



DALLAS COUNTY
COUNTY AUDITOR

May 30, 2018


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 December 31, 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. First 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,


Darryl D. Thomas
Dallas County Auditor *WZN*

Enclosures

DDT:sm

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

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

QUARTER ENDING DECEMBER 31, 2017

AS OF DATE	REVENUE	EXPENDITURES	FUND BALANCE	
<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
<u>Fiscal Year 2018</u>				
31-Dec-17	\$841,311	\$1,000,982	\$2,672,828	MVP reviewed
31-Mar-18				
30-Jun-18				
30-Sep-18				

Expenditures reported on modified accrual basis beginning FY 03.
 Revenues reported on modified accrual basis beginning in 4th quarter FY 03
 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
 Contract renewal effective 12/10/06 provides for receipts of 40% commission on sales.
 First Quarter Ending 12/31/2004 Restated to Eliminate Duplicated Payroll Accrual Reversal
 Amount does not include the \$7,755.25 that was incorrectly deposited to Commissary.
 Revenue & Expenditures adjusted for GL posting errors
 Travel adjusted for journal entry error to be corrected next fiscal year
 Restatement - Overtime expenditures totaling \$6,475.19 for Fingerprint Database Project removed
 Restatement - Overtime expenditures totaling \$101,686.31 for Fingerprint Database Project removed
 Restatement - Overtime expenditures totaling \$93,777.95 for Fingerprint Database Project removed
 Overtime expenditures totaling \$120,077.85 for Fingerprint Database Project excluded
 Overtime expenditures totaling \$72,920.76 & \$94.65 for Fingerprint Database Project excluded
 Overtime expenditures totaling \$927.26 for Fingerprint Database Project excluded
 Restatement - Salary expenditures totaling \$8,423.34 removed
 Salary expenditures totaling \$10,473.70 excluded
 Salary expenditures totaling \$8,577.41 excluded
 Salary expenditures totaling \$10,006.97 excluded

DALLAS COUNTY AUDITOR'S OFFICE
SHERIFF COMMISSARY FUND - TOTAL EXPENSES
QUARTER ENDING DECEMBER 31, 2017

Expense Category/Description	Account Number	1st Qtr Expenses	Payroll & Benefits	Training & Education	Maint. & Eqpmt	Other Expenses	Accruals
Salaries Assistants	1020	\$ 260,656.07	\$ 259,818.47				\$ 837.60
Salaries Overtime	1050	\$ 19,326.83	\$ 19,326.83				\$ -
FICA	1111	\$ 16,451.98	\$ 16,412.94				\$ 39.04
Medicare	1112	\$ 3,847.65	\$ 3,838.53				\$ 9.12
Sick Payoff	1120	\$ -	\$ -				\$ -
Group Hospitalization	1140	\$ 46,719.06	\$ 46,693.56				\$ 25.50
Employee Retirement	1150	\$ 34,121.31	\$ 34,041.83				\$ 79.48
Workers Compensation	1190	\$ 3,311.34	\$ 3,310.20				\$ 1.14
Classified Advertising	2011	\$ -				\$ -	\$ -
Dues & Subscriptions	2080	\$ -				\$ -	\$ -
Organizational Dues	2081	\$ -				\$ -	\$ -
Subscriptions	2082	\$ 8,341.26				\$ 12,170.72	\$ (3,829.46)
Property less than \$5,000	2090	\$ (886.11)			\$ 17,277.57		\$ (18,163.68)
Computer Hardware less than \$5,000	2093	\$ -					\$ -
Computer Software	2095	\$ 37,180.00			\$ 37,180.00		\$ -
Licenses & Permits	2150	\$ -		\$ -			\$ -
Office Supplies	2160	\$ 4,503.19				\$ 2,104.47	\$ 2,398.72
Postage	2170	\$ 11,814.50				\$ 11,814.50	\$ -
Printing/Imaging Expense	2180	\$ 2,343.36				\$ 2,343.36	\$ -
Publications	2190	\$ -				\$ -	\$ -
Shipping & Handling	2210	\$ -				\$ -	\$ -
Incentives	2240	\$ -				\$ -	\$ -
Classroom Training	2440	\$ 18,115.00		\$ -			\$ 18,115.00
Training Fees	2460	\$ -		\$ -			\$ -
Registration Fees - Training	2462	\$ 1,840.00		\$ 1,840.00			\$ -
Household Utensils	2545	\$ -				\$ -	\$ -
Detention Supplies	2550	\$ 218,887.86				\$ 194,744.82	\$ 24,143.04
Kitchen Supplies	2560	\$ -				\$ -	\$ -
Clothing & Bedding	2575	\$ 182,594.69				\$ 122,901.59	\$ 59,693.10
County Auto Maintenance	2590	\$ -			\$ -		\$ -
Radio Parts & Supplies	2630	\$ -			\$ -		\$ -
Materials & Supplies	2635	\$ 634.75			\$ 641.68		\$ (6.93)
Maint. Labor/Bldg/Office Equipm	2640	\$ (21,810.92)			\$ -		\$ (21,810.92)
Maintenance	2670	\$ 590.10			\$ -		\$ 590.10
Building Material	2680	\$ -			\$ -		\$ -
Hardware & Electrical	2690	\$ (33.16)			\$ -		\$ (33.16)
Plumbing Supplies	2710	\$ -			\$ -		\$ -
Janitorial Supplies	2720	\$ 1,954.59			\$ 1,954.59		\$ -
Small Tools	2730	\$ -			\$ -		\$ -
Painting Supplies	2740	\$ 87.00				\$ -	\$ 87.00
Groceries - Other	2810	\$ -				\$ -	\$ -
Chemicals	2845	\$ -				\$ -	\$ -
Drugs & Medical	2920	\$ -				\$ -	\$ -
Laundry & Cleaning Supplies	2940	\$ 19.72				\$ 439.72	\$ (420.00)
Books & Supplements	2950	\$ 12,391.00				\$ 2,391.00	\$ 10,000.00
Training Supplies	2960	\$ -		\$ -			\$ -
Uniforms	2970	\$ -				\$ -	\$ -
Steel & Iron	3001	\$ -			\$ -		\$ -
Lumber	3002	\$ -			\$ -		\$ -
Death/Burial Expense	3070	\$ -			\$ -		\$ -
Fuel	3095	\$ -			\$ -		\$ -
Business Travel	4010	\$ -				\$ -	\$ -
Conference Travel	4210	\$ 5,469.14				\$ 5,469.14	\$ -
Recruiting Travel	4310	\$ -				\$ -	\$ -
School/Recreation	5080	\$ 6,833.75		\$ 6,885.00			\$ (51.25)
Other Professional Fees***	5590	\$ 34,678.05		\$ 32,273.20			\$ 2,404.85
Maintenance Contracts	6520	\$ -			\$ -		\$ -
Other Contractual Services	6620	\$ -				\$ -	\$ -
Equipment Rental (Copier)	7020	\$ 7,102.20				\$ 1,893.09	\$ 5,209.11
Other Rental	7030	\$ -			\$ -		\$ -
Telecommunications	7210	\$ -			\$ -		\$ -
Cellular Phones	7213	\$ 260.50				\$ 260.50	\$ -
Pagers	7214	\$ 607.79				\$ 198.60	\$ 409.19
Cable Television	7234	\$ 4,657.84				\$ 1,073.06	\$ 3,584.78
*Transfer to Other Funds	7930	\$ -				\$ -	\$ -
Professional/Consulting Fees	8020	\$ -				\$ 28,372.36	\$ (28,372.36)
Building Improvements	8130	\$ -			\$ -		\$ -
Furniture & Equipment	8410	\$ -			\$ -		\$ -
General Equipment	8418	\$ -			\$ -		\$ -
Special Equipment	8610	\$ 42,574.29			\$ -		\$ 42,574.29
Computer Hardware	8630	\$ 561.81			\$ 48,081.77		\$ (47,519.96)
Computer Software Over \$5000	8640	\$ 35,235.72			\$ 35,235.72		\$ -
Property - Kitchen Equipment	8713	\$ -			\$ -		\$ -
TOTALS		\$ 1,000,982.16	\$ 383,442.36	\$ 40,998.20	\$ 140,371.33	\$ 386,176.93	\$ 49,993.34

