



DALLAS COUNTY
COUNTY AUDITOR

MEMORANDUM

January 25, 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 December 31, 2022, in accordance with V.T.C.A., Government Code 511.16. Our review included agreeing revenue receipts to the general ledger and reviewing expenditures accounts for authorization and appropriateness. The first quarter enclosures and a cumulative operating summary are enclosed.

Respectfully,

A handwritten signature in blue ink, appearing to read "Wendwessen Stefanos", is written over the word "Respectfully,".

Wendwessen Stefanos, CPA
Interim County Auditor *W*

Enclosures

cc: Darryl Martin, Commissioners Court Administrator

DALLAS COUNTY AUDITOR'S OFFICE
SHERIFF JAIL COMMISSARY FUND
SUMMARY OF OPERATIONS
QUARTER ENDING DECEMBER 31, 2022

AS OF DATE	REVENUE	EXPENDITURES	FUND BALANCE
<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
<u>Fiscal Year 2019</u>			
31-Dec-18	\$819,631	\$520,146	\$2,022,890
31-Mar-19	\$885,019	\$635,024	\$2,272,884
30-Jun-19	\$801,689	\$1,174,906	\$1,899,667
30-Sep-19	\$835,387	\$1,064,892	\$1,670,162
<u>Fiscal Year 2020</u>			
31-Dec-19	\$755,110	\$713,153	\$1,712,119
31-Mar-20	\$905,476	\$946,883	\$1,670,711
30-Jun-20	\$715,291	\$533,507	\$1,852,495
30-Sep-20	\$834,471	\$859,112	\$1,827,853
<u>Fiscal Year 2021</u>			
31-Dec-20	\$905,572	\$755,345	\$1,978,081
31-Mar-21	\$1,054,491	\$706,641	\$2,325,931
30-Jun-21	\$1,193,102	\$1,277,083	\$2,241,949
30-Sep-21	\$1,135,099	\$771,389	\$2,605,659
<u>Fiscal Year 2022</u>			
31-Dec-21	\$964,212	\$844,487	\$2,725,384
31-Mar-22	\$856,772	\$899,158	\$2,682,998
30-Jun-22	\$887,635	\$1,200,922	\$2,369,711
30-Sep-22	\$931,356	\$995,913	\$2,305,154
<u>Fiscal Year 2023</u>			
31-Dec-22	\$ 1,037,244.67	\$ 1,115,499.04	\$2,226,900

DALLAS COUNTY AUDITOR'S OFFICE
SHERIFF COMMISSARY FUND
REVENUE AND EXPENSES - FY 2023

QUARTER ENDING

DESCRIPTION		DECEMBER 2022		MARCH 2023		JUNE 2023		SEPTEMBER 2023		FISCAL YEAR ACTIVITY	
GL Revenue		\$	890,872.56	T2	\$	-		\$	-		\$ 890,872.56
Net Accruals		\$	146,372.11	T2	\$	-		\$	-		\$ 146,372.11
Adjusted General Ledger Total		\$	1,037,244.67		\$	-		\$	-		\$ 1,037,244.67
Payroll & Benefits		\$	480,083.69	T3	\$	-		\$	-		\$ 480,083.69
Training & Education ***		\$	38,207.42	T3	\$	-		\$	-		\$ 38,207.42
Maintenance & Equipment		\$	121,060.95	T3	\$	-		\$	-		\$ 121,060.95
Other		\$	176,963.69	T3	\$	-		\$	-		\$ 176,963.69
Net Accruals		\$	299,183.29	T3	\$	-		\$	-		\$ 299,183.29
Subtotal		\$	1,115,499.04		\$	-		\$	-		\$ 1,115,499.04
Excess Rev. Over/(Under) Expenditures		\$	(78,254.37)		\$	-		\$	-		\$ (78,254.37)

