



DALLAS COUNTY
COUNTY AUDITOR

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

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
<u>Fiscal Year 2016</u>				
31-Dec-15	\$796,121	\$808,793	\$3,514,617	7
31-Mar-16	\$891,434	\$666,860	\$3,739,190	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

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

⊕ 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, 2016

Expense Category/Description	Account Number	4th Qtr Expenses	Payroll & Benefits	Training & Education	Maint. & Eqmpt	Other Expenses	Accruals
Salaries Assistants	1020	\$ 238,603.47	\$ 273,052.74				\$ (34,449.27)
Salaries Overtime	1050	\$ 3,168.35	\$ 3,876.74				\$ (708.39)
FICA	1111	\$ 14,223.77	\$ 16,278.46				\$ (2,054.69)
Medicare	1112	\$ 3,326.55	\$ 3,807.06				\$ (480.51)
Sick Payoff	1120	\$ -	\$ -				\$ -
Group Hospitalization	1140	\$ 41,316.04	\$ 46,955.84				\$ (5,639.80)
Employee Retirement	1150	\$ 27,837.04	\$ 31,844.49				\$ (4,007.45)
Workers Compensation	1190	\$ 2,702.43	\$ 3,090.90				\$ (388.47)
Classified Advertising	2011	\$ -				\$ -	\$ -
Dues & Subscriptions	2080	\$ 500.00				\$ 500.00	\$ -
Organizational Dues	2081	\$ -				\$ -	\$ -
Subscriptions	2082	\$ 5,830.03				\$ 21,019.05	\$ (15,189.02)
Property less than \$5,000	2090	\$ (166,528.48)			\$ 20,127.88		\$ (186,656.36)
Computer Hardware less than \$5,000	2093	\$ (1,482.92)			\$ 1,017.66		\$ (2,500.58)
Computer Software	2095	\$ 2,636.00			\$ 2,636.00		\$ -
Licenses & Permits	2150	\$ -		\$ -			\$ -
Office Supplies	2160	\$ 6,485.88				\$ 9,063.83	\$ (2,577.95)
Postage	2170	\$ 12,293.98				\$ 12,293.98	\$ -
Printing	2180	\$ 3,445.12				\$ 3,445.12	\$ -
Shipping & Handling	2210	\$ -				\$ -	\$ -
Incentives	2240	\$ -				\$ -	\$ -
Training Fees	2460	\$ -		\$ -			\$ -
Registration Fees - Training	2462	\$ 1,396.00		\$ 1,396.00			\$ -
Detention Supplies	2550	\$ (17,489.64)				\$ 67,335.04	\$ (84,824.68)
Clothing & Bedding	2575	\$ (2,195.90)				\$ 250,078.24	\$ (252,274.14)
County Auto Maintenance	2590	\$ -			\$ -		\$ -
Radio Installation/Maint.	2630	\$ -			\$ -		\$ -
Materials & Supplies	2635	\$ 500.00			\$ 254.02		\$ 245.98
Maint. Labor/Bldg/Office Equip	2640	\$ 13,955.53			\$ 13,955.53		\$ -
Maintenance	2670	\$ -			\$ -		\$ -
Building Material	2680	\$ -			\$ -		\$ -
Hardware & Electrical	2690	\$ 124.65			\$ 18,909.65		\$ (18,785.00)
Plumbing Supplies	2710	\$ -			\$ -		\$ -
Janitorial Supplies	2720	\$ 505.05			\$ 505.05		\$ -
Small Tools	2730	\$ -			\$ -		\$ -
Painting Supplies	2740	\$ -				\$ -	\$ -
Groceries - Other	2810	\$ -				\$ -	\$ -
Chemicals	2845	\$ -			\$ -		\$ -
Drug & Medical	2920	\$ -				\$ -	\$ -
Laundry & Cleaning Supplies	2940	\$ -				\$ -	\$ -
Books & Supplements	2950	\$ 7,816.00				\$ 9,432.95	\$ (1,616.95)
Training Supplies	2960	\$ (2,570.09)		\$ -			\$ (2,570.09)
Uniforms	2970	\$ -			\$ -		\$ -
Steel & Iron	3001	\$ 66.84			\$ 66.84		\$ -
Lumber	3002	\$ 89.35			\$ 89.35		\$ -
Death/Burial Expense	3070	\$ -				\$ -	\$ -
Fuel	3095	\$ -			\$ -		\$ -
Business Travel	4010	\$ 125.33				\$ 125.33	\$ -
Conference Travel	4210	\$ 6,612.77				\$ 7,426.89	\$ (814.12)
Recruiting Travel	4310	\$ 335.00				\$ 335.00	\$ -
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	\$ -			\$ -		\$ -
Telecommunications	7210	\$ -			\$ -		\$ -
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	\$ -				\$ -	\$ -
Building Improvements	8130	\$ -			\$ -		\$ -
Furniture & Equipment	8410	\$ -			\$ -		\$ -
General Equipment	8418	\$ -			\$ -		\$ -
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		\$ -
TOTALS		\$ 427,478.36	\$ 378,906.23	\$ 7,826.71	\$ 264,864.45	\$ 381,055.43	\$ (605,174.46)

- ⊞ Property Less than \$5,000 adjusted for correction to GL for prior quarters posting
- Ⓜ Computer Hardware Less than \$5,000 adjusted for correction to GL for prior quarter posting
- ⚠ Computer Software adjusted for correction to GL for prior quarter 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 quarter posting
- § Small Tools adjusted for correction to GL for prior quarters posting
- ∞ Painting 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
- II School/Recreation adjusted for correction to GL for prior quarter

Source: Oracle Fund 203/532, project 91046