

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

**ANNUAL FINANCIAL AND  
COMPLIANCE REPORT**

**August 31, 2019**



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

**TABLE OF CONTENTS**

	<u>Page(s)</u>
Independent Auditors' Report	1-3
<b>Basic Financial Statements</b>	
Combined Statement of Financial Position	6
Combined Statement of Revenue, Expenditures and Changes in Fund Balance	7
Notes to Financial Statements	8-12
<b>Other Supplementary Information</b>	
Combining Statement of Revenues, Expenditures and Changes in Fund Balances:	
All Community Corrections Funds	14
All Diversion Funds	15
Individual Statements of Revenues, Expenditures and Changes in Fund Balance - Budget, Actual, and Variance:	
Basic Supervision	16
Community Corrections Programs:	
Pretrial Intervention	17
DWI Court	18
Misdemeanor Drug Court	19
Non-English Speaking Caseload	20
Sex Offender Caseload	21
Diversion Programs:	
Felony Drug Court	22
Mental Health Initiative Caseload	23
Special Sanctions Court	24
Substance Abuse Aftercare Caseload	25
Substance Abuse Treatment Caseload	26
Treatment Alternative to Incarceration Program (TAIP)	27
Schedules of Differences Between Audit Report and CSCD Reports Sent to TDCJ-CJAD	28-39
Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	41-42
Schedule of Findings and Questioned Costs	43
Schedule of Findings and Questioned Costs for prior year	44
TDCJ-CJAD Independent Audit Compliance Checklist	45-51



## INDEPENDENT AUDITORS' REPORT

Fort Bend County Council of Judges  
Fort Bend County Community Supervision  
and Corrections Department  
Fort Bend County, Texas

We have audited the accompanying financial statements of the Fort Bend County Community Supervision and Corrections Department (the "Department"), which comprise the combined statement of financial position as of August 31, 2019, and the related combined statements of revenues, expenditures, and changes in fund balances for the year then ended, and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the provisions of the Texas Department of Criminal Justice – Community Justice Assistance Division (TDCJ-CJAD); this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *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 involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **Opinion**

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the respective financial position of the Department, as of August 31, 2019, and the respective changes in financial position thereof for the year ended, in accordance with the financial reporting provisions of the TDCJ-CJAD as described in Note 1.

## **Basis of Accounting**

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the basis of the financial reporting provisions of the TDCJ-CJAD, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the TDCJ-CJAD. Our opinion is not modified with respect to that matter.

## **Emphasis of Matter**

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

## **Other Matters**

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Department's basic financial statements. The accompanying supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. The individual and combining fund statements and the Schedule of Differences Between Audit Report and CSCD Reports Sent to TDCJ-CJAD listed in the table of contents as Other Supplementary Information, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Fort Bend County Council of Judges  
Fort Bend County Community Supervision  
and Corrections Department  
Fort Bend County, Texas

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated January 14, 2019, on our consideration of the Department's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, 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* in considering the Department's internal control over financial reporting and compliance.

**Restriction of Use**

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

  
Houston, Texas  
January 9, 2020

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## **Basic Financial Statements**

FORT BEND COUNTY COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT  
COMBINED STATEMENT OF FINANCIAL POSITION  
AUGUST 31, 2019

	Basic Supervision	Community Corrections	Diversion Programs	TAIP	Total
<b>ASSETS</b>					
<b>Cash and Investments</b>					
Bank Balances	\$ 1,608,724	\$ 252,703	\$ 43,943	\$ 57,859	\$ 1,963,229
Total Cash and Investments	<u>1,608,724</u>	<u>252,703</u>	<u>43,943</u>	<u>57,859</u>	<u>1,963,229</u>
<b>Accounts Receivable</b>					
Community Supervision Fees	143,783				143,783
Due From Participants	28,524	29,397			57,921
Due From Other	2,740				2,740
Total Accounts Receivable	<u>175,047</u>	<u>29,397</u>			<u>204,444</u>
<b>Total Assets</b>	<u>\$ 1,783,771</u>	<u>\$ 282,100</u>	<u>\$ 43,943</u>	<u>\$ 57,859</u>	<u>\$ 2,167,673</u>
<b>LIABILITIES AND FUND BALANCE</b>					
<b>Liabilities</b>					
Accounts Payable	\$ 175,392	\$ 125,961	\$ 28,511	\$ 57,859	\$ 387,723
Due To TDCJ-CJAD		156,139	15,432		171,571
Total Liabilities	<u>175,392</u>	<u>282,100</u>	<u>43,943</u>	<u>57,859</u>	<u>559,294</u>
Fund Balance	<u>1,608,379</u>				<u>1,608,379</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$ 1,783,771</u>	<u>\$ 282,100</u>	<u>\$ 43,943</u>	<u>\$ 57,859</u>	<u>\$ 2,167,673</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, 2019

	Basic Supervision	Community Corrections	Diversion Programs	TAIP	Total
<b>REVENUE</b>					
State Aid	\$ 1,063,516	\$ 754,960	\$ 804,207	\$ 571,551	\$ 3,194,234
State Aid: SAFPF	36,008				36,008
Community Supervision Fees	1,811,008				1,811,008
Payment by Program Participants	365,478	174,517			539,995
Interest Income	95,164				95,164
Other Revenue	27,771				27,771
Total Revenue	<u>3,398,945</u>	<u>929,477</u>	<u>804,207</u>	<u>571,551</u>	<u>5,704,180</u>
<b>EXPENDITURES</b>					
Salaries and Fringe Benefits	2,718,154	586,012	933,663	69,147	4,306,976
Travel and Furnished Transportation	26,765	66,200			92,965
Contract Services for Offenders	110,681	5,855		533,404	649,940
Professional Fees	148,520	5,665	6,032	4,287	164,504
Supplies and Operating Expenses	82,618	157,843	12,161		252,622
Equipment		16,938			16,938
Total Expenditures	<u>3,086,738</u>	<u>838,513</u>	<u>951,856</u>	<u>606,838</u>	<u>5,483,945</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>					
	312,207	90,964	(147,649)	(35,287)	220,235
<b>OTHER FINANCING SOURCES (USES)</b>					
Basic Supervision Interfund Transfer	(104,115)	28,126	70,702	5,287	
CC Interfund Transfer (to DP or TAIP)		(118,857)	88,857	30,000	
Total Other Financing Sources (Uses)	<u>(104,115)</u>	<u>(90,731)</u>	<u>159,559</u>	<u>35,287</u>	
<b>PRIOR YEAR ENDING FUND BALANCE</b>					
	1,400,287	155,906	3,522		1,559,715
Refund Due to TDCJ-CJAD		(156,139)	(15,432)		(171,571)
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$ 1,608,379</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 1,608,379</u>

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

## NOTES TO THE FINANCIAL STATEMENTS

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Reporting Entity

The accompanying financial statements include the revenue of the Fort Bend County Community Supervision and Corrections Department (CSCD) related to the receipt of funds administered by the TDCJ-CJAD from state appropriations for the Basic Supervision fund, Community Corrections funds, Diversion Program Grant Funds, Treatment Alternative to Incarceration Program Grant Funds, local fees collected for the use of the CSCD, and the expenditure of those funds.

The Fort Bend County Community Supervision and Corrections Department, a special purpose district of state government, was organized to provide certain adult probation services to judicial districts.

#### Basis of Accounting

Since the Department receives funding from state government, it must comply with requirements of the State. Therefore, the financial statements were prepared using the basis of accounting prescribed by the TDCJ-CJAD, a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Basis of accounting refers to the time at which revenues and expenditures are recognized in the accounts and reported in the statements. The accounts of Fort Bend County CSCD are organized on the basis of fund accounting, 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 comprise its assets, liabilities, fund balance, revenues, and expenditures. Resources are allocated to and accounted for in a fund based upon the source of the funds and the purposes for which they may be spent and the means by which the spending activities are controlled for the specific activities in accordance with laws, regulations or other restrictions. Revenues and expenditures are accounted for using either the cash basis of accounting or the modified accrual basis of accounting until the last quarter when the modified accrual basis of accounting must be used.

The modified accrual basis of accounting is followed in that revenues are recorded when susceptible to accrual; i.e., earned, measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Revenues received by October 31 for financial activity performed by August 31, 2019 are considered available. Also, purchases for which the commitment has been established by August 31, 2019 are considered liabilities regardless of whether possession of these goods has been received by August 31, 2019 provided that the liability purchase is received and is paid by October 31, 2019. Exception to this method of accounting is the recording of refunds to the State as reductions of Fund Balance.

