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

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