



DALLAS COUNTY
COUNTY AUDITOR

December 30, 2010

Mr. Adan Munoz, Executive Director
Texas Commission on Jail Standards
P.O. Box 12985
Austin, Texas 78711-2985

Dear Mr. Munoz:

We are submitting Dallas County's Jail Commissary Operations Review Report for the quarter ending September 30, 2010, in accordance with V.T.C.A., Government Code 511.016. Our review included tracing revenue receipts to the general ledger and testing expenditure accounts for authorization and appropriateness. Fourth quarter exhibits and a cumulative operating summary are enclosed.

Please contact Tim Morton, Internal Audit Manager, at (214) 653-6484 if any additional information is needed.

Sincerely,

A handwritten signature in cursive script, appearing to read "Virginia Porter".

Virginia Porter
Dallas County Auditor

Enclosures

VP:bs

cc: Commissioners Court
Honorable Sheriff Lupe Valdez
Darryl Thomas, CFO

DALLAS COUNTY AUDITOR'S OFFICE
SHERIFF JAIL COMMISSARY FUND
SUMMARY OF OPERATIONS

AS OF DATE	REVENUE	EXPENDITURES	FUND BALANCE	
<u>Fiscal Year 2005</u>				
31-Dec-04	\$160,114	\$197,341	\$264,686	*
31-Mar-05	\$158,512	\$173,765	\$249,433	
30-Jun-05	\$166,589	\$178,324	\$237,699	
30-Sep-05	\$181,096	\$220,236	\$198,559	
<u>Fiscal Year 2006</u>				
31-Dec-05	\$186,065	\$187,111	\$197,512	
31-Mar-06	\$175,478	\$171,115	\$201,875	
30-Jun-06	\$179,512	\$230,392	\$150,995	
30-Sep-06	\$188,548	\$184,007	\$155,536	
<u>Fiscal Year 2007</u>				
31-Dec-06	\$266,090	\$326,887	\$94,738	
31-Mar-07	\$544,303	\$169,847	\$469,195	
30-Jun-07	\$503,537	\$601,215	\$371,517	
30-Sep-07	\$475,557	\$478,394	\$368,679	**
<u>Fiscal Year 2008</u>				
31-Dec-07	\$476,419	\$592,882	\$252,216	
31-Mar-08	\$526,179	\$478,204	\$300,191	
30-Jun-08	\$551,502	\$653,816	\$197,876	
30-Sep-08	\$519,766	\$524,032	\$193,611	
<u>Fiscal Year 2009</u>				
31-Dec-08	\$532,824	\$455,859	\$270,576	
31-Mar-09	\$571,571	\$420,145	\$422,001	
30-Jun-09	\$557,584	\$481,193	\$498,392	***
30-Sep-09	\$543,941	\$419,290	\$623,044	^
<u>Fiscal Year 2010</u>				
31-Dec-09	\$573,661	\$458,293	\$738,411	***
31-Mar-10	\$553,616	\$383,444	\$908,584	
30-Jun-10	\$648,342	\$518,925	\$1,038,000	
30-Sep-10	\$577,896	\$349,213	\$1,266,683	

Note 1 Expenditures reported on modified accrual basis beginning FY 03.

Note 2 Revenues reported on modified accrual basis beginning in 4th quarter FY 03

Note 3 Contract renewal effective 7/15/02 provides for receipts of \$7.57 per inmate or \$600,000 annually versus \$2.50 per inmate and 8% commission on vending sales

Note 4 Contract renewal effective 12/10/06 provides for receipts of 40% commission on sales.

Note 5 * = First Quarter Ending 12/31/2004 Restated to Eliminate Duplicated Payroll Accrual Reversal

Note 6 ** = Amount does not include the \$7,755.25 that was incorrectly deposited to Commissary.

