



**WEST VIRGINIA  
DIVISION OF  
JUVENILE SERVICES**

**POLICY NUMBER:**

**118.01**

**PAGES:**

**2**

**CHAPTER:**

**Administration and  
Management**

**REFERENCE AND RELATED STANDARDS:**

**WV Code § 49-2-903; WV Code §12-2-3 et seq.; WV  
Treasurer's Office Outside Bank Account Policy and  
Procedures**

**SUBJECT: Resident Trustee Funds**

**DATE: January 1, 2016**

**PURPOSE**

The policy ensures that a facility receives and takes charge of any monies a resident may bring in or receive while committed to DJS custody.

**CANCELLATION**

This policy has been revised and supersedes Policy 118.01 dated July 1, 2014.

**APPLICABILITY**

This Policy applies to all Division of Juvenile Services' committed residents' funds.

**PROCEDURES**

1. Bank accounts – Any bank account to be opened for the purpose of maintaining a Resident Trustee Fund must be processed through the Director of Budget and Finance or designee.
2. The Facility Superintendent/Director and designees are the only persons authorized to sign checks. Two signatures are required on all checks.
3. Receipts and Expenditures:
  - a. Staff must provide a receipt for all funds accepted for deposit into the Trustee Fund. All checks and/or money orders accepted must be made out to the facility.
  - b. The Facility Superintendent/Director or designee will review requests and authorize appropriate expenditures.
4. Resident Trustee Funds held by the facility are controlled by Generally Accepted Accounting Principles (GAAP).

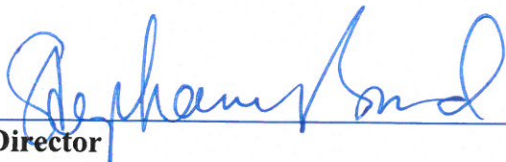
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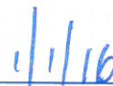
- a. Any funds established for residents or interest earned on monies other than operating funds accrues to the benefit of the resident.
  - b. No financial transactions are permitted between residents, residents and staff, or residents and volunteers.
  - c. The Facility Superintendent/Director or designee is responsible for the collection and disbursement of the resident trustee funds within the facility.
5. Commissary:
- a. A commissary is available where residents can purchase or earn approved items that are not furnished by the facility.
  - b. Strict controls are maintained over all commissary operation and Generally Accepted Accounting Principles (GAAP) are followed.
  - c. Commissary funds are reviewed monthly by the Director of Budget and Finance or designee.
  - d. The Commissary Procedures will be listed in the Resident Handbook.
6. The Facility Superintendent/Director or designee shall reconcile the Facility's Trustee Account bank statement against the Reconciliation Report from Lockdown. These reports must be printed and submitted to the Director of Budget and Finance no later than ten (10) calendar days after receipt of the bank statement.
7. Monies brought in by a resident who is being held on detention status will be handled according to Policy 500.02 – Resident Personal Property.
8. This policy will be adopted in its entirety and the facility will not create an operational procedure.

**RIGHTS RESERVED**

The Director reserves the right to modify, suspend or cancel any provision herein in part or entirety, without advance notice, unless prohibited by law.

**APPROVED:**

  
 Director

  
 Date