

**FORT BEND COUNTY  
COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT -  
COMMUNITY JUSTICE ASSISTANCE  
DIVISION FUNDED PROGRAM FUNDS**

**ANNUAL FINANCIAL AND  
COMPLIANCE REPORT**

**August 31, 2009**



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**FORT BEND COUNTY COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT**  
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## Independent Auditors' Report

Michael Enax, Director  
Fort Bend County Community Supervision  
and Corrections Department  
Fort Bend County, Texas

We have audited the accompanying combined financial statements of Fort Bend County Community Supervision and Corrections Department, and the combining and individual funds of Fort Bend County Community Supervision and Corrections Department as of and for the year ended August 31, 2009, as listed in the table of contents. These financial statements are the responsibility of the management of the Fort Bend County Community Supervision and Corrections Department. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, the financial statements are prepared using the prescribed basis of accounting that demonstrates compliance with the Texas Department of Criminal Justice – Community Justice Assistance Division's (TDCJ-CJAD's) financial reporting requirements, which is a comprehensive basis of accounting other than generally accepted accounting principles.

As discussed in Note 1, the financial statements present only the Fort Bend County Community Supervision and Corrections Department, and are not intended to present fairly the financial position of Fort Bend County, Texas and the results of its operations in conformity with generally accepted accounting principles.

In our opinion, the combined financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Fort Bend County Community Supervision and Corrections Department, as of August 31, 2009, and the results of its operations for the year then ended, in conformity with the basis of accounting described in the Notes. Also, in our opinion, the combining and individual funds referred to above present fairly, in all material respects, the financial position of each of the individual funds of Fort Bend County Community Supervision and Corrections Department, as of August 31, 2009, and the results of operations of such funds for the year then ended in conformity with the basis of accounting described in the notes.

In accordance with *Government Auditing Standards*, we have also issued our report dated February 10, 2010, on our consideration of the Department's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

This report is intended solely for the information and use of the management, others within the organization, Fort Bend County Community Supervision and Corrections Department, and the Texas Department of Criminal Justice – Community Justice Assistance and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Mull-Lainson, P.C." in a cursive style.

Houston, Texas  
February 10, 2010

## **Financial Statements**

**FORT BEND COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**  
*COMBINED STATEMENT OF FINANCIAL POSITION*  
*For the year ended August 31, 2009*

	<u>Basic Supervision</u>	<u>Community Corrections</u>	<u>Diversion Program</u>	<u>TAIP/ Rider 84</u>	<u>Total</u>
<b>Assets</b>					
Cash and cash equivalents	\$ 830,841	\$ 57,307	\$ 16,669	\$ 214,168	\$ 1,118,985
Due from State			75,000		75,000
Fees receivable	171,458	13,319			184,777
Other receivable	1,328				1,328
<b>Total Assets</b>	<u>\$ 1,003,627</u>	<u>\$ 70,626</u>	<u>\$ 91,669</u>	<u>\$ 214,168</u>	<u>\$ 1,380,090</u>
<b>Liabilities</b>					
Accounts payable	\$ 136,609	\$ 14,364	\$ 73,404	\$ 98,244	\$ 322,621
Accrued payroll	57,748	10,915	18,265	2,562	89,490
Due to State	9,076	45,347		113,362	167,785
<b>Total Liabilities</b>	<u>203,433</u>	<u>70,626</u>	<u>91,669</u>	<u>214,168</u>	<u>579,896</u>
<b>Fund Balance</b>					
Fund Balance at August 31, 2009	<u>800,194</u>				<u>800,194</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$ 1,003,627</u>	<u>\$ 70,626</u>	<u>\$ 91,669</u>	<u>\$ 214,168</u>	<u>\$ 1,380,090</u>

The accompanying notes are an integral part of these financial statements.

**FORT BEND COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

**COMBINED STATEMENT OF REVENUE, EXPENDITURES**

**AND CHANGES IN FUND BALANCE**

*For the year ended August 31, 2009*

	<u>Basic Supervision</u>	<u>Community Corrections</u>	<u>Diversion Program</u>	<u>TAIP/ Rider 84</u>	<u>Total</u>
<b>Revenue</b>					
State Aid	\$ 973,803	\$ 549,756	\$ 730,888	\$ 539,008	\$ 2,793,455
State Aid: SAFFP payments	54,227				54,227
Probation fees	1,820,961				1,820,961
Payments by program participants	308,969	152,857			461,826
Interest income	29,957				29,957
Other revenue	7,702				7,702
<b>Total Revenue</b>	<u>3,195,619</u>	<u>702,613</u>	<u>730,888</u>	<u>539,008</u>	<u>5,168,128</u>
<b>Expenditures</b>					
Salaries and fringe benefits	2,449,558	558,470	854,485	108,623	3,971,136
Travel and furnished transportation	120,559				120,559
Contract services	185,854	64,602	2,533	659,405	912,394
Professional fees	177,727	4,118	5,483	4,043	191,371
Supplies and operating expenditures	189,815	49,565	2,500		241,880
Equipment	114,403				114,403
<b>Total Expenditures</b>	<u>3,237,916</u>	<u>676,755</u>	<u>865,001</u>	<u>772,071</u>	<u>5,551,743</u>
<b>Excess of Revenues over (under) Expenditures</b>					
	(42,297)	25,858	(134,113)	(233,063)	(383,615)
Fund Balance - September 1, 2008	895,865	106,273	25,772	346,250	1,374,160
Prior period adjustment	(23,175)		435	175	(22,565)
Interfund transfer in (out)	(21,123)	(86,783)	107,906		
Fund balance before refund to TDCJ-CJAD	809,270	45,348		113,362	967,980
Refund due to TCDJ-CJAD	(9,076)	(45,348)		(113,362)	(167,786)
<b>Fund Balance - August 31, 2009</b>	<u>\$ 800,194</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 800,194</u>

The accompanying notes are an integral part of these financial statements.

