



**DALLAS COUNTY**  
COUNTY AUDITOR

**MEMORANDUM**

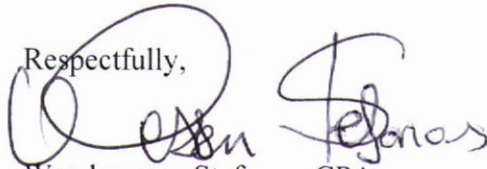
February 21, 2024

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 September 30, 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 fourth quarter exhibits 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 SEPTEMBER 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
30-Sep-23	\$1,006,861	\$1,030,728	\$2,883,016

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	\$ 1,030,713.22	\$ 900,133.37	\$ 1,007,699.34	\$ 3,829,418.49	T2
Net Accruals	\$ 146,372.11	\$ (68,781.71)	\$ 77,487.27	\$ (837.87)	\$ 154,239.80	
Adjusted General Ledger Total	\$ 1,037,244.67	\$ 961,931.51	\$ 977,620.64	\$ 1,006,861.47	\$ 3,983,658.29	
Payroll & Benefits	\$ 480,083.69	\$ 657,349.92	\$ 537,514.39	\$ 689,888.71	\$ 2,364,836.71	T3
Training & Education ***	\$ 38,207.42	\$ 22,678.64	\$ 17,761.92	\$ 63,175.55	\$ 141,823.53	T3
Maintenance & Equipment	\$ 121,060.95	\$ 60,912.22	\$ 39,404.48	\$ 14,015.29	\$ 235,392.94	T3
Other	\$ 176,963.69	\$ 415,149.33	\$ 116,145.43	\$ 791,970.32	\$ 1,500,228.77	T3
Net Accruals	\$ 299,183.29	\$ (202,459.66)	\$ (404,886.64)	\$ (528,321.97)	\$ (836,484.98)	
Subtotal	\$ 1,115,499.04	\$ 953,630.45	\$ 305,939.58	\$ 1,030,727.90	\$ 3,405,796.97	
Excess Rev. Over/(Under) Expenditures	\$ (78,254.37)	\$ 8,301.06	\$ 671,681.06	\$ (23,866.43)	\$ 577,861.32	

