

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

**ANNUAL FINANCIAL AND
COMPLIANCE REPORT**

August 31, 2012

**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, 2012, 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 (TDCJ-CJAD's) financial reporting requirements, which is a comprehensive basis of accounting other than generally accepted accounting principles.

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

In our opinion, the combined financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Fort Bend County Community Supervision and Corrections Department as of August 31, 2012, 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, 2012, 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 January 7, 2013, on our consideration of the Fort Bend County Community Supervision and Corrections Department's internal control structure over financial reporting and a report dated January 7, 2013, 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 black ink that reads "Salsbery & Co." with a stylized flourish at the end.

Sugar Land, Texas
January 7, 2013

Financial Statements

**FORT BEND COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**
COMBINED STATEMENT OF FINANCIAL POSITION
August 31, 2012

	<u>Basic Supervision</u>	<u>Community Corrections</u>	<u>Diversion Programs</u>	<u>TAIP</u>	<u>Total</u>
Assets					
Cash and Cash Equivalents	\$ 1,112,039	\$ 80,138	\$ 50,771	\$ 82,295	\$ 1,325,243
Fees Receivable	203,706	4,137			207,843
Other Receivable	3,938				3,938
Total Assets	<u>\$ 1,319,683</u>	<u>\$ 84,275</u>	<u>\$ 50,771</u>	<u>\$ 82,295</u>	<u>\$ 1,537,024</u>
Liabilities					
Accounts Payable	\$ 60,514	\$ 1,845	\$ 3,113	\$ 36,015	\$ 101,487
Accrued Payroll	119,436	16,717	26,565	3,208	165,926
Total Liabilities	<u>179,950</u>	<u>18,562</u>	<u>29,678</u>	<u>39,223</u>	<u>267,413</u>
Fund Balance					
Fund Balance at August 31, 2012	<u>1,139,733</u>	<u>65,713</u>	<u>21,093</u>	<u>43,072</u>	<u>1,269,611</u>
Total Liabilities and Fund Balance	<u>\$ 1,319,683</u>	<u>\$ 84,275</u>	<u>\$ 50,771</u>	<u>\$ 82,295</u>	<u>\$ 1,537,024</u>

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

**FORT BEND COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**
*COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES*
For the year ended August 31, 2012

	<u>Basic Supervision</u>	<u>Community Corrections</u>	<u>Diversion Programs</u>	<u>TARP</u>	<u>Total</u>
Revenues					
State Aid	\$ 1,095,119	\$ 541,063	\$ 706,155	\$ 430,980	\$ 2,773,317
State Aid: SAFPF	17,780				17,780
Community Supervision Fees	2,052,514				2,052,514
Payments by Program Participants	430,378	39,455			469,833
Interest Income	29,578				29,578
Other Revenue	19,259				19,259
Total Revenues	<u>3,644,628</u>	<u>580,518</u>	<u>706,155</u>	<u>430,980</u>	<u>5,362,281</u>
Expenditures					
Salaries and Fringe Benefits	2,811,131	455,042	825,333	87,776	4,179,282
Travel and Furnished Transportation	44,725				44,725
Contract Services	147,008	3,685		300,528	451,221
Professional Fees	162,078	4,058	5,296	3,232	174,664
Supplies and Operating Expenses	73,499	13,809	3,538		90,846
Equipment	4,745				4,745
Total Expenditures	<u>3,243,186</u>	<u>476,594</u>	<u>834,167</u>	<u>391,536</u>	<u>4,945,483</u>
Excess (Deficiency) of Revenues Over (Under)					
Expenditures	401,442	103,924	(128,012)	39,444	416,798
Fund Balances - September 1, 2011	853,468				853,468
Prior Period Adjustment	(655)				(655)
Interfund Transfer In (Out)	(114,522)	(38,211)	149,105	3,628	
Fund Balances - August 31, 2012	<u>\$ 1,139,733</u>	<u>\$ 65,713</u>	<u>\$ 21,093</u>	<u>\$ 43,072</u>	<u>\$ 1,269,611</u>

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

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

ALL COMMUNITY CORRECTIONS FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCES

For the year ended August 31, 2012

	Pretrial Intervention	Non-English Speaking Caseload	Sex Offender Caseload	Total
Revenues				
State Aid	\$ 213,238	\$ 151,674	\$ 176,151	\$ 541,063
Payments by Program Participants	39,455			39,455
Total Revenues	252,693	151,674	176,151	580,518
Expenditures				
Salaries and Fringe Benefits	96,344	188,396	170,302	455,042
Contract Services			3,685	3,685
Professional Fees	1,599	1,138	1,321	4,058
Supplies and Operating Expenses	13,809			13,809
Total Expenditures	111,752	189,534	175,308	476,594
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	140,941	(37,860)	843	103,924
Fund Balances - September 1, 2011				
Interfund Transfer In (Out)	(86,301)	37,860	10,230	(38,211)
Fund Balances - August 31, 2012	\$ 54,640	\$	\$ 11,073	\$ 65,713

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

**FORT BEND COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**
ALL DIVERSION PROGRAM FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the year ended August 31, 2012