Note 7 *** = Revenue & Expenditures adjusted for GL posting errors

Note 8 ^ Business Travel adjusted for journal entry error to be corrected next fiscal year

**DALLAS COUNTY AUDITOR'S OFFICE
SHERIFF COMMISSARY FUND - TOTAL EXPENSES
QUARTER ENDING SEPTEMBER 30, 2010**

Expense Category/Description	Account Number	4th Qtr Expenses	Payroll & Benefits	Training & Education	Maint. & Eqpmt	Other Expenses	Accruals
Salaries Assistants	1020	\$ 176,900.85	\$ 204,461.24				\$ (27,560.39)
Salaries Overtime	1050	\$ 1,366.86	\$ 1,749.45				\$ (382.59)
FICA	1111	\$ 11,445.56	\$ 13,144.49				\$ (1,698.93)
Medicare	1112	\$ 2,676.77	\$ 3,074.10				\$ (397.33)
Sick Payoff	1120	\$ 5,023.38	\$ 5,023.38				\$ -
Group Hospitalization	1140	\$ 23,068.61	\$ 26,841.03				\$ (3,772.42)
Employee Retirement	1150	\$ 17,797.03	\$ 20,448.29				\$ (2,651.26)
Workers Compensation	1190	\$ 1,824.41	\$ 2,093.47				\$ (269.06)
Dues & Subscriptions	2080	\$ -		\$ -			\$ -
Property less than \$5,000	2090	\$ (0.41)			\$ 1,237.58		\$ (1,237.99)
Computer Hardware	2093	\$ -			\$ -		\$ -
Licenses & Permits	2150	\$ -		\$ -			\$ -
Office Supplies	2160	\$ 2,629.95				\$ 6,860.62	\$ (4,230.67)
Postage	2170	\$ 25,869.38				\$ 25,869.38	\$ -
Printing	2180	\$ -				\$ -	\$ -
Shipping & Handling	2210	\$ -				\$ -	\$ -
Training Fees	2460	\$ -		\$ -			\$ -
Detention Supplies±±±	2550	\$ 20,351.44		\$ 20,387.25		\$ 1,122.44	\$ (1,158.25)
Clothing & Bedding	2575	\$ 41,191.86				\$ 47,554.88	\$ (6,363.02)
County Auto Maintenance	2590	\$ -			\$ -		\$ -
Radio Installation/Maint.	2630	\$ -			\$ -		\$ -
Office Equipment Maint.	2640	\$ -			\$ -		\$ -
Hardware & Electrical	2690	\$ -			\$ -		\$ -
Janitorial Supplies	2720	\$ -			\$ -		\$ -
Drug & Medical	2920	\$ -				\$ -	\$ -
Books & Supplements	2950	\$ -				\$ -	\$ -
Training Supplies	2960	\$ -		\$ -			\$ -
Uniforms	2970	\$ -			\$ -		\$ -
Death/Burial Expense	3070	\$ -				\$ -	\$ -
Business Travel	4010	\$ 5,166.03				\$ 5,166.03	\$ -
Professional Fees	5590	\$ 3,837.92		\$ (1,205.40)		\$ 5,043.32	\$ -
Copier Rental ###	7020	\$ 9,707.54			\$ 532.39	\$ 32,599.54	\$ (23,424.39)
Equipment Rental	7030	\$ -			\$ -		\$ -
Cellular Phones	7213	\$ 24.57			\$ 24.57		\$ -
Cable Television	7234	\$ 331.68			\$ 868.82		\$ (537.14)
Furniture & Equipment	8410	\$ -			\$ -		\$ -
Special Equipment	8610	\$ -			\$ -		\$ -
TOTALS		\$ 349,213.43	\$ 276,835.45	\$ 19,181.85	\$ 2,663.36	\$ 124,216.21	\$ (73,683.44)

= Includes uncorrected 4th qtr coding errors: \$30,900 s/b Detention Supplies, \$1,567.55 s/b Office Supplies, & \$131.99 Recreation.

±±± = Includes uncorrected 4th qtr coding errors: \$20,387.25 s/b Education Expenses.

