



HUNT COUNTY
★ TEXAS ★

Tammi L. Byrd
Hunt County
Auditor

903.408.4120
903.408.4280 Fax

Post Office Box 1097
Greenville, TX

15,361

November 26, 2018

Texas Commission on Jail Standards
P.O. Box 12985
Austin, TX 78711

FILED FOR RECORD
12:00 o'clock P
NOV 27 2018
JENNIFER LINDENZWEIG
County Clerk, Hunt County, TX
J. Lindenzweig

In compliance with Section 511.016, Vernon's Texas Codes Annotated, the Hunt County Auditor's Office performed annual audit procedures on the Hunt County Sheriff Jail Commissary Account. We examined bank statements, income and expense reports and supporting documents for the period October 1, 2017 through September 30, 2018.

We found nothing that would lead us to conclude that the balances and allocations of the Hunt County Sheriff Jail Commissary Account for this period were not, in all material respects, appropriately collected, expended and documented. We have, however, identified one issue which requires clarification, and a request for an opinion has been submitted to the Office of the Attorney General. At this time no response has been received.

Sincerely,

Tammi L. Byrd
Hunt County Auditor

Attachments

**SO-Jail Commissary
Account Reconciliation
As of Sep 30, 2018
10.1011 - CASH IN BANK**

Bank Statement Date: September 30, 2018

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		642,251.36
Add: Cash Receipts		79,320.09
Less: Cash Disbursements		(20,503.77)
Add (Less) Other		_____
Ending GL Balance		<u>701,067.68</u>
Ending Bank Balance		651,925.66
Add back deposits in transit		
	Sep 30, 2018 09/30/18	6,384.38
	Sep 30, 2018 D1093018	870.01
	Sep 30, 2018 D2093018	<u>62,391.40</u>
Total deposits in transit		69,645.79
(Less) outstanding checks		
	Sep 30, 2018 3074	(18,444.15)
	Sep 30, 2018 3076	<u>(2,059.62)</u>
Total outstanding checks		(20,503.77)
Add (Less) Other		_____
Total other		
Unreconciled difference		<u>0.00</u>
Ending GL Balance		<u><u>701,067.68</u></u>

HUNT COUNTY JAIL COMMISSARY

FY18 ACCOUNT INCOME AND EXPENSE HISTORY

Beginning FY 2018 Balance	\$	557,869.93
Income 10/01/17 -09/30/18 (See Income Details Tab)	\$	253,080.15
Expense 10/01/17 -09/30/18 (See Expense Details Tab)	\$	109,882.40
September 2018 Ending Balance	\$	701,067.68