	Aftercare Caseload	Felony Drug Court	Mental Health Initiative Caseload	Special Sanctions Court	Substance Abuse Caseload	Total
Revenues						
State Aid	\$ 93,684	\$ 89,474	\$ 81,627	\$ 329,365	\$ 112,005	\$ 706,155
Total Revenues	<u>93,684</u>	<u>89,474</u>	<u>81,627</u>	<u>329,365</u>	<u>112,005</u>	<u>706,155</u>
Expenditures						
Salaries and Fringe Benefits	101,653	125,180	106,802	401,093	90,605	825,333
Professional Fees	703	671	612	2,470	840	5,296
Supplies and Operating Expenses					3,538	3,538
Total Expenditures	<u>102,356</u>	<u>125,851</u>	<u>107,414</u>	<u>403,563</u>	<u>94,983</u>	<u>834,167</u>
Excess (Deficiency) of Revenues Over (Under)						
Expenditures	(8,672)	(36,377)	(25,787)	(74,198)	17,022	(128,012)
Fund Balances - September 1, 2011						
Interfund Transfer In	8,673	36,377	25,788	74,199	4,068	149,105
Fund Balances - August 31, 2012	<u>\$ 1</u>	<u>\$</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 21,090</u>	<u>\$ 21,093</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*
BASIC SUPERVISION
For the year ended August 31, 2012

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
State Aid	\$ 1,095,119	\$ 1,095,119	\$
State Aid: SAFFP	17,000	17,780	780
Community Supervision Fees	2,040,000	2,052,514	12,514
Payments by Program Participants	419,500	430,378	10,878
Interest Income	28,000	29,578	1,578
Other Revenue	14,000	19,259	5,259
Total Revenues	3,613,619	3,644,628	31,009
Expenditures			
Salaries and Fringe Benefits	2,866,191	2,811,131	55,060
Travel and Furnished Transportation	84,000	44,725	39,275
Contract Services	250,000	147,008	102,992
Professional Fees	184,790	162,078	22,712
Supplies and Operating Expenses	936,176	73,499	862,677
Utilities	8,000		8,000
Equipment	5,180	4,745	435
Total Expenditures	4,334,337	3,243,186	1,091,151
Excess (Deficiency) of Revenues Over (Under)			
Expenditures	(720,718)	401,442	1,122,160
Fund Balance - September 1, 2011	853,468	853,468	
Prior Period Adjustment		(655)	(655)
Interfund Transfer (Out)	(132,750)	(114,522)	18,228
Fund Balance - August 31, 2012	\$	\$ 1,139,733	\$ 1,139,733

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
COMMUNITY CORRECTIONS PROGRAM
PRETRIAL INTERVENTION
For the year ended August 31, 2012*

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
State Aid	\$ 213,238	\$ 213,238	\$
Payments by Program Participants	45,000	39,455	(5,545)
Total Revenues	<u>258,238</u>	<u>252,693</u>	<u>(5,545)</u>
Expenditures			
Salaries and Fringe Benefits	97,066	96,344	722
Contract Services	59,271		59,271
Professional Fees	1,599	1,599	
Supplies and Operating Expenses	13,823	13,809	14
Total Expenditures	<u>171,759</u>	<u>111,752</u>	<u>60,007</u>
Excess of Revenues Over			
Expenditures	86,479	140,941	54,462
Fund Balance - September 1, 2011			
Interfund Transfer (Out)	(86,479)	(86,301)	178
Fund Balance - August 31, 2012	<u>\$</u>	<u>\$ 54,640</u>	<u>\$ 54,640</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*
COMMUNITY CORRECTIONS PROGRAM
NON-ENGLISH SPEAKING CASELOAD
For the year ended August 31, 2012

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
State Aid	\$ 151,674	\$ 151,674	\$
Total Revenues	<u>151,674</u>	<u>151,674</u>	
Expenditures			
Salaries and Fringe Benefits	191,216	188,396	2,820
Professional Fees	1,138	1,138	
Total Expenditures	<u>192,354</u>	<u>189,534</u>	<u>2,820</u>
(Deficiency) of Revenues (Under)			
Expenditures	(40,680)	(37,860)	2,820
Fund Balance - September 1, 2011			
Interfund Transfer In	<u>40,680</u>	<u>37,860</u>	<u>(2,820)</u>
Fund Balance - August 31, 2012	<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*
COMMUNITY CORRECTIONS PROGRAM
SEX OFFENDER CASELOAD
For the year ended August 31, 2012

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
State Aid	\$ 176,151	\$ 176,151	\$
Total Revenues	<u>176,151</u>	<u>176,151</u>	
Expenditures			
Salaries and Fringe Benefits	170,628	170,302	326
Contract Services	16,628	3,685	12,943
Professional Fees	1,321	1,321	
Total Expenditures	<u>188,577</u>	<u>175,308</u>	<u>13,269</u>
Excess (Deficiency) of Revenues Over (Under)			
Expenditures	(12,426)	843	13,269
Fund Balance - September 1, 2011			
Interfund Transfer In	<u>12,426</u>	<u>10,230</u>	<u>(2,196)</u>
Fund Balance - August 31, 2012	<u>\$</u>	<u>\$ 11,073</u>	<u>\$ 11,073</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*
DIVERSION PROGRAM
AFTERCARE CASELOAD
For the year ended August 31, 2012

