

MEMORANDUM

June 14, 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 March 31, 2019, 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,

Darryl D. Thomas

Dallas County Auditor 60X10

Enclosures

CC:

Darryl Martin, Commissioners Court Administrator

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

QUARTER ENDING MARCH 31, 2019

AS OF DATE	REVENUE	EXPENDITURES	FUND BALANCE										
	Fiscal	Year 2012											
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										
30 Sep 12	Φ752,011	ψ <i>131</i> ,033	Ψ1,050,157										
		Year 2013	00.450.450										
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										
Fiscal Year 2014													
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										
	Fiscal	Year 2015											
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										
30 Sep 13	Φ013,511	Ψ/10,01/	ψ3,327,230										
	<u>Fiscal</u>	Year 2016											
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										
	Fiscal	Year 2017											
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										
9381.34 100.004 . 1 10.30			30 - 18 to 10 to 10										
		Year 2018											
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										
Fiscal Year 2019													
31-Dec-18	\$819,631	\$520,146	\$2,022,890										
31-Mar-19	\$885,019	\$635,024	\$2,272,884										
30-Jun-19	61 × 202	u 8	NZ 5867 (Ē2)										
30-Sep-19													

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DALLAS COUNTY AUDITOR'S OFFICE SHERIFF COMMISSARY FUND - TOTAL EXPENSES QUARTER ENDING MARCH 31, 2019

