



DALLAS COUNTY
COUNTY AUDITOR

June 5, 2015

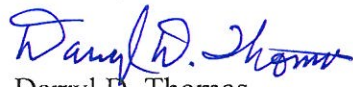

Mr. Brandon Wood, Executive Director
Texas Commission on Jail Standards
P.O. Box 12985
Austin, Texas 78711-2985

Dear Mr. Wood:

We are submitting Dallas County's Jail Commissary Operations Review Report for the quarter ending March 31, 2015, 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,


Darryl D. Thomas
Dallas County Auditor


Enclosures

DDT:sm

cc: Darryl Martin, Commissioners Court Administrator
Honorable Sheriff Lupe Valdez
Daniel Simon, Interim CFO
Ryan Brown, OBE Director

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

| AS OF DATE | REVENUE | EXPENDITURES | FUND BALANCE | |
|-------------------------|-----------|--------------|--------------|-------|
| <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 | 6 |
| <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 | 7 |
| 30-Sep-09 | \$543,941 | \$419,290 | \$623,044 | 8 |
| <u>Fiscal Year 2010</u> | | | | |
| 31-Dec-09 | \$573,661 | \$458,293 | \$738,412 | 7 |
| 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 | 7 |
| 31-Mar-11 | \$624,840 | \$501,954 | \$1,572,435 | 7 |
| 30-Jun-11 | \$613,580 | \$776,735 | \$1,409,280 | 7 |
| 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 | 7 |
| 31-Mar-12 | \$691,827 | \$533,951 | \$1,707,120 | 7 |
| 30-Jun-12 | \$761,858 | \$574,326 | \$1,894,651 | 7 |
| 30-Sep-12 | \$752,641 | \$757,095 | \$1,890,197 | 7 |
| <u>Fiscal Year 2013</u> | | | | |
| 31-Dec-12 | \$773,425 | \$500,450 | \$2,163,172 | 7 |
| 31-Mar-13 | \$827,493 | \$640,341 | \$2,350,324 | 7 |
| 30-Jun-13 | \$834,861 | \$653,507 | \$2,531,677 | 7, 9 |
| 30-Sep-13 | \$826,889 | \$956,486 | \$2,402,081 | 7, 10 |
| <u>Fiscal Year 2014</u> | | | | |
| 31-Dec-13 | \$830,634 | \$739,486 | \$2,493,229 | 7, 11 |
| 31-Mar-14 | \$900,474 | \$694,790 | \$2,698,913 | 7, 12 |
| 30-Jun-14 | \$883,958 | \$860,725 | \$2,722,146 | 7, 13 |
| 30-Sep-14 | \$829,823 | \$754,178 | \$2,797,791 | 7, 14 |
| <u>Fiscal Year 2015</u> | | | | |
| 31-Dec-14 | \$786,399 | \$754,619 | \$2,829,571 | 7 |
| 31-Mar-15 | \$877,589 | \$441,980 | \$3,265,180 | 7 |
| 30-Jun-15 | \$0 | \$0 | | |
| 30-Sep-15 | \$0 | \$0 | | |

- 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 Travel adjusted for journal entry error to be corrected next fiscal year
- Note 9 Restatement - Overtime expenditures totaling \$6,475.19 for Fingerprint Database Project removed
- Note 10 Restatement - Overtime expenditures totaling \$101,686.31 for Fingerprint Database Project removed
- Note 11 Restatement - Overtime expenditures totaling \$93,777.95 for Fingerprint Database Project removed
- Note 12 Overtime expenditures totaling \$120,077.85 for Fingerprint Database Project excluded
- Note 13 Overtime expenditures totaling \$72,920.76 & \$94.65 for Fingerprint Database Project excluded
- Note 14 Overtime expenditures totaling \$927.26 for Fingerprint Database Project excluded