Source: Oracle Fund 532, project 91046

DALLAS COUNTY AUDITOR'S OFFICE
SHERIFF COMMISSARY FUND
REVENUE AND EXPENSES - FY2010

QUARTER ENDING

DESCRIPTION	DECEMBER 2009	MARCH 2010	JUNE 2010	SEPTEMBER 2010	ADDITIONAL ADJUSTMENTS	FISCAL YEAR ACTIVITY
GL Revenue *	\$ 457,433.17	\$ 665,646.36	\$ 566,101.07	\$ 656,662.77	\$ -	\$ 2,345,843.37
Net Accruals	\$ 116,227.36	\$ (112,029.96)	\$ 82,241.06	\$ (78,766.81)	\$ -	\$ 7,671.65
Adjusted General Ledger Total	\$ 573,660.53	\$ 553,616.40	\$ 648,342.13	\$ 577,895.96	\$ -	\$ 2,353,515.02
Payroll & Benefits	\$ 209,986.78	\$ 232,285.34	\$ 259,055.79	\$ 276,835.45	\$ -	\$ 978,163.36
Training & Education ^ #	\$ 83,328.40	\$ 2,884.30	\$ 312.90	\$ 19,181.85	\$ 94,123.15	\$ 199,830.60
Maintenance & Equipment #	\$ 3,487.31	\$ 7,538.17	\$ 12,539.77	\$ 2,663.36	\$ (768.00)	\$ 25,460.61
Other #	\$ 103,020.04	\$ 99,582.79	\$ 273,033.80	\$ 124,216.21	\$ (93,355.15)	\$ 506,497.69
Net Accruals	\$ 58,470.76	\$ 41,153.39	\$ (26,016.83)	\$ (73,683.44)		\$ (76.12)
Subtotal	\$ 458,293.29	\$ 383,443.99	\$ 518,925.43	\$ 349,213.43	\$ -	\$ 1,709,876.14
Excess Rev. Over/(Under) Expenditures	\$ 115,367.24	\$ 170,172.41	\$ 129,416.70	\$ 228,682.53	\$ -	\$ 643,638.88

μ

* Revenue is earned based on 40% of sales.

^ Professional fees decreased by refunds on college courses.

Professional fees, detention supplies, copier rental, office supplies, etc. adjusted for GL posting errors both corrected and uncorrected.

μ = Additional adjustments for 3rd Quarter uncorrected GL expenditure account coding errors.

**DALLAS COUNTY AUDITOR'S OFFICE
SHERIFF COMMISSARY REVENUE
GL RECONCILIATION - 4TH QTR FY10**

Invoice Period	Commission on Keefe Invoice	Posted to GL	GL Date	Variance	Comment
Prior O/S Amount		\$ 30,196.78	07/07/10	\$ (30,196.78)	Prior O/S amount
Prior O/S Amount		\$ 61,108.82	07/09/10	\$ (61,108.82)	Prior O/S amount
Prior O/S Amount		\$ 35,403.09	07/26/10	\$ (35,403.09)	Prior O/S amount
07/06/10 07/10/10	\$ 56,588.11	\$ 56,588.11	07/26/10	\$ -	
07/12/10 07/19/10	\$ 47,526.32	\$ 47,526.32	07/29/10	\$ -	
07/19/10 07/24/10	\$ 46,283.72	\$ 46,283.72	08/09/10	\$ -	
07/26/10 07/31/10	\$ 46,762.65	\$ 46,762.65	08/18/10	\$ -	
08/02/10 08/06/10	\$ 49,392.35	\$ 49,392.35	08/31/10	\$ -	
08/09/10 08/13/10	\$ 47,962.69	\$ 47,962.69	08/31/10	\$ -	
08/16/10 08/20/10	\$ 48,354.14	\$ 48,354.14	09/16/10	\$ -	
08/23/10 08/27/10	\$ 45,761.21	\$ 45,761.21	09/16/10	\$ -	
08/30/10 09/03/10	\$ 49,398.69	\$ 49,398.69	09/16/10	\$ -	
09/07/10 09/10/10	\$ 44,184.33	\$ 44,184.33	09/30/10	\$ -	
09/13/10 09/17/10	\$ 47,739.87	\$ 47,739.87	09/30/10	\$ -	
09/20/10 09/25/10	\$ 47,941.88			\$ 47,941.88	Current O/S
				\$ -	
				\$ -	
				\$ -	
				\$ -	
				\$ -	
				\$ -	
				\$ -	
	\$ 577,895.96	\$ 656,662.77			
Prior Qtr O/S		\$ (126,708.69)			
Current Qtr O/S		\$ 47,941.88			
Refund DCCCD		\$ -			
OTHER		\$ -			
	\$ 577,895.96	\$ 577,895.96			

