

**Financial Plan 2021-2022 3rd Omnibus  
Inmate Welfare Fund / 0016**

Category	2019-2020 Actuals	2021-2022 Adopted	2021-2022 Current Budget	2021-2022 Biennial-to- Date Actuals	2021-2022 Estimated	2023-2024 Projected	2025-2026 Projected
<b>Beginning Fund Balance</b>	<b>6,213,950</b>	<b>4,619,350</b>	<b>6,987,497</b>	<b>6,987,497</b>	<b>6,987,497</b>	-	-
<b>Revenues</b>							
CHARGE FOR SERVICES (R3400)	1,780,796		-	(48,262)	(48,262)	-	-
MISCELLANEOUS REVENUE (R3600)	2,715	4,000	4,000	(100,277)	(100,277)	-	-
OTHER FINANCING SOURCES (R3900)	63,166	-		108,544	108,544	-	-
<b>Total Revenues</b>	<b>1,846,676</b>	<b>4,000</b>	<b>4,000</b>	<b>(39,995)</b>	<b>(39,995)</b>	-	-
<b>Expenditures</b>							
Wages and Benefits	324,473	500,484	500,484	175,405	225,000	-	-
Supplies	46,172	123,834	123,834	11,615	20,000	-	-
Services	735,543	429,518	429,518	167,723	849,518	-	-
Intragovernmental Services	1,601,616	1,794,737	1,794,737	923,036	1,794,737	-	-
Intragovernmental Contributions	6,459	6,552	6,552	3,276	6,552	-	-
<b>Total Expenditures</b>	<b>2,714,263</b>	<b>2,855,125</b>	<b>2,855,125</b>	<b>1,281,055</b>	<b>2,895,807</b>	-	-
<b>Estimated Underexpenditures</b>							
<b>Other Fund Transactions</b>							
GAAP Adjustments	1,641,133			128,669	1,794,737		
<b>Total Other Fund Transactions</b>	<b>1,641,133</b>	-	-	<b>128,669</b>	<b>1,794,737</b>	-	-
<b>Ending Fund Balance</b>	<b>6,987,497</b>	<b>1,768,225</b>	<b>4,136,372</b>	<b>5,795,115</b>	<b>5,846,432</b>	-	-
<b>Reserves</b>							
Rainy Day Reserve (60 Days)	240,000	240,000	240,000	240,000	240,000	-	-
<b>Total Reserves</b>	<b>240,000</b>	<b>240,000</b>	<b>240,000</b>	<b>240,000</b>	<b>240,000</b>	-	-
Reserve Shortfall	-	-	-	-	-	-	-
<b>Ending Undesignated Fund Balance</b>	<b>6,747,497</b>	<b>1,528,225</b>	<b>3,896,372</b>	<b>5,555,115</b>	<b>5,606,432</b>	-	-

**Financial Plan Notes**

2021-2022 Adopted and Current Budgets tie to PBCS.

Actuals are through 4/30/22.

Out-biennia are shown at zero, as DAJD will propose closing this fund in the 2023-2024 budget.

**Revenues Notes:**

Negative Charges for Services and Miscellaneous Revenues are due to the impact of instituting free phone calls, video visitation, and commissary services for people in custody. The previous accounting process recorded commission payments from vendors as revenues to DAJD. Following the policy change to stop charging, some vendor payments were recorded as negative revenues until both vendors were able to provide accurate, auditable invoices. In fiscal year 2022 all vendor payments are recorded as expenditures.

Other Financing Sources revenue is reimbursement for a Veterans program from DCHS.

**Expenditure Notes:**

The increase of \$420,000 for phone calls and video visitation (3rd Omnibus decision package) is shown in 2021-2022 Estimated services expenditures.

**Reserve Notes:**

Last Updated May 24, 2022 by B. DeFazio and T. Schackman using data from BI Insights.