



**DALLAS COUNTY
COUNTY AUDITOR**

MEMORANDUM

September 14, 2018

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

Dear Brandon Wood,

We are submitting Dallas County's Jail Commissary Operations Review Report for the quarter ending March 31, 2018, 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 cursive script that reads "Darryl D. Thomas".

Darryl D. Thomas
Dallas County Auditor

Enclosures

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 MARCH 31, 2018

AS OF DATE	REVENUE	EXPENDITURES	FUND BALANCE
<u>Fiscal Year 2012</u>			
31-Dec-11	\$571,633	\$537,751	\$1,549,244
31-Mar-12	\$691,827	\$533,951	\$1,707,120
30-Jun-12	\$761,858	\$574,326	\$1,894,651
30-Sep-12	\$752,641	\$757,095	\$1,890,197
<u>Fiscal Year 2013</u>			
31-Dec-12	\$773,425	\$500,450	\$2,163,172
31-Mar-13	\$827,493	\$640,341	\$2,350,324
30-Jun-13	\$834,861	\$653,507	\$2,531,677
30-Sep-13	\$826,889	\$956,486	\$2,402,081
<u>Fiscal Year 2014</u>			
31-Dec-13	\$830,634	\$739,486	\$2,493,229
31-Mar-14	\$900,474	\$694,790	\$2,698,913
30-Jun-14	\$883,958	\$860,725	\$2,722,146
30-Sep-14	\$829,823	\$754,178	\$2,797,791
<u>Fiscal Year 2015</u>			
31-Dec-14	\$786,399	\$754,619	\$2,829,571
31-Mar-15	\$877,589	\$441,980	\$3,265,180
30-Jun-15	\$841,119	\$675,906	\$3,430,393
30-Sep-15	\$813,544	\$716,647	\$3,527,290
<u>Fiscal Year 2016</u>			
31-Dec-15	\$796,121	\$808,793	\$3,514,617
31-Mar-16	\$891,434	\$666,860	\$3,739,190
30-Jun-16	\$855,755	\$1,158,970	\$3,435,975
30-Sep-16	\$852,329	\$427,478	\$3,860,825
<u>Fiscal Year 2017</u>			
31-Dec-16	\$832,592	\$871,254	\$3,822,163
31-Mar-17	\$894,822	\$782,727	\$3,934,257
30-Jun-17	\$947,228	\$2,237,356	\$2,644,129
30-Sep-17	\$862,587	\$674,218	\$2,832,498
<u>Fiscal Year 2018</u>			
31-Dec-17	\$841,311	\$1,000,982	\$2,672,828
31-Mar-18	\$884,458	\$299,316	\$3,257,969
30-Jun-18			
30-Sep-18			

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

QUARTER ENDING

DESCRIPTION	DECEMBER 2017		MARCH 2018		JUNE 2018		SEPTEMBER 2018		FISCAL YEAR ACTIVITY
GL Revenue	\$ 946,469.98	√	\$ 251,269.29	√	\$ -		\$ -		\$ 1,197,739.26
Net Accruals	\$ (105,158.69)	√	\$ 633,188.27	√	\$ -		\$ -		\$ 528,029.58
Adjusted General Ledger Total	\$ 841,311.29	√	\$ 884,457.56	√	\$ -		\$ -		\$ 1,725,768.85
Payroll & Benefits	\$ 383,442.36		\$ 389,158.33	√	\$ -		\$ -		\$ 772,600.69
Training & Education ***	\$ 40,998.20		\$ 93,238.46	√	\$ -		\$ -		\$ 134,236.66
Maintenance & Equipment	\$ 140,371.33		\$ 218,492.33	√	\$ -		\$ -		\$ 358,863.66
Other	\$ 386,176.93		\$ 151,310.12	√	\$ -		\$ -		\$ 537,487.05
Net Accruals	\$ 49,993.34		\$ (552,883.52)	√	\$ -		\$ -		\$ (502,890.18)
Subtotal	\$ 1,000,982.16		\$ 299,315.72	√	\$ -		\$ -		\$ 1,300,297.88
Excess Rev. Over/(Under) Expenditures	\$ (159,670.87)		\$ 585,141.84		\$ -		\$ -		\$ 425,470.97

☞ Revenue is earned based on 53% of sales.

