GUIDANCE DOCUMENT CERTIFICATION

I have reviewed this guidance document or proposed guidance document and I certify that it complies with sections §227.10 and §227.11 of the Wisconsin Statutes.

I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is not explicitly required or explicitly permitted by a statute or a rule that has been lawfully promulgated.

I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is more restrictive than a standard, requirement, or threshold contained in the Wisconsin Statutes.

Casey Gerber

Name of Individual Certifying this Document/Proposed Document

Director, Office of Juvenile Offender Review

Title

Signature

06/24/2019

Date Signed
SUBJECT: Collection, Safeguarding, Disbursing and Reporting of Monies

Purpose
This policy ensures that the school handles monies in accordance with accepted accounting procedures, WI Statutes and State Administrative policies and procedures.

Policy
All monies are collected, safeguarded, disbursed, and properly reported in accordance with accepted accounting procedures and Wisconsin Statutes and State Administrative policies and procedures.

References
Wisconsin Statutes s. 20.920 -- Contingent Funds
Wisconsin Statutes s. 46.058 -- Bonds of employees; police powers; investigation of complaints
Wisconsin Statutes s. 46.07 -- Property of Patients or Residents
State Records Management Procedures

Procedure
All monies received at Copper Lake/Lincoln Hills Schools, in whatever form, will be receipted in the proper receipt book, and will be deposited in a youth's account weekly as an "intact" fund. No bills will be paid in cash. All bills will be paid from the original invoice. Voucher logs will be maintained monthly in numerical sequence. All check signatures will be originals except as provided for in this policy. Deposit vouchers to the State Treasurer will be prepared weekly and submitted with a copy of the deposit slip. All records will be retained and destroyed after auditing according to State Records Management procedures.

1. Receiving of Youth Funds
   a. Money orders and checks will be only acceptable for youth funds. All youth money orders and checks will be receipted in a pre-numbered receipt book. One copy remains in the bound, pre-numbered book. The money order, check and remaining receipts will then be given to the designee to verify the accuracy of the receipt. One copy of the receipt is given to the youth. The money orders and checks are placed in the vault until the next bank deposit is prepared. The receipts are posted to the youth accounts utilizing the WITS accounting system. Youth will be able to view a weekly report showing their account balance. On a monthly basis, they will be given a statement that shows all of the account transactions.
   b. Money unclaimed for one year will be deposited to the State Treasurer in accordance with WI Stats. 46.07. (1).
c. All canteen purchases will be deducted from their individual ledgers on the day of purchase. All canteen orders are signed by youth upon receiving products.

d. All youth account withdrawals will be by a Disbursement Request (DOC-184B) and shall have the signed approval of a supervisor or designee.

e. When a youth is transferred to another DOC facility their account shall be transferred to that facility. When a youth is discharged, their funds will be available, either check or cash (if cash is available), at the time of his release.

2. School Funds - General Account

A. General Account

1) All monies received for payment of bills, discounts, or refunds or donations to trust accounts will be receipted by the Business Office staff person acting as cashier in the receipt book. One copy remains in the bound, pre-numbered book. One copy goes in the Deposit Folder and the pink copy goes with the deposit voucher. Weekly, all money will be deposited in the local bank account, General Fund, intact.

2) All deposit vouchers are numbered and retained in numerical order as required by State Records Management procedures.

b. Contingent Account

1) Contingent funds are established by WI Stats. 20.920. This account is meant to pay local vendors and take advantage of discounts for prompt payment. All withdrawals are by check and may not exceed $300. All withdrawals will be vouchered and a log retained in numerical order and cross-referenced by check number.

2) Several checks will be grouped together for submitting to Department of Administration as a contingent voucher. Business Management (DOA) will prepare a check from state funds to cover this voucher and return it to Lincoln Hills School to replenish the fund. All bank accounts are balanced monthly.

3. Canteen Funds

All canteen funds will be controlled by the staff person responsible for sales in the canteen. Individual sales will be listed on the canteen order form. Vendor paid commissions are used for the benefit of youth.

4. Miscellaneous

a. The Superintendent, Deputy Superintendent and Corrections Management Services Director are bonded according to WI Stats. 46.058. Four (4) people at the institution shall be authorized to sign checks individually. They are:

1) Superintendent
2) Deputy Superintendent
3) Corrections Management Services Director

cc: Office of the Secretary
DJC Leadership Team
<table>
<thead>
<tr>
<th>Division of Juvenile Corrections Facility/Region Implementation Procedure</th>
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<tr>
<td>Facility/Region:</td>
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<td>DJC Policy Number: 300.02.04</td>
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<td>Subject: Collection, Safeguarding, Disbursing and Reporting of Monies</td>
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<td>New Effective Date: 2/1/2016</td>
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<td>□ With following procedures for facility implementation</td>
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