



SONOMA COUNTY SHERIFF'S OFFICE

MARK ESSICK
Sheriff-Coroner

JAMES NAUGLE
Assistant Sheriff
Law Enforcement Division

EDDIE ENGRAM
Assistant Sheriff
Detention Division

HEIDI KEITH
Chief of Financial and
Administrative Services

Fiscal Year 2019-2020 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 Fund 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 Trust Fund. Exhibit "A" is a detailed summary of the Jail Stores Trust revenues and expenditures for FY 19-20.

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 earned from funds deposited in the County Treasury by both trust funds, vending machine commissions, inmate telephone commissions, miscellaneous revenues, and transfers from the Jail Stores Trust Fund (profit from various sources). Exhibit "B" is a detailed summary of the Inmate Welfare Trust revenues and expenditures for FY 19-20.

<u>EXHIBIT A</u>	
Jail Stores Trust Fund Report	
For Fiscal Year July 1, 2019 - June 30, 2020	
Beginning Fund Balance	\$ 54,711
REVENUE	
Unrealized Gains and Losses	\$ (1,885)
Recycling	\$ 103
Vending	\$ 58,436
Commissary & Phone Cards	\$ 1,370,881
Prior Year Revenue Miscellaneous	\$ 6,582
Total Revenue	\$ 1,434,117
EXPENDITURES	
Commissary Merchandise	
Phone Cards	\$ 49,584
Vending Inventory and Services	\$ 40,766
Food and Beverages	\$ 434,653
Other Supplies	\$ 2,828
Clothing and Personal Items	\$ 36,258
Office Supplies	\$ 4,518
Books/Media/ Subscriptions	\$ 519
Mail and Postage Supplies	\$ 16,774
Merchandise Credit	\$ (173)
Total Merchandise Expenditures	\$ 585,726
Operating Expenditures	
Printing and Binding Supplies	\$ 10,104
Maintenance - Equipment	\$ 4,788
Software/Licensing	\$ 340
Administrative Overhead	\$ 35,471
Audit Services	\$ 15,250
Staff Payroll	\$ 237,233
ISD - Baseline Services	\$ 5,409
Total Operating Expenditures	\$ 308,595
Operating Transfers	
Profits to Inmate Welfare Trust	\$ 470,998
Total Operating Transfers	\$ 470,998
Total Expenditures	\$ 1,365,319
Ending Fund Balance	\$ 123,508

EXHIBIT B	
Inmate Welfare Trust Fund Report	
For Fiscal Year July 1, 2019 - June 30, 2020	
Beginning Fund Balance	\$ 1,487,666
REVENUE	
Interest on Pooled Cash	\$ 36,770
Unrealized Gains and Losses	\$ (2,057)
Telephone Revenues	\$ 271,305
Jail Sign Board Advertising	\$ 44,625
Kiosk Commission	\$ 3,257
Locker Revenue	\$ 529
Prior Year Revenue Miscellaneous	\$ 2,596
Donation	\$ 2,500
Profits from Jail Stores	\$ 470,998
Total Revenue	\$ 830,522
EXPENDITURES	
Salaries and Benefits	
Program Correctional Deputy	\$ 183,052
Program Administrative Aide	\$ 133,268
Reading Program	\$ 1,251
Total Salaries and Benefits	\$ 317,571
Inmate Educational Programs	
California Parenting Institute	\$ 45,188
Friends Outside in Sonoma County	\$ 71,136
Goodwill Industries of the Redwood Empire	\$ 13,790
Legal Research Associates	\$ 22,033
Jail Industries	\$ 60,000
Edovo Tablets	\$ 20,029
Changing Gears Bicycle Program	\$ 1,021
Provider Office Remodel	\$ 10,315
Supplies	\$ 8,548
Total Inmate Educational Programs	\$ 252,060
Service and Supplies	
Communication Expense	\$ 9,621
Maintenance - Building Improvements	\$ 3,306
Client Accounting Services - Monthly	\$ 3,350
Auditing Services	\$ 15,250
TV Services	\$ 11,310
Indigent Mail	\$ 142
Training and Conferences	\$ 4,116
Memberships/Certifications	\$ 150
Inmate Incentives	\$ 21,502
Office Supplies	\$ 2,597
Books/Media/ Subscriptions	\$ 12,276
Minor Equipment and Small Tools	\$ 5,352
Welfare Bags	\$ 23,404
Total Services and Supplies	\$ 112,376
Total Expenses	\$ 682,007
Ending Fund Balance	\$ 1,636,181