

March 3, 2017

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, 2016 in accordance with 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

AS OF DATE	REVENUE	EXPENDITURES	FUND BALANCE	
	Fiscal '	Year 2006		
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	
	Fiscal	Year 2007		
21 Day 06			\$04.739	
31-Dec-06 31-Mar-07	\$266,090 \$544,303	\$326,887 \$169,847	\$94,738 \$469,195	
30-Jun-07	\$503,537	\$601,215	\$371,517	
30-Sep-07	\$475,557	\$478,394	\$368,679	6
	Fiscal	Year 2008		
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	
	Fiscal	Year 2009		
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
		Year 2010		
31-Dec-09	\$573,661	\$458,293	\$738,412	7
31-Mar-10	\$553,616	\$383,444	\$908,584	
30-Jun-10	\$648,342 \$577,896	\$518,925	\$1,038,001	
30-Sep-10	3377,090	\$349,213	\$1,266,684	
provide the second second second		Year 2011	- Assert of Manager Assertation of	
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 30-Sep-11	\$613,580 \$569,892	\$776,735 \$463,811	\$1,409,280 \$1,515,361	7
•				
31-Dec-11	\$571,633	<u>Year 2012</u> \$537,751	\$1,549,244	7
31-Mar-12	\$691,827	\$533,951	\$1,707,120	7 7
30-Jun-12	\$761,858	\$574,326	\$1,894,651	7
30-Sep-12	\$752,641	\$757,095	\$1,890,197	7
	Fiscal	Year 2013		
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
		Year 2014		
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
		Year 2015		1221
31-Dec-14	\$786,399 \$877,580	\$754,619 \$441,080	\$2,829,571	7
31-Mar-15 30-Jun-15	\$877,589 \$841,119	\$441,980 \$675,906	\$3,265,180 \$3,430,393	7 7
30-Sep-15	\$813,544	\$716,647	\$3,527,290	7
		52 70	,,,	
31 Dag 15		Year 2016 \$808 703	¢2 514 617	7
31-Dec-15 31-Mar-16	\$796,121 \$891,434	\$808,793 \$666,860	\$3,514,617 \$3,739,190	7 7
30-Jun-16	\$855,755	\$1,158,970	\$3,435,975	7
30-Sep-16	\$852,329	\$427,478	\$3,860,826	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 2016

QUARTER ENDING

				00,111		 							
DESCRIPTION	D	ECEMBER 2015		MARCH 2016		JUNE 2016		SI	EPTEMBER 2016		F	ISCAL YEAR ACTIVITY	
GL Revenue	\$	790,554.97	٧	\$ 880,290.17	٧	\$ 804,497.43	٧	\$	865,565.74	٧	\$	3,340,908.31	
Net Accruals	\$	5,565.67	٧	\$ 11,143.75	٧	\$ 51,257.31	٧	\$	(13,237.09)	٧	\$	54,729.64	1
Adjusted General Ledger Total	\$	796,120.64	٧	\$ 891,433.92	٧	\$ 855,754.74	٧	\$	852,328.65	٧	\$	3,395,637.95]
Payroll & Benefits	\$	240,596.28	٧	\$ 333,642.88	٧	\$ 286,623.42	٧	\$	378,906.23	٧	\$	1,239,768.81	
Training & Education	\$	119,842.78	٧	\$ 61,285.88	٧	\$ 296,625.08	٧	\$	7,826.71	٧	\$	485,580.45	
Maintenance & Equipment	\$	19,235.11	٧	\$ 120,111.30	٧	\$ 186,164.59	٧	\$	264,864.45	٧	\$	590,375.45	
Other	\$	107,249.48	٧	\$ 165,569.99	٧	\$ 195,108.21	٧	\$	381,055.43	٧	\$	848,983.11	1
Net Accruals	\$	321,869.81	٧	\$ (13,749.58)	٧	\$ 194,448.32	٧	\$	(605,174.46)	٧	\$	(102,605.91))
Subtotal	\$	808,793.46	٧	\$ 666,860.47	٧	\$ 1,158,969.62	٧	\$	427,478.36	٧	\$	3,062,101.91	
Excess Rev. Over/(Under) Expenditures	\$	(12,672.82)		\$ 224,573.45		\$ (303,214.88)		\$	424,850.29		\$	333,536.04	٦

Revenue is earned based on 48.5% of sales.

 $[\]nearrow$ Includes adjustments for various expenditure codes.