Funds of the Fort Bend County CSCD are grouped into the agency fund type for the purpose of operation on the Fort Bend County, Texas accounting system. Accounting agency funds are accounts established for deposit and disbursement of funds which are not controlled through the Fort Bend County, Texas budget process and are held in purely a custodial capacity.

## Budgets (Accounting and Legal Compliance)

Pursuant to Government Code, Section 76.004 and 76.002, the budgets governing the funding to the programs are prepared biennially, then approved by the district judges and the criminal court-at-law judges with jurisdiction over the department and by the TDCJ-CJAD.

Only budget adjustment requests, at year-end, received by September 30, 2019 will be reviewed and approved/disapproved by TDCJ-CJAD. TDCJ-CJAD will not accept budget adjustments after September 30, 2019 for the previous fiscal year. Only budget adjustments approved by TDCJ-CJAD should be referred to in performing the financial audit.

## 2. ONE-TIME/SUPPLEMENTAL PAYMENTS

None for the year ended August 31, 2019.

## 3. DEOBLIGATIONS

None for the year ended August 31, 2019.

## 4. INTERFUND AND FUND TRANSFERS

The following interfund transfers were performed to cover funding shortfalls.

<b>Transfers In:</b>	<b>Transfers Out:</b>		
	Pre-Trial Diversion	Basic Supervision	Total
DWI Court	\$	\$ 8,999	\$ 8,999
Misdemeanor		7,657	7,657
Non-English		3,507	3,507
Sex Offender		7,963	7,963
Felony Drug Court	17,017	11,914	28,931
Mental Health Initiative	25,187	16,483	41,670
Special Sanctions Court	20,281	20,372	40,653
Substance Abuse Aftercare	26,372	15,090	41,462
Substance Abuse Treatment		6,843	6,843
TAIP	30,000	5,287	35,287
<b>Total</b>	<b>\$ 118,857</b>	<b>\$ 104,115</b>	<b>\$ 222,972</b>

## 5. PRIOR PERIOD ADJUSTMENTS

None for the year ended August 31, 2019.

## 6. REFUNDS

The following Biennium Refunds were issued at the end of 2019:

<u>Program</u>	<u>Refund</u>
Pretrial Intervention	\$141,702
Non-English Speaking	10,634
Sex Offender Caseload	3,803
Substance Abuse Treatment	15,432
TAIP	
<b>Total</b>	<u><u>\$171,571</u></u>

## 7. CASH, COLLECTIONS, CHANGE FUND, PETTY CASH AND INVESTMENTS

Collection or clearing accounts are trust funds and must be covered by pledged collateral to cover the estimated highest daily balance of funds operated in conjunction with or through the county depository by the CSCD.

During the fiscal year audited: The CSCD's state aid and net funds (revenues) received were deposited and held, and collection accounts' remaining net funds (revenues) were transferred into a special fund of the county treasury, on or before the next regular business day, or on or before the fifth business day after the day on which the money was received. All the CSCD's state aid and net funds (revenues) received were held, deposited, disbursed, invested, and otherwise cared for by the County on behalf of the CSCD as the CSCD directed (Government Code 509.011(c) and Local Government Code 113.022 and 140.003(f)).

CSCD employees with access to public funds and who maintain and administer public funds are covered by a surety bond.

Fort Bend County CSCD does not maintain a change fund or petty cash fund.

During the year ended August 31, 2019, the CJAD Programs' investments consisted entirely of demand deposits in Prosperity Bank.

## 8. EXCESS OF EXPENDITURES OVER BUDGETS IN INDIVIDUAL PROGRAMS

During the year ended August 31, 2019, two programs experienced excess expenditure amounts. The Pretrial program salaries and fringe benefits line was over budget by \$18,481 due to staff changes to accommodate newly developed programs as well as merit payments that were not planned for in advance and not issued until mid-August. The TAIP program salaries and fringe benefits line was over budget by \$1,046 due to merit payments that were not planned for in advance and not issued until Mid-August.

The overages did not exceed the 15% rule.

**9. FUNDS COLLECTED BY THE CSCD FROM SOURCES OTHER THAN TDCJ-CJAD WHICH ARE REQUIRED TO BE REPORTED ON THE TDCJ-CJAD QUARTERLY FINANCIAL REPORTS**

<b>Source</b>	<b>Amount Received</b>	<b>Restrictions for use</b>	<b>Expended In Accordance With Restriction</b>
Community Supervision Fees	\$1,811,008	<i>Texas code of Criminal Procedure Article 42A.652 (a); FMM for TDCJ-CJAD Funding restrictions.</i>	Yes
<u>Payments by Program Participants</u>			
Urinalysis Fees	\$340,972	<i>FMM for TDCJ-CJAD Funding restrictions.</i>	Yes
Pretrial Intervention (Diversion) Program Fees	\$72,085	<i>Texas Code of Criminal Procedure Chapter 102.012; FMM for TDCJ-CJAD Funding restrictions.</i>	Yes
Fresh Start Program Fee	\$62,835	<i>Texas Code of Criminal Procedure Chapter 102.012; FMM for TDCJ-CJAD Funding restrictions.</i>	Yes
ASMT	\$12,120	<i>Texas Code of Criminal Procedure Chapter 102.012; FMM for TDCJ-CJAD Funding restrictions.</i>	Yes
Electronic Monitoring Fees	\$32,459	<i>FMM for TDCJ-CJAD Funding restrictions.</i>	Yes
Drug Court Reimbursement	\$11,054	<i>FMM for TDCJ-CJAD Funding restrictions.</i>	Yes
Court Fees	\$1,436	<i>FMM for TDCJ-CJAD Funding restrictions.</i>	Yes
Probation SCRAM Fees	\$4,410	<i>FMM for TDCJ-CJAD Funding restrictions.</i>	Yes
ELM Damage	\$1,624	<i>FMM for TDCJ-CJAD Funding restrictions.</i>	Yes
Miscellaneous	\$1,000	<i>FMM for TDCJ-CJAD Funding restrictions.</i>	Yes
Total Payments by Program Participants:	\$539,995	<i>Government Code, Section 76.015; Section 19, Article 42.12 Code of Criminal Procedures (Supervision Fees); FMM for TDCJ-CJAD Funding restrictions.</i>	
Interest Income	\$95,164	<i>Financial Management Manual for TDCJ-CJAD Funding restrictions.</i>	Yes

<b>Source</b>	<b>Amount Received</b>	<b>Restrictions for use</b>	<b>Expended In Accordance With Restriction</b>
<b>Other Revenue:</b>			
Card Replacement Fees	\$3,533	<i>Financial Management Manual for TDCJ-CJAD Funding</i> restrictions	Yes
Subpoena Fee	\$2	<i>Financial Management Manual for TDCJ-CJAD Funding</i> restrictions	Yes
Reimbursements	\$15,960	<i>Financial Management Manual for TDCJ-CJAD Funding</i> restrictions	Yes
State Percent of Restitution Paid	\$1,975	<i>Financial Management Manual for TDCJ-CJAD Funding</i> restrictions	Yes
Percent of Unclaimed Restitution	\$1	<i>Financial Management Manual for TDCJ-CJAD Funding</i> restrictions	Yes
Auction Proceeds	\$6,300	<i>Financial Management Manual for TDCJ-CJAD Funding</i> restrictions	Yes
<b>Total Other Revenue:</b>	<b>\$27,771</b>		

## **COMMITMENTS AND CONTINGENCIES**

None for the year ended August 31, 2019.

## **10. SUBSEQUENT EVENTS**

No reportable subsequent events for the year ended August 31, 2019.