Salner Assistante Salner Overrine* 1020 \$ 27,772,215 \$ 241,002,61 \$ 5,304,003,61 FICA	Expense Cotonom/Description	Account	2nd Qtr		Payroll &		Training & Education			Maint. &	Other				
Solhere Overline* 1600 S. 1,330.80 S. 1,398.40 S. 2,205.00	Category/Description	Number		expenses	_	Benefits	EC	lucation	_	Eqpmt		xpenses		Accruals	
FICA															
Medicare							_		_						
Sick Parolf							_								
Group Hospitalization 1140 49,221.25 5 4,2897.38							_		_		_			539.09	
Emplowe Reitrement 1150 \$3,0700.44 \$3,213.09 \$4,833.45 \$4,833.45 \$4,833.45 \$6,856 \$1,855 \$1							_		_		_				
Workers Compensation															
Classified Advertising 2011 S															
Dues & Subscriptions 2080 S				2,927.15	\$	2,549.27									
Section				-	_		_		_						
Subscriptions 2002 \$ 2,000.00 \$ 5,098.15,74 \$ 1,645.24 Computer Hardware less than \$500 2009 \$ 6,217.10 Computer Hardware less than \$500 2009 \$ 6,271.70 Computer Hardware less than \$500 2009 \$ 40,666.94 S 37,180.00 \$ 3,780.00 S 37,180.00 \$ 3,486.94 Licenses & Permits 2150 \$ 10,000 S 170.00 \$ 170.00 S 170.00 \$ 3,718.00 S 1,000 \$ 3,718.00					_		_								
Property less than \$5000					_										
Computer Hardware less than \$50f 2003 \$					_		_		_		\$	19,835.74			
Compater Software					_		_								
Licenses Permits					_		_				_				
Office Supples 2160 8 3.271, 31					_		_	1.00 00	2	37,180.00				3,486.94	
Posising					_		2	170.00	_		-	2.021.02			
Printing							_		_						
Publications					_										
Shipping & Handling 2210 S					_										
Incentives**					_				_						
Classroom Training					_		_		_					15	
Training Fees				-							\$	-		-	
Registration Fees - Training 2462 \$ 3,966.00 \$ 3,966.00 \$ \$. \$ \$. \$				(31,705.00)										(31,705.00)	
Household Utensils	Training Fees													-	
Detention Supplies							\$	3,966.00							
Sinches 2500 Sinch Sin	Household Utensils													1.5	
Clothing & Bedding	Detention Supplies			118,643,94								87,145.33		31,498.61	
County Auto Maintenance															
Radio Installation/Maint.	Clothing & Bedding										\$	29,134.00		(89,304.50)	
Materials & Supplies				-											
Maint Labor/Bidg/Office Equip 2640 S \$ (3.66.83.12) \$ 41.88 \$ (3.66.80.00) Maintenance 2670 S 2.20.81.2 \$ - \$ 2.20.81.2 Building Material 2680 S \$ - \$ - \$ - Hardware & Electrical 2690 S \$ 591.19 \$ - \$ 591.19 Plumbing Supplies 2720 S \$ 2.860.42 \$ 1,705.94 \$ 1,154.83 Small Tools 2730 S \$ 2.860.42 \$ 1,705.94 \$ 1,154.83 Painting Supplies 2740 S \$ 11,519.50 \$ 7,447.38 \$ 4,072.12 Communion Supplies 2810 S - \$ 7,447.38 \$ 4,072.12 Communion Supplies 2810 S - \$ 7,447.38 \$ 4,072.12 Communion Supplies 2810 S - \$ 5 - \$ - Chemicals 2845 S - \$ 5 - \$ - Dring & Medical 2920 S - \$ 5 - \$ - Laundry & Cleaning Supplies 2940 S - \$ 5 - \$ - Trailing Supplies 2960 S <td>Radio Installation/Maint.</td> <td>2630</td> <td>\$</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>\$</td> <td>-</td> <td></td> <td></td> <td>\$</td> <td></td>	Radio Installation/Maint.	2630	\$						\$	-			\$		
Maintenance	Materials & Supplies	2635	\$	1,734.68					\$	1,326.92			\$	407.76	
Building Material	Maint. Labor/Bldg/Office Equip									41.88				(36,680.00)	
Hardware & Electrical 2690 S 591.19 S S S S S S S S In property	Maintenance	2670	\$	2,208.12						-			\$	2,208.12	
Plumbing Supplies	Building Material	2680	\$										\$	-	
Janitoral Supplies 2720 \$ 2,860,42 \$ 1,705,94 \$ 1,154,48 Small Tools 2730 \$ -	Hardware & Electrical	2690	\$	591.19					\$				S	591.19	
Small Tools	Plumbing Supplies	2710	\$						S	-			\$		
Painting Supplies	Janitorial Supplies	2720	\$	2,860.42					\$	1,705.94			\$	1,154.48	
Communion Supplies 2810 S -	Small Tools		\$						\$						
Animal & Livestock		2740	\$	11,519.50							S	7,447.38	S	4,072.12	
Chemicals	Communion Supplies	2810	\$	-							S	-		-	
Drug & Medical 2920 S	Animal & Livestock	2825	\$	-							\$		\$	-	
Laundry & Cleaning Supplies 2940 \$	Chemicals	2845										(*)		-	
Books & Supplements 2950 \$ (1,530.86) \$ 4,088.98 \$ (5,619.84)	Drug & Medical	2920	\$	-							S	-		-	
Training Supplies	Laundry & Cleaning Supplies		\$	-							\$	-	\$	-	
Uniforms	Books & Supplements		\$	(1,530.86)							\$	4,088.98	\$	(5,619.84)	
Steel & Iron 3001 \$ \$ \$ \$ \$ \$ \$ \$ \$	Training Supplies	2960	\$	-			\$	- 4					S	-	
Lumber 3002 S	Uniforms	2970	\$						\$				\$	-	
Death/Burial Expense 3070 \$	Steel & Iron	3001		-						-				- 2	
Fuel 3095 S S S S - Business Travel 4010 S 795.13 S 795.13 S 795.13 S - Business Travel 4210 S 3,369.05 S - S 3,369.05 S - <	Lumber	3002	\$	15					8						
Business Travel	Death/Burial Expense	3070	\$	-							\$	(4)	\$	7.2	
Conference Travel	Fuel	3095	\$								\$	0.77	\$	C*S	
Recruiting Travel															
School/Recreation 5080 \$ 32,913.50 \$ 32,913.50 \$ -Professional Fees \$ -Professional Fees \$ - </td <td>Conference Travel</td> <td></td> <td></td> <td>3,369.05</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>\$</td> <td>3,369.05</td> <td></td> <td></td>	Conference Travel			3,369.05							\$	3,369.05			
Professional Fees	Recruiting Travel								Ξ						
Maintenance Contracts 6520 S S S S Onder Contractual Services 6620 S S S S Copier Rental 7020 S S S S 1,929.66 S (1,929.66 S (1,926.58 S <td>School/Recreation</td> <td></td> <td></td> <td>32,913.50</td> <td></td> <td></td> <td></td> <td>32,913.50</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td>	School/Recreation			32,913.50				32,913.50						-	
Other Contractual Services 6620 S S S C Copier Rental 7020 S - S 1,929,66 S 1,1929,66 S 1,292,66 S 1,292,66 S 1,292,66 S 1,292,62 S - - S - - - S - - - - - - - S -							\$	-						-	
Copier Rental 7020 S	Maintenance Contracts									-				12	
Equipment Rental 7030 S S S S S Called Communications 7210 S S S S S S S S S	Other Contractual Services								\$	170					
Telecommunications 7210 S	Copier Rental	7020	\$								\$	1,929.66	\$	(1,929.66)	
Cellular Phones 7213 \$ 727.81 \$ 727.81 \$ - Pagers 7214 \$ - \$ 497.48 \$ 497.48 \$ (497.48 \$	Equipment Rental			-											
Cellular Phones 7213 \$ 727.81 \$ 727.81 \$ - Pagers 7214 \$ - \$ 497.48 \$ 497.48 \$ (497.48 \$ (497.48 \$ (497.48 \$ (1,094.36	Telecommunications										\$	-	\$	-	
Cable Television 7234 \$ \$ 1,094.36 \$ (1,094.36)				727.81								727.81	\$		
Transfer to Other Funds 7930 \$ \$ \$ Professional/Consulting Fees 8020 \$														(497.48)	
Professional/Consulting Fees 8020 \$ \$ \$ - Building Improvements \$ 130 \$ \$ \$ -	Cable Television										\$	1,094.36	\$	(1,094.36)	
Building Improvements 8130 \$ \$ \$ - <td></td> <td>0.53</td> <td></td> <td>-</td>												0.53		-	
Furniture & Equipment 8410 S S S General Equipment S S S General Equipment S418 S S S S S S S C S S C S C S C S C S C S C S C S C S C S C S C S C S C D C	Professional/Consulting Fees										\$	-		-	
Furniture & Equipment 8410 \$ - \$ - \$ - General Equipment 8418 \$ -										-					
General Equipment 8418 \$ - \$ - \$ - Special Equipment 8610 \$ 14,999,69 \$246,000,00 \$ (231,000,31 Computer Hardware 8630 \$ - \$ - \$ - Computer Software over \$5000 8640 \$ 8,177.00 \$ 8,177.00 \$ - Property - Kitchen Equipment 8713 \$ 10,926,58 \$ 10,926,58 \$ -		8410	\$						\$	183					
Special Equipment 8610 \$ 14,999.69 \$246,000.00 \$ (231,000.31) Computer Hardware 8630 \$ - \$ - \$ - Computer Software over \$5000 8640 \$ 8,177.00 \$ 8,177.00 \$ - Property - Kitchen Equipment 8713 \$ 10,926.58 \$ 10,926.58 \$ -	General Equipment									140					
Computer Software over \$5000 8640 \$ 8,177.00 \$ 8,177.00 \$ - Property - Kitchen Equipment 8713 \$ 10,926.58 \$ 10,926.58 \$ -	Special Equipment			14,999.69					\$2	46,000.00				(231,000.31)	
Property - Kitchen Equipment 8713 \$ 10,926.58 \$ 10,926.58 \$ -	Computer Hardware								\$	190					
Property - Kitchen Equipment 8713 \$ 10,926.58 \$ 10,926.58 \$ -	Computer Software over \$5000														
	Property - Kitchen Equipment	8713	\$	10,926.58					\$	10,926.58			\$		
TOTALS \$ 635,024.28 \$ 350,984.32 \$ 37,049.50 \$367,719.87 \$ 171,314.23 \$ (292,043.64															
	TOTALS		\$	635,024.28	\$	350,984.32	\$:	37,049.50	\$3	67,719.87	\$	171,314.23	\$	(292,043.64)	

