

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

Combined Financial Statements – Regulatory Basis

August 31, 2021

(With Independent Auditors' Report Thereon)

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

**COMBINED FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2021
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INDEPENDENT AUDITORS' REPORT

Texas Department of Criminal Justice—Community Justice Assistance Division
The Board of Criminal Court Judges
Tarrant County, Texas

Report on the Combined Financial Statements

We have audited the accompanying combined regulatory financial statements of the Tarrant County Community Supervision and Corrections Department (the "Department"), which comprise the combined statement of financial position as of August 31, 2021, and the related combined statement of revenues, expenditures and changes in fund balance for the year then ended (the "combined financial statements"), and the related notes to the combined financial statements.

Management's Responsibility for the Combined Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on the combined 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 combined financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the combined financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the combined financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the combined financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the combined financial statements.

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

Opinion

In our opinion, the combined financial statements referred to above present fairly, in all material respects, the financial position of the Tarrant County Community Supervision and Corrections Department, as of August 31, 2021, and the changes in fund balance thereof for the year then ended, in accordance with the financial reporting provisions of the TDCJ-CJAD as described in Note 1 to the financial statements.

Emphasis of Matter—Basis of Accounting

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

Emphasis of Matter—Presentation

As discussed in Note 1, the combined financial statements of the Tarrant County Community Supervision and Corrections Department are intended to present the combined financial position and changes in fund balances of the Department. They do not purport to, and do not present fairly the combined financial position of Tarrant County or the State of Texas as of August 31, 2021 or changes in its fund balances in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the combined financial statements that collectively comprise the Tarrant County Community Supervision and Corrections Department's combined financial statements as a whole. The supplementary information, representing the combining statements of revenues, expenditures, and changes in fund balance, the individual fund statements of revenues, expenditures, and changes in fund balance—budget, actual and variance, and the schedules of differences between the audit report and CSCD reports as submitted to TDCJ-CJAD are presented for purposes of additional analysis and are not a required part of the combined financial statements.

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the combined financial statements. Such information has been subjected to the auditing procedures applied in the audit of the combined financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the combined financial statements or to the combined financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information referred to above is fairly stated, in all material respects, in relation to the combined financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 25, 2022 on our consideration of the Department's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the

effectiveness of the Department's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Department's internal control over financial reporting and compliance.

Restriction on Use

This report is intended solely for the information and use of Texas Department of Criminal Justice—Community Justice Assistance Division, the Board of Criminal Court Judges of Tarrant County, Texas, Tarrant County Commissioners Court, others within the Tarrant County Community Supervision and Corrections Department, and is not intended to be and should not be used by anyone other than these specified parties.

Deloitte & Touche LLP

February 25, 2022

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
 COMBINED STATEMENT OF FINANCIAL POSITION
 AUGUST 31, 2021

| | Basic Supervision | Community Corrections | Diversion Programs | TAIP | Total |
|---|----------------------------|--------------------------|--------------------------|-------------------------|----------------------------|
| ASSETS | | | | | |
| Cash and Investments | | | | | |
| Bank Balances | \$7,290,336 | \$364,138 | \$ 116,217 | \$ 23,555 | \$ 7,794,246 |
| Petty Cash | 0 | 0 | 0 | 0 | 0 |
| Time Deposits | 0 | 0 | 0 | 0 | 0 |
| Total Cash and Investments | <u>\$ 7,290,336</u> | <u>\$ 364,138</u> | <u>\$ 116,217</u> | <u>\$ 23,555</u> | <u>\$ 7,794,246</u> |
| Accounts Receivable | | | | | |
| Community Supervision Fees | 79,994 | 0 | 0 | 0 | 79,994 |
| Other Accounts Receivable | 110,199 | 0 | 0 | 0 | 110,199 |
| Total Accounts Receivable | <u>\$ 190,193</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 190,193</u> |
| Total Assets | <u><u>\$ 7,480,529</u></u> | <u><u>\$ 364,138</u></u> | <u><u>\$ 116,217</u></u> | <u><u>\$ 23,555</u></u> | <u><u>\$ 7,984,439</u></u> |
| LIABILITIES AND FUND BALANCE | | | | | |
| Liabilities | | | | | |
| Accounts Payable | 1,527,875 | 73,812 | 115,555 | 23,555 | 1,740,797 |
| Due To TDCJ-CJAD | 0 | 290,326 | 662 | 0 | 290,988 |
| Other Liabilities | 0 | 0 | 0 | 0 | 0 |
| Total Liabilities | <u>\$ 1,527,875</u> | <u>\$ 364,138</u> | <u>\$ 116,217</u> | <u>\$ 23,555</u> | <u>\$ 2,031,785</u> |
| Fund Balance | 5,952,654 | 0 | 0 | 0 | 5,952,654 |
| Total Liabilities and Fund Balance | <u><u>\$ 7,480,529</u></u> | <u><u>\$ 364,138</u></u> | <u><u>\$ 116,217</u></u> | <u><u>\$ 23,555</u></u> | <u><u>\$ 7,984,439</u></u> |

