



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 2020-2021 Inmate Welfare Trust Fund Annual Report

The 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 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 controls funds used primarily for the benefit, education, and welfare of inmates confined within the county 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, 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 20-21.

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 typically derived from the following sources: transfer from the Jail Stores Trust Fund (profit from various sources), inmate telephone commissions, vending machine commissions, interest generated from the fund balances of both trust funds, and miscellaneous revenues. Exhibit "B" is a detailed summary of the Inmate Welfare Trust revenues and expenditures for FY 20-21.

EXHIBIT A

Jail Store Trust Fund Annual Report For Fiscal Year July 1, 2020 – June 30, 2021

Beginning Fund Balance	123,508
Revenue	
Unrealized Gains and Losses	(192)
Vending	5,796
Commissary & Phone Debit Cards	1,190,173
Prior Year Revenue Miscellaneous	(9,551)
Total Revenue	1,186,225
Expenditures	
Commissary Merchandise	
Phone Cards	17,100
Vending Inventory and Services	13,553
Food and Beverages	433,959
Other Supplies	21
Clothing and Personal Items	42,766
Office Supplies	4,374
Books/Media/Subscriptions	437
Mail and Postage Supplies	14,858
Total Merchandise Expenditures	527,068
Operating Expenditures	
Printing and Binding Supplies	10,405
Maintenance - Equipment	5,501
Administrative Overhead	33,609
Rents and Leases - Equipment	1,733
Staff Payroll	215,597
ISD - Baseline Services	5,604
Total Operating Expenditures	272,447
Operating Transfers	
Profits to Inmate Welfare Trust	415,352
Total Operating Transfers	415,352
Total Expenditures	1,214,867
Ending Fund Balance	94,866

EXHIBIT B

Inmate Welfare Trust Fund Annual Report For Fiscal Year July 1, 2020 - June 30, 2021

Beginning Fund Balance	1,636,181
Revenue	
Interest on Pooled Cash	14,811
Unrealized Gains and Losses	(473)
Telephone Revenues	144,566
Jail Sign Board Advertising	47,775
Kiosk Commission	2,879
Prior Year Revenue Miscellaneous	144
Profits from Jail Stores	415,352
Total Revenue	625,053
Salaries and Benefits	
Programs Correctional Deputy	192,754
Programs Administrative Aide	145,383
Total Salary and Benefits	338,137
Inmate Educational Programs	
California Parenting Institute	5,093
Friends Outside in Sonoma County	68,172
Legal Research Associates	30,625
Education Supplies (Books, Art & Recreational) & Misc.	31,113
Teaching Instructor Room Renovation	7,864
Total Inmate Educational Programs	142,866
Services and Supplies	
Communication Expense (Free Phone Cards for Inmates)	25,740
Maintenance - Equipment	774
Maintenance - Building Improvement	248
Rents and Leases - Equipment	3,400
Client Accounting Services	6,343
TV and Cable Services	10,994
County Counsel	1,794
Inmate Orientation Video	6,560
Inmate Incentives	12,765
Office Supplies	1,889
Books/Media/Subscriptions for Inmates	12,926
Minor Equipment and Small Tools	13,776
Computer Equipment/Accessories	2,824
Welfare Bags	8,247
Total Services and Supplies	108,280
Total Expenses	589,283
Ending Fund Balance	1,671,951