

Exhibit A

**San Bernardino County Sheriff / Coroner / Public Administrator
Inmate Welfare Fund
Statement of Changes in Fiduciary Net Position
For the Period July 1, 2024 to June 30, 2025
Unaudited Financial Statement**

Additions:

	Actual
Telephone - Revenue	741,179
Commissary Commission	3,091,953
Interest-County Pooled Investment Revenue	1,078,430
Miscellaneous Revenue	428,823
Total Revenues	<u>5,340,384</u>

Deductions:

Program Salaries	5,470,043
Contract Services	882,462
Program Administration	214,055
Inmates' Health & Welfare	187,208
Educational & Training Programs	182,438
Capital Outlay	47,251
Total Expenditures	<u>6,983,458</u>

Beginning Fund Balance as of 07.01.2024

(As per Unaudited Financial Statements) **25,480,904**

Excess (Deficiency) of Revenues over (under)
Expenditures (1,643,073)

FUND BALANCE

Ending Fund Balance as of 6.30.2025 **23,837,830**

Capital Projects & Equipment Analysis

	Amount
Capital Projects & Equipment Budget from Prior Year	379,736
Funding Requests Approved in Current Year	300,267
Closed Capital Projects & Equipment Offset	(66,682)
Projects/Equipment already Encumbered	(248,625)
Current Year Expenditures	(83,976)
Remaining Capital Projects & Equipment Budget	<u>280,719</u>

Undesignated Fund Balance Analysis

Fund Balance - Unreserved	23,579,389
Remaining Capital Projects & Equipment Budget	(280,719)
Contingency Fund	(500,000)
Contracts	713,394
Securus Technology Grant Fund Balance	1,751,901
Undesignated Fund Balance	<u>25,263,964</u>

Exhibit B

**San Bernardino County Sheriff / Coroner / Public Administrator
Inmate Welfare Fund
PC 4025.5 Inmate Welfare Fund Spent on Indigent Inmates Details
For the Period July 1, 2024 to June 30, 2025**

<u>Expenditures</u>	<u>Number of Inmates Served</u>	<u>Average Length of Time Inmate Used the Program</u>	<u>Amount</u>
Family Attachment Intervention Through Healing Services (FAITHS)	-	-	\$ 57,902
Throughcare Reentry Program			
Location Rental			
Helping Hearts of California	1	5 Days	\$ 1,498
Grand Total	-	-	\$ 59,399