2-07/070.40 - Special Fund Accounting

This unit prepares, maintains, and controls the financial records of the following specialized funds:

- Inmate Welfare Fund revenue derived from inmate purchases from commissary and vending machines, inmate telephone calls, vocational activities, and inmate worker barbershops are used for the purchase of health, education, and welfare items for the benefit of the inmates at the discretion of the Inmate Welfare Commission pursuant to state statute;
- Narcotics Enforcement Fund revenue derived from seized assets forfeited in connection with violation of laws governing controlled substances are used to enhance future investigations;
- Special Training Fund revenue received from law enforcement training provided to other jurisdictions are used to fund law enforcement training programs;
- Processing Fee Fund disbursement of money collected under writs of attachment, execution, and possession or sale are used to replace vehicles and vehicle equipment;
- Automated Fingerprint Identification System (AFIS) revenue collected from fines, penalties or forfeitures levied and collected by the courts for criminal offenses are used to provide an automated system for fingerprint identification;
- Countywide Warrant System (CWS) revenue collected for every person convicted of failing to appear in court are used exclusively to finance the development and operation of the Automated Countywide Warrant System;
- Sheriff Automation revenue collected for serving, executing and processing required court notices, writs, orders, and other services; as well as those collected on each citation that requires inspection for proof of correction of any vehicle violation and are used exclusively by Court Services Division to supplement the costs of automated systems, and administering the funds; and
- Vehicle Theft Prevention Program (TRAP) collected from the registration or renewal of registration of every vehicle registered to an address within the County of Los Angeles and are used to fund programs to deter, investigate, and prosecute vehicle theft crimes.