



PLACER COUNTY
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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 10, 2012 *Edward N. Bonner*
Subject: Inmate Welfare Fund (IWF) Annual Report

Action Requested

Review the Inmate Welfare Fund (IWF) annual report (Exhibit A) for FY 2010-2011. The total received into the IWF account for FY 2010-2011 was \$599,546 primarily from commissary and telephone revenue. In FY 2010-2011 a total of \$575,043 was expended for the benefit and safety of inmates within our Corrections Facility. The balance ending June 30, 2011 was \$2,456. Penal Code Section 4025 requires this report be submitted to the Board of Supervisors annually.

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. The Sheriff's Office periodically works with the Auditor-Controller to review and audit this fund.

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.

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Exhibit A

**Placer County Sheriff Inmate Welfare Fund
Annual Report**

Statement of Revenues, Expenditures, and changes in Fund Balance
Fiscal Year ending June 30, 2011

Revenue Total	\$ 599,546.49
Expenditure Total	<u>(575,042.92)</u>
Excess of Revenues over Expenditures	24,503.57
Fund Balance as of July 1, 2010	<u>(22,047.12)</u>
Fund Balance as of June 30, 2011	<u><u>\$ 2,456.45</u></u>

Placer County Sheriff Inmate Welfare Fund
Statement of Revenues, Expenditures, and changes in Fund Balance
Fiscal Year ending June 30, 2011

Revenues

Interest		\$ 357.82
Communication Svcs-Telephone		258,012.95
Food Service Sales		306,016.07
Miscellaneous Revenues:		
Reimbursement inmate expense		499.52
Program Income:		
Partnership for Safe America/Jail Sign Program		34,660.13
Total Revenues		<u>\$ 599,546.49</u>

Expenditures

Clothes & Personal Supplies:			
Reading Glasses	403.45		
Grooming/Hygiene Expenses	17,864.55		
HIV Test Kits	1,315.18		
Special clothing/shoes for inmates	427.12		
Clothes & Personal Supplies subtotal:			\$ 20,010.30
Commissary Purchases			162,179.37
Household Expense:			
Bleach Pens	126.69		
Padlocks	367.38		
Television-Barracks	535.58		
Vacuum Cleaner	1,295.75		
Water Cooler Rental	81.00		
Household Expense subtotal			2,406.40
Vocational construction supplies-jail work projects			769.75
Membership/Dues			
Commissary Staff Membership/IWF Organizations			100.00
Notary Dues/Inmate Notary Services			679.92
IWF Office copiers-processing inmate requests			3,551.43
Other Supplies/Inmate Welfare Staff			1,845.95
Printing expenses-Inmate services			411.87
Inmate Transportation			813.00
Legal Services-Inmates			
Legal Research-Inmates	15,769.00		
Law Library	19,553.65		
Legal Books and Publications	3,570.17		
Legal Services-Inmates subtotal:			38,892.82

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Legal Services-Inmates subtotal:		38,892.82
Inmate Education		77,354.66
Chaplaincy Services and Supplies		11,422.00
Recreational Activities/Games		1,272.60
Screen Printing-Inmate		320.30
Sewing Machines/Supplies-Inmates		3,000.67
Quarterly Sales Tax Expenses		169.59
Labor Cost-Supplies for Inmate Welfare Staff		230,648.78
IWF Vehicle Expense		
Fuels & Lubricants	1,075.76	
Vehicle Lease Expenses	6,858.60	
IWF Vehicle Expense subtotal:		7,934.36
PG&E Refund		(163.13)
Records Storage-IWF document storage charges		10,992.32
Total Expenditures		<u>\$ 575,042.92</u>
 Excess of Revenues over Expenditures		 <u><u>\$ 24,503.57</u></u>

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Placer County Sheriff Inmate Welfare Fund
IWF Reconciliation of Net Revenue to General Ledger Cash
Fiscal Year ending June 30, 2011

Net Income

Revenue Total	\$ 599,546.49
Expenditure Total	<u>(575,042.92)</u>
Net Revenues over Expenditures	<u><u>\$ 24,503.57</u></u>

Cash in Treasury as of June 30, 2011	\$ 16,195.53
Interest (not posted)	44.79
Trust & Agency Payable (fund balance of the period)	22,047.12
Voucher Payable (uncleared checks)	<u>(13,783.87)</u>
Reconciliation of Cash to Net Income	<u><u>\$ 24,503.57</u></u>