DALLAS COUNTY AUDITOR'S OFFICE SHERIFF COMMISSARY FUND - TOTAL EXPENSES QUARTER ENDING SEPTEMBER 30, 2016

Category/Description Islairies Assistants Islairies Overtime ICA Medicare Isick Payoff Iroup Hospitalization Imployee Retirement Morkers Compensation Classified Advertising Dues & Subscriptions Organizational Dues Subscriptions Toperty less than \$5,000 Computer Hardware less than \$5,000 Computer Software Licenses & Permits Office Supplies Postage Printing Shipping & Handling Incentives Training Fees Registration Fees - Training Detention Supplies Clothing & Bedding County Auto Maintenance Radio Installation/Maint. Materials & Supplies	1111 1112 1120 1140 1150 1190 2011 2080 2081 2082 2090 2093 2095 2150 2160 2170 2180 2240 2460 2460	\$ 2 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	penses 138,603.47 3,168.35 14,223.77 3,326.55 -41,316.04 27,837.04 2,702.43 -500.00 5,830.03 166,528.48) (1,482.92) 2,636.00 6,485.88 12,293.98 3,445.12	Benefits \$ 273,052.74 \$ 16,278.46 \$ 3,807.06 \$ - \$ 46,955.84 \$ 31,844.49 \$ 3,090.90	Education State of the state of	\$ 20,127.88 \$ 1,017.66 \$ 2,636.00	\$ \$ \$ \$	500.00 - 21,019.05	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Accruals (34,449.27) (708.39) (2,054.69) (480.51) - (5,639.80) (4,007.45) (388.47) - (15,189.02) (186,656.36) (2,500.58)
salaries Overtime TICA Medicare ick Payoff Group Hospitalization imployee Retirement Workers Compensation Classified Advertising Dues & Subscriptions Organizational Dues subscriptions Organizational Dues classified Advertising Dues & Subscriptions Organizational Dues subscriptions Organizational Dues classified Advertising Dues & Subscriptions Organizational Dues Subscriptions Organizational Subscriptions Organizational Dues Subscriptions Organ	1050 1111 1112 1120 1140 1150 2011 2080 2081 2082 2090 2093 2095 2150 2160 2170 2180 2210 2240 2462 2462 2550	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	3,168.35 14,223.77 3,326.55 - 41,316.04 2,702.43 - 500.00 - 5,830.03 166,528.48) (1,482.92) 2,636.00 - 6,485.88 12,293.98 3,445.12	\$ 3,876.74 \$ 16,278.46 \$ 3,807.06 \$ - \$ 46,955.84 \$ 31,844.49	\$ -	\$ 1,017.66	\$ \$ \$		\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(708.39) (2,054.69) (480.51) - (5,639.80) (4,007.45) (388.47) - - (15,189.02) (186,656.36)
ICA dedicare dedicare dick Payoff droup Hospitalization imployee Retirement Workers Compensation Lassified Advertising Dues & Subscriptions Deganizational Dues dubscriptions Property less than \$5,000 Computer Hardware less than \$5,000 Computer Software dicenses & Permits Diffice Supplies Postage Printing Shipping & Handling neentives Training Fees Registration Fees - Training Detention Supplies County Auto Maintenance land Installation/Maint.	1111 1112 1120 1140 1150 1190 2011 2080 2081 2082 2090 2093 2095 2150 2160 2170 2180 2210 2240 2460 2462 2550	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	14,223.77 3,326.55 41,316.04 27,837.04 2,702.43 - 500.00 - 5,830.03 166,528.48) (1,482.92) 2,636.00 - 6,485.88 12,293.98 3,445.12	\$ 16,278.46 \$ 3,807.06 \$ - \$ 46,955.84 \$ 31,844.49	\$ -	\$ 1,017.66	\$ \$ \$		\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(2,054.69) (480.51) - (5,639.80) (4,007.45) (388.47) - - (15,189.02) (186,656.36)
