

## **Independent Accountant's Report**

Board of Supervisors and Sheriff Tom Lopez County of Yolo Woodland, California

We have performed the procedures enumerated below, to assist the County of Yolo (County) in determining compliance related to Penal Code 4025 for the County's Inmate Welfare Fund for the period of July 1, 2018 through January 31, 2022. The County's management is responsible for its compliance with Penal Code 4025 for the County's Inmate Welfare Fund for the period of July 1, 2018 through January 31, 2022.

The County has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating the County's compliance with the Penal Code 4025 for the County's Inmate Welfare Fund, and we will report on findings based on the procedures performed. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows:

- 1. Select a sample (20 transactions for at least a 70% coverage) of expenditure transactions recorded in the Inmate Welfare Trust Fund from each fiscal year from July 1, 2018 through January 31, 2022. For each expenditure selected, perform the following:
  - a. Verify that the expenditure was allowable under Title 15 and California Penal Code Section 4025 and used for the benefit, education, and welfare of inmates.
  - b. Verify that the expenditure was properly approved in accordance with County policies and procedures prior to disbursement.
  - c. Verify that the expenditure was valid and supported by underlying invoice, contract, purchase order or agreement.

**Findings:** No exceptions were found as a result of this procedure.

- 2. Select a sample (10 transactions for at least a 70% coverage) of Jail Commissary profit revenues (transfers) recorded in the Inmate Welfare Trust Fund from each fiscal year from July 1, 2018 through January 31, 2022.
  - a. For each revenue transaction (transfer) selected, review supporting documentation to ensure that the revenues (transfers) are accurate, timely, and calculated correctly based on the net profit of the commissary in accordance with Title 15 and California Penal Code Section 4025.

**Findings:** No exceptions were found as a result of this procedure.

- 3. Select a sample (10 transactions for at least a 70% coverage) of Telephone Commission revenues recorded in the Inmate Welfare Trust Fund from each fiscal year from July 1, 2018 through January 31, 2022.
  - a. For each revenue transaction selected, agree revenue amount to underlying deposit and support and verify commission is accurately calculated.

Findings: No exceptions were found as a result of this procedure.

4. Review Board minutes to ensure that itemized report of Inmate Welfare Trust Fund expenditures for the period ending June 30, 2021, was presented to the Board in accordance with Title 15 and California Penal Code Section 4025. Agree report presented to underlying general ledger summary reports to verify amounts presented as accurate.

Findings: No exceptions were found as a result of this procedure

5. Obtain the balance sheets and income statements for each fiscal year from July 1, 2018 through January 31, 2022, perform a fluctuation analysis of all balance sheet and income statements account balances comparing to the prior year's actual and identify any variances exceeding 5% or any unusual variances. Provide management's description or explanation of any variances exceeding 5% or any unusual variances.

**Findings:** See Appendix A for balance sheet and income statement fluctuation analysis provided by Management. Management responses were provided for the material fluctuations (over 5%) noted in red.

We were engaged by the County to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on determining compliance with Penal Code 4025 for the County's Inmate Welfare Fund. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Board of Supervisors and management of the County and is not intended to be and should not be used by anyone other than these specified parties.