The accompanying notes are an integral part of these financial statements

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
 COMBINED STATEMENT OF REVENUE, EXPENDITURES,
 AND CHANGES IN FUND BALANCE
 FOR THE YEAR ENDED AUGUST 31, 2021

| | Basic Supervision | Community Corrections | Diversion Program | TAIP | Total |
|--|----------------------|--------------------------|----------------------|-----------------|---------------------|
| REVENUES | | | | | |
| State Aid | \$ 6,602,395 | \$ 2,965,719 | \$ 3,244,576 | \$ 797,803 | \$ 13,610,493 |
| One Time/Supplemental Payment (+) | 0 | 0 | 0 | 0 | 0 |
| Deobligation (-) | 0 | 0 | 0 | 0 | 0 |
| Total State Aid Not Including SAFPF | 6,602,395 | 2,965,719 | 3,244,576 | 797,803 | 13,610,493 |
| State Aid: SAFPF | 64,592 | 0 | 0 | 0 | 64,592 |
| Community Supervision Fees | 8,512,964 | 0 | 0 | 0 | 8,512,964 |
| Payment by Program Participants | 1,011,497 | 1,581 | 95 | 0 | 1,013,173 |
| Interest Income | 14,627 | 0 | 0 | 0 | 14,627 |
| Other Revenue | 259,877 | 0 | 0 | 0 | 259,877 |
| Total Revenues | 16,465,952 | 2,967,300 | 3,244,671 | 797,803 | 23,475,726 |
| EXPENDITURES | | | | | |
| Salaries and Fringe Benefits | 14,229,468 | 2,823,913 | 3,606,756 | 779,415 | 21,439,552 |
| Travel and Furnished Transportation | 75,620 | 6,229 | 2,945 | 244 | 85,038 |
| Contract Services for Offenders | 421,823 | 8,078 | 100,670 | 23,098 | 553,669 |
| Professional Fees | 283,245 | 24,213 | 34,098 | 8,084 | 349,640 |
| Supplies and Operating Expenses | 295,334 | 264 | 12,816 | 3,116 | 311,530 |
| Facilities | 0 | 0 | 139,128 | 0 | 139,128 |
| Utilities | 7,972 | 2,163 | 8,114 | 0 | 18,249 |
| Equipment | 1,050,308 | 282 | 1,773 | 0 | 1,052,363 |
| Total Expenditures | 16,363,770 | 2,865,142 | 3,906,300 | 813,957 | 23,949,169 |
| EXCESS OF REVENUE OVER (UNDER) EXPENDITURES | 102,182 | 102,158 | (661,629) | (16,154) | (473,443) |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Basic Supervision Interfund Transfer [+ or -] | (563,010) | 401,666 | 145,383 | 15,961 | 0 |
| CC Interfund Transfer [+ or -] (to DP or TAIP) | 0 | (441,419) | 441,226 | 193 | 0 |
| Total Other Financing Sources (Uses) | (563,010) | (39,753) | 586,609 | 16,154 | 0 |
| PRIOR YEAR ENDING FUND BALANCE | 6,413,482 | 227,921 | 75,682 | 0 | 6,717,085 |
| Prior Period Adjustment | 0 | 0 | 0 | 0 | 0 |
| Prior Period Refunds (BS only) | 0 | 0 | 0 | 0 | 0 |
| Adjusted Beginning Fund Balance | 6,413,482 | 227,921 | 75,682 | 0 | 6,717,085 |
| Refund Due to TDCJ-CJAD (CC, DP, TAIP only) | 0 | (290,326) | (662) | 0 | (290,988) |
| AUDITED YEAR ENDING FUND BALANCE | \$ 5,952,654 | \$ 0 | \$ 0 | \$ 0 | \$ 5,952,654 |