- II Computer Software adjusted for pending correction to GL for current quarter posting
- ⌘ Office Supplies adjusted for pending correction to GL for current quarter posting
- ⊕ Classroom Training adjusted for pending correction to GL for current quarter posting
- ⊖ Registration Fees - Training adjusted for pending correction to GL for current quarter posting
- ⊗ Detention Supplies adjusted for pending correction to GL for current quarter posting
- ⊗ Maintenance Office Equipment adjusted for pending correction to GL for current quarter posting
- ⊗ Conference Travel adjusted for pending correction to GL for current quarter posting
- ⊗ Recruiting Travel adjusted for pending correction to GL for current quarter posting
- ⊗ School/Recreation adjusted for pending correction to GL for current quarter posting
- ⊗ Computer Hardware adjusted for pending correction to GL for current quarter posting

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 2017		MARCH 2018	JUNE 2018	SEPTEMBER 2018	FISCAL YEAR ACTIVITY
GL Revenue	\$ 946,469.98	v	\$ -	\$ -	\$ -	\$ 946,469.98
Net Accruals	\$ (105,158.69)	v	\$ -	\$ -	\$ -	\$ (105,158.69)
Adjusted General Ledger Total	\$ 841,311.29		\$ -	\$ -	\$ -	\$ 841,311.29
Payroll & Benefits	\$ 383,442.36		\$ -	\$ -	\$ -	\$ 383,442.36
Training & Education ***	\$ 40,998.20		\$ -	\$ -	\$ -	\$ 40,998.20
Maintenance & Equipment	\$ 140,371.33		\$ -	\$ -	\$ -	\$ 140,371.33
Other	\$ 386,176.93		\$ -	\$ -	\$ -	\$ 386,176.93
Net Accruals	\$ 49,993.34		\$ -	\$ -	\$ -	\$ 49,993.34
Subtotal	\$ 1,000,982.16		\$ -	\$ -	\$ -	\$ 1,000,982.16
Excess Rev. Over/(Under) Expenditures	\$ (159,670.87)		\$ -	\$ -	\$ -	\$ (159,670.87)

⊕ Revenue is earned based on 53% of sales.

⊗ Includes pending adjustments for various expenditure codes.