

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

**ANNUAL FINANCIAL AND  
COMPLIANCE REPORT**

**August 31, 2010**



**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 the Fort Bend County Community Supervision and Corrections Department, and the combining and individual funds of the Fort Bend County Community Supervision and Corrections Department as of and for the year ended August 31, 2010, as listed in the table of contents. These financial statements are the responsibility of the Fort Bend County Community Supervision and Corrections Department's management. Our responsibility is to express an opinion 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 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 the 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 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, 2010, and the results of its operations for the year 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 the Fort Bend County Community Supervision and Corrections Department, as of August 31, 2010, and the results of operation 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 1, 2011, on our consideration of the Fort Bend County Community Supervision and Corrections 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 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 management, others within the organization, the Fort Bend County Community Supervision and Corrections Department, 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.

A handwritten signature in cursive script that reads "San & Co." with a period at the end.

Sugar Land, Texas  
February 1, 2011

## **Financial Statements**

**FORT BEND COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**  
*COMBINED STATEMENT OF FINANCIAL POSITION*  
August 31, 2010

	<u>Basic Supervision</u>	<u>Community Corrections</u>	<u>Diversion Program</u>	<u>TAIP/ Rider 75</u>	<u>Total</u>
<b>Assets</b>					
Cash and Cash Equivalents	\$ 889,137	\$ 67,232	\$ 40,736	\$ 19,934	\$ 1,017,039
Due from TDCJ-CJAD	5,343				5,343
Fees Receivable	225,544	18,279			243,823
Other Receivable	1,346				1,346
<b>Total Assets</b>	<u>\$ 1,121,370</u>	<u>\$ 85,511</u>	<u>\$ 40,736</u>	<u>\$ 19,934</u>	<u>\$ 1,267,551</u>
<b>Liabilities</b>					
Accounts Payable	\$ 51,330	\$ 10,993	\$	\$ 16,812	\$ 79,135
Accrued Payroll	72,802	13,591	20,952	3,105	110,450
Due to TDCJ-CJAD	1,140	26	7		1,173
<b>Total Liabilities</b>	<u>125,272</u>	<u>24,610</u>	<u>20,959</u>	<u>19,917</u>	<u>190,758</u>
<b>Fund Balance</b>					
Fund Balance at August 31, 2010	<u>996,098</u>	<u>60,901</u>	<u>19,777</u>	<u>17</u>	<u>1,076,793</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$ 1,121,370</u>	<u>\$ 85,511</u>	<u>\$ 40,736</u>	<u>\$ 19,934</u>	<u>\$ 1,267,551</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, 2010*

	<u>Basic Supervision</u>	<u>Community Corrections</u>	<u>Diversion Program</u>	<u>TAIP/ Rider 75</u>	<u>Total</u>
<b>Revenue</b>					
State Aid	\$ 950,589	\$ 565,735	\$ 701,015	\$ 483,064	\$ 2,700,403
State Aid: SAFFP	9,467				9,467
Rider 80 State Aid	44,711	14,732	17,276	1,820	78,539
Community Supervision Fees	2,020,667				2,020,667
Payments by Program Participants	349,217	180,455			529,672
Interest Income	24,376				24,376
Other Revenue	14,340				14,340
<b>Total Revenue</b>	<u>3,413,367</u>	<u>760,922</u>	<u>718,291</u>	<u>484,884</u>	<u>5,377,464</u>
<b>Expenditures</b>					
Salaries and Fringe Benefits	2,566,972	566,191	760,453	115,563	4,009,179
Rider 80 Salaries & Related Fringe	44,711	14,732	17,276	1,820	78,539
Travel and Furnished Transportation	32,329				32,329
Contract Services	182,321	65,197		370,794	618,312
Professional Fees	180,088	4,222	5,253	3,690	193,253
Supplies and Operating Expenses	137,459	6,500			143,959
Equipment	17,078				17,078
<b>Total Expenditures</b>	<u>3,160,958</u>	<u>656,842</u>	<u>782,982</u>	<u>491,867</u>	<u>5,092,649</u>
<b>Excess of Revenue over (under)</b>					
<b>Expenditures</b>	252,409	104,080	(64,691)	(6,983)	284,815
Fund Balances - September 1, 2009	791,978				791,978
Interfund Transfer In (Out)	(48,289)	(43,179)	84,468	7,000	
<b>Fund Balance - August 31, 2010</b>	<u>\$ 996,098</u>	<u>\$ 60,901</u>	<u>\$ 19,777</u>	<u>\$ 17</u>	<u>\$ 1,076,793</u>

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

**FORT BEND COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**  
**ALL COMMUNITY CORRECTION FUNDS**  
**COMBINING STATEMENT OF REVENUE, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
*For the year ended August 31, 2010*