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iroup Hospitalization imployee Retirement Workers Compensation Classified Advertising Dues & Subscriptions Drganizational Dues Subscriptions Property less than \$5,000 Computer Hardware less than \$5,000 Computer Software Licenses & Permits Office Supplies Postage Printing Shipping & Handling Incentives Training Fees Registration Fees - Training Detention Supplies County Auto Maintenance Ladio Installation/Maint.	1140 1150 1190 2011 2080 2081 2082 2090 2093 2095 2150 2160 2170 2180 2210 2240 2462 2462	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	27,837.04 2,702.43 - 500.00 - 5,830.03 166,528.48) (1,482.92) 2,636.00 - 6,485.88 12,293.98 3,445.12	\$ 46,955.84 \$ 31,844.49	\$ -	\$ 1,017.66	\$ \$ \$		\$ \$ \$ \$ \$ \$ \$ \$	(4,007.45) (388.47) - - (15,189.02) (186,656.36)
Employee Retirement Workers Compensation Lassified Advertising Dues & Subscriptions Deganizational Dues Subscriptions Property less than \$5,000 Computer Hardware less than \$5,000 Computer Hardware Licenses & Permits Office Supplies Postage Printing Phipping & Handling Incentives Training Fees Registration Fees - Training Detention Supplies County Auto Maintenance Ladio Installation/Maint.	1150 1190 2011 2080 2081 2082 2090 2093 2095 2150 2160 2170 2180 2210 2240 2462 2462 2550	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	27,837.04 2,702.43 - 500.00 - 5,830.03 166,528.48) (1,482.92) 2,636.00 - 6,485.88 12,293.98 3,445.12	\$ 31,844.49	\$ -	\$ 1,017.66	\$ \$ \$		\$ \$ \$ \$ \$ \$ \$ \$	(4,007.45) (388.47) - - (15,189.02) (186,656.36)
Workers Compensation Classified Advertising Dues & Subscriptions Drganizational Dues Subscriptions Property less than \$5,000 Computer Hardware less than \$5,000 Computer Software Licenses & Permits Office Supplies Postage Printing Shipping & Handling Incentives Training Fees Registration Fees - Training Detention Supplies Clothing & Bedding County Auto Maintenance Radio Installation/Maint.	1190 2011 2080 2081 2082 2090 2093 2095 2150 2160 2170 2180 2210 2240 2462 2550	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,702.43 - 500.00 - 5,830.03 166,528.48) (1,482.92) 2,636.00 - 6,485.88 12,293.98 3,445.12		\$ -	\$ 1,017.66	\$ \$ \$		\$ \$ \$ \$ \$ \$ \$	(388.47) - - (15,189.02) (186,656.36)
Classified Advertising Dues & Subscriptions Organizational Dues Subscriptions Organizational Dues Subscriptions Oroperty less than \$5,000 Computer Hardware less than \$5,000 Computer Software Licenses & Permits Office Supplies Orotage Orinting Shipping & Handling Incentives Training Fees Registration Fees - Training Detention Supplies Outly Auto Maintenance Radio Installation/Maint.	2011 2080 2081 2082 2090 2093 2095 2150 2160 2170 2180 2210 2240 2462 2462	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	5,830.03 166,528.48) (1,482.92) 2,636.00 - 6,485.88 12,293.98 3,445.12	3 3,090.90	\$ -	\$ 1,017.66	\$ \$ \$		\$ \$ \$ \$ \$ \$ \$	(15,189.02)
Dues & Subscriptions Drganizational Dues Subscriptions Property less than \$5,000 Computer Hardware less than \$5,000 Computer Software Licenses & Permits Office Supplies Postage Printing Shipping & Handling Incentives Praining Fees Registration Fees - Training Detention Supplies Dounty Auto Maintenance Ladio Installation/Maint.	2080 2081 2082 2090 2093 2095 2150 2160 2170 2180 2210 2240 2460 2462 2550	\$ \$ \$ (1 \$ \$ \$ \$ \$ \$ \$ \$ \$	5,830.03 (66,528.48) (1,482.92) 2,636.00 - 6,485.88 12,293.98 3,445.12		\$ -	\$ 1,017.66	\$ \$ \$		\$ \$ \$ \$ \$ \$	- (15,189.02) (186,656.36)
Organizational Dues Subscriptions Property less than \$5,000 Prompter Hardware less than \$5,000 Computer Software Licenses & Permits Office Supplies Postage Printing Shipping & Handling Incentives Training Fees Registration Fees - Training Detention Supplies Clothing & Bedding County Auto Maintenance Radio Installation/Maint.	2081 2082 2090 2093 2095 2150 2160 2170 2180 2210 2240 2460 2462 2550	\$ \$ (1 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	5,830.03 (66,528.48) (1,482.92) 2,636.00 - 6,485.88 12,293.98 3,445.12		\$ -	\$ 1,017.66	\$		\$ \$ \$ \$	- (15,189.02) (186,656.36)
