



Sonoma County Sheriff's Office

MARK ESSICK
Sheriff-Coroner

JAMES NAUGLE
Assistant Sheriff
Law Enforcement Division

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Detention Division

Fiscal Year 2018-2019 Annual Inmate Welfare Trust Fund Report

The Annual Inmate Welfare Trust Fund Report serves to meet the requirement outlined in the California Penal Code, Section 4025 (e) which requires that an itemized report of trust fund revenues and expenditures be submitted annually to the Board of Supervisors.

The Jail Stores Trust Fund and the Inmate Welfare Trust Fund are two separate funds utilized in the inmate accounting system. The Jail Stores Trust Fund was established as the operating fund for the Inmate Commissary. The Inmate Welfare Trust Funds holds the money to be spent by the Sheriff primarily for the benefit, education, and welfare of inmates confined within the jail. Any funds that are not needed for the welfare of inmates may be spent for the maintenance of the county jail facilities or as otherwise deemed appropriate by the Sheriff, in accordance with the Penal Code.

Jail Stores Trust Fund

Revenues generated in this fund come from commissary sales, inmate vending sales, aluminum can recycling and prior year revenue. Expenditures are classified in the following categories: salaries and benefits, merchandise expenses, operating expenses, and operational transfers to the Inmate Welfare Trust. Profit generated from the operation of the commissary is a significant source of revenue for the Inmate Welfare Fund Trust. Exhibit "A" is a detailed summary of the Jail Stores Trust revenues and expenditures for FY 18-19.

Inmate Welfare Trust Fund

The Inmate Welfare Trust Fund is managed through the Inmate Welfare Trust Committee. The Sheriff or his designee has authority over all Inmate Welfare Trust Fund activities. Revenues received in this fund are derived from the following sources: interest generated from the fund balances of both trust funds, vending machine commissions, inmate telephone commissions, miscellaneous revenues, and transfer from the Jail Stores Trust Fund (profit from various sources). Exhibit "B" is detailed summary of the Inmate Welfare Trust revenues and expenditures for FY 18-19.

Exhibit A			
Jail Stores Trust Fund Report			
For Fiscal Year July 1, 2019 - June 30, 2019			
Beginning Fund Balance			\$ 85,679
Revenues			
		Unrealized Gains and Losses	\$ 10,300
		Recycling	\$ 486
		Vending	\$ 75,420
		Commissary & Phone Cards	\$ 1,486,895
		PY Revenue - Miscellaneous	\$ 83
		Total Revenues	\$ 1,573,183
Expenditures			
		Merchandise Expenditures	
		Phone Cards	\$ 60,000
		Vending Services	\$ 55,370
		Food	\$ 480,896
		Other Supplies	\$ 3,807
		Toiletries	\$ 4,359
		Books/Media/Subscriptions	\$ 797
		Mail and Postage Supplies	\$ 15,753
		Total Merchandise Expenditures	\$ 620,982
		Operating Expenditures	
		Printing and Binding Supplies	\$ 7,341
		Personal Care & Uniforms	\$ 41,479
		Maintenance - Equipment	\$ 5,312
		Overhead	\$ 32,453
		Staff Payroll	\$ 259,708
		ISD - Baseline Services	\$ 5,409
		Reimbursement for damaged goods	\$ (1,532)
		Total Operating Expenditures	\$ 350,170
		Operating Transfers	
		Profits to Inmate Welfare Trust	\$ 633,000
		Total Operating Transfers	\$ 633,000
		Total Expenditures	\$ 1,604,151
		Change in Fund Balance	\$ (30,968)
		Ending Fund Balance	\$ 54,711

Exhibit B		
Inmate Welfare Trust Fund Report		
For Fiscal Year July 1, 2019 - June 30, 2019		
	Beginning Fund Balance	\$ 1,334,802
REVENUES		
	Interest on Pooled Cash	\$ 34,999
	Unrealized Gains and Losses	\$ 17,278
	Telephone Revenues	\$ 316,845
	Jail Sign Board Advertising	\$ 43,575
	Kiosk Commission	\$ 4,179
	Locker Revenues	\$ 758
	Prior Year Revenue	\$ 23,624
	Profits from Jail Stores	\$ 633,000
	Total Revenues	\$ 1,074,258
Salaries and Benefits		
	Program Correctional Deputy	\$ 162,238
	Programs Admin Aide	\$ 115,963
	Detention Assistants - Reading Program	\$ 8,375
	Total Salaries and Benefits	\$ 286,576
Inmate Educational Programs		
	Starting Point (Substance Abuse Program)	\$ 156,309
	Books/Media/Subscriptions	\$ 11,557
	California Parenting Institute	\$ 69,989
	General Education	\$ 74,158
	Friends Outside in Sonoma County	\$ 37,375
	Goodwill Industries	\$ 21,399
	Jail Education Solutions	\$ 77,752
	Law Search Associates	\$ 40,873
	Sonoma County Library	\$ 13,451
	Supplies	\$ 5,638
	Total Inmate Programs	\$ 508,500
EXPENDITURES		
Services and Supplies		
	Enrollment Counselor Services	\$ 38,984
	Maintenance - Equipment	\$ 986
	Client Accounting Services	\$ 3,405
	TV Services	\$ 9,353
	Training/Conference Expenses	\$ 2,258
	Recreation Supplies and Inmate Incentives	\$ 25,728
	Office Supplies	\$ 1,485
	Minor Equipment/Small Tools	\$ 21,505
	Movies and Games	\$ 2,497
	Welfare Bags	\$ 20,117
	Total Services and Supplies	\$ 126,318
	Total Expenses	\$ 921,394
	Change in Fund Balance	\$ 152,864
	Ending Fund Balance	\$ 1,487,666