### **Other Supplementary Information**

FORT BEND COUNTY COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
ALL COMMUNITY CORRECTIONS FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2019

	Pretrial Intervention	DWI Court	Misdemeanor Drug Court	Non-English Speaking Caseload	Sex Offender Caseload	Total All CCP Funds
<b>REVENUE</b>						
State Aid	\$ 373,213	\$ 55,424	\$ 40,379	\$ 153,954	\$ 131,990	\$ 754,960
Payments by Program Participants	174,517					174,517
Total Revenue	<u>547,730</u>	<u>55,424</u>	<u>40,379</u>	<u>153,954</u>	<u>131,990</u>	<u>929,477</u>
<b>EXPENDITURES</b>						
Salaries and Fringe Benefits	199,296	64,006	47,733	145,672	129,305	586,012
Travel and Furnished Transportation	66,200					66,200
Contract Services for Offenders					5,855	5,855
Professional Fees	2,800	417	303	1,155	990	5,665
Supplies and Operating Expenses	157,843					157,843
Equipment	16,938					16,938
Total Expenditures	<u>443,077</u>	<u>64,423</u>	<u>48,036</u>	<u>146,827</u>	<u>136,150</u>	<u>838,513</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>						
	104,653	(8,999)	(7,657)	7,127	(4,160)	90,964
<b>OTHER FINANCING SOURCES (USES)</b>						
Basic Supervision Interfund Transfer		8,999	7,657	3,507	7,963	28,126
CC Interfund Transfer (to DP or TAIP)	(118,857)					(118,857)
Total Other Financing Sources (Uses)	<u>(118,857)</u>	<u>8,999</u>	<u>7,657</u>	<u>3,507</u>	<u>7,963</u>	<u>(90,731)</u>
<b>PRIOR YEAR ENDING FUND BALANCE</b>						
Refund Due to TDCJ-CJAD	155,906					155,906
	<u>(141,702)</u>			<u>(10,634)</u>	<u>(3,803)</u>	<u>(156,139)</u>
Adjusted Beginning Fund Balance	<u>14,204</u>			<u>(10,634)</u>	<u>(3,803)</u>	<u>(233)</u>
<b>AUDITED YEAR ENDING FUND BALANCE</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  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
ALL DIVERSION FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2019

	Felony Drug Court	Mental Health Initiative Caseload	Special Sanctions Court	Substance Abuse Aftercare Caseload	Substance Abuse Treatment Caseload	Total All DP Funds
<b>REVENUE</b>						
State Aid	\$ 97,339	\$ 133,096	\$ 337,013	\$ 102,424	\$ 134,335	\$ 804,207
Total Revenue	<u>97,339</u>	<u>133,096</u>	<u>337,013</u>	<u>102,424</u>	<u>134,335</u>	<u>804,207</u>
<b>EXPENDITURES</b>						
Salaries and Fringe Benefits	125,540	173,768	375,138	143,118	116,099	933,663
Professional Fees	730	998	2,528	768	1,008	6,032
Supplies and Operating Expenses					12,161	12,161
Total Expenditures	<u>126,270</u>	<u>174,766</u>	<u>377,666</u>	<u>143,886</u>	<u>129,268</u>	<u>951,856</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>						
	(28,931)	(41,670)	(40,653)	(41,462)	5,067	(147,649)
<b>OTHER FINANCING SOURCES (USES)</b>						
Basic Supervision Interfund Transfer	11,914	16,483	20,372	15,090	6,843	70,702
CC Interfund Transfer (to DP or TAIP)	17,017	25,187	20,281	26,372		88,857
Total Other Financing Sources (Uses)	<u>28,931</u>	<u>41,670</u>	<u>40,653</u>	<u>41,462</u>	<u>6,843</u>	<u>159,559</u>
<b>PRIOR YEAR ENDING FUND BALANCE</b>						
Refund Due to TDCJ-CJAD					(15,432)	(15,432)
Adjusted Beginning Fund Balance					<u>(11,910)</u>	<u>(11,910)</u>
<b>AUDITED YEAR ENDING FUND BALANCE</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  
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL, AND VARIANCE  
FOR THE YEAR ENDED AUGUST 31, 2019  
BASIC SUPERVISION

	Budget	Actual	Variance Favorable (Unfavorable)
<b>TYPE OF REVENUE</b>			
Requested TDCJ-CJAD Funding (State Aid)	\$ 1,063,516	\$ 1,063,516	\$
State Aid: SAFPF	28,000	36,008	8,008
Community Supervision Fees	1,840,000	1,811,008	(28,992)
Payment by Program Participants	340,000	365,478	25,478
Interest Income	96,700	95,164	(1,536)
Carry Over from Previous FY	1,400,287	1,400,287	
Other Revenue	25,000	27,771	2,771
Basic Supervision Interfund Transfer	(136,333)	(104,115)	32,218
Total Revenue	4,657,170	4,695,117	37,947
<b>TYPE OF EXPENDITURES</b>			
Salaries and Fringe Benefits	3,095,469	2,718,154	377,315
Travel and Furnished Transportation	55,500	26,765	28,735
Contract Services for Offenders	310,179	110,681	199,498
Professional Fees	194,717	148,520	46,197
Supplies and Operating Expenses	1,001,305	82,618	918,687
Total Expenditures	4,657,170	3,086,738	1,570,432
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>		1,608,379	1,608,379
<b>OTHER FINANCING SOURCES (USES) ACTUALS</b>			
<b>AUDITED YEAR ENDING FUND BALANCE</b>		\$ 1,608,379	

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

FORT BEND COUNTY COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT  
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL, AND VARIANCE  
FOR THE YEAR ENDED AUGUST 31, 2019  
COMMUNITY CORRECTIONS - PRETRIAL INTERVENTION

	Budget	Actual	Variance Favorable (Unfavorable)
<b>TYPE OF REVENUE</b>			
Requested TDCJ-CJAD Funding (State Aid)	\$ 373,213	\$ 373,213	\$
Payment by Program Participants	78,331	174,517	96,186
Carry Over from Previous FY	155,906	155,906	
Basic Supervision Interfund Transfer	5,869		(5,869)
CC Interfund Transfer (to DP or TAIP)	(118,857)	(118,857)	
Total Revenue	494,462	584,779	90,317
<b>TYPE OF EXPENDITURES</b>			
Salaries and Fringe Benefits	180,815	199,296	(18,481)
Travel and Furnished Transportation	66,200	66,200	
Professional Fees	2,800	2,800	
Supplies and Operating Expenses	184,560	157,843	26,717
Equipment	60,087	16,938	43,149
Total Expenditures	494,462	443,077	51,385
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>			
		141,702	141,702
<b>OTHER FINANCING SOURCES (USES) ACTUALS</b>			
Refund to CJAD		(141,702)	
Total Prior Period Adjustment & Refunds		(141,702)	
<b>AUDITED YEAR ENDING FUND BALANCE</b>		\$	

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

**FORT BEND COUNTY COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT**  
**INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL, AND VARIANCE**  
**FOR THE YEAR ENDED AUGUST 31, 2019**  
**COMMUNITY CORRECTIONS - DWI COURT**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>TYPE OF REVENUE</b>			
Requested TDCJ-CJAD Funding (State Aid)	\$ 55,424	\$ 55,424	\$
Basic Supervision Interfund Transfer	8,999	8,999	
Total Revenue	<u>64,423</u>	<u>64,423</u>	
<b>TYPE OF EXPENDITURES</b>			
Salaries and Fringe Benefits	64,006	64,006	
Professional Fees	417	417	
Total Expenditures	<u>64,423</u>	<u>64,423</u>	
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>			
<b>OTHER FINANCING SOURCES (USES) ACTUALS</b>		<u>                    </u>	
<b>AUDITED YEAR ENDING FUND BALANCE</b>		<u>\$</u>	

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

FORT BEND COUNTY COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT  
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL, AND VARIANCE  
FOR THE YEAR ENDED AUGUST 31, 2019  
COMMUNITY CORRECTIONS - MISDEMEANOR DRUG COURT

	Budget	Actual	Variance Favorable (Unfavorable)
<b>TYPE OF REVENUE</b>			
Requested TDCJ-CJAD Funding (State Aid)	\$ 40,379	\$ 40,379	\$
Basic Supervision Interfund Transfer	8,227	7,657	(570)
Total Revenue	48,606	48,036	(570)
<b>TYPE OF EXPENDITURES</b>			
Salaries and Fringe Benefits	48,303	47,733	570
Professional Fees	303	303	
Total Expenditures	48,606	48,036	570
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>			
<b>OTHER FINANCING SOURCES (USES) ACTUALS</b>			
<b>AUDITED YEAR ENDING FUND BALANCE</b>			

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

FORT BEND COUNTY COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT  
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL, AND VARIANCE  
FOR THE YEAR ENDED AUGUST 31, 2019  
COMMUNITY CORRECTIONS - NON-ENGLISH SPEAKING CASELOAD

	Budget	Actual	Variance Favorable (Unfavorable)
<b>TYPE OF REVENUE</b>			
Requested TDCJ-CJAD Funding (State Aid)	\$ 153,954	\$ 153,954	\$
Basic Supervision Interfund Transfer	8,912	3,507	(5,405)
Total Revenue	162,866	157,461	(5,405)
<b>TYPE OF EXPENDITURES</b>			
Salaries and Fringe Benefits	161,711	145,672	16,039
Professional Fees	1,155	1,155	
Total Expenditures	162,866	146,827	16,039
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>			
		10,634	10,634
<b>OTHER FINANCING SOURCES (USES) ACTUALS</b>			
Refund to CJAD		(10,634)	
Total Prior Period Adjustment & Refunds		(10,634)	
<b>AUDITED YEAR ENDING FUND BALANCE</b>		\$	

