



**DALLAS COUNTY**  
COUNTY AUDITOR

**MEMORANDUM**

December 19, 2022

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, 2022, 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,

*Darryl D. Thomas*

Darryl D. Thomas  
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, 2022**

AS OF DATE	REVENUE	EXPENDITURES	FUND BALANCE
<u>Fiscal Year 2016</u>			
31-Dec-15	\$796,121	\$808,793	\$3,514,617
31-Mar-16	\$891,434	\$666,860	\$3,739,190
30-Jun-16	\$855,755	\$1,158,970	\$3,435,975
30-Sep-16	\$852,329	\$427,478	\$3,860,825
<u>Fiscal Year 2017</u>			
31-Dec-16	\$832,592	\$871,254	\$3,822,163
31-Mar-17	\$894,822	\$782,727	\$3,934,257
30-Jun-17	\$947,228	\$2,237,356	\$2,644,129
30-Sep-17	\$862,587	\$674,218	\$2,832,498
<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	\$2,305,155

DALLAS COUNTY AUDITOR'S OFFICE  
SHERIFF COMMISSARY FUND  
REVENUE AND EXPENSES - FY 2022

QUARTER ENDING

DESCRIPTION	DECEMBER 2021	MARCH 2022	JUNE 2022	SEPTEMBER 2022	FISCAL YEAR ACTIVITY
GL Revenue	\$ 997,670.95	\$ 872,003.34	\$ 1,026,036.85	\$ 996,564.95	\$ 3,892,276.09 <span style="float: right;">⊕</span>
Net Accruals	\$ (33,459.16)	\$ (15,231.67)	\$ (138,401.60)	\$ (65,208.79)	\$ (252,301.22)
Adjusted General Ledger Total	\$ 964,211.79	\$ 856,771.67	\$ 887,635.25	\$ 931,356.16	\$ 3,639,974.87
Payroll & Benefits	\$ 458,670.41	\$ 544,212.04	\$ 641,346.62	\$ 599,910.48	\$ 2,244,139.55 <span style="float: right;">⊗</span>
Training & Education ***	\$ 1,261.00	\$ 34,189.25	\$ 36,580.09	\$ 75,090.95	\$ 147,121.29 <span style="float: right;">⊗</span>
Maintenance & Equipment	\$ 926.43	\$ 209,749.60	\$ 109,554.86	\$ 435,679.94	\$ 755,910.83 <span style="float: right;">⊗</span>
Other	\$ 268,217.04	\$ 207,718.74	\$ 261,921.63	\$ 18,066.01	\$ 755,923.42 <span style="float: right;">⊗</span>
Net Accruals	\$ 115,411.81	\$ (96,711.78)	\$ 151,518.71	\$ (132,834.78)	\$ 37,383.95
Subtotal	\$ 844,486.69	\$ 899,157.85	\$ 1,200,921.91	\$ 995,912.60	\$ 3,940,479.04
Excess Rev. Over/(Under) Expenditures	\$ 119,725.10	\$ (42,386.18)	\$ (313,286.66)	\$ (64,556.44)	\$ (300,504.17)

⊕ Revenue is earned based on 44% of sales.

⊗ Includes pending adjustments for various expenditure codes.