**FORT BEND COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

**BASIC SUPERVISION**

*STATEMENT OF REVENUE, EXPENDITURES AND CHANGES*

*IN FUND BALANCE - BUDGET, ACTUAL, AND PRIOR YEAR*

*For the year ended August 31, 2009*

	<u>2009 Budget</u>	<u>2009 Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>2008 Actual</u>
<b>Revenue</b>				
State Aid	\$ 973,803	\$ 973,803	\$	\$ 862,961
State Aid: SAFPF payments	65,000	54,227	(10,773)	21,315
Probation fees	1,764,618	1,820,961	56,343	1,720,278
Payments by program participants	311,423	308,969	(2,454)	306,743
Interest income	18,000	29,957	11,957	46,218
Other revenue	4,000	7,702	3,702	6,390
<b>Total Revenue</b>	<u>3,136,844</u>	<u>3,195,619</u>	<u>58,775</u>	<u>2,963,905</u>
<b>Expenditures</b>				
Salaries and fringe benefits	2,582,894	2,449,558	133,336	2,319,699
Travel and furnished transportation	160,712	120,559	40,153	41,213
Contract services	250,000	185,854	64,146	137,886
Professional fees	287,244	177,727	109,517	159,878
Supplies and operating expenditures	575,924	189,815	386,109	135,832
Utilities	7,000		7,000	
Equipment	141,380	114,403	26,977	12,426
<b>Total Expenditures</b>	<u>4,005,154</u>	<u>3,237,916</u>	<u>767,238</u>	<u>2,806,934</u>
<b>Excess of Revenue over (under)</b>				
<b>Expenditures</b>	(868,310)	(42,297)	826,013	156,971
Fund Balance - September 1, 2008	895,865	895,865		766,799
Prior period adjustment		(23,175)	23,175	
Interfund transfer in (out)	(27,555)	(21,123)	6,432	(27,905)
Fund Balance before Refund				
to TDCJ-CJAD		809,270	809,270	895,865
Refund due to TDCJ-CJAD		(9,076)	(9,076)	
<b>Fund Balance - August 31, 2009</b>	<u>\$</u>	<u>\$ 800,194</u>	<u>\$ 800,194</u>	<u>\$ 895,865</u>

The accompanying notes are an integral part of these financial statements.

**FORT BEND COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**  
**COMMUNITY CORRECTIONS PROGRAM**  
**PRE-TRIAL INTERVENTION**  
*STATEMENT OF REVENUE, EXPENDITURES AND CHANGES*  
*IN FUND BALANCE - BUDGET, ACTUAL, AND PRIOR YEAR*  
*For the year ended August 31, 2009*

	<u>2009 Budget</u>	<u>2009 Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>2008 Actual</u>
<b>Revenue</b>				
State Aid	\$ 237,938	\$ 237,938	\$	\$ 270,884
Payments by Program Participants	165,000	152,857	(12,143)	194,139
<b>Total Revenue</b>	<u>402,938</u>	<u>390,795</u>	<u>(12,143)</u>	<u>465,023</u>
<b>Expenditures</b>				
Salaries and Fringe Benefits	250,857	248,908	1,949	225,053
Contract Services	68,804	55,881	12,923	90,607
Professional Fees	1,779	1,779		1,775
Supplies and Operating Expenditures	47,091	44,025	3,066	
<b>Total Expenditures</b>	<u>368,531</u>	<u>350,593</u>	<u>17,938</u>	<u>317,435</u>
<b>Excess of Revenue over (under) Expenditures</b>	34,407	40,202	5,795	147,588
Fund Balance - September 1, 2008	74,732	74,732		
Interfund Transfer In (Out)	(109,139)	(74,327)	34,812	(72,856)
Fund Balance before Refund to TDCJ-CJAD		40,607	40,607	74,732
Refund Due to TCDJ-CJAD		(40,607)	(40,607)	
<b>Fund Balance - August 31, 2009</b>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 74,732</u>

The accompanying notes are an integral part of these financial statements.

**FORT BEND COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**  
**COMMUNITY CORRECTIONS PROGRAM**  
**NON-ENGLISH SPEAKING CASELOAD**  
**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET, ACTUAL, AND PRIOR YEAR**  
*For the year ended August 31, 2009*

	<u>2009</u> <u>Budget</u>	<u>2009</u> <u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>	<u>2008</u> <u>Actual</u>
<b>Revenue</b>				
State Aid	\$ 150,400	\$ 150,400	\$	\$ 151,672
<b>Total Revenue</b>	<u>150,400</u>	<u>150,400</u>		<u>151,672</u>
<b>Expenditures</b>				
Salaries and Fringe Benefits	155,126	153,101	2,025	134,920
Professional Fees	1,128	1,128		1,138
Supplies and Operating Expenditures	5,540	5,540		
<b>Total Expenditures</b>	<u>161,794</u>	<u>159,769</u>	<u>2,025</u>	<u>136,058</u>
<b>Excess of Revenue over (under) Expenditures</b>	(11,394)	(9,369)	2,025	15,614
Fund Balance - September 1, 2008	11,394	11,394		
Interfund Transfer In (Out)				<u>(4,220)</u>
Fund Balance before Refund to TDCJ-CJAD		2,025	2,025	11,394
Refund Due to TCDJ-CJAD		<u>(2,025)</u>	<u>(2,025)</u>	
<b>Fund Balance - August 31, 2009</b>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 11,394</u>

The accompanying notes are an integral part of these financial statements.

**FORT BEND COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT  
COMMUNITY CORRECTIONS PROGRAM  
SEX OFFENDER CASELOAD  
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET, ACTUAL, AND PRIOR YEAR  
For the year ended August 31, 2009**

	<u>2009 Budget</u>	<u>2009 Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>2008 Actual</u>
<b>Revenue</b>				
State Aid	\$ 161,418	\$ 161,418	\$	\$ 143,671
<b>Total Revenue</b>	<u>161,418</u>	<u>161,418</u>	<u></u>	<u>143,671</u>
<b>Expenditures</b>				
Salaries and fringe benefits	158,553	156,461	2,092	105,880
Contract services	9,311	8,721	590	12,660
Professional fees	1,211	1,211		1,078
Supplies and operating expenditures	34		34	
<b>Total Expenditures</b>	<u>169,109</u>	<u>166,393</u>	<u>2,716</u>	<u>119,618</u>
<b>Excess of Revenue over (under) Expenditures</b>	(7,691)	(4,975)	2,716	24,053
Fund Balance - September 1, 2008	20,147	20,147		
Interfund Transfer In (Out)	<u>(12,456)</u>	<u>(12,456)</u>	<u></u>	<u>(3,906)</u>
Fund Balance before Refund to TDCJ-CJAD		2,716	2,716	20,147
Refund Due to TCDJ-CJAD		<u>(2,716)</u>	<u>(2,716)</u>	
<b>Fund Balance - August 31, 2009</b>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 20,147</u>

The accompanying notes are an integral part of these financial statements.