The accompanying notes are an integral part of these financial statements

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED AUGUST 31, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The accompanying financial statements include the revenue of the Tarrant 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 Funds, Diversion Program Grant Funds, Treatment Alternative to Incarceration Program Grant Funds, local fees collected for the use of the CSCD, and the expenditure of those funds.

The Tarrant County Community Supervision and Corrections Department, is a special purpose district of state government and is not a department of the administrative county, nor is it an agency of the State of Texas. The Tarrant County Community Supervision and Corrections Department was organized to provide certain adult probation services to judicial districts.

Basis of Accounting

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

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

The modified accrual basis of accounting is followed in that revenues are recorded when susceptible to accrual; i.e., earned, measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Revenues received by October 31 for financial activity performed by August 31 are considered available. Also, purchases for which the commitment has been established by August 31 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. Exceptions to this method of accounting include waiver items as approved by CJAD for which the liability purchase is received and is paid by January 14, 2022 as stated in the approved waiver, and for the recording of refunds to the State as reductions of Fund Balance.

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED AUGUST 31, 2021

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

Budgets (Accounting and Legal Compliance)

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

Only budget adjustment requests, at year-end, received by September 30 will be reviewed and approved/disapproved by TDCJ-CJAD. TDCJ-CJAD will not accept budget adjustments after September 30 for the previous fiscal year.

2. PRIOR PERIOD ADJUSTMENTS

There were no prior period adjustments made during the 2021 fiscal year.

3. REFUNDS

The following refunds were paid to TDCJ-CJAD for the 2021 fiscal year:

Refund for program 009 (Non-English Speaking Caseloads) - \$53,164
Refund for program 042 (Felony Alcohol Intervention Project) - \$974
Refund for program 021 (Pre-Sentence Investigation Unit) - \$35,685
Refund for program 057 (Cognitive Treatment & Continuing Care Program) - \$5,947
Refund for program 008 (MR/DD Mentally Impaired Caseloads) - \$23,130
Refund for program 054 (Alcohol Monitoring Caseloads) - \$171,426
Refund for program 040 (Contract Residential Treatment) - \$662

4. BUDGET VARIANCES

There were no programs with variances of expenditures in excess of budget for the 2021 fiscal year.

5. CASH, COLLECTIONS, CHANGE FUND, PETTY CASH AND INVESTMENTS

The County utilizes a “pooled cash” concept for investment purposes. All idle funds are invested, in the “pooled cash” fund. There are no investments in any individual fund. All interest earned by the “pooled funds” is allocated on the average cash balance of each fund. CSCD’s position in the pooled cash fund on 8/31/2021 was \$7,794,246.

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. Collection accounts must be transferred to the County treasury within the time frames listed in

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED AUGUST 31, 2021

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)).

The CSCD restitution bank account is included in Tarrant County's depository. All cash is covered by the Federal Depository Insurance Corporation or by collateral held by the County's agent in the County's name.

CSCD has no petty cash fund.

CSCD maintains a \$100 change fund to assist with daily cash collections and the fund is utilized only at the Central Location. The change fund is evenly divided between two cashiers at the start of each shift. Collections are balanced daily, and \$100 is deducted from the daily collections and secured in a vault at the end of each day. The change fund is used strictly for making change in connection with collections that are due and payable to the CSCD. All employees maintaining and administering change funds are covered by an Employee Surety Bond.