sde Sailly LLP Sacramento, California

July 12, 2022

Account		6/30/2018	6/30/2019	6/30/2020	6/30/2021	6/30/2022	FY 19	FY 20	FY 21	FY 22	
Number	Account Description	Ending Balances	Ending Balances	Ending Balances	Ending Balances	Annualized	% Change	% Change	% Change	% Change	Management Explanation of variances:
											Change is the result of operations. Balance is existing balance with the County Treasury
100000-0	CASH IN TREASURY	\$ 38,422	\$ 140,041	\$ 223,689	\$ 398,586	\$ 433,831	264%	60%	78%	9%	as of June 30.
100010-0	CASH GASB 31 FMV DFS ONLY	-	814	3,249	1,835	-	100%	299%	-44%	-100%	Fair market value adjustment from Yolo County Treasury.
											Accrual for revenue received in July for May and June Commissions. See explanations
112020-0	ACCOUNTS RECEIVABLE-JE	8,065	-	8,136	2,120	-	-100%	100%	-74%	-100%	for variances in revenue section.
											AP for invoices paid in July for expenses incurred in May and June. See explanations
200001-0	ACCOUNTS PAYABLE-JE	(21,638)	(38,142)	(13,863)	(18,770)	-	76%	-64%	35%	-100%	for variances in expenditures section.
											Reclass from AP account, accrual for expenses incurred in June and paid in July. See
210010-0	DUE TO OTH GOV	-	-	(3,289)	-	-	0%	0%	-100%	0%	explanations for variances in expenditures section.
210700-148	PRISONERS PERSONAL TRUST	(15,465)	(15,236)	(19,931)	(53,037)	(62,172)	-1%	31%	166%	17%	Variance due to reclassification of accounts.
	NON-CASH Y/E TRANS-										Investment earnings at year end accrual. Amount is nominal, dependent on year end
210700-9999	TRUST FUNDS	-	-	-	(243)	-	0%	0%	0%	-100%	cash balance in prisoners personal trust.
300999-0	UNASSIGNED	51,547	(24,848)	(102,714)	(217,921)	(330,491)	-148%	313%	112%	52%	N/A - Fund Balance
400700-0	INVESTMENT EARNINGS-POOL	(53)	(1,083)	(3,235)	(2,539)	(2,320)	1938%	199%	-22%	-9%	Investment earnings is based on cash balance maintained in fund.
400705-0	GASB 31 FMV - DFS ONLY	-	(814)	(2,435)	1,657	2,729	0%	199%	-168%	65%	Fair market value adjustment from Yolo County Treasury.
											The decrease in revenue is directly linked to jail population, the Average Daily Population
											for FY2018, 2019, 2020, 2021, and period ending January 31, 2022 are 365, 327, 289, 219,
											and 274, respectively. There was a sharp decrease in jail population in April of 2020
	RENTS & CONCESSIONS -										because the Leinberher Facility closed. The building was demolished and is being
400725-0	OTHER	(318,930)	(220,010)	(189,118)	(163,967)	(143,621)	-31%	-14%	-13%	-12%	reconstructed with a target completion in December of 2022.
											This is the same explanation as 400725 (above), with the exception that this account
											also records revenue related to inmate communication. The CPUC capped the rate that
											can be charged for certain inmate communication and we stopped receiving commission
404000-0	OTHER SALES - TAXABLE	(232,646)	(177,725)	(199,907)	(165,796)	(145,273)	-24%	12%	-17%	-12%	in September of 2021.
404190-0	OTHER MISC REVENUES	(1,505)	(399)	(1)		(429)	-74%	-100%	-100%	100%	Unclaimed funds from inmate deposits and money found on the floor.
											One time payment for CARES Act Continuity of Operations Reimbursement. Funding
405100-1421	TRANSFER IN FRM FD 1421	-	-	-	(764)	-	0%	0%	0%	-100%	received in response to the pandemic for additional costs incurred.
											Inmate clothing and personal item cost fluctuations are entirely dependent on jail
	INMATE CLOTHING										population, the Average Daily Population for FY2018, 2019, 2020, 2021, and period
501011-0	& PERSONAL	13,188	8,077	7,469	2,189	6,354	-39%	-8%	-71%	190%	ending January 31, 2022 are 365, 327, 289, 219, and 274, respectively.
											Household items cost fluctuations are entirely dependent on jail population, the
											Average Daily Population for FY2018, 2019, 2020, 2021, and period ending January 31,
501040-0	HOUSEHOLD EXPENSE	5,498	5,293	2,357	1,295	906	-4%	-55%	-45%	-30%	2022 are 365, 327, 289, 219, and 274, respectively.
											Per review of GL details, the repairs and maintenance items include our copier, postage
											machine, and john deere lawn mower. These are as needed based on regular service
501070-0	MAINTENANCE-EQUIPMENT	39	1,023	2,428	51	1,118	2499%	137%	-98%	2109%	intervals. Overall costs incurred annually are low.
											Based on review of the GL details, all costs incurred were charged from Department
											of General Services for maintenance and repair of the jail facilities. In part, the costs
	l										incurred is also dependent on jail population, the higher the population, the more
	MAINTENANCE-BLDG										maintenance is necessary; as well as repairs for any damages caused by inmates.
501071-0	IMPROVEMENT	28,888	18,557	10,294	10,385	8,110	-36%	-45%	1%	-22%	The cost decreased further when the Leiberger Facility closed in April of 2020.
											Newspaper subscriptions and postage charges that were inadvertently recorded into
501110-0	OFFICE EXPENSE	4,002	584	331	799	7,370	-85%	-43%	141%	822%	the incorrect account.