**FORT BEND COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

**DIVERSION PROGRAM**

**DAY REPORTING CENTER**

**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES**

**IN FUND BALANCE - BUDGET, ACTUAL, AND PRIOR YEAR**

*For the year ended August 31, 2009*

	<u>2009 Budget</u>	<u>2009 Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>2008 Actual</u>
<b>Revenue</b>				
State Aid	\$ 44,079	\$ 44,079	\$	\$ 44,079
<b>Total Revenue</b>	<u>44,079</u>	<u>44,079</u>	<u></u>	<u>44,079</u>
<b>Expenditures</b>				
Salaries and fringe benefits	52,490	51,376	1,114	37,719
Professional fees	331	331		331
Supplies and operating expenditures	2,500	2,500		
<b>Total Expenditures</b>	<u>55,321</u>	<u>54,207</u>	<u>1,114</u>	<u>38,050</u>
<b>Excess of Revenue over (under) Expenditures</b>	(11,242)	(10,128)	1,114	6,029
Fund Balance - September 1, 2008	6,479	6,479		
Interfund Transfer In (Out)	4,763	3,649	(1,114)	450
Fund Balance before Refund to TDCJ-CJAD				6,479
Refund Due to TCDJ-CJAD				
<b>Fund Balance - August 31, 2009</b>	<u><u>\$</u></u>	<u><u>\$</u></u>	<u><u>\$</u></u>	<u><u>\$ 6,479</u></u>

The accompanying notes are an integral part of these financial statements.

**FORT BEND COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT  
DIVERSION PROGRAM  
DRUG COURT  
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET, ACTUAL, AND PRIOR YEAR  
For the year ended August 31, 2009**

	<u>2009 Budget</u>	<u>2009 Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>2008 Actual</u>
<b>Revenue</b>				
State Aid	\$ 88,511	\$ 88,511	\$	\$ 88,511
<b>Total Revenue</b>	<u>88,511</u>	<u>88,511</u>		<u>88,511</u>
<b>Expenditures</b>				
Salaries and fringe benefits	110,471	109,944	527	101,161
Professional fees	664	664		664
<b>Total Expenditures</b>	<u>111,135</u>	<u>110,608</u>	<u>527</u>	<u>101,825</u>
<b>Excess of Revenue over (under)</b>				
<b>Expenditures</b>	(22,624)	(22,097)	527	(13,314)
Fund Balance - September 1, 2008	2,242	2,242		
Interfund Transfer In (Out)	<u>20,382</u>	<u>19,855</u>	<u>(527)</u>	<u>15,556</u>
<b>Fund Balance - August 31, 2009</b>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 2,242</u>

The accompanying notes are an integral part of these financial statements.

**FORT BEND COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

**DIVERSION PROGRAM**

**DWI COURT**

**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET, ACTUAL, AND PRIOR YEAR**

*For the year ended August 31, 2009*

	<b>2009 Budget</b>	<b>2009 Actual</b>	<b>Variance Favorable (Unfavorable)</b>	<b>2008 Actual *</b>
<b>Revenue</b>				
State Aid	\$ 75,000	\$ 75,000	\$	\$
<b>Total Revenue</b>	<u>75,000</u>	<u>75,000</u>		
<b>Expenditures</b>				
Salaries and fringe benefits	72,479	71,904	575	
Contract services	1,958	2,533	(575)	
Professional fees	563	563		
<b>Total Expenditures</b>	<u>75,000</u>	<u>75,000</u>		
<b>Excess of Revenue over (under) Expenditures</b>				
Fund Balance - September 1, 2008				
<b>Fund Balance - August 31, 2009</b>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

The accompanying notes are an integral part of these financial statements.

\* DWI Court was implemented this fiscal year, therefore, there are no 2008 actual amounts to disclose.

**FORT BEND COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**  
**DIVERSION PROGRAM**  
**MENTAL IMPAIRMENT CASELOAD**  
**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET, ACTUAL, AND PRIOR YEAR**  
*For the year ended August 31, 2009*

	<u>2009 Budget</u>	<u>2009 Actual</u>	<b>Variance Favorable (Unfavorable)</b>	<u>2008 Actual</u>
<b>Revenue</b>				
State Aid	\$ 83,136	\$ 83,136	\$	\$ 83,136
<b>Total Revenue</b>	<u>83,136</u>	<u>83,136</u>		<u>83,136</u>
<b>Expenditures</b>				
Salaries and Fringe Benefits	103,529	102,829	700	79,669
Professional Fees	624	624		624
<b>Total Expenditures</b>	<u>104,153</u>	<u>103,453</u>	<u>700</u>	<u>80,293</u>
<b>Excess of Revenue over (under)</b>				
<b>Expenditures</b>	(21,017)	(20,317)	700	2,843
Fund Balance - September 1, 2008	2,843	2,843		
Interfund Transfer In (Out)	18,174	17,474	(700)	
<b>Fund Balance - August 31, 2009</b>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 2,843</u>

The accompanying notes are an integral part of these financial statements.

**FORT BEND COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

**DIVERSION PROGRAM**

**PROGRESSIVE SANCTIONS**

**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES**

**IN FUND BALANCE - BUDGET, ACTUAL, AND PRIOR YEAR**

*For the year ended August 31, 2009*

	<u>2009</u> <u>Budget</u>	<u>2009</u> <u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>	<u>2008</u> <u>Actual</u>
<b>Revenue</b>				
State Aid	\$ 329,892	\$ 329,892	\$	\$ 329,892
<b>Total Revenue</b>	<u>329,892</u>	<u>329,892</u>	<u></u>	<u>329,892</u>
<b>Expenditures</b>				
Salaries and fringe benefits	403,610	398,885	4,725	368,539
Professional fees	2,474	2,474		2,474
<b>Total Expenditures</b>	<u>406,084</u>	<u>401,359</u>	<u>4,725</u>	<u>371,013</u>
<b>Excess of Revenue over (under)</b>				
<b>Expenditures</b>	(76,192)	(71,467)	4,725	(41,121)
Fund Balance - September 1, 2008	12,774	12,774		
Prior Period Adjustment		435	435	
Interfund Transfer In (Out)	<u>63,418</u>	<u>58,258</u>	<u>(5,160)</u>	<u>53,895</u>
<b>Fund Balance August 31, 2009</b>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 12,774</u>

The accompanying notes are an integral part of these financial statements.