All investments of the County are made pursuant to the Texas Government Code Section 2256, the Texas Public Funds Investment Act, and Tarrant County investment policy established and approved by the Commissioners Court on November 23, 2021. Authorized investments include the following:

- a. Obligations of the United States or its agencies and instrumentalities;
- b. Direct obligations of the State of Texas;
- c. Other obligations, the principal and interest of which are unconditionally guaranteed or insured by the State of Texas or the United States;
- d. Obligations of states, agencies, counties, cities and other political subdivisions of any state having been rated as to investment quality by a nationally recognized investment rating firm and having received a rating of not less than A or its equivalent;
- e. Certificates of deposit issued by state and national banks that have their main office or a branch office in Texas, and that are:
 - (1) Guaranteed or insured by the FDIC, or its successor; or
 - (2) Secured by obligation described by items a-d above and that have a market value of not less than the principal amount of the certificate;
- f. Fully collateralized direct repurchase agreements having a defined termination date, secured by obligations described by item a. above, pledged with a third party selected or approved by the County, and placed through a primary government securities dealer or a financial institution doing business in the State of Texas;
- g. Commercial paper with a stated maturity of 365 days or less from the date of issuance that either:
 - (1) is rated not less than A-1, P-1 or the equivalent by at least two nationally recognized credit rating agencies; or
 - (2) is rated at least A-1, P-1 or the equivalent by at least one nationally recognized credit rating agency and is fully secured by an irrevocable letter of credit issued by a bank organized and existing under the laws of the United States or any state thereof.

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

**NOTES TO THE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2021**

- h. Mutual funds and money market mutual funds:
 - (1) No-load money market mutual funds are authorized if registered with and regulated by the SEC; provide the investing entity with a prospectus and other information required by the Securities and Exchange Act of 1934 or the Investment Company Act of 1940; and comply with Federal Securities and Exchange Commission Rule 2a-7.
 - (2) No-load mutual funds are authorized if registered with the SEC; have an average weighted maturity of less than two years; and either: (A) have a duration of one year or more and are invested exclusively in obligations approved by Chapter 2256.014 of the Government Code; or (B) have a duration of less than one year and the investment portfolio is limited to investment grade securities, excluding asset-backed securities and invested exclusively in obligations approved by this policy and rated no less than AAA or its equivalent; and invest dollar-for-dollar all County funds without sales commissions or loads.
- i. Investment pool as defined in Section 2256.016 of the Texas Government Code and rated no lower than AAA or its equivalent.

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

NOTES TO THE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2021

6. 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 |
|---|---------------------|--|---|
| <u>Community Supervision Fees</u> | \$ 8,512,964 | Texas Code of Criminal Procedure Article 42A.652 (a); FMM for TDCJ-CJAD Funding Restrictions | Yes |
| <u>Payments by Program Participants</u> | | | |
| Program Participation Fees, including Pre-Trial Diversion/Intervention Fees | 1,013,173 | Texas Code of Criminal Procedure Chapter 102.012; FMM for TDCJ-CJAD Funding restrictions. | Yes |
| <u>Total Payments by Program Participants:</u> | \$ 1,013,173 | | |
| Interest Income | 14,627 | Financial Management Manual for TDCJ-CJAD Funding Restrictions | Yes |
| <u>Other Revenue:</u> | | | |
| Auction Proceeds | 567 | Financial Management Manual for TDCJ-CJAD Funding Restrictions | Yes |
| Surplus Bank Funds | 246,500 | Financial Management Manual for TDCJ-CJAD Funding Restrictions | Yes |
| Collection Fees - Texas Dept of Health and Human Services | 5,383 | Financial Management Manual for TDCJ-CJAD Funding Restrictions | Yes |
| Subpoena Fees | 33 | Financial Management Manual for TDCJ-CJAD Funding Restrictions | Yes |
| Jury Fees | 8 | Financial Management Manual for TDCJ-CJAD Funding Restrictions | Yes |
| Insurance Proceeds for Vehicle Loss | 7,386 | Financial Management Manual for TDCJ-CJAD Funding Restrictions | Yes |
| <u>Total Other Revenue:</u> | \$ 259,877 | | |

7. COMMITMENTS AND CONTINGENCIES

There are no currently no pending contingencies for fiscal year 2021 to report.

