

N112

Exempt

FY 2012-13 Bank Account and Transparency Accountability Report
FY 2013-14 Appropriation Act, Proviso 117.91

Agency Name/Number: S.C. Department of Juvenile Justice N120
Account Name: S.C. Department of Juvenile Inmate Clearing Detention Center
Purpose of Account: Cash held in trust for juveniles held in SCDJJ Custody

Exemption Requested: Yes No
If exemption is requested, reason:

Exemption Approved Last Year: Yes No

Authorized Personnel

Check Writing/Withdrawal:

Name: Sherri R.Hill
Title: Detention Center Administrator

Name: Felicia Berry
Title: Administrative Assistant

Reconciliation:

Name: Cynthia Smith
Title: Accountant/Fiscal Analysis 111

SEP 27 2013
Board
OFFICE OF STATE BUDGET

Name:
Title:

Financial Information

Beginning Balance at July 1, 2012: 3,582

Detailed Transactions During FY 2013:

Deposits (Please list each deposit separately. Add lines as needed.)

DATE	Amount	Source
6/30/2013	1,553	Bank of America Cash held in Trust for juveniles in SCDJJ's Custody

Withdrawals: (Please list each withdrawal separately. Add lines as needed)

DATE	Amount	Payee	Description of Goods/Services Purchased
6/30/2013	1,564		Checks written are payments of liability owed juveniles whose monies SCDJJ is holding in trust.

Ending Balance at June 30, 2013: 3571

**FY 2012-13 Bank Account and Transparency Accountability Report
 FY 2013-14 Appropriation Act, Proviso 117.91**

Agency Name/Number: S.C. Department of Juvenile Justice N120
Account Name: S.C. Department of Juvenile Justice Victim Restitution
Purpose of Account: Collect monies from juvenile offenders and disburse funds to their victims
 as ordered by Family Court and Board of Juvenile Parole

Exemption Requested: Yes No
If exemption is requested, reason:

Exemption Approved Last Year: Yes No

Authorized Personnel

Check Writing/Withdrawal:

Name: Anne Lybrand Bonnie C. Martin Andela H. Miller
Title: Accountant/Fiscal Analysis 111 Accounting Manager Budget Division

Name: Stephanie L. Thomas J.Ed Pearce
Title: Accountant Administrator Fiscal Affairs

Reconciliation:

Name: Stephanie L. Thomas
Title: Accountant

Name:
Title:

Financial Information

Beginning Balance at July 1, 2012: 76,991

Detailed Transactions During FY 2013:

Deposits (Please list each deposit separately. Add lines as needed.)

DATE	Amount	Source
6/30/2013	287,224	Bank of America Monies collected from Juvenile Offenders by order of Family Court or Board of Juvenile Parole

Withdrawals: (Please list each withdrawal separately. Add lines as needed)

DATE	Amount	Payee	Description of Goods/Services Purchased
6/30/2013	277,542		Disbursement of funds to victims from juvenile offenders

Ending Balance at June 30, 2013: 86,673

**FY 2012-13 Bank Account and Transparency Accountability Report
 FY 2013-14 Appropriation Act, Proviso 117.91**

Agency Name/Number: S.C. Department of Juvenile Justice N120
Account Name: S.C. Department of Juvenile Justice Trust Account (Union)
Purpose of Account: Cash held in Trust for juveniles in SCDJJ's Custody

Exemption Requested: Yes No
If exemption is requested, reason:

Exemption Approved Last Year: Yes No

Authorized Personnel

Check Writing/Withdrawal:

Name:	Anne Lybrand	Bonnie C. Martin
Title:	Accountant/Fiscal Analysis 111	Accounting Manager
Name:	Stephanie L. Thomas	Angela H. Miller
Title:	Accountant	Budget

Reconciliation:

Name: Stephanie L. Thomas
 Title: Accountant

Name:
 Title:

Financial Information

Beginning Balance at July 1, 2012: 910

Detailed Transactions During FY 2013:

Deposits (Please list each deposit separately. Add lines as needed.)

