------|------------------|
| <u>Receipts:</u> | | |
| Transfer guardian accounts: | | |
| Richard Messick | \$ 425 95 | |
| J. R. Whitaker | <u>240 79</u> | \$ 666 74 |
| Survivors' insurance | | 241 91 |
| Veterans' administration | | 371 15 |
| Support of wards - R. Willard | | 7 00 |
| Ruben Griffith | | <u>260 00</u> |
| <u>Total Receipts</u> | | \$1 546 80 |
| <u>Disbursements:</u> | | |
| Richard Messick: | | |
| Tuition - Military Academy | \$ 545 00 | |
| Clothing and medical | 28 05 | |
| U. S. Treasurer | <u>94 81</u> | \$ 667 86 |
| J. R. Whitaker: | | |
| Room and board | \$ 402 00 | |
| Clothing and Christmas | 75 27 | |
| Boy Scouts, etc. | <u>20 00</u> | 497 27 |
| Robert Willard - clothing, etc. | | 10 05 |
| Reading and Speech Therapy | | 133 00 |
| Baseball outfit | | 20 03 |
| Postage and stationery | | <u>2 00</u> |
| <u>Total Disbursements</u> | | <u>1 330 21</u> |
| <u>Receipts in Excess of Disbursements</u> | | \$ 216 59 |
| <u>Balance - July 1, 1950</u> | | <u>643 02</u> |
| <u>Balance - June 30, 1951: (Exhibit "A")</u> | | <u>\$ 859 61</u> |
| Guardian account (Exhibit "D") | \$ 374 67 | |
| Special account (Exhibit "C") | <u>484 94</u> | <u>\$ 859 61</u> |

CASH RECEIPTS AND DISBURSEMENTS

J. H. SHAW, GUARDIAN - J. R. WHITAKER

Fiscal Year Ended June 30, 1951

EXHIBIT "D"

| | <u>Amount</u> | <u>Total</u> |
|--|---------------|------------------|
| <u>Receipts:</u> | | |
| Ruben Griffith - uncle | \$ 260 00 | |
| Veterans Administration | <u>371 15</u> | |
| <u>Total Receipts</u> | | \$ 631 15 |
| <u>Disbursements:</u> | | |
| Mrs. C. G. Spoon - room and board | \$ 402 00 | |
| Clothing | 61 90 | |
| Christmas | 13 37 | |
| Boy Scout expense | 12 00 | |
| Repairs to bicycle | 5 00 | |
| Books, etc. | <u>3 00</u> | |
| <u>Total Disbursements</u> | | <u>497 27</u> |
| <u>Receipts in Excess of Disbursements</u> | | \$ 133 88 |
| <u>Balance - July 1, 1950</u> | | <u>240 79</u> |
| <u>Balance - June 30, 1951</u> (Exhibit "C") | | <u>\$ 374 67</u> |

CASH RECEIPTS AND DISBURSEMENTS

J. H. SHAW, GUARDIAN - RICHARD MESSICK

Fiscal Year Ended June 30, 1951

EXHIBIT "E"

| | <u>Amount</u> | <u>Total</u> |
|--|---------------|---------------|
| <u>Receipts:</u> | | |
| Federal Survivors' Insurance | \$ 241 91 | |
| <u>Disbursements:</u> | | |
| Tuition - Hargrove Military Academy | \$ 545 00 | |
| Clothing | 25 05 | |
| Medical | 3 00 | |
| Treasurer of United States | <u>94 81</u> | <u>667 86</u> |
| <u>Disbursements in Excess of Receipts</u> | | \$ 425 95 |
| <u>Balance - July 1, 1950</u> | | <u>425 95</u> |
| <u>Balance - June 30, 1951</u> | | <u>\$ -</u> |