

17,820



Bruce Ballard
Hunt County Auditor

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Post Office Box 1097
Greenville, TX
75403-1097

November 8, 2022

Texas Commission on Jail Standards
P.O. Box 12985
Austin, TX 78711

In compliance with Section 511.016, Vernon's Texas Codes Annotated, the Hunt County Auditor's Office performed annual audit procedures on the Hunt County Sheriff Jail Commissary Account. We examined bank statements, income and expense reports and supporting documents for the period October 1, 2021 through September 30, 2022.

We found nothing that would lead us to conclude that the balances, and allocations of the Hunt County Sheriff Jail Commissary Account for this period were not, in all material respects, appropriately collected, expended and documented.

Sincerely,

Bruce Ballard
Hunt County Auditor

Attachments

FILED FOR RECORD
at 1:00 o'clock P M

NOV 08 2022

BECKY LANDRUM
County Clerk, Hunt County, Tex.
By

INTERNAL AUDIT SUMMARY

Sheriff's Office - Jail Commissary Account Audit Month of September 2022

Bank Balance:

September 2022 Statement Ending Balance	\$ 990,527.75
Deposits in Transit	\$ 39,716.61
Outstanding Checks	\$ (93,681.93)
Ending Bank Balance 09/30/22	\$ 936,562.43

Book Balance:

Forwarded	\$ 981,068.21
Plus Deposits	\$ 49,176.15
Less Checks	\$ (93,681.93)
Ending Check Register Balance 09/30/22	\$ 936,562.43

AUDIT FINDINGS:

No issues were found.

If you have any questions please call.

Audit Performed By:

Diane McNair
Assistant Auditor
903-453-6950

**SO-Jail Commissary
Account Reconciliation
As of Sep 30, 2022
10.1011 - CASH IN BANK
Bank Statement Date: September 30, 2022**

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance			981,068.21
Add: Cash Receipts			49,176.15
Less: Cash Disbursements			(93,681.93)
Add (Less) Other			
Ending GL Balance			<u>936,562.43</u>
Ending Bank Balance			990,527.75
Add back deposits in transit			
	Sep 30, 2022	DEP 2 09/30/	23,875.83
	Sep 30, 2022	DEP 3 09/30/	7,403.07
	Sep 30, 2022	DEP 4 09/30/	490.55
	Sep 30, 2022	DEP 5 09/30/	6,938.66
	Sep 30, 2022	DEP 6 09/30/	1,008.50
Total deposits in transit			39,716.61
(Less) outstanding checks			
	Sep 30, 2022	3129	(79,752.71)
	Sep 30, 2022	3131	(5,967.99)
	Sep 30, 2022	3132	(7,961.23)
Total outstanding checks			(93,681.93)
Add (Less) Other			
Total other			
Unreconciled difference			<u>0.00</u>
Ending GL Balance			<u><u>936,562.43</u></u>

HUNT COUNTY JAIL COMMISSARY

FY22 ACCOUNT INCOME AND EXPENSE HISTORY

Beginning FY 2022 Balance	\$	940,850.97
Income 10/01/21 -09/30/22 (See Income Details Tab)	\$	244,839.70
Expense 10/01/21 -09/30/22 (See Expense Details Tab)	\$	249,128.24
September 2022 Ending Balance	\$	936,562.43

