



DALLAS COUNTY
COUNTY AUDITOR

MEMORANDUM

January 31, 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, 2023, in accordance with V.T.C.A., Government Code 511.016. Our review included agreeing revenue receipts to the general ledger and reviewing expenditures accounts for authorization and appropriateness. The third quarter enclosures and a cumulative operating summary are enclosed.

Respectfully,


Wendwessen Stefanos, CPA
Interim County Auditor

Enclosures

cc: Darryl Martin, Commissioners Court Administrator

DALLAS COUNTY AUDITOR'S OFFICE
SHERIFF JAIL COMMISSARY FUND
SUMMARY OF OPERATIONS
QUARTER ENDING JUNE 30, 2023

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	\$1,037,245	\$1,115,499	\$2,226,900
31-Mar-23	\$961,932	\$953,630	\$2,235,201
30-Jun-23	\$977,621	\$305,940	\$2,906,882

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	\$ 1,030,713.22	T2	\$ 900,133.37	T2	\$ -	\$ 2,821,719.15
Net Accruals	\$	146,372.11		\$ (68,781.71)		\$ 77,487.27		\$ -	\$ 155,077.67
Adjusted General Ledger Total	\$	1,037,244.67		\$ 961,931.51		\$ 977,620.64		\$ -	\$ 2,976,796.82
Payroll & Benefits	\$	480,083.69	T3	\$ 657,349.92	T3	\$ 537,514.39	T3	\$ -	\$ 1,674,948.00
Training & Education ***	\$	38,207.42	T3	\$ 22,678.64	T3	\$ 17,761.92	T3	\$ -	\$ 78,647.98
Maintenance & Equipment	\$	121,060.95	T3	\$ 60,912.22	T3	\$ 39,404.48	T3	\$ -	\$ 221,377.65
Other	\$	176,963.69	T3	\$ 415,149.33	T3	\$ 116,145.43	T3	\$ -	\$ 708,258.45
Net Accruals	\$	299,183.29		\$ (202,459.66)		\$ (404,886.64)		\$ -	\$ (308,163.01)
Subtotal	\$	1,115,499.04		\$ 953,630.45		\$ 305,939.58		\$ -	\$ 2,375,069.07
Excess Rev. Over/(Under) Expenditures	\$	(78,254.37)		\$ 8,301.06		\$ 671,681.06		\$ -	\$ 601,727.75