	<u>Pre-Trial</u>	<u>Non English Speaking</u>	<u>Sex Offender</u>	<u>Total</u>
<b>Revenue</b>				
State Aid	\$ 208,112	\$ 161,563	\$ 196,060	\$ 565,735
Rider 80 State Aid	4,567	4,859	5,306	14,732
Payments by Program Participants	<u>180,455</u>	<u>                    </u>	<u>                    </u>	<u>180,455</u>
<b>Total Revenue</b>	<u>393,134</u>	<u>166,422</u>	<u>201,366</u>	<u>760,922</u>
<b>Expenditures</b>				
Salaries and Fringe Benefits	250,075	150,144	165,972	566,191
Rider 80 Salaries & Related Fringe	4,567	4,859	5,306	14,732
Contract Services	57,332		7,865	65,197
Professional Fees	1,561	1,212	1,449	4,222
Supplies and Operating Expenses	<u>6,500</u>	<u>                    </u>	<u>                    </u>	<u>6,500</u>
<b>Total Expenditures</b>	<u>320,035</u>	<u>156,215</u>	<u>180,592</u>	<u>656,842</u>
<b>Excess of Revenue over</b>				
<b>Expenditures</b>	73,099	10,207	20,774	104,080
Fund Balances - September 1, 2009				
Interfund Transfer Out	<u>(43,179)</u>	<u>                    </u>	<u>                    </u>	<u>(43,179)</u>
<b>Fund Balances - August 31, 2010</b>	<u>\$ 29,920</u>	<u>\$ 10,207</u>	<u>\$ 20,774</u>	<u>\$ 60,901</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, 2010*

	<b>2010 Budget</b>	<b>2010 Actual</b>	<b>Variance Favorable (Unfavorable)</b>	<b>2009 Actual</b>
<b>Revenue</b>				
State Aid	\$ 950,589	\$ 950,589	\$	\$ 973,803
State Aid: SAFPF	4,124	9,467	5,343	54,227
Rider 80 State Aid	47,027	44,711	(2,316)	
Community Supervision Fees	1,970,000	2,020,667	50,667	1,820,961
Payments by Program Participants	300,500	349,217	48,717	308,969
Interest Income	27,000	24,376	(2,624)	29,957
Other Revenue	7,800	14,340	6,540	7,702
<b>Total Revenue</b>	<b>3,307,040</b>	<b>3,413,367</b>	<b>106,327</b>	<b>3,195,619</b>
<b>Expenditures</b>				
Salaries and Fringe Benefits	2,766,896	2,566,972	199,924	2,449,558
Rider 80 Salaries & Related Fringe	47,027	44,711	2,316	
Travel and Furnished Transportation	89,000	32,329	56,671	120,559
Contract Services	250,000	182,321	67,679	185,854
Professional Fees	204,593	180,088	24,505	177,727
Supplies and Operating Expenses	639,915	137,459	502,456	189,815
Utilities	8,000		8,000	
Equipment	22,600	17,078	5,522	114,403
<b>Total Expenditures</b>	<b>4,028,031</b>	<b>3,160,958</b>	<b>867,073</b>	<b>3,237,916</b>
<b>Excess of Revenue over (under)</b>				
<b>Expenditures</b>	(720,991)	252,409	973,400	(42,297)
Fund Balance - September 1, 2009	791,978	791,978		895,865
Prior Period Adjustment				(23,175)
Interfund Transfer Out	(70,987)	(48,289)	22,698	(21,123)
Fund Balance Before Refund to TDCJ-CJAD		996,098	996,098	809,270
Refund Due to TDCJ-CJAD				(17,292)
<b>Fund Balance - August 31, 2010</b>	<b>\$</b>	<b>\$ 996,098</b>	<b>\$ 996,098</b>	<b>\$ 791,978</b>

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, 2010**

	<b>2010 Budget</b>	<b>2010 Actual</b>	<b>Variance Favorable (Unfavorable)</b>	<b>2009 Actual</b>
<b>Revenue</b>				
State Aid	\$ 208,112	\$ 208,112	\$	\$ 237,938
Rider 80 State Aid	4,640	4,567	(73)	
Payments by Program Participants	165,000	180,455	15,455	152,857
<b>Total Revenue</b>	<u>377,752</u>	<u>393,134</u>	<u>15,382</u>	<u>390,795</u>
<b>Expenditures</b>				
Salaries and Fringe Benefits	251,512	250,075	1,437	248,908
Rider 80 Salaries & Related Fringe	4,640	4,567	73	
Contract Services	70,306	57,332	12,974	55,881
Professional Fees	1,561	1,561		1,779
Supplies and Operating Expenses	6,554	6,500	54	44,025
<b>Total Expenditures</b>	<u>334,573</u>	<u>320,035</u>	<u>14,538</u>	<u>350,593</u>
<b>Excess of Revenue over</b>				
<b>Expenditures</b>	43,179	73,099	29,920	40,202
Fund Balance - September 1, 2009				74,732
Interfund Transfer Out	(43,179)	(43,179)		(74,327)
Fund Balance Before Refund to TDCJ-CJAD		29,920	29,920	40,607
Refund Due to TDCJ-CJAD				(40,607)
<b>Fund Balance - August 31, 2010</b>	<u>\$</u>	<u>\$ 29,920</u>	<u>\$ 29,920</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 CASELOAD  
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET, ACTUAL, AND PRIOR YEAR  
For the year ended August 31, 2010**

