

MARIN COUNTY SHERIFF'S DEPARTMENT
CUSTODY DIVISION POLICY AND PROCEDURE MANUAL

CHAPTER 1 - ADMINISTRATIVE
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DATE
04-30-98

INMATE WELFARE FUND FIXED ASSET INVENTORY

POLICY

The Sheriff is authorized by law to use inmate welfare funds to purchase fixed assets that are for the use of the inmate population.

PROCEDURE

When appliances (such as televisions, microwave ovens, etc.) and other similar fixed assets are purchased for inmate use out of inmate welfare funds, they will be marked appropriately and be maintained on an inmate welfare fund inventory list.

For the purpose of this procedure, a fixed asset is any appliance or device with a purchase price of at least \$50 and which has an expected service life of over one year.

Appropriate marking will consist of an adhesive foil "Inmate Welfare Fund" inventory label which is numbered. Ideally, this label will be affixed to the item in a location that is easily viewed.

At a minimum, custody staff will inventory these IWF fixed assets in the month of May of each year. The Jail Administrative Secretary will be responsible for maintaining the inventory list, insuring its accuracy and making sure it is available to representatives of the Auditor's office when requested.

INVENTORY LIST

The inventory list will contain the following information for each fixed asset purchased with inmate welfare funds:

Date Purchased	Serial Number
Description	IWF Tag Number
Brand	Location
Cost	Date Retired
Model Number	Reason Retired
Comments	

RELATED STANDARDS:

Title 15, Article 4, Section 1043
Penal Code Section 4025

DATE REVISED
None

By order of

DANIEL PAYNE
BUREAU COMMANDER