Tickmarks: 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, 2023

Expense Category/Description	Account Number	Fusion Number	3rd Qtr Expenses	Payroll & Benefits	Training & Education	Maint. & Eqpmt	Other Expenses	Accruals
Salaries Assistants	1020	61020	\$ 306,901.50	\$ 373,185.84				\$ (66,284.34)
Supplemental Pay	1025	61025	\$ (1,214.54)	\$ (1,202.46)				\$ (12.08)
Salaries Overtime	1050	61050	\$ 27,425.89	\$ 29,743.61				\$ (2,317.72)
Auto Allowance	1070	61070	\$ 2,830.90	\$ 3,397.08				\$ (566.18)
FICA	1111	61111	\$ 17,090.28	\$ 21,412.33				\$ (4,322.05)
Medicare	1112	61112	\$ 3,996.93	\$ 5,007.74				\$ (1,010.81)
Sick Payoff	1120	61120	\$ -	\$ -				\$ -
Group Hospitalization	1140	61140	\$ 43,195.96	\$ 52,456.07				\$ (9,260.11)
Employee Retirement	1150	61150	\$ 40,708.71	\$ 49,947.59				\$ (9,238.88)
Workers Compensation	1190	61190	\$ 2,971.34	\$ 3,566.59				\$ (595.25)
Classified Advertising	2011	62011	\$ -				\$ -	\$ -
Dues & Subscriptions	2080	62080	\$ -				\$ -	\$ -
Organizational Dues	2081	62081	\$ -				\$ -	\$ -
Subscriptions	2082	62082	\$ (3,584.85)				\$ 14,784.82	\$ (18,369.67)
Property less than \$5,000	2090	62090	\$ (239,385.30)			\$ 39,281.70		\$ (278,667.00)
Computer Hardware	2093	62093	\$ (700.31)			\$ -		\$ (700.31)
Computer Software	2095	62095	\$ -			\$ -		\$ -
Licenses & Permits	2150	62150	\$ -		\$ -			\$ -
Notary Bonds	2155	62156	\$ 346.00		\$ -			\$ 346.00
Office Supplies	2160	62160	\$ (18,662.33)				\$ 4,262.41	\$ (22,924.74)
Postage	2170	62170	\$ 7,579.16				\$ 7,579.16	\$ -
Printing	2180	62175	\$ 340.56				\$ 340.56	\$ -
Publications	2190	62189	\$ -				\$ -	\$ -
Shipping & Handling	2210	62210	\$ -				\$ -	\$ -
Incentives	2240	62240	\$ -				\$ -	\$ -
Classroom Training	2440	62440	\$ 27,300.00		\$ -			\$ 27,300.00
Training Fees	2460	62460	\$ -		\$ -			\$ -
Registration Fees - Training	2462	62462	\$ 8,092.87		\$ 8,395.00			\$ (302.13)
Household Utensils	2545	62545	\$ -				\$ -	\$ -
Detention Supplies	2550	62555	\$ (12,408.51)				\$ 15,863.00	\$ (28,271.51)
Kitchen Supplies	2560	62550	\$ -				\$ -	\$ -
Clothing & Bedding	2575	62575	\$ 136,305.38				\$ 64,136.66	\$ 72,168.72
County Auto Maintenance	2590	62590	\$ -		\$ -			\$ -
Radio Parts & Supplies	2630	62630	\$ -		\$ -			\$ -
Materials & Supplies	2635	62635	\$ (271.13)		\$ -			\$ (271.13)
Maint. Labor/Bldg/Office Equip	2640	62640	\$ (12,248.91)		\$ -			\$ (12,248.91)
Maintenance	2670	62670	\$ (29,502.72)		\$ -			\$ (29,502.72)
Building Material	2680	62680	\$ -		\$ -			\$ -
Hardware & Electrical	2690	62690	\$ 4,707.07		\$ 122.78			\$ 4,584.29
Plumbing Supplies	2710	62710	\$ -		\$ -			\$ -
Janitorial Supplies	2720	62720	\$ -		\$ -			\$ -
Small Tools	2730	62730	\$ -		\$ -			\$ -
Painting Supplies	2740	62740	\$ (417.70)				\$ -	\$ (417.70)
Welding Supplies	2750	62750	\$ -				\$ -	\$ -
Communions Supplies	2810	62810	\$ -				\$ -	\$ -
Agriculture	2820	62820	\$ -				\$ -	\$ -
Animal & Livestock	2825	62825	\$ -				\$ -	\$ -
Chemicals	2845	62845	\$ -				\$ -	\$ -
Drug & Medical	2920	62920	\$ (540.00)				\$ -	\$ (540.00)
Photo Supplies	2930	62930	\$ (2,540.60)				\$ -	\$ (2,540.60)
Laundry & Cleaning Supplies	2940	62940	\$ 2,607.18				\$ 2,607.18	\$ -
Books & Supplements	2950	62950	\$ 293.30				\$ 4,983.61	\$ (4,690.31)
Training Supplies	2960	62960	\$ (2,431.08)		\$ -			\$ (2,431.08)
Uniforms	2970	62970	\$ (250.00)				\$ -	\$ (250.00)
Steel & Iron	3001	62255	\$ -		\$ -			\$ -
Lumber	3002	62254	\$ -		\$ -			\$ -
Death/Burial Expense	3070	62269	\$ -				\$ -	\$ -
Fuel	3095	62285	\$ -		\$ -			\$ -
Business Travel	4010	62026	\$ 258.74				\$ 258.74	\$ -
Conference Travel	4210	62027	\$ 9,366.92		\$ 9,366.92			\$ -
Recruiting Travel	4310	62029	\$ -				\$ -	\$ -
School/Recreation	5080	62042	\$ 1,344.99				\$ -	\$ 1,344.99
Professional Fees	5590	62225	\$ (5,365.69)		\$ -			\$ (5,365.69)
Maintenance Contracts	6520	62356	\$ -		\$ -			\$ -
Other Contractual Services	6620	62367	\$ -		\$ -			\$ -
Copier Rental	7020	62022	\$ (416.41)				\$ 18.01	\$ (434.42)
Other Rental	7030	62024	\$ -				\$ -	\$ -
Telecommunications	7210	62217	\$ -				\$ -	\$ -
Cellular Phones	7213	62212	\$ 380.83				\$ 380.83	\$ -
Pagers	7214	62213	\$ -				\$ -	\$ -
Cable Television	7234	62353	\$ (3,592.72)				\$ 930.45	\$ (4,523.17)
Transfer to Other Funds	7930	69031	\$ -				\$ -	\$ -
Professional/Consulting Fees	8020	68020	\$ -				\$ -	\$ -
Building Improvements	8130	68130	\$ -		\$ -			\$ -
Furniture & Equipment	8410	68410	\$ (4,024.16)		\$ -			\$ (4,024.16)
General Equipment	8418	68418	\$ -		\$ -			\$ -
Special Equipment	8610	68610	\$ (547.98)		\$ -			\$ (547.98)
Computer Hardware	8630	68630	\$ 0.01		\$ -			\$ 0.01
Computer Software	8640	68640	\$ -		\$ -			\$ -
Property - Kitchen Equipment	8713	68713	\$ -		\$ -			\$ -
TOTALS			\$ 305,939.58	\$ 537,514.39	\$ 17,761.92	\$ 39,404.48	\$ 116,145.43	\$ (404,886.64)