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

FORT BEND COUNTY COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT  
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL, AND VARIANCE  
FOR THE YEAR ENDED AUGUST 31, 2019  
COMMUNITY CORRECTIONS - SEX OFFENDER CASELOAD

	Budget	Actual	Variance Favorable (Unfavorable)
<b>TYPE OF REVENUE</b>			
Requested TDCJ-CJAD Funding (State Aid)	\$ 131,990	\$ 131,990	\$
Basic Supervision Interfund Transfer	16,613	7,963	(8,650)
Total Revenue	148,603	139,953	(8,650)
<b>TYPE OF EXPENDITURES</b>			
Salaries and Fringe Benefits	138,780	129,305	9,475
Contract Services for Offenders	8,833	5,855	2,978
Professional Fees	990	990	
Total Expenditures	148,603	136,150	12,453
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>			
		3,803	3,803
<b>OTHER FINANCING SOURCES (USES) ACTUALS</b>			
Refund to CJAD		(3,803)	
Adjusted Beginning Fund Balance		(3,803)	
<b>AUDITED YEAR ENDING FUND BALANCE</b>		\$	

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

**FORT BEND COUNTY COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT**  
**INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL, AND VARIANCE**  
**FOR THE YEAR ENDED AUGUST 31, 2019**  
**DIVERSION GRANT PROGRAM - FELONY DRUG COURT**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>TYPE OF REVENUE</b>			
Requested TDCJ-CJAD Funding (State Aid)	\$ 97,339	\$ 97,339	\$
Basic Supervision Interfund Transfer	12,484	11,914	(570)
CC Interfund Transfer (to DP or TAIP)	17,017	17,017	
Total Revenue	126,840	126,270	(570)
<b>TYPE OF EXPENDITURES</b>			
Salaries and Fringe Benefits	126,110	125,540	570
Professional Fees	730	730	
Total Expenditures	126,840	126,270	570
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>			
<b>OTHER FINANCING SOURCES (USES) ACTUALS</b>			
<b>AUDITED YEAR ENDING FUND BALANCE</b>		\$	

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

**FORT BEND COUNTY COMMUNITY SUPERVISION AND  
 CORRECTIONS DEPARTMENT**  
**INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL, AND VARIANCE  
 FOR THE YEAR ENDED AUGUST 31, 2019**  
**DIVERSION GRANT PROGRAM - MENTAL HEALTH INITIATIVE CASELOAD**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>TYPE OF REVENUE</b>			
Requested TDCJ-CJAD Funding (State Aid)	\$ 133,096	\$ 133,096	\$
Basic Supervision Interfund Transfer	17,900	16,483	(1,417)
CC Interfund Transfer (to DP or TAIP)	25,187	25,187	
Total Revenue	176,183	174,766	(1,417)
<b>TYPE OF EXPENDITURES</b>			
Salaries and Fringe Benefits	175,185	173,768	1,417
Professional Fees	998	998	
Total Expenditures	176,183	174,766	1,417
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>			
<b>OTHER FINANCING SOURCES (USES) ACTUALS</b>			
<b>AUDITED YEAR ENDING FUND BALANCE</b>		\$	

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

**FORT BEND COUNTY COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT**  
**INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL, AND VARIANCE**  
**FOR THE YEAR ENDED AUGUST 31, 2019**  
**DIVERSION GRANT PROGRAM - SPECIAL SANCTIONS COURT**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>TYPE OF REVENUE</b>			
Requested TDCJ-CJAD Funding (State Aid)	\$ 337,013	\$ 337,013	\$
Basic Supervision Interfund Transfer	23,869	20,372	(3,497)
CC Interfund Transfer (to DP or TAIP)	20,281	20,281	
Total Revenue	381,163	377,666	(3,497)
<b>TYPE OF EXPENDITURES</b>			
Salaries and Fringe Benefits	378,635	375,138	3,497
Professional Fees	2,528	2,528	
Total Expenditures	381,163	377,666	3,497
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>			
<b>OTHER FINANCING SOURCES (USES) ACTUALS</b>			
<b>AUDITED YEAR ENDING FUND BALANCE</b>		\$	

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

**FORT BEND COUNTY COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT**  
**INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL, AND VARIANCE**  
**FOR THE YEAR ENDED AUGUST 31, 2019**  
**DIVERSION GRANT PROGRAM - SUBSTANCE ABUSE AFTERCARE CASELOAD**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>TYPE OF REVENUE</b>			
Requested TDCJ-CJAD Funding (State Aid)	\$ 102,424	\$ 102,424	\$
Basic Supervision Interfund Transfer	16,467	15,090	(1,377)
CC Interfund Transfer (to DP or TAIP)	26,372	26,372	
Total Revenue	145,263	143,886	(1,377)
<b>TYPE OF EXPENDITURES</b>			
Salaries and Fringe Benefits	144,495	143,118	1,377
Professional Fees	768	768	
Total Expenditures	145,263	143,886	1,377
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>			
<b>OTHER FINANCING SOURCES (USES) ACTUALS</b>			
<b>AUDITED YEAR ENDING FUND BALANCE</b>		\$	

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

**FORT BEND COUNTY COMMUNITY SUPERVISION AND  
 CORRECTIONS DEPARTMENT**  
**INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL, AND VARIANCE**  
**FOR THE YEAR ENDED AUGUST 31, 2019**  
**DIVERSION GRANT PROGRAM - SUBSTANCE ABUSE TREATMENT CASELOAD**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>TYPE OF REVENUE</b>			
Requested TDCJ-CJAD Funding (State Aid)	\$ 134,335	\$ 134,335	\$
Carry Over from Previous FY	3,522	3,522	
Basic Supervision Interfund Transfer	11,096	6,843	(4,253)
Total Revenue	148,953	144,700	(4,253)
<b>TYPE OF EXPENDITURES</b>			
Salaries and Fringe Benefits	135,784	116,099	19,685
Professional Fees	1,008	1,008	
Supplies and Operating Expenses	12,161	12,161	
Total Expenditures	148,953	129,268	19,685
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>			
		15,432	15,432
<b>OTHER FINANCING SOURCES (USES) ACTUALS</b>			
Refund to CJAD		(15,432)	
Total Prior Period Adjustment & Refunds		(15,432)	
<b>AUDITED YEAR ENDING FUND BALANCE</b>		\$	

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

**FORT BEND COUNTY COMMUNITY SUPERVISION AND  
 CORRECTIONS DEPARTMENT**  
**INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL, AND VARIANCE**  
**FOR THE YEAR ENDED AUGUST 31, 2019**  
**TREATMENT ALTERNATIVE TO INCARCERATION**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>TYPE OF REVENUE</b>			
Requested TDCJ-CJAD Funding (State Aid)	\$ 571,551	\$ 571,551	\$
Basic Supervision Interfund Transfer	5,897	5,287	(610)
CC Interfund Transfer (to DP or TAIP)	30,000	30,000	
Total Revenue	607,448	606,838	(610)
<b>TYPE OF EXPENDITURES</b>			
Salaries and Fringe Benefits	68,101	69,147	(1,046)
Contract Services for Offenders	535,060	533,404	1,656
Professional Fees	4,287	4,287	
Total Expenditures	607,448	606,838	610
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>			
<b>OTHER FINANCING SOURCES (USES) ACTUALS</b>			
<b>AUDITED YEAR ENDING FUND BALANCE</b>		\$	

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

FORT BEND COUNTY COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT  
SCHEDULE OF DIFFERENCES BETWEEN  
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD  
BASIC SUPERVISION  
FOR THE YEAR ENDED AUGUST 31, 2019

	Audit	Per CSCD Quarterly Report	Difference
<b>REVENUE</b>			
State Aid	\$ 1,063,516	\$ 1,063,516	\$
State Aid: SAFPF	36,008	36,008	
Community Supervision Fees	1,811,008	1,811,008	
Payment by Program Participants	365,478	365,478	
Interest Income	95,164	95,164	
Other Revenue	27,771	27,771	
Total Revenue	<u>3,398,945</u>	<u>3,398,945</u>	
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	2,718,154	2,718,154	
Travel and Furnished Transportation	26,765	26,765	
Contract Services for Offenders	110,681	110,681	
Professional Fees	148,520	148,520	
Supplies and Operating Expenses	82,618	82,618	
Total Expenditure	<u>3,086,738</u>	<u>3,086,738</u>	
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	312,207	312,207	
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer	(104,115)	(104,115)	
Total Other Financing Sources (Uses)	<u>(104,115)</u>	<u>(104,115)</u>	
<b>PRIOR YEAR ENDING FUND BALANCE</b>	<u>1,400,287</u>	<u>1,400,287</u>	
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$ 1,608,379</u>	<u>\$ 1,608,379</u>	<u>\$</u>

