



DALLAS COUNTY
COUNTY AUDITOR

December 5, 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, 2017, 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 William Warner, Internal Audit Manager, at (214) 653-6484 if any additional information is needed.

Sincerely,

A handwritten signature in blue ink that reads "Darryl D. Thomas".

Darryl D. Thomas
Dallas County Auditor

DDT

Enclosures

DDT:sm

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

**DALLAS COUNTY AUDITOR'S OFFICE
SHERIFF COMMISSARY FUND - TOTAL EXPENSES
QUARTER ENDING SEPTEMBER 30, 2017**

Expense Category/Description	Account Number	4th Qtr Expenses	Payroll & Benefits	Training & Education	Maint. & Eqpmt	Other Expenses	Accruals
Salaries Assistants	1020	\$271,965.53	\$272,987.46				\$ (1,021.93)
Salaries Overtime	1050	\$ 7,338.32	\$ 7,338.32				\$ -
FICA	1111	\$ 16,309.81	\$ 16,371.43				\$ (61.62)
Medicare	1112	\$ 3,814.38	\$ 3,828.79				\$ (14.41)
Sick Payoff	1120	\$ -	\$ -				\$ -
Group Hospitalization	1140	\$ 50,027.77	\$ 50,233.27				\$ (205.50)
Employee Retirement	1150	\$ 34,066.62	\$ 34,191.30				\$ (124.68)
Workers Compensation	1190	\$ 3,472.33	\$ 3,473.76				\$ (1.43)
Classified Advertising	2011	\$ -				\$ -	\$ -
Dues & Subscriptions	2080	\$ -				\$ -	\$ -
Organizational Dues	2081	\$ -				\$ -	\$ -
Subscriptions	2082	\$ 20,000.00				\$ 24,485.92	\$ (4,485.92)
Property less than \$5,000	2090	\$ (27,262.32)			\$ 53,869.98		\$ (81,132.30)
Computer Hardw. less than \$5,000	2093	\$ 27,437.53			\$ 28,089.67		\$ (652.14)
Computer Software	2095	\$ (24,712.50)			\$ -		\$ (24,712.50)
Licenses & Permits	2150	\$ -		\$ -			\$ -
Office Supplies	2160	\$ 2,591.50				\$ 3,689.01	\$ (1,097.51)
Postage	2170	\$ 12,130.04				\$ 12,130.04	\$ -
Printing	2180	\$ 7,348.06				\$ 7,348.06	\$ -
Publications	2190	\$ -				\$ 1,145.90	\$ (1,145.90)
Shipping & Handling	2210	\$ -				\$ -	\$ -
Incentives	2240	\$ -				\$ 2,040.00	\$ (2,040.00)
Classroom Training	2440	\$ -		\$ -			\$ -
Training Fees	2460	\$ -		\$ -			\$ -
Registration Fees - Training	2462	\$ 4,195.00		\$ 4,195.00			\$ -
Household Utensils	2545	\$ -				\$ -	\$ -
Detention Supplies	2550	\$ 97,222.83				\$ 32,567.90	\$ 64,654.93
Kitchen Supplies	2560	\$ 31.19				\$ 31.19	\$ -
Clothing & Bedding	2575	\$ 54,869.00				\$ 80,467.74	\$ (25,598.74)
County Auto Maintenance	2590	\$ -			\$ -		\$ -
Radio Installation/Maint.	2630	\$ -			\$ -		\$ -
Materials & Supplies	2635	\$ 3,390.78			\$ 5,041.23		\$ (1,650.45)
Maint. Labor/Bldg/Office Equip	2640	\$ (32,490.00)			\$ -		\$ (32,490.00)
Maintenance	2670	\$ -			\$ -		\$ -
Building Material	2680	\$ 1,573.00			\$ 1,573.00		\$ -
Hardware & Electrical	2690	\$ -			\$ -		\$ -
Plumbing Supplies	2710	\$ -			\$ -		\$ -
Janitorial Supplies	2720	\$ 166.28			\$ 166.28		\$ -
Small Tools	2730	\$ 0.00			\$ 0.00		\$ -
Painting Supplies	2740	\$ -				\$ -	\$ -
Groceries - Other	2810	\$ -				\$ -	\$ -
Animal & Livestock Feed & Supplies	2825	\$ 580.03				\$ 580.03	\$ -
Chemicals	2845	\$ -				\$ -	\$ -
Drug & Medical	2920	\$ 1,485.77				\$ 1,485.77	\$ -
Laundry & Cleaning Supplies	2940	\$ 5,259.07				\$ 6,631.57	\$ (1,372.50)
Books & Supplements	2950	\$ (4,231.57)				\$ -	\$ (4,231.57)
Training Supplies	2960	\$ -		\$ -			\$ -
Uniforms	2970	\$ -				\$ -	\$ -
Steel & Iron	3001	\$ -			\$ -		\$ -
Lumber	3002	\$ -			\$ -		\$ -
Death/Burial Expense	3070	\$ -				\$ -	\$ -
Fuel	3095	\$ -			\$ -		\$ -
Business Travel	4010	\$ 0.00				\$ 0.00	\$ -
Conference Travel	4210	\$ 1,639.44				\$ 1,639.44	\$ -
Recruiting Travel	4310	\$ -				\$ -	\$ -
School/Recreation	5080	\$ 1,487.64				\$ 1,487.64	\$ -
Professional Fees	5590	\$ 64,620.75		\$ 95,365.75			\$ (30,745.00)
Maintenance Contracts	6520	\$ -			\$ -		\$ -
Other Contractual Services	6620	\$ -				\$ -	\$ -
Copier Rental	7020	\$ (376.95)			\$ 1,719.34		\$ (2,096.29)
Equipment Rental	7030	\$ -			\$ -		\$ -
Telecommunications	7210	\$ -			\$ -		\$ -
Cellular Phones	7213	\$ 779.40				\$ 779.40	\$ -
Pagers	7214	\$ -				\$ 398.00	\$ (398.00)
Cable Television	7234	\$ -				\$ 1,100.54	\$ (1,100.54)
*Transfer to Other Funds	7930	\$ -				\$ -	\$ -
Professional/Consulting Fees	8020	\$ 45,008.00				\$ -	\$ 45,008.00
Building Improvements	8130	\$ -		\$ -			\$ -
Furniture & Equipment	8410	\$ -		\$ -			\$ -
General Equipment	8418	\$ -		\$ -			\$ -
Special Equipment	8610	\$ -		\$ -			\$ -
Computer Hardware	8630	\$ (231.44)			\$ 1,048,968.57		\$ (1,049,200.01)
Computer Software Over \$5000	8640	\$ 24,712.50			\$ 24,712.50		\$ -
Property - Kitchen Equipment	8713	\$ -			\$ -		\$ -
TOTALS		\$674,217.79	\$388,424.33	\$99,560.75	\$1,164,140.57	\$178,008.15	\$ (1,155,916.01)