**FORT BEND COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

**DIVERSION PROGRAM**

**SUBSTANCE ABUSE CASELOAD**

**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES**

**IN FUND BALANCE - BUDGET, ACTUAL, AND PRIOR YEAR**

*For the year ended August 31, 2009*

	<u>2009</u> <u>Budget</u>	<u>2009</u> <u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>	<u>2008</u> <u>Actual</u>
<b>Revenue</b>				
State Aid	\$ 110,270	\$ 110,270	\$	\$ 110,270
<b>Total Revenue</b>	<u>110,270</u>	<u>110,270</u>	<u></u>	<u>110,270</u>
<b>Expenditures</b>				
Salaries and fringe benefits	119,860	119,547	313	146,995
Professional fees	827	827		827
<b>Total Expenditures</b>	<u>120,687</u>	<u>120,374</u>	<u>313</u>	<u>147,822</u>
<b>Excess Revenue over (under)</b>				
<b>Expenditures</b>	(10,417)	(10,104)	313	(37,552)
Fund Balance - September 1, 2008	1,434	1,434		
Interfund Transfer In (Out)	<u>8,983</u>	<u>8,670</u>	<u>(313)</u>	<u>38,986</u>
<b>Fund Balance - August 31, 2009</b>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 1,434</u>

The accompanying notes are an integral part of these financial statements.

**FORT BEND COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**  
**TREATMENT ALTERNATIVE TO INCARCERATION/RIDER 84**  
**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET, ACTUAL, AND PRIOR YEAR**  
*For the year ended August 31, 2009*

	<b>2009</b>	<b>2009</b>	<b>Variance</b>	<b>2008</b>
	<b>Budget</b>	<b>Actual</b>	<b>Favorable</b>	<b>Actual</b>
			<b>(Unfavorable)</b>	
<b>Revenue</b>				
State Aid	\$ 539,008	\$ 539,008	\$	\$ 922,581
<b>Total Revenue</b>	<u>539,008</u>	<u>539,008</u>		<u>922,581</u>
<b>Expenditures</b>				
Salaries and fringe benefits	110,966	108,623	2,343	57,708
Contract services	786,392	659,405	126,987	511,529
Professional fees	1,172	4,043	(2,871)	7,094
Supplies and operating expenditures	20,158		20,158	
<b>Total Expenditures</b>	<u>918,688</u>	<u>772,071</u>	<u>146,617</u>	<u>576,331</u>
<b>Excess Revenue over (under)</b>				
<b>Expenditures</b>	(379,680)	(233,063)	146,617	346,250
Fund Balance - September 1, 2008	346,250	346,250		
Prior period adjustment		175	175	
Interfund Transfer In (Out)	33,430		(33,430)	
Fund Balance before Refund to TDCJ-CJAD		113,362	113,362	346,250
Refund due to TCDJ-CJAD		(113,362)	(113,362)	
<b>Fund Balance August 31, 2009</b>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 346,250</u>

The accompanying notes are an integral part of these financial statements.

**FORT BEND COUNTY COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT**  
*NOTES TO FINANCIAL STATEMENTS*

**Note 1 - Summary of Significant Accounting Policies**

**A. Reporting Entity**

The accompanying financial statements include only certain special revenue funds of Fort Bend County, Texas, which include the Texas Department of Criminal Justice Community Justice Assistance Division Funded Programs (CJAD Programs) administered by the Fort Bend County Community Supervision and Corrections Department (Department). These financial statements include the Department's revenue, local fees collected for its use, and the expenditure of those funds. All other financial activities and funds of the Department and of Fort Bend County, Texas (County), the primary government of which the Department is a part, have been excluded from these financial statements.

**B. Fund Accounting**

The accounts of individual CJAD Programs are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund balances, revenues and expenditures.

**C. Basis of Accounting**

The accounts of these funds are maintained, and the financial statements have been prepared, on the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized when they become susceptible to accrual (i.e., both measurable and available) and expenditures are recognized in the accounting period in which the fund liability is incurred. Available means collected within the current year or soon enough thereafter to be used to pay the liabilities of the current year. TDCJ-CJAD requires that expenditures are paid and revenues received by October 31<sup>st</sup> in order to be accrued.

Under the Basic Supervision Program, a refund formula is calculated by the TDCJ-CJAD. The balance of unexpended monies multiplied by the percentage of TDCJ-CJAD Basic Supervision State aid to the total revenue earned will be refunded to TDCJ-CJAD at the end of the biennium. The Department calculated the amount due for the 2008-2009 biennium to be \$9,076.

For the Community Correction Programs, Diversion Programs, and Treatment Alternative to Incarceration Programs, remaining fund balances for all programs are refunded at the end of the biennium.

**D. Estimates**

The preparation of financial statements in conformity with TDCJ-CJAD's financial reporting requirements, which is a comprehensive basis of accounting other than generally accepted accounting principles, requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**FORT BEND COUNTY COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT**

*NOTES TO FINANCIAL STATEMENTS (continued)*

**Note 1 - Summary of Significant Accounting Policies (continued)**

**E. Budgets and Budgetary Accounting**

The budget presentations in the financial statements reflect annual budgets prepared by the Chief Adult Probation Officer or Director as approved by the Texas Department of Criminal Justice Community Justice Assistance Division (TDCJ-CJAD) in accordance with the TDCJ-CJAD Program agreements and guidelines pursuant to TDCJ-CJAD's Financial Management Manual. The annual budgets are prepared on the modified accrual basis of accounting. The budgets are prepared individually for the Basic Supervision Program, the Treatment Alternatives to Incarceration Program and all programs under the Community Corrections Program and the Diversion Program.

The TDCJ-CJAD requires that the CSCDs submit budgets biennially and are approved for the two-year period at the beginning of each biennium. The CSCD must submit information to the TDCJ-CJAD regarding approval for budget adjustments prior to the expenditure of funds for the following situations that apply to the CSCD:

- Line item changes that exceed \$15,000 or 15%, whichever is greater, of the approved line item amount (including interfund transfers to other programs or for cash-matching grants from other agencies);
- New equipment purchases from Community Correction Programs and the Diversion Program funds exceeding \$5,000 (cumulatively);
- New equipment purchases, regardless of cost, from Treatment Alternative to Incarceration Program funds;
- For Diversion Program funded residential facilities, receive prior approval from the TDCJ-CJAD for any increases of the annual salary of individual personnel positions or for the number of personnel positions or for the total salaries' line item;
- Basic Supervision expenditures of facilities, utilities or equipment which require the TDCJ-CJAD approval of the county's certification of inability to provide funds for such items for expansion purposes and for increases in lease payments during an approved fixed-year period of certification;
- Matching funds for grants from agencies other than TDCJ-CJAD; and
- Consultant and computer programming development contracts.

The Department complied, in all material respects, with the annual program budgets as provided by the program agreements, for the year ended August 31, 2009.