FORT BEND COUNTY COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT  
SCHEDULE OF DIFFERENCES BETWEEN  
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD  
COMMUNITY CORRECTIONS - PRETRIAL INTERVENTION  
FOR THE YEAR ENDED AUGUST 31, 2019

	Audit	Per CSCD Quarterly Report	Difference
<b>REVENUE</b>			
State Aid	\$ 373,213	\$ 373,213	\$
Payment by Program Participants	174,517	174,517	
Total Revenue	<u>547,730</u>	<u>547,730</u>	
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	199,296	199,296	
Travel and Furnished Transportation	66,200	66,200	
Professional Fees	2,800	2,800	
Supplies and Operating Expenses	157,843	157,843	
Equipment	16,938	16,938	
Total Expenditure	<u>443,077</u>	<u>443,077</u>	
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	104,653	104,653	
<b>OTHER FINANCING SOURCES (USES)</b>			
CC Interfund Transfer (to DP or TAIP)	<u>(118,857)</u>	<u>(118,857)</u>	
Total Other Financing Sources (Uses)	<u>(118,857)</u>	<u>(118,857)</u>	
<b>PRIOR YEAR ENDING FUND BALANCE</b>	155,906	155,906	
Refund to CJAD	<u>(141,702)</u>	<u>(141,702)</u>	
Adjusted Beginning Fund Balance	<u>14,204</u>	<u>14,204</u>	
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$</u>	<u>\$</u>	<u>\$</u>

FORT BEND COUNTY COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT  
SCHEDULE OF DIFFERENCES BETWEEN  
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD  
COMMUNITY CORRECTIONS - DWI COURT  
FOR THE YEAR ENDED AUGUST 31, 2019

	Audit	Per CSCD Quarterly Report	Difference
<b>REVENUE</b>			
State Aid	\$ 55,424	\$ 55,424	\$
Total Revenue	<u>55,424</u>	<u>55,424</u>	
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	64,006	64,006	
Professional Fees	417	417	
Total Expenditure	<u>64,423</u>	<u>64,423</u>	
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	(8,999)	(8,999)	
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer	8,999	8,999	
Total Other Financing Sources (Uses)	<u>8,999</u>	<u>8,999</u>	
<b>PRIOR YEAR ENDING FUND BALANCE</b>			
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$</u>	<u>\$</u>	<u>\$</u>

FORT BEND COUNTY COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT  
SCHEDULE OF DIFFERENCES BETWEEN  
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD  
COMMUNITY CORRECTIONS - MISDEMEANOR DRUG COURT  
FOR THE YEAR ENDED AUGUST 31, 2019

	Audit	Per CSCD Quarterly Report	Difference
<b>REVENUE</b>			
State Aid	\$ 40,379	\$ 40,379	\$
Total Revenue	<u>40,379</u>	<u>40,379</u>	
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	47,733	47,733	
Professional Fees	303	303	
Total Expenditures	<u>48,036</u>	<u>48,036</u>	
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>			
	(7,657)	(7,657)	
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer	7,657	7,657	
Total Other Financing Sources (Uses)	<u>7,657</u>	<u>7,657</u>	
<b>PRIOR YEAR ENDING FUND BALANCE</b>			
	_____	_____	_____
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$</u>	<u>\$</u>	<u>\$</u>

FORT BEND COUNTY COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT  
SCHEDULE OF DIFFERENCES BETWEEN  
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD  
COMMUNITY CORRECTIONS - NON-ENGLISH SPEAKING CASELOAD  
FOR THE YEAR ENDED AUGUST 31, 2019

	Audit	Per CSCD Quarterly Report	Difference
<b>REVENUE</b>			
State Aid	\$ 153,954	\$ 153,954	\$
Total Revenue	<u>153,954</u>	<u>153,954</u>	
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	145,672	145,672	
Professional Fees	1,155	1,155	
Total Expenditure	<u>146,827</u>	<u>146,827</u>	
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>			
	7,127	7,127	
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer	3,507	3,507	
Total Other Financing Sources (Uses)	<u>3,507</u>	<u>3,507</u>	
<b>PRIOR YEAR ENDING FUND BALANCE</b>			
Refund to CJAD	(10,634)	(10,634)	
Adjusted Beginning Fund Balance	<u>(10,634)</u>	<u>(10,634)</u>	
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$</u>	<u>\$</u>	<u>\$</u>

**FORT BEND COUNTY COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT  
SCHEDULE OF DIFFERENCES BETWEEN  
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD  
COMMUNITY CORRECTIONS - SEX OFFENDER CASELOAD  
FOR THE YEAR ENDED AUGUST 31, 2019**

	Audit	Per CSCD Quarterly Report	Difference
<b>REVENUE</b>			
State Aid	\$ 131,990	\$ 131,990	\$
Total Revenue	<u>131,990</u>	<u>131,990</u>	
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	129,305	129,305	
Contract Services for Offenders	5,855	5,855	
Professional Fees	990	990	
Total Expenditure	<u>136,150</u>	<u>136,150</u>	
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	(4,160)	(4,160)	
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer	7,963	7,963	
Total Other Financing Sources (Uses)	<u>7,963</u>	<u>7,963</u>	
<b>PRIOR YEAR ENDING FUND BALANCE</b>			
Refund to CJAD	(3,803)	(3,803)	
Adjusted Beginning Fund Balance	<u>(3,803)</u>	<u>(3,803)</u>	
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u><u>\$</u></u>	<u><u>\$</u></u>	<u><u>\$</u></u>

FORT BEND COUNTY COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT  
SCHEDULE OF DIFFERENCES BETWEEN  
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD  
DIVERSION GRANT PROGRAM - FELONY DRUG COURT  
FOR THE YEAR ENDED AUGUST 31, 2019

	Audit	Per CSCD Quarterly Report	Difference
<b>REVENUE</b>			
State Aid	\$ 97,339	\$ 97,339	\$
Total Revenue	<u>97,339</u>	<u>97,339</u>	
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	125,540	125,540	
Professional Fees	730	730	
Total Expenditure	<u>126,270</u>	<u>126,270</u>	
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>			
	(28,931)	(28,931)	
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer	11,914	11,914	
CC Interfund Transfer (to DP or TAIP)	17,017	17,017	
Total Other Financing Sources (Uses)	<u>28,931</u>	<u>28,931</u>	
<b>PRIOR YEAR ENDING FUND BALANCE</b>			
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$</u>	<u>\$</u>	<u>\$</u>

FORT BEND COUNTY COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT  
SCHEDULE OF DIFFERENCES BETWEEN  
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD  
DIVERSION GRANT PROGRAM - MENTAL HEALTH INITIATIVE CASELOAD  
FOR THE YEAR ENDED AUGUST 31, 2019

	Audit	Per CSCD Quarterly Report	Difference
<b>REVENUE</b>			
State Aid	\$ 133,096	\$ 133,096	\$
Total Revenue	<u>133,096</u>	<u>133,096</u>	
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	173,768	173,768	
Professional Fees	998	998	
Total Expenditures	<u>174,766</u>	<u>174,766</u>	
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>			
	(41,670)	(41,670)	
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer	16,483	16,483	
CC Interfund Transfer (to DP or TAIP)	25,187	25,187	
Total Other Financing Sources (Uses)	<u>41,670</u>	<u>41,670</u>	
<b>PRIOR YEAR ENDING FUND BALANCE</b>			
	_____	_____	_____
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$</u>	<u>\$</u>	<u>\$</u>

**FORT BEND COUNTY COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT  
SCHEDULE OF DIFFERENCES BETWEEN  
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD  
DIVERSION GRANT PROGRAM - SPECIAL SANCTIONS COURT  
FOR THE YEAR ENDED AUGUST 31, 2019**

	Audit	Per CSCD Quarterly Report	Difference
<b>REVENUE</b>			
State Aid	\$ 337,013	\$ 337,013	\$
Total Revenue	<u>337,013</u>	<u>337,013</u>	
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	375,138	375,138	
Professional Fees	2,528	2,528	
Total Expenditure	<u>377,666</u>	<u>377,666</u>	
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>			
	(40,653)	(40,653)	
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer	20,372	20,372	
CC Interfund Transfer (to DP or TAIP)	20,281	20,281	
Total Other Financing Sources (Uses)	<u>40,653</u>	<u>40,653</u>	
<b>PRIOR YEAR ENDING FUND BALANCE</b>			
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>AUDITED YEAR ENDING FUND BALANCE</b>			
	<u>\$</u>	<u>\$</u>	<u>\$</u>

