



# Sonoma County Sheriff's Office

*BILL COGBILL*  
*Sheriff-Coroner*

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*Law Enforcement Division*

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*Detention Division*

**DATE:** August 27, 2009  
**TO:** Sonoma County Board of Supervisors  
**SUBJECT:** Fiscal Year 2008-2009 Annual Inmate Welfare Report

The purpose of this report is to meet the requirement outlined in 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.

There are two separate trust funds used in the inmate welfare accounting system. They are the Jail Stores Trust Fund and the Inmate Welfare Trust Fund. The Jail Stores Trust Fund was established for use as an operating fund for the Inmate Commissary. The Inmate Welfare Trust Fund holds 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 the inmates may be spent for the maintenance of county jail facilities or as otherwise deemed appropriate by the Sheriff.

## Jail Stores Trust Fund

Revenues generated to this fund come from commissary sales, inmate vending machine commissions, aluminum can recycling, and prior year revenue. Expenditures fall into five categories: Salary/Benefits, merchandise expenses, operating expenses, operational transfers to Inmate Welfare Trust, and tax payments. Profit generated from the operation of the commissary is a significant source of revenue for the Inmate Welfare Trust.

Attachment "A" is a detailed summary of the revenues and expenditures for FY 08-09.

## Inmate Welfare Trust Fund

The Inmate Welfare Trust Fund is managed through the Inmate Welfare Trust Committee. The Sheriff or his designee has final 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, transfer from the Jail Stores Trust (profit from various sources), and funds received from Jail Industries for repayment of loan made from the Inmate Welfare Trust.

Expenditures from the Inmate Welfare Trust Fund meet the guidelines outlined in the Penal Code, Section 4025 (e), which states: *“The money and property deposited in the inmate welfare trust fund shall be expended by the sheriff primarily for the benefit, education, and welfare of the inmates confined within the jail. Any funds that are not needed for the welfare of the inmates may be expended for the maintenance of county jail facilities. Maintenance of county jail facilities may include, but is not limited to, the salary and benefit of personnel used in programs to benefit the inmates, including but not limited to, education, drug and alcohol treatment, welfare, library, accounting, and other programs deemed appropriate by the sheriff.”*

Attachment “B” is a detailed summary of the revenues and expenditures for FY 08-09.

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BILL COGBILL  
Sheriff-Coroner

ATTACHMENT "A"

**Jail Stores Trust Fund  
FY 08-09**

**Beginning Fund Balance** **\$ 214,638**

**Revenues**

Commissary Sales		\$ 1,270,141
Vending Machine Sales		\$ 98,416
Recycling Revenue		\$ 1,011
Prior Year Revenue		\$ 22,000

**Total Revenues** **\$ 1,391,568**

**Expenditures**

Salary/Benefits		\$ 221,430
Merchandise Expenses		\$ 744,667
Notions	\$ 62,898	
Telephone Cards	\$ 178,097	
Snacks	\$ 348,663	
Stationary	\$ 9,834	
Postage	\$ 65,127	
Vending	\$ 80,048	

Operating Expenses		\$ 53,595
Supplies	\$ 4,899	
Overhead	\$ 22,837	
Printing	\$ 13,607	
Data Processing	\$ 4,752	
Audit	\$ 7,500	

Operational Transfers		\$ 348,096
Transfer to Inmate Welfare Trust (IWT)	\$ 175,000	
Phone Card Revenue to IWT	\$ 173,096	

Taxes		
Sales Tax		\$ 21,207

**Total Expenditures** **\$ 1,388,995**

**Net Gain (Loss)** **\$ 2,573**

**Ending Fund Balance** **\$ 217,211**

ATTACHMENT "B"

**Inmate Welfare Trust Fund  
FY 08- 09**

**Beginning Fund Balance** **\$ 72,026**

**Revenues**

Interest	\$ 15,359
Vending Commissions	\$ 26,326
Telephone Commissions	\$ 240,101
Intake Bag Reimbursement	\$ 8,940
Miscellaneous Revenue	\$ 12,277
Transfers from Jail Stores Trust - Phone Cards	\$ 173,096
Transfer from Jail Industries	\$ 36,595
Transfers from Jail Stores Trust	\$ 175,000

**Total Revenues** **\$ 687,694**

**Expenditures**

Repairs to Inmate Equipment	\$ 1,520
Starting Point	\$ 180,661
Salary Reimbursement Costs	\$ 267,518
Inmate Services Coordinator (20%)	\$ 24,728
Program Officers(2 @ 50% each)	\$ 135,694
Law Library Paralegal	\$ 94,162
Detention Assistant (Reading Program)	\$ 12,934
Postage	\$ 51
Inmate Newspapers	\$ 9,160
Inmate Printing	\$ -
DIRECTV	\$ 959
Inmate Equipment	\$ 3,702
Games/Athletic Equipment	\$ 28,828
Law Library	\$ 16,426
Inmate Education Programs	\$ 139,492
Sonoma County Office of Education (SCOE)	\$ 59,609
SCOE- Prior Year Payable Credit	\$ (39,271)
SCOE - Current Year Payable	\$ 80,000
California Parenting Program	\$ 14,930
Literacy Program	\$ 8,761
Goodwill Job Training Program	\$ 6,291
Creative Conflict Resolution Classes	\$ 8,200
Cultural Arts Council	\$ -
Supplies	\$ 972
Friend Outside Services	\$ 29,000
Welfare Bags	\$ 17,655
Audit	\$ 7,500
Miscellaneous	\$ 1,423

**Total Expenditures** **\$ 703,895**

**Net Gain (Loss)** **\$ (16,201)**

**Ending Fund Balance** **\$ 55,825**