**FORT BEND COUNTY COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT**

*NOTES TO FINANCIAL STATEMENTS (continued)*

**Note 2 - Cash and Cash Equivalents**

The County, as part of the County's overall cash management program, manages the CJAD Programs' cash and cash equivalents. As a result, the CJAD Programs' demand deposits, at August 31, 2009, were entirely covered by federal depository insurance or by pledged collateral held at a third-party bank (the County's agent) in the County's name as prescribed by state statutes.

State statutes authorize the County to invest in fully collateralized or insured time deposits, direct debt securities of the United States and fully collateralized repurchase agreements. The repurchase agreements must be purchased pursuant to a master repurchase agreement that specifies the rights and obligations of both parties and requires that the securities involved in the transaction be held in a safekeeping account subject to the control and custody of the County. Investments in security repurchase agreements may be made only with the County's depository bank or with state or national banks domiciled in the State of Texas.

During the year ended August 31, 2009, the CJAD Programs' investments consisted entirely of demand deposits in Prosperity Bank. The carrying value, which approximates market value, of the CJAD Programs' cash and cash equivalents at year-end was \$1,118,985 .

**Note 3 - Funding Sources - State Aid**

The CJAD Programs consist of the following programs:

**Basic Supervision Program** is a multi-level system of supervision that achieves public protection through control, rehabilitation and reintegration of offenders placed on community supervision for determinate periods of time. This state funding is a per capita allocation based on statistics from the previous full calendar year. For example, fiscal year 2009 funding (September 1, 2008 through August 31, 2009) is calculated on statistics from Calendar Year 2007. The per capita formula includes felony and misdemeanor direct cases as well as felony pre-trial cases and is calculated by first allocating misdemeanor funding based on the number of misdemeanor placements of the previous calendar year times \$ 0.70 per day for 182 days. Then, the felony allocation is based on the proportion of the state's felons under direct community supervision and the pretrial supervision for the previous calendar year times funds remaining. Basic Supervision is distributed on to CSCDs.

Government Code 509.011 authorizes TDCJ-CJAD to withhold Basic Supervision (per capita) funds from CSCDs that have over six months of operating funds in their fund balance at the end of a biennium. TDCJ-CJAD may adopt policies permitting a CSCD to maintain reserves in amounts greater than otherwise permitted to cover certain costs. TDCJ-CJAD may distribute these unallocated funds to other CSCDs.

**Community Corrections Programs Funding (CCP)** – This appropriation line item is also allocation based. The funding is based on two equally assigned factors: the percentage of the state's population residing in the counties served by the department and the percentage of all felony defendants in the state under direct community supervision by the department. CSCDs are the only entities eligible for CCP funds. The CCP programs administered within Fort Bend County include Pre-Trial Intervention, Non-English Speaking and Sex Offenders.

Government Code 509.011 authorizes TDCJ-CJAD to withhold Community Corrections Programs (formula) funds from CSCDs that have over six (6) months of Basic Supervision operating funds in their fund balance at the end of a biennium. TDCJ-CJAD may distribute these unallocated funds to other CSCDs.

**FORT BEND COUNTY COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT**

*NOTES TO FINANCIAL STATEMENTS (continued)*

**Note 3 - Funding Sources - State Aid (continued)**

**Diversion Programs Funding (DP)** – This appropriation line item funding is awarded on a competitive basis. The priorities for distribution are determined biennially. All requests are reviewed by TDCJ-CJAD staff and approved by management. Municipalities, non-profit organizations, state agencies, CSCDs and counties are eligible to receive DP funds. DP funds are not to be used for Basic Supervision services. The DP programs administered within Fort Bend County include Day Reporting Center, Mental Impairment, Drug Court, DWI Court, Substance Abuse Treatment, and Progressive Sanctions.

Substance Abuse Felony Punishment Facility (SAFPF) aftercare caseloads are funded on a per case basis and must meet specific supervision requirements set by TDCJ-CJAD. Funding for SAFP aftercare caseloads is allocated by TDCJ-CJAD through the DP line item but is budgeted and reported by CSCDs as state aid under Basic Supervision.

**Treatment Alternatives to Incarceration Programs (TAIP)** – This substance abuse funding is awarded on a competitive basis. The priorities for distribution are determined biennially; however, TAIP grants are awarded annually. All requests are reviewed by TDCJ-CJAD staff and approved by management. CSCDs are the only entities eligible for TAIP funds. Included in TAIP, are activities associated with the Rider 84 program.

**Note 4 – Interfund Activities**

Transfers between funds for the year ended August 31, 2009 consisted of the following:

	<b>Transfers Out:</b>				Total
	Pre-Trial Diversion	CCP - Non- English	CCP-Sex Offender	Basic Supervision	
<b>Transfers In:</b>					
Mental Impairment	\$	\$	\$	\$ 17,474	\$ 17,474
Substance Abuse	8,670				8,670
Drug Court	19,855				19,855
Day Reporting Center				3,649	3,649
Progressive Sanctions	45,802		12,456		58,258
<b>Total</b>	<b>\$ 74,327</b>	<b>\$</b>	<b>\$ 12,456</b>	<b>\$ 21,123</b>	<b>\$ 107,906</b>

**Note 5 - Risk Management**

The Department is exposed to various risks of loss related to torts: theft of, damage to and destruction of assets; errors and omissions, personal injuries; and natural disasters. The risk of loss is covered by Fort Bend County under their risk management plan. The CSCD has additional insurance coverage for property loss under the Texas Association of Counties (TAC) Comprehensive General Liability Coverage policy. There have been no significant reductions in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

**FORT BEND COUNTY COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT**

*NOTES TO FINANCIAL STATEMENTS (continued)*

**Note 6 - Associate Judge Salary Being Paid From CJAD Funds**

The Special Sanctions Court (Progressive Sanctions Program) is funded through a TDCJ-CJAD Diversion Program Grant which was approved by TDCJ-CJAD as an exclusive pilot program for the State of Texas on June 22, 2004. The purpose of the program is for exploring new sentencing practices on non-violent felony offenders traditionally sentenced to jail or prison for technically violating their probation supervision. The program's budget was approved on December 10, 2008 and includes a portion of the salary of a part-time judge.

**Note 7 - Vendors for Offender Services Contracts**

Vendors for offender service contracts with the County with a value of \$100,000 or above are listed below. The County has entered a valid contract with all vendors listed.