DALLAS COUNTY AUDITOR'S OFFICE
SHERIFF COMMISSARY FUND EXPENSES
FY2010

Expense Category/DESCRIPTION	ACCOUNT NUMBER	FY 10 - 1ST QUARTER				FY 10 - 2ND QUARTER				FY 10 - 3RD QUARTER				FY 10 - 4TH QUARTER			
		AMOUNT PER GENERAL LEDGER 12/31/09	REVERSAL OF ACCRUAL EXPENSE 9/30/09	OUTSTANDING EXPENSE 12/31/09	ADJ. BALANCE 12/31/09	AMOUNT PER GENERAL LEDGER 3/31/10	REVERSAL OF ACCRUAL EXPENSE 12/31/09	OUTSTANDING EXPENSE 03/31/10	ADJ. BALANCE 03/31/10	AMOUNT PER GENERAL LEDGER 6/30/10	REVERSAL OF ACCRUAL EXPENSE 03/31/10	OUTSTANDING EXPENSE 06/30/10	ADJ. BALANCE 06/30/10	AMOUNT PER GENERAL LEDGER 9/30/10	REVERSAL OF ACCRUAL EXPENSE 06/30/10	OUTSTANDING EXPENSE 09/30/10	ADJ. BALANCE 09/30/10
Salaries Assistants	1020	\$ 158,261.61	\$ -	\$ 27,396.89	\$ 185,658.50	\$ 170,233.01	\$ (27,396.89)	\$ 27,396.89	\$ 170,233.01	\$ 192,336.31	\$ (27,396.89)	\$ 27,560.39	\$ 192,499.81	\$ 204,461.24	\$ (27,560.39)		\$ 176,900.85
Salaries Overtime	1050	\$ 523.20	\$ -	\$ -	\$ 523.20	\$ 130.80	\$ -	\$ 261.60	\$ 392.40	\$ 2,972.43	\$ (261.60)	\$ 382.59	\$ 3,093.42	\$ 1,749.45	\$ (382.59)		\$ 1,366.86
FICA	1111	\$ 9,452.70	\$ -	\$ 1,645.86	\$ 11,098.56	\$ 10,295.07	\$ (1,645.86)	\$ 1,665.08	\$ 10,314.29	\$ 11,895.94	\$ (1,665.08)	\$ 1,698.93	\$ 11,929.79	\$ 13,144.49	\$ (1,698.93)		\$ 11,445.56
Medicare	1112	\$ 2,210.71	\$ -	\$ 384.92	\$ 2,595.63	\$ 2,407.72	\$ (384.92)	\$ 389.40	\$ 2,412.20	\$ 2,782.13	\$ (389.40)	\$ 397.33	\$ 2,790.06	\$ 3,074.10	\$ (397.33)		\$ 2,676.77
Sick Leave Payoff	1120	\$ -	\$ -	\$ -	\$ -	\$ 473.72	\$ -	\$ -	\$ 473.72	\$ -	\$ -	\$ -	\$ -	\$ 5,023.38	\$ -		\$ 5,023.38
Group Hospitalization	1140	\$ 24,530.61	\$ -	\$ 3,874.32	\$ 28,404.93	\$ 22,451.48	\$ (3,874.32)	\$ 3,772.42	\$ 22,349.58	\$ 26,406.94	\$ (3,772.42)	\$ 3,772.42	\$ 26,406.94	\$ 26,841.03	\$ (3,772.42)		\$ 23,068.61
Employee Retirement	1150	\$ 13,496.69	\$ -	\$ 2,583.55	\$ 16,080.24	\$ 16,101.98	\$ (2,583.55)	\$ 2,599.92	\$ 16,118.35	\$ 18,563.93	\$ (2,599.92)	\$ 2,651.26	\$ 18,615.27	\$ 20,448.29	\$ (2,651.26)		\$ 17,797.03
Unemployment	1160	\$ -	\$ -	\$ -	\$ -	\$ 8,549.14	\$ -	\$ -	\$ 8,549.14	\$ 2,214.00	\$ -	\$ -	\$ 2,214.00	\$ -	\$ -		\$ -
Workers Compensation	1190	\$ 1,511.26	\$ -	\$ 259.70	\$ 1,770.96	\$ 1,642.42	\$ (259.70)	\$ 261.96	\$ 1,644.68	\$ 1,884.11	\$ (261.96)	\$ 269.06	\$ 1,891.21	\$ 2,093.47	\$ (269.06)		\$ 1,824.41
