



DALLAS COUNTY
COUNTY AUDITOR

October 26, 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 September 30, 2011 and a revised report for the quarter ending June 30, 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. Fourth and third quarter exhibits and cumulative operating summaries 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 that reads "Virginia Porter".

Virginia Porter
Dallas County Auditor

A small handwritten mark or signature, possibly initials, located below the typed name.

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	\$613,580	\$776,735	\$1,409,280	***
30-Sep-11	\$569,892	\$463,811	\$1,515,361	

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
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	\$ 579,613.19	\$ 613,807.96	\$ 2,427,066.97
Net Accruals	\$ 47,542.94	\$ 2,041.00	\$ 33,967.05	\$ (43,915.78)	\$ 39,635.21
Adjusted General Ledger Total	\$ 658,389.97	\$ 624,839.79	\$ 613,580.24	\$ 569,892.18	\$ 2,466,702.18
Payroll & Benefits	\$ 200,683.65	\$ 206,817.19	\$ 225,026.28	\$ 218,633.44	\$ 851,160.56
Training & Education	\$ 44,726.15	\$ 60,298.86	\$ 44,873.10	\$ 71,228.75	\$ 221,126.86
Maintenance & Equipment	\$ 2,395.31	\$ 22,509.38	\$ 260,014.24	\$ 33,757.07	\$ 318,676.00
Other	\$ 149,005.79	\$ 170,648.84	\$ 91,198.31	\$ 255,629.56	\$ 666,482.50
Net Accruals	\$ 78,714.33	\$ 41,679.51	\$ 155,622.84	\$ (115,437.50)	\$ 160,579.18
Subtotal	\$ 475,525.23	\$ 501,953.78	\$ 776,734.77	\$ 463,811.32	\$ 2,218,025.10
Excess Rev. Over/(Under) Expenditures	\$ 182,864.74	\$ 122,886.01	\$ (163,154.53)	\$ 106,080.86	\$ 248,677.08

⊕ 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.

**DALLAS COUNTY AUDITOR'S OFFICE
SHERIFF COMMISSARY FUND - TOTAL EXPENSES
QUARTER ENDING SEPTEMBER 30, 2011**

Expense Category/Description	Account Number	4th Qtr Expenses	Payroll & Benefits	Training & Education	Maint. & Eqmpt	Other Expenses	Accruals
Salaries Assistants	1020	\$ 153,102.69	\$ 164,879.82				\$ (11,777.13)
Salaries Overtime	1050	\$ 556.11	\$ 556.11				\$ -
FICA	1111	\$ 9,151.59	\$ 9,845.88				\$ (694.29)
Medicare	1112	\$ 2,140.30	\$ 2,302.67				\$ (162.37)
Sick Payoff	1120	\$ -	\$ -				\$ -
Group Hospitalization	1140	\$ 22,063.78	\$ 23,828.17				\$ (1,764.39)
Employee Retirement	1150	\$ 14,468.61	\$ 15,575.67				\$ (1,107.06)
Workers Compensation	1190	\$ 1,528.37	\$ 1,645.12				\$ (116.75)
Dues & Subscriptions	2080	\$ 2,746.32				\$ 2,746.32	\$ -
Property less than \$5,000	2090	\$ 65,415.38			\$ 26,807.43		\$ 38,607.95
Computer Hardware	2093	\$ 5,502.71			\$ 3,722.73		\$ 1,779.98
Licenses & Permits	2150	\$ -		\$ -			\$ -
Office Supplies	2160	\$ 1,823.24				\$ 11,734.30	\$ (9,911.06)
Postage	2170	\$ 36,827.50				\$ 36,827.50	\$ -
Printing	2180	\$ 1,342.55				\$ -	\$ 1,342.55
Shipping & Handling	2210	\$ 145.14				\$ 145.14	\$ -
Training Fees	2460	\$ -		\$ -			\$ -
Detention Supplies	2550	\$ 37,946.23				\$ 14,646.23	\$ 23,300.00
Clothing & Bedding	2575	\$ 22,746.40				\$ 170,654.99	\$ (147,908.59)
County Auto Maintenance	2590	\$ -			\$ -		\$ -
Radio Installation/Maint.	2630	\$ -			\$ -		\$ -
Office Equipment Maint.	2640	\$ 740.00			\$ -		\$ 740.00
Hardware & Electrical	2690	\$ (907.50)			\$ -		\$ (907.50)
Janitorial Supplies	2720	\$ -			\$ -		\$ -
Drug & Medical	2920	\$ 3,175.20				\$ 6,787.20	\$ (3,612.00)
Books & Supplements	2950	\$ -				\$ -	\$ -
Training Supplies	2960	\$ -		\$ -			\$ -
Uniforms	2970	\$ -			\$ -		\$ -
Death/Burial Expense	3070	\$ -				\$ -	\$ -
Business Travel	4010	\$ 12,087.88				\$ 12,087.88	\$ -
School/Recreation	5080	\$ 326.00		\$ 326.00			\$ -
Professional Fees	5590	\$ 69,353.75		\$ 70,902.75			\$ (1,549.00)
Copier Rental	7020	\$ (631.84)			\$ 1,465.39		\$ (2,097.23)
Equipment Rental	7030	\$ -			\$ -		\$ -
Cellular Phones	7213	\$ 717.52			\$ 717.52		\$ -
Cable Television	7234	\$ 1,443.39			\$ 1,044.00		\$ 399.39
Furniture & Equipment	8410	\$ -			\$ -		\$ -
General	8610	\$ -			\$ -		\$ -
TOTALS		\$ 463,811.32	\$ 218,633.44	\$ 71,228.75	\$ 33,757.07	\$ 255,629.56	\$ (115,437.50)