<u>Vendor name</u>	<u>Contract Amount</u>
Brazoria County Alcoholic Recovery Center	\$120,000
* Fort Bend Regional Council on Substance Abuse	337,750
Pathway To Recovery, Inc	271,000
Pro Tech Monitoring, Inc.	110,000

\*This vendor contract was funded with TDCJ-CJAD funds,  
as well as, other sources

**Note 8 - Funds Collected by the CSCD from Sources Other Than TDCJ-CJAD**

The Department received the following sources during the 2009 fiscal period. Management believes that any limitations regarding the use of such funds were complied with.

<u>Source</u>	<u>Amount</u>	<u>Restrictions for use</u>
Fort Bend County	\$507,173	none
Office of the Governor CJD Drug Court Grant	150,000	criminal justice planning
VOCA (Office of the Governor CJD Grant)	35,540	crime victim assistance
Edward Byrne Memorial Justice Assistance Grant	23,137	mental health consultation
Drug Court Program	300	substance abuse rehabilitation
DWI Program	950	substance abuse rehabilitation
<u>Total</u>	<u>\$717,100</u>	

**Independent Auditors' Report on Compliance and on Internal Control**  
**Based on an Audit of Financial Statements Performed**  
**in Accordance with *Government Auditing Standards***

Michael Enax, Director  
Fort Bend County Community Supervision  
and Corrections Department  
Fort Bend County, Texas

We have audited the accompanying financial statements of Fort Bend County Community Supervision and Corrections Department, as of and for the year ended August 31, 2009, and have issued our report thereon dated February 10, 2010. We conducted our audit in accordance with generally accepted auditing standards and the *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Fort Bend County Community Supervision and Corrections Department's financial statements are free of material misstatement, we performed tests of its compliance with certain provision of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

**Internal Control over Financial Reporting**

In planning and performing our audit, we considered Fort Bend County Community Supervision and Corrections Department's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information of management and others within the organization, Fort Bend Community Supervision and Corrections Department and the Texas Department of Criminal Justice and is not intended to be and should not be used by anyone other than these specified parties.



Houston, Texas  
February 10, 2010

**FORT BEND COUNTY COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT**  
*COMMUNITY JUSTICE ASSISTANCE DIVISION FUNDED PROGRAM FUNDS  
COMPLIANCE REQUIREMENTS CHECKLIST*

The following checklist indicates whether the compliance requirements have been met.

Yes	No	
X		Separate accountability is maintained for TDCJ-CJAD funds.
X		Revenues and Expenditures reported to TDCJ-CJAD are in agreement with, or reconcilable to, the funding recipient's accounting records and with audited expenditures in each budget category.
X		TDCJ-CJAD funds and locally generated revenues are expended in accordance with <i>The Financial Management Manual for TDCJ-CJAD Funding, TDCJ-CJAD Funding and Fiscal Management Updates, TDCJ-CJAD Standards, TDCJ-CJAD Field Correspondence, TDCJ-CJAD Policy Statements</i> and applicable laws.
X		Proper cut-off procedures are to be observed at the end of each fiscal period. The cutoff date for revenues recognition and expenditure payment of FY 2009 is October 31, 2009. The modified accrual basis of accounting must be used in preparing the fourth quarterly reports for submission to TDCJ-CJAD.
	N/A	If the CSCD serves both juveniles and adults, expenditures that benefit both adults and juveniles are prorated on an equitable basis. Determination of the method of prorating such expenditures must be supported by adequate documentation.
	X	TDCJ-CJAD funds are not used to pay judges' salaries, ( <b>unless specifically approved by TDCJ-CJAD in a Program Budget; i.e. DWI Courts</b> ), community justice council members' salaries or other court related expenses. (See Note 6)
X		Expenditures and revenues are supported by adequate documentation.
X		If the CSCD determines that an increase or decrease in revenue or expenditures is required, budget adjustments are submitted to TDCJ-CJAD in accordance with the <b>Financial Management Manual for TDCJ-CJAD Funding</b> .
X		Idle funds are invested according to <u>Vernon's Texas Codes Annotated Local Government Code Section 140.003(f)</u> .
X		All employees with access to funds are covered by a surety bond.
X		Locally generated funds, and other collections, are documented with a proper receipt system.
X		All non-CJAD funded program fees are expended in accordance with applicable limitations.
X		All equipment is physically inventoried and adequately supported with an inventory form. Surplus equipment is disposed of in accordance with TDCJ-CJAD guidelines.
X		Victim restitution funds are accounted for in accordance with <u>Vernon's Texas Codes Annotated Government Code, Section 76.013</u> .
X		TDCJ-CJAD policies regarding contracts with vendors have been followed.
	N/A	All leases have received TDCJ-CJAD approval prior to the expenditure of funds.

**FORT BEND COUNTY COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT**  
*COMMUNITY JUSTICE ASSISTANCE DIVISION FUNDED PROGRAM FUNDS  
COMPLIANCE REQUIREMENTS CHECKLIST*

X		All purchases adhere to the requirements of the <u>Vernon's Texas Codes Annotated Local Government Code</u> , Section 262.023 regarding competitive bids.
X		The CSCD has a policy regarding eligibility for employee salary merit increases.
X		The CSCD has an existing policy on budget approval, operates by the policy, and the policy has been approved in an open meeting by the judges charged with oversight of the CSCD (Government Code, Section 76.002, and TDCJ-CJAD's Financial Management Manual.
	X	Does the CSCD allow offenders to pay a fee in lieu of performing community service restitution (CSR) work hours, and does the CSCD have an applicable written policy allowing this?

**FORT BEND COUNTY COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT**  
*COMMUNITY JUSTICE ASSISTANCE DIVISION FUNDED PROGRAM FUNDS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED AUGUST 31, 2009*

Findings: **None**

**FORT BEND COUNTY COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT  
BASIC SUPERVISION PROGRAM  
SCHEDULE OF DIFFERENCES BETWEEN  
AUDIT REPORTS AND CSCD REPORTS**

	<u>Audit</u>	<u>Per CSCD Reports</u>	<u>Difference*</u>
<b>Revenue</b>			
State aid	\$ 973,803	\$ 973,803	\$
SAFPF payments	54,227	54,227	
Probation fees	1,820,961	1,820,961	
Payments by program participants	308,969	308,969	
Interest income	29,957	29,957	
Other revenue	7,702	7,702	
<b>Total Revenue</b>	<u>3,195,619</u>	<u>3,195,619</u>	
<b>Expenditures</b>			
Salaries	2,449,558	2,449,558	
Travel	120,559	120,559	
Contract service for offenders	185,854	185,854	
Professional fees	177,727	177,727	
Supplies and operating	189,815	189,815	
Equipment	114,403	114,403	
<b>Total Expenditures</b>	<u>3,237,916</u>	<u>3,237,916</u>	
<b>Excess Revenues over (under) Expenditures</b>	(42,297)	(42,297)	
Fund Balance - September 1, 2008	895,865	895,865	
Prior period adjustment	(23,175)	(23,175)	
Transfers in (out)	(21,123)	(21,123)	
Fund Balance before Refund to TDCJ-CJAD	809,270	809,270	
Refund due to TDCJ-CJAD	<u>(9,076)</u>		<u>(9,076)</u>
<b>Fund Balance - August 31, 2009</b>	<u>\$ 800,194</u>	<u>\$ 809,270</u>	<u>\$ (9,076)</u>

The accompanying notes are an integral part of these financial statements.