	<b>2010 Budget</b>	<b>2010 Actual</b>	<b>Variance Favorable (Unfavorable)</b>	<b>2009 Actual</b>
<b>Revenue</b>				
State Aid	\$ 161,563	\$ 161,563	\$	\$ 150,400
Rider 80 State Aid	5,192	4,859	(333)	
<b>Total Revenue</b>	<u>166,755</u>	<u>166,422</u>	<u>(333)</u>	<u>150,400</u>
<b>Expenditures</b>				
Salaries and Fringe Benefits	160,351	150,144	10,207	153,101
Rider 80 Salaries & Related Fringe	5,192	4,859	333	
Professional Fees	1,212	1,212		1,128
Supplies and Operating Expenses				5,540
<b>Total Expenditures</b>	<u>166,755</u>	<u>156,215</u>	<u>10,540</u>	<u>159,769</u>
<b>Excess of Revenue over</b>				
<b>Expenditures</b>		10,207	10,207	(9,369)
Fund Balance - September 1, 2009				11,394
Fund Balance Before Refund to TDCJ-CJAD		10,207	10,207	2,025
Refund Due to TDCJ-CJAD				(2,025)
<b>Fund Balance - August 31, 2010</b>	<u>\$</u>	<u>\$ 10,207</u>	<u>\$ 10,207</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 OFFENDER CASELOAD  
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET, ACTUAL, AND PRIOR YEAR  
For the year ended August 31, 2010**

	<b>2010 Budget</b>	<b>2010 Actual</b>	<b>Variance Favorable (Unfavorable)</b>	<b>2009 Actual</b>
<b>Revenue</b>				
State Aid	\$ 196,060	\$ 196,060	\$	\$ 161,418
Rider 80 State Aid	5,210	5,306	96	
<b>Total Revenue</b>	<u>201,270</u>	<u>201,366</u>	<u>96</u>	<u>161,418</u>
<b>Expenditures</b>				
Salaries and Fringe Benefits	167,717	165,972	1,745	156,461
Rider 80 Salaries & Related Fringe	5,210	5,306	(96)	
Contract Services	22,056	7,865	14,191	8,721
Professional Fees	1,449	1,449		1,211
Supplies and Operating Expenses	4,838		4,838	
<b>Total Expenditures</b>	<u>201,270</u>	<u>180,592</u>	<u>20,678</u>	<u>166,393</u>
<b>Excess of Revenue over</b>				
<b>Expenditures</b>		20,774	20,774	(4,975)
Fund Balance - September 1, 2009				20,147
Interfund Transfer Out				(12,456)
Fund Balance Before Refund to TDCJ-CJAD		20,774	20,774	2,716
Refund Due to TDCJ-CJAD				(2,716)
<b>Fund Balance - August 31, 2010</b>	<u>\$</u>	<u>\$ 20,774</u>	<u>\$ 20,774</u>	<u>\$</u>

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

**FORT BEND COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT  
DIVERSION PROGRAM  
AFTERCARE CASELOAD  
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET, ACTUAL, AND PRIOR YEAR  
For the year ended August 31, 2010**

	<u>2010 Budget</u>	<u>2010 Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>2009 Actual</u>
<b>Revenue</b>				
State Aid	\$ 83,165	\$ 83,165	\$	
<b>Total Revenue</b>	<u>83,165</u>	<u>83,165</u>		
<b>Expenditures</b>				
Salaries and Fringe Benefits	82,541	70,264	12,277	
Professional Fees	624	624		
<b>Total Expenditures</b>	<u>83,165</u>	<u>70,888</u>	<u>12,277</u>	
<b>Excess of Revenue over Expenditures</b>				
Fund Balance - September 1, 2009		12,277	12,277	
<b>Fund Balance - August 31, 2010</b>	<u>\$</u>	<u>\$ 12,277</u>	<u>\$ 12,277</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  
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET, ACTUAL, AND PRIOR YEAR  
For the year ended August 31, 2010**