Subscriptions Property less than \$5,000 Computer Hardware less than \$5,000 Computer Software Licenses & Permits Office Supplies Postage Printing Shipping & Handling Incentives Training Fees Registration Fees - Training Detention Supplies Clothing & Bedding County Auto Maintenance Radio Installation/Maint.	2082 2090 2093 2095 2150 2160 2170 2180 2210 2240 2460 2462 2550	\$ (1 \$ \$ \$ \$ \$ \$ \$ \$ \$	5,830.03 (66,528.48) (1,482.92) 2,636.00 - 6,485.88 12,293.98 3,445.12		\$ -	\$ 1,017.66	\$	21,019.05	\$ \$ \$	(15,189.02) (186,656.36)
Property less than \$5,000 Computer Hardware less than \$5,000 Computer Software Licenses & Permits Office Supplies Postage Printing Shipping & Handling Incentives Training Fees Registration Fees - Training Detention Supplies County Auto Maintenance Ladio Installation/Maint.	2090 2093 2095 2150 2160 2170 2180 2210 2240 2460 2462 2550	\$ (1 \$ \$ \$ \$ \$ \$ \$ \$ \$	(1,482,92) 2,636.00 		\$ -	\$ 1,017.66		21,019.05	\$ (\$ \$	(186,656.36)
Computer Hardware less than \$5,000 Computer Software Computer Software Control of the Computer Software Control of the Control	2093 2095 2150 2160 2170 2180 2210 2240 2460 2462 2550	\$ \$ \$ \$ \$ \$ \$	(1,482.92) 2,636.00 - 6,485.88 12,293.98 3,445.12		\$ -	\$ 1,017.66	S		\$	
Computer Software Licenses & Permits Diffice Supplies Postage Printing Shipping & Handling Incentives Training Fees Registration Fees - Training Detention Supplies Clothing & Bedding County Auto Maintenance Radio Installation/Maint.	2095 2150 2160 2170 2180 2210 2240 2460 2462 2550	\$ \$ \$ \$ \$ \$	2,636.00 - 6,485.88 12,293.98 3,445.12		\$ -		s		\$	(2,500.58)
cicenses & Permits Office Supplies Postage Printing Shipping & Handling Incentives Training Fees Registration Fees - Training Detention Supplies Tothing & Bedding County Auto Maintenance Radio Installation/Maint.	2150 2160 2170 2180 2210 2240 2460 2462 2550	\$ \$ \$ \$ \$	6,485.88 12,293.98 3,445.12		\$ -	\$ 2,636.00	\$			- 8
Office Supplies Ostage Printing Shipping & Handling ncentives Fraining Fees Registration Fees - Training Detention Supplies Jothing & Bedding County Auto Maintenance Ladio Installation/Maint.	2160 2170 2180 2210 2240 2460 2462 2550	\$ \$ \$ \$	6,485.88 12,293.98 3,445.12		\$ -		\$		\$	
Postage Printing Printing Postage Printing Post Post Printing Post Post Post Printing Post Post Post Post Post Post Post Post	2170 2180 2210 2240 2460 2462 2550	\$ \$ \$ \$	12,293.98 3,445.12 -				\$			-
Printing Shipping & Handling Incentives Training Fees Registration Fees - Training Detention Supplies Clothing & Bedding County Auto Maintenance Radio Installation/Maint.	2180 2210 2240 2460 2462 2550	\$ \$ \$	3,445.12				-	9,063.83	\$	(2,577.95)
Shipping & Handling ncentives Irraining Fees Registration Fees - Training Detention Supplies Jothing & Bedding County Auto Maintenance Radio Installation/Maint.	2210 2240 2460 2462 2550	\$	-				\$	12,293.98	\$	-
ncentives Fraining Fees Registration Fees - Training Detention Supplies Clothing & Bedding County Auto Maintenance Radio Installation/Maint.	2240 2460 2462 2550	\$					\$	3,445.12	\$	
Fraining Fees Registration Fees - Training Detention Supplies Clothing & Bedding County Auto Maintenance Radio Installation/Maint.	2460 2462 2550						\$	-	\$	-
Registration Fees - Training Detention Supplies Clothing & Bedding County Auto Maintenance Radio Installation/Maint.	2462 2550	\$	(80)				\$	-	\$	-
Registration Fees - Training Detention Supplies Clothing & Bedding County Auto Maintenance Radio Installation/Maint.	2462 2550		-		\$ -				\$	-