FORT BEND COUNTY COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT  
SCHEDULE OF DIFFERENCES BETWEEN  
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD  
DIVERSION GRANT PROGRAM - SUBSTANCE ABUSE AFTERCARE CASELOAD  
FOR THE YEAR ENDED AUGUST 31, 2019

	Audit	Per CSCD Quarterly Report	Difference
<b>REVENUE</b>			
State Aid	\$ 102,424	\$ 102,424	\$
Total Revenue	<u>102,424</u>	<u>102,424</u>	
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	143,118	143,118	
Professional Fees	768	768	
Total Expenditure	<u>143,886</u>	<u>143,886</u>	
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>			
	(41,462)	(41,462)	
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer	15,090	15,090	
CC Interfund Transfer (to DP or TAIP)	<u>26,372</u>	<u>26,372</u>	
Total Other Financing Sources (Uses)	<u>41,462</u>	<u>41,462</u>	
<b>PRIOR YEAR ENDING FUND BALANCE</b>			
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$</u>	<u>\$</u>	<u>\$</u>

FORT BEND COUNTY COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT  
SCHEDULE OF DIFFERENCES BETWEEN  
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD  
DIVERSION GRANT PROGRAM - SUBSTANCE ABUSE TREATMENT CASELOAD  
FOR THE YEAR ENDED AUGUST 31, 2019

	Audit	Per CSCD Quarterly Report	Difference
<b>REVENUE</b>			
State Aid	\$ 134,335	\$ 134,335	\$
Total Revenue	<u>134,335</u>	<u>134,335</u>	
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	116,099	116,099	
Professional Fees	1,008	1,008	
Supplies and Operating Expenses	<u>12,161</u>	<u>12,161</u>	
Total Expenditure	<u>129,268</u>	<u>129,268</u>	
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>			
	5,067	5,067	
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer	<u>6,843</u>	<u>6,843</u>	
Total Other Financing Sources (Uses)	<u>6,843</u>	<u>6,843</u>	
<b>PRIOR YEAR ENDING FUND BALANCE</b>			
Refund to CJAD	<u>(15,432)</u>	<u>(15,432)</u>	
Adjusted Beginning Fund Balance	<u>(11,910)</u>	<u>(11,910)</u>	
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u><u>\$</u></u>	<u><u>\$</u></u>	<u><u>\$</u></u>

FORT BEND COUNTY COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT  
SCHEDULE OF DIFFERENCES BETWEEN  
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD  
TREATMENT ALTERNATIVE TO INCARCERATION  
FOR THE YEAR ENDED AUGUST 31, 2019

	Audit	Per CSCD Quarterly Report	Difference
<b>REVENUE</b>			
State Aid	\$ 571,551	\$ 571,551	\$
Total Revenue	<u>571,551</u>	<u>571,551</u>	
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	69,147	69,147	
Contract Services for Offenders	533,404	533,404	
Professional Fees	<u>4,287</u>	<u>4,287</u>	
Total Expenditure	<u>606,838</u>	<u>606,838</u>	
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>			
	(35,287)	(35,287)	
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer	5,287	5,287	
CC Interfund Transfer (to DP or TAIP)	<u>30,000</u>	<u>30,000</u>	
Total Other Financing Sources (Uses)	<u>35,287</u>	<u>35,287</u>	
<b>PRIOR YEAR ENDING FUND BALANCE</b>			
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$</u>	<u>\$</u>	<u>\$</u>

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**REPORT OF INDEPENDENT AUDITORS ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED  
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH *GOVERNMENT AUDITING STANDARDS***

Fort Bend County Council of Judges  
Fort Bend County Community Supervision  
and Corrections Department  
Fort Bend County, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Fort Bend County Community Supervision and Corrections Department (the “Department”), as of and for the year ended August 31, 2019, and the related notes to the financial statements, which collectively comprise the Department’s basic financial statements, and have issued our report thereon dated January 9, 2020.

***Internal Control over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the Department’s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Department’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Department’s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Fort Bend County Council of Judges  
Fort Bend County Community Supervision  
and Corrections Department  
Fort Bend County, Texas

***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the Department's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, 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 or other matters that are required to be reported under *Government Auditing Standards*.

***Purpose of this Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended solely for the information and use of the Department, others within the organization, and the Texas Department of Criminal Justice-Community Justice Assistance Division and is not intended to be and should not be used by anyone other than these specified parties.

  
Houston, Texas  
January 9, 2020

**FORT BEND COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended August 31, 2019**

**I. Summary of Auditor's Results**

**Financial Statements**

Type of auditor's report issued	Unmodified
Internal control over financial reporting	
Material weakness (es) identified	No
Significant deficiency (ies) identified that are not considered to be material weaknesses	None reported
Noncompliance material to the financial statements noted	No

**II. Financial Statement Findings**

None Noted

**III. Program Findings and Questioned Costs**

None Noted

**FORT BEND COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR PRIOR YEAR  
For the Year Ended August 31, 2019**

**I. Status of Prior Year Findings**

None Noted

## XV. TDCJ-CJAD INDEPENDENT AUDIT COMPLIANCE CHECKLIST

**The Compliance Checklist FORMAT AND CONTENT are NOT TO BE ATLTERED.**

Indicate whether these compliance requirements have been met by answering “YES,” “NO,” or “N/A” (Not Applicable). If “N/A” is blocked out, then answers must be either “YES” or “NO”. *Please contact your Fiscal Auditor if you have any questions.*

YES NO N/A

### **FINANCIAL POLICIES AND PROCEDURES** (Questions 1-2)

**An explanation is required** to be reported in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs if questions 1 and 2 are answered **NO**.

#### **Duties of the Fiscal Officer**, FMM Fiscal Officer, Texas Government Code, Section 76.004 (Question 1)

Texas Government Code, Section 76.004, effective September 1, 2001 allows the judge(s) as described by Government Code section 76.002 the option to appoint a fiscal officer, other than the county auditor, to be responsible for the following: Managing and protecting funds, fees, state aid, and receipts to the same extent that a county auditor manages county funds and funds of other local entities; Ensuring that financial transactions of the department are lawful and allowable; and Prescribing accounting procedures for the department.

1.    Did the fiscal officer follow the applicable laws, guidelines, and duties as specified on Fiscal Officer section of the Financial Management Manual for TDCJ-CJAD Funding?

#### **Cash Matching for Grants**; FMM Grants, Donations, Fees... (Question 2)

With prior TDCJ-CJAD approval, CSCDs may use Basic Supervision, CC, DP, or TAIP funds as required cash matching for grants from other governmental agencies, non-profit organizations, or private foundations, etc., for the purpose of expanding an existing program (CC, DP, or TAIP cash matching) or for funding an accepted Strategic Plan program (Basic Supervision or CC cash matching). All expenditures from the CSCD’s matching funds shall be in accordance with the Financial Management Manual for TDCJ-CJAD Funding (see the Allowable and Unallowable Expenditures section of this manual).

2.    Was cash matching properly: authorized, budgeted, and expended?

### **FINANCIAL STATEMENTS** (Questions 3-14)

**An explanation is required** in the corresponding note of the Notes to the Financial Statements and in the Schedule of Findings and Questioned Costs if questions 3, 5, 7, 10, and 11 are answered **NO**. All sources identified in questions 4, 6, 8-9 & 11 are required to be reported on their designated line item of the audited financial statements and in their corresponding note. See note for further instructions.

3.    Were expenditures and revenues supported by adequate documentation?

#### **Interfund Transfers**; FMM Financial Reports, Additional Reporting Requirements (Questions 4-5)

CSCDs cannot end a fiscal year with a negative fund balance in any program. Any negative fund balances in CC, DP, or TAIP must be covered by an interfund transfer from Basic Supervision. Basic Supervision can transfer funds to CC, DP, and TAIP. CC can transfer funds to DP and TAIP. Basic Supervision cannot receive funds from any programs unless those programs are returning funds they received from Basic earlier in the fiscal year. Transfers from DP and TAIP can only go to CC if they are returning funds they received from CC earlier in the fiscal year. Transfers between CCs are not allowed; they should be done by increasing/decreasing state aid. With the exception of returning unused funds, transfers cannot come from DP (even to/from another DP) unless approved by the TDCJ-CJAD Division Director.

