



**COMMISSIONERS COURT  
COMMUNICATION**

COURT ORDER NUMBER 145037

PAGE 1 OF 6

DATE: 4/15/2025

**SUBJECT: RECEIVE AND FILE THE AUDITOR'S REPORT FOR THE TARRANT COUNTY SHERIFF'S COMMISSARY OPERATIONS FOR FISCAL YEAR 2024**

**\*\*\* CONSENT AGENDA \*\*\***

**COMMISSIONERS COURT ACTION REQUESTED**

It is requested that the Commissioners Court receive and file the Auditor's Report for the Tarrant County Sheriff's Commissary Operations for Fiscal Year 2024.

**BACKGROUND**

In accordance with Texas Local Government Code Section 351.0415, "Commissary Operation by Sheriff or Private Vendor", the Auditor's Office examined the Tarrant County Sheriff's Office commissary operations for Fiscal Year 2024. The objectives of the audit were to determine whether receipts and disbursements recorded into the County's general ledger, as shown on the attached Summary of Receipts and Disbursements, were materially correct and whether financial controls were adequate to ensure that assets were properly safeguarded.

As required by Texas Government Code 511.016, the Auditor's Office will forward the audit report and a Jail Operations Summary of Revenue and Expenditures for Fiscal Year 2024.

**FISCAL IMPACT**

There is no fiscal impact associated with this action.

SUBMITTED BY	Auditor	PREPARED BY:	Kim Trussell
		APPROVED BY:	Kimberly Buchanan

**Kimberly M. Buchanan, CPA**  
Tarrant County Auditor

**Linda R. Castillo**  
First Assistant County Auditor



**Office of the Tarrant County Auditor**  
100 E. Weatherford, Room 506  
Fort Worth, Texas 76196-0103

Phone (817) 884-1205  
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March 17, 2025

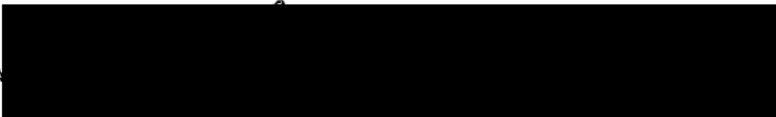
The Honorable Sheriff Bill Waybourn  
The Honorable District Judges  
The Honorable Commissioners Court  
Tarrant County, Texas

Re: Auditor's Report -- Commissary Operations, FY2024

In accordance with Texas Local Government Code Section 351.0415, "*Commissary Operation by Sheriff or Private Vendor*", the Auditor's Office examined the Tarrant County Sheriff's Office commissary operations for Fiscal Year 2024. The objectives of the audit were to determine whether the account balances shown on the attached financial statements were materially correct and whether financial controls were adequate to ensure that assets were properly safeguarded. In our opinion, the attached Summary of Cash Receipts and Disbursements for Fiscal Year 2024, fairly presents commissary operations in all material respects. We also concluded that financial controls were generally adequate to ensure assets were safeguarded.

We appreciate the assistance and cooperation of the Sheriff's Office staff during our review. Please call me if you have any questions regarding the contents of this report.

Sincerely,

  
Kimberly Buchanan, CPA  
Tarrant County Auditor

*Attachments:* Commissary Operations – Summary of Receipts and Disbursements  
Management Response  
Letter to Texas Commission on Jail Standards

*Distribution:* Jennifer D. Gabbert, Chief of Staff

**TARRANT COUNTY SHERIFF'S OFFICE  
COMMISSARY OPERATIONS**

**Summary of Receipts and Disbursements  
For the Fiscal Year Ended September 30, 2024**

**Receipts:**

Interest Income	207,882	
Commissary Income	2,806,564	
Auction Income	14	
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<b>Total Receipts</b>		<b>\$3,014,460</b>

**Disbursements:**

Salaries and Benefits	2,088,130	
Supplies	88,295	
Jail Indigent Supplies	22,697	
Commissary Inventory Variance	(245)	
Food	26	
Bedding and Clothing	566,990	
Personal Hygiene	97,017	
Custodian Supplies	508,668	
Subscriptions	8,545	
On-Line Service	12,930	
Equipment Maintenance	32,999	
Laundry Services	206,263	
Software Maintenance and Licenses	9,995	
Canine Expense	21,086	
Recreation	11,018	
Education	1,334	
Non-tracked Equipment	4,646	
Meeting Expenses	412	
Asset Depreciation	19,343	
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<b>Total Disbursements</b>		<b><u>\$3,700,149</u></b>
<b>Net Change</b>		<b><u>\$ (685,689)</u></b>



## TARRANT COUNTY

OFFICE OF THE SHERIFF

BILL E. WAYBOURN

Bill Waybourn  
Sheriff  
O| 817.884.3099  
F| 817.212.6987

Plaza Building  
200 Taylor Street  
Seventh Floor  
Fort Worth, Texas 76196

March 24, 2025

To: Kimberly Buchanan, Tarrant County Auditor  
From: Sheriff Bill E. Waybourn

Subject: Commissary Operations FY 2024

The Tarrant County Sheriff's Office received the Auditor's FY2024 Commissary Operations Audit Report on March 17, 2025. The report has been reviewed by myself and the Sheriff's Senior Staff, and we have no further comments or concerns regarding the assessment. I sincerely appreciate the time and effort your team dedicated to this process.

At Your Service,



Sheriff Bill E. Waybourn  
Tarrant County Sheriff's Office

TO PROTECT AND SERVE – ALWAYS PUTTING OTHERS BEFORE SELF

**Kimberly M. Buchanan, CPA**  
Tarrant County Auditor

**Linda R. Castillo**  
First Assistant County Auditor



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March 24, 2025

Mr. Brandon Wood, Executive Director  
Texas Commission on Jail Standards  
P.O. Box 12985  
Austin, Texas 78711-2985

Re: Commissary and Jail Operations, FY2024

Dear Mr. Wood:

In accordance with the Texas Local Government Code Section 351.0415, *Commissary Operation by Sheriff or Private Vendor*, we examined the Tarrant County Sheriff's Commissary Operations for the fiscal year ended September 30, 2024. As required by Texas Government Code, Chapter 511.016, *Commission on Jail Standards*, attached is a copy of the audit report dated March 17, 2025.

Sincerely,

[Redacted Signature]

Kimberly Buchanan, CPA  
Tarrant County Auditor

*Attachments:* Auditor's Report – Commissary Operations, FY2024  
Jail Operations, Summary of Revenues and Expenditures, FY2024

*Distribution:* Bill Waybourn, Sheriff  
Jennifer Gabbert, Chief of Staff

**TARRANT COUNTY SHERIFF'S OFFICE  
JAIL OPERATIONS**

**Summary of Revenues and Expenditures  
For the Fiscal Year Ended September 30, 2024**

**Revenues:**

Prisoner Care	3,600
Payphone Commission	1,047,401
Social Security Incentive	84,800
MHMR	7,921,459
LEOSE Education Funds	<u>42,57</u>

**Total Revenues**

**\$ 9,099,835**

**Expenditures:**

Salaries & Benefits	97,227,088
Contracts	14,807,119
Buildings	7,802,737
Materials & Supplies	1,202,493
Capital Outlay	979,053
Court Costs	1,000
Travel-Education	63,495
Other-Vehicle Maintenance and Fuel	<u>-</u>

**Total Expenditures**

**\$122,082,985**