✕ Includes pending adjustments for various expenditure codes.

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

DALLAS COUNTY AUDITOR'S OFFICE
SHERIFF COMMISSARY FUND - TOTAL EXPENSES
QUARTER ENDING MARCH 31, 2018

Expense Category/Description	Account Number	2nd Qtr Expenses	Payroll & Benefits	Training & Education	Maint. & Eqpmt	Other Expenses	Accruals
Salaries Assistants	1020	\$ 261,508.72	\$ 262,561.35				\$ (1,052.63)
Salaries Overtime*	1050	\$ 18,474.26	\$ 18,474.26				\$ -
FICA	1111	\$ 16,670.66	\$ 16,722.24				\$ (51.58)
Medicare	1112	\$ 3,898.78	\$ 3,910.84				\$ (12.06)
Sick Payoff	1120	\$ -	\$ -				\$ -
Group Hospitalization	1140	\$ 49,272.49	\$ 49,412.44				\$ (139.95)
Employee Retirement	1150	\$ 34,479.94	\$ 34,590.83				\$ (110.89)
Workers Compensation	1190	\$ 3,484.17	\$ 3,486.37				\$ (2.20)
Classified Advertising	2011	\$ -				\$ -	\$ -
Dues & Subscriptions	2080	\$ -		\$ -		\$ -	\$ -
Organizational Dues	2081	\$ -				\$ -	\$ -
Subscriptions	2082	\$ 18,686.89		\$ 37,908.46			\$ (19,221.57)
Property less than \$5000	2090	\$ 1,202.50			\$ 5,372.89		\$ (4,170.39)
Computer Hardware	2093	\$ (13,501.86)			\$ -		\$ (13,501.86)
Computer Software	2095	\$ -			\$ 5,784.00		\$ (5,784.00)
Licenses & Permits	2150	\$ -		\$ -			\$ -
Office Supplies	2160	\$ 2,433.08				\$ 5,210.90	\$ (2,777.82)
Postage	2170	\$ 10,453.32				\$ 10,453.32	\$ -
Printing	2180	\$ 2,306.96				\$ 2,306.96	\$ -
Publications	2190	\$ -				\$ -	\$ -
Shipping & Handling	2210	\$ -				\$ -	\$ -
Incentives **	2240	\$ -				\$ -	\$ -
Classroom Training	2440	\$ 29,750.00		\$ 11,475.00			\$ 18,275.00
Training Fees	2460	\$ 229.00		\$ 229.00			\$ -
Registration Fees - Training	2462	\$ 1,000.00		\$ 1,000.00			\$ -
Household Utensils	2545	\$ 146.99				\$ 146.99	\$ -
Detention Supplies	2550	\$ (50,125.41)				\$ 47,507.10	\$ (97,632.51)
Kitchen Supplies	2560	\$ -				\$ -	\$ -
Clothing & Bedding	2575	\$ (46,075.16)				\$ 50,309.20	\$ (96,384.36)
County Auto Maintenance	2590	\$ 8.05			\$ -		\$ 8.05
Radio Installation/Maint.	2630	\$ -			\$ -		\$ -
Materials & Supplies	2635	\$ 1,862.40			\$ 1,773.56		\$ 88.84
Maint. Labor/Bldg/Office Equip	2640	\$ (56,834.49)			\$ 3,152.00		\$ (59,986.49)
Maintenance	2670	\$ (3,465.33)			\$ 590.10		\$ (4,055.43)
Building Material	2680	\$ -			\$ -		\$ -
Hardware & Electrical	2690	\$ (20,714.22)			\$ -		\$ (20,714.22)
Plumbing Supplies	2710	\$ -			\$ -		\$ -
Janitorial Supplies	2720	\$ 1,800.93			\$ 2,559.93		\$ (759.00)
Small Tools	2730	\$ -			\$ -		\$ -
Painting Supplies	2740	\$ 1,356.02				\$ 87.00	\$ 1,269.02
Communion Supplies	2810	\$ -				\$ -	\$ -
Chemicals	2845	\$ -				\$ -	\$ -
Drug & Medical	2920	\$ -				\$ -	\$ -
Laundry & Cleaning Supplies	2940	\$ (90.00)				\$ -	\$ (90.00)
Books & Supplements	2950	\$ 10,298.34				\$ 13,452.93	\$ (3,154.59)
Training Supplies	2960	\$ (360.95)		\$ -			\$ (360.95)
Uniforms	2970	\$ -				\$ -	\$ -
Steel & Iron	3001	\$ -			\$ -		\$ -
Lumber	3002	\$ -			\$ -		\$ -
Death/Burial Expense	3070	\$ -				\$ -	\$ -
Fuel	3095	\$ -			\$ -		\$ -
Business Travel	4010	\$ 362.55				\$ 362.55	\$ -
Conference Travel	4210	\$ 2,759.72				\$ 2,759.72	\$ -
Recruiting Travel	4310	\$ 1,650.00				\$ 1,650.00	\$ -
School/Recreation	5080	\$ -		\$ -			\$ -
Professional Fees	5590	\$ 33,665.00		\$ 42,626.00			\$ (8,961.00)
Maintenance Contracts	6520	\$ -			\$ -		\$ -
Other Contractual Services	6620	\$ -				\$ -	\$ -
Copier Rental	7020	\$ (2,702.33)				\$ 1,283.42	\$ (3,985.75)
Equipment Rental	7030	\$ -			\$ -		\$ -
Telecommunications	7210	\$ -			\$ -		\$ -
Cellular Phones	7213	\$ 938.52				\$ 938.52	\$ -
Pagers	7214	\$ (1,796.48)				\$ 1,104.55	\$ (2,901.03)
Cable Television	7234	\$ (2,029.43)				\$ 1,086.06	\$ (3,115.49)
Transfer to Other Funds	7930	\$ -				\$ -	\$ -
Professional/Consulting Fees	8020	\$ (3,984.74)				\$ 12,650.90	\$ (16,635.64)
Building Improvements	8130	\$ -			\$ -		\$ -
Furniture & Equipment	8410	\$ -			\$ -		\$ -
General Equipment	8418	\$ -			\$ -		\$ -
Special Equipment	8610	\$ -			\$ 42,574.29		\$ (42,574.29)
Computer Hardware	8630	\$ (7,703.17)			\$ 156,685.56		\$ (164,388.73)
Computer Software	8640	\$ -			\$ -		\$ -
Property - Kitchen Equipment	8713	\$ -			\$ -		\$ -
TOTALS		\$ 299,315.72	\$ 389,158.33	\$ 93,238.46	\$ 218,492.33	\$ 151,310.12	\$ (552,883.52)