- ⊕ Property Less Than fees adjusted for prior quarter GL correction
- Ⓜ License and Permit Fees adjusted for prior quarter GL correction
- Ⓜ Office Supplies fees adjusted for prior quarter GL correction
- ∞ Postage adjusted for prior quarter GL correction
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- ∏ Business Travel adjusted for prior quarter GL correction
- ⌘ Professional Services fees adjusted for prior quarter GL correction
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Source: Oracle Fund 532, project 91046

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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	\$ 579,613.19	\$ -	\$ 1,813,259.01
Net Accruals	\$ 47,542.94	\$ 2,041.00	\$ 33,967.05	\$ -	\$ 83,550.99
Adjusted General Ledger Total	\$ 658,389.97	\$ 624,839.79	\$ 613,580.24	\$ -	\$ 1,896,810.00
Payroll & Benefits	\$ 200,683.65	\$ 206,817.19	\$ 225,026.28	\$ -	\$ 632,527.12
Training & Education	\$ 44,726.15	\$ 60,298.86	\$ 44,873.10	\$ -	\$ 149,898.11
Maintenance & Equipment	\$ 2,395.31	\$ 22,509.38	\$ 260,014.24	\$ -	\$ 284,918.93
Other	\$ 149,005.79	\$ 170,648.84	\$ 91,198.31	\$ -	\$ 410,852.94
Net Accruals	\$ 78,714.33	\$ 41,679.51	\$ 155,622.84	\$ -	\$ 276,016.68
Subtotal	\$ 475,525.23	\$ 501,953.78	\$ 776,734.77	\$ -	\$ 1,754,213.78
Excess Rev. Over/(Under) Expenditures	\$ 182,864.74	\$ 122,886.01	\$ (163,154.53)	\$ -	\$ 142,596.22

☞ 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.

