



ANNUAL INMATE WELFARE FUND  
(IWF) REPORT PER PENAL CODE  
SECTION 4025

FISCAL YEAR 2024-25

# Inmate Welfare Fund (IWF) - Background

- ▶ The IWF is governed by Penal Code Section 4025:
  - ▶ *Funds generated by commissary/tablet related commissions are to be used primarily for the benefit, education, and welfare of the inmates confined within the Jail (and kept separate from other funds)*
    - ▶ Education, drug/alcohol treatment, library, other programs deemed appropriate by Sheriff
    - ▶ Transportation (within 500 miles) and clothing upon release
    - ▶ Can also be used to pay salaries of Jail program staff and for IWF accounting expense:
      - ▶ .75 FTE Program Manager (.25 paid for by CCP)
      - ▶ .05 FTE Administrative Services Manager II (.95 FTE paid for by SO)
    - ▶ Cannot be used to pay any required expenses of confinement by County such as meals, clothing, housing or medical services or expenses, but it can augment required expenses as determined by Sheriff
    - ▶ Other than uses above, County cannot supplant General Fund with IWF

## Inmate Welfare Fund Program Expenses Allowable Under Penal Code Section 4025 (e) & (i)

| MCSO JAIL CONTRACTED PROGRAM SERVICES                   |  | Expensed FY 24-25 |
|---------------------------------------------------------|--|-------------------|
| Diana Billy-Elliott (Case Management/Re-entry Services) |  | 12,825            |
| Trina Fitzgerral (Parenting/Anger Management)           |  | 7,400             |
| Joshua Stenberg (Gardening/Ag Instructor)               |  | 48,841            |
| Davina Sentak (Chaplain)                                |  | 23,700            |
| Ukiah Adult School (and Grad Ceremony)                  |  | 10,338            |
| <b>Total Program Contractor Expense</b>                 |  | <b>103,104</b>    |

| MCSO JAIL MISCELLANEOUS PROGRAM EXPENSES |  | Expensed FY 24-25 |
|------------------------------------------|--|-------------------|
| Periodicals                              |  | 6,109             |
| Transportation                           |  | 405               |
| Legal Research                           |  | 2,499             |
| DOJ Livescan/Clearances                  |  | 608               |
| Inmate Calling Solutions                 |  | 150,620           |
| Utilities and Cable/Streaming            |  | 11,824            |
| Misc Program Supplies                    |  | 10,320            |
| Misc Corrections/Accrual Reversals       |  | 40,606            |
| <b>Total Misc Expense</b>                |  | <b>222,991</b>    |