* Second Quarter Ending 03/31/14 Restated to Eliminate Overtime for the DB Project.

- ⊕ Property Less than \$5000 adjusted for correction to GL for prior quarter
- Ⓚ License & Permits adjusted for correction to GL for prior quarter and pending correction for current quarter
- Ⓛ Postage adjusted for correction to GL for prior quarter and pending correction for current quarter
- Ⓜ Shipping & Handling adjusted for correction to GL for prior quarter
- Ⓝ Registration Fees - Training adjusted for correction to GL for prior quarter posting and pending correction for current quarter
- Ⓧ Detention Supplies adjusted for correction to GL for prior quarter
- Ⓩ Small Tools adjusted for correction to GL for prior quarter
- Ⓢ Communion Supplies adjusted for correction to GL for prior quarter
- Ⓨ Business Travel adjusted for correction to GL for prior quarter and pending correction for current quarter
- ⓔ Conference Travel adjusted for correction to GL for prior quarter
- Ⓣ Recruiting Travel adjusted for correction to GL for prior quarter and pending correction for current quarter
- Ⓠ School/Recreation Expense adjusted for correction to GL for prior quarter
- Ⓞ Professional Fees adjusted for correction to GL for prior quarter and pending correction for current quarter
- ∞ Cellular Phones adjusted for pending correction to GL for current quarter posting
- Ⓜ Pagers adjusted for pending correction to GL for current quarter posting
- Ⓞ Overtime expenditures totaling \$120,077.85 for Fingerprint Database Project excluded