

112



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



Nikki Haley
Governor
State of South Carolina

www.state.sc.us/djj

South Carolina
DEPARTMENT OF
JUVENILE JUSTICE
Margaret H. Barber, Director

September 27, 2012

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

Dear Mr. Boles:

I am writing this letter on behalf of the South Carolina Department of Juvenile Justice (SCDJJ) to request exemption from the reporting requirements of Proviso 89.98 of the FY 2012 – 2013 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 89.98 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 89.98.

The SCDJJ sincerely appreciates your consideration of this request. If you have any questions, please contact me or Bonnie Martin, Accounting Manager, at 803-896-5638 and 803-896-5647.

Sincerely,

Steven W. Lake
Deputy Director for Administrative Services

Attachments (4)

Administrative Services Division
4900 Broad River Road, Palmetto Building Room 119
Columbia, South Carolina 29212-3521
Telephone (803) 896-9744 Fax (803) 896-9767

PROCESSED
OCT 02 2012

Board
OFFICE OF STATE BUDGET

Agency: S.C. Department of Juvenile Justice (N120)

Name of Account: S.C. Department of Juvenile Justice Juvenile Trust Account

Check Writing/Withdrawals:

Name: Anne Lybrand

Title: Accountant/ Fiscal Analysis 111

Name: Stephanie L. Thomas

Title: Accountant

Reconciliation:

Name: Stephanie L. Thomas (Reassignment of duties due to position vacancy)

Title: Accountant

Financial Information:

Beginning Balance at July 1, 2011 **64,712**

Total Deposits FY 2012 **38,259**

Total Expenditures FY 2012 **28,820**

Ending Balance at June 30, 2012 **74,151**

Agency: S.C. Department of Juvenile Justice (N120)

Name of Account: S.C. Department of Juvenile Justice Juvenile Trust Account (Union)

Check Writing/Withdrawals:

Name: Anne Lybrand

Title: Accountant/ Fiscal Analysis 111

Name: Stephanie L. Thomas

Title: Accountant

Reconciliation:

Name: Stephanie L. Thomas (Reassignment of duties due to position vacancy)

Title: Accountant

Financial Information:

Beginning Balance at July 1, 2011 **875**

Total Deposits FY 2012 **483**

Total Expenditures FY 2012 **448**

Ending Balance at June 30, 2012 **910**

Agency: S.C. Department of Juvenile Justice (N120)

Name of Account: S.C. Department of Juvenile Justice Juvenile Victim Restitution

Check Writing/Withdrawals:

Name: Anne Lybrand

Title: Accountant/ Fiscal Analysis 111

Name:

Title:

Reconciliation:

Name: Stephanie L. Thomas (Reassignment of duties due to position vacancy)

Title: Accountant

Financial Information:

Beginning Balance at July 1, 2011 **66,655**

Total Deposits FY 2012 **249,614**

Total Expenditures FY 2012 **239,278**

Ending Balance at June 30, 2012 **76,991**

Agency: S.C. Department of Juvenile Justice (N120)

Name of Account: S.C. Department of Juvenile Justice Juvenile
Inmate Clearing Account

Check Writing/Withdrawals:

Name: Anne Lybrand

Title: Accountant/ Fiscal Analysis 111

Name: Stephanie L. Thomas Title:

Title: Accountant

Reconciliation:

Name: Cynthia Smith

Title: Accountant/Fiscal Analysis 111

Financial Information:

Beginning Balance at July 1, 2011 **3,389**

Total Deposits FY 2012 **1,508**

Total Expenditures FY 2012 **1,315**

Ending Balance at June 30, 2012 **3,582**