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
State Aid	\$ 93,684	\$ 93,684	\$
Total Revenues	<u>93,684</u>	<u>93,684</u>	
Expenditures			
Salaries and Fringe Benefits	102,515	101,653	862
Professional Fees	703	703	
Total Expenditures	<u>103,218</u>	<u>102,356</u>	<u>862</u>
(Deficiency) of Revenues (Under)			
Expenditures	(9,534)	(8,672)	862
Fund Balance - September 1, 2011			
Interfund Transfer In	<u>9,534</u>	<u>8,673</u>	<u>(861)</u>
Fund Balance - August 31, 2012	<u>\$</u>	<u>\$ 1</u>	<u>\$ 1</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*
DIVERSION PROGRAM
FELONY DRUG COURT
For the year ended August 31, 2012

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
State Aid	\$ 89,474	89,474	\$
Total Revenues	<u>89,474</u>	<u>89,474</u>	
Expenditures			
Salaries and Fringe Benefits	125,225	125,180	45
Professional Fees	671	671	
Total Expenditures	<u>125,896</u>	<u>125,851</u>	<u>45</u>
(Deficiency) of Revenues (Under)			
Expenditures	(36,422)	(36,377)	45
Fund Balance - September 1, 2011			
Interfund Transfer In	<u>36,422</u>	<u>36,377</u>	<u>(45)</u>
Fund Balance - August 31, 2012	<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*
DIVERSION PROGRAM
MENTAL HEALTH INITIATIVE CASELOAD
For the year ended August 31, 2012

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
State Aid	\$ 81,627	\$ 81,627	\$
Total Revenues	<u>81,627</u>	<u>81,627</u>	
Expenditures			
Salaries and Fringe Benefits	111,283	106,802	4,481
Professional Fees	612	612	
Total Expenditures	<u>111,895</u>	<u>107,414</u>	<u>4,481</u>
(Deficiency) of Revenues (Under)			
Expenditures	(30,268)	(25,787)	4,481
Fund Balance - September 1, 2011			
Interfund Transfer In	<u>30,268</u>	<u>25,788</u>	<u>(4,480)</u>
Fund Balance - August 31, 2012	<u>\$</u>	<u>\$ 1</u>	<u>\$ 1</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*
DIVERSION PROGRAM
SPECIAL SANCTIONS COURT
For the year ended August 31, 2012

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
State Aid	\$ 329,365	\$ 329,365	\$
Total Revenues	<u>329,365</u>	<u>329,365</u>	
Expenditures			
Salaries and Fringe Benefits	405,571	401,093	4,478
Professional Fees	2,470	2,470	
Total Expenditures	<u>408,041</u>	<u>403,563</u>	<u>4,478</u>
(Deficiency) of Revenues (Under)			
Expenditures	(78,676)	(74,198)	4,478
Fund Balance - September 1, 2011			
Interfund Transfer In	<u>78,676</u>	<u>74,199</u>	<u>(4,477)</u>
Fund Balance - August 31, 2012	<u>\$</u>	<u>\$ 1</u>	<u>\$ 1</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*
DIVERSION PROGRAM
SUBSTANCE ABUSE TREATMENT CASELOAD
For the year ended August 31, 2012

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
State Aid	\$ 112,005	\$ 112,005	\$
Total Revenues	<u>112,005</u>	<u>112,005</u>	<u></u>
Expenditures			
Salaries and Fringe Benefits	111,680	90,605	21,075
Professional Fees	840	840	
Supplies and Operating Expenses	3,553	3,538	15
Total Expenditures	<u>116,073</u>	<u>94,983</u>	<u>21,090</u>
Excess (Deficiency) of Revenues Over (Under)			
Expenditures	(4,068)	17,022	21,090
Fund Balance - September 1, 2011			
Interfund Transfer In	4,068	4,068	
Fund Balance - August 31, 2012	<u>\$</u>	<u>\$ 21,090</u>	<u>\$ 21,090</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
TREATMENT ALTERNATIVE TO INCARCERATION
For the year ended August 31, 2012*

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
State Aid	\$ 430,980	430,980	\$
Total Revenues	<u>430,980</u>	<u>430,980</u>	
Expenditures			
Salaries and Fringe Benefits	87,869	87,776	93
Contract Services	347,034	300,528	46,506
Professional Fees	3,232	3,232	
Total Expenditures	<u>438,135</u>	<u>391,536</u>	<u>46,599</u>
Excess (Deficiency) of Revenues Over (Under)			
Expenditures	(7,155)	39,444	46,599
Fund Balance - September 1, 2011			
Interfund Transfer In	<u>7,155</u>	<u>3,628</u>	<u>(3,527)</u>
Fund Balance - August 31, 2012	<u>\$</u>	<u>\$ 43,072</u>	<u>\$ 43,072</u>

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

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

Note 1 – Summary of Significant Accounting Policies

A. Reporting Entity

The accompanying financial statements include the revenue of the Fort Bend County Community Supervision and Corrections Department (CSCD) related to the receipt of funds administered by the Community Justice Assistance Division of the Texas Department of Criminal Justice from State Appropriations for the Basic Supervision Fund, Community Corrections Program Funds, Diversion Program Grant Funds, Treatment Alternatives 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.

