



DALLAS COUNTY
COUNTY AUDITOR

MEMORANDUM

September 12, 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, 2023, 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 first quarter exhibits and a cumulative operating summary are enclosed.

Respectfully,

A handwritten signature in black ink that reads "Timothy J. Hicks".

Timothy J. Hicks, CPA

Dallas County Auditor

Handwritten initials in blue ink, possibly "TH" or "JH".

Enclosures

cc: Darryl Martin, Commissioners Court Administrator

DALLAS COUNTY AUDITOR'S OFFICE
SHERIFF COMMISSARY FUND
REVENUES AND EXPENDITURES
QUARTER ENDING DECEMBER 31, 2023

Revenue

Commissary Commission	971,705
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Total Receipts	\$ 971,705
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Expenditures

Payroll & Benefits	545,388
Training & Education	54,603
Maintenance & Equipment	229,303
Other Expenses	272,060
Accruals	<u>540,126</u>

Total Expenditures	<u>\$ 1,641,479</u>
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Net Change	<u>\$ (669,774)</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	\$ -	\$ -	\$ -	\$ 913,711.39	T2
Net Accruals	\$ 57,993.99	\$ -	\$ -	\$ -	\$ 57,993.99	
Adjusted General Ledger Total	\$ 971,705.38	\$ -	\$ -	\$ -	\$ 971,705.38	
Payroll & Benefits	\$ 545,387.55	\$ -	\$ -	\$ -	\$ 545,387.55	
Training & Education	\$ 54,602.80	\$ -	\$ -	\$ -	\$ 54,602.80	
Maintenance & Equipment	\$ 229,303.27	\$ -	\$ -	\$ -	\$ 229,303.27	T3
Other	\$ 272,059.51	\$ -	\$ -	\$ -	\$ 272,059.51	T3
Net Accruals	\$ 540,126.17	\$ -	\$ -	\$ -	\$ 540,126.17	
Subtotal	\$ 1,641,479.30	\$ -	\$ -	\$ -	\$ 1,641,479.30	
Excess Rev. Over/(Under) Expenditures	\$ (669,773.92)	\$ -	\$ -	\$ -	\$ (669,773.92)	

