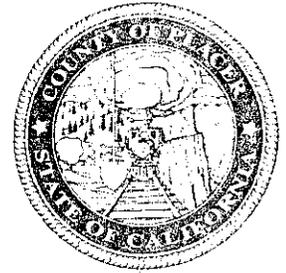




PLACER COUNTY  
**SHERIFF**  
CORONER-MARSHAL



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**EDWARD N. BONNER**  
SHERIFF-CORONER-MARSHAL

**DEVON BELL**  
UNDERSHERIFF

**To:** The Honorable Board of Supervisors  
**From:** Edward N. Bonner, Sheriff-Coroner-Marshall   
**Date:** January 8, 2013  
**Subject:** Inmate Welfare Fund Annual Report

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**Action Requested**

1. Review the Inmate Welfare Fund (IWF) Annual Report (Exhibit A) pursuant to Penal Code Section 4025. Revenues received in support of the IWF account, plus interest earned for FY 2011-12 totaled \$589,208. Expenditures for the benefit and safety of inmates within the Sheriff's Corrections Facility totaled \$592,237.

**Background**

The Sheriff's Office is responsible for managing the IWF Program. The Sheriff is officially responsible for the oversight of this fund. Programs qualifying as inmate programs are those that provide direct benefit to the inmates such as education, drug and alcohol treatment, library and other programs deemed appropriate by the Sheriff. Costs associated with providing these programs are funded through IWF. Penal Code Section 4025 requires the annual report of expenditures and revenues to be presented to the Board of Supervisors each year as an informational item.

**Fiscal Impact**

This is an informational item only. There is no impact to the General Fund.

Exhibit A

**Placer County Sheriff Inmate Welfare Fund**  
**Annual Report**  
Statement of Revenues, Expenditures, and changes in Fund Balance  
Fiscal Year ending June 30, 2012

Revenue Total	\$ 589,207.54
Expenditure Total	<u>(592,236.86)</u>
Excess of Revenues over Expenditures	(3,029.32)
Fund Balance as of July 1, 2011	<u>2,456.45</u>
Fund Balance as of June 30, 2012	<u><u>\$ (572.87)</u></u>

**Placer County Sheriff Inmate Welfare Fund**  
**Statement of Revenues, Expenditures, and changes in Fund Balance**  
**Fiscal Year ending June 30, 2012**

**Revenues**

Interest	\$ 551.88
Communication Svcs-Telephone	240,997.14
Food Service Sales	310,093.61
Miscellaneous Revenues:	
Reimbursement inmate expense	649.16
Program Income:	
Partnership for Safe America/Jail Sign Program	36,915.75
<b>Total Revenues</b>	<b><u>\$ 589,207.54</u></b>

**Expenditures**

Clothes & Personal Supplies:	25,651.00
Commissary Purchases	148,140.22
Household Expense:	6,085.53
Vocational construction supplies-jail work projects	1,639.51
Membership/Dues	52.00
Other Supplies/Inmate Welfare Staff	2,386.58
Printing expenses-Inmate services	6,148.53
Inmate Transportation	1,592.20
Legal Services-Inmates	
Legal Research-Inmates	34.00
Law Library	31,795.44
Legal Services-Inmates subtotal:	31,829.44
Inmate Education	59,719.95
Chaplaincy Services and Supplies	12,553.90
Recreational Activities/Games	3,517.00
Sewing Machines/Supplies-Inmates	3,319.98
Quarterly Sales Tax Expenses	777.69

Labor Cost-Supplies for Inmate Welfare Staff		263,028.99
IWF Vehicle Expense		
Fuels & Lubricants	1,092.49	
Vehicle Lease Expenses	6,335.88	
IWF Vehicle Expense subtotal:		7,428.37
PG&E Refund		163.13
Welfare Draw		1,092.30
Voucher Check		1,083.42
Indigent Kits		16,027.12
<b>Total Expenditures</b>		<b><u>\$ 592,236.86</u></b>
<b>Excess of Revenues over Expenditures</b>		<b><u>\$ (3,029.32)</u></b>

**Placer County Sheriff Inmate Welfare Fund**  
IWF Reconciliation of Net Revenue to General Ledger Cash  
Fiscal Year ending June 30, 2012

**Net Income**

Revenue Total	\$ 589,207.54
Expenditure Total	(592,236.86)
<b>Net Revenues over Expenditures</b>	<b><u>\$ (3,029.32)</u></b>

<b>Cash in Treasury as of June 30, 2012</b>	<b>\$ 6,505.57</b>
Interest (not posted)	43.78
Trust & Agency Payable (fund balance of the period)	(2,456.45)
Voucher Payable (uncleared checks)	(7,122.22)
<b>Reconciliation of Cash to Net Income</b>	<b><u>\$ (3,029.32)</u></b>