**HUNT COUNTY JAIL COMMISSARY
FY22 ACCOUNT INCOME HISTORY**

Deposit Date	Income Source	Description	Income
Oct-21	ICSolutions	FY2021-22 Upfront Inmate Phone Commissions	\$ 97,500.00
Nov-21	Access Secure Pak	On-line Commissary Commissions - Access SecurePak - October 2021	\$ 1,421.30
Nov-21	Inmate Trust Fund	Damages,Donations,Postage and Proceeds from Inmate Commissary Sales - October 2021	\$ 8,280.26
Dec-21	Access Secure Pak	On-line Commissary Commissions - Access SecurePak - November 2021	\$ 924.68
Dec-21	Inmate Trust Fund	Damages,Donations,Postage and Proceeds from Inmate Commissary Sales - November 2021	\$ 9,379.92
Jan-22	Access Secure Pak	On-line Commissary Commissions - Access SecurePak - December 2021	\$ 905.65
Jan-22	Inmate Trust Fund	Damages,Donations,Postage and Proceeds from Inmate Commissary Sales - December 2021	\$ 7,200.10
Feb-22	ICSolutions	Q1 Commissary Proceeds from Tablet Sales - October thru December 2021	\$ 1,866.25
Feb-22	Access Secure Pak	On-line Commissary Commissions - Access SecurePak - January 2022	\$ 1,282.65
Feb-22	Inmate Trust Fund	Damages,Donations,Postage and Proceeds from Inmate Commissary Sales - January 2022	\$ 7,509.42
Mar-22	Access Secure Pak	On-line Commissary Commissions - Access SecurePak - February 2022	\$ 1,172.62
Mar-22	Inmate Trust Fund	Damages,Donations,Postage and Proceeds from Inmate Commissary Sales - February 2022	\$ 7,716.16
Apr-22	Access Secure Pak	On-line Commissary Commissions - Access SecurePak - March 2022	\$ 967.74
Apr-22	Inmate Trust Fund	Damages,Donations,Postage and Proceeds from Inmate Commissary Sales - March 2022	\$ 8,753.23
May-22	ICSolutions	Q2 Commissary Proceeds from Tablet Sales - January thru March 2022	\$ 1,560.75
May-22	Access Secure Pak	On-line Commissary Commissions - Access SecurePak - April 2022	\$ 694.09
May-22	Inmate Trust Fund	Damages,Donations,Postage and Proceeds from Inmate Commissary Sales - April 2022	\$ 8,989.74
Jun-22	Access Secure Pak	On-line Commissary Commissions - Access SecurePak - May 2022	\$ 741.94
Jun-22	Inmate Trust Fund	Damages,Donations,Postage and Proceeds from Inmate Commissary Sales - May 2022	\$ 8,512.83
Jun-22	Hunt County	Abandoned Inmate Property Proceeds for Auction held on 06/07/22	\$ 713.45
Jul-22	Access Secure Pak	On-line Commissary Commissions - Access SecurePak - June 2022	\$ 554.35
Jul-22	Inmate Trust Fund	Damages,Donations,Postage and Proceeds from Inmate Commissary Sales - June 2022	\$ 9,887.43
Jul-22	ICSolutions	Q3 Commissary Proceeds from Tablet Sales - April thru June 2022	\$ 1,497.50
Aug-22	Access Secure Pak	On-line Commissary Commissions - Access SecurePak - July 2022	\$ 625.89
Aug-22	Inmate Trust Fund	Damages,Donations,Postage and Proceeds from Inmate Commissary Sales - July 2022	\$ 7,005.60
Sep-22	Access Secure Pak	On-line Commissary Commissions - Access SecurePak - August 2022	\$ 328.48
Sep-22	Inmate Trust Fund	Damages,Donations,Postage and Proceeds from Inmate Commissary Sales - August 2022	\$ 9,131.06
Sep-22	Access Secure Pak	On-line Commissary Commissions - Access SecurePak - September 2022	\$ 490.55
Sep-22	Inmate Trust Fund	Damages,Donations,Postage and Proceeds from Inmate Commissary Sales - Sept 2022	\$ 7,403.07
Sep-22	ICSolutions	Q4 Commissary Proceeds from Tablet Sales - July thru September 2022	\$ 1,008.50
Sep-22	ICSolutions	FY2022 Year End Reconciled Prisoner Phone (Debit) Commissions	\$ 23,875.83
Sep-22	Refund from GL	Refund FY 2022 Reconciled Balance of Salary Supplements	\$ 6,938.66

