



**DALLAS COUNTY
COUNTY AUDITOR**

MEMORANDUM

Click here to enter a date. 1/28/2019

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 September 30, 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

DDT

Enclosures

cc: Darryl Martin, Commissioners Court Administrator

DALLAS COUNTY AUDITOR'S OFFICE
SHERIFF JAIL COMMISSARY FUND
SUMMARY OF OPERATIONS
QUARTER ENDING SEPTEMBER, 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	\$846,564	\$1,373,235	\$2,731,299
30-Sep-18	\$848,938	\$1,856,833	\$1,723,404

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 4 Contract renewal effective 12/10/06 provides for receipts of 40% commission on sales.

DALLAS COUNTY AUDITOR'S OFFICE
SHERIFF COMMISSARY FUND - TOTAL EXPENSES
QUARTER ENDING SEPTEMBER 30, 2018

Expense Category/Description	Account Number	4th Qtr Expenses	Payroll & Benefits	Training & Education	Maint. & Eqpmt	Other Expenses	Accruals
Salaries Assistants	1020	\$ 294,326.81	\$ 288,010.93			\$ -	\$ 6,315.88
Salaries Overtime	1050	\$ 9,093.06	\$ 9,049.64				\$ 43.42
FICA	1111	\$ 18,860.71	\$ 18,477.53				\$ 383.18
Medicare	1112	\$ 4,410.97	\$ 4,321.35				\$ 89.62
Sick Payoff	1120	\$ 2,773.10	\$ 2,773.10				\$ -
Group Hospitalization	1140	\$ 51,776.91	\$ 50,445.77				\$ 1,331.14
Employee Retirement	1150	\$ 38,957.62	\$ 38,177.33				\$ 780.29
Workers Compensation	1190	\$ 4,901.80	\$ 4,890.67				\$ 11.13
Classified Advertising	2011	\$ -				\$ -	\$ -
Dues & Subscriptions	2080	\$ -				\$ -	\$ -
Organizational Dues	2081	\$ -			\$ -	\$ -	\$ -
Subscriptions	2082	\$ 25,000.00				\$ 26,195.28	\$ (1,195.28)
Property less than \$5,000	2090	\$ 67,816.96			\$ 3,324.63		\$ 64,492.33
Computer Hardw.less than \$5,000	2093	\$ 91.50			\$ 1,391.69		\$ (1,300.19)
Computer Software	2095	\$ 44,065.60			\$ 44,720.22		\$ (654.62)
Licenses & Permits	2150	\$ -		\$ -			\$ -
Office Supplies	2160	\$ 5,249.35				\$ 5,739.95	\$ (490.60)
Postage	2170	\$ 14,465.71				\$ 14,465.71	\$ -
Printing	2180	\$ 5,416.59				\$ 5,416.59	\$ -
Publications	2190	\$ -				\$ -	\$ -
Shipping & Handling	2210	\$ -				\$ -	\$ -
Incentives	2240	\$ -				\$ -	\$ -
Classroom Training	2440	\$ (53,975.00)		\$ (23,630.00)			\$ (30,345.00)
Training Fees	2460	\$ (2,629.00)		\$ (2,629.00)			\$ -
Registration Fees - Training	2462	\$ 11,714.00		\$ 11,714.00			\$ -
Household Utensils	2545	\$ -				\$ -	\$ -
Detention Supplies	2550	\$ 71,295.89				\$ 84,266.76	\$ (12,970.87)
Kitchen Supplies	2560	\$ -				\$ -	\$ -
Clothing & Bedding	2575	\$ 39,544.40				\$ 61,329.50	\$ (21,785.10)
County Auto Maintenance	2590	\$ (386.20)			\$ (386.20)		\$ -
Radio Installation/Maint.	2630	\$ -				\$ -	\$ -
Materials & Supplies	2635	\$ 437.01			\$ 693.85		\$ (256.84)
Maint. Labor/Bldg/Office Equip	2640	\$ (40,101.16)			\$ (72,415.72)		\$ 32,314.56
Maintenance	2670	\$ -			\$ -		\$ -
Building Material	2680	\$ -			\$ -		\$ -
Hardware & Electrical	2690	\$ 485.20			\$ 485.20		\$ -
Plumbing Supplies	2710	\$ -			\$ -		\$ -
Janitorial Supplies	2720	\$ -			\$ -		\$ -
Small Tools	2730	\$ 828.02			\$ 828.02		\$ -
Painting Supplies	2740	\$ 65,925.98			\$ 1,250.04		\$ 64,675.94
Groceries - Other	2810	\$ -				\$ -	\$ -
Animal & Livestock	2825	\$ 11,251.28				\$ 11,251.28	\$ -
Chemicals	2845	\$ -				\$ -	\$ -
Drug & Medical	2920	\$ -				\$ -	\$ -
Laundry & Cleaning Supplies	2940	\$ -				\$ -	\$ -
Books & Supplements	2950	\$ (54.00)				\$ 7,581.12	\$ (7,635.12)
Training Supplies	2960	\$ -		\$ -			\$ -
Uniforms	2970	\$ -				\$ -	\$ -
Steel & Iron	3001	\$ -			\$ -		\$ -
Lumber	3002	\$ -			\$ -		\$ -
Death/Burial Expense	3070	\$ -				\$ -	\$ -
Fuel	3095	\$ -			\$ -		\$ -
Business Travel	4010	\$ (138.65)				\$ (138.65)	\$ -
Conference Travel	4210	\$ 2,567.51				\$ 2,567.51	\$ -
Recruiting Travel	4310	\$ (1,735.00)				\$ (1,735.00)	\$ -
School/Recreation	5080	\$ 55,203.92		\$ 55,203.92			\$ -
Professional Fees	5590	\$ 30,045.32		\$ 23,915.32			\$ 6,130.00
Maintenance Contracts	6520	\$ 139,292.00			\$ -		\$ 139,292.00
Other Contractual Services	6620	\$ -				\$ -	\$ -
Copier Rental	7020	\$ 2,570.10				\$ 2,651.18	\$ (81.08)
Equipment Rental	7030	\$ -			\$ -		\$ -
Telecommunications	7210	\$ -			\$ -		\$ -
Cellular Phones	7213	\$ 1,058.33				\$ 1,058.33	\$ -
Pagers	7214	\$ -				\$ -	\$ -
Cable Television	7234	\$ -				\$ 1,091.06	\$ (1,091.06)
*Transfer to Other Funds	7930	\$ -				\$ -	\$ -
Professional Fees	8020	\$ 3,984.74				\$ 3,984.74	\$ -
Building Improvements	8130	\$ -			\$ -		\$ -
Furniture & Equipment	8410	\$ -			\$ -		\$ -
General Equipment	8418	\$ -			\$ -		\$ -
Special Equipment	8610	\$ 837,790.00			\$ 351,425.00		\$ 486,365.00
Computer Hardware	8630	\$ 59,415.95			\$ 59,415.95		\$ -
Computer Software Over \$5000	8640	\$ 35,235.72			\$ 35,235.72		\$ -
Property - Kitchen Equipment	8713	\$ -			\$ -		\$ -
TOTALS		\$ 1,856,833.05	\$ 416,146.32	\$ 64,574.24	\$ 425,968.40	\$ 225,725.36	\$ 724,418.73

