



DALLAS COUNTY
COUNTY AUDITOR

MEMORANDUM

September 22, 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 June 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 Third 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 DECEMBER 31, 2020

| 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 |

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

QUARTER ENDING

| DESCRIPTION | DECEMBER 2021 | MARCH 2022 | JUNE 2022 | FISCAL YEAR ACTIVITY |
|---------------------------------------|------------------|----------------|-----------------|-------------------------|
| GL Revenue | \$ 997,670.95 | \$ 872,003.34 | \$ 1,026,036.85 | \$ 2,895,711.14 |
| Net Accruals | \$ (33,459.16) | \$ (15,231.67) | \$ (138,401.60) | \$ (187,092.43) |
| Adjusted General Ledger Total | \$ 964,211.79 | \$ 856,771.67 | \$ 887,635.25 | \$ 2,708,618.71 |
| Payroll & Benefits | \$ 458,670.41 | \$ 544,212.04 | \$ 641,346.62 | \$ 1,644,229.07 |
| Training & Education *** | \$ 1,261.00 | \$ 34,189.25 | \$ 36,580.09 | \$ 72,030.34 |
| Maintenance & Equipment | \$ 926.43 | \$ 209,749.60 | \$ 109,554.86 | \$ 320,230.89 |
| Other | \$ 268,217.04 | \$ 207,718.74 | \$ 261,921.63 | \$ 737,857.41 |
| Net Accruals | \$ 115,411.81 | \$ (96,711.78) | \$ 151,518.71 | \$ 170,218.74 |
| Subtotal | \$ 844,486.69 | \$ 899,157.85 | \$ 1,200,921.91 | \$ 2,944,566.45 |
| Excess Rev. Over/(Under) Expenditures | \$ 119,725.10 | \$ (42,386.18) | \$ (313,286.66) | \$ (235,947.74) |

☞ Revenue is earned based on 44% of sales.

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✕ Includes pending adjustments for various expenditure codes.