Some	Account		6/30/2018	6/30/2019	6/30/2020	6/30/2021	6/30/2022	FY 19	FY 20	FY 21	FY 22	
OFFICE ENPROPRIAGE 9.918 4,950 5.238 4.950 8.488 50% 66 5.56 71% oils (a), at the end of 27 mills, instance was common damaging common and the provided of the end of of	Number	Account Description	Ending Balances	Ending Balances	Ending Balances	Ending Balances	Annualized	% Change	% Change	% Change	% Change	Management Explanation of variances:
## 1911-10 OFFICE CP-POSTACE   9,918   4,950   5,216   4,950   8,486   50%   6%   -5%   -7%   2%   unication on tables with significantly-reduced number of all sets and used possage.  9,113-0 NVENTONY PURCHASES   - 2												For account 501111 and 501190, these accounts record the cost of the postage machine
101110   OFFICE ORP POSTAGE   9,318   4,590   5,26   4,950   5,06   5,												lease from Pitney Bowes and postage. The usage is dependent on inmate population.
90110-0   NVENTORY PURCHASES												Also, at the end of FY 2018, inmates were allowed to use email and messaging comm-
1	501111-0	OFFICE EXP-POSTAGE	9,918	4,950	5,236	4,950	8,486	-50%	6%	-5%	71%	unication on tablets which significantly reduced number of mail sent and use of postage.
South   Section   Sectio	501130-0	INVENTORY PURCHASES	-	-	-	-	857	0%	0%	0%	100%	Recording of bus pass inventory as recommended in an audit recommendation.
PROF & SPEC SVC-OTHER   397,119   265,233   236,374   187,190   178,346   -33%   -13%   -21%   -25%   -25%   -36%   -200   -20												This account records expenses for professional services received related to providing
missions on and after recorded as revenue. One of the recosors for the decrease over the years is attributed to decline in the pilopulation, the Average ability Population for P2003, 2019, 2020, 2021, and percide ording in muray 31, 2022 are 955, 327, 289, 219, and 274, respectively, the less inmarks, the less commissary purchases there are. The other vession for the reduced cost is when the pandermic hit, many suppares were stoaped to prevent the syneatic decrease of the reduced cost in the just of the postage machine less from Pitray 8 owns and postage. The usage is dependent on intent population. Also, at the end of P2 2018, immates were allowed to use entail and messaging commissary purchases for the reduced cost in the just of the postage machine less from Pitray 8 owns and postage. The usage is dependent on intent population. Also, at the end of P2 2018, immates were allowed to use entail and messaging commissary purchases for the postage machine less from Pitray 8 owns and postage. The usage is dependent on intent population. Also, at the end of P2 2018, immates were allowed to use entail and messaging commissary purchases for the postage machine less from Pitray 8 owns and postage. The usage is dependent on intent population. Also, at the end of P2 2018, immates were allowed to use entail and messaging commissary purchases for the P3 of P												programs for inmates, such as the GED program, the law library, etc. The other expenses
vars is attributed to define in the jail population, the Average Daily Population for various, 2012, 2020, 2012, and period rending jamuary 31, 2023 are 50, 327, 839, 219, and 274, respectively. The less innitiate, the less commissary purchases there are. The other reaction for the reduced cot is when the page pagent he less commissary purchases there are. The other reaction for the reduced cot is when the pagender link, many grants were stoped and 274, respectively. The less innitiate, the less commissary purchases for the other spread of Covid in the jail. Some programs are stoped and prevent the spread of Covid in the jail. Some programs are stoped and prevent the spread of Covid in the jail. Some programs are stoped and prevent the spread of Covid in the jail. Some programs are stoped and prevent the spread of Covid in the jail. Some programs are stoped and prevent the spread of Covid in the jail. Some programs are stoped and prevent the spread of Covid in the jail. Some programs are stoped and prevent the spread of Covid in the jail. Some programs are stoped and prevent the spread of Covid in the jail. Some programs are stoped and prevent the spread of Covid in the jail. Some programs remained where social distancing was prostable.  **Follow Prof.**** Spread of Covid in the jail. Some programs remained where social distancing was prevent to prevent spread of Covid in the jail. Some programs remained where social distancing was programs.  **Follow Prof.*** Spread of Covid in the jail. Some programs remained where social distancing was prostable.  **Follow Prof.*** Spread of Covid in the jail. Some programs remained where social distancing was prostable.  **Follow Prof.*** Spread of Covid in the jail. Some programs remained where social distancing was previously previo												recorded here are the costs for commissary item which we get a portion of the comm-
PROF & SPEC SVC OTHER   397,119   265,233   236,374   187,190   178,346   33%   11%   21%   55%   55%   23%   236,374   187,190   178,346   33%   11%   21%   55%   55%   23%   236,374   187,190   178,346   33%   11%   21%   55%   55%   23%   236,374   187,190   178,346   33%   11%   21%   55%   55%   23%   236,374   187,190   178,346   33%   11%   21%   55%   23%   236,374   187,190   178,346   33%   11%   21%   55%   23%   236,374   187,190   178,346   33%   11%   21%   55%   23%   23%   236,374   187,190   178,346   33%   11%   21%   55%   23%   23%   23%   236,374   187,190   178,346   33%   11%   21%   55%   23												
274, respectively. The less immates, the less commissary purchases there are. The other reason for the reluded cost is when the pandemic full, many programs were stopped to prevent the spread of Covid in the jail. Some programs remained where social distancing were stopped to prevent the spread of Covid in the jail. Some programs remained where social distancing were fined to the postage machine lesse from Pitrey Bowes and postage. The usage is dependent on immate population. Also, at the endicate of 14 You Bi, mantes were allowed to use erral and messaging community. Also, at the end of IV 2018, immates were allowed to use erral and messaging community. Also, at the end of IV 2018, immates were allowed to use erral and messaging community. Also, at the end of IV 2018, immates were allowed to use erral and messaging community. Also, at the end of IV 2018, immates were allowed to use erral and messaging community. Also, at the end of IV 2018, immates were allowed to use erral and messaging community. Also, at the end of IV 2018, immates were allowed to use erral and messaging community. Also, at the end of IV 2018, immates were allowed to use erral and messaging community. Also, at the end of IV 2018, immates were allowed to use and and end of IV 2018, immates were allowed to use and and end of IV 2018, immates were allowed to use and and end of IV 2018, immates were allowed to use and an end of IV 2018, immates. The end of IV 2018 immates, the respective to the postage. Also, at the end of IV 2018, immates, the respective to the postage end of IV 2018, immates, the respective to the postage end of IV 2018, immates, the respective to the postage end of IV 2018, immates, the respective to the postage end of IV 2018, immates, the respective to the postage end of IV 2018, immates, the respective to the postage end of IV 2018, immates, the respective to the postage end of IV 2018, immates, the respective to the postage end of IV 2018, immates, the respective to the postage end of IV 2018, immates, the respective to												years is attributed to decline in the jail population, the Average Daily Population for
Solido-0   PROF & SPEC SVC-OTHER   397,119   265,233   226,374   187,190   178,346   -33%   -11%   -21%   -5%   -5%   wax possible.												