\* *The difference is due to the refund formula calculation representing amounts due to TDCJ-CJAD by the Department. This calculation was done subsequent to the submission of the quarterly report for the period ending August 31, 2009.*

**FORT BEND COUNTY COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT  
COMMUNITY CORRECTIONS PROGRAM  
PRE-TRIAL  
SCHEDULE OF DIFFERENCES BETWEEN  
AUDIT REPORTS AND CSCD REPORTS**

	<u>Audit</u>	<u>Per CSCD Reports</u>	<u>Difference</u>
<b>Revenue</b>			
State aid	\$ 237,938	\$ 237,938	\$
Payments by participants	152,857	152,857	
<b>Total Revenue</b>	<u>390,795</u>	<u>390,795</u>	
<b>Expenditures</b>			
Salaries	248,908	248,908	
Contract service for offenders	55,881	55,881	
Professional fees	1,779	1,779	
Supplies and operating	44,025	44,025	
<b>Total Expenditures</b>	<u>350,593</u>	<u>350,593</u>	
<b>Excess Revenues over (under) Expenditures</b>	40,202	40,202	
Fund Balance - September 1, 2008	74,732	74,732	
Transfers in (out)	<u>(74,327)</u>	<u>(74,327)</u>	
Fund Balance before Refund to TDCJ-CJAD	40,607	40,607	
Refund due to TDCJ-CJAD	<u>(40,607)</u>	<u>(40,607)</u>	
<b>Fund Balance - August 31, 2009</b>	<u><u>\$</u></u>	<u><u>\$</u></u>	<u><u>\$</u></u>

The accompanying notes are an integral part of these financial statements.

**FORT BEND COUNTY COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT  
COMMUNITY CORRECTIONS PROGRAM  
NON-ENGLISH SPEAKING  
SCHEDULE OF DIFFERENCES BETWEEN  
AUDIT REPORTS AND CSCD REPORTS**

	<u>Audit</u>	<u>Per CSCD Reports</u>	<u>Difference</u>
<b>Revenue</b>			
State aid	\$ 150,400	\$ 150,400	\$
<b>Total Revenue</b>	<u>150,400</u>	<u>150,400</u>	
<b>Expenditures</b>			
Salaries	153,101	153,101	
Professional fees	1,128	1,128	
Supplies & Operating Expenditures	<u>5,540</u>	<u>5,540</u>	
<b>Total Expenditures</b>	<u>159,769</u>	<u>159,769</u>	
<b>Excess Revenues over (under) Expenditures</b>	(9,369)	(9,369)	
Fund Balance - September 1, 2008	<u>11,394</u>	<u>11,394</u>	
Fund Balance before Refund to TDCJ-CJAD	2,025	2,025	
Refund due to TDCJ-CJAD	<u>(2,025)</u>	<u>(2,025)</u>	
<b>Fund Balance - August 31, 2009</b>	<u>\$</u>	<u>\$</u>	<u>\$</u>

The accompanying notes are an integral part of these financial statements.

**FORT BEND COUNTY COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT**  
**COMMUNITY CORRECTIONS PROGRAM**  
**SEX OFFENDERS**  
**SCHEDULE OF DIFFERENCES BETWEEN**  
**AUDIT REPORTS AND CSCD REPORTS**

	<u>Audit</u>	<u>Per CSCD Reports</u>	<u>Difference</u>
<b>Revenue</b>			
State aid	\$ 161,418	\$ 161,418	\$
<b>Total Revenue</b>	<u>161,418</u>	<u>161,418</u>	
<b>Expenditures</b>			
Salaries	156,461	156,461	
Contract services for offenders	8,721	8,721	
Professional fees	1,211	1,211	
<b>Total Expenditures</b>	<u>166,393</u>	<u>166,393</u>	
<b>Excess Revenues over (under) Expenditures</b>	(4,975)	(4,975)	
Fund Balance - September 1, 2008	20,147	20,147	
Transfers in (out)	<u>(12,456)</u>	<u>(12,456)</u>	
Fund Balance before Refund to TDCJ-CJAD	2,716	2,716	
Refund due to TDCJ-CJAD	<u>(2,716)</u>	<u>(2,716)</u>	
<b>Fund Balance - August 31, 2009</b>	<u>\$</u>	<u>\$</u>	<u>\$</u>

The accompanying notes are an integral part of these financial statements.

**FORT BEND COUNTY COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT**  
**DIVERSION PROGRAM**  
**DAY REPORTING CENTER**  
*SCHEDULE OF DIFFERENCES BETWEEN  
AUDIT REPORTS AND CSCD REPORTS*

	<u>Audit</u>	<u>Per CSCD Reports</u>	<u>Difference</u>
<b>Revenue</b>			
State aid	\$ 44,079	\$ 44,079	\$
<b>Total Revenue</b>	<u>44,079</u>	<u>44,079</u>	
<b>Expenditures</b>			
Salaries	51,376	51,376	
Professional fees	331	331	
Supplies and operating	<u>2,500</u>	<u>2,500</u>	
<b>Total Expenditures</b>	<u>54,207</u>	<u>54,207</u>	
<b>Excess Revenues over (under) Expenditures</b>	(10,128)	(10,128)	
Fund Balance - September 1, 2008	6,479	6,479	
Transfers in (out)	<u>3,649</u>	<u>3,649</u>	
<b>Fund Balance - August 31, 2009</b>	<u>\$</u>	<u>\$</u>	<u>\$</u>

The accompanying notes are an integral part of these financial statements.

