



**DALLAS COUNTY**  
**COUNTY AUDITOR**

**MEMORANDUM**

October 31, 2019

Brandon Wood  
Executive Director  
Dallas, Texas

Dear Brandon Wood,

We are submitting Dallas County's Jail Commissary Operations Review Report for the quarter ending June 30, 2019, 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. Third quarter exhibits and a cumulative operating summary are enclosed.

Please contact William Warner, Internal Audit Manager, at 214-653-6484 if any additional information is needed.

Respectfully,

A handwritten signature in blue ink that reads "Darryl D. Thomas".

Darryl D. Thomas  
County Auditor *axd*

Enclosures

cc: Darryl Martin, Commissioners Court Administrator

DALLAS COUNTY AUDITOR'S OFFICE  
SHERIFF JAIL COMMISSARY FUND  
SUMMARY OF OPERATIONS

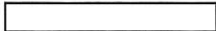
QUARTER ENDING JUNE 30, 2019

AS OF DATE	REVENUE	EXPENDITURES	FUND BALANCE
<u>Fiscal Year 2012</u>			
31-Dec-11	\$571,633	\$537,751	\$1,549,244
31-Mar-12	\$691,827	\$533,951	\$1,707,120
30-Jun-12	\$761,858	\$574,326	\$1,894,651
30-Sep-12	\$752,641	\$757,095	\$1,890,197
<u>Fiscal Year 2013</u>			
31-Dec-12	\$773,425	\$500,450	\$2,163,172
31-Mar-13	\$827,493	\$640,341	\$2,350,324
30-Jun-13	\$834,861	\$653,507	\$2,531,677
30-Sep-13	\$826,889	\$956,486	\$2,402,081
<u>Fiscal Year 2014</u>			
31-Dec-13	\$830,634	\$739,486	\$2,493,229
31-Mar-14	\$900,474	\$694,790	\$2,698,913
30-Jun-14	\$883,958	\$860,725	\$2,722,146
30-Sep-14	\$829,823	\$754,178	\$2,797,791
<u>Fiscal Year 2015</u>			
31-Dec-14	\$786,399	\$754,619	\$2,829,571
31-Mar-15	\$877,589	\$441,980	\$3,265,180
30-Jun-15	\$841,119	\$675,906	\$3,430,393
30-Sep-15	\$813,544	\$716,647	\$3,527,290
<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	\$1,250,774	\$1,823,799
30-Sep-19			