900 F & SPEC SVC-OTHER 397.119 265.233 236.374 187.190 178.346 -33% -11% -21% -5% was possible.  For account SOIIII and SOII300, these accounts record the cost of the postage machine lease from Pitney lowers and postage. The usage is dependent on immate population. Also, at the end of PY 2015, immates were allowed to use email and masses gaing common and the state of the end of PY 2015, immates were allowed to use email and masses gaing common and the state of the end of PY 2015, immates were allowed to use email and masses gaing common and the state of the end of PY 2015, immates were allowed to use email and masses gaing common and the state of the end of PY 2015, immates were allowed to use email and masses gaing common and the last payment ended in largest of 2022, the was a lease to buy contract and use of postage.  For account SOIIII and SOII90, these accounts record the cost of the postage machine lease from Pitney lowers and postage. The end of PY 2015, and the end of												
SOLIGI-D   PROF & SPEC SVC-OTHER   397,119   265,233   236,374   187,190   178,346   33%   -11%   -21%   -5%   was possible.												, , , , , , , , , , , , , , , , , , , ,
For account 50111 and 50190, these accounts record the cost of the postage machine lease from Pitrus Savos and postage. The usage is dependent on immate population.												, , , , , , , , , , , , , , , , , , , ,
RENTS AND LEASES - S190-0 EQUIPMENT 5,366 2,907 2,964 4,189 4,676 46% 2% 41% 12% Also, at the end of FY 2018, immates were allowed to use email and messaging communication on tablets which significantly reduced number of mail sent and use of postage.  Purchase is for Notary Training for notary services for any inmates who needs documents notarized.  Purchase is for Notary Training for notary services for any inmates who needs documents notarized.  RENTS AND LEASES - S1200-0 TRAINING 677 100% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0%	501165-0	PROF & SPEC SVC-OTHER	397,119	265,233	236,374	187,190	178,346	-33%	-11%	-21%	-5%	
RENTS AND LEASES -												, ,
S01190-0   EQUIPMENT   S,366   2,907   2,964   4,189   4,676   46%   2%   41%   12%   unication on tablets which significantly reduced number of mail sent and use of postage.												, , , , , , , , , , , , , , , , , , , ,
S01205-0 TRAINING 677	504400.0			2.007	2054	4.400	4.676	450/	20/	440/	400/	
S01205-0 TRAINING 677	501190-0	EQUIPMENT	5,366	2,907	2,964	4,189	4,676	-46%	2%	41%		
The largest cost was for a John Deere Zero Turn mower and the last payment ended in August of 2022, it was a lease to buy contract and we purchased it. The mower is used to maintain the landscape; to keep the grass down around the jail perimeter. Other such to maintain the landscape; to keep the grass down around the jail perimeter. Other purchases include replacement of TV, other landscape to keep the grass down around the jail perimeter. Other purchases include replacement of TV, other landscape to keep the grass down around the jail perimeter. Other purchases include replacement of TV, other landscape to keep the grass down around the jail perimeter. Other purchases include replacement of TV, other landscape to keep the grass down around the jail perimeter. Other purchases include replacement of TV, other landscape to keep the grass down around the jail perimeter. Other purchases include replacement of TV, other landscape to keep the grass down and equipment, etc. No maintain the last payment seed to bury contract and we purchased for keep the grass down and equipment, etc. No maintain the last payment is used to maintain the purchases for keep the grass down and equipment, etc. No maintain the purchase of hexes were made from July 1, 2021 through July 1, 2021 throug	504005.0		677					4000/	00/	00/		, - , , , ,
in August of 2022, it was a lease to buy contract and we purchased it. The mower is used to maintain the landscape, to keep the grass down around the jail perimeter. Other purchases include replacement of TV, other landscape tools and equipment, etc. No purchases of these items were made from July 1, 2021 through January 31, 2022.  SPECDPT EXP-  501230-0 CIRC LIB BKS&PERI	501205-0	TRAINING	6//	-	-	-		-100%	0%	0%	0%	