DATE	Amount	Source
6/30/2013	224	Wells Fargo Cash held in Trust for juveniles in SCDJJ's Custody

Withdrawals: (Please list each withdrawal separately. Add lines as needed)

DATE	Amount	Payee	Description of Goods/Services Purchased
6/30/2013	207		Checks written are payments of liability owed juveniles whose monies SCDJJ is holding in trust.

Ending Balance at June 30, 2013: 927

**FY 2012-13 Bank Account and Transparency Accountability Report
 FY 2013-14 Appropriation Act, Proviso 117.91**

Agency Name/Number: S.C. Department of Juvenile Justice N120
Account Name: S.C. Department of Juvenile Justice Trust Account
Purpose of Account: Cash held in Trust for juveniles in SCDJJ's Custody

Exemption Requested: Yes No
If exemption is requested, reason:

Exemption Approved Last Year: Yes No

Authorized Personnel

Check Writing/Withdrawal:

Name: Anne Lybrand Bonnie C. Martin Angela H. Miller
Title: Accountant/Fiscal Analysis 111 Accounting Manager Budget Division

Name: Stephanie L. Thomas J. Ed Pearce
Title: Accountant Administrator Fiscal Affairs

Reconciliation:

Name: Stephanie L. Thomas
Title: Accountant

Name:
Title:

Financial Information

Beginning Balance at July 1, 2012: 74,151

Detailed Transactions During FY 2013:

Deposits (Please list each deposit separately. Add lines as needed.)

DATE	Amount	Source
6/30/2013	70,336	Bank of America Cash held in Trust for juveniles in SCDJJ's Custody

Withdrawals: (Please list each withdrawal separately. Add lines as needed)

DATE	Amount	Payee	Description of Goods/Services Purchased
6/30/2013	60,458		Checks written are payments of liability owed juveniles whose monies SCDJJ is holding in trust.

Ending Balance at June 30, 2013: 84,029



South Carolina
DEPARTMENT OF
JUVENILE JUSTICE

Margaret H. Barber, Director

P.O. Box 21069
Columbia, SC 29221-1069

www.state.sc.us/djj



Nikki R. Haley
Governor
State of South Carolina

September 18, 2013

Mr. Les Boles, Director
Office of State Budget
1205 Pendleton Street, Suite 529
Columbia, SC 29201

Dear Mr. Boles:

I am writing this letter on behalf of the South Carolina Department of Juvenile Justice to request exemption from the reporting requirements of Proviso 117.91 of the FY 2013- 2014 Appropriations Act. This request is being made based on the nature of the composite reservoir accounts maintained by SCDJJ. Currently, SCDJJ has four composite reservoir bank accounts. Each account is classified by the American Institute of Certified Public Accountants as a Trust Account. As trust accounts, all cash held in these accounts are truly liabilities. Most significantly, all disbursements are actually payment of liabilities; therefore, no expenditures for goods and services are incurred for the State in any of our composite accounts as detailed below.

Three of the four accounts are cash held in trust for juveniles in SCDJJ's custody. Upon release from SCDJJ, cash remaining in the juveniles' accounts are returned to the juveniles. No goods or services are purchased for the State from these funds. Checks written are not expenditures, but rather payment of a liability owed the juveniles whose monies SCDJJ is holding in trust. The fourth account, the Victims Restitution Account, is similar. The purpose of this account is to collect monies from juvenile offenders and disburse funds to their victims as court ordered. Again, no funds are expended for goods and services for the State. As for accountability, all of the composite accounts are reviewed by the State Auditors under Agreed-upon Procedures to ensure that monies are collected and disbursed properly.

Furthermore, we request your consideration of state statutes that prohibit the release of the identity of juvenile offenders and their victims. Payees in our composite bank accounts are either juvenile offenders or victims of crime perpetrated by juveniles. Also, we would request consideration of the terminology in Proviso 117.91 which refers to "...accounts containing public funds..." since the composite accounts held by SCDJJ are Trust Accounts held for individuals and, as such, are not "public funds".

Therefore, given the purpose of our composite reservoir accounts as described above, SCDJJ is asking the Board to grant an exemption from the reporting requirements of Proviso 117.91.

The SCDJJ sincerely appreciates your consideration of this request. If you have any questions, please contact me at 803-896-5640.

Sincerely,

J. Ed Pearce Jr.
Chief Financial Officer
Administrator of Fiscal Affairs

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