

Sheriff's Inmate Trust

November 2017

Inmate Trust Fund IC 36-8-10-22

Separate Account for each inmate

Total of individual accounts should equal control account; control account should equal bank

Receipts-

Money from each inmate or from another person on their behalf

Disbursements -

As requested by the inmate or legal guardian for commissary, medical, or returned upon release

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Inmate Trust Records

- ▶ Receipts/Deposits
- ▶ Warrants/Checks
- ▶ Ledger or Receipts, Disbursements and Balances, General Form 358 (or approved electronic ledger)
 - Control ledger
 - Subsidiary ledger (one per individual)
 - Reconciling ledger to inmate balances
 - Include "Old/Inactive" inmate accounts
- ▶ Bank Reconcilements

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