



DALLAS COUNTY
COUNTY AUDITOR

December 30, 2015

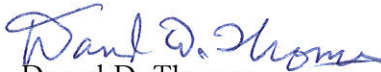

Mr. Brandon Wood, Executive Director
Texas Commission on Jail Standards
P.O. Box 12985
Austin, Texas 78711-2985

Dear Mr. Wood:

We are submitting Dallas County's Jail Commissary Operations review report for the quarter ending September 30, 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 as outlined in the uses listed under Local Government Code, § 351.0415. 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,


Darryl D. Thomas
Dallas County Auditor


Enclosures

DDT:sm

cc: Darryl Martin, Commissioners Court Administrator
Honorable Sheriff Lupe Valdez
Michael Delmore, CFO
Ryan Brown, Director - OBE

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

AS OF DATE	REVENUE	EXPENDITURES	FUND BALANCE	
<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	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	\$841,119	\$675,906	\$3,430,393	7
30-Sep-15	\$813,544	\$716,647	\$3,527,290	7

- 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	\$ 854,745.45	\$ 872,392.56	\$ 3,320,990.36
Net Accruals	\$ 60,678.85	\$ 9,456.77	\$ (13,626.56)	\$ (58,848.29)	\$ (2,339.23)
Adjusted General Ledger Total	\$ 786,399.06	\$ 877,588.91	\$ 841,118.89	\$ 813,544.27	\$ 3,318,651.13
Payroll & Benefits	\$ 220,330.11	\$ 304,481.54	\$ 268,720.81	\$ 346,789.17	\$ 1,140,321.63
Training & Education	\$ 47,172.10	\$ 55,660.76	\$ 110,064.74	\$ 153,041.78	\$ 365,939.38
Maintenance & Equipment	\$ 157,973.61	\$ 85,058.87	\$ 133,455.63	\$ 44,736.18	\$ 421,224.29
Other	\$ 161,981.98	\$ 123,503.66	\$ 293,544.99	\$ 333,568.59	\$ 912,599.22
Net Accruals	\$ 167,160.99	\$ (126,724.84)	\$ (129,880.54)	\$ (161,488.90)	\$ (250,933.29)
Subtotal	\$ 754,618.79	\$ 441,979.99	\$ 675,905.63	\$ 716,646.82	\$ 2,589,151.23
Excess Rev. Over/(Under) Expenditures	\$ 31,780.27	\$ 435,608.92	\$ 165,213.26	\$ 96,897.45	\$ 729,499.90

⊕ Revenue is earned based on 48.5% of sales.

⊗ Includes adjustments for various expenditure codes.