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 SEPTEMBER 30, 2023

Expense Category/Description	Fusion Number	4th Qtr Expenses	Payroll & Benefits	Training & Education	Maint. & Eqpmnt	Other Expenses	Accruals
Salaries Assistants	61020	\$ 443,538.68	\$ 443,538.68				\$ -
Supplemental Pay	61025	\$ 141.11	\$ 141.11				\$ -
Salaries Overtime	61050	\$ 66,675.17	\$ 66,675.17				\$ -
Automobile Allowance	61070	\$ 4,246.35	\$ 4,246.35				\$ -
FICA	61111	\$ 30,298.83	\$ 30,298.83				\$ -
Medicare	61112	\$ 7,086.01	\$ 7,086.01				\$ -
Sick Payoff	61120	\$ -	\$ -				\$ -
Group Hospitalization	61140	\$ 62,532.00	\$ 62,532.00				\$ -
Employee Retirement	61150	\$ 70,948.09	\$ 70,948.09				\$ -
Workers Compensation	61190	\$ 4,422.47	\$ 4,422.47				\$ -
Classified Advertising	62011	\$ -				\$ -	\$ -
Dues & Subscriptions	62080	\$ -				\$ -	\$ -
Organizational Dues	62081	\$ -				\$ -	\$ -
Subscriptions	62082	\$ 38,878.06				\$ 43,855.75	\$ (4,977.69)
Property less than \$5,000	62090	\$ 1,517.00			\$ 1,517.00		\$ -
Computer Hardw. less than \$5,000	62093	\$ 5,822.37			\$ 5,822.37		\$ -
Computer Software	62095	\$ 1,798.00			\$ 1,798.00		\$ -
Licenses & Permits	62150	\$ -				\$ -	\$ -
Notary/Bonds	62156	\$ -				\$ -	\$ -
Office Supplies	62160	\$ 6,833.07				\$ 8,481.17	\$ (1,648.10)
Postage	62170	\$ 7,071.19				\$ 7,071.19	\$ -
Printing	62175	\$ 3,278.60				\$ 3,278.60	\$ -
Publications	62189	\$ -				\$ -	\$ -
Shipping & Handling	62210	\$ -				\$ -	\$ -
Incentives	62240	\$ -				\$ -	\$ -
Classroom Fees	62440	\$ -		\$ 27,500.00			\$ (27,500.00)
Training Fees	62460	\$ -		\$ -			\$ -
Registration Fees - Training	62462	\$ 5,410.00		\$ 7,850.87			\$ (2,440.87)
Household Utensils	62545	\$ -				\$ -	\$ -
Detention Supplies	62555	\$ 104,635.89				\$ 170,992.74	\$ (66,356.85)
Kitchen Supplies	62550	\$ -				\$ -	\$ -
Clothing & Bedding	62575	\$ 140,619.12				\$ 552,939.66	\$ (412,320.54)
County Auto Maintenance	62590	\$ -			\$ -		\$ -
Radio Installation/Maint.	62630	\$ -			\$ -		\$ -
Materials & Supplies	62635	\$ 298.44			\$ 3,223.78		\$ (2,925.34)
Maint. Labor/Bldg/Office Equip	62640	\$ 754.00			\$ 754.00		\$ -
Maintenance	62670	\$ -			\$ -		\$ -
Building Material	62680	\$ -			\$ -		\$ -
Hardware & Electrical	62690	\$ 418.73			\$ 418.73		\$ -
Plumbing Supplies	62710	\$ -			\$ -		\$ -
Janitorial Supplies	62720	\$ 118.72			\$ 118.72		\$ -
Small Tools	62730	\$ -			\$ -		\$ -
Painting Supplies	62740	\$ -			\$ -		\$ -
Welding Supplies	62750	\$ -			\$ -		\$ -
Groceries - Other	62810	\$ -				\$ -	\$ -
Agriculture Supplies	62820	\$ -				\$ -	\$ -
Animal & Livestock	62825	\$ -				\$ -	\$ -
Chemicals	62845	\$ -				\$ -	\$ -
Drug & Medical	62920	\$ -				\$ -	\$ -
Photo Supplies	62930	\$ -				\$ -	\$ -
Laundry & Cleaning Supplies	62940	\$ -				\$ -	\$ -
Books & Supplements	62950	\$ 11,257.94		\$ 16,523.66			\$ (5,265.72)
Training Supplies	62960	\$ 2,527.13		\$ 2,800.81			\$ (273.68)
Uniforms	62970	\$ -				\$ -	\$ -
Steel & Iron	62255	\$ -				\$ -	\$ -
Lumber	62254	\$ -				\$ -	\$ -
Death/Burial Expense	62269	\$ -				\$ -	\$ -
Fuel	62285	\$ -				\$ -	\$ -
Business Travel	62026	\$ -				\$ -	\$ -
Conference Travel	62027	\$ 8,500.21		\$ 8,500.21			\$ -
Recruiting Travel	62029	\$ -		\$ -			\$ -
School/Recreation	62042	\$ -				\$ 1,345.00	\$ (1,345.00)
Professional Fees	62225	\$ -		\$ -			\$ -
Maintenance Contracts	62356	\$ -			\$ -		\$ -
Other Contractual Services	62367	\$ -			\$ -		\$ -
Equipment Rental	62022	\$ 362.69			\$ 362.69		\$ -
Other Rental	62024	\$ -				\$ -	\$ -
Telecommunications	62217	\$ -				\$ -	\$ -
Cellular Phones	62212	\$ 2,255.03				\$ 2,255.03	\$ -
Pagers	62213	\$ -				\$ -	\$ -
Cable Television	62353	\$ -				\$ 1,751.18	\$ (1,751.18)
*Transfer to Other Funds	69031	\$ -				\$ -	\$ -
Professional Consulting Fees	68020	\$ -				\$ -	\$ -
Building Improvements	68130	\$ -				\$ -	\$ -
Furniture & Equipment	68410	\$ (1,517.00)			\$ -		\$ (1,517.00)
General Equipment	68418	\$ -			\$ -		\$ -
Special Equipment	68610	\$ -			\$ -		\$ -
Computer Hardware	68630	\$ -			\$ -		\$ -
Computer Software Over \$5000	68640	\$ -			\$ -		\$ -
Property-Kitchen Equipment	68713	\$ -			\$ -		\$ -
TOTALS		\$ 1,030,727.90	\$ 689,888.71	\$ 63,175.55	\$ 14,015.29	\$ 791,970.32	\$ (528,321.97)