DALLAS COUNTY AUDITOR'S OFFICE
SHERIFF COMMISSARY FUND
REVENUE AND EXPENSES - FY 2015

QUARTER ENDING

| DESCRIPTION | DECEMBER 2014 | MARCH 2015 | JUNE 2015 | SEPTEMBER 2015 | FISCAL YEAR ACTIVITY |
|---------------------------------------|------------------|-----------------|--------------|-------------------|-------------------------|
| GL Revenue | \$ 725,720.21 | \$ 868,132.14 | \$ - | \$ - | \$ 1,593,852.35 |
| Net Accruals | \$ 60,678.85 | \$ 9,456.77 | \$ - | \$ - | \$ 70,135.62 |
| Adjusted General Ledger Total | \$ 786,399.06 | \$ 877,588.91 | \$ - | \$ - | \$ 1,663,987.97 |
| Payroll & Benefits | \$ 220,330.11 | \$ 304,481.54 | \$ - | \$ - | \$ 524,811.65 |
| Training & Education | \$ 47,172.10 | \$ 55,660.76 | \$ - | \$ - | \$ 102,832.86 |
| Maintenance & Equipment | \$ 157,973.61 | \$ 85,058.87 | \$ - | \$ - | \$ 243,032.48 |
| Other | \$ 161,981.98 | \$ 123,503.66 | \$ - | \$ - | \$ 285,485.64 |
| Net Accruals | \$ 167,160.99 | \$ (126,724.84) | \$ - | \$ - | \$ 40,436.15 |
| Subtotal | \$ 754,618.79 | \$ 441,979.99 | \$ - | \$ - | \$ 1,196,598.78 |
| Excess Rev. Over/(Under) Expenditures | \$ 31,780.27 | \$ 435,608.92 | \$ - | \$ - | \$ 467,389.19 |

☞ Revenue is earned based on 48.5% of sales.

↗ Includes pending adjustments for various expenditure codes.