to maintain the landscape; to keep the grass down around the jail perimeter. Other purchases include replacement of TV, other landscape tools and equipment, etc. No purchases include replacement of TV, other landscape tools and equipment, etc. No purchases of these items were made from July 1, 2021 through January 31, 2022.  SPECDPT EXP-  SPECDPT EXP												- ' '
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SOL230-O CIRC LIB BKS&PERI - 4,007 100% -100% 0% 0% 201234-program supplies.  Purchases in this category vary from year to year, these are purchases for newspapers, Netflix, movies, and various project supplies for immate entertainment and activities. The most expensive items for the years with higher expenses were payments for Davis PROGRAM SUPPLIES 2,017 1,683 5,211 4,736 1,259 -17% 210% -9% -73% Enterprise subscription and Swank Motion Pictures to rights to stream movies.  Purchase of newspaper subscription and lost books, usually recorded in account 501249-0 SPECDPT EXP-OTHER 69 231 233% -100% 0% 0% 501234-program supplies.  Purchase of newspaper subscription and lost books, usually recorded in account 501249-0 TRANSPORTATION AND TRAVEL 559 523 6% -100% 0% 0% costs were transitioned to account 502000 - Support and Care of Persons.  Cost of bus passes and transportation for released, they are provided a bus pass if they need one to get to where they need to go. Fairly consistent in cost incurred prior to Covid-19, until the height of the pandemic, there were lower level of immate population. Inmates one to get to where they need to reduce the spread of Covid-19 in the jails.  SUPPORT AND CARE  502001-0 OF PERSONS 5,654 4,100 3,500 2,250 857 -27% -15% -36% -62% who qualified, were released to reduce the spread of Covid-19 in the jails.  Final payment for retirement of a capital leases. Regular lease payments are Final payment for retirement of a capital leases. Regular lease payments are	301210 0		3,743	4,011	3,323	000		2070	31/0	7070	10070	
Purchases in this category vary from year to year, these are purchases for newspapers, Netflix, movies, and various project supplies for inmate entertainment and activities.  SPECDPT EXP-  PROGRAM SUPPLIES  2,017  1,683  5,211  4,736  1,259  17%  210%  9%  -73%  Enterprise subscription and Swank Motion Pictures to rights to stream movies.  Purchase of newspaper subscription and lost books, usually recorded in account soluzing for newspaper subscription and lost books. Usually recorded in account soluzing for newspaper subscription and lost books. Usually recorded in account soluzing for newspaper subscription and lost books. Usually recorded in account soluzing for newspaper subscription and lost books. Usually recorded in account soluzing for newspaper subscription and lost books. Usually recorded in account soluzing for newspaper subscription and lost books. Usually recorded in account soluzing for newspaper subscription and lost books. Usually recorded in account soluzing for newspaper subscription and lost books. Usually recorded in account soluzing for newspaper subscription and lost books. Usually recorded in account soluzing for newspaper subscription and lost books. Usually recorded in account soluzing for newspaper subscription and lost books. Usually recorded in account soluzing for newspaper subscription and lost books. Usually recorded in account soluzing for newspaper subscription and lost books. Usually recorded in account soluzing for newspaper subscription and lost books. Usually recorded in account soluzing for newspaper subscription and lost books. Usually recorded in account soluzing for newspaper subscription and lost books. Usually recorded in account soluzing for newspaper subscription and lost books. Usually recorded in account soluzing for newspaper subscription and lost books. Usually recorded in account soluzing for newspaper subscription and lost books. Usually recorded in account soluzing for newspaper subscription and lost books. Usually recorded in account soluzing for newspaper su	501230-0		_	4 007	_	_	-	100%	-100%	0%	0%	• • • • • • • • • • • • • • • • • • • •
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	502049-0	INTEREST LTD-OTHER	-	8	-	-	-	0%	-100%	0%	0%	