



DALLAS COUNTY
COUNTY AUDITOR

MEMORANDUM

November 30, 2020

Brandon Wood
Executive Director
Dallas, Texas

Dear Brandon Wood,

We are submitting Dallas County's Jail Commissary Operations Review Report for the quarter ending September 30, 2020, 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. 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, 2020

AS OF DATE	REVENUE	EXPENDITURES	FUND BALANCE	
<u>Fiscal Year 2012</u>				
31-Dec-11	\$571,633	\$537,751	\$1,549,244	7
31-Mar-12	\$691,827	\$533,951	\$1,707,120	7
30-Jun-12	\$761,858	\$574,326	\$1,894,651	7
30-Sep-12	\$752,641	\$757,095	\$1,890,197	7
<u>Fiscal Year 2013</u>				
31-Dec-12	\$773,425	\$500,450	\$2,163,172	7
31-Mar-13	\$827,493	\$640,341	\$2,350,324	7
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	1
31-Mar-19	\$885,019	\$635,024	\$2,272,884	1
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	

DALLAS COUNTY AUDITOR'S OFFICE
SHERIFF COMMISSARY FUND
REVENUE AND EXPENSES - FY 2020

QUARTER ENDING

DESCRIPTION	DECEMBER 2019	MARCH 2020	JUNE 2020	SEPTEMBER 2020	FISCAL YEAR ACTIVITY
GL Revenue	\$ 817,795.42	\$ 738,007.25	\$ 855,115.31	\$ 692,584.48	\$ 3,103,502.46
Net Accruals	\$ (62,685.62)	\$ 167,468.78	\$ (139,824.59)	\$ 141,886.30	\$ 106,844.87
Adjusted General Ledger Total	\$ 755,109.80	\$ 905,476.03	\$ 715,290.72	\$ 834,470.78	\$ 3,210,347.33
Payroll & Benefits	\$ 344,818.96	\$ 342,260.71	\$ 393,862.04	\$ 450,181.84	\$ 1,531,123.55
Training & Education ***	\$ 4,981.46	\$ 38,484.13	\$ (435,588.89)	\$ (7,315.66)	\$ (399,438.96)
Maintenance & Equipment	\$ 640,396.38	\$ 72,109.66	\$ 516,422.28	\$ 245,645.74	\$ 1,474,574.06
Other	\$ 167,241.21	\$ 334,728.94	\$ 417,338.80	\$ 73,946.37	\$ 993,255.32
Net Accruals	\$ (444,284.85)	\$ 159,299.70	\$ (358,526.96)	\$ 96,654.19	\$ (546,857.92)
Subtotal	\$ 713,153.16	\$ 946,883.14	\$ 533,507.27	\$ 859,112.48	\$ 3,052,656.05
Excess Rev. Over/(Under) Expendit	\$ 41,956.64	\$ (41,407.11)	\$ 181,783.45	\$ (24,641.70)	\$ 157,691.28