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 DECEMBER 31, 2022

Expense Category/Description	Account Number	1st Qtr Expenses	Payroll & Benefits	Training & Education	Maint. & Eqpmt	Other Expenses	Accruals
Salaries Assistants	1020	\$ 380,369.35	\$ 316,958.89				\$ 63,410.46
Supplemental Pay	1025	\$ 24.23	\$ 24.23				\$ -
Salaries Overtime	1050	\$ 11,337.08	\$ 10,790.82				\$ 546.26
Automobile Allowance	1070	\$ 2,689.35	\$ 2,123.17				\$ 566.18
FICA	1111	\$ 31,574.68	\$ 27,525.12				\$ 4,049.56
Medicare	1112	\$ 7,384.39	\$ 6,437.32				\$ 947.07
Sick Payoff	1120	\$ -	\$ -				\$ -
Group Hospitalization	1140	\$ 59,706.20	\$ 48,897.17				\$ 10,809.03
Employee Retirement	1150	\$ 73,317.79	\$ 64,209.65				\$ 9,108.14
Workers Compensation	1190	\$ 3,663.26	\$ 3,117.32				\$ 545.94
Classified Advertising	2011	\$ -				\$ -	\$ -
Dues & Subscriptions	2080	\$ -				\$ -	\$ -
Organizational Dues	2081	\$ -				\$ -	\$ -
Subscriptions	2082	\$ 40,162.61				\$ 21,482.13	\$ 18,680.48
Property less than \$5,000	2090	\$ (29,054.00)			\$ 112,581.89		\$ (141,635.89)
Computer Hardware less than \$5,000	2093	\$ -			\$ -		\$ -
Computer Software	2095	\$ 8,177.00			\$ 8,177.00		\$ -
Licenses & Permits	2150	\$ -					\$ -
Notary Bonds	2155	\$ -				\$ 155.98	\$ (155.98)
Office Supplies	2160	\$ 3,868.81				\$ 4,445.63	\$ (576.82)
Postage	2170	\$ 4,003.60				\$ 4,003.60	\$ -
Printing/Imaging Expense	2180	\$ -				\$ -	\$ -
Publications	2190	\$ -				\$ -	\$ -
Shipping & Handling	2210	\$ -				\$ -	\$ -
Incentives	2240	\$ -				\$ -	\$ -
Classroom Training	2440	\$ 31,401.31		\$ 31,401.31			\$ -
Training Fees	2460	\$ -		\$ -			\$ -
Registration Fees - Training	2462	\$ 4,758.00		\$ 4,758.00			\$ -
Household Utensils	2545	\$ -				\$ -	\$ -
Detention Supplies	2550	\$ 30,831.80				\$ 48,417.44	\$ (17,585.64)
Kitchen Supplies	2560	\$ -				\$ -	\$ -
Clothing & Bedding	2575	\$ 435,777.94				\$ 85,935.19	\$ 349,842.75
County Auto Maintenance	2590	\$ -			\$ -		\$ -
Radio Parts & Supplies	2630	\$ -			\$ -		\$ -
Materials & Supplies	2635	\$ -			\$ -		\$ -
Maint. Labor/Bldg/Office Equipment	2640	\$ -			\$ -		\$ -
Maintenance	2670	\$ (210.00)			\$ -		\$ (210.00)
Building Material	2680	\$ -			\$ -		\$ -
Hardware & Electrical	2690	\$ -			\$ 302.06		\$ (302.06)
Plumbing Supplies	2710	\$ -			\$ -		\$ -
Janitorial Supplies	2720	\$ -			\$ -		\$ -
Small Tools	2730	\$ -			\$ -		\$ -
Painting Supplies	2740	\$ -			\$ -		\$ -
Groceries - Other	2810	\$ -				\$ -	\$ -
Agricultural	2820	\$ -				\$ -	\$ -
Animal & Livestock	2825	\$ -				\$ -	\$ -
Chemicals	2845	\$ -				\$ -	\$ -
Drugs & Medical	2920	\$ -				\$ -	\$ -
Photo Supplies	2930	\$ 2,540.60				\$ -	\$ 2,540.60
Laundry & Cleaning Supplies	2940	\$ 2,607.18				\$ 2,607.18	\$ -
Books & Supplements	2950	\$ 23,691.52				\$ 7,401.24	\$ 16,290.28
Training Supplies	2960	\$ -		\$ -			\$ -
Uniforms	2970	\$ -			\$ -		\$ -
Steel & Iron	3001	\$ -			\$ -		\$ -
Lumber	3002	\$ -			\$ -		\$ -
Death/Burial Expense	3070	\$ -				\$ -	\$ -
Fuel	3095	\$ -				\$ -	\$ -
Business Travel	4010	\$ -				\$ -	\$ -
Conference Travel	4210	\$ 2,048.11		\$ 2,048.11			\$ -
Recruiting Travel	4310	\$ -		\$ -			\$ -
School/Recreation	5080	\$ 1,541.04		\$ -			\$ 1,541.04
Other Professional Fees***	5590	\$ -		\$ -			\$ -
Maintenance Contracts	6520	\$ (25,810.00)			\$ -		\$ (25,810.00)
Other Contractual Services	6620	\$ -			\$ -		\$ -
Equipment Rental (Copier)	7020	\$ 44.42				\$ 44.42	\$ -
Other Rental	7030	\$ -				\$ -	\$ -
Telecommunications	7210	\$ -				\$ -	\$ -
Cellular Phones	7213	\$ -				\$ -	\$ -
Pagers	7214	\$ -				\$ -	\$ -
Cable Television	7234	\$ 9,052.80				\$ 2,470.88	\$ 6,581.92
*Transfer to Other Funds	7930	\$ -				\$ -	\$ -
Professional/Consulting Fees	8020	\$ -				\$ -	\$ -
Building Improvements	8130	\$ -			\$ -		\$ -
Furniture & Equipment	8410	\$ (0.03)			\$ -		\$ (0.03)
General Equipment	8418	\$ -			\$ -		\$ -
Special Equipment	8610	\$ -			\$ -		\$ -
Computer Hardware	8630	\$ -			\$ -		\$ -
Computer Software Over \$5000	8640	\$ -			\$ -		\$ -
Property - Kitchen Equipment	8713	\$ -			\$ -		\$ -
TOTALS		\$ 1,115,499.04	\$ 480,083.69	\$ 38,207.42	\$ 121,060.95	\$ 176,963.69	\$ 299,183.29