	<b>2010 Budget</b>	<b>2010 Actual</b>	<b>Variance Favorable (Unfavorable)</b>	<b>2009 Actual</b>
<b>Revenue</b>				
State Aid	\$ 92,638	\$ 92,638	\$	\$ 88,511
Rider 80 State Aid	1,689	1,689		
<b>Total Revenue</b>	<u>94,327</u>	<u>94,327</u>		<u>88,511</u>
<b>Expenditures</b>				
Salaries and Fringe Benefits	118,514	117,389	1,125	109,944
Rider 80 Salaries & Related Fringe	1,689	1,689		
Professional Fees	695	695		664
Supplies and Operating Expenses	1,422		1,422	
<b>Total Expenditures</b>	<u>122,320</u>	<u>119,773</u>	<u>2,547</u>	<u>110,608</u>
<b>Excess of Revenue under</b>				
<b>Expenditures</b>	(27,993)	(25,446)	2,547	(22,097)
Fund Balance - September 1, 2009				2,242
Interfund Transfer In	27,993	27,993		19,855
<b>Fund Balance - August 31, 2010</b>	<u>\$</u>	<u>\$ 2,547</u>	<u>\$ 2,547</u>	<u>\$</u>

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

**FORT BEND COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT  
DIVERSION PROGRAM  
MENTAL IMPAIRED CASELOAD  
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET, ACTUAL, AND PRIOR YEAR  
For the year ended August 31, 2010**

	<u>2010 Budget</u>	<u>2010 Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>2009 Actual</u>
<b>Revenue</b>				
State Aid	\$ 83,136	\$ 83,136	\$	\$ 83,136
Rider 80 State Aid	3,301	3,302	1	
<b>Total Revenue</b>	<u>86,437</u>	<u>86,438</u>	<u>1</u>	<u>83,136</u>
<b>Expenditures</b>				
Salaries and Fringe Benefits	104,087	103,676	411	102,829
Rider 80 Salaries & Related Fringe	3,301	3,302	(1)	
Professional Fees	624	624		624
<b>Total Expenditures</b>	<u>108,012</u>	<u>107,602</u>	<u>410</u>	<u>103,453</u>
<b>Excess of Revenue under</b>				
<b>Expenditures</b>	(21,575)	(21,164)	411	(20,317)
Fund Balance - September 1, 2009				2,843
Interfund Transfer In	21,575	21,575		17,474
<b>Fund Balance - August 31, 2010</b>	<u>\$</u>	<u>\$ 411</u>	<u>\$ 411</u>	<u>\$</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, 2010**

	<u>2010 Budget</u>	<u>2010 Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>2009 Actual</u>
<b>Revenue</b>				
State Aid	\$ 337,260	\$ 337,260	\$	\$ 329,892
Rider 80 State Aid	9,235	8,872	(363)	
<b>Total Revenue</b>	<u>346,495</u>	<u>346,132</u>	<u>(363)</u>	<u>329,892</u>
<b>Expenditures</b>				
Salaries and Fringe Benefits	371,770	364,434	7,336	398,885
Rider 80 Salaries & Related Fringe	9,235	8,872	363	
Professional Fees	2,529	2,529		2,474
<b>Total Expenditures</b>	<u>383,534</u>	<u>375,835</u>	<u>7,699</u>	<u>401,359</u>
<b>Excess of Revenue under</b>				
<b>Expenditures</b>	(37,039)	(29,703)	7,336	(71,467)
Fund Balance - September 1, 2009				12,774
Prior Period Adjustment				435
Interfund Transfer In	37,039	31,500	(5,539)	58,258
<b>Fund Balance - August 31, 2010</b>	<u>\$</u>	<u>\$ 1,797</u>	<u>\$ 1,797</u>	<u>\$</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, 2010**

	<u>2010 Budget</u>	<u>2010 Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>2009 Actual</u>
<b>Revenue</b>				
State Aid	\$ 104,816	\$ 104,816	\$	\$ 110,270
Rider 80 State Aid	3,422	3,413	(9)	
<b>Total Revenue</b>	<u>108,238</u>	<u>108,229</u>	<u>(9)</u>	<u>110,270</u>
<b>Expenditures</b>				
Salaries and Fringe Benefits	108,684	104,690	3,994	119,547
Rider 80 Salaries & Related Fringe	3,422	3,413	9	
Professional Fees	781	781		827
Supplies and Operating Expenses	2,832		2,832	
<b>Total Expenditures</b>	<u>115,719</u>	<u>108,884</u>	<u>6,835</u>	<u>120,374</u>
<b>Excess of Revenue under</b>				
<b>Expenditures</b>	(7,481)	(655)	6,826	(10,104)
Fund Balance - September 1, 2009				1,434
Interfund Transfer In	7,481	3,400	(4,081)	8,670
<b>Fund Balance - August 31, 2010</b>	<u>\$</u>	<u>\$ 2,745</u>	<u>\$ 2,745</u>	<u>\$</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 75**  
**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET, ACTUAL, AND PRIOR YEAR**  
*For the year ended August 31, 2010*