4.    Did the CSCD have any interfund transfers and/or DP fund transfers in the fiscal year audited?

5.  \_\_\_ \_\_\_ If any, were all interfund transfers and/or DP fund transfers noted during the audit allowable?

**Deobligation, Government Code, Chapter 509, Section 509.011 (h), FMM Deobligations (Questions 6-7)**

Government Code, Chapter 509, Section 509.011 (h), allows CSCDs to deobligate any unencumbered state funds held by the department during a fiscal year (Basic Supervision, CC, DP, and TAIP). Deobligations are a reduction to state aid for funds that are in excess of the amount needed to operate the programs for the remainder of the year and are not to be reported as a refund.

6. \_\_\_  \_\_\_ In the fiscal year audited, did any deobligation of funds occur as a result of an excess of funds allocated to programs?

7. \_\_\_ \_\_\_  Were the appropriate budget adjustments made for any reallocated funds?

**One-Time/Supplemental Payments, FMM Fund Balances/Refund Policy (Questions 8)**

One-time funding is awarded on a competitive basis. The priorities for distribution are determined biennially. One-time funding consists of: additional basic supplemental payment and additional one-time payments. Examples include, but are not limited to: longevity increases, one-time grant-TRAS training, research, fund movement, closed and deobligated carryover fund reobligated, insurance reduction, etc.

8. \_\_\_  \_\_\_ Did the CSCD receive any One-Time Additional Grant Awards and/or Basic Supervision Supplemental Payments in of the fiscal year audited?

**Unauthorized Expenditures, FMM Budgets (Questions 9-10)**

All unauthorized expenditures identified in the budget variance statements are to be reported in the related Excess of Expenditures Over Budgets note of the notes to the financial statements, see note for further instructions. **If any unauthorized expenditure that is in excess of the 15% rule, they are required to be reported in the Schedule of Findings and Questioned Costs.**

Budget total line item differences either over 15% that resulted in unauthorized expenditures (expenditures that did not receive prior approval from TDCJ-CJAD) for the fiscal year under audit in the CSCD's independent audit report shall be refunded to TDCJ-CJAD from the then-current Basic Supervision funding for the CSCD.

9.  \_\_\_ \_\_\_ Were any unfavorable budget variances identified in the Individual Statement of Revenues, Budget, Actual, and Variance in the fiscal year audited, including those that **were not** in excess of the 15% rule?

10. \_\_\_  \_\_\_ If so, were there any unfavorable budget variances in excess of the 15% rule from the fiscal year audited that resulted in unauthorized expenditure(s) that the CSCD will be required to refund to the TDCJ-CJAD?

**Prior Period Adjustments, FMM Financial Reports, Additional Reporting Requirements (Question 11)**

Adjustment to beginning fund balance as a result of corrections and/or audit findings of prior fiscal years, **not prior quarters of the current fiscal year**. This amount does not include prior-year refunds.

If the CSCD had any unauthorized expenditure refunds resulting from the audit conducted in the **prior fiscal year**, were these refunds properly reported as prior period adjustments on the quarterly financial report in the period that the funds were paid

11.   \_\_\_   \_\_\_   X   and returned to TDCJ-CJAD?

**BASIS OF ACCOUNTING** (Questions 12-14)

*An explanation is required in the Basis of Accounting portion of the Notes to the Financial Statements and in the Schedule of Findings and Questioned Costs if questions 12-14 are answered NO.*

**Basis of Accounting Requirements, FMM Fiscal Officer, Duties of the Fiscal Officer and Financial Reports**  
(Questions 12-14)

FMM, Fiscal Officer, Duties of the Fiscal Officers: Managing and protecting funds, fees, state aid, and other receipts of money. Each program is to be maintained utilizing a separate self-balancing set of financial books and accounting records in accordance with proper fund accounting.

FMM Financial Reports, Basis of Accounting: Although funding recipients are encouraged to use the modified accrual basis of accounting for each quarter, the first, second, and third quarter reports may be prepared on the cash basis method of accounting. The fourth quarter report, which closes out the fiscal year, must be prepared on the modified accrual basis of accounting.

In order for the funding recipient to report an accrual, as of August 31, on the fourth quarter report, TDCJ-CJAD requires that the expenditures be paid and the item received by October 31.

12.   X   \_\_\_   Was separate accountability maintained for TDCJ-CJAD funds; i.e., fund accounting of self-balancing funds?

13.   X   \_\_\_   Was the modified accrual basis of accounting used in preparing the fourth quarter reports for submission to TDCJ-CJAD?

14.   X   \_\_\_   Were proper cutoff procedures observed at the end of each fiscal period? *The cutoff date for revenues recognition and expenditures payments of the fiscal year audited is **October 31, of the fiscal year audited.***

**FUNDS COLLECTED FROM SOURCES OTHER THAN TDCJ-CJAD REQUIRED TO BE REPORTED ON THE TDCJ-CJAD QUARTERLY FINANCIAL REPORTS** (Questions 15-24)

*An explanation is required in the Funds Collected from Sources Other Than TDCJ-CJAD Which are Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports note of the Notes to Financial Statements and in the Schedule of Findings and Questioned Costs, if questions 15-16, or 24, are answered NO or 18-19, or 22-23 answered YES.*

*If any of the fees identified in questions 17, 20, and 21 were collected, they **are required** to be reported in the Funds Collected from Sources Other Than TDCJ-CJAD Which are Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports note of the Notes to Financial Statements.*

15.   X   \_\_\_   Were TDCJ-CJAD funds and locally generated revenues expended in accordance with the Financial Management Manual for TDCJ-CJAD funding (FMM), TDCJ-CJAD Standards, TDCJ-CJAD field correspondence, TDCJ-CJAD Policy Statements, Special Grant Conditions, and applicable laws?

16.   X   \_\_\_   Were locally generated funds, and other collections, documented with a proper receipt system, and can they be traced to probationers' accounts, bank deposits, and statements?

**Administrative Fees, Texas Government Code Section 76.015c, FMM Statutory Requirements (Questions 17-19)**

Government Code Chapter 76 Community Supervision and Corrections Departments Section 76.015c states: A department may assess a reasonable administrative fee of not less than \$25 and not more than \$60 per month on an individual who participates in a program operated by the department or receives services from the department and who is not paying a monthly fee under Article [42A.652](#), Code of Criminal Procedure (i.e. Community Supervision Fees).

17.   \_\_\_    X    Did the CSCD collect any **administrative fees of \$25-\$60** from **offender and/or non-offender individuals** who either participate in a TDCJ-CJAD funded program or receive services from the department and who are not paying a monthly fee under Articles 42A Code of Criminal Procedure (i.e. Community Supervision Fees)?

18.   \_\_\_    \_\_\_    X    If collected, when the CSCD assessed the administrative fee, did the CSCD assess less than \$25 or more than \$60 for the fee?

19.   \_\_\_    \_\_\_    X    If collected, did the CSCD assess administrative fees of \$25-\$60 for those individuals who also pay a monthly supervision fee under Articles 42A.652 Code of Criminal Procedure?

**Fees for Pretrial Intervention Programs; Texas Code of Criminal Procedure Chapter 102.012, FMM Statutory Requirements (Questions 20)**

Code of Criminal Procedure Chapter 102 Subchapter A General Costs Article 102.012, Fees for Pretrial Intervention Program states: (a) A court that authorizes a defendant to participate in a pretrial intervention program established under Section [76.011](#), Government Code, may order the defendant to pay to the court a supervision fee in an amount not more than \$60 per month as a condition of participating in the program. (b) In addition to or in lieu of the supervision fee authorized by Subsection (a), the court may order the defendant to pay or reimburse a community supervision and corrections department for any other expense that is: (1) incurred as a result of the defendant's participation in the pretrial intervention program, other than an expense described by Article [102.0121](#); or (2) necessary to the defendant's successful completion of the program.

20.   X    \_\_\_    Did the CSCD collect fees for **pretrial intervention programs** in the fiscal year audited?

**Administrative Fee (i.e. Transaction Administrative Fee); Texas Code of Criminal Procedure, Article 102.072, FMM Statutory Requirements (Questions 21-24)**

Texas Code of Criminal Procedure, Article 102.072; Administrative Fee states: An officer listed in Article [103.003](#) or a community supervision and corrections department may assess an administrative fee for each transaction made by the officer or department relating to the collection of fines, fees, restitution, or other costs imposed by a court. The fee may not exceed \$2 for each transaction. This article does not apply to a transaction relating to the collection of child support. A "transaction" is defined as an event that involves the collection of money for one or more purposes that results in a preparation of a single receipt. CSCDs shall not prepare separate receipts for money received during a single event for multiple purposes (i.e. in order to collect multiple \$2 administrative fees).

