



M E M O R A N D U M
SHERIFF'S OFFICE
ADMINISTRATIVE SERVICES
County of Placer

TO: Honorable Board of Supervisors
FROM: Devon Bell, Sheriff-Coroner-Marshal
BY: Jerry Rogers, Administrative Services Manager
SUBJECT: FY 2020-21 Inmate Welfare Fund Annual Report

DATE: November 30, 2021

ACTION REQUESTED

Receive the FY 2020-21 Inmate Welfare Fund (IWF) Annual Report pursuant to Penal Code (PC) 4025. In FY 2020-21, revenues received in support of the IWF, plus interest earned, totaled \$1,239,130, and expenditures for the benefit, education, and welfare of inmates within the Sheriff's Correctional Facilities totaled \$847,398.

BACKGROUND

Per Penal Code 4025, revenues, including those from inmate communication services and other sources, must be deposited into a fund primarily utilized for the benefit, education, and welfare of inmates. Qualifying inmate programs include those that provide direct benefit to the inmates such as drug and alcohol treatment, library services, adult education, and other programs deemed appropriate by the Sheriff. Penal Code 4025(e) requires an itemized report of expenditures be presented to the Board of Supervisors annually.

FISCAL IMPACT

There is no impact to the General Fund.

ATTACHMENTS

FY 2020-21 Inmate Welfare Fund Annual Report

Placer County Sheriff Inmate Welfare Fund Annual Report

Statement of Revenues, Expenditures, and Fund Balance

Fiscal Year ending June 30, 2021

Revenue Total *\$56,237 adj. included due to reclassification of GL20230/GASB 84	1,239,130
Expenditure/Credits Total	847,398

Fund Balance as of July 1, 2020	2,547,889
Fund Balance as of June 30, 2021	2,939,621

Placer County Sheriff Inmate Welfare Fund Annual Report

Revenue and Expenditure Details

Fiscal Year ending June 30, 2021

Revenues

Commissary/Fresh Express/Midweek Packs/Hygiene	\$520,194.90
Telmate Donation	\$1,800.00
Interest	\$10,476.61
Bail Account	\$80,603.38
Phone Commission	\$556,299.07
Notary Fee/POA Revenue/Eyeglasses/Electronics	\$13,519.55
GASB 84 Reclassification Adjustment	\$56,236.62
Total Revenues	\$1,239,130.13

Expenditures

Clothes & Personal Supplies	\$30,253.70
Inmate Food	\$40,299.49
Janitorial Supplies	\$343.26
Parts	\$796.48
Maintenance	\$590.00
Fuel	\$721.83
Professional Membership Dues	\$654.38
Bail Account	\$80,603.38
Printing	\$9,500.72
Other Supplies	\$4,325.56
Postage	\$38.70
Professional/Special Services	\$15,352.84
Professional Services-County	\$485,982.84
PC Acquisition	\$358.50
Small Equipment	\$14,156.13
Special Department Expense	\$23,796.94
Law Enforcement Services	\$4,545.45

Training/Inmate Education	\$132,841.86
Transportation/Travel	\$2,236.33
Total Expenditures	\$847,398.39