



# FLORIDA DEPARTMENT OF JUVENILE JUSTICE PROCEDURE

## **Title:** Expenditures from Juvenile Welfare Trust Fund Procedures

(**Note:** Previously titled Expenditures from Juvenile Welfare Trust Fund and Juvenile Care and Maintenance Trust Fund)

**Related Policy:** FDJJ – 1407.08

## **I. DEFINITIONS**

**FLAIR** – The Florida Accounting Information Resource (FLAIR) System (formerly SAMAS) is the official, electronic/computerized bookkeeping and accounting record system for the Department and the state.

**Juvenile Welfare Trust Fund** – Welfare Trust Fund is an account established for the benefit, education, and general welfare of Department of Juvenile Justice youth and funded by non-state revenues such as vending machines, car washes, donations, pay phones, etc.

## **II. STANDARDS/PROCEDURES**

### **A. Juvenile Welfare Trust Funds (JWTF):**

1. The Department will maintain one JWTF Account. The Bureau of Finance and Accounting will maintain a JWTF account and approve all disbursements from the account, for all other areas of the state.
2. JWTF accounts may be funded by donations, operation of canteens, vending machines, hobby shops, pay phones, car washes, garage sales, or other fund raising programs.
3. Net proceeds from these fund raising operations will be deposited into the JWTF, in an authorized banking institution designated by the Department. Each facility will have a unique FLAIR organization code for the recording of revenues, disbursements, and maintaining balances.
4. Expenditure of Funds – Funds may be expended to provide:
  - a. Personal spending money for youth with inadequate personal funds;
  - b. Gifts for youths;
  - c. Recreational activities;
  - d. Educational materials (does not include educational supplies/materials normally provided free to public education students);

**FLORIDA DEPARTMENT OF JUVENILE JUSTICE**

**SUBJECT:** Expenditures from Juvenile Welfare Trust Fund Procedures

**SECTION:** FDJJ – 1407.08P

- e. Transportation, personal clothing, and spending money in reasonable amounts for youths with inadequate personal funds upon release from department facilities;
- f. Operating expenses for canteens or dining rooms where profits are used for the benefit of the youths; or
- g. Behavior modification programs operated by a facility to modify the behavior of their population.

**Note:** This list is not intended to be all-inclusive. However, other types of expenditures must meet the criteria of benefit, education, and general welfare of offenders. All expenditures exceeding \$500.00 (five hundred dollars) must have the prior written approval of the Regional Manager or Superintendent of the Institution. Adequate documentation for all disbursements from the JWTF must be maintained as specified. If there is an event in which staff participates and receives a benefit, they shall contribute a nominal amount not less than \$1 to be deposited into the Juvenile Welfare Trust Fund for the facility.

The Bureau of Budget, in coordination with the Bureau of Finance and Accounting, may invest in the manner authorized by law for fiduciaries, any money in the JWTF in excess of current needs. The interest earned and other increments derived from such investments will be deposited in the Juvenile Welfare Trust Fund and credited to each organization code's account on a pro-rata basis based on the cash balance by organization code as of the end of the month.

- 5. Funds submitted to the Bureau of Finance and Accounting for deposit must be in the form of a cashier's check or money order and can be submitted on the Welfare/Offender Trust Fund Deposit Form. Any cash received in the region and/or circuit must be converted to a money order or cashier's check. The fee for the money order or cashier's check may be paid from a local petty cash account. Do not deposit JWTF cash into a personal account and then write a personal check to the Department.
- 6. Requests for withdrawals must be submitted on the Welfare Offender Trust Fund Withdrawal form. (See Attachment 1)
  - a. Within 10 working days of the issuance of a withdrawal check, the requestor must submit receipts equal to the amount of the withdrawal. If all of the funds were not disbursed, a money order for the unspent balance must accompany the receipts. The total of receipts and any money order must equal the amount of the withdrawal.
  - b. The signature and social security number of the youth receiving the funds may substitute for a receipt. The designated representative of the JWTF will be required to authorize this as a receipt.

**FLORIDA DEPARTMENT OF JUVENILE JUSTICE**

**SUBJECT:** Expenditures from Juvenile Welfare Trust Fund Procedures

**SECTION:** FDJJ – 1407.08P

7. All checks issued for withdrawal from the JWTF must be cashed within 10 working days of receipt.
  - a. If a check is lost or destroyed, a memo of explanation must be submitted to the Bureau of Finance and Accounting within 10 working days of loss or destruction.
  - b. If a check needs to be voided for any reason(s), the check and a memo of explanation must be submitted to the Bureau of Finance and Accounting within 10 working days.
8. Collocated revenue and collocated disbursements will be allocated to each organization code based on the cash balance of each organization code at the end of the month when earned or disbursed.
9. Unidentified funds remaining unclaimed for one (1) year will be allocated to each organization code on a pro rata basis, based on the cash balance at the date the unclaimed funds have exceeded one (1) year after identification by the Bureau of Finance and Accounting.
10. Accounting records for the Welfare Trust Fund must be maintained in FLAIR due to its designation as an Enterprise Fund.

**III. RESPONSIBILITY AND DUTIES**

A. Bureau Chief of Finance and Accounting

1. The Department custodian for administration of the Juvenile Welfare Trust Fund.

B. Circuit Requestor

1. Employee who is responsible for requesting expenditures of funds. This person reimburses employees and vendors for purchases from the Juvenile Welfare Trust Fund.

**IV. ATTACHMENTS**

*Attachment 1 - Welfare/Offender Trust Fund Withdrawal Request Form*

*Attachment 2 - Welfare/Offender Trust Fund Deposit Form*