

Chapter: Fiscal Management
Subject: Written Annual Budget & Budgetary Strategic Planning
Section: 2.1
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ODCY Rule: 5180: 2-5-08(A)(4)
COA Standard: FIN 2.01
Review/Revised: 4/14/2010; 3/25/2020; 12/7/20, 7/29/24; 2/13/26

Annual Budget

NRTC has a written annual budget which ensures funding to provide services relevant to all certified functions and details anticipated income and expenditures.

The annual budget is prepared by the Court Administrator and facility Director and is submitted to the Montgomery County Juvenile Court Administrative Judge annually by September 30th. The Administrative Judge reviews and approves the budget. The Court Administrator and facility Director represent the budget and advocate for needs during review/negotiations in a hearing with the Montgomery County Office of Management and Budget. The final budget is presented to the Montgomery County Board of Commissioners for adoption during the December Commission Meeting held annually during the second week of December.

The Court Administrator, facility Director, and the facility's Business Manager monitor the budget.

Budget Preparation

Ongoing and newly proposed programs and long-range goals are reviewed and evaluated when considering the facility's annual budget.

Facility staff assist in the budget planning process by evaluating existing and projected staff and facility needs, capital improvement needs, travel and staff training needs, etc.

Budget Revisions

Any request for budget revision will comply with the Montgomery County Juvenile Court, Montgomery County Office of Management and Budget and the Montgomery County Board of Commissioners.

The Court Administrator, facility Director, and the facility's Business Manager are able to initiate the transfer of funds among related object codes if necessary and upon discussion and approval from these parties.

Budgetary Strategic Planning

Because of NRTC's funding sources and revenue streams, which include, but may not be limited to, per diem rates and the county's general fund, NRTC does not require additional specific strategic planning related to the facility's budget.

Chapter: Fiscal Management
Subject: Youth's Money
Section: 2.2
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ODCY Rule: 5180: 2-9-17
COA Standard: FIN
Reviewed: 5/1/20, 9/26/24, 2/12/26

Any money provided to or earned by a youth will be considered to be the youth's money and not funds belonging to the staff or NRTC.

NRTC will ensure that any youth having the opportunity to receive or earn money has an account either at an established financial institution or at NRTC for the safe keeping of such money. If the account is maintained at NRTC, a written report of the current balance, deposits, withdrawals earned shall be provided to the youth at least every three months. A copy of the written report shall be maintained in the youth's record.

1. Any money provided to youth for activities is maintained in a locked cabinet in a locked office. A supervisor maintains a financial transaction log for each youth having money, detailing the current balance, deposits and withdrawals. Youth initial the log each time that money is deposited or withdrawn from the account. Youth earning money as a result of employment are encouraged to open an account at an established financial institution.

NRTC may issue credit script to youth, in lieu of legal tender, for use within the facility.

1. Youth may purchase activities or snacks/candy using PACK Points earned.

At the time of discharge or within ten days of an unplanned discharge, funds belonging to a youth kept at or by NRTC will be returned to the youth.

1. When a youth advances to Aftercare or is terminated from the program, the supervisor returns the money to the youth either personally or by mail. The financial transaction log is updated to reflect the money has been returned to the youth, and it is placed in the youth's file.

NRTC will not charge a youth for an item required to be provided to the youth as required in Chapter 5101: 2-9 of the Administrative Code unless the youth is learning life skills as part of an independent living program.

Chapter	Fiscal Management
Subject:	Conflict of Interest
Section:	2.3
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ODCY Rule:	5101: 2-47-26.1(G)(1)(2), (3), (4), (5), (6)
COA Standard:	ETH RPM
Review:	5/1/20; 4/28/21; 2/13/26

Definition and General Description

Conflict of Interest is defined as an actual conflict, or perceived conflict, between the private interests and employment responsibilities of a person in a position of trust.

This policy and procedure ensures that contracts and business arrangements serve the Court and NRTC's best interest and no solely private interests. This policy is applicable to all board members, advisory group members, facility staff, contract staff, and volunteers. All parties shall not improperly use their position, title, or authority to secure personal financial gain or the financial gain of another. All parties involved in a contract or business arrangement avoid actual or perceived conflict of interest and must provide full disclosure of any potential conflict of interest. Any party, when a potential conflict may exist or personal objectivity may be compromised, will not participate in any discussion, vote, or decision with respect to the contract or business arrangement.

Contracts and business arrangements must serve the facility's best interest. NRTC does not permit funds to be paid or committed to any corporation, firm, association, or business in which any of the members of the governing body of the agency, executive personnel or their immediate families have any direct or indirect financial interest, or which any of these persons serve as an officer or employee, unless the services or goods involved are provided at a competitive cost or under terms favorable to NRTC.