	<b>2010 Budget</b>	<b>2010 Actual</b>	<b>Variance Favorable (Unfavorable)</b>	<b>2009 Actual</b>
<b>Revenue</b>				
State Aid	\$ 483,064	\$ 483,064	\$	\$ 539,008
Rider 80 State Aid	1,821	1,820	(1)	
<b>Total Revenue</b>	<b>484,885</b>	<b>484,884</b>	<b>(1)</b>	<b>539,008</b>
<b>Expenditures</b>				
Salaries and Fringe Benefits	116,619	115,563	1,056	108,623
Rider 80 Salaries & Related Fringe	1,821	1,820	1	
Contract Services	382,833	370,794	12,039	659,405
Professional Fees	3,690	3,690		4,043
<b>Total Expenditures</b>	<b>504,963</b>	<b>491,867</b>	<b>13,096</b>	<b>772,071</b>
<b>Excess of Revenue under</b>				
<b>Expenditures</b>	(20,078)	(6,983)	13,095	(233,063)
Fund Balance - September 1, 2009				346,250
Prior Period Adjustment				175
Interfund Transfer In	20,078	7,000	(13,078)	
Fund Balance Before Refund to TDCJ-CJAD		17	17	113,362
Refund Due to TDCJ-CJAD				(113,362)
<b>Fund Balance - August 31, 2010</b>	<b>\$</b>	<b>\$ 17</b>	<b>\$ 17</b>	<b>\$</b>

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. 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, 2010.

**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, 2010, 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, 2010, 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 \$1,017,039.

**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 2010 funding (September 1, 2009 through August 31, 2010) is calculated on statistics from Calendar Year 2008. 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 Aftercare Caseload, Drug Court, Mental Impaired Caseload, Progressive Sanctions, and Substance Abuse Caseload.

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 75 program.

**Note 4 – Interfund Activities**

Transfers between funds for the year ended August 31, 2010 consisted of the following:

	<b>Transfers Out:</b>		
	Pre-Trial Diversion	Basic Supervision	Total
<b>Transfers In:</b>			
Drug Court	\$ 22,129	\$ 5,864	\$ 27,993
Mental Impaired	21,050	525	21,575
Progressive Sanctions		31,500	31,500
Substance Abuse		3,400	3,400
TAIP		7,000	7,000
<b>Total</b>	<b>\$ 43,179</b>	<b>\$ 48,289</b>	<b>\$ 91,468</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 October 12, 2009, 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 or contracts with all vendors listed.

<b>Vendor name</b>	<b>Contract Amount</b>
*Fort Bend Regional Council on Substance Abuse	\$200,000
*The Turning Point	\$155,000
Pathway To Recovery, Inc	\$120,000

\*These contracts were 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 2010 fiscal period. All the funding sources except for the Drug Court Program Fee and the Private Donations required a separate budget. These funds were used to cover salaries, benefits, training, supplies, equipment, counseling services and rehabilitation incentives. Management believes that any limitations regarding the use of such funds were complied with.

<b>Source</b>	<b>Amount Collected</b>	<b>Amount Expended</b>	<b>Fund Balance</b>	<b>Restrictions for use</b>
Fort Bend County	\$457,420	\$457,420	\$0	none
Office of the Governor CJD Drug Court Grant	150,000	150,000	0	substance abuse treatment
Office of the Governor CJD VOCA Grant	35,540	35,540	0	crime victim assistance
2007 Edward Byrne Memorial Justice Assistance Grant	0	13,050	0	mental health consultation
2009 Edward Byrne Memorial Justice Assistance Grant	21,216	0	21,216	mental health consultation
Drug Court Program Fee	19,088	23,662	20,825	drug court programs
Private Donations	3,074	4,175	2,888	substance abuse rehabilitation
<b>Total</b>	<b>\$686,338</b>	<b>\$683,847</b>	<b>\$44,930</b>	

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**Report 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***

Michael Enax, Director  
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, as of and for the year ended August 31, 2010, and have issued our report thereon dated February 1, 2011. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Fort Bend County Community Supervision and Corrections Department's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Fort Bend County Community Supervision and Corrections Department's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Fort Bend County Community Supervision and Corrections Department internal control over financial reporting.

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.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Fort Bend County Community Supervision and Corrections Department's financial statements are free of 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*.