- ⊞ Property Less than \$5000 adjusted for correction to GL for prior quarter posting
- ⊞ License & Permits adjusted for correction to GL for prior quarter posting
- ⊞ Registration Fees - Training adjusted for correction to GL for prior quarter posting
- ⊞ Detention Supplies adjusted for correction to GL for prior quarter posting
- ⊞ Clothing & Bedding adjusted for correction to GL for prior quarter posting
- ⊞ Business Travel adjusted for correction to GL for prior quarter posting
- ⊞ Conference Travel adjusted for correction to GL for prior quarter posting
- ⊞ Recruiting Travel adjusted for correction to GL for prior quarter posting
- ⊞ Cellular Phones adjusted for correction to GL for prior quarter posting
- ⊞ Pagers adjusted for correction to GL for prior quarter

Source: Oracle Fund 203, Program 3003, Project 91046

DALLAS COUNTY AUDITOR'S OFFICE
SHERIFF COMMISSARY FUND
REVENUE AND EXPENSES - FY 2017

QUARTER ENDING

DESCRIPTION	DECEMBER 2016	MARCH 2017	JUNE 2017	SEPTEMBER 2017	FISCAL YEAR ACTIVITY
GL Revenue	\$ 632,224.52	\$ 910,341.46	\$ 1,028,446.79	\$ 764,505.49	\$ 3,335,518.26
Net Accruals	\$ 200,367.58	\$ (15,519.94)	\$ (81,219.09)	\$ 98,081.45	\$ 201,709.99
Adjusted General Ledger Total	\$ 832,592.10	\$ 894,821.51	\$ 947,227.70	\$ 862,586.94	\$ 3,537,228.25
Payroll & Benefits	\$ 291,413.44	\$ 321,578.22	\$ 429,066.11	\$ 388,424.33	\$ 1,430,482.10
Training & Education ***	\$ 1,875.81	\$ 233,058.30	\$ 442.00	\$ 99,560.75	\$ 334,936.86
Maintenance & Equipment	\$ 155,211.36	\$ 43,358.04	\$ 187,618.31	\$ 1,164,140.57	\$ 1,550,328.28
Other	\$ 128,046.13	\$ 217,914.93	\$ 311,424.63	\$ 178,008.15	\$ 835,393.84
Net Accruals	\$ 294,707.54	\$ (33,182.12)	\$ 1,308,804.76	\$ (1,155,916.01)	\$ 414,414.17
Subtotal	\$ 871,254.28	\$ 782,727.37	\$ 2,237,355.81	\$ 674,217.79	\$ 4,565,555.25
Excess Rev. Over/(Under) Expenditures	\$ (38,662.18)	\$ 112,094.14	\$ (1,290,128.11)	\$ 188,369.15	\$ (1,028,327.00)
	MVP 6/19/2017	MVP 7/28/2017	MVP 9/13/2017	MVP 10/30/17	

⊕ Revenue is earned based on 48.5% and 53% (beginning 03/13/17) of sales.

⊗ Includes pending adjustments for various expenditure codes.

*** Other Professional fees decreased by refunds on college courses.

α Restatement - Salary expenditures totaling \$8,423.34 improperly coded to Commissary account removed

x1 Salary expenditures totaling \$10,473.70 (2nd quarter) improperly coded to Commissary account excluded

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	\$3,860,825	7
<u>Fiscal Year 2017</u>				
31-Dec-16	\$832,592	\$871,254	\$3,822,163	7, 15
31-Mar-17	\$894,822	\$782,727	\$3,934,257	7, 16
30-Jun-17	\$947,228	\$2,237,356	\$2,644,129	7, 17
30-Sep-17	\$862,587	\$674,218	\$2,832,498	7, 18

Note 7 Revenue & Expenditures adjusted for GL posting errors
 Note 15 Restatement - Salary expenditures totaling \$8,423.34 removed
 Note 16 Salary expenditures totaling \$10,473.70 excluded
 Note 17 Salary expenditures totaling \$8,577.41 excluded