Supplementary compensation

An employee shall not solicit or accept compensation from a person or entity other than the Court for the performance of the employee's duties and responsibilities with the Court or a vendor who does business with the Court or for services rendered on projects the employee has recommended in the performance of the employee's duties and responsibilities with the Court or a vendor who does business with the Court.

Gifts, bequests, favors, and loans

Neither an employee or any person residing in the employee's household shall accept a gift, bequest, favor, or loan from any person, entity, or vendor likely to do business or seek to do business with the NRTC, or any other person or entity under circumstances that might reasonably be considered as influencing, attempting to influence, or appearing to influence the performance of the employee's duties or responsibilities.

For the purpose of this policy, "gifts, bequests, favors, and loans" include, but are not limited to, each of the following: Cash or a cash equivalent, such as a gift card; Tickets or passes to sporting or entertainment events; Meals and drinks not provided to all attendees at an event or gathering or all members of a department or group. This includes prepackaged food items, such as fruit baskets, that have more than a nominal value; Lodging accommodations at either a commercial or private facility;

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Promotional items, such as pens, pencils, calendars, shirts, and portfolios of more than a nominal monetary value; Membership to private clubs, including social, athletic, or country clubs; The promise of employment; Payments or Services; Anything else of more than nominal value.

Exceptions may exist for gifts that are motivated by the giver's family relationship or a personal friendship with the employee, rather than by the employee's public position.

Honorarium

An employee shall not solicit or accept an honorarium for speaking or making a presentation to any group or organization when the employee's appearance is promoted or the employee is identified by that group or organization as an employee of the Court or NRTC or for speaking or making a presentation to any group or organization on a topic on which the employee might reasonably be perceived to possess special knowledge or subject matter expertise because of or through the employee's employment with the Court or NRTC.

For the purpose of this policy, "honorarium" includes cash or a cash equivalent, such as a gift card, but does not include ceremonial gifts or awards that have nominal monetary value, unsolicited gifts of nominal value, or trivial items of informational value. Paragraph

6.1.11 (e) of this policy does not prohibit an employee from accepting the payment of actual travel expenses, including any expenses incurred in connection with the travel for lodging, and meals, food, and beverages provided to the employee.

Awards, commemoration of events, and recognition of service

An employee may accept from groups or organizations items, other than cash or a cash equivalent such as a gift card, having an apparent value of \$50.00 or less, including books, plaques, certificates of appreciation, and personal accessories intended as awards, commemorations of events, including speeches or presentations to the group or organization or completion of a course or program, and recognition of service, including terms on boards, commissions, advisory committees, and task forces.

Responsibility of all employees

All employees have a responsibility to promptly and accurately report any incident that violates this policy to their Supervisor, Manager, or facility Director. All employees have a responsibility to seek clarification from their Supervisor, Manager, or facility Director of any section of this policy if evaluation and guidance is needed.

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Supervisors who receive any information regarding possible violations of this policy shall immediately contact the Court Administrator regarding the incident. Supervisors will respect and enforce the all provisions of this policy.

All reports of conduct or behavior that violate this policy will be investigated immediately. The Court Administrator is responsible for initiating and managing inquiries and investigations of violations of this policy. The Court Administrator is also responsible for reporting all alleged violations of this policy to the Administrative Judge. Employees who are found to have violated this policy will face disciplinary action, up to and including termination, depending on the nature of the violation.

Chapter: Fiscal Management
Subject: Fiscal Control
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COA Standard: FIN
Review: 12/1/20, 9/26/24, 2/12/26

Written policy, procedure, and practice provide that the Director is responsible for fiscal policy, management, and control. Management of fiscal operations may be delegated to a designated staff person.

1. Fiscal policy, management, and control compliance are the responsibility of the Director.
2. The day-to-day management of fiscal operations and control is the responsibility of the NRTC Business Manager, under the direct supervision of the Director.

Chapter: Fiscal Management
Subject: Written Fiscal Policies and Procedures
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COA Standard: FIN
Review: 12/1/20, 2/12/26

NRTC has written fiscal policies and procedures adopted by the governing authority and NRTC Board, including, at a minimum, the following; internal controls, juvenile funds, and employee expense reimbursement.

1. NRTC will adhere to the written financial policies, procedures, and practices of the Ohio Department of Job and Family Services and Montgomery County Juvenile Court Budget and Finance Department.
2. The Montgomery County Juvenile Court Budget and Finance Department, under the general direction of the Court Administrator, administers the Court and NRTC budget. This department develops and manages databases as needed for Juvenile Court and NRTC budgetary management.
3. The Business Office will be required to maintain a Standard Operating Procedures (D-365 Accounting System) Manual detailing all accounting practices to be used by the facility. This manual shall be reviewed each year and updated as needed.
4. The D-365 Accounting Manual is maintained in the Business Office and has written policies and procedures related to the following financial practices:
 - a. Requisitions;
 - b. Purchase Orders;
 - c. Approval Processing;
 - d. Invoices;
 - e. Inquires;
 - f. Operational Budgeting;
 - g. Reference Materials

Chapter: Fiscal Management
Subject: Accounting Procedures
Section: 2.6
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COA Standard: FIN
Review: 12/1/20, 2/12/26

There is a budgeting and accounting system that links the cost of program functions to the resources necessary for their support.

