

**San Bernardino County Sheriff/Coroner/Public Administrator**  
**Inmate Welfare Fund**  
**Statement of Changes in Fiduciary Net Position**  
**For the Period of July 1, 2022 to June 30, 2023**  
**Unaudited Financial Statement**

<b>Additions:</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance</b>	<b>Percentage</b>
Telephone - Revenue	861,185	3,650,000	2,788,815	76%
Commissary Commission	3,562,661	2,800,000	(762,661)	-27%
Technology Grant	-	300,000	300,000	100%
Interest-County Pooled Investment Revenue	600,596	150,000	(450,596)	-300%
Miscellaneous Revenue	(604,886)		604,886	0%
<b>Total Revenues</b>	<b>\$ 4,419,556</b>	<b>\$ 6,900,000</b>	<b>\$ 2,480,444</b>	<b>36%</b>
<b>Deductions:</b>				
Program Salaries	3,618,049	3,244,654	(373,395)	-12%
Contract Services	200,102	907,569	707,467	78%
Program Administration	214,232	150,000	(64,232)	-43%
Inmates' health & welfare	222,355	225,000	2,645	1%
Educational & training programs	102,328	375,000	272,672	73%
Capital outlay	46,911	2,294,293	2,247,383	98% <b>A</b>
<b>Total Expenditures</b>	<b>\$ 4,403,977</b>	<b>\$ 7,196,516</b>	<b>\$ 2,792,540</b>	<b>39%</b>
<b>Beginning Fund Balance as of 07.01.2022 (As per Unaudited Financial Statements)</b>	27,201,171			
Excess (Deficiency) of Revenues over (under) Expenditures	15,579			
<b>FUND BALANCE</b>				
Ending Fund Balance	<b>\$ 27,216,750</b>		-	
<b>Capital Projects &amp; Equipment Analysis</b>			<b>Amount</b>	
Capital Projects & Equipment Budget from Prior Year			277,158	
Funding Requests Approved in Current Year			789,347	
Closed Capital Projects & Equipment Offset			-	
Current Year Expenditures			(46,911)	
Remaining Capital Projects & Equipment Budget			<b>\$ 1,019,594</b>	
<b>Undesignated Fund Balance Analysis</b>				
Fund Balance - Unreserved			27,216,750	
Remaining Capital Projects & Equipment Budget			(1,019,594)	
Fund Balance Reserved for Encumbrances			(246,651)	
Contingency Fund			(500,000)	
Securus Technology Grant Fund Balance			(1,855,513)	
<b>Undesignated Fund Balance</b>			<b>\$ 23,594,992</b>	

**Notes to the Financial Statements:**

A. Capital outlay consists of expenditures for Committee approved projects and equipment when their value exceeds \$5,000.

**San Bernardino County Sheriff/Coroner/Public Administrator  
Inmate Welfare Fund  
PC 4025.5 Inmate Welfare Fund Spent on Indigent Inmates Details  
For the Period of July 1, 2022 to June 30, 2023**

<u><b>Expenditures</b></u>	<u><b>Amount</b></u>
Family Attachment Intervention Through Healing Services (FAITHS)	
Throughcare Reentry Program Location Rental	\$ 47,305
 <b>Grand Total</b>	 <u><b>\$ 47,305</b></u>