8. SUBSEQUENT EVENTS

There were no significant events subsequent to fiscal year 2021 to report.

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 ALL COMMUNITY CORRECTIONS FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2021

| | CC 009-2021 Non-English Speaking Caseloads | CC 042-2021 Felony Alcohol Intervention Project | CC 004-2021 Enhanced Supervision Strategies | CC 021-2021 Pre-Sentence Investigation Unit | CC 057-2021 Cognitive Treatment & Continuing Care | CC 008-2021 MR/DD Mentally Impaired Caseloads | CC 054-2021 Alcohol Monitoring Caseloads | Total (All CC Funds) |
|--|--|---|---|---|---|---|--|-------------------------|
| REVENUES | | | | | | | | |
| State Aid | \$ 214,776 | \$ 129,282 | \$ 290,363 | \$ 397,160 | \$ 76,860 | \$ 233,385 | \$ 1,623,893 | \$ 2,965,719 |
| One Time/Supplemental Payment (+) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Deobligation (-) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total State Aid | 214,776 | 129,282 | 290,363 | 397,160 | 76,860 | 233,385 | 1,623,893 | 2,965,719 |
| Community Supervision Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Payment by Program Participants | 0 | 0 | 173 | 1,408 | 0 | 0 | 0 | 1,581 |
| Interest Income | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 214,776 | 129,282 | 290,536 | 398,568 | 76,860 | 233,385 | 1,623,893 | 2,967,300 |
| EXPENDITURES | | | | | | | | |
| Salaries and Fringe Benefits | 240,969 | 131,249 | 246,756 | 375,594 | 108,897 | 200,665 | 1,519,783 | 2,823,913 |
| Travel and Furnished Transportation | 40 | 17 | 0 | 190 | 15 | 5,827 | 140 | 6,229 |
| Contract Services for Offenders | 1,000 | 0 | 0 | 750 | 0 | 5,850 | 478 | 8,078 |
| Professional Fees | 1,661 | 970 | 2,228 | 2,979 | 576 | 2,415 | 13,384 | 24,213 |
| Supplies and Operating Expenses | 0 | 107 | 13 | 131 | 0 | 13 | 0 | 264 |
| Facilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Utilities | 0 | 0 | 1,786 | 0 | 0 | 377 | 0 | 2,163 |
| Equipment | 0 | 0 | 0 | 282 | 0 | 0 | 0 | 282 |
| Total Expenditures | 243,670 | 132,343 | 250,783 | 379,926 | 109,488 | 215,147 | 1,533,785 | 2,865,142 |
| EXCESS OF REVENUE OVER (UNDER) EXPENDITURES | (28,894) | (3,061) | 39,753 | 18,642 | (32,628) | 18,238 | 90,108 | 102,158 |
| OTHER FINANCING SOURCES (USES) | | | | | | | | |
| Basic Supervision Interfund Transfer [+ or -] | 0 | 0 | 401,666 | 0 | 0 | 0 | 0 | 401,666 |
| CC Interfund Transfer [+ or -] (to DP or TAIP) | 0 | 0 | (441,419) | 0 | 0 | 0 | 0 | (441,419) |
| Total Other Financing Sources (Uses) | 0 | 0 | (39,753) | 0 | 0 | 0 | 0 | (39,753) |
| PRIOR YEAR ENDING FUND BALANCE | 82,058 | 4,035 | 0 | 17,043 | 38,575 | 4,892 | 81,318 | 227,921 |
| Prior Period Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Refund to CJAD | (53,164) | (974) | 0 | (35,685) | (5,947) | (23,130) | (171,426) | (290,326) |
| Adjusted Beginning Fund Balance | 28,894 | 3,061 | 0 | (18,642) | 32,628 | (18,238) | (90,108) | (62,405) |
| AUDITED YEAR ENDING FUND BALANCE | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