B. Basis of Accounting

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. Under fund accounting, each fund is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts. 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. 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 the liabilities of the current period. Revenues received by October 31, 2012 for financial activity performed by August 31, 2012, are considered available. Also purchases for which the commitment has been established by August 31, 2012, are considered liabilities regardless of whether possession of these goods has been received by August 31, provided that the liability purchase is received and is paid by October 31, 2012. Exception to this method of accounting is the recording of refunds to the State as reductions of Fund Balance.

C. Budgets (Accounting and Legal Compliance)

The budgets governing the funding to the programs are approved by the district judges and the criminal court-at-law judges with jurisdiction over the department in an open meeting and by the Texas Department of Criminal Justice – Community Justice Assistance Division. Only budget adjustment requests, at year end, received by September 28, 2012 will be reviewed and approved/disapproved by TDCJ-CJAD. TDCJ-CJAD will not accept budget adjustments after September 28, 2012 for the previous fiscal year. Only budget adjustments approved by TDCJ-CJAD should be referred to in performing the financial audit.

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

NOTES TO FINANCIAL STATEMENTS (continued)

Note 1 – Summary of Significant Accounting Policies (continued)

D. Encumbrance Accounting

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is utilized. All encumbrances not liquidated by October 31, 2011 were subject to refund to the state when required. All encumbrances not liquidated by October 31, 2012 became part of the subsequent year's budget.

E. Compensated Absences

All full-time employees accumulate vacation benefits in varying annual number of days up to a maximum of twenty days a year. Accumulated vacation exceeding twenty days lapses on December 31 of each year.

Compensatory time exceeding 80 hours is paid to nonexempt employees. In the event of termination, an employee is paid for all maximum allowable accumulation of vacation and compensatory time.

Sick leave benefits are earned by all full-time employees at a rate of eight days per year and may be accumulated without limit. Upon retirement, an employee may be eligible to receive a payment for up to one-half of their unused sick leave balance, not to exceed a maximum of \$5,000. In the event of any termination other than retirement, an employee is not paid for any unused sick leave.

The liability amount at August 31, 2012 for compensated absences was \$130,069.

Note 2 – 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 2012 funding (September 1, 2011 through August 31, 2012) is calculated on statistics from Calendar Year 2010. The per capita formula includes calendar year misdemeanor placements, direct felony and felony pre-trial cases. Funding is first allocated to misdemeanor placements for 182 days. The remaining funding is allocated to felons under direct community supervision and pretrial supervision based on the CSCD's share of the state total population of direct and pretrial felons. Basic Supervision is distributed only 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.

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

NOTES TO FINANCIAL STATEMENTS (continued)

Note 2 – Funding Sources – State Aid (continued)

Community Corrections Programs Funding (CC) – 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 CC funds. The CC programs administered within Fort Bend County include Pretrial Intervention, Non-English Speaking Caseload and Sex Offender Caseload.

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.

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, approved by management and then presented to the Judicial Advisory Council. DP funds are not to be used for Basic Supervision services. The DP programs administered within Fort Bend County include Aftercare Caseload, Felony Drug Court, Mental Health Initiative Caseload, Special Sanctions Court, and Substance Abuse Treatment 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 SAFPF 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. All requests are reviewed by TDCJ-CJAD staff, approved by management and then presented to the Judicial Advisory Council. TAIP funds shall not be used for Basic Supervision services.

Note 3 – Funds Collected by the CSCD from Sources Other Than TDCJ-CJAD Which Are Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports

Source	Amount Received	Restrictions for use	Expended In Accordance With Restriction
Community Supervision Fees	\$2,052,514	<i>Financial Management Manual for TDCJ-CJAD Funding</i> restrictions	Yes
Payments by Program Participants	469,833	<i>Financial Management Manual for TDCJ-CJAD Funding</i> restrictions	Yes
Interest Income	29,578	<i>Financial Management Manual for TDCJ-CJAD Funding</i> restrictions	Yes
Other Revenue	19,259	<i>Financial Management Manual for TDCJ-CJAD Funding</i> restrictions	Yes

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

NOTES TO FINANCIAL STATEMENTS (continued)

Note 4 – Funds Collected by the CSCD from Sources Other Than TDCJ-CJAD Which Are Not Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports

<u>Source</u>	<u>Amount Received</u>	<u>Restrictions for use</u>	<u>Expended In Accordance With Restriction</u>	<u>Fund Balance at August 31, 2012</u>
Fort Bend County	\$435,831	County Policy	Yes	\$0
Victim Restitution	805,441	Paid directly to victim within certain timelines	Yes	114,500
Bond Supervision Funds	317,566	Article 17.40 of the Code of Criminal Procedure / Senate Bill (SB) 880 in the 82 nd Legislature	Yes	265,876
Office of the Governor CJD Drug Court Grant	150,000	Substance abuse treatment per approved budget	Yes	0
Office of the Governor CJD VOCA Grant	35,540	Crime victim assistance per approved budget	Yes	0
TDCJ Private Facility Contract Monitoring (4C-SAFPF)	22,241	Offset CCO salary and benefits per approved budget	Yes	30
Drug Court Program Fee	25,910	Article 102.0178 of the Code of Criminal Procedure	Yes	74,071
Local Businesses	8,000	Purchase materials for CSR program per County Policy	Yes	0
Private Donations	1,606	Substance abuse rehabilitation per County Policy	Yes	3,874

Note 5 – Cash, 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. Collected accounts must be transferred to the CSCD district account within the time frames listed in Local Government Code 113.022. All CSCD funds must be in the county treasury and must be disbursed by the County Treasurer. (Government code 509.011 (c) and Local Government Code 140.003 (f)).