Subtotal		\$ 209,986.78	\$ -	\$ 36,145.24	\$ 246,132.02	\$ 232,285.34	\$ (36,145.24)	\$ 36,347.27	\$ 232,487.37	\$ 259,055.79	\$ (36,347.27)	\$ 36,731.98	\$ 259,440.50	\$ 276,835.45	\$ (36,731.98)	\$ -	\$ 240,103.47
Dues & Subscriptions	2080	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property less than	2090	\$ 2,491.47	\$ (23,753.56)	\$ 32,080.61	\$ 10,818.52	\$ 6,370.30	\$ (32,080.61)	\$ 32,860.83	\$ 7,150.52	\$ 10,728.71	\$ (32,860.83)	\$ 24,684.11	\$ 2,551.99	\$ 1,237.58	\$ (24,684.11)	\$ 23,446.12	\$ (0.41)
Computer Hardware	2093	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	2150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Supplies	2160	\$ 25,045.67	\$ (44,228.50)	\$ 31,829.89	\$ 12,647.06	\$ 13,780.15	\$ (31,829.89)	\$ 34,369.17	\$ 16,319.43	\$ 20,604.97	\$ (34,369.17)	\$ 31,567.56	\$ 17,803.36	\$ 6,860.62	\$ (31,567.56)	\$ 27,336.89	\$ 2,629.95
Postage	2170	\$ 28,530.00	\$ -	\$ -	\$ 28,530.00	\$ 24,484.26	\$ -	\$ -	\$ 24,484.26	\$ 23,775.00	\$ -	\$ -	\$ 23,775.00	\$ 25,869.38	\$ -	\$ -	\$ 25,869.38
Printing	2180	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Shipping & Handling	2210	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Training Fees	2460	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Detention Supplies	2550	\$ 99,910.11	\$ (11,465.66)	\$ 3,528.00	\$ 91,972.45	\$ (79,082.27)	\$ (3,528.00)	\$ 36,212.65	\$ (46,397.62)	\$ 96,231.35	\$ (36,212.65)	\$ 8,689.90	\$ 68,708.60	\$ 21,509.69	\$ (8,689.90)	\$ 7,531.65	\$ 20,351.44
Clothing & Bedding	2575	\$ 32,437.50	\$ (27,054.92)	\$ 59,578.42	\$ 64,961.00	\$ 55,534.20	\$ (59,578.42)	\$ 64,876.22	\$ 60,832.00	\$ 131,778.60	\$ (64,876.22)	\$ 44,873.72	\$ 111,776.10	\$ 47,554.88	\$ (44,873.72)	\$ 38,510.70	\$ 41,191.86
County Auto Maintenance	2590	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Radio Installation/Maint.	2630	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Equipment Maint.	2640	\$ -	\$ (1,511.65)	\$ 1,511.65	\$ -	\$ -	\$ (1,511.65)	\$ 1,511.65	\$ -	\$ -	\$ (1,511.65)	\$ 1,511.65	\$ -	\$ -	\$ (1,511.65)	\$ 1,511.65	\$ -
Hardware & Electrical	2690	\$ -	\$ (418.85)	\$ 1,018.85	\$ 600.00	\$ -	\$ (1,018.85)	\$ 1,018.85	\$ -	\$ -	\$ (1,018.85)	\$ 1,018.85	\$ -	\$ -	\$ (1,018.85)	\$ 1,018.85	\$ -
Janitorial Supplies	2720	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Drugs & Medical	2920	\$ -	\$ (540.00)	\$ 540.00	\$ -	\$ -	\$ (540.00)	\$ 540.00	\$ -	\$ -	\$ (540.00)	\$ 540.00	\$ -	\$ -	\$ (540.00)	\$ 540.00	\$ -