Note 1 Salary expenditures totaling \$9,420.20 excluded

Note 1 Salary expenditures totaling \$10,750.38 excluded

Note 1 Salary expenditures totaling \$9,537.05 excluded



AT: 10/31/2019

**DALLAS COUNTY AUDITOR'S OFFICE  
SHERIFF COMMISSARY FUND - TOTAL EXPENSES  
QUARTER ENDING JUNE 30, 2019**

Expense Category/Description	Account Number	3rd Qtr Expenses	Payroll & Benefits	Training & Education	Maint. & Eqpmt	Other Expenses	Accruals
Salaries Assistants	1020	\$240,236.07	\$276,549.82				\$ (36,313.75)
Salaries Overtime	1050	\$ 17,102.49	\$ 19,577.54				\$ (2,475.05)
FICA	1111	\$ 15,616.80	\$ 17,927.28				\$ (2,310.48)
Medicare	1112	\$ 3,652.33	\$ 4,192.70				\$ (540.37)
Sick Payoff	1120	\$ (1,331.57)	\$ -				\$ (1,331.57)
Group Hospitalization	1140	\$ 43,562.30	\$ 49,324.79				\$ (5,762.49)
Employee Retirement	1150	\$ 33,677.97	\$ 37,693.44				\$ (4,015.47)
Workers Compensation	1190	\$ 3,294.79	\$ 3,663.92				\$ (369.13)
Classified Advertising	2011	\$ -				\$ -	\$ -
Dues & Subscriptions	2080	\$ -				\$ -	\$ -
Organizational Dues	2081	\$ -				\$ -	\$ -
Subscriptions	2082	\$ 25,000.00				\$ 37,808.40	\$ (12,808.40)
Property less than \$5,000	2090	\$ 200.96			\$ (14,877.87)		\$ 15,078.83
Computer Hardware less than \$5000	2093	\$ 3,491.14			\$ 3,491.14		\$ -
Computer Software	2095	\$ 38,152.75			\$ 28,694.25		\$ 9,458.50
Licenses & Permits	2150	\$ 85.00		\$ -			\$ 85.00
Office Supplies	2160	\$ 7,018.64				\$ 7,079.39	\$ (60.75)
Postage	2170	\$ 10,087.40				\$ 10,087.40	\$ -
Printing	2180	\$ 3,463.66				\$ 3,463.66	\$ -
Publications	2190	\$ -				\$ -	\$ -
Shipping & Handling	2210	\$ -				\$ -	\$ -
Incentives	2240	\$ -				\$ -	\$ -
Classroom Training	2440	\$ 14,025.00		\$ -			\$ 14,025.00
Training Fees	2460	\$ -		\$ -			\$ -
Registration Fees - Training	2462	\$ 4,564.00		\$ 4,564.00			\$ -
Household Utensils	2545	\$ -				\$ -	\$ -
Detention Supplies	2550	\$127,521.39				\$121,257.29	\$ 6,264.10
Kitchen Supplies	2560	\$ 8,929.00				\$ 8,929.00	\$ -
Clothing & Bedding	2575	\$176,254.16				\$ 26,642.50	\$149,611.66
County Auto Maintenance	2590	\$ -			\$ -		\$ -
Radio Parts & Supplies	2630	\$ -			\$ -		\$ -
Materials & Supplies	2635	\$ -			\$ -		\$ -
Maint. Labor/Bldg/Office Equip	2640	\$ (3,733.00)			\$ 542.00		\$ (4,275.00)
Maintenance	2670	\$ 2,750.00			\$ 2,750.00		\$ -
Building Material	2680	\$ -			\$ -		\$ -
Hardware & Electrical	2690	\$ (591.19)			\$ -		\$ (591.19)
Plumbing Supplies	2710	\$ -			\$ -		\$ -
Janitorial Supplies	2720	\$ 710.73			\$ 1,837.25		\$ (1,126.52)
Small Tools	2730	\$ 591.19			\$ 591.19		\$ -
Painting Supplies	2740	\$ 24,717.23				\$ 26,500.63	\$ (1,783.40)
Communion Supplies	2810	\$ -				\$ -	\$ -
Animal & Livestock	2825	\$ -				\$ -	\$ -
Chemicals	2845	\$ -				\$ -	\$ -
Drug & Medical	2920	\$ -				\$ -	\$ -
Laundry & Cleaning Supplies	2940	\$ -				\$ -	\$ -
Books & Supplements	2950	\$ 10,223.26				\$ 10,895.49	\$ (672.23)
Training Supplies	2960	\$ -		\$ -			\$ -
Uniforms	2970	\$ -				\$ -	\$ -
Steel & Iron	3001	\$ -			\$ -		\$ -
Lumber	3002	\$ -			\$ -		\$ -
Death/Burial Expense	3070	\$ -				\$ -	\$ -
Fuel	3095	\$ -			\$ -		\$ -
Business Travel	4010	\$ 1,297.82				\$ 1,297.82	\$ -
Conference Travel	4210	\$ 7,655.45		\$ 7,655.45			\$ -
Recruiting Travel	4310	\$ -				\$ -	\$ -
School/Recreation	5080	\$ 24,990.00				\$ 24,990.00	\$ -
Professional Fees	5590	\$247,570.50		\$ 484.00			\$247,086.50
Maintenance Contracts	6520	\$127,702.00				\$ -	\$127,702.00
Other Contractual Services	6620	\$ -				\$ -	\$ -
Copier Rental	7020	\$ 3,512.38				\$ 2,580.60	\$ 931.78
Other Rental	7030	\$ -				\$ -	\$ -
Telecommunications	7210	\$ -				\$ -	\$ -
Cellular Phones	7213	\$ 280.30				\$ 280.30	\$ -
Pagers	7214	\$ -				\$ 298.50	\$ (298.50)
Cable Television	7234	\$ -				\$ 1,178.13	\$ (1,178.13)
Transfer to Other Funds	7930	\$ -				\$ -	\$ -
Professional Consulting Fees	8020	\$ -				\$ -	\$ -
Building Improvements	8130	\$ -			\$ -		\$ -
Furniture & Equipment	8410	\$ -			\$ -		\$ -
General Equipment	8418	\$ -			\$ -		\$ -
Special Equipment	8610	\$ -			\$ 87,937.49		\$ (87,937.49)
Computer Hardware	8630	\$ 28,492.68			\$ 28,492.68		\$ -
Computer Software over \$5000	8640	\$ -			\$ -		\$ -
Property - Kitchen Equipment	8713	\$ -			\$ -		\$ -
<b>TOTALS</b>		<b>\$1,250,773.63</b>	<b>\$408,929.49</b>	<b>\$12,703.45</b>	<b>\$139,458.13</b>	<b>\$283,289.11</b>	<b>\$406,393.45</b>