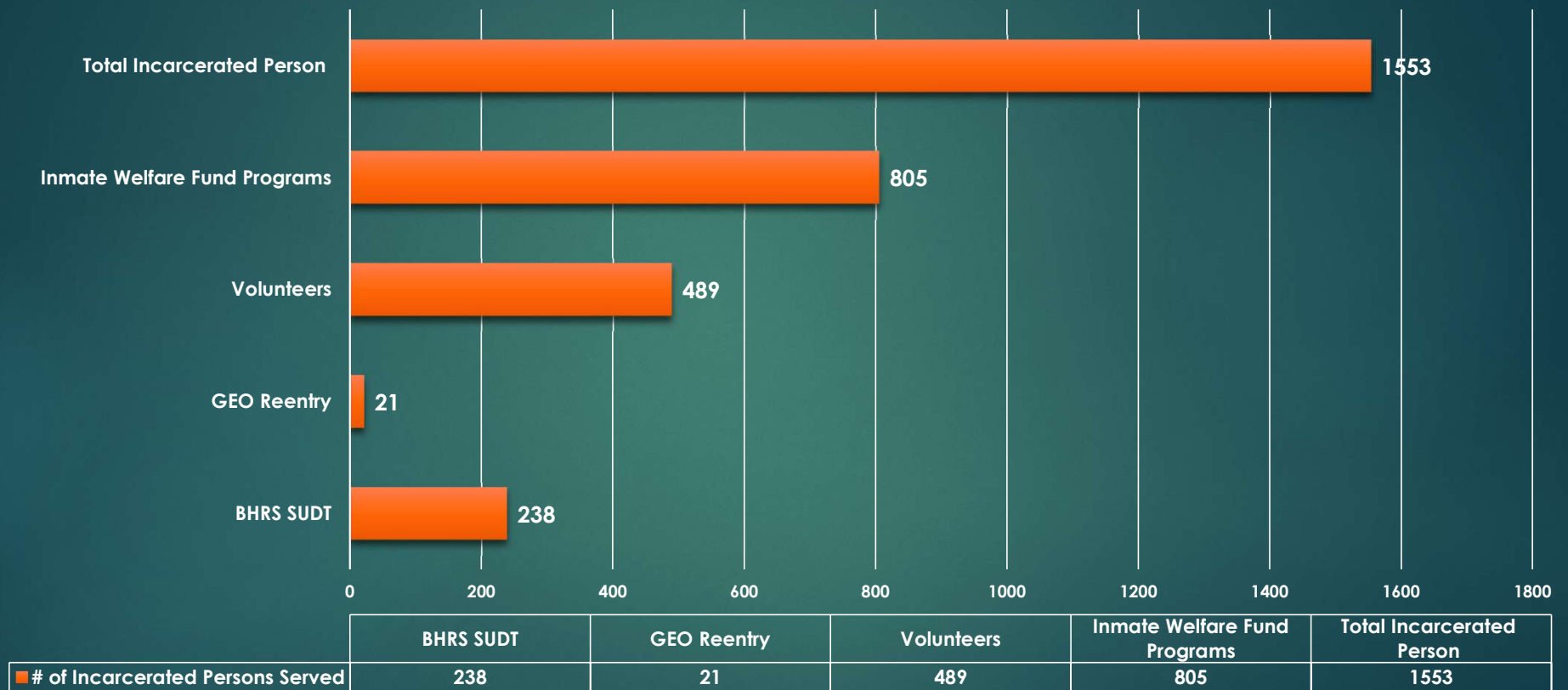
## Inmate Welfare Fund Staffing Expense Allowable Under Penal Code Section 4025 (e)

| MCSO INMATE WELFARE PROGRAM & ACCOUNTING SERVICES     | Expensed FY 24-25 | Percentage FTE |
|-------------------------------------------------------|-------------------|----------------|
| Administrative Services Manager II (.95 funded by SO) | 9,961             | .05%           |
| Program Manager (.25 funded by JA CCP)                | 149,460           | .75%           |
| Inmate Welfare Coordinator (funded by JA CCP)         | 0                 | 0%             |
| <b>Total Salary Related Expense</b>                   | <b>159,420</b>    |                |

## Inmate Welfare Fund Program Report Per Penal Code 4025.5 (c) (1) & (3)

| How Much Money Was Spent?                          | Expensed FY24-25 |
|----------------------------------------------------|------------------|
| Contracted Program Services                        | 92,766           |
| Adult School and Graduation                        | 10,338           |
| Miscellaneous Program Related Expense              | 222,991          |
| Inmate Welfare Program Staff & Accounting Services | 159,420          |
| <b>Total MCSO Expended in FY24-25</b>              | <b>485,515</b>   |

## Number of Inmates Served by Inmate Welfare Fund (IWF) Programs = 805 Penal Code 4025.5(c)(2) & (3)



Average MCSO IWF Program = 8-12 weeks

## MCSO Inmate Welfare Fund - FY 2024-25 Revenues

| TYPE OF REVENUE/CREDITS                 | Credited FY 24-25 |
|-----------------------------------------|-------------------|
| Cash Receipts from Commissions*         | 301,802           |
| Credits from Purchases (Returns)        | 3,572             |
| Quarterly Interest and Revenue Accruals | 53,330            |
| <b>Total Revenues and Credits</b>       | <b>358,704</b>    |

\*Biggest source of IWF revenue is from Commissary item commissions and Inmate Calling Solutions commissions

# Inmate Welfare Fund – FYE 24-25 Summary

- ▶ Fiscal Year 2024-25, the Inmate Welfare Fund had a beginning fund balance of \$603,744
- ▶ Fund activity resulted in Inmate Welfare Program credits/revenues in the amount of \$358,704 and debits/expenses in the amount of \$485,515
- ▶ Total Inmate Welfare Fund balance difference at Fiscal Year End 2024-25 = \$126,811
- ▶ Total Inmate Welfare Fund ending balance for Fiscal Year 2024-25 = \$476,933
- ▶ Total inmates served with Inmate Welfare Funds = 805
- ▶ Average length of time inmates used programs = 8-12 weeks