**DALLAS COUNTY AUDITOR'S OFFICE  
SHERIFF COMMISSARY FUND - TOTAL EXPENSES  
QUARTER ENDING SEPTEMBER 30, 2022**

Expense Category/Description	Account Number	4th Qtr Expenses	Payroll & Benefits	Training & Education	Maint. & Eqpmt	Other Expenses	Accruals
Salaries Assistants	1020	\$ 398,114.35	\$ 399,565.78				\$ (1,451.43)
Supplemental Pay	1025	\$ (1,200.00)	\$ -				\$ (1,200.00)
Salaries Overtime	1050	\$ 21,331.43	\$ 21,670.56				\$ (339.13)
Automobile Allowance	1070	\$ 2,830.90	\$ 2,830.90				\$ -
FICA	1111	\$ 30,851.01	\$ 31,024.05				\$ (173.04)
Medicare	1112	\$ 7,215.16	\$ 7,255.62				\$ (40.46)
Sick Payoff	1120	\$ 83.23	\$ 83.23				\$ -
Group Hospitalization	1140	\$ 60,451.07	\$ 60,492.83				\$ (41.76)
Employee Retirement	1150	\$ 72,375.60	\$ 72,769.44				\$ (393.84)
Workers Compensation	1190	\$ 4,216.26	\$ 4,218.07				\$ (1.81)
Classified Advertising	2011	\$ -				\$ -	\$ -
Dues & Subscriptions	2080	\$ -				\$ -	\$ -
Organizational Dues	2081	\$ -			\$ -		\$ -
Subscriptions	2082	\$ -			\$ 33,778.39		\$ (33,778.39)
Property less than \$5,000	2090	\$ 101,798.75		\$ 74,882.60			❖ \$ 26,916.15
Computer Hardw.less than \$5,000	2093	\$ (1,044.17)				\$ 464.31	❖ \$ (1,508.48)
Computer Software	2095	\$ 8,889.33				\$ 8,889.33	\$ -
Licenses & Permits	2150	\$ -				\$ -	\$ -
Notary/Bonds	2155	\$ 155.98				\$ -	\$ 155.98
Office Supplies	2160	\$ 5,491.10				\$ 5,075.11	❖ \$ 415.99
Postage	2170	\$ 2,498.28				\$ 2,498.28	\$ -
Printing	2180	\$ 208.35		\$ 208.35			\$ -
Publications	2190	\$ -		\$ -			\$ -
Shipping & Handling	2210	\$ -		\$ -			\$ -
Incentives	2240	\$ -				\$ -	\$ -
Classroom Fees	2440	\$ -				\$ -	\$ -
Training Fees	2460	\$ -				\$ -	\$ -
Registration Fees - Training	2462	\$ 1,710.00			\$ 1,710.00		\$ -
Household Utensils	2445	\$ -			\$ -		\$ -
Detention Supplies	2550	\$ 91,222.47			\$ 136,572.69		\$ (45,350.22)
Kitchen Supplies	2560	\$ -			\$ -		\$ -
Clothing & Bedding	2575	\$ 181,889.12			\$ 253,734.74		\$ (71,845.62)
County Auto Maintenance	2590	\$ -			\$ -		\$ -
Radio Installation/Maint.	2630	\$ -			\$ -		\$ -
Materials & Supplies	2635	\$ -			\$ -		\$ -
Maint. Labor/Bldg/Office Equip	2640	\$ -			\$ -		\$ -
Maintenance	2670	\$ -				\$ -	\$ -
Building Material	2680	\$ -				\$ -	\$ -
Hardware & Electrical	2690	\$ -				\$ -	\$ -
Plumbing Supplies	2710	\$ -		\$ -			\$ -
Janitorial Supplies	2720	\$ -			\$ -		\$ -
Small Tools	2730	\$ -				\$ -	\$ -
Painting Supplies	2740	\$ -				\$ -	\$ -
Groceries - Other	2810	\$ -				\$ -	\$ -
Agriculture Supplies	2820	\$ -				\$ -	\$ -
Animal & Livestock	2825	\$ -				\$ -	\$ -
Chemicals	2845	\$ -				\$ -	\$ -
Drug & Medical	2920	\$ -		\$ -			\$ -
Laundry & Cleaning Supplies	2940	\$ -		\$ -			\$ -
Books & Supplements	2950	\$ 7,532.92			\$ 9,884.12		\$ (2,351.20)
Training Supplies	2960	\$ -			\$ -		\$ -
Uniforms	2970	\$ -			\$ -		\$ -
Steel & Iron	3001	\$ -			\$ -		\$ -
Lumber	3002	\$ -			\$ -		\$ -
Death/Burial Expense	3070	\$ -			\$ -		\$ -
Fuel	3095	\$ -			\$ -		\$ -
Business Travel	4010	\$ -				\$ -	\$ -
Conference Travel	4210	\$ 4,813.30				\$ 4,813.30	\$ -
Recruiting Travel	4310	\$ -				\$ -	\$ -
School/Recreation	5080	\$ -				\$ -	\$ -
Professional Fees	5590	\$ -				\$ 1,236.90	\$ (1,236.90)
Maintenance Contracts	6520	\$ -				\$ -	\$ -
Other Contractual Services	6620	\$ -				\$ -	\$ -
Copier Rental	7020	\$ 45.16				\$ 45.16	\$ -
Equipment Rental	7030	\$ -				\$ -	\$ -
Telecommunications	7210	\$ -				\$ -	\$ -
Cellular Phones	7213	\$ 1,009.16				\$ 1,009.16	\$ -
Pagers	7214	\$ -				\$ -	\$ -
Cable Television	7234	\$ 420.00				\$ 1,030.62	\$ (610.62)
*Transfer to Other Funds	7930	\$ -				\$ -	\$ -
Professional Consulting Fees	7930	\$ -				\$ -	\$ -
Building Improvements	8130	\$ -				\$ -	\$ -
Furniture & Equipment	8410	\$ (6,996.16)				\$ (6,996.16)	\$ -
General Equipment	8418	\$ -				\$ -	\$ -
Special Equipment	8610	\$ -				\$ -	\$ -
Computer Hardware	8630	\$ -				\$ -	\$ -
Computer Software Over \$5000	8640	\$ -				\$ -	\$ -
Property-Kitchen Equipment	8713	\$ -				\$ -	\$ -
<b>TOTALS</b>		<b>\$ 995,912.60</b>	<b>\$ 599,910.48</b>	<b>\$ 75,090.95</b>	<b>\$ 435,679.94</b>	<b>\$ 18,066.01</b>	<b>\$ (132,834.78)</b>

❖ Pending Journal Entry to correct the GL for the current quarter  
Source: Oracle Fund 203, project 91046