Detention Supplies Clothing & Bedding County Auto Maintenance Radio Installation/Maint.	2550	S	1,396.00		\$ 1,396.00				\$	
Clothing & Bedding County Auto Maintenance Radio Installation/Maint.			(17,489.64)				\$	67,335.04	\$	(84,824.68)
County Auto Maintenance Radio Installation/Maint.		S	(2,195.90)					250,078.24		(252,274.14)
Radio Installation/Maint.	2590	\$	-			\$ -	-	,	\$	-
	2630		-			\$ -			\$	•
	2635	S	500.00			\$ 254.02			\$	245.98
Maint, Labor/Bldg/Office Equip	2640		13,955.53			\$ 13,955.53			\$	243.90
	2670		13,933.33							
Maintenance						\$ -	-		\$	-
Building Material	2680					\$ -	-		\$	
Hardware & Electrical	2690		124.65			\$ 18,909.65			\$	(18,785.00)
Plumbing Supplies	2710		(#)			\$ -	_		\$	181
anitorial Supplies	2720		505.05			\$ 505.05			\$	-
Small Tools	2730		(-)(\$ -			\$	-
Painting Supplies	2740	\$	(-)				\$	-	\$.
Groceries - Other	2810	\$	-				S	-	\$	-
Chemicals	2845	\$	1000			\$ -			\$	-
Orug & Medical	2920	\$	-				S	-	\$	
aundry & Cleaning Supplies	2940	\$	-				S	-	\$	-
Books & Supplements	2950	\$	7,816.00				\$	9,432.95	\$	(1,616.95)
Fraining Supplies	2960	\$	(2,570.09)		\$ -				\$	(2,570.09)
Uniforms	2970		-			S -			\$	-
Steel & Iron	3001	\$	66.84			\$ 66.84			\$	-
Lumber	3002	\$	89.35			\$ 89.35	1		\$	
Death/Burial Expense	3070		09.33		-	J 07.33	\$	-	\$	-
Fuel Expense	3070					S -	D		\$	
Business Travel	4010		125.33			\$ -	\$	125.22		-
								125.33	\$	
Conference Travel	4210		6,612.77				\$	7,426.89	\$	(814.12)
Recruiting Travel	4310		335.00		6 (122 5:		\$	335.00	\$	(202.5
School/Recreation	5080		6,227.32		\$ 6,430.71		-		\$	(203.39)
Professional Fees	5590		(2,436.72)		\$ -		-		\$	(2,436.72)
Maintenance Contracts	6520		-			\$ -			\$	-
Other Contractual Services	6620		-				\$	-	\$	-
Copier Rental	7020		1,369.59			\$ 5,566.45			\$	(4,196.86
Equipment Rental	7030		-			\$ -			\$	-
l'elecommunications	7210	\$	200			\$ -			\$	-
Cellular Phones	7213	\$	(1,787.25)			\$ 570.84			\$	(2,358.09
Pagers	7214		(1,337.44)			\$ 312.82			\$	(1,650.26
Cable Television	7234		(1,444.49)			\$ 656.96			\$	(2,101.45
*Transfer to Other Funds	7930		-				S	(2)	\$	(2,101.43
Building Improvements	8130		-			s -	0		\$	
Furniture & Equipment	8410				-	\$ -	+		\$	
General Equipment							-			
	8418				-	-	-		\$	(1.25(.00
Special Equipment	8610		(1,256.00)		-	\$ -	-		\$	(1,256.00
Computer Hardware	8630		32,095.95			\$ 7,776.15			\$	24,319.80
Computer Software Over \$5000	8640					\$ -	_		\$	-
Property - Kitchen Equipment	8713	\$	192,419.25			\$ 192,419.25			\$	-
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- To Property Less than \$5,000 adjusted for correction to GL for prior quarters posting
- My Computer Hardware Less than \$5,000 adjusted for correction to GL for prior quarter posting

- Omputer Hardware Less than \$5,000 adjusted for correction to GL for prior quarter posting

 Computer Software adjusted for correction to GL for prior quarters posting

 Office Supplies adjusted for correction to GL for prior quarters posting

 Registration Fees Training adjusted for correction to GL for prior quarters posting

 Maintenance Labor on Bldg/Office Equipment adjusted for correction to GL for prior quarters posting

 Maintenance adjusted for correction to GL for prior quarters posting

 Small Tools adjusted for correction to GL for prior quarters posting

- Sama Tools adjusted for correction to GL for prior quarters posting planting Supplies adjusted for correction to GL for prior quarters posting Business Travel adjusted for correction to GL for prior quarter posting Conference Travel adjusted for correction to GL for prior quarters posting School/Recreation adjusted for correction to GL for prior quarter

Source: Oracle Fund 203/532, project 91046