Total

\$ 244,839.70

**HUNT COUNTY JAIL COMMISSARY
FY22 ACCOUNT EXPENSE HISTORY**

Date	Jail Commissary Check #	General Ledger Check #	Check Payable to:	Description	CK Amt	Purchase Order #
10/08/21	3117		Hunt County	FY 2022 Estimated Salary Supplements	\$ 46,988.34	
10/31/21	3118	541284	Hunt County	McCullough Paint - Supplies	\$ 342.34	
10/31/21	3118	541284	Hunt County	McCullough Paint - Paint	\$ 2,549.60	22-22973
10/31/21	3118	JE # 10061	Hunt County	10.21 Indigent Postage	\$ 528.41	
11/30/21	3119	541460	Hunt County	Cook's Correctional	\$ 444.89	22-22979
11/30/21	3119	541556	Hunt County	McCullough Paint - Paint	\$ 240.82	
11/30/21	3119	541640	Hunt County	Direct TV Services 10/26/21 to 11/25/21	\$ 445.01	
11/30/21	3119	541969	Hunt County	Voiance 10/01/21 to 10/31/21	\$ 8.55	
11/30/21	3119	JE # 010174	Hunt County	11.21 Indigent Postage	\$ 265.00	
12/31/21	3120	DRAFT 000000	Hunt County	Webstaurant Store Gas Range...	\$ 4,767.74	
12/31/21	3120	542132	Hunt County	Direct TV Services 11/26/21 to 12/25/21	\$ 896.27	
12/31/21	3120	542252	Hunt County	McCullough Paint - Supplies	\$ 130.47	
12/31/21	3120	542113	Hunt County	Crawford Smith - Refrigerator	\$ 759.99	22-23127
12/31/21	3120	542554	Hunt County	McCullough Paint - Paint	\$ 382.44	
12/31/21	3120	542548	Hunt County	Protect, L.P. Control Room Camera, Roof Camera, and Camera Repairs 50% Upfront	\$ 18,091.49	22-23183-84-85
12/31/21	3120	JE # 010238	Hunt County	12.21 Indigent Postage	\$ 527.35	
01/31/22	3121	541640	Hunt County	Voided A>P Ck 541640 due to outstanding and paid again on Ck # 542132	\$ (445.01)	
01/31/22	3121	542818	Hunt County	Direct TV Services 12/26/21 to 01/25/22	\$ 451.26	
01/31/22	3121	542736	Hunt County	Keefe Commissary Network - Ingigent Holiday Gift Bags	\$ 1,980.00	
01/31/22	3121	542960	Hunt County	McCullough Paint - Paint	\$ 637.40	
01/31/22	3121	JE # 010290	Hunt County	01.22 Indigent Postage	\$ 772.21	
02/28/22	3122	543219	Hunt County	McCullough Paint - Paint	\$ 446.18	
02/28/22	3122	543219	Hunt County	McCullough Paint - Paint	\$ 191.22	
02/28/22	3122	543306	Hunt County	Direct TV Services 01/26/22 to 02/25/22	\$ 458.89	
02/28/22	3122	543461	Hunt County	Protect, L.P. Control Room Camera, Roof Camera, and Camera System Update	\$ 11,853.49	22-23183

