



**DALLAS COUNTY
COUNTY AUDITOR**

July 31, 2012

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 June 30, 2012, 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,

A handwritten signature in cursive script that reads "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	\$738,412	***
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	
<u>Fiscal Year 2012</u>				
31-Dec-11	\$571,633	\$537,751	\$1,549,244	***
31-Mar-12	\$691,827	\$533,951	\$1,707,120	***
30-Jun-12	\$761,858	\$574,326	\$1,894,651	***
30-Sep-12				

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 - FY 2012

QUARTER ENDING

DESCRIPTION	DECEMBER 2011	MARCH 2012	JUNE 2012	SEPTEMBER 2012	FISCAL YEAR ACTIVITY
GL Revenue	\$ 573,253.43	\$ 659,076.67	\$ 766,608.39	\$ -	\$ 1,998,938.49
Net Accruals	\$ (1,620.10)	\$ 32,749.87	\$ (4,750.85)	\$ -	\$ 26,378.92
Adjusted General Ledger Total	\$ 571,633.33	\$ 691,826.54	\$ 761,857.54	\$ -	\$ 2,025,317.41
Payroll & Benefits	\$ 174,332.22	\$ 244,722.69	\$ 223,169.20	\$ -	\$ 642,224.11
Training & Education	\$ 38,233.36	\$ 90,407.79	\$ 70,329.85	\$ -	\$ 198,971.00
Maintenance & Equipment	\$ 83,794.88	\$ 38,826.12	\$ 55,325.89	\$ -	\$ 177,946.89
Other	\$ 172,324.65	\$ 119,365.06	\$ 163,118.58	\$ -	\$ 454,808.29
Net Accruals	\$ 69,065.75	\$ 40,628.90	\$ 62,382.23	\$ -	\$ 172,076.88
Subtotal	\$ 537,750.86	\$ 533,950.56	\$ 574,325.75	\$ -	\$ 1,646,027.17
Excess Rev. Over/(Under) Expenditures	\$ 33,882.47	\$ 157,875.98	\$ 187,531.79	\$ -	\$ 379,290.24

⊕ Revenue is earned based on 40% of sales.

⊗ Dues & subscriptions, office supplies, copier rental, cellular phones, licenses & permit fee, etc. adjusted for GL posting errors with pending corrections and prior quarter corrections made in the current quarter.

DALLAS COUNTY AUDITOR'S OFFICE
SHERIFF COMMISSARY FUND - TOTAL EXPENSES
QUARTER ENDING JUNE 30, 2012

Expense Category/Description	Account Number	3rd Qtr Expenses	Payroll & Benefits	Training & Education	Maint. & Eqpmt	Other Expenses	Accruals
Salaries Assistants	1020	\$ 166,841.74	\$ 164,768.03				
Salaries Overtime	1050	\$ 1,785.21	\$ 1,455.68				\$ 2,073.71
FICA	1111	\$ 10,051.91	\$ 9,928.38				\$ 329.53
Medicare	1112	\$ 2,350.84	\$ 2,321.96				\$ 123.53
Sick Payoff	1120	\$ -	\$ -				\$ 28.88
Group Hospitalization	1140	\$ 26,473.86	\$ 26,473.86				\$ -
Employee Retirement	1150	\$ 16,839.08	\$ 16,639.89				\$ -
Workers Compensation	1190	\$ 1,607.26	\$ 1,581.40				\$ 199.19
Dues & Subscriptions	2080	\$ 11.00		\$ 11.00			\$ 25.86
Subscriptions	2082	\$ 38,252.10		\$ 27,898.00			\$ -
Property less than	2090	\$ 20,146.23					\$ 10,354.10
Computer Hardware	2093	\$ -			\$ 6,808.40		\$ 13,337.83
Licenses & Permits	2150	\$ 385.00		\$ 385.00	\$ -		\$ -
Office Supplies	2160	\$ 391.58					\$ -
Postage	2170	\$ 12,216.59				\$ 4,697.64	\$ (4,306.06)
Printing	2180	\$ -				\$ 12,216.59	\$ -
Shipping & Handling	2210	\$ -				\$ -	\$ -
Training Fees	2460	\$ -		\$ -		\$ -	\$ -
Detention Supplies	2550	\$ 24,374.49					\$ -
Clothing & Bedding	2575	\$ 98,157.42				\$ 10,730.99	\$ 13,643.50
County Auto Maintenance	2590	\$ -				\$ 120,160.30	\$ (22,002.88)
Radio Installation/Maint.	2630	\$ -			\$ 1,856.00		\$ (1,856.00)
Office Equipment Maint.	2640	\$ 8,957.72			\$ -		\$ -
Hardware & Electrical	2690	\$ 97,769.58			\$ 6,607.52		\$ 2,350.20
Janitorial Supplies	2720	\$ -			\$ 13,110.30		\$ 84,659.28
Drug & Medical	2920	\$ -			\$ -		\$ -
Books & Supplements	2950	\$ -				\$ -	\$ -
Training Supplies	2960	\$ -				\$ -	\$ -
Uniforms	2970	\$ -	\$ -				\$ -
Death/Burial Expense	3070	\$ -		\$ -			\$ -
Business Travel	4010	\$ 15,313.06				\$ -	\$ -
School/Recreation	5080	\$ -				\$ 15,313.06	\$ -
Professional Fees	5590	\$ 26,083.35		\$ -			\$ -
Maintenance Contracts	6520	\$ 3,939.80		\$ 42,035.85			\$ (15,952.50)
Copier Rental	7020	\$ (354.71)			\$ 3,939.80		\$ -
Equipment Rental	7030	\$ -			\$ 512.93		\$ (867.64)
Cellular Phones	7213	\$ 932.64			\$ -		\$ -
Cable Television	7234	\$ 1,800.00			\$ 932.64		\$ -
Furniture & Equipment	8410	\$ -			\$ 875.23		\$ 924.77
General Equipment	8418	\$ -			\$ -		\$ -
Special Equipment	8610	\$ -			\$ -		\$ -
Computer Software	8640	\$ -			\$ 20,683.07		\$ (20,683.07)
TOTALS		\$ 574,325.75	\$ 223,169.20	\$ 70,329.85	\$ 55,325.89	\$ 163,118.58	\$ 62,382.23

- ⊞ Dues & Subscriptions prior quarter adjusted this period
- ∩ Subscriptions adjusted for pending correction to GL for current quarter posting
- ⊞ Professional fees adjusted for pending correction to GL for current quarter posting error & prior quarter adjusted this period
- £ Office Supplies adjusted for pending correction to GL for current quarter posting error & prior quarter adjusted this period
- € Cellular phones fees adjusted for pending correction to GL for current quarter posting error & prior quarter adjusted this period
- ∩ Auto Maintenance fees prior quarter adjusted this period
- ∩ Copier Rental fees adjusted for pending correction to GL for current quarter posting error & prior quarter adjusted this period
- ∩ Licenses & Permit fees adjusted for pending correction to GL for current quarter posting error & prior quarter adjusted this period
- er Business travel prior quarter adjusted this period
- ⊞ Detention Supplies adjusted for pending correction to GL for current quarter posting error & prior quarter adjusted this period
- ⊞ Clothing & Bedding prior quarter adjusted this period
- « Hardware & Electrical adjusted for pending corrections to GL for current quarter posting error
- AE Property Less Than \$5,000 adjusted for pending correction to GL for current quarter posting error & prior quarter adjusted this period

Source: Oracle Fund 532, project 91046

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