



DALLAS COUNTY
COUNTY AUDITOR

MEMORANDUM

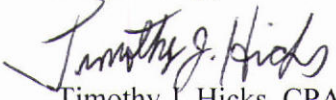
September 26, 2024

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 June 30, 2024, 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. The third quarter exhibits and a cumulative operating summary are enclosed.

Respectfully,


Timothy J. Hicks, CPA
Dallas County Auditor

Enclosures *4# 10*

cc: Darryl Martin, Commissioners Court Administrator

DALLAS COUNTY AUDITOR'S OFFICE
SHERIFF COMMISSARY FUND
REVENUES AND EXPENDITURES
QUARTER ENDING JUNE 30, 2024

Revenue

Commissary Commission	1,158,809
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Total Receipts	\$ 1,158,809
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Expenditures

Payroll & Benefits	249,092
Training & Education	39,852
Maintenance & Equipment	11,853
Other Expenses	205,989
Accruals	<u>431,332</u>

Total Expenditures	\$ <u>938,117</u>
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Net Change	\$ <u><u>220,692</u></u>
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DALLAS COUNTY AUDITOR'S OFFICE
SHERIFF COMMISSARY FUND
REVENUE AND EXPENSES - FY 2024

QUARTER ENDING

DESCRIPTION	DECEMBER 2023	MARCH 2024	JUNE 2024	SEPTEMBER 2024	FISCAL YEAR ACTIVITY	
GL Revenue	\$ 913,711.39	\$ 1,062,428.27	\$ 1,242,651.85	\$ -	\$ 3,218,791.51	T2
Net Accruals	\$ 57,993.99	\$ (39,671.51)	\$ (83,843.01)	\$ -	\$ (65,520.53)	
Adjusted General Ledger Total	\$ 971,705.38	\$ 1,022,756.76	\$ 1,158,808.84	\$ -	\$ 3,153,270.98	
Payroll & Benefits	\$ 545,387.55	\$ 656,146.06	\$ 249,091.70	\$ -	\$ 1,450,625.31	
Training & Education	\$ 54,602.80	\$ 12,242.27	\$ 39,851.70	\$ -	\$ 106,696.77	T3
Maintenance & Equipment	\$ 229,303.27	\$ 51,791.81	\$ 11,853.02	\$ -	\$ 292,948.10	T3
Other	\$ 272,059.51	\$ 428,470.33	\$ 205,988.86	\$ -	\$ 906,518.70	T3
Net Accruals	\$ 540,126.17	\$ 47,018.94	\$ 431,331.64	\$ -	\$ 1,018,476.75	
Subtotal	\$ 1,641,479.30	\$ 1,195,669.41	\$ 938,116.92	\$ -	\$ 3,775,265.63	
Excess Rev. Over/(Under) Expenditures	\$ (669,773.92)	\$ (172,912.65)	\$ 220,691.92	\$ -	\$ (621,994.65)	

T2 Revenue is earned based on 44% of sales.

T3 Includes pending adjustments for various expenditure codes.