**HUNT COUNTY JAIL COMMISSARY
FY22 ACCOUNT EXPENSE HISTORY**

Date	Jail Commissary Check #	General Ledger Check #	Check Payable to:	Description	CK Amt	Purchase Order #
02/28/22	3122	543461	Hunt County	Protech, L.P. Control Room Camera, Roof Camera, and Camera Repairs	\$ 4,431.25	22-23185
02/28/22	3122	JE # 010361	Hunt County	02.22 Indigent Postage	\$ 259.17	
03/31/22	3123	543669	Hunt County	McCullough Paint - Paint	\$ 3,059.52	22-23292
03/31/22	3123	543669	Hunt County	McCullough Paint - Paint Supplies	\$ 161.38	
03/31/22	3123	543764	Hunt County	Direct TV Services 02/26/22 to 03/25/22	\$ 458.89	
03/31/22	3123	JE # 010456	Hunt County	03.22 Indigent Postage	\$ 527.35	
04/30/22	3124	544113	Hunt County	Direct TV Services 03/26/22 to 04/25/22	\$ 452.64	
04/30/22	3124	544280	Hunt County	MMSG5	\$ 2,900.44	22-23423
04/30/22	3124	544462	Hunt County	Cook's Correctional	\$ 943.98	22-23489
04/30/22	3124	JE # 010508	Hunt County	04.22 Indigent Postage	\$ 529.47	
05/31/22	3125	544751	Hunt County	Direct TV Services 04/26/22 to 05/25/22	\$ 452.64	
05/31/22	3125	544950	Hunt County	Big Tex Tractor Co.	\$ 19,398.00	22-23653
05/31/22	3125	544967	Hunt County	Charm Tex Inmate Shorts	\$ 4,201.20	22-23601
05/31/22	3125	JE # 010575	Hunt County	05.22 Indigent Postage	\$ 530.00	
06/30/22	3126	545185	Hunt County	Direct TV Services 05/26/22 to 06/25/22	\$ 452.64	
06/30/22	3126	545454	Hunt County	Staples - Coin Counter	\$ 224.47	
06/30/22	3126	454454	Hunt County	Staples - Bill Counter	\$ 1,009.52	
06/30/22	3126	545267	Hunt County	Data Works Plus - Armbands	\$ 910.00	22-23662
06/30/22	3126	545427	Hunt County	Portionpac Chemical Corp - Floor Cleaner	\$ 981.00	22-23658
06/30/22	3126	545276	Hunt County	Ecolab - Laundry Detergent	\$ 880.08	22-23663
06/30/22	3126	545430	Hunt County	Protech - Camera and Mounting Kit	\$ 1,589.52	22-23184
06/30/22	3126	545225	Hunt County	Bob Barker - Checkers, Chess, and Dominos	\$ 227.82	22-23659
06/30/22	3126	545225	Hunt County	Bob Barker - Basketballs	\$ 110.34	22-23659
06/30/22	3126	545242	Hunt County	Chaney Paper - Toilet Paper	\$ 946.25	22-23713
06/30/22	3126	545243	Hunt County	Charm Tex - Crogs and Pens	\$ 848.60	22-23674

**HUNT COUNTY JAIL COMMISSARY
FY22 ACCOUNT EXPENSE HISTORY**

Date	Jail Commissary Check #	General Ledger Check #	Check Payable to:	Description	CK Amt	Purchase Order #
06/30/22	3126	545628	Hunt County	Mayfield Company - Cleaner	\$ 868.67	22-23756
06/30/22	3126	545537	Hunt County	Bob Barker - Shampoo, Toothpast, Soap	\$ 838.77	22-23724
06/30/22	3126	545551	Hunt County	Chaney Paper - Gloves	\$ 968.00	22-23696
06/30/22	3126	545551	Hunt County	Chaney Paper - Trash Bags, Toilet Paper	\$ 1,486.80	22-23757
06/30/22	3126	545552	Hunt County	Charm Tex - Toothbrushes	\$ 229.00	22-23723
06/30/22	3126	545552	Hunt County	Charm Tex - Smocks	\$ 299.70	22-23745
06/30/22	3126	JE # 010666	Hunt County	06.22 Indigent Postage	\$ 530.00	
07/31/22	3127	546002	Hunt County	Direct TV Services 06/26/22 to 07/25/22	\$ 452.64	
07/31/22	3127	545981	Hunt County	Uline - Mop/Broom Holder	\$ 604.88	22-23744
07/31/22	3127	545751	Hunt County	Bob Barker Company - Razors	\$ 1,034.10	22-23766
07/31/22	3127	545764	Hunt County	Charm-TeX - Deodorant	\$ 689.00	22-23746
07/31/22	3127	546057	Hunt County	Bob Barker Company - Shampoo	\$ 205.35	22-23673
07/31/22	3127	546074	Hunt County	Chaney Paper - Gloves, Tampons, Bleach, Paper Towels	\$ 1,119.78	22-23804
07/31/22	3127	546075	Hunt County	Charm-Teex - Shorts	\$ 35.60	22-23601
07/31/22	3127	JE # 010712	Hunt County	07.22 Indigent Postage	\$ 570.00	
08/31/22	3128	546332	Hunt County	Direct TV Services 07/26/22 to 08/25/22	\$ 452.64	
08/31/22	3128	546310	Hunt County	Chaney Paper - toilet paper, can liners	\$ 1,083.05	22-23843
08/31/22	3128	546667	Hunt County	Volance 07/01/22 to 07/31/221	\$ 22.94	
08/31/22	3128	546614	Hunt County	Mayfield Paper Company- Enzyme Cleaner	\$ 868.67	22-23867
08/01/22	3128	546539	Hunt County	Chaney Paper - Misc. Jail Supplies	\$ 2,316.20	22-23868
08/31/02	3128	JE # 010764	Hunt County	08.22 Indigent Postage	\$ 570.00	
09/30/22	3129	DRAFT 000000	Hunt County	Dr. Chatelain - Surgeon - inmate #88115	\$ 1,175.20	
09/30/22	3129	DRAFT 000000	Hunt County	Dr. Chatelain - Surgeon - inmate #88115	\$ 2,716.48	
09/30/22	3129	546921	Hunt County	M-Chest Pharmacy - Jail Medical	\$ 10,574.67	
09/30/22	3129	546829	Hunt County	Five Star Correctional - Jail Food	\$ 4,492.69	