This report is intended solely for the information and use of management, others within the organization, the Fort Bend County 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.

A handwritten signature in black ink that reads "Sanb & Co." with a stylized flourish at the end.

Sugar Land, Texas  
February 1, 2011

**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> , Standard and Special Grant Conditions, and applicable laws.
X		Proper cut-off procedures are observed at the end of each fiscal period. The cutoff date for revenues recognition and expenditures payments of FY 2010 is October 31, 2010. The modified accrual basis of accounting is used in preparing the fourth quarter reports for submission to TDCJ-CJAD.
N/A		If the CSCD serves both juveniles and adults, expenditures that benefit both juveniles and adults are prorated on an equitable basis. Determination of the method of prorating such expenditures is supported by adequate documentation.
X		TDCJ-CJAD funds are not used to pay judges' salaries, (unless specifically approved by TDCJ-CJAD in a Program Budget; i.e. DWI Courts), 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 <i>Financial Management Manual for TDCJ-CJAD Funding</i> .
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-TDCJ-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> .

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

X		TDCJ-CJAD policies regarding contracts with vendors have been followed, which includes maintaining a Contract Monitoring Plan (policy) to monitor vendor payments and compliance with contracts.
N/A		All leases have received TDCJ-CJAD approval prior to the expenditure of funds.
X		The CSCD has a policy regarding eligibility for employee salary merit increases.
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 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.)

**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, 2010*

Findings: **None**

**FORT BEND COUNTY COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT**  
**BASIC SUPERVISION**  
*SCHEDULE OF DIFFERENCES BETWEEN  
AUDIT REPORTS AND CSCD REPORTS*  
Year Ended August 31, 2010

	<u>Audit</u>	<u>Per CSCD Reports</u>	<u>Difference</u>
<b>Revenue</b>			
State Aid	\$ 950,589	\$ 950,589	\$
State Aid: SAFPF Payments	9,467	9,467	
Rider 80 State Aid	44,711	44,711	
Probation Fees	2,020,667	2,020,667	
Payments by Program Participants	349,217	349,217	
Interest Income	24,376	24,376	
Other Revenue	14,340	14,340	
<b>Total Revenue</b>	<u>3,413,367</u>	<u>3,413,367</u>	
<b>Expenditures</b>			
Salaries and Fringe Benefits	2,566,972	2,566,972	
Rider 80 Salaries & Related Fringe	44,711	44,711	
Travel and Furnished Transportation	32,329	32,329	
Contract Services	182,321	182,321	
Professional Fees	180,088	180,088	
Supplies and Operating Expenditures	137,459	137,459	
Equipment	17,078	17,078	
<b>Total Expenditures</b>	<u>3,160,958</u>	<u>3,160,958</u>	
<b>Excess of Revenue over</b>			
<b>Expenditures</b>	252,409	252,409	
Fund Balance - September 1, 2009	791,978	791,978	
Interfund Transfer Out	(48,289)	(48,289)	
<b>Fund Balance - August 31, 2010</b>	<u>\$ 996,098</u>	<u>\$ 996,098</u>	<u>\$</u>

**FORT BEND COUNTY COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT  
COMMUNITY CORRECTIONS PROGRAM  
PRE-TRIAL INTERVENTION  
SCHEDULE OF DIFFERENCES BETWEEN  
AUDIT REPORTS AND CSCD REPORTS  
Year Ended August 31, 2010**

	<u>Audit</u>	<u>Per CSCD Reports</u>	<u>Difference</u>
<b>Revenue</b>			
State Aid	\$ 208,112	\$ 208,112	\$
Rider 80 State Aid	4,567	4,567	
Payments by Program Participants	180,455	180,455	
<b>Total Revenue</b>	<u>393,134</u>	<u>393,134</u>	
<b>Expenditures</b>			
Salaries and Fringe Benefits	250,075	250,075	
Rider 80 Salaries & Related Fringe	4,567	4,567	
Contract Services	57,332	57,332	
Professional Fees	1,561	1,561	
Supplies and Operating Expenditures	6,500	6,500	
<b>Total Expenditures</b>	<u>320,035</u>	<u>320,035</u>	
<b>Excess of Revenue over</b>			
<b>Expenditures</b>	73,099	73,099	
Fund Balance - September 1, 2009			
Interfund Transfer Out	(43,179)	(43,179)	
<b>Fund Balance - August 31, 2010</b>	<u>\$ 29,920</u>	<u>\$ 29,920</u>	<u>\$</u>

**FORT BEND COUNTY COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT  
COMMUNITY CORRECTIONS PROGRAM  
NON-ENGLISH SPEAKING CASELOAD  
SCHEDULE OF DIFFERENCES BETWEEN  
AUDIT REPORTS AND CSCD REPORTS  
Year Ended August 31, 2010**