**HUNT COUNTY JAIL COMMISSARY
FY17 ACCOUNT INCOME HISTORY**

Deposit Date	Income Source	Description	Income
10/12/17	ICSolutions	FY2017-18 Upfront Inmate Phone Commissions	\$ 78,000.00
11/22/17	Access Secure Pak	Commissary Proceeds from Family and Friends On-Line Sales - October 2017	\$ 915.48
11/22/17	Inmate Trust Fund	Damages,Donations,Postage and Proceeds from Inmate Commissary Sales - October 2017	\$ 10,282.61
12/29/17	Access Secure Pak	Commissary Proceeds from Family and Friends On-Line Sales - November 2017	\$ 881.20
12/29/17	Inmate Trust Fund	Damages,Donations,Postage and Proceeds from Inmate Commissary Sales - November 2017	\$ 8,647.05
01/18/18	Access Secure Pak	Commissary Proceeds from Family and Friends On-Line Sales - December 2017	\$ 786.07
01/17/18	Inmate Trust Fund	Damages,Donations,Postage and Proceeds from Inmate Commissary Sales - December 2017	\$ 7,470.72
01/17/18	Inmate Trust Fund	Bank Post Error Correction Ck 3063 cleared for less than written for - Credit Postage	\$ 0.50
02/16/18	Access Secure Pak	Commissary Proceeds from Family and Friends On-Line Sales - January 2018	\$ 1,280.45
02/15/18	Inmate Trust Fund	Damages,Donations,Postage and Proceeds from Inmate Commissary Sales - January 2018	\$ 8,200.24
03/22/18	Access Secure Pak	Commissary Proceeds from Family and Friends On-Line Sales - February 2018	\$ 1,544.12
03/14/18	Inmate Trust Fund	Damages,Donations,Postage and Proceeds from Inmate Commissary Sales - February 2018	\$ 8,028.95
05/01/18	Access Secure Pak	Commissary Proceeds from Family and Friends On-Line Sales - March 2018	\$ 1,669.71
04/11/18	Inmate Trust Fund	Damages,Donations,Postage and Proceeds from Inmate Commissary Sales - March 2018	\$ 7,653.00
05/21/18	Access Secure Pak	Commissary Proceeds from Family and Friends On-Line Sales - April 2018	\$ 1,746.96
05/17/18	Inmate Trust Fund	Damages,Donations,Postage and Proceeds from Inmate Commissary Sales - April 2018	\$ 8,681.22
06/21/18	Access Secure Pak	Commissary Proceeds from Family and Friends On-Line Sales - May 2018	\$ 1,130.58
06/28/18	Inmate Trust Fund	Damages,Donations,Postage and Proceeds from Inmate Commissary Sales - May 2018	\$ 8,621.12
07/19/18	Access Secure Pak	Commissary Proceeds from Family and Friends On-Line Sales - June 2018	\$ 965.97
07/19/18	Inmate Trust Fund	Damages,Donations,Postage and Proceeds from Inmate Commissary Sales - June 2018	\$ 8,061.54
08/24/18	Access Secure Pak	Commissary Proceeds from Family and Friends On-Line Sales - July 2018	\$ 920.61
08/24/18	Inmate Trust Fund	Damages,Donations,Postage and Proceeds from Inmate Commissary Sales - July 2018	\$ 8,271.96
09/20/18	Access Secure Pak	Commissary Proceeds from Family and Friends On-Line Sales - August 2018	\$ 1,187.05
09/13/18	Inmate Trust Fund	Damages,Donations,Postage and Proceeds from Inmate Commissary Sales - August 2018	\$ 8,487.25
09/30/18	Access Secure Pak	Commissary Proceeds from Family and Friends On-Line Sales - Sept 2018	\$ 870.01
09/30/18	Inmate Trust Fund	Damages,Donations,Postage and Proceeds from Inmate Commissary Sales - Sept 2018	\$ 6,384.38
09/30/18	ICSolutions	FY2018 Year End Reconciled Prisoner Phone (Debit) Commissions	\$ 62,391.40

Total **\$ 253,080.15**

**HUNT COUNTY JAIL COMMISSARY
FY17 ACCOUNT EXPENSE HISTORY**

Date	Jail Commissary Check #	General Ledger Check #	Check Payable to:	Description	CK Amt	Purchase Order #
10/31/17	3059	516454	Hunt County	Walmart - drinks for outside Inmates	\$ 38.54	
10/31/17	3059	JE # 7147	Hunt County	October Indigent Postage	\$ 460.00	
11/08/17	3060	n/a	Hunt County	FY 2018 Salary Supplements Oct-Mar	\$ 32,322.00	
11/30/17	3062	516540	Hunt County	Direct TV 10/26/17-11/25/17	\$ 367.71	
11/30/17	3062	516611	Hunt County	Inter County Communications - Equipment Install on 2017 Dodge Grand Caravan	\$ 1,094.60	PO # 18-8670
11/30/17	3062	JE # 7252	Hunt County	November Indigent Postage	\$ 460.00	
12/11/17	3061	n/a	Inmate Trust Fund Account	Refund ITF Overpayment From Damages Account (Ref. SO # 29163)	\$ 694.53	
12/31/17	3063	517167	Hunt County	Direct TV 11/26/17-12/25/17	\$ 371.96	
12/31/17	3063	517120	Hunt County	Brian Enterprises, Inc. - TV's plus Shipping and Handling	\$ 1,195.00	PO # 18-8843
12/31/17	3063	JE # 7292	Hunt County	December Indigent Postage	\$ 459.54	
01/31/18	3064	517665	Hunt County	Direct TV 12/26/17-01/25/18	\$ 367.71	
01/31/18	3064	507780	Hunt County	Walmart - drinks for outside Inmates	\$ 40.88	
01/31/18	3064	517929	Hunt County	Keefe Commissary Holiday Lits	\$ 1,513.54	
01/31/18	3064	JE # 7328	Hunt County	January indigent Postage	\$ 695.01	
02/28/18	3065	518077	Hunt County	Direct TV 01/26/18-02/25/18	\$ 378.87	
02/28/18	3065	518225	Hunt County	Hoyt Breathing Air Products	\$ 2,263.00	18-9001
02/28/18	3065	518567	Hunt County	Sherwin Williams Paint * Supplies	\$ 74.87	
02/28/18	3065	518606	Hunt County	Walmart - drinks for outside Inmates	\$ 36.20	
02/28/18	3065	518502	Hunt County	Hoyt Breathing Air Products	\$ 9,316.00	18-9064
02/28/18	3065	JE # 7396	Hunt County	February Indigent Postage	\$ 469.06	
03/02/18	3066	518647	Hunt County	Staples Advantage - Chairs	\$ 1,286.76	
03/13/18	3066	518965	Hunt County	Uline - Shelving and Shipping	\$ 2,226.03	
03/13/18	3066	518714	Hunt County	Direct TV 02/26/18-03/25/18	\$ 378.87	
03/29/18	3066	519317	Hunt County	Walmart - drinks for outside Inmates	\$ 39.40	
03/31/18	3066	JE # 7458	Hunt County	March Indigent Postage	\$ 234.53	