**DALLAS COUNTY AUDITOR'S OFFICE
SHERIFF COMMISSARY FUND - TOTAL EXPENSES
QUARTER ENDING JUNE 30, 2011 - REVISED**

Expense Category/Description	Account Number	3rd Qtr Expenses	Payroll & Benefits	Training & Education	Maint. & Eqpmt	Other Expenses	Accruals
Salaries Assistants	1020	\$ 166,704.09	\$ 168,889.92				\$ (2,185.83)
Salaries Overtime	1050	\$ 1,316.57	\$ 1,447.37				\$ (130.80)
FICA	1111	\$ 9,986.80	\$ 10,119.55				\$ (132.75)
Medicare	1112	\$ 2,335.63	\$ 2,366.63				\$ (31.00)
Sick Payoff	1120	\$ 125.42	\$ 125.42				\$ -
Group Hospitalization	1140	\$ 24,022.25	\$ 24,383.56				\$ (361.31)
Employee Retirement	1150	\$ 15,814.69	\$ 16,032.46				\$ (217.77)
Workers Compensation	1190	\$ 1,656.12	\$ 1,661.37				\$ (5.25)
Dues & Subscriptions	2080	\$ -		\$ -			\$ -
Property less than	2090	\$ 61,715.01			\$ 52,612.70		\$ 9,102.31
Computer Hardware	2093	\$ 163.59			\$ 163.59		\$ -
Licenses & Permits	2150	\$ 425.00		\$ 425.00			\$ -
Office Supplies	2160	\$ 7,079.59				\$ 9,682.77	\$ (2,603.18)
Postage	2170	\$ 23,800.00				\$ 23,800.00	\$ -
Printing	2180	\$ -				\$ -	\$ -
Shipping & Handling	2210	\$ 1,613.92				\$ 1,613.92	\$ -
Training Fees	2460	\$ -		\$ -			\$ -
Detention Supplies	2550	\$ (2,750.75)				\$ 1,334.25	\$ (4,085.00)
Clothing & Bedding	2575	\$ 205,540.40				\$ 49,720.20	\$ 155,820.20
County Auto Maintenance	2590	\$ -			\$ -		\$ -
Radio Installation/Maint.	2630	\$ -			\$ -		\$ -
Office Equipment Maint.	2640	\$ -			\$ -		\$ -
Hardware & Electrical	2690	\$ -			\$ 379.41		\$ (379.41)
Janitorial Supplies	2720	\$ -			\$ -		\$ -
Drug & Medical	2920	\$ 4,231.20				\$ 619.20	\$ 3,612.00
Books & Supplements	2950	\$ -				\$ -	\$ -
Training Supplies	2960	\$ -		\$ -			\$ -
Uniforms	2970	\$ -			\$ -		\$ -
Death/Burial Expense	3070	\$ -				\$ -	\$ -
Business Travel	4010	\$ 4,427.97				\$ 4,427.97	\$ -
School/Recreation	5080	\$ 922.60		\$ 922.60			\$ -
Professional Fees ***	5590	\$ 43,525.50		\$ 43,525.50			\$ -
Copier Rental	7020	\$ 1,267.77			\$ 2,899.12		\$ (1,631.35)
Equipment Rental	7030	\$ -			\$ -		\$ -
Cellular Phones	7213	\$ 1,343.35			\$ 1,343.35		\$ -
Cable Television	7234	\$ 1,468.05			\$ 2,616.07		\$ (1,148.02)
Furniture & Equipment	8410	\$ -			\$ -		\$ -
General Equipment	8418	\$ 200,000.00			\$ 200,000.00		\$ -
TOTALS		\$ 776,734.77	\$ 225,026.28	\$ 44,873.10	\$ 260,014.24	\$ 91,198.31	\$ 155,622.84

- ⊕ Property Less Than fees adjusted for pending correction to GL for current quarter posting error and prior quarter GL correction
- Ⓜ License and Permit Fees adjusted for pending correction to GL for current quarter posting error
- Ⓜ 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 and prior quarter GL correction
- ∩ Shipping & Handling adjusted for pending correction to GL for current quarter posting error and prior quarter GL correction
- ⊗ Detention Supplies fees adjusted for pending correction to GL for current quarter posting error and prior quarter GL correction
- ⊘ Office Equipment Maintenance adjusted for prior quarter GL correction
- ⊙ Janitorial Supplies adjusted for prior quarter GL correction
- ⊚ Drug and Medical supplies adjusted for prior quarter GL correction
- ∪ Business Travel adjusted for pending correction to GL for current quarter posting error
- ⊛ 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
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Source: Oracle Fund 532, project 91046