**FORT BEND COUNTY COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT  
DIVERSION PROGRAM  
DRUG COURT  
SCHEDULE OF DIFFERENCES BETWEEN  
AUDIT REPORTS AND CSCD REPORTS**

	<u>Audit</u>	<u>Per CSCD Reports</u>	<u>Difference</u>
<b>Revenue</b>			
State aid	\$ 88,511	\$ 88,511	\$
<b>Total Revenue</b>	<u>88,511</u>	<u>88,511</u>	
<b>Expenditures</b>			
Salaries	109,944	109,944	
Professional fees	<u>664</u>	<u>664</u>	
<b>Total Expenditures</b>	<u>110,608</u>	<u>110,608</u>	
<b>Excess Revenues over (under) Expenditures</b>	(22,097)	(22,097)	
Fund Balance - September 1, 2008	2,242	2,242	
Transfers in (out)	<u>19,855</u>	<u>19,855</u>	
<b>Fund Balance - August 31, 2009</b>	<u><u>\$</u></u>	<u><u>\$</u></u>	<u><u>\$</u></u>

The accompanying notes are an integral part of these financial statements.

**FORT BEND COUNTY COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT**  
**DIVERSION PROGRAM**  
**DWI COURT**  
*SCHEDULE OF DIFFERENCES BETWEEN  
AUDIT REPORTS AND CSCD REPORTS*

	<u>Audit</u>	<u>Per CSCD Reports</u>	<u>Difference</u>
<b>Revenue</b>			
State aid	\$ 75,000	\$ 75,000	\$
<b>Total Revenue</b>	<u>75,000</u>	<u>75,000</u>	
<b>Expenditures</b>			
Salaries	71,904	71,904	
Contract service for offenders	2,533	2,533	
Professional fees	<u>563</u>	<u>563</u>	
<b>Total Expenditures</b>	<u>75,000</u>	<u>75,000</u>	
<b>Excess Revenues over (under) Expenditures</b>			
Fund Balance - September 1, 2008	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Fund Balance - August 31, 2009</b>	<u>\$</u>	<u>\$</u>	<u>\$</u>

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**FORT BEND COUNTY COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT  
DIVERSION PROGRAM  
MENTAL IMPAIRMENT  
SCHEDULE OF DIFFERENCES BETWEEN  
AUDIT REPORTS AND CSCD REPORTS**

	<u>Audit</u>	<u>Per CSCD Reports</u>	<u>Difference</u>
<b>Revenues</b>			
State aid	\$ 83,136	\$ 83,136	\$
<b>Total Revenue</b>	<u>83,136</u>	<u>83,136</u>	<u></u>
<b>Expenditures</b>			
Salaries	102,829	102,829	
Professional fees	624	624	
Supplies and operating			
<b>Total Expenditures</b>	<u>103,453</u>	<u>103,453</u>	<u></u>
<b>Excess Revenues over (under) Expenditures</b>	(20,317)	(20,317)	
Fund Balance - September 1, 2008	2,843	2,843	
Transfers in (out)	<u>17,474</u>	<u>17,474</u>	<u></u>
<b>Fund Balance - August 31, 2009</b>	<u>\$</u>	<u>\$</u>	<u>\$</u>

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**FORT BEND COUNTY COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT**  
**DIVERSION PROGRAM**  
**PROGRESSIVE SANCTIONS**  
*SCHEDULE OF DIFFERENCES BETWEEN*  
*AUDIT REPORTS AND CSCD REPORTS*

	<u>Audit</u>	<u>Per CSCD Reports</u>	<u>Difference</u>
<b>Revenues</b>			
State aid	\$ 329,892	\$ 329,892	\$
<b>Total Revenue</b>	<u>329,892</u>	<u>329,892</u>	
<b>Expenditures</b>			
Salaries	398,884	398,884	
Professional fees	2,474	2,474	
<b>Total Expenditures</b>	<u>401,358</u>	<u>401,358</u>	
<b>Excess Revenues over (under) Expenditures</b>	(71,466)	(71,466)	
Fund Balance - September 1, 2008	12,774	12,774	
Prior Period Adjustments	435	435	
Transfers in (out)	<u>58,257</u>	<u>58,257</u>	
<b>Fund Balance - August 31, 2009</b>	<u><u>\$</u></u>	<u><u>\$</u></u>	<u><u>\$</u></u>

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**FORT BEND COUNTY COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT  
DIVERSION PROGRAM  
SUBSTANCE ABUSE TREATMENT  
SCHEDULE OF DIFFERENCES BETWEEN  
AUDIT REPORTS AND CSCD REPORTS**

	<u>Audit</u>	<u>Per CSCD Reports</u>	<u>Difference</u>
<b>Revenue</b>			
State aid	\$ 110,270	\$ 110,270	\$
<b>Total Revenue</b>	<u>110,270</u>	<u>110,270</u>	
<b>Expenditures</b>			
Salaries	119,547	119,547	
Professional fees	827	827	
<b>Total Expenditures</b>	<u>120,374</u>	<u>120,374</u>	
<b>Excess Revenues over (under) Expenditures</b>	(10,104)	(10,104)	
Fund Balance - September 1, 2008	1,434	1,434	
Transfers in (out)	<u>8,670</u>	<u>8,670</u>	
<b>Fund Balance - August 31, 2009</b>	<u><u>\$</u></u>	<u><u>\$</u></u>	<u><u>\$</u></u>

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**FORT BEND COUNTY COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT**  
**COMMUNITY CORRECTIONS PROGRAM**  
**TREATMENT ALTERNATIVE TO INCARCERATION/RIDER 84**  
**SCHEDULE OF DIFFERENCES BETWEEN**  
**AUDIT REPORTS AND CSCD REPORTS**

	<u>Audit</u>	<u>Per CSCD Reports</u>	<u>Difference</u>
<b>Revenue</b>			
State aid	\$ 539,008	\$ 539,008	\$
<b>Total Revenue</b>	<u>539,008</u>	<u>539,008</u>	
<b>Expenditures</b>			
Salaries	108,623	108,623	
Contract service for offenders	659,405	659,405	
Professional fees	<u>4,043</u>	<u>4,043</u>	
<b>Total Expenditures</b>	<u>772,071</u>	<u>772,071</u>	
<b>Excess Revenues over (under) Expenditures</b>	(233,063)	(233,063)	
Fund Balance - September 1, 2008	346,250	346,250	
Prior Period Adjustment	<u>175</u>	<u>175</u>	
Fund Balance before Refund to TDCJ-CJAD	113,362	113,362	
Refund due to TDCJ-CJAD	<u>(113,362)</u>	<u>(113,362)</u>	
<b>Fund Balance - August 31, 2009</b>	<u><u>\$</u></u>	<u><u>\$</u></u>	<u><u>\$</u></u>

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