Fort Bend County CSCD does not maintain petty cash accounts.

During the year ended August 31, 2012, the CJAD Programs' investments consisted entirely of demand deposits in Prosperity Bank. The carrying value, which approximated market value, of the CJAD Programs' cash and cash equivalents at year-end was \$1,325,243.

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

NOTES TO FINANCIAL STATEMENTS (continued)

Note 6 – Accounts and Interfund Transfer Receivable and Payable at August 31, 2012

Fort Bend County CSCD had Accounts Receivable totaling \$211,781 at August 31, 2012. Fees related to August activity deposited with the county treasurer in September amounted to \$207,843, while the remaining \$3,938 resulted from other miscellaneous revenues.

The Accounts Payable balance of \$101,487 resulted from vendor invoices for services rendered and goods encumbered by August 31, 2012, but paid between September 1, 2012 and October 31, 2012.

Note 7 – Vendor Contracts for Offender Services

Vendors providing offender services with contracts and/or payments totaling more than \$100,000 are listed below.

<u>Vendor name</u>	<u>Valid Contract(s)</u>	<u>Amount Paid</u>
*Fort Bend Regional Council on Substance Abuse	Yes	\$206,993
*Turning Point	Yes	\$119,556

*These payments were funded with TDCJ-CJAD funds as well as other sources.

Note 8 – Prior Period Adjustments

An independent audit of O'Brien Counseling Services found Fiscal Year 2010 invoices that had not been submitted for payment at the time of services. The invoices totaling \$655 were submitted for payment in December 2011.



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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, 2012, and have issued our report thereon dated January 7, 2013. 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's 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 – 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 black ink that reads "Sanjay & Co." with a stylized flourish at the end.

Sugar Land, Texas
January 7, 2013

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

FISCAL YEAR 2012 TDCJ-CJAD COMPLIANCE CHECKLIST

Indicate whether these compliance requirements have been met by answering “Yes,” “No,” or “NA” (Not Applicable):

Yes	No	
X		Is separate accountability maintained for TDCJ-CJAD funds; i.e., fund accounting? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs
X		Are Revenues and Expenditures reported to TDCJ-CJAD in agreement with, or reconcilable to, the funding recipient’s accounting records and with audited expenditures in each budget category? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
N/A		Was an explanation given in the Notes to the financial statements for changes made to Revenues and Expenditures reported to TDCJ-CJAD? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
X		Are TDCJ-CJAD funds and locally generated revenues expended in accordance with the <i>Financial Management Manual for TDCJ-CJAD Funding (FMM)</i> , TDCJ-CJAD Standards, TDCJ-CJAD Field Correspondence, TDCJ-CJAD Policy Statements, Standard and Special Grant Conditions, and applicable laws? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
X		Are proper cutoff procedures observed at the end of each fiscal period? The cutoff date for revenues recognition and expenditures payments of FY 2012 is October 31, 2012.
X		Is the modified accrual basis of accounting used in preparing the fourth quarter reports for submission to TDCJ-CJAD? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
N/A		Are expenditures that benefit both juveniles and adults prorated on an equitable basis? Is determination of the method of prorating such expenditures supported by adequate documentation? (<i>FMM</i> Page 26) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs. The CSCD is to provide a copy of the FY 2012 Time Study to TDCJ-CJAD along with the audit report.
X		Are TDCJ-CJAD funds 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? If any of these salaries are paid, explain in the Notes to the Financial Statements or in the Schedule of Findings and questioned Costs
X		Are expenditures and revenues supported by adequate documentation? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
X		If the CSCD determines that an increase or decrease in revenue or expenditures is required, were budget adjustments submitted to TDCJ-CJAD, by September 28, 2012 , and in accordance with the <i>Financial Management Manual for TDCJ-CJAD Funding?</i> (<i>FMM</i> pages 8-10) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**
FISCAL YEAR 2012 TDCJ-CJAD COMPLIANCE CHECKLIST