- Ⓜ 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

Source: Oracle Fund 532, project 91046

DALLAS COUNTY AUDITOR'S OFFICE
SHERIFF COMMISSARY FUND
REVENUE AND EXPENSES - FY 2018

QUARTER ENDING

DESCRIPTION	DECEMBER 2017		MARCH 2018		JUNE 2018		SEPTEMBER 2018		FISCAL YEAR ACTIVITY
GL Revenue	\$ 946,469.98	√	\$ 251,269.29	√	\$ 257,031.31		\$ 265,761.90	√	\$ 1,720,532.47
Net Accruals	\$ (105,158.69)	√	\$ 633,188.27	√	\$ 589,532.86		\$ 583,176.57	√	\$ 1,700,739.01
Adjusted General Ledger Total	\$ 841,311.29	√	\$ 884,457.56	√	\$ 846,564.17		\$ 848,938.47	√	\$ 3,421,271.49
Payroll & Benefits	\$ 383,442.36		\$ 389,158.33	√	\$ 453,572.88		\$ 416,146.32		\$ 1,642,319.89
Training & Education ***	\$ 40,998.20		\$ 93,238.46	√	\$ 3,900.00		\$ 64,574.24		\$ 202,710.90
Maintenance & Equipment	\$ 140,371.33		\$ 218,492.33	√	\$ 18,005.05		\$ 425,968.40		\$ 802,837.11
Other	\$ 386,176.93		\$ 151,310.12	√	\$ 426,990.81		\$ 225,725.36		\$ 1,190,203.22
Net Accruals	\$ 49,993.34		\$ (552,883.52)	√	\$ 470,766.20		\$ 724,418.73		\$ 692,294.75
Subtotal	\$ 1,000,982.16		\$ 299,315.72	√	\$ 1,373,234.94		\$ 1,856,833.05		\$ 4,530,365.87
Excess Rev. Over/(Under) Expenditures	\$ (159,670.87)		\$ 585,141.84		\$ (526,670.77)		\$ (1,007,894.58)		\$ (1,109,094.39)

Ⓞ Revenue is earned based on 53% of sales.

⌘ Includes pending adjustments for various expenditure codes.