Budgeting and Accounting System

1. NRTC will be required to comply with all General Accepted Accounting Principles, the procedures and practices established by the State of Ohio and Montgomery County Auditors Officers, and the policy and procedures established by the Montgomery County Juvenile Court.
2. The computerized D-365 Performance Accounting System will be utilized to record all financial transactions as required by the Montgomery County Juvenile Court.
3. The budgeting and accounting system will reflect the cost of each program component and designate sources of income.
 - a. Program Components:
 - i. Salaries and Fringe Benefits
 - ii. Overtime
 - iii. Contractual Services
 - iv. Medical
 - v. Education/Recreation Supplies
 - vi. Food
 - vii. Supplies and Materials
 - viii. Motor Vehicle Expenses
 - ix. Travel/Staff Development
 - x. Communication
 - xi. Fuels and Utilities
 - xii. Maintenance and Repairs
 - xiii. Rentals
 - xiv. Printing and Advertising
 - xv. General and Others
 - xvi. Equipment
 - xvii. Capital Repairs
 - b. Sources of Income
 - i. The Ohio Department of Job and Family Services;
 - ii. Ohio Department of Education (National School Lunch Reimbursement);

Chapter: Fiscal Management
Subject: Purchasing
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COA Standard: FIN
Review: 12/1/20; 8/17/22; 2/12/26

Nicholas Residential Treatment Center has written policies, procedures, and practices governing the requisition and purchase of supplies and equipment. As a County agency, NRTC abides by the following Montgomery County Purchasing Policy and Procedures:

1. All purchases of \$1,000 or less may be paid on a Direct Voucher and do not require a Purchase Order.
2. All purchases from \$1,000 to \$4,999.99 must be entered on a Direct Purchase Order.
3. Purchases from \$5,000 to \$24,999.99 must be entered on a Direct Purchase Order. These purchases require quotes from at least three vendors. These quotes are to be attached to the Purchase Requisition in D365. If NRTC selects a vendor other than the low quote, the justification must be included.
4. Purchases from \$25,000 to \$49,999.99 must be entered on a Requisition. NRTC may enter the name of a suggested vendor on the requisition; however, the County Purchasing Department will solicit quotes from all vendors registered for that commodity.
5. Purchases of \$50,000 or more require a Formal Bid. These items must also be entered on a Requisition. Specifications for the item(s) being purchased will be given to the County Purchasing Department. The Purchasing Department will then prepare the Formal Bid and send it back to NRTC for final approval before it is advertised.

Chapter: Fiscal Management
Subject: Contracts
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COA Standard: RPM; PQI
Review: 12/21/20, 2/12/26

The Montgomery County Juvenile Court and the Nicholas Residential Treatment Center have written policies, procedures, and practices governing the award and procurement of contract services. NRTC's Board is responsible for the procurement of all contracts and service agreements provided to NRTC under Memorandums of Understanding (MOU).

Contracts

1. The contract will be awarded to the lowest and/or best qualified responsible bidder complying with the bid specifications and/or scope of work required. One of either two kinds of contract documents will be executed with the successful bidder. The first type of contract consists of the original bidding documents, the bid specifications, and the purchase order. The terms and conditions contained in these three documents constitute the agreement of the parties and shall be binding.
2. Standard contract devised by the Montgomery County Purchasing Department with the approval of the Prosecuting Attorney's office. It contains standard clauses governing the Scope of Work, prevailing wages, equal opportunity, default and damages. This type of contract is used for nearly all competitive bid contracts and involving the provision of labor, materials, and supplies by the vendor.

Contracts are submitted to the Montgomery County Commissioner's officer and administrative action is taken by the Board of County Commissioners to agree to County business and transactions.

No contract award to a bidder shall be considered a binding contract without the proper certificate by the County Auditor that the funds are available. (Any contract entered into without such a certificate is void, and no payment may be made on the contract.) This certificate is part of the original Purchase Order which is a component part of each of the above basic kinds of Contracts.

Memorandums of Understanding

1. MOU's are developed, as needed, with community agencies for the fulfillment of services within NRTC.
2. MOU's are approved by NRTC's Board and signed off by the Director.

Contract and MOU Monitoring

NRTC's Director, or designee, is responsible for monitoring and overseeing the fulfillment of the contract or MOU. Issues are reported to the agency liaison and Director for resolution.