X	Are idle funds, if any, invested? (<i>FMM</i> Page 7) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
X	Are all employees with access to funds covered by a surety bond? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
X	Are locally generated funds, and other collections, documented with a proper receipt system, and can they be traced to bank deposits and statements? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
X	Are all non-TDCJ-CJAD funded program fees expended in accordance with applicable limitations; i.e., civil fees, Federal grants, bond fees, etc.? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
X	Is equipment physically inventoried and adequately supported with an inventory form?
X	Is surplus equipment disposed of in accordance with TDCJ-CJAD guidelines? (<i>FMM</i> Page 24) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
X	Are Victim Restitution Funds accounted for in accordance <u>Vernon's Texas Codes Annotated Government Code</u> , Section 76.013, and are unclaimed funds tracked for the required five-year period prior to sending to the State Comptroller? (<i>FMM</i> Page 28) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
X	Have TDCJ-CJAD policies regarding contracts with vendors been followed, which includes maintaining a contract Monitoring Plan (policy) to monitor vendor payments and compliance with contracts? (<i>CMM</i> and Pages 9-10 of these Guidelines) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
X	Does the CSCD have a policy regarding eligibility for employee salary merit increases, if merit or one-time increases are given? (<i>FMM</i> Page 46) If such increases are given without written policy, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
X	Do purchases adhere to the requirements of the <u>Vernon's Texas Codes Annotated Local Government Code</u> , Section 262.023, regarding competitive bids? (<i>FMM</i> Pages 35-36) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
X	Does the CSCD have an existing policy on budget approval, operate 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 the <i>Financial Management Manual for TDCJ-CJAD Funding</i> (<i>FMM</i> Pages 8-10)). If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
N/A	If the CSCD allows offenders to pay a fee to a local food bank in lieu of performing community service restitution (CSR) work hours, does the CSCD have a written CSR Policy stating this fact? (TDCJ-CJAD Policy Statement No. CJAD-PS-08) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

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

FISCAL YEAR 2012 TDCJ-CJAD COMPLIANCE CHECKLIST

X		Are all of the CSCD's funds and collections deposited in the county treasury within the time period required by Local Government Code 113.022 and disbursed by the county treasurer on behalf of the CSCD? (<i>FMM</i> Page 7-8; Government Code, Section 509.011; Local Government Code, Section 140.003 (f); and Attorney General's Opinion DM-257, dated September 15, 1993) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
N/A		Are petty cash funds authorized by the county auditor or fiscal officer? (<i>FMM</i> , Pages 7-8, 20 and 34) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
N/A		Are petty cash funds used only for specific purposes for allowable items as listed in the <i>Financial Management Manual for TDCJ-CJAD Funding</i> and expended only for emergency situations authorized by a written policy and approved by the CSCD director? (<i>FMM</i> , Pages 7-8, 20 and 34) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
N/A		Are items that can reasonable be secured through the purchasing system not purchased from petty cash? (<i>FMM</i> , Pages 7-8 and 20) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
X		Are Personal Bond, Surety Bond, Bail and Certain Other Supervision expenses relating to CSCD employees supervising these cases paid from the administrative fees set in Article 76.015(c) of the Government Code, as amended; i.e., salaries, fringe benefits, travel, supplies, equipment, etc., paid from these fees? Are these expenses not being paid from state funds, including local fee collections, which are in the TDCJ-CJAD budgets? If a CSCD employee (or more than one employee whose cumulative time is not over 10% of one full-time equivalent position) spends no more than 10% of his/her time on the Bond/Other Supervision Program activities, separation of expenses is considered immaterial and is not required. However, all revenue generated from bond supervision fees must be accounted for separately in a local budget. Is this being properly captured? (<i>FMM</i> Pages 20-21 and TDCJ-CJAD Policy Statement No. CJAD-PS-09) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
X		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. Was cash matching properly authorized, budgeted, and expended? (<i>FMM</i> Pages 21-22) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
X		The Texas Code of Criminal Procedure, Article 42.12, Section 19 (e) requires as a condition of probation that certain sex offenders pay \$5.00 per month per convicted offense during the period of supervision. These fees are in addition to court costs or any other fee imposed on the offender as court ordered. Are these fees collected and accounted for by the CSCD and remitted to the State Comptroller? (<i>FMM</i> Page 27) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

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

FISCAL YEAR 2012 TDCJ-CJAD COMPLIANCE CHECKLIST

X		Article 42.12, Section 11 (a) (18), Code of Criminal Procedure authorizes the court to order a defendant, as a condition of community supervision, to reimburse the Crime Victims' Compensation Fund for any amounts paid from that fund to a victim of the defendant's offense or, if no reimbursement is required, make one payment to the fund in an amount not to exceed \$50 if the offense is a misdemeanor or not to exceed \$100 if the offense is a felony. If these fees were collected, were they remitted to the State Comptroller in compliance with the timelines outlined by the State Comptroller's Office? (<i>FMM</i> Pages 28-29) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
X		Were pretrial intervention fees properly collected and accounted for? (<i>FMM</i> Pages 28-29, Government Code, Section 76.015 (c), Texas Code of Criminal Procedure, Article 102.012) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
X		Is there proper identification on motor vehicles that are issued exempt license plates? (<i>FMM</i> Pages 29-30, Transportation Code, Chapter 721) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
N/A		Is the transactions' administrative fee, if collected, accounted for on a consistent basis? (<i>FMM</i> Page 30) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
X		Are payments to a Children's Advocacy Center properly collected and accounted for, if court ordered? (<i>FMM</i> Page 30, Code of Criminal Procedure, Article 42.12, Section 11 (g)) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
N/A		Are payments to a Family Violence Shelter Center properly collected and accounted for, if court ordered? (<i>FMM</i> Page 31, Code of Criminal Procedure, Article 42.12, Section 11 (h)) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
X		Did the Fiscal Officer follow the applicable laws, guidelines, and duties as specified on Pages 31-35 of the <i>Financial Management Manual for TDCJ-CJAD Funding</i> ? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
X		If there were negative fund balances in programs at fiscal year end, were they covered by interfund transfers as described in the <i>Financial Management Manual</i> ? (<i>FMM</i> Pages 33-34) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
X		Were purchasing laws followed as directed in accordance with the same procedures applicable to a county? (Texas Local Government Code 140.003, <i>FMM</i> Pages 35-36) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
N/A		Do action plans exist for all significant findings from previous audits, and are action plans current? (Chapter 4, Item 4.05, <i>Government Auditing Standards</i>) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
	X	Were any instances of fraud, non-compliance, waste, or abuse noted by the auditor (Chapter 4, Item 4.25, <i>Government Auditing Standards</i>)? If yes, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