	<u>Audit</u>	<u>Per CSCD Reports</u>	<u>Difference</u>
<b>Revenue</b>			
State Aid	\$ 161,563	\$ 161,563	\$
Rider 80 State Aid	4,859	4,859	
<b>Total Revenue</b>	<u>166,422</u>	<u>166,422</u>	
<b>Expenditures</b>			
Salaries and Fringe Benefits	150,144	150,144	
Rider 80 Salaries & Related Fringe	4,859	4,859	
Professional Fees	1,212	1,212	
<b>Total Expenditures</b>	<u>156,215</u>	<u>156,215</u>	
<b>Excess of Revenue over</b>			
<b>Expenditures</b>	10,207	10,207	
Fund Balance - September 1, 2009			
<b>Fund Balance - August 31, 2010</b>	<u>\$ 10,207</u>	<u>\$ 10,207</u>	<u>\$</u>

**FORT BEND COUNTY COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT  
COMMUNITY CORRECTIONS PROGRAM  
SEX OFFENDER CASELOAD  
SCHEDULE OF DIFFERENCES BETWEEN  
AUDIT REPORTS AND CSCD REPORTS  
Year Ended August 31, 2010**

	<u>Audit</u>	<u>Per CSCD Reports</u>	<u>Difference</u>
<b>Revenue</b>			
State Aid	\$ 196,060	\$ 196,060	\$
Rider 80 State Aid	5,306	5,306	
<b>Total Revenue</b>	<u>201,366</u>	<u>201,366</u>	
<b>Expenditures</b>			
Salaries and Fringe Benefits	165,972	165,972	
Rider 80 Salaries & Related Fringe	5,306	5,306	
Contract Services	7,865	7,865	
Professional Fees	1,449	1,449	
<b>Total Expenditures</b>	<u>180,592</u>	<u>180,592</u>	
<b>Excess of Revenue over</b>			
<b>Expenditures</b>	20,774	20,774	
Fund Balance - September 1, 2009			
<b>Fund Balance - August 31, 2010</b>	<u>\$ 20,774</u>	<u>\$ 20,774</u>	<u>\$</u>

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

**DIVERSION PROGRAM**

**AFTERCARE CASELOAD**

***SCHEDULE OF DIFFERENCES BETWEEN  
AUDIT REPORTS AND CSCD REPORTS***

*Year Ended August 31, 2010*

	<u>Audit</u>	<u>Per CSCD Reports</u>	<u>Difference</u>
<b>Revenue</b>			
State Aid	\$ 83,165	\$ 83,165	\$
<b>Total Revenue</b>	<u>83,165</u>	<u>83,165</u>	
<b>Expenditures</b>			
Salaries and Fringe Benefits	70,264	70,264	
Professional Fees	<u>624</u>	<u>624</u>	
<b>Total Expenditures</b>	<u>70,888</u>	<u>70,888</u>	
<b>Excess of Revenue over Expenditures</b>	12,277	12,277	
Fund Balance - September 1, 2009			
<b>Fund Balance - August 31, 2010</b>	<u>\$ 12,277</u>	<u>\$ 12,277</u>	<u>\$</u>

**FORT BEND COUNTY COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT  
DIVERSION PROGRAM  
DRUG COURT  
SCHEDULE OF DIFFERENCES BETWEEN  
AUDIT REPORTS AND CSCD REPORTS  
Year Ended August 31, 2010**

	<u>Audit</u>	<u>Per CSCD Reports</u>	<u>Difference</u>
<b>Revenue</b>			
State Aid	\$ 92,638	\$ 92,638	\$
Rider 80 State Aid	1,689	1,689	
<b>Total Revenue</b>	<u>94,327</u>	<u>94,327</u>	
<b>Expenditures</b>			
Salaries and Fringe Benefits	117,389	117,389	
Rider 80 Salaries & Related Fringe	1,689	1,689	
Professional Fees	695	695	
<b>Total Expenditures</b>	<u>119,773</u>	<u>119,773</u>	
<b>Excess of Revenue under</b>			
<b>Expenditures</b>	(25,446)	(25,446)	
Fund Balance - September 1, 2009			
Interfund Transfer In	27,993	27,993	
<b>Fund Balance - August 31, 2010</b>	<u>\$ 2,547</u>	<u>\$ 2,547</u>	<u>\$</u>

**FORT BEND COUNTY COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT  
DIVERSION PROGRAM  
MENTAL IMPAIRED CASELOAD  
SCHEDULE OF DIFFERENCES BETWEEN  
AUDIT REPORTS AND CSCD REPORTS  
Year Ended August 31, 2010**