**HUNT COUNTY JAIL COMMISSARY
FY22 ACCOUNT EXPENSE HISTORY**

Date	Jail Commissary Check #	General Ledger Check #	Check Payable to:	Description	CK Amt	Purchase Order #
09/30/22	3129	546816	Hunt County	Direct TV Services 08/26/22 to 09/25/22	\$ 452.64	
09/30/22	3129	546925	Hunt County	McCullough Paint - Supplies	\$ 193.44	
09/30/22	3129	546787	Hunt County	Chaney Paper - toilet paper, can liners	\$ 2,085.50	22-22903
09/30/22	3129	546788	Hunt County	Charm-Tex - Smocks	\$ 410.70	22-23745
09/30/22	3129	547090	Hunt County	Five Star Correctional - Jail Food	\$ 8,106.59	
09/30/22	3129	547090	Hunt County	Five Star Correctional - Jail Food	\$ 8,229.69	
09/30/22	3129	547172	Hunt County	Rushing Ancillary Services - Medical	\$ 3,500.00	
09/30/22	3129	547195	Hunt County	Voiance Language Services 04/1-30/22	\$ 3.99	
09/30/22	3129	547151	Hunt County	McCullough Paint	\$ 1,030.00	22-23844
09/30/22	3129	JE #	Hunt County	09.22 Indigent Postage	\$ 285.00	
09/30/22	3129	547661	Hunt County	M-Chest Pharmacy - Jail Medical	\$ 15,247.65	
09/30/22	3129	547573	Hunt County	Five Star Correctional - Jail Food	\$ 8,116.82	
09/30/22	3129	547573	Hunt County	Five Star Correctional - Jail Food	\$ 7,941.48	
09/30/22	3129	547566	Hunt County	Direct TV Services from	\$ 458.89	
09/30/22	3129	547586	Hunt County	Glass, Anthony DDS - 4 Inmates	\$ 930.00	
09/30/22	3129	547586	Hunt County	Glass, Anthony DDS - 4 Inmates	\$ 830.00	
09/30/22	3129	547533	Hunt County	Bob Barker Razors, Brooms	\$ 2,073.15	22-23875
09/30/22	3129	547547	Hunt County	Chaney Paper - Toilet Paper, Sanitary Napkins, Can Liners	\$ 918.13	22-24005
09/30/22	3131	547742	Hunt County	Five Star Correctional - Jail Food	\$ 2,196.53	22-24005
09/30/22	3131	547776	Hunt County	American Medical Response - 1 Inmate	\$ 254.36	22-24005
09/30/22	3131	547933	Hunt County	Rushing Ancillary Services - Medical	\$ 3,500.00	22-24005
09/30/22	3131	547961	Hunt County	Voiance Language Services 02/1-28/22	\$ 9.69	22-24005
09/30/22	3131	547961	Hunt County	Voiance Language Services 05/1-31/22	\$ 7.41	22-24005
09/30/22	3132	09.30.22 Nov. A/P	Hunt County	Five Star Correctional - Jail Food	\$ 7,961.23	

Total

\$ 249,128.24