**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, 2012*

Findings: **None**

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

SCHEDULE OF DIFFERENCES BETWEEN

AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD

BASIC SUPERVISION

For the Year Ended August 31, 2012

	<u>Audit</u>	<u>Per CSCD Reports</u>	<u>Difference</u>
Revenues			
State Aid	\$ 1,095,119	\$ 1,095,119	\$
State Aid: SAFPF Payments	17,780	17,780	
Probation Fees	2,052,514	2,052,514	
Payments by Program Participants	430,378	430,378	
Interest Income	29,578	29,578	
Other Revenue	19,259	19,259	
Total Revenues	<u>3,644,628</u>	<u>3,644,628</u>	
Expenditures			
Salaries and Fringe Benefits	2,811,131	2,811,131	
Travel and Furnished Transportation	44,725	44,725	
Contract Services	147,008	147,008	
Professional Fees	162,078	162,078	
Supplies and Operating Expenditures	73,499	73,499	
Equipment	4,745	4,745	
Total Expenditures	<u>3,243,186</u>	<u>3,243,186</u>	
Excess of Revenues Over			
Expenditures	401,442	401,442	
Fund Balance - September 1, 2011	853,468	853,468	
Prior Period Adjustment	(655)	(655)	
Interfund Transfer (Out)	(114,522)	(114,522)	
Fund Balance - August 31, 2012	<u>\$ 1,139,733</u>	<u>\$ 1,139,733</u>	<u>\$</u>

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

SCHEDULE OF DIFFERENCES BETWEEN

AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD

COMMUNITY CORRECTIONS PROGRAM

PRETRIAL INTERVENTION

For the Year Ended August 31, 2012

	<u>Audit</u>	<u>Per CSCD Reports</u>	<u>Difference</u>
Revenues			
State Aid	\$ 213,238	\$ 213,238	\$
Payments by Program Participants	39,455	39,455	
Total Revenues	<u>252,693</u>	<u>252,693</u>	
Expenditures			
Salaries and Fringe Benefits	96,344	96,344	
Professional Fees	1,599	1,599	
Supplies and Operating Expenditures	13,809	13,809	
Total Expenditures	<u>111,752</u>	<u>111,752</u>	
Excess of Revenues Over			
Expenditures	140,941	140,941	
Fund Balance - September 1, 2011			
Interfund Transfer (Out)	(86,301)	(86,301)	
Fund Balance - August 31, 2012	<u>\$ 54,640</u>	<u>\$ 54,640</u>	<u>\$</u>

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

**SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD
COMMUNITY CORRECTIONS PROGRAM
NON-ENGLISH SPEAKING CASELOAD**

For the Year Ended August 31, 2012

	<u>Audit</u>	<u>Per CSCD Reports</u>	<u>Difference</u>
Revenues			
State Aid	\$ 151,674	\$ 151,674	\$
Total Revenues	<u>151,674</u>	<u>151,674</u>	
Expenditures			
Salaries and Fringe Benefits	188,396	188,396	
Professional Fees	<u>1,138</u>	<u>1,138</u>	
Total Expenditures	<u>189,534</u>	<u>189,534</u>	
(Deficiency) of Revenues (Under)			
Expenditures	(37,860)	(37,860)	
Fund Balance - September 1, 2011			
Interfund Transfer In	<u>37,860</u>	<u>37,860</u>	
Fund Balance - August 31, 2012	<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 SENT TO TDCJ-CJAD

COMMUNITY CORRECTIONS PROGRAM

SEX OFFENDER CASELOAD

For the Year Ended August 31, 2012

	<u>Audit</u>	<u>Per CSCD Reports</u>	<u>Difference</u>
Revenues			
State Aid	\$ 176,151	\$ 176,151	\$
Total Revenues	<u>176,151</u>	<u>176,151</u>	
Expenditures			
Salaries and Fringe Benefits	170,302	170,302	
Contract Services	3,685	3,685	
Professional Fees	1,321	1,321	
Total Expenditures	<u>175,308</u>	<u>175,308</u>	
Excess of Revenues Over			
Expenditures	843	843	
Fund Balance - September 1, 2011			
Interfund Transfer In	<u>10,230</u>	<u>10,230</u>	
Fund Balance - August 31, 2012	<u>\$ 11,073</u>	<u>\$ 11,073</u>	<u>\$</u>