The accompanying notes are an integral part of these financial statements

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 ALL DIVERSION FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2021

| | DP 035-2021 Day Treatment Programs | DP 014-2021 Substance Abuse Aftercare Caseloads | DP 040-2021 Contract Residential Treatment | DP 034-2021 Mentally Impaired Caseloads | DP 043-2021 Mental Health Diversion Court | DP 053-2021 High Risk Caseload | DP 012-2021 Sex Offender Caseloads | DP 046-2021 Assessment Unit | DP 044-2021 S.W.I.F.T. Court | Total (All DP Funds) |
|--|--|---|--|---|---|--------------------------------------|--|-----------------------------------|------------------------------------|-------------------------|
| REVENUES | | | | | | | | | | |
| State Aid | \$ 980,875 | \$ 176,319 | \$ 66,298 | \$ 414,307 | \$ 39,458 | \$ 119,644 | \$ 822,573 | \$ 465,845 | \$ 159,257 | \$ 3,244,576 |
| One Time/Supplemental Payment (+) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Deobligation (-) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total State Aid | 980,875 | 176,319 | 66,298 | 414,307 | 39,458 | 119,644 | 822,573 | 465,845 | 159,257 | 3,244,576 |
| Community Supervision Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Payment by Program Participants | 0 | 0 | 0 | 0 | 0 | 0 | 95 | 0 | 0 | 95 |
| Interest Income | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 980,875 | 176,319 | 66,298 | 414,307 | 39,458 | 119,644 | 822,668 | 465,845 | 159,257 | 3,244,671 |
| EXPENDITURES | | | | | | | | | | |
| Salaries and Fringe Benefits | 851,589 | 182,900 | 0 | 483,568 | 84,998 | 154,021 | 923,770 | 661,845 | 264,065 | 3,606,756 |
| Travel and Furnished Transportation | 208 | 39 | 0 | 494 | 0 | 0 | 2,204 | 0 | 0 | 2,945 |
| Contract Services for Offenders | 0 | 0 | 69,350 | 0 | 0 | 0 | 31,086 | 234 | 0 | 100,670 |
| Professional Fees | 10,907 | 1,322 | 497 | 3,927 | 296 | 1,072 | 11,109 | 3,494 | 1,474 | 34,098 |
| Supplies and Operating Expenses | 10,336 | 0 | 0 | 52 | 0 | 101 | 874 | 1,365 | 88 | 12,816 |
| Facilities | 139,128 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 139,128 |
| Utilities | 3,862 | 69 | 0 | 707 | 0 | 840 | 1,971 | 0 | 665 | 8,114 |
| Equipment | 1,503 | 0 | 0 | 0 | 0 | 0 | 270 | 0 | 0 | 1,773 |
| Total Expenditures | 1,017,533 | 184,330 | 69,847 | 488,748 | 85,294 | 156,034 | 971,284 | 666,938 | 266,292 | 3,906,300 |
| EXCESS OF REVENUE OVER (UNDER) EXPENDITURES | (36,658) | (8,011) | (3,549) | (74,441) | (45,836) | (36,390) | (148,616) | (201,093) | (107,035) | (661,629) |
| OTHER FINANCING SOURCES (USES) | | | | | | | | | | |
| Basic Supervision Interfund Transfer [+ or -] | 33,446 | 8,011 | 0 | 19,465 | 0 | 5,020 | 42,141 | 14,873 | 22,427 | 145,383 |
| CC Interfund Transfer [+ or -] (to DP or TAIP) | 3,212 | 0 | 0 | 53,974 | 45,836 | 31,370 | 36,006 | 186,220 | 84,608 | 441,226 |
| Total Other Financing Sources (Uses) | 36,658 | 8,011 | 0 | 73,439 | 45,836 | 36,390 | 78,147 | 201,093 | 107,035 | 586,609 |
| PRIOR YEAR ENDING FUND BALANCE | | | | | | | | | | |
| Prior Period Adjustment | 0 | 0 | 4,211 | 1,002 | 0 | 0 | 70,469 | 0 | 0 | 75,682 |
| Refund to CJAD | 0 | 0 | (662) | 0 | 0 | 0 | 0 | 0 | 0 | (662) |
| Adjusted Beginning Fund Balance | 0 | 0 | 3,549 | 1,002 | 0 | 0 | 70,469 | 0 | 0 | 75,020 |
| AUDITED YEAR ENDING FUND BALANCE | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