☞ 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, 2020**

Expense Category/Description	Account Number	4th Qtr Expenses	Payroll & Benefits	Training & Education	Maint. & Eqpmt	Other Expenses	Accruals
Salaries Assistants	1020	\$ 323,872.06	\$ 320,143.90				\$ 3,728.16
Salaries Overtime	1050	\$ 3,534.08	\$ 3,179.20				\$ 354.88
Automobile Allowance	1070	\$ 2,066.56	\$ 2,066.56				\$ -
FICA	1111	\$ 20,213.10	\$ 19,961.55				\$ 251.55
Medicare	1112	\$ 4,727.26	\$ 4,668.43				\$ 58.83
Sick Payoff	1120	\$ 131.84	\$ 131.84				\$ -
Group Hospitalization	1140	\$ 51,976.97	\$ 51,089.06				\$ 887.91
Employee Retirement	1150	\$ 45,909.17	\$ 45,352.88				\$ 556.29
Workers Compensation	1190	\$ 3,593.26	\$ 3,588.42				\$ 4.84
Classified Advertising	2011	\$ -				\$ -	\$ -
Dues & Subscriptions	2080	\$ -				\$ -	\$ -
Organizational Dues	2081	\$ -			\$ -		\$ -
Subscriptions	2082	\$ -			\$ -		\$ -
Property less than \$5,000	2090	\$ (5,781.77)		\$ (9,566.27)			\$ 3,784.50
Computer Hardw.less than \$5,000	2093	\$ (4,422.68)				\$ 27,992.32	\$ (32,415.00)
Computer Software	2095	\$ 7,513.56				\$ 7,513.56	\$ -
Licenses & Permits	2150	\$ -				\$ -	\$ -
Notary/Bonds	2155	\$ 172.00				\$ 172.00	\$ -
Office Supplies	2160	\$ 4,987.00				\$ 3,427.81	\$ 1,559.19
Postage	2170	\$ 13,536.21				\$ 13,536.21	\$ -
Printing	2180	\$ 2,250.61		\$ 2,250.61			\$ -
Publications	2190	\$ -		\$ -			\$ -
Shipping & Handling	2210	\$ -		\$ -			\$ -
Incentives	2240	\$ -				\$ -	\$ -
Classroom Fees	2440	\$ 48,125.00				\$ -	\$ 48,125.00
Training Fees	2460	\$ -				\$ -	\$ -
Registration Fees - Training	2462	\$ (172.00)			\$ -		\$ (172.00)
Household Utensils	2445	\$ -			\$ -		\$ -
Detention Supplies	2550	\$ (37,782.50)			\$ (66,107.86)		\$ 28,325.36
Kitchen Supplies	2560	\$ -			\$ -		\$ -
Clothing & Bedding	2575	\$ 311,135.16			\$ 283,604.13		\$ 27,531.03
County Auto Maintenance	2590	\$ -			\$ -		\$ -
Radio Installation/Maint.	2630	\$ -			\$ -		\$ -
Materials & Supplies	2635	\$ 3,149.92			\$ -		\$ 3,149.92
Maint. Labor/Bldg/Office Equip	2640	\$ 25,069.53			\$ 25,069.53		\$ -
Maintenance	2670	\$ 9,605.95				\$ -	\$ 9,605.95
Building Material	2680	\$ -				\$ -	\$ -
Hardware & Electrical	2690	\$ 49.88				\$ 49.88	\$ -
Plumbing Supplies	2710	\$ -		\$ -			\$ -
Janitorial Supplies	2720	\$ 1,426.68			\$ 1,426.68		\$ -
Small Tools	2730	\$ -				\$ -	\$ -
Painting Supplies	2740	\$ 657.50				\$ -	\$ 657.50
Groceries - Other	2810	\$ -				\$ -	\$ -
Agriculture Supplies	2820	\$ 159.30				\$ 159.30	\$ -
Animal & Livestock	2825	\$ -				\$ -	\$ -
Chemicals	2845	\$ -				\$ -	\$ -
Drug & Medical	2920	\$ -		\$ -			\$ -
Laundry & Cleaning Supplies	2940	\$ -		\$ -			\$ -
Books & Supplements	2950	\$ 4,049.07			\$ 1,653.26		\$ 2,395.81
Training Supplies	2960	\$ -			\$ -		\$ -
Uniforms	2970	\$ -			\$ -		\$ -
Steel & Iron	3001	\$ -			\$ -		\$ -
Lumber	3002	\$ -			\$ -		\$ -
Death/Burial Expense	3070	\$ -			\$ -		\$ -
Fuel	3095	\$ -			\$ -		\$ -
Business Travel	4010	\$ -				\$ -	\$ -
Conference Travel	4210	\$ -				\$ -	\$ -
Recruiting Travel	4310	\$ -				\$ -	\$ -
School/Recreation	5080	\$ 288.03				\$ 288.03	\$ -
Professional Fees	5590	\$ 1,840.00				\$ 1,104.00	(a) \$ 736.00
Maintenance Contracts	6520	\$ -				\$ -	\$ -
Other Contractual Services	6620	\$ -				\$ -	\$ -
Copier Rental	7020	\$ 1,412.68				\$ 4,049.73	\$ (2,637.05)
Equipment Rental	7030	\$ -				\$ -	\$ -
Telecommunications	7210	\$ -				\$ -	\$ -
Cellular Phones	7213	\$ 215.05				\$ 215.05	\$ -
Pagers	7214	\$ -				\$ -	\$ -
Cable Television	7234	\$ -				\$ 1,176.48	\$ (1,176.48)
*Transfer to Other Funds	7930	\$ -				\$ -	\$ -
Professional Consulting Fees	7930	\$ -				\$ -	\$ -
Building Improvements	8130	\$ 14,262.00				\$ 14,262.00	\$ -
Furniture & Equipment	8410	\$ 1,342.00				\$ -	\$ 1,342.00
General Equipment	8418	\$ -				\$ -	\$ -
Special Equipment	8610	\$ -				\$ -	\$ -
Computer Hardware	8630	\$ -				\$ -	\$ -
Computer Software Over \$5000	8640	\$ -				\$ -	\$ -
	8713	\$ -				\$ -	\$ -
TOTALS		\$ 859,112.48	\$ 450,181.84	\$ (7,315.66)	\$ 245,645.74	\$ 73,946.37	\$ 96,654.19

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