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

*SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD*

**DIVERSION PROGRAM
AFTERCARE CASELOAD**

For the Year Ended August 31, 2012

	<u>Audit</u>	<u>Per CSCD Reports</u>	<u>Difference</u>
Revenues			
State Aid	\$ 93,684	\$ 93,684	\$
Total Revenues	<u>93,684</u>	<u>93,684</u>	
Expenditures			
Salaries and Fringe Benefits	101,653	101,653	
Professional Fees	703	703	
Total Expenditures	<u>102,356</u>	<u>102,356</u>	
(Deficiency) of Revenues (Under)			
Expenditures	(8,672)	(8,672)	
Fund Balance - September 1, 2011			
Interfund Transfer In	<u>8,673</u>	<u>8,673</u>	
Fund Balance - August 31, 2012	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$</u>

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

*SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD*

DIVERSION PROGRAM

FELONY DRUG COURT

For the Year Ended August 31, 2012

	<u>Audit</u>	<u>Per CSCD Reports</u>	<u>Difference</u>
Revenues			
State Aid	\$ 89,474	\$ 89,474	\$
Total Revenues	<u>89,474</u>	<u>89,474</u>	
Expenditures			
Salaries and Fringe Benefits	125,180	125,180	
Professional Fees	<u>671</u>	<u>671</u>	
Total Expenditures	<u>125,851</u>	<u>125,851</u>	
(Deficiency) of Revenues (Under)			
Expenditures	(36,377)	(36,377)	
Fund Balance - September 1, 2011			
Interfund Transfer In	<u>36,377</u>	<u>36,377</u>	
Fund Balance - August 31, 2012	<u>\$</u>	<u>\$</u>	<u>\$</u>

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

SCHEDULE OF DIFFERENCES BETWEEN

AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD

DIVERSION PROGRAM

MENTAL HEALTH INITIATIVE CASELOAD

For the Year Ended August 31, 2012

	<u>Audit</u>	<u>Per CSCD Reports</u>	<u>Difference</u>
Revenues			
State Aid	\$ 81,627	\$ 81,627	\$
Total Revenues	<u>81,627</u>	<u>81,627</u>	
Expenditures			
Salaries and Fringe Benefits	106,802	106,802	
Professional Fees	<u>612</u>	<u>612</u>	
Total Expenditures	<u>107,414</u>	<u>107,414</u>	
(Deficiency) of Revenues (Under)			
Expenditures	(25,787)	(25,787)	
Fund Balance - September 1, 2011			
Interfund Transfer In	<u>25,788</u>	<u>25,788</u>	
Fund Balance - August 31, 2012	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$</u>

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

SCHEDULE OF DIFFERENCES BETWEEN

AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD

DIVERSION PROGRAM

SPECIAL SANCTIONS COURT

For the Year Ended August 31, 2012

	<u>Audit</u>	<u>Per CSCD Reports</u>	<u>Difference</u>
Revenues			
State Aid	\$ 329,365	329,365	\$
Total Revenues	<u>329,365</u>	<u>329,365</u>	
Expenditures			
Salaries and Fringe Benefits	401,093	401,093	
Professional Fees	2,470	2,470	
Total Expenditures	<u>403,563</u>	<u>403,563</u>	
(Deficiency) of Revenues (Under)			
Expenditures	(74,198)	(74,198)	
Fund Balance - September 1, 2011			
Interfund Transfer In	74,199	74,199	
Fund Balance - August 31, 2012	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$</u>

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

SCHEDULE OF DIFFERENCES BETWEEN

AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD

DIVERSION PROGRAM

SUBSTANCE ABUSE TREATMENT CASELOAD

For the Year Ended August 31, 2012

	<u>Audit</u>	<u>Per CSCD Reports</u>	<u>Difference</u>
Revenues			
State Aid	\$ 112,005	\$ 112,005	\$
Total Revenues	<u>112,005</u>	<u>112,005</u>	
Expenditures			
Salaries and Fringe Benefits	90,605	90,605	
Professional Fees	840	840	
Supplies and Operating Expenditures	<u>3,538</u>	<u>3,538</u>	
Total Expenditures	<u>94,983</u>	<u>94,983</u>	
Excess of Revenues Over			
Expenditures	17,022	17,022	
Fund Balance - September 1, 2011			
Interfund Transfer In	<u>4,068</u>	<u>4,068</u>	
Fund Balance - August 31, 2012	<u>\$ 21,090</u>	<u>\$ 21,090</u>	<u>\$</u>

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

**SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD
TREATMENT ALTERNATIVE TO INCARCERATION**

For the Year Ended August 31, 2012

	<u>Audit</u>	<u>Per CSCD Reports</u>	<u>Difference</u>
Revenues			
State Aid	\$ 430,980	\$ 430,980	\$
Total Revenues	<u>430,980</u>	<u>430,980</u>	
Expenditures			
Salaries and Fringe Benefits	87,776	87,776	
Contract Services	300,528	300,528	
Professional Fees	<u>3,232</u>	<u>3,232</u>	
Total Expenditures	<u>391,536</u>	<u>391,536</u>	
Excess of Revenues Over			
Expenditures	39,444	39,444	
Fund Balance - September 1, 2011			
Interfund Transfer In	<u>3,628</u>	<u>3,628</u>	
Fund Balance - August 31, 2012	<u><u>\$ 43,072</u></u>	<u><u>\$ 43,072</u></u>	<u><u>\$</u></u>

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