	<u>Audit</u>	<u>Per CSCD Reports</u>	<u>Difference</u>
<b>Revenue</b>			
State Aid	\$ 83,136	\$ 83,136	\$
Rider 80 State Aid	3,302	3,302	
<b>Total Revenue</b>	<u>86,438</u>	<u>86,438</u>	
<b>Expenditures</b>			
Salaries and Fringe Benefits	103,676	103,676	
Rider 80 Salaries & Related Fringe	3,302	3,302	
Professional Fees	624	624	
<b>Total Expenditures</b>	<u>107,602</u>	<u>107,602</u>	
<b>Excess of Revenue under</b>			
<b>Expenditures</b>	(21,164)	(21,164)	
Fund Balance - September 1, 2009			
Interfund Transfer In	21,575	21,575	
<b>Fund Balance - August 31, 2010</b>	<u>\$ 411</u>	<u>\$ 411</u>	<u>\$</u>

**FORT BEND COUNTY COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT  
DIVERSION PROGRAM  
PROGRESSIVE SANCTIONS  
SCHEDULE OF DIFFERENCES BETWEEN  
AUDIT REPORTS AND CSCD REPORTS  
Year Ended August 31, 2010**

	<u>Audit</u>	<u>Per CSCD Reports</u>	<u>Difference</u>
<b>Revenue</b>			
State Aid	\$ 337,260	\$ 337,260	\$
Rider 80 State Aid	8,872	8,872	
<b>Total Revenue</b>	<u>346,132</u>	<u>346,132</u>	
<b>Expenditures</b>			
Salaries and Fringe Benefits	364,434	364,434	
Rider 80 Salaries & Related Fringe	8,872	8,872	
Professional Fees	2,529	2,529	
<b>Total Expenditures</b>	<u>375,835</u>	<u>375,835</u>	
<b>Excess of Revenue under</b>			
<b>Expenditures</b>	(29,703)	(29,703)	
Fund Balance - September 1, 2009			
Interfund Transfer In	31,500	31,500	
<b>Fund Balance - August 31, 2010</b>	<u>\$ 1,797</u>	<u>\$ 1,797</u>	<u>\$</u>

**FORT BEND COUNTY COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT  
DIVERSION PROGRAM  
SUBSTANCE ABUSE CASELOAD  
SCHEDULE OF DIFFERENCES BETWEEN  
AUDIT REPORTS AND CSCD REPORTS  
Year Ended August 31, 2010**

	<u>Audit</u>	<u>Per CSCD Reports</u>	<u>Difference</u>
<b>Revenue</b>			
State Aid	\$ 104,816	\$ 104,816	\$
Rider 80 State Aid	3,413	3,413	
<b>Total Revenue</b>	<u>108,229</u>	<u>108,229</u>	
<b>Expenditures</b>			
Salaries and Fringe Benefits	104,690	104,690	
Rider 80 Salaries & Related Fringe	3,413	3,413	
Professional Fees	781	781	
<b>Total Expenditures</b>	<u>108,884</u>	<u>108,884</u>	
<b>Excess of Revenue under</b>			
<b>Expenditures</b>	(655)	(655)	
Fund Balance - September 1, 2009			
Interfund Transfer In	3,400	3,400	
<b>Fund Balance - August 31, 2010</b>	<u>\$ 2,745</u>	<u>\$ 2,745</u>	<u>\$</u>

**FORT BEND COUNTY COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT  
COMMUNITY CORRECTIONS PROGRAM  
TREATMENT ALTERNATIVE TO INCARCERATION/RIDER 75  
SCHEDULE OF DIFFERENCES BETWEEN  
AUDIT REPORTS AND CSCD REPORTS  
Year Ended August 31, 2010**

	<u>Audit</u>	<u>Per CSCD Reports</u>	<u>Difference</u>
<b>Revenue</b>			
State Aid	\$ 483,064	\$ 483,064	\$
Rider 80 State Aid	1,820	1,820	
<b>Total Revenue</b>	<u>484,884</u>	<u>484,884</u>	
<b>Expenditures</b>			
Salaries and Fringe Benefits	115,563	115,563	
Rider 80 Salaries & Related Fringe	1,820	1,820	
Contract Services	370,794	370,794	
Professional Fees	3,690	3,690	
<b>Total Expenditures</b>	<u>491,867</u>	<u>491,867</u>	
<b>Excess of Revenue under</b>			
<b>Expenditures</b>	(6,983)	(6,983)	
Fund Balance - September 1, 2009			
Interfund Transfer In	7,000	7,000	
<b>Fund Balance - August 31, 2010</b>	<u>\$ 17</u>	<u>\$ 17</u>	<u>\$</u>

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