**DALLAS COUNTY AUDITOR'S OFFICE
SHERIFF COMMISSARY FUND - TOTAL EXPENSES
QUARTER ENDING MARCH 31, 2015**

| Expense Category/Description | Account Number | 2nd Qtr Expenses | Payroll & Benefits | Training & Education | Maint. & Eqpmt | Other Expenses | Accruals |
|-------------------------------|----------------|----------------------|----------------------|----------------------|---------------------|----------------------|------------------------|
| Salaries Assistants | 1020 | \$ 217,852.36 | \$ 217,678.99 | | | | \$ 173.37 |
| Salaries Overtime* | 1050 | \$ 9,972.44 | \$ 7,687.41 | | | | \$ 2,285.03 |
| FICA | 1111 | \$ 13,503.57 | \$ 13,411.78 | | | | \$ 91.79 |
| Medicare | 1112 | \$ 3,158.10 | \$ 3,136.63 | | | | \$ 21.47 |
| Sick Payoff | 1120 | \$ - | \$ - | | | | \$ - |
| Group Hospitalization | 1140 | \$ 34,495.91 | \$ 33,865.34 | | | | \$ 630.57 |
| Employee Retirement | 1150 | \$ 26,214.74 | \$ 26,009.08 | | | | \$ 205.66 |
| Workers Compensation | 1190 | \$ 2,698.53 | \$ 2,692.31 | | | | \$ 6.22 |
| Classified Advertising | 2011 | \$ - | | | | \$ - | \$ - |
| Dues & Subscriptions | 2080 | \$ - | | \$ - | | | \$ - |
| Subscriptions | 2082 | \$ (18,507.68) | | \$ 18,556.65 | | | \$ (37,064.33) |
| Property less than \$5000 | 2090 | \$ 36,570.70 | | | \$ 37,765.50 | | \$ (1,194.80) |
| Computer Hardware | 2093 | \$ 13,125.53 | | | \$ 11,575.37 | | \$ 1,550.16 |
| Licenses & Permits | 2150 | \$ - | | \$ - | | | \$ - |
| Office Supplies | 2160 | \$ 5,484.04 | | | | \$ 1,495.34 | \$ 3,988.70 |
| Postage | 2170 | \$ 18,183.96 | | | | \$ 18,183.96 | \$ - |
| Printing | 2180 | \$ 2,556.37 | | | | \$ 2,556.37 | \$ - |
| Shipping & Handling | 2210 | \$ 29.28 | | | | \$ 29.28 | \$ - |
| Incentives ** | 2240 | \$ 6,960.00 | | | | \$ 6,585.00 | \$ 375.00 |
| Training Fees | 2460 | \$ - | | \$ - | | | \$ - |
| Registration Fees - Training | 2462 | \$ 250.00 | | \$ 250.00 | | | \$ - |
| Detention Supplies | 2550 | \$ (25,059.28) | | | | \$ 10,508.79 | \$ (35,568.07) |
| Clothing & Bedding | 2575 | \$ 59,540.67 | | | | \$ 79,540.51 | \$ (19,999.84) |
| County Auto Maintenance | 2590 | \$ - | | | \$ - | | \$ - |
| Radio Installation/Maint. | 2630 | \$ - | | | \$ - | | \$ - |
| Maintenance/Labor on Building | 2640 | \$ - | | | \$ - | | \$ - |
| Maintenance | 2670 | \$ - | | | \$ - | | \$ - |
| Hardware & Electrical | 2690 | \$ (1,674.11) | | | \$ 611.19 | | \$ (2,285.30) |
| Janitorial Supplies | 2720 | \$ 774.85 | | | \$ 774.85 | | \$ - |
| Small Tools | 2730 | \$ 1,723.53 | | | \$ 1,723.53 | | \$ - |
| Painting Supplies | 2740 | \$ 375.40 | | | | \$ 375.40 | \$ - |
| Communion Supplies | 2810 | \$ - | | | | \$ - | \$ - |
| Drug & Medical | 2920 | \$ - | | | | \$ - | \$ - |
| Books & Supplements | 2950 | \$ - | | | | \$ - | \$ - |
| Training Supplies | 2960 | \$ - | | \$ - | | | \$ - |
| Uniforms | 2970 | \$ - | | | \$ - | | \$ - |
| Death/Burial Expense | 3070 | \$ - | | | | \$ - | \$ - |
| Fuel | 3095 | \$ - | | | | \$ - | \$ - |
| Business Travel | 4010 | \$ 2,777.39 | | | | \$ 2,777.39 | \$ - |
| Conference Travel | 4210 | \$ - | | | | \$ - | \$ - |
| Recruiting Travel | 4310 | \$ 2,740.00 | | \$ 2,740.00 | | | \$ - |
| School/Recreation | 5080 | \$ (10.89) | | \$ (10.89) | | | \$ - |
| Professional Fees | 5590 | \$ 9,688.26 | | \$ 34,125.00 | | | \$ (24,436.74) |
| Maintenance Contracts | 6520 | \$ - | | | \$ - | | \$ - |
| Copier Rental | 7020 | \$ 2,272.96 | | | \$ 1,228.78 | | \$ 1,044.18 |
| Equipment Rental | 7030 | \$ - | | | \$ - | | \$ - |
| Cellular Phones | 7213 | \$ (983.43) | | | | \$ 576.90 | \$ (1,560.33) |
| Pagers | 7214 | \$ (369.46) | | | | \$ - | \$ (369.46) |
| Cable Television | 7234 | \$ (3,456.67) | | | | \$ 874.72 | \$ (4,331.39) |
| Transfer to Other Funds | 7930 | \$ - | | | | \$ - | \$ - |
| Building Improvements | 8130 | \$ 4,829.00 | | | | | \$ 4,829.00 |
| Furniture & Equipment | 8410 | \$ - | | | \$ - | | \$ - |
| General Equipment | 8418 | \$ - | | | \$ - | | \$ - |
| Special Equipment | 8610 | \$ 16,263.92 | | | \$ 31,379.65 | | \$ (15,115.73) |
| Computer Software | 8640 | \$ - | | | \$ - | | \$ - |
| TOTALS | | \$ 441,979.99 | \$ 304,481.54 | \$ 55,660.76 | \$ 85,058.87 | \$ 123,503.66 | \$ (126,724.84) |

- ⊞ Property Less than \$5000 adjusted for correction to GL for prior quarter and pending correction for current quarter
- ⊔ Computer Hardware Less than \$5000 adjusted for correction to GL for prior quarter posting
- Ⓜ Office Supplies adjusted for correction to GL for prior quarter posting
- € Registration Fees - Training adjusted for correction to GL for prior quarter and pending correction for current quarter
- ⓧ Detention Supplies adjusted for correction to GL for prior quarter and pending correction for current quarter
- ⊞ Hardware & Electrical Supplies adjusted for correction to GL for prior quarter and pending correction for current quarter
- Ⓜ Small Tools adjusted for pending correction to GL for current quarter posting
- ⓧ Painting Supplies adjusted for correction to GL for prior quarter and pending correction for current quarter
- ⓧ Business Travel adjusted for correction to GL for prior quarter and pending correction for current quarter
- Ⓜ School/Recreation Expense adjusted for correction to GL for prior quarter and pending correction for current quarter
- ∞ Cellular Phones adjusted for correction to GL for prior quarter posting
- II Pagers adjusted for correction to GL for prior quarter posting