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 SCJJ 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

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.)

<table>
<thead>
<tr>
<th>DATE</th>
<th>Amount</th>
<th>Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>6/30/2013</td>
<td>1,553</td>
<td>Bank of America</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Cash held in Trust for juveniles in SCJJ's Custody</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>DATE</th>
<th>Amount</th>
<th>Payee</th>
<th>Description of Goods/Services Purchased</th>
</tr>
</thead>
<tbody>
<tr>
<td>6/30/2013</td>
<td>1,564</td>
<td></td>
<td>Checks written are payments of liability owed juveniles whose monies SCJJ is holding in trust.</td>
</tr>
</tbody>
</table>

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

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

Reconciliation:
Name: Title:
Stephanie L. Thomas Accountant

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.)

<table>
<thead>
<tr>
<th>DATE</th>
<th>Amount</th>
<th>Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>6/30/2013</td>
<td>287,224</td>
<td>Bank of America</td>
</tr>
</tbody>
</table>

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)

<table>
<thead>
<tr>
<th>DATE</th>
<th>Amount</th>
<th>Payee</th>
<th>Description of Goods/Services Purchased</th>
</tr>
</thead>
<tbody>
<tr>
<td>6/30/2013</td>
<td>277,542</td>
<td></td>
<td>Disbursement of funds to victims from juvenile offenders</td>
</tr>
</tbody>
</table>

Ending Balance at June 30, 2013: 86,673
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
If exemption is requested, reason: 

Exemption Approved Last Year: Yes

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

Financial Information
Beginning Balance at July 1, 2012: 910

Detailed Transactions During FY 2013:
Deposits (Please list each deposit separately. Add lines as needed.)

<table>
<thead>
<tr>
<th>DATE</th>
<th>Amount</th>
<th>Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>6/30/2013</td>
<td>224</td>
<td>Wells Fargo</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Cash held in Trust for juveniles in SCDJJ's Custody</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>DATE</th>
<th>Amount</th>
<th>Payee</th>
<th>Description of Goods/Services Purchased</th>
</tr>
</thead>
<tbody>
<tr>
<td>6/30/2013</td>
<td>207</td>
<td></td>
<td>Checks written are payments of liability owed juveniles whose monies SCDJJ is holding in trust.</td>
</tr>
</tbody>
</table>

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 - NI20
Account Name: S.C. Department of Juvenile Justice Trust Account
Purpose of Account: Cash held in Trust for juveniles in SCJJ'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
Title: Accountant/Fiscal Analysis 111
Name: Bonnie C. Martin
Title: Accounting Manager
Name: Angela H. Miller
Title: Budget Division

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

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.)

<table>
<thead>
<tr>
<th>DATE</th>
<th>Amount</th>
<th>Source</th>
</tr>
</thead>
</table>
| 6/30/2013  | 70,336 | Bank of America
|            |        | Cash held in Trust for juveniles in SCJJ's Custody                     |

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

<table>
<thead>
<tr>
<th>DATE</th>
<th>Amount</th>
<th>Payee</th>
<th>Description of Goods/Services Purchased</th>
</tr>
</thead>
<tbody>
<tr>
<td>6/30/2013</td>
<td>60,458</td>
<td></td>
<td>Checks written are payments of liability owed juveniles whose monies SCJJ is holding in trust.</td>
</tr>
</tbody>
</table>

Ending Balance at June 30, 2013: 84,029
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 statues 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