**HUNT COUNTY JAIL COMMISSARY
FY17 ACCOUNT EXPENSE HISTORY**

Date	Jail Commissary Check #	General Ledger Check #	Check Payable to:	Description	CK Amt	Purchase Order #
04/30/18	3067	519191	Hunt County	Direct TV 03/26/18-04/25/18	\$ 378.87	
04/30/18	3067	519394	Hunt County	Brian Enterprises, Inc, - TV's plus Shipping and Handling	\$ 1,316.00	PO # 18-9219
04/30/18	3067	519605	Hunt County	Walmart - drinks for outside Inmates	\$ 47.28	
04/30/18	3067	JE # 7489	Hunt County	April Indigent Postage	\$ 509.48	
05/31/18	3068	519668	Hunt County	Direct TV 04/26/18-05/25/18	\$ 380.87	
05/31/18	3068	519917	Hunt County	Cooks Correctional - Kitchen Wares	\$ 768.25	PO # 18-9351
05/31/18	3068	JE # 7545	Hunt County	May Indigent Postage	\$ 233.12	
06/30/18	3069	520157	Hunt County	Walmart - drinks for outside Inmates	\$ 43.82	
06/30/18	3069	520226	Hunt County	Direct TV 05/26/18-06/25/18	\$ 380.87	
06/30/18	3069	520689	Hunt County	Walmart - drinks for outside Inmates	\$ 45.24	
06/30/18	3069	JE # 7583	Hunt County	June Indigent Postage	\$ 469.06	
07/31/18	3070	n/a	Hunt County	FY 2018 Salary Supplements Apr-Jun	\$ 11,985.80	
07/31/18	3071	n/a	Hunt County	FY 2018 Salary Supplements Jul-Sep	\$ 14,769.00	
07/31/18	3072	520226	Hunt County	Direct TV 06/26/18-07/25/18	\$ 380.87	
07/31/18	3072	JE # 7583	Hunt County	July Indigent Postage	\$ 236.70	
08/31/18	3073	521251	Hunt County	Direct TV 07/26/18-08/25/18	\$ 380.87	
08/31/18	3073	521772	Hunt County	Walmart - drinks for outside Inmates	\$ 33.86	
08/31/18	3073	JE # 7700	Hunt County	August Indigent Postage	\$ 234.06	
09/30/18	3074	521886	Hunt County	Direct TV 08/26/18-09/25/18	\$ 380.87	
09/30/18	3074	521848	Hunt County	Brian Enterprises, Inc, - TV's plus Shipping and Handling	\$ 17,167.18	PO # 18-9528
09/30/18	3074	522310	Hunt County	Walmart - drinks for outside Inmates	\$ 41.94	
09/30/18	3074	522382	Hunt County	Direct TV 09/26/18-10/25/18	\$ 380.87	
09/30/18	3074	JE # 7764	Hunt County	September Indigent Postage	\$ 473.29	
09/30/18	3076	n/a	Hunt County	FY 2018 Salary Supplements Due to County after Final Reconciliation	\$ 2,059.62	

Total

\$ 109,882.40