The "transaction" administrative \$2 fee is required to be budgeted and reported as Other Revenue in Basic Supervision.

21.   \_\_\_    X    Did the CSCD collect **administrative fees** (i.e. **transaction administrative fees**) for each transaction made by the department relating to the collection of fines, fees, restitutions, or other costs imposed by a court during the fiscal year audited?

22.   \_\_\_    \_\_\_    X    If collected, did any single **transaction administrative** fee exceed the allowable \$2?

23.   \_\_\_    \_\_\_    X    If collected, during each transaction, does the CSCD issue separate receipts for each fine, fee, restitution, or other cost paid while charging the \$2 **transaction administrative fee** for each receipt?

24.    If collected, was the **transaction administrative fee** budgeted and recorded as Other Revenue in Basic Supervision and accounted for on a consistent basis (FMM Statutory Requirements)?

**CASH, COLLECTIONS, CHANGE FUND, PETTY CASH** (Questions 25-28)

*An explanation is required to be reported in the Cash, Collections, Change Fund, Petty Cash & Investments note of the Notes to the Financial Statements and included in the Schedule of Findings and Questioned Costs if questions 25-28, 30, 34-35, and 36 are answered NO. All change fund and petty cash funds are required to be reported in the Cash, Collections, Change Fund, and Petty Cash & Investments note of the Notes to the Financial Statements.*

**Deposits and Disbursement Requirements, (Questions 25-28)**

Government Code, Section 509.011 (c) Each department, county, or municipality shall deposit all state aid received from the division in a special fund of the county treasury or municipal treasury, as appropriate, to be used solely for the provision of services, programs, and facilities under this chapter or Subchapter H, Chapter [351](#), Local Government Code.

Local Government Code, Section 140.003 (f) Each specialized local entity (CSCD) shall deposit in the county treasury of the county in which the entity has jurisdiction the funds the entity receives. The county shall hold, deposit, disburse, invest, and otherwise care for the funds on behalf of the specialized local entity (CSCD) as the entity (CSCD) directs. If a specialized local entity has jurisdiction in more than one county, the district judges having jurisdiction in those counties, by a majority vote, shall designate from among those counties the county responsible for managing the entity's funds.

Local Government Code, Section 113.022 (a) A county officer or other person who receives money shall deposit the money with the county treasurer on or before the next regular business day after the date on which the money is received. If this deadline cannot be met, the officer or person must deposit the money, without exception, on or before the fifth business day after the day on which the money is received. However, in a county with fewer than 50,000 inhabitants, the commissioners court may extend the period during which funds must be deposited with the county treasurer, but the period may not exceed 15 days after the date the funds are received. (b) A county treasurer shall deposit the money received under Subsection (a) in the county depository in accordance with Section [116.113](#)(a). In all cases, the treasurer shall deposit the money on or before the seventh business day after the date the treasurer receives the money.

Local Government Code, Section 113.001. COUNTY TREASURER AS CHIEF CUSTODIAN OF MONEY. The county treasurer, as chief custodian of county funds, shall keep in a designated depository and shall account for all money belonging to the county.

Local Government Code, Section 116.113. DEPOSIT OF FUNDS. (a) Immediately after the commissioners court designates a county depository, the county treasurer shall transfer to the depository all of the county's funds and the funds of any district or municipal subdivision of the county that does not select its own depository. The treasurer shall also immediately deposit with the depository to the credit of the county, district, or municipality any money received after the depository is designated.

Local Government Code Section 116.115. CLEARINGHOUSE FOR MULTIPLE DEPOSITORIES. If the funds of a county are deposited with more than one depository, the commissioners court shall by order name one of the depositories to act as a clearinghouse for the others. All county orders for payment are finally payable at the depository named as the clearinghouse.

25.   Were all the CSCD's state aid and net funds (revenues) received, deposited, and held in a special fund of the county treasury (county's bank account) during the fiscal year audited?

26.   Were all the CSCD's state aid and net funds (revenues) received: held, deposited, disbursed, invested, and otherwise cared for by the county on behalf of the CSCD, as the CSCD directed during the fiscal year audited?

27.   Were all the CSCD's state aid and net funds' (revenues) received deposited in the county treasury (county's bank account) within the time period required by Local Government Code 113.022 during the fiscal year audited?

28.   Were all the CSCD's collection accounts' remaining net funds (revenues) transferred to the county treasury (county's bank account) within the time period required by Local Government Code 113.022 during the fiscal year audited?

**Change Fund**, Local Government Code, Chapter 130, Section 130.902 (a), FMM Fiscal Change Fund (*Questions 29-30*)

Local Government Code, Chapter 130, Section 130.902 (a) The commissioners court of a county may set aside from the general fund of the county an amount approved by the county auditor for use as a change fund by any county or district official who collects public funds. The fund may be used only to make change in connection with collections that are due and payable to the county, the state, or another political subdivision of the state that are often made by the official. (b) The bond of that official who receives such a change fund must cover the official's responsibility for the correct accounting and disposition of the change fund.

29.   Did the CSCD maintain a **change fund** authorized by the fiscal officer in the fiscal year audited? Change Funds are not to be confused with petty cash funds (*FMM Fiscal Officer*).

30.    Was the **change fund only** used to make change in connection with collections that are due and payable to the CSCD?

**Petty Cash Utilizing CSCD Funds**, Local Government Code, Section 130.909, FMM Petty Cash (*Questions 31-35*)

Local Government Code, Section 130.909. (a) The commissioners court of a county may set aside from the general fund of the county, for the establishment of a petty cash fund for any county or district official or department head approved by the commissioners court, an amount approved by: (1) the county auditor, for a county with a population of 3.3 million or more; or (2) the commissioners court, for a county with a population of less than 3.3 million. (FMM, State Payments, Financial Reports, Community Corrections Facility and Fiscal Officer)

31.   Did the CSCD maintain **petty cash** in the fiscal year audited?
32.    Was the petty cash fund maintained by **utilizing the CSCD's funds** authorized by the county auditor?
33.    Was the petty cash fund maintained by **utilizing NON-CSCD revenues** (i.e. vending machine revenues)?
34.    Were **petty cash funds utilizing CSCD's funds** used only for specific purposes for allowable items as listed in the Financial Management Manual for TDCJ-CJAD Funding?
35.    Were **petty cash funds utilizing CSCD's funds** expended only for emergency situations authorized by a written policy and approved by the CSCD director?

**Employee Surety Bond Coverage**, FMM Employee Surety Bond Coverage (*Question 36*)

CSCD directors shall ensure that all public funds are protected by requiring that all employees with access to funds are covered by Employee Surety Bond coverage and that all funds maintained on CSCD premises are protected by appropriate insurance or bonding. Funds on CSCD premises shall not exceed insurance/bond limits of coverage. CSCDs that have been authorized to have a change fund shall have Employee Surety Bond coverage on the employee who maintains and administers the change fund or petty cash fund, and the coverage shall include the employee's responsibility for the correct accounting and disposition of the change fund or petty cash fund.

36.   Were all employees who had access to public funds and/or maintained and administered public funds, change funds and petty cash, which cover the employees' responsibility for the correct accounting and disposition of the change fund and petty cash, covered by an employee surety bond?

**SCHEDULE OF DIFFERENCES** (Questions 37)

*An explanation is required to be reported in the Schedule of Differences, Notes to the Financial Statements and in the Schedule of Findings and Questioned Costs if questions 37 is answered NO.*

37.   Were revenues and expenditures as reported to TDCJ-CJAD on the quarterly financial reports in agreement with the funding recipient's accounting records (CSCD's actuals), the last approved budget, and with audited financial statements?

**COMPLIANCE AND OTHER MATTERS; Standards for Financial Audits; Chapter 4, Item 4.25 Government Auditing Standards** (Questions 38-42)

*An explanation is required to be reported in the Report on Compliance and Internal Control and in the Schedule of Findings and Questioned Costs If questions 38-42 are answered YES.*

38.   Were there any instances of deficiencies in internal control noted by the auditor?
39.   Were there any instances of non-compliance noted by the auditor?
40.   Were there any instances of fraud noted by the auditor?
41.   Were there any instances of waste noted by the auditor?
42.   Were there any instances of abuse noted by the auditor?

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS** Standards for Financial Audits; Chapter 4, Item 4.05, Government Auditing Standards (Questions 43-44)

*An explanation is required to be reported in Schedule of Findings and Questioned Costs for Prior Year if questions 43-44 are answered NO.*

43.    Do any action plans exist for significant findings from prior year audits?
44.    If action plans exist from prior year audit findings, are they current?