- Toperty Less than \$5000 adjusted for pending correction to GL for current quarter posting

- © Property Less than \$5000 adjusted for pending correction to GL for current quarter posting

 ② Computer Software adjusted for pending correction to GL for current quarter posting

 ③ Camputer Training adjusted for pending correction to GL for current quarter posting

 □ Training Fees adjusted for pending correction to GL for current quarter posting

 € Registration Fees Training adjusted for pending correction to GL for current quarter posting

 ★ Maintenance/Labor on Bldg/Office Equipment adjusted for pending correction to GL for current quarter posting

 ★ School/Recreation Expense adjusted for pending correction to GL for current quarter posting

 ★ Computer Software over \$5000 adjusted for pending correction to GL for current quarter posting

 ★ Property Kitchen Equipment 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

	QOARTER ENDING											
DESCRIPTION	DECEMBER 2018				MARCH 2019		UNE 2019		EMBER 2019	FISCAL YEAR ACTIVITY		
GL Revenue		936,821.09	٧	\$	881,609.74	\$	-	\$	-	\$	1,818,430.83	
Net Accruals	\$	(117,189.61)	٧	\$	3,409.41	\$	-	\$	-	\$	(113,780.20	
Adjusted General Ledger Total	\$	819,631.48		\$	885,019.15	\$	-	\$	-	\$	1,704,650.63	
D II 6 D C	0	260 602 15	ľ	0	250 094 22	Φ.		0		Φ.	710 (((17	
Payroll & Benefits	\$	368,682.15		\$		\$	-	\$	-	\$	719,666.47	
Training & Education ***	\$	(188,764.25)		\$	37,049.50	\$	-	\$	-	\$	(151,714.75	
Maintenance & Equipment	\$	513,769.96		\$	367,719.87	\$	7 <u>4</u> 3	\$	-	\$	881,489.83	
Other	\$	172,648.99		\$	171,314.23	\$	-	\$	-	\$	343,963.22	
Net Accruals	\$	(346,190.86)		\$	(292,043.64)	\$	-	\$	-	\$	(638,234.50	
Subtotal	\$	520,145.99		\$	635,024.28	\$	-	\$	-	\$	1,155,170.27	
		200 102 10		1 4	210.001.07	-		-			- 10 100 - 1	
Excess Rev. Over/(Under) Expenditures	\$	299,485.49		\$	249,994.87	\$	-	\$	-	\$	549,480.36	

[©] Revenue is earned based on 53% of sales.

[➢] Includes pending adjustments for various expenditure codes.