Books & Supplements	2950	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Training Supplies	2960	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uniforms	2970	\$ -	\$ (250.00)	\$ 250.00	\$ -	\$ -	\$ (250.00)	\$ 250.00	\$ -	\$ -	\$ (250.00)	\$ 250.00	\$ -	\$ -	\$ (250.00)	\$ 250.00	\$ -
Death/Burial Expense	3070	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Business Travel	4010	\$ 2,272.81	\$ -	\$ -	\$ 2,272.81	\$ 929.20	\$ -	\$ -	\$ 929.20	\$ 643.88	\$ -	\$ -	\$ 643.88	\$ 5,166.03	\$ -	\$ -	\$ 5,166.03
Professional Fees	5590	\$ (41,682.51)	\$ (4,069.00)	\$ 4,069.00	\$ (41,682.51)	\$ 127,895.21	\$ (4,069.00)	\$ 4,069.00	\$ 127,895.21	\$ 312.90	\$ (4,069.00)	\$ 4,069.00	\$ 312.90	\$ 3,837.92	\$ (4,069.00)	\$ 4,069.00	\$ 3,837.92
Copier Rental	7020	\$ 482.29	\$ (655.52)	\$ 1,701.11	\$ 1,527.88	\$ 417.97	\$ (1,701.11)	\$ 1,483.14	\$ 200.00	\$ 1,179.21	\$ (1,483.14)	\$ 32,942.09	\$ 32,638.16	\$ 33,131.93	\$ (32,942.09)	\$ 9,517.70	\$ 9,707.54
Equipment Rental	7030	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cellular Phones	7213	\$ 8.14	\$ -	\$ -	\$ 8.14	\$ -	\$ -	\$ -	\$ -	\$ 40.99	\$ -	\$ -	\$ 40.99	\$ 24.57	\$ -	\$ -	\$ 24.57
Cable Television	7234	\$ 505.41	\$ (56.61)	\$ 222.26	\$ 671.06	\$ 749.90	\$ (222.26)	\$ 89.64	\$ 617.28	\$ 590.86	\$ (89.64)	\$ 732.73	\$ 1,233.95	\$ 868.82	\$ (732.73)	\$ 195.59	\$ 331.68
Furniture & Equipment	8410	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Equipment	8610	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal		\$ 150,000.89	\$ (114,004.27)	\$ 136,329.79	\$ 172,326.41	\$ 151,078.92	\$ (136,329.79)	\$ 177,281.15	\$ 192,030.28	\$ 285,886.47	\$ (177,281.15)	\$ 150,879.61	\$ 259,484.93	\$ 146,061.42	\$ (150,879.61)	\$ 113,928.15	\$ 109,109.96
TOTAL		\$ 359,987.67	\$ (114,004.27)	\$ 172,475.03	\$ 418,458.43	\$ 383,364.26	\$ (172,475.03)	\$ 213,628.42	\$ 424,517.65	\$ 544,942.26	\$ (213,628.42)	\$ 187,611.59	\$ 518,925.43	\$ 422,896.87	\$ (187,611.59)	\$ 113,928.15	\$ 349,213.43

TOTAL ACCRUAL	\$ 58,470.76	\$ 41,153.39	\$ (26,016.83)	\$ (73,683.44)
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Exclude from first quarter each year Janet's payroll accruals that are actually booked during the month of September

includes September payroll accruals
various expense coding errors