- Ⓜ Hardware and Electrical Supplies adjusted for pending correction to GL for current quarter posting
- Ⓜ Small Tools adjusted for pending correction to GL for current quarter posting
- ¥ Business Travel adjusted for pending correction to GL for current quarter posting
- £ Conference Travel adjusted for pending correction to GL for current quarter posting
- School/Recreation Expense adjusted for correction to GL for prior quarter and pending correction for current quarter posting
- ❖ Professional Fees adjusted for pending correction to GL for current quarter posting
- Special Equipment adjusted for pending correction to GL for current quarter posting
- ◆ Computer Software over \$5000 adjusted for correction to GL for prior quarter posting
- ◆ Property less than \$5000 - Kitchen Equipment adjusted for correction to GL for prior quarter posting

Source: Oracle Fund 203 Program 3003 Project 91046

AT: 10/31/2019

DALLAS COUNTY AUDITOR'S OFFICE  
SHERIFF COMMISSARY FUND  
REVENUE AND EXPENSES - FY 2019

QUARTER ENDING

DESCRIPTION	DECEMBER 2018		MARCH 2019		JUNE 2019		SEPTEMBER 2019		FISCAL YEAR ACTIVITY
GL Revenue	\$ 936,821.09	√	\$ 881,609.74		\$ 730,660.27	√	\$ -		\$ 2,549,091.10
Net Accruals	\$ (117,189.61)	√	\$ 3,409.41		\$ 71,028.35	√	\$ -		\$ (42,751.85)
Adjusted General Ledger Total	\$ 819,631.48		\$ 885,019.15		\$ 801,688.62	√	\$ -		\$ 2,506,339.25
Payroll & Benefits	\$ 368,682.15		\$ 350,984.32		\$ 408,929.49	√	\$ -		\$ 1,128,595.96
Training & Education ***	\$ (188,764.25)		\$ 37,049.50		\$ 12,703.45	√	\$ -		\$ (139,011.30)
Maintenance & Equipment	\$ 513,769.96		\$ 367,719.87		\$ 139,458.13	√	\$ -		\$ 1,020,947.96
Other	\$ 172,648.99		\$ 171,314.23		\$ 283,289.11	√	\$ -		\$ 627,252.33
Net Accruals	\$ (346,190.86)		\$ (292,043.64)		\$ 406,393.45	√	\$ -		\$ (231,841.05)
Subtotal	\$ 520,145.99		\$ 635,024.28		\$ 1,250,773.63	√	\$ -		\$ 2,405,943.90
Excess Rev. Over/(Under) Expenditures	\$ 299,485.49		\$ 249,994.87		\$ (449,085.01)	√	\$ -		\$ 100,395.35

☞ Revenue is earned based on 53% and 44% (effective 06/07/19) of sales.

⌘ Includes pending adjustments for various expenditure codes.

AT: 10/31/2019