



PLACER COUNTY
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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-Marshal
Date: January 7, 2014 *Edward N. Bonner*
Subject: Inmate Welfare Fund Annual Report

Action Requested

Review the Inmate Welfare Fund (IWF) Annual Report Summary pursuant to Penal Code Section 4025. Revenues received in support of the IWF account, plus interest earned for FY 2012-13 totaled \$650,467. Expenditures for the benefit and safety of inmates within the Sheriff's Corrections Facility totaled \$630,264.

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, 2013

Revenue Total	\$ 650,467.10
Expenditure Total	<u>(630,264.48)</u>
Excess of Revenues over Expenditures	20,202.62
Fund Balance as of July 1, 2012	<u>(572.87)</u>
Fund Balance as of June 30, 2013	<u><u>\$ 19,629.75</u></u>

Placer County Sheriff Inmate Welfare Fund
Statement of Revenues, Expenditures, and changes in Fund Balance
Fiscal Year ending June 30, 2013

Revenues

Interest	\$ 469.95
Communication Svcs-Telephone	238,036.40
Food Service Sales	377,133.02
Miscellaneous Revenues:	
Reimbursement inmate expense	1,114.48
Program Income:	
Partnership for Safe America/Jail Sign Program	33,713.25
Total Revenues	<u>\$ 650,467.10</u>

Expenditures

Clothes & Personal Supplies:	23,635.09
Commissary Purchases	205,915.80
Household Expense:	5,091.31
AED Supplies/Inmate Safety	1,049.21
Other Supplies/Inmate Welfare Staff	1,268.41
Printing expenses-Inmate services	5,011.35
Inmate Transportation	2,200.75
Legal Services-Inmates Law Library	31,245.74
Inmate Education	58,562.12
Chaplaincy Services and Supplies	11,225.61
Recreational Activities/Games	4,661.61
Reading Books (Narcotics Anonymous)	841.90
Sewing Machines/Supplies-Inmates	966.33
Quarterly Sales Tax Expenses	954.81

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Records Storage		14,580.32
Labor Cost-Inmate Welfare Staff		235,568.56
IWF Vehicle Expense		
Fuels & Lubricants/Maintenance	2,017.43	
Vehicle Lease Expenses	6,335.88	
Vehicle Tax Expense	467.22	
IWF Vehicle Expense subtotal:		8,820.53
Welfare Draw		2,366.32
Voucher Check		991.89
Indigent Kits		15,306.82
Total Expenditures		<u>\$ 630,264.48</u>
Excess of Revenues over Expenditures		<u><u>\$ 20,202.62</u></u>

Placer County Sheriff Inmate Welfare Fund
IWF Reconciliation of Net Revenue to General Ledger Cash
Fiscal Year ending June 30, 2013

Net Income

Revenue Total	\$ 650,467.10
Expenditure Total	(630,264.48)
Net Revenues over Expenditures	<u>\$ 20,202.62</u>

Cash in Treasury as of June 30, 2013

Cash in Treasury as of June 30, 2013	\$ 47,867.24
Interest (not posted)	61.12
Trust & Agency Payable (fund balance of the period)	572.87
Voucher Payable (uncleared checks)	(28,298.61)
Reconciliation of Cash to Net Income	<u>\$ 20,202.62</u>

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