



DALLAS COUNTY
COUNTY AUDITOR

July 6, 2011


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 March 31, 2011, 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. Second 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,


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	\$738,412	***
31-Mar-10	\$553,616	\$383,444	\$908,584	
30-Jun-10	\$648,342	\$518,925	\$1,038,001	
30-Sep-10	\$577,896	\$349,213	\$1,266,684	
<u>Fiscal Year 2011</u>				
31-Dec-10	\$658,390	\$475,525	\$1,449,549	***
31-Mar-11	\$624,840	\$501,954	\$1,572,435	***
30-Jun-11				
30-Sep-11				

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 MARCH 31, 2011**

Expense Category/Description	Account Number	2nd Qtr Expenses	Payroll & Benefits	Training & Education	Maint. & Eqpmt	Other Expenses	Accruals
Salaries Assistants	1020	\$ 154,342.44	\$ 154,429.64				\$ (87.20)
Salaries Overtime	1050	\$ 2,380.56	\$ 2,249.76				\$ 130.80
FICA	1111	\$ 9,276.22	\$ 9,284.34				\$ (8.12)
Medicare	1112	\$ 2,169.41	\$ 2,171.37				\$ (1.96)
Sick Payoff	1120	\$ -	\$ -				\$ -
Group Hospitalization	1140	\$ 22,758.36	\$ 22,493.43				\$ 264.93
Employee Retirement	1150	\$ 14,740.33	\$ 14,736.23				\$ 4.10
Workers Compensation	1190	\$ 1,453.00	\$ 1,452.42				\$ 0.58
Dues & Subscriptions	2080	\$ -		\$ -			\$ -
Property less than	2090	\$ 5,219.93			\$ 16,237.00		\$ (11,017.07)
Computer Hardware	2093	\$ -			\$ -		\$ -
Licenses & Permits	2150	\$ -		\$ -			\$ -
Office Supplies	2160	\$ 21,264.22				\$ 18,482.96	\$ 2,781.26
Postage	2170	\$ 23,775.00				\$ 23,775.00	\$ -
Printing	2180	\$ -				\$ -	\$ -
Shipping & Handling	2210	\$ 39.14				\$ 39.14	\$ -
Training Fees	2460	\$ -		\$ -		\$ -	\$ -
Detention Supplies	2550	\$ 11,018.50				\$ -	\$ 11,018.50
Clothing & Bedding	2575	\$ 143,940.25				\$ 88,212.50	\$ 55,727.75
County Auto Maintenance	2590	\$ -			\$ -		\$ -
Radio Installation/Maint.	2630	\$ -			\$ -		\$ -
Office Equipment Maint.	2640	\$ 50.93			\$ 50.93		\$ -
Maintenance	2670	\$ -			\$ -		\$ -
Hardware & Electrical	2690	\$ 468.82			\$ 234.41		\$ 234.41
Janitorial Supplies	2720	\$ 3,369.60			\$ 3,369.60		\$ -
Drug & Medical	2920	\$ 31,977.85				\$ 31,977.85	\$ -
Books & Supplements	2950	\$ -				\$ -	\$ -
Training Supplies	2960	\$ -		\$ -			\$ -
Uniforms	2970	\$ -			\$ -		\$ -
Death/Burial Expense	3070	\$ -				\$ -	\$ -
Business Travel	4010	\$ 8,161.39				\$ 8,161.39	\$ -
School/Recreation	5080	\$ -		\$ -			\$ -
Professional Fees ***	5590	\$ 60,298.86		\$ 60,298.86			\$ -
Copier Rental	7020	\$ (17,441.53)			\$ 256.11		\$ (17,697.64)
Equipment Rental	7030	\$ -			\$ -		\$ -
Cellular Phones	7213	\$ 1,190.50			\$ 1,190.50		\$ -
Cable Television	7234	\$ 1,500.00			\$ 1,170.83		\$ 329.17
Furniture & Equipment	8410	\$ -			\$ -		\$ -
Special Equipment	8610	\$ -			\$ -		\$ -
TOTALS		\$ 501,953.78	\$ 206,817.19	\$ 60,298.86	\$ 22,509.38	\$ 170,648.84	\$ 41,679.51

- ⊕ Property Less Than fees adjusted for pending correction to GL for current quarter posting error and prior quarter GL correction
- ⊖ Office Supplies fees adjusted for pending correction to GL for current quarter posting error and prior quarter GL correction
- ∞ Postage adjusted for pending correction to GL for current quarter posting error
- ∞ Printing fees adjusted for prior quarter GL correction
- ∩ Shipping & Handling adjusted for pending correction to GL for current quarter posting error
- ⌘ Detention Supplies fees adjusted for pending correction to GL for current quarter posting error and prior quarter GL correction
- ⌘ Clothing & Bedding fees adjusted for pending correction to GL for current quarter posting error and prior quarter GL correction
- ⊘ Office Equipment Maintenance adjusted for pending correction to GL for current quarter posting error
- ∩ Maintenance adjusted for pending correction to GL for current quarter posting error
- ∩ Janitorial Supplies adjusted for pending correction to GL for current quarter posting error
- « Drug and Medical supplies adjusted for pending correction to GL for current quarter posting error
- ∩ School/Recreation adjusted for prior quarter GL correction
- ∩ Professional Services fees adjusted for pending correction to GL for current quarter posting error and prior quarter GL correction
- ∩ Equipment Rental fees adjusted for pending correction to GL for current quarter posting error and prior quarter GL correction
- ∩ Cellular Phones adjusted for pending correction to GL for current quarter posting error

Source: Oracle Fund 532, project 91046

*** Professional Fees reduced by tuition reimbursement

DALLAS COUNTY AUDITOR'S OFFICE
SHERIFF COMMISSARY FUND
REVENUE AND EXPENSES - FY2011

QUARTER ENDING

DESCRIPTION	DECEMBER 2010	MARCH 2011	JUNE 2011	SEPTEMBER 2011	FISCAL YEAR ACTIVITY
GL Revenue	\$ 610,847.03	\$ 622,798.79	\$ -	\$ -	\$ 1,233,645.82
Net Accruals	\$ 47,542.94	\$ 2,041.00	\$ -	\$ -	\$ 49,583.94
Adjusted General Ledger Total	\$ 658,389.97	\$ 624,839.79	\$ -	\$ -	\$ 1,283,229.76
Payroll & Benefits	\$ 200,683.65	\$ 206,817.19	\$ -	\$ -	\$ 407,500.84
Training & Education	\$ 44,726.15	\$ 60,298.86	\$ -	\$ -	\$ 105,025.01
Maintenance & Equipment	\$ 2,395.31	\$ 22,509.38	\$ -	\$ -	\$ 24,904.69
Other	\$ 149,005.79	\$ 170,648.84	\$ -	\$ -	\$ 319,654.63
Net Accruals	\$ 78,714.33	\$ 41,679.51	\$ -	\$ -	\$ 120,393.84
Subtotal	\$ 475,525.23	\$ 501,953.78	\$ -	\$ -	\$ 977,479.01
Excess Rev. Over/(Under) Expenditures	\$ 182,864.74	\$ 122,886.01	\$ -	\$ -	\$ 305,750.75

⊕ Revenue is earned based on 40% of sales.

⊗ Professional fees, detention supplies, office supplies, equipment rental, property, etc. adjusted for GL posting errors with pending corrections.