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, 2023

Expense Category/Description	Account Number	1st Qtr Expenses	Payroll & Benefits	Training & Education	Maint. & Eqpmt	Other Expenses	Accruals
Salaries Assistants	61020	\$ 345,794.92	\$ 345,794.92				\$ -
Supplemental Pay	61025	\$ 18,604.56	\$ 18,604.56				\$ -
Salaries Overtime	61050	\$ 42,207.22	\$ 42,207.22				\$ -
Automobile Allowance	61070	\$ 3,397.08	\$ 3,397.08				\$ -
FICA	61111	\$ 24,188.75	\$ 24,188.75				\$ -
Medicare	61112	\$ 5,657.05	\$ 5,657.05				\$ -
Sick Payoff	61120	\$ -	\$ -				\$ -
Group Hospitalization	61140	\$ 47,942.87	\$ 47,942.87				\$ -
Employee Retirement	61150	\$ 54,264.98	\$ 54,264.98				\$ -
Workers Compensation	61190	\$ 3,330.12	\$ 3,330.12				\$ -
Classified Advertising	62011	\$ -				\$ -	\$ -
Equipment Rental (Copier)	62022	\$ 3,894.64			\$ 3,894.64		\$ -
Other Rental	62024	\$ -				\$ -	\$ -
Business Travel	62026	\$ 25.00				\$ -	\$ 25.00
Conference Travel	62027	\$ 1,466.08		\$ 1,466.08			\$ -
Recruiting Travel	62029	\$ -		\$ -			\$ -
School/Recreation	62042	\$ -		\$ -			\$ -
Dues & Subscriptions	62080	\$ -				\$ -	\$ -
Organizational Dues	62081	\$ -				\$ -	\$ -
Subscriptions	62082	\$ 42,006.07				\$ 31,919.45	\$ 10,086.62
Property less than \$5,000	62090	\$ 278,739.15			\$ 27,044.52		\$ 251,694.63
Computer Hardware less than \$5,000	62093	\$ 803.13			\$ -		\$ 803.13
Computer Software	62095	\$ -			\$ -		\$ -
Licenses & Permits	62150	\$ -				\$ -	\$ -
Notary Bonds	62156	\$ (346.00)				\$ -	\$ (346.00)
Office Supplies	62160	\$ 9,593.25				\$ 2,796.69	\$ 6,796.56
Postage	62170	\$ -				\$ -	\$ -
Printing/Imaging Expense	62175	\$ -				\$ -	\$ -
Publications	62189	\$ -				\$ -	\$ -
Shipping & Handling	62210	\$ -				\$ -	\$ -
Cellular Phones	62212	\$ 783.68				\$ 783.68	\$ -
Pagers	62213	\$ -				\$ -	\$ -
Telecommunications	62217	\$ -				\$ -	\$ -
Other Professional Fees	62225	\$ 3,149.00		\$ 184.00			\$ 2,965.00
Incentives	62240	\$ -				\$ -	\$ -
Lumber	62254	\$ -				\$ -	\$ -
Steel & Iron	62255	\$ -				\$ -	\$ -
Death/Burial Expense	62269	\$ -				\$ -	\$ -
Fuel	62285	\$ -				\$ -	\$ -
Cable Television	62353	\$ 4,127.38				\$ -	\$ 4,127.38
Maintenance Contracts	62356	\$ -			\$ -		\$ -
Other Contractual Services	62367	\$ -			\$ -		\$ -
Classroom Training	62440	\$ 45,159.50		\$ 44,959.50			\$ 200.00
Training Fees	62460	\$ -		\$ -			\$ -
Registration Fees - Training	62462	\$ 2,538.09		\$ 2,300.00			\$ 238.09
Household Utensils	62545	\$ -				\$ -	\$ -
Kitchen Supplies	62550	\$ -				\$ -	\$ -
Detention Supplies	62555	\$ 156,503.16				\$ 42,705.65	\$ 113,797.51
Clothing & Bedding	62575	\$ 291,065.29				\$ 193,854.04	\$ 97,211.25
County Auto Maintenance	62590	\$ -			\$ -		\$ -
Radio Parts & Supplies	62630	\$ -			\$ -		\$ -
Materials & Supplies	62635	\$ 2,325.00			\$ -		\$ 2,325.00
Maint. Labor/Bldg/Office Equipment	62640	\$ 10,659.28			\$ -		\$ 10,659.28
Maintenance	62670	\$ 227,362.78			\$ 198,132.00		\$ 29,230.78
Building Material	62680	\$ -			\$ -		\$ -
Hardware & Electrical	62690	\$ 50.57			\$ (20.01)		\$ 70.58
Plumbing Supplies	62710	\$ -			\$ -		\$ -
Janitorial Supplies	62720	\$ 252.12			\$ 252.12		\$ -
Small Tools	62730	\$ -			\$ -		\$ -
Painting Supplies	62740	\$ 417.70			\$ -		\$ 417.70
Welding Supplies	62750	\$ -			\$ -		\$ -
Groceries - Other	62810	\$ -				\$ -	\$ -
Agricultural	62820	\$ -				\$ -	\$ -
Animal & Livestock	62825	\$ -				\$ -	\$ -
Chemicals	62845	\$ -				\$ -	\$ -
Drugs & Medical	62920	\$ -				\$ -	\$ -
Photo Supplies	62930	\$ 2,540.60				\$ -	\$ 2,540.60
Laundry & Cleaning Supplies	62940	\$ -				\$ -	\$ -
Books & Supplements	62950	\$ 8,404.14		\$ 5,693.22			\$ 2,710.92
Training Supplies	62960	\$ -		\$ -			\$ -
Uniforms	62970	\$ -				\$ -	\$ -
Professional/Consulting Fees	68020	\$ -				\$ -	\$ -
Building Improvements	68130	\$ -				\$ -	\$ -
Furniture & Equipment	68410	\$ 4,024.16			\$ -		\$ 4,024.16
General Equipment	68418	\$ -			\$ -		\$ -
Special Equipment	68610	\$ 547.98			\$ -		\$ 547.98
Computer Hardware	68630	\$ -			\$ -		\$ -
Computer Software Over \$5000	68640	\$ -			\$ -		\$ -
Property - Kitchen Equipment	68713	\$ -			\$ -		\$ -
Transfer to Other Funds	69031	\$ -				\$ -	\$ -
TOTALS		\$1,641,479.30	\$ 545,387.55	\$ 54,602.80	\$ 229,303.27	\$ 272,059.51	\$ 540,126.17