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

| Expense Category/Description | Account Number | 3rd Qtr Expenses | Payroll & Benefits | Training & Education | Maint. & Eqpmt | Other Expenses | Accruals |
|--------------------------------|----------------|------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Salaries Assistants | 1020 | \$ 414,607.99 | \$ 414,831.27 | | | | \$ (223.28) |
| Supplemental Pay | 1025 | \$ 646.10 | \$ 646.10 | | | | \$ - |
| Salaries Overtime | 1050 | \$ 21,825.09 | \$ 21,825.09 | | | | \$ - |
| Auto Allowance | 1070 | \$ 1,981.63 | \$ 1,981.63 | | | | \$ - |
| FICA | 1111 | \$ 31,489.70 | \$ 31,500.85 | | | | \$ (11.15) |
| Medicare | 1112 | \$ 7,364.53 | \$ 7,367.15 | | | | \$ (2.62) |
| Sick Payoff | 1120 | \$ 25,114.81 | \$ 25,114.81 | | | | \$ - |
| Group Hospitalization | 1140 | \$ 59,464.13 | \$ 59,644.13 | | | | \$ (180.00) |
| Employee Retirement | 1150 | \$ 73,666.32 | \$ 73,691.39 | | | | \$ (25.07) |
| Workers Compensation | 1190 | \$ 4,744.20 | \$ 4,744.20 | | | | \$ - |
| Classified Advertising | 2011 | \$ - | | | | \$ - | \$ - |
| Dues & Subscriptions | 2080 | \$ - | | | | \$ - | \$ - |
| Organizational Dues | 2081 | \$ - | | | | \$ - | \$ - |
| Subscriptions | 2082 | \$ 45,000.00 | | | | \$ 55,122.69 | \$ (10,122.69) |
| Property less than \$5,000 | 2090 | \$ 93,515.69 | | | \$ 89,346.35 | | \$ 4,169.34 |
| Computer Hardware | 2093 | \$ 2,277.28 | | | \$ 7,773.84 | | \$ (5,496.56) |
| Computer Software | 2095 | \$ 4,312.39 | | | \$ 8,319.33 | | \$ (4,006.94) |
| Licenses & Permits | 2150 | \$ - | | \$ - | | | \$ - |
| Notary Bonds | 2155 | \$ - | | \$ - | | | \$ - |
| Office Supplies | 2160 | \$ 27,988.40 | | | | \$ 25,897.15 | \$ 2,091.25 |
| Postage | 2170 | \$ 5,845.63 | | | | \$ 5,845.63 | \$ - |
| Printing | 2180 | \$ 2,734.02 | | | | \$ 2,734.02 | \$ - |
| Publications | 2190 | \$ - | | | | \$ - | \$ - |
| Shipping & Handling | 2210 | \$ - | | | | \$ - | \$ - |
| Incentives | 2240 | \$ - | | | | \$ - | \$ - |
| Classroom Training | 2440 | \$ 27,500.00 | | \$ 27,500.00 | | | \$ - |
| Training Fees | 2460 | \$ - | | \$ - | | | \$ - |
| Registration Fees - Training | 2462 | \$ 4,395.00 | | \$ 4,395.00 | | | \$ - |
| Household Utensils | 2545 | \$ - | | | | \$ - | \$ - |
| Detention Supplies | 2550 | \$ 108,470.39 | | | | \$ 67,390.82 | \$ 41,079.57 |
| Kitchen Supplies | 2560 | \$ - | | | | \$ - | \$ - |
| Clothing & Bedding | 2575 | \$ 231,873.82 | | | | \$ 102,294.98 | \$ 129,578.84 |
| County Auto Maintenance | 2590 | \$ - | | | \$ - | | \$ - |
| Radio Parts & Supplies | 2630 | \$ - | | | \$ - | | \$ - |
| Materials & Supplies | 2635 | \$ - | | | \$ - | | \$ - |
| Maint. Labor/Bldg/Office Equip | 2640 | \$ - | | | \$ - | | \$ - |
| Maintenance | 2670 | \$ - | | | \$ - | | \$ - |
| Building Material | 2680 | \$ - | | | \$ - | | \$ - |
| Hardware & Electrical | 2690 | \$ 4,301.51 | | | \$ 3,999.45 | | \$ 302.06 |
| Plumbing Supplies | 2710 | \$ - | | | \$ - | | \$ - |
| Janitorial Supplies | 2720 | \$ 115.89 | | | \$ 115.89 | | \$ - |
| Small Tools | 2730 | \$ - | | | \$ - | | \$ - |
| Painting Supplies | 2740 | \$ - | | | \$ - | | \$ - |
| Communion Supplies | 2810 | \$ - | | | | \$ - | \$ - |
| Agriculture | 2820 | \$ - | | | | \$ - | \$ - |
| Animal & Livestock | 2825 | \$ - | | | | \$ - | \$ - |
| Chemicals | 2845 | \$ - | | | | \$ - | \$ - |
| Drug & Medical | 2920 | \$ - | | | | \$ - | \$ - |
| Laundry & Cleaning Supplies | 2940 | \$ - | | | | \$ - | \$ - |
| Books & Supplements | 2950 | \$ (2,467.08) | | | | \$ - | \$ (2,467.08) |
| Training Supplies | 2960 | \$ - | | \$ - | | | \$ - |
| Uniforms | 2970 | \$ - | | | | \$ - | \$ - |
| Steel & Iron | 3001 | \$ - | | | \$ - | | \$ - |
| Lumber | 3002 | \$ - | | | \$ - | | \$ - |
| Death/Burial Expense | 3070 | \$ - | | | | \$ - | \$ - |
| Fuel | 3095 | \$ - | | | \$ - | | \$ - |
| Business Travel | 4010 | \$ - | | | | \$ - | \$ - |
| Conference Travel | 4210 | \$ 4,501.09 | | \$ 4,501.09 | | | \$ - |
| Recruiting Travel | 4310 | \$ - | | | | \$ - | \$ - |
| School/Recreation | 5080 | \$ 500.00 | | | | \$ 500.00 | \$ - |
| Professional Fees | 5590 | \$ - | | \$ 184.00 | | | \$ (184.00) |
| Maintenance Contracts | 6520 | \$ - | | | \$ - | | \$ - |
| Other Contractual Services | 6620 | \$ - | | | \$ - | | \$ - |
| Copier Rental | 7020 | \$ 56.09 | | | | \$ 56.09 | \$ - |
| Other Rental | 7030 | \$ - | | | | \$ - | \$ - |
| Telecommunications | 7210 | \$ - | | | | \$ - | \$ - |
| Cellular Phones | 7213 | \$ 552.35 | | | | \$ 552.35 | \$ - |
| Pagers | 7214 | \$ - | | | | \$ - | \$ - |
| Cable Television | 7234 | \$ - | | | | \$ 1,527.90 | \$ (1,527.90) |
| Transfer to Other Funds | 7930 | \$ - | | | | \$ - | \$ - |
| Professional/Consulting Fees | 8020 | \$ - | | | | \$ - | \$ - |
| Building Improvements | 8130 | \$ - | | | \$ - | | \$ - |
| Furniture & Equipment | 8410 | \$ (1,455.05) | | | \$ - | | \$ (1,455.05) |
| General Equipment | 8418 | \$ - | | | \$ - | | \$ - |
| Special Equipment | 8610 | \$ - | | | \$ - | | \$ - |
| Computer Hardware | 8630 | \$ - | | | \$ - | | \$ - |
| Computer Software | 8640 | \$ - | | | \$ - | | \$ - |
| Property - Kitchen Equipment | 8713 | \$ - | | | \$ - | | \$ - |
| TOTALS | | \$ 1,200,921.91 | \$ 641,346.62 | \$ 36,580.09 | \$ 109,554.86 | \$ 261,921.63 | \$ 151,518.71 |

❖ Pending Journal Entry to correct the GL for the current quarter

Source: Oracle Fund 203 Program 3003 Project 91046