



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.


Sacramento, California
July 12, 2022

County of Yolo, California
Appendix A

Account Number	Account Description	6/30/2018 Ending Balances	6/30/2019 Ending Balances	6/30/2020 Ending Balances	6/30/2021 Ending Balances	6/30/2022 Annualized	FY 19 % Change	FY 20 % Change	FY 21 % Change	FY 22 % Change	Management Explanation of variances:
100000-0	CASH IN TREASURY	\$ 38,422	\$ 140,041	\$ 223,689	\$ 398,586	\$ 433,831	264%	60%	78%	9%	Change is the result of operations. Balance is existing balance with the County Treasury 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.
112020-0	ACCOUNTS RECEIVABLE-JE	8,065	-	8,136	2,120	-	-100%	100%	-74%	-100%	Accrual for revenue received in July for May and June Commissions. See explanations for variances in revenue section.
200001-0	ACCOUNTS PAYABLE-JE	(21,638)	(38,142)	(13,863)	(18,770)	-	76%	-64%	35%	-100%	AP for invoices paid in July for expenses incurred in May and June. See explanations for variances in expenditures section.
210010-0	DUE TO OTH GOV	-	-	(3,289)	-	-	0%	0%	-100%	0%	Reclass from AP account, accrual for expenses incurred in June and paid in July. See 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.
210700-9999	NON-CASH Y/E TRANS-TRUST FUNDS	-	-	-	(243)	-	0%	0%	0%	-100%	Investment earnings at year end accrual. Amount is nominal, dependent on year end 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.
400725-0	RENTS & CONCESSIONS - OTHER	(318,930)	(220,010)	(189,118)	(163,967)	(143,621)	-31%	-14%	-13%	-12%	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 because the Leinberher Facility closed. The building was demolished and is being reconstructed with a target completion in December of 2022.
404000-0	OTHER SALES - TAXABLE	(232,646)	(177,725)	(199,907)	(165,796)	(145,273)	-24%	12%	-17%	-12%	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 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.
405100-1421	TRANSFER IN FRM FD 1421	-	-	-	(764)	-	0%	0%	0%	-100%	One time payment for CARES Act Continuity of Operations Reimbursement. Funding received in response to the pandemic for additional costs incurred.
501011-0	INMATE CLOTHING & PERSONAL	13,188	8,077	7,469	2,189	6,354	-39%	-8%	-71%	190%	Inmate clothing and personal item cost fluctuations are entirely dependent on 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.
501040-0	HOUSEHOLD EXPENSE	5,498	5,293	2,357	1,295	906	-4%	-55%	-45%	-30%	Household items cost fluctuations are entirely dependent on 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.
501070-0	MAINTENANCE-EQUIPMENT	39	1,023	2,428	51	1,118	2499%	137%	-98%	2109%	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 intervals. Overall costs incurred annually are low.
501071-0	MAINTENANCE-BLDG IMPROVEMENT	28,888	18,557	10,294	10,385	8,110	-36%	-45%	1%	-22%	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 incurred is also dependent on jail population, the higher the population, the more maintenance is necessary; as well as repairs for any damages caused by inmates. The cost decreased further when the Leiberger Facility closed in April of 2020.
501110-0	OFFICE EXPENSE	4,002	584	331	799	7,370	-85%	-43%	141%	822%	Newspaper subscriptions and postage charges that were inadvertently recorded into the incorrect account.

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501111-0	OFFICE EXP-POSTAGE	9,918	4,950	5,236	4,950	8,486	-50%	6%	-5%	71%	For account 501111 and 501190, these accounts record the cost of the postage machine lease from Pitney Bowes and postage. The usage is dependent on inmate population. Also, at the end of FY 2018, inmates were allowed to use email and messaging communication on tablets which significantly reduced number of mail sent and use of postage.
501130-0	INVENTORY PURCHASES	-	-	-	-	857	0%	0%	0%	100%	Recording of bus pass inventory as recommended in an audit recommendation.
501165-0	PROF & SPEC SVC-OTHER	397,119	265,233	236,374	187,190	178,346	-33%	-11%	-21%	-5%	This account records expenses for professional services received related to providing programs for inmates, such as the GED program, the law library, etc. The other expenses recorded here are the costs for commissary item which we get a portion of the commissions on and is recorded as revenue. One of the reasons for the decrease over the years is attributed to decline in the 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. The less inmates, the less commissary purchases there are. The other reason for the reduced cost is when the pandemic hit, many programs were stopped to prevent the spread of Covid in the jail. Some programs remained where social distancing was possible.
501190-0	RENTS AND LEASES - EQUIPMENT	5,366	2,907	2,964	4,189	4,676	-46%	2%	41%	12%	For account 501111 and 501190, these accounts record the cost of the postage machine lease from Pitney Bowes and postage. The usage is dependent on inmate population. Also, at the end of FY 2018, inmates were allowed to use email and messaging communication on tablets which significantly reduced number of mail sent and use of postage.
501205-0	TRAINING	677	-	-	-	-	-100%	0%	0%	0%	Purchase is for Notary Training for notary services for any inmates who needs documents notarized.
501210-0	MINOR EQUIPMENT	3,745	4,811	3,325	806	-	28%	-31%	-76%	-100%	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 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.
501230-0	SPEC DPT EXP- CIRC LIB BKS&PERI	-	4,007	-	-	-	100%	-100%	0%	0%	Purchase of newspaper subscription and lost books, usually recorded in account 201234-program supplies.
501234-0	SPEC DPT EXP- PROGRAM SUPPLIES	2,017	1,683	5,211	4,736	1,259	-17%	210%	-9%	-73%	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. The most expensive items for the years with higher expenses were payments for Davis Enterprise subscription and Swank Motion Pictures to rights to stream movies.
501249-0	SPEC DPT EXP-OTHER	69	231	-	-	-	233%	-100%	0%	0%	Purchase of newspaper subscription and lost books, usually recorded in account 501234-program supplies.
501250-0	TRANSPORTATION AND TRAVEL	559	523	-	-	-	-6%	-100%	0%	0%	Purchase of bus passes and transportation for released inmates, the recording of these costs were transitioned to account 502000 - Support and Care of Persons.
502000-0	SUPPORT AND CARE OF PERSONS	5,654	4,100	3,500	2,250	857	-27%	-15%	-36%	-62%	Cost of bus passes for inmates when 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 inmate population. Inmates who qualified, were released to reduce the spread of Covid-19 in the jails.
502031-0	RETIRE LTD-CAP LEASE OBLG TN	-	178	-	-	-	0%	-100%	0%	0%	Final payment for retirement of a capital leases. Regular lease payments are recorded in the rents and leases expense account.
502049-0	INTEREST LTD-OTHER	-	8	-	-	-	0%	-100%	0%	0%	Final payment for retirement of a capital leases. Regular lease payments are recorded in the rents and leases expense account.