

JCPC Policy, Requirements, and Procedures Document

3. Required Documents Submitted with Final Accounting

- a) Supplemental Information Form (Form JCPC/FA 002): Available in NC ALLIES. Identifies any other State or Federal revenues received. The type and value of any in-kind contributions actually provided and appropriately documented during the fiscal year shall be identified on the final accounting form.
- b) Equipment Inventory Form (Form JCPC/FA 003): Available in NC ALLIES. Any equipment valued at \$350 or more, with a life expectancy of more than one (1) year, and items valued at less than \$350 which are of a tangible nature with a life expectancy of more than one year, and have been purchased with DPS JCPC funds or local match must be recorded on this form. These items are subject to the following inventory control requirements. The inventory form shall:
 - i. Be a cumulative record of equipment acquired over the life of the program. A multi-county program shall maintain one (1) inventory form listing all equipment and identify the county from which the equipment was purchased in its multi-county budget;
 - ii. Include equipment that is transferred from another DPS JCPC funded program;
 - iii. Be updated each year. Equipment remains on the inventory form until fully depreciated, transferred, sold, or discarded; and
 - iv. Note the full depreciation, transfer, sale, or discard for the appropriate year of this action and is subject being used solely for the purpose stipulated in the program agreement or most recent revision for the life of that equipment.
- c) Annual Detailed Ledger: Identifies expenditures of DPS JCPC funds. The ledger must have "identifiers" that clearly shows DPS JCPC funding. "Identifiers" may include: a cost center, description, account number, source code, or any character alphabetical or numeric that separates funding sources. The ledger must include at a minimum:
 - i. Identifiers;
 - ii. Name of payee(s);
 - iii. Check number(s); and
 - iv. Check amount.

NOTE: Failure to submit this report with final accounting may result in future funding being withheld or denied.

4. Transfer and Disposal of Equipment

- a) Equipment no longer needed by a DPS JCPC funded program or that becomes available due to the closure of a program may be made available for use by other programs.
- b) Upon recommendation of the JCPC and with the approval of DPS the County may

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- i. Transfer the equipment to another DPS JCPC-funded program(s) within the County; or
 - ii. Transfer the equipment to another youth serving agency within the County provided the equipment is not needed by the JCPC or another DPS JCPC-funded program within the County; or
 - iii. Sell the property and transfer revenue to another DPS JCPC funded program(s) within the County; or
 - iv. Take possession of the property for use by a non-DPS JCPC funded program and provide the fair market value of the property to another DPS JCPC funded program(s) within the County.
5. Surplus or non-operative equipment shall be disposed in accordance with the County's surplus equipment policy. Any revenue thus generated shall be returned to the program for which the equipment was purchased.
6. Each DPS JCPC-funded program shall abide by its sponsoring agency's policy for capital expenditures. If no sponsoring agency policy exists, then the County government shall establish a policy and the program shall abide by the County government's policy.

23 Appendices

Appendix A: Glossary

Academic Enhancement: Services intended to supplement a full time academic program. Examples include tutoring and homework assistance.

Active Caseload: The number of juveniles currently enrolled in a JCPC funded program.

Adjudication: The court process whereby a juvenile is found to be delinquent, undisciplined, dependent, neglected, or abused.

Administrative Funds: JCPC funds set aside to carry out the administrative responsibilities of the Juvenile Crime Prevention Council.

After Care Plan: A plan developed for the referral and coordination of services post termination.

Assessment Programs: Programs that offer one (1) or more particular evaluation or assessment services to provide diagnosis and treatment intervention recommendations for youth.

At-Risk: A juvenile who:

- a) Has not been adjudicated delinquent or undisciplined; and
- b) Has demonstrated significant inappropriate or anti-social behavior that would suggest a high probability of court involvement; and/or
- c) Has one (1) or more identified risk factors for delinquency.

* **Capital Expenditure:** Equipment valued in accordance with Office of State Budget policy and with a life expectancy of more than one (1) year purchased with DPS JCPC funds or local match.

Cash Match: The local funding provided by county government and other local resources and used to provide the required local share of a program budget proportionate to DPS JCPC funds as required by DPS.

Certification (JCPC Certification): The document submitted annually by the JCPC verifying the completion of its legislatively mandated responsibilities regarding membership, written by-laws, and established external communication.

Client Tracking: A process that is required by all DPS JCPC-funded programs to record on a demographic data and program performance data for each juvenile served in a JCPC funded program.

Clinical Treatment Programs: Programs that offer professional help to a juvenile and/or the juvenile's family to solve problems through goal directed planning. It may include individual, group, family counseling or a combination. It may have a particular focus such as sex offender treatment or substance abuse treatment. Services may be community or home-based.

Collateral Contacts: Any contacts, other than juvenile and/or family contact, with related professionals regarding the juvenile or on the juvenile's behalf.

Comprehensive Strategy: A community-focused, research-based approach to juvenile delinquency that builds on and unifies the efforts of all services and program providers and

Tracked on final Acctg Report Annually if > \$350

more than
\$350
and life
> 1 yr