DALLAS COUNTY AUDITOR'S OFFICE
SHERIFF COMMISSARY FUND - TOTAL EXPENSES
QUARTER ENDING SEPTEMBER 30, 2015

Expense Category/Description	Account Number	4th Qtr Expenses	Payroll & Benefits	Training & Education	Maint. & Eqpmt	Other Expenses	Accruals
Salaries Assistants	1020	\$ 211,435.50	\$ 242,296.54				\$ (30,861.04)
Salaries Overtime	1050	\$ 3,341.80	\$ 6,233.54				\$ (2,891.74)
FICA	1111	\$ 12,549.75	\$ 14,527.18				\$ (1,977.43)
Medicare	1112	\$ 2,935.01	\$ 3,397.47				\$ (462.46)
Sick Leave Payoff	1120	\$ -	\$ -				\$ -
Group Hospitalization	1140	\$ 43,719.86	\$ 48,542.15				\$ (4,822.29)
Employee Retirement	1150	\$ 24,412.17	\$ 28,246.84				\$ (3,834.67)
Workers Compensation	1190	\$ 3,147.51	\$ 3,545.45				\$ (397.94)
Dues & Subscriptions	2080	\$ -				\$ -	\$ -
Subscriptions	2082	\$ 30,000.00				\$ 18,679.20	\$ 11,320.80
Property less than \$5,000	2090	\$ 4,286.36			\$ 36,594.86		\$ (32,308.50)
Computer Hardware	2093	\$ 3,208.10			\$ 3,208.10		\$ -
Computer Software	2095	\$ 241.80			\$ 241.80		\$ -
Licenses & Permits	2150	\$ -		\$ -			\$ -
Office Supplies	2160	\$ 834.03				\$ 4,379.22	\$ (3,545.19)
Postage	2170	\$ 16,512.24				\$ 16,512.24	\$ -
Printing	2180	\$ 4,649.75				\$ 6,762.07	\$ (2,112.32)
Shipping & Handling	2210	\$ -				\$ -	\$ -
Incentives	2240	\$ -				\$ 5,625.00	\$ (5,625.00)
Training Fees	2460	\$ -		\$ -			\$ -
Registration Fees - Training	2462	\$ 395.00		\$ 395.00			\$ -
Detention Supplies	2550	\$ 35,934.95				\$ 115,978.59	\$ (80,043.64)
Clothing & Bedding	2575	\$ 180,876.03				\$ 157,131.77	\$ 23,744.26
County Auto Maintenance	2590	\$ -			\$ -		\$ -
Radio Installation/Maint.	2630	\$ -			\$ -		\$ -
Maintenance/Labor Buildings	2640	\$ -			\$ -		\$ -
Maintenance	2670	\$ -			\$ -		\$ -
Building Material	2680	\$ -			\$ -		\$ -
Hardware & Electrical	2690	\$ 1,524.61			\$ 1,597.57		\$ (72.96)
Plumbing Supplies	2710	\$ -			\$ -		\$ -
Janitorial Supplies	2720	\$ 260.72			\$ 260.72		\$ -
Small Tools	2730	\$ 513.84			\$ 513.84		\$ -
Painting Supplies	2740	\$ 344.15				\$ 344.15	\$ -
Communion Supplies	2810	\$ -				\$ -	\$ -
Chemicals	2845	\$ -			\$ -		\$ -
Drug & Medical	2920	\$ -				\$ -	\$ -
Laundry & Cleaning Supplies	2940	\$ -				\$ -	\$ -
Books & Supplements	2950	\$ -				\$ 4,745.50	\$ (4,745.50)
Training Supplies	2960	\$ 862.60		\$ 862.60			\$ -
Uniforms	2970	\$ -			\$ -		\$ -
Lumber	3002	\$ 94.50			\$ 94.50		\$ -
Death/Burial Expense	3070	\$ -				\$ -	\$ -
Business Travel	4010	\$ 283.99				\$ 283.99	\$ -
Conference Travel	4210	\$ 691.86				\$ 691.86	\$ -
Recruiting Travel	4310	\$ 2,435.00				\$ 2,435.00	\$ -
School/Recreation	5080	\$ 2,098.03		\$ 2,053.18			\$ 44.85
Professional Fees	5590	\$ 128,200.00		\$ 149,731.00			\$ (21,531.00)
Maintenance Contracts	6520	\$ -			\$ -		\$ -
Copier Rental	7020	\$ 482.84			\$ 674.13		\$ (191.29)
Equipment Rental	7030	\$ -			\$ -		\$ -
Telecommunications	7210	\$ -			\$ -		\$ -
Cellular Phones	7213	\$ 374.82			\$ 374.82		\$ -
Pagers	7214	\$ -			\$ 554.18		\$ (554.18)
Cable Television	7234	\$ -			\$ 621.66		\$ (621.66)
Furniture & Equipment	8410	\$ -			\$ -		\$ -
Special Equipment	8610	\$ -			\$ -		\$ -
TOTALS		\$ 716,646.82	\$ 346,789.17	\$ 153,041.78	\$ 44,736.18	\$ 333,568.59	\$ (161,488.90)

- Ⓜ Dues and Subscriptions adjusted for correction to GL for prior quarter posting
- Ⓢ Property Less than \$5000 adjusted for correction to GL for prior quarter posting and current quarter working paper correction only
- Ÿ Computer Hardware adjusted current quarter working paper correction only
- Đ Computer Software adjusted current quarter working paper correction only
- ⌘ Shipping and Handling adjusted for correction to GL for prior quarter posting and current quarter working paper correction only
- € Registration Fees - Training adjusted for correction to GL for prior quarter posting
- ⌘ Detention Supplies adjusted for correction to GL for prior quarter posting and current quarter working paper correction only
- § Office Equipment Maintenance adjusted for correction to GL for prior quarter posting
- ∞ Building Material adjusted for correction to GL for prior quarter posting and current quarter working paper correction only
- Ⓜ Hardware and Electrical Supplies adjusted current quarter working paper correction only
- Ⓜ Janitorial Supplies adjusted for correction to GL for prior quarter posting and current quarter working paper correction only
- Ⓜ Small Tools adjusted for correction to GL for prior quarter posting and current quarter working paper correction only
- Ⓜ Painting Supplies adjusted for correction to GL for prior quarter posting and current quarter working paper correction only
- Ⓜ Chemicals adjusted for correction to GL for prior quarter posting and current quarter working paper correction only
- Ĝ Lumber adjusted current quarter working paper correction only
- Ÿ Business Travel adjusted for correction to GL for prior quarter posting and current quarter working paper correction only
- £ Conference Travel adjusted for correction to GL for prior quarter posting and current quarter working paper correction only
- Ÿ Recruiting Travel adjusted current quarter working paper correction only
- ♦ School/Recreation adjusted for correction to GL for prior quarter posting and current quarter working paper correction only
- ⌘ Professional Fees adjusted for correction to GL for prior quarter posting