DALLAS COUNTY AUDITOR'S OFFICE
SHERIFF COMMISSARY FUND - TOTAL EXPENSES
QUARTER ENDING JUNE 30, 2024

Expense Category/Description	Account Number	3rd Qtr Expenses	Payroll & Benefits	Training & Education	Maint. & Eqpmnt	Other Expenses	Accruals
Salaries Assistants	61020	\$ 166,517.98	\$ 166,517.98				\$ -
Supplemental Pay	61025	\$ (26.98)	\$ (26.98)				\$ -
Salaries Overtime	61050	\$ 19,733.45	\$ 19,733.45				\$ -
Auto Allowance	61070	\$ 3,397.08	\$ 3,397.08				\$ -
FICA	61111	\$ 11,318.09	\$ 11,318.09				\$ -
Medicare	61112	\$ 2,646.98	\$ 2,646.98				\$ -
Sick Payoff	61120	\$ -	\$ -				\$ -
Group Hospitalization	61140	\$ 19,723.89	\$ 19,723.89				\$ -
Employee Retirement	61150	\$ 24,546.97	\$ 24,546.97				\$ -
Workers Compensation	61190	\$ 1,234.24	\$ 1,234.24				\$ -
Classified Advertising	62011	\$ -				\$ -	\$ -
Equipment Rental (Copier)	62022	\$ 139.18			\$ 139.18		\$ -
Other Rental	62024	\$ -				\$ -	\$ -
Business Travel	62026	\$ -				\$ -	\$ -
Conference Travel	62027	\$ 17,940.34		\$ 17,940.34			\$ -
Recruiting Travel	62029	\$ -		\$ -			\$ -
School/Recreation	62042	\$ -				\$ 1,604.50	\$ (1,604.50)
Dues & Subscriptions	62080	\$ -				\$ -	\$ -
Organizational Dues	62081	\$ -				\$ -	\$ -
Subscriptions	62082	\$ 24,773.65				\$ 24,773.65	\$ (0.00)
Property less than \$5,000	62090	\$ 159.80			\$ -		\$ 159.80
Computer Hardware	62093	\$ 1,683.10			\$ 5,810.13		\$ (4,127.03)
Computer Software	62095	\$ -			\$ -		\$ -
Licenses & Permits	62150	\$ -				\$ -	\$ -
Notary Bonds	62156	\$ 319.71				\$ -	\$ 319.71
Office Supplies	62160	\$ 6,905.09				\$ 4,168.89	\$ 2,736.20
Postage	62170	\$ 10,587.81				\$ 10,587.81	\$ -
Printing	62175	\$ 2,628.98				\$ 2,628.98	\$ -
Publications	62189	\$ -				\$ -	\$ -
Shipping & Handling	62210	\$ 20.00				\$ -	\$ 20.00
Cellular Phones	62212	\$ 1,572.99				\$ 1,572.99	\$ -
Pagers	62213	\$ -				\$ -	\$ -
Telecommunications	62217	\$ -				\$ -	\$ -
Professional Fees	62225	\$ 271,534.00		\$ -			\$ 271,534.00
Incentives	62240	\$ -				\$ -	\$ -
Lumber	62254	\$ -				\$ -	\$ -
Steel & Iron	62255	\$ -				\$ -	\$ -
Death/Burial Expense	62269	\$ -				\$ -	\$ -
Fuel	62285	\$ -				\$ -	\$ -
Cable Television	62353	\$ 1,764.04				\$ 1,764.04	\$ -
Maintenance Contracts	62356	\$ -			\$ -		\$ -
Other Contractual Services	62367	\$ -			\$ -		\$ -
Classroom Training	62440	\$ -		\$ -			\$ -
Training Fees	62460	\$ (1,525.00)		\$ -			\$ (1,525.00)
Registration Fees - Training	62462	\$ 7,985.00		\$ 7,985.00			\$ -
Household Utensils	62545	\$ -				\$ -	\$ -
Kitchen Supplies	62550	\$ -				\$ -	\$ -
Detention Supplies	62555	\$ 79,012.06				\$ 30,956.06	\$ 48,056.00
Clothing & Bedding	62575	\$ 240,139.60				\$ 125,052.92	\$ 115,086.68
County Auto Maintenance	62590	\$ -			\$ -		\$ -
Radio Parts & Supplies	62630	\$ -			\$ -		\$ -
Materials & Supplies	62635	\$ 1,453.00			\$ 777.22		\$ 675.78
Maint. Labor/Bldg/Office Equip	62640	\$ 4,809.50			\$ 4,809.50		\$ -
Maintenance	62670	\$ -			\$ -		\$ -
Building Material	62680	\$ -			\$ -		\$ -
Hardware & Electrical	62690	\$ 316.99			\$ 316.99		\$ -
Plumbing Supplies	62710	\$ -			\$ -		\$ -
Janitorial Supplies	62720	\$ 338.42				\$ 338.42	\$ -
Small Tools	62730	\$ -			\$ -		\$ -
Painting Supplies	62740	\$ -			\$ -		\$ -
Welding Supplies	62750	\$ -			\$ -		\$ -
Groceries-Other	62810	\$ -				\$ -	\$ -
Agriculture	62820	\$ -				\$ -	\$ -
Animal & Livestock	62825	\$ -				\$ -	\$ -
Chemicals	62845	\$ -				\$ -	\$ -
Drug & Medical	62920	\$ -				\$ -	\$ -
Photo Supplies	62930	\$ 2,540.60				\$ 2,540.60	\$ -
Laundry & Cleaning Supplies	62940	\$ -				\$ -	\$ -
Books & Supplements	62950	\$ 13,926.36		\$ 13,926.36			\$ -
Training Supplies	62960	\$ -		\$ -			\$ -
Uniforms	62970	\$ -				\$ -	\$ -
Professional/Consulting Fees	68020	\$ -				\$ -	\$ -
Building Improvements	68130	\$ -				\$ -	\$ -
Furniture & Equipment	68410	\$ -			\$ -		\$ -
General Equipment	68418	\$ -			\$ -		\$ -
Special Equipment	68610	\$ -			\$ -		\$ -
Computer Hardware	68630	\$ -			\$ -		\$ -
Computer Software	68640	\$ -			\$ -		\$ -
Property - Kitchen Equipment	68713	\$ -			\$ -		\$ -
Transfer to Other Funds	69031	\$ -				\$ -	\$ -
TOTALS		\$ 938,116.92	\$ 249,091.70	\$ 39,851.70	\$ 11,853.02	\$ 205,988.86	\$ 431,331.64