The accompanying notes are an integral part of these financial statements

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2021
BASIC SUPERVISION - PROGRAM 900-2021

| | Budget | Actual | Variance Favorable (Unfavorable) |
|---|-------------------|---------------------|--|
| TYPE OF REVENUES | | | |
| Requested TDCJ-CJAD Funding (State Aid) | \$ 6,602,395 | \$ 6,602,395 | \$ 0 |
| State Aid: SAFPF | 60,000 | 64,592 | 4,592 |
| Community Supervision Fees Collected | 7,125,000 | 8,512,964 | 1,387,964 |
| Payment by Program Participants | 588,720 | 1,011,497 | 422,777 |
| Interest Income | 10,000 | 14,627 | 4,627 |
| Carry Over from Previous FY (Prior Year Ending Fund Balance) | 6,413,481 | 6,413,482 | 1 |
| Other Revenue | 560,500 | 259,877 | (300,623) |
| Basic Supervision Interfund Transfer [+ or -] | (997,367) | (563,010) | 434,357 |
| CC Interfund Transfer [+ or -] (to DP or TAIP) | 0 | 0 | 0 |
| Total Revenues | <u>20,362,729</u> | <u>22,316,424</u> | <u>1,953,695</u> |
| TYPE OF EXPENDITURES | | | |
| Salaries and Fringe Benefits | 16,322,689 | 14,229,468 | 2,093,221 |
| Travel and Furnished Transportation | 318,500 | 75,620 | 242,880 |
| Contract Services for Offenders | 521,500 | 421,823 | 99,677 |
| Professional Fees | 366,018 | 283,245 | 82,773 |
| Supplies and Operating Expenses | 1,740,897 | 295,334 | 1,445,563 |
| Facilities | 0 | 0 | 0 |
| Utilities | 22,500 | 7,972 | 14,528 |
| Equipment | 1,070,625 | 1,050,308 | 20,317 |
| Total Expenditures | <u>20,362,729</u> | <u>16,363,770</u> | <u>3,998,959</u> |
| EXCESS OF REVENUE OVER (UNDER) EXPENDITURES | \$ 0 | \$ 5,952,654 | \$ 5,952,654 |
| OTHER FINANCING SOURCES (USES) ACTUALS | | | |
| One-Time/Supplemental Payment (+) - Actuals | | 0 | |
| Deobligation (-) - Actuals | | 0 | |
| Total Other Financing Sources (Uses) | | <u>0</u> | |
| PRIOR YEAR ENDING FUND BALANCE | | | |
| Prior Period Adjustment - Actuals | | 0 | |
| Prior Period Refund - Actuals | | 0 | |
| Total Prior Period Adjustments & Refunds - Actuals | | <u>0</u> | |
| AUDITED YEAR ENDING FUND BALANCE - ACTUALS | | <u>\$ 5,952,654</u> | |

The accompanying notes are an integral part of these financial statements

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2021
TREATMENT ALTERNATIVE TO INCARCERATION PROGRAM (TAIP) - 015-2021

| | Budget | Actual | Variance Favorable (Unfavorable) |
|---|------------|------------|--|
| TYPE OF REVENUES | | | |
| Requested TDCJ-CJAD Funding (State Aid) | \$ 797,803 | \$ 797,803 | \$ 0 |
| State Aid: SAFPF | 0 | 0 | 0 |
| Community Supervision Fees Collected | 0 | 0 | 0 |
| Payment by Program Participants | 0 | 0 | 0 |
| Interest Income | 0 | 0 | 0 |
| Carry Over from Previous FY (Prior Year Ending Fund Balance) | 0 | 0 | 0 |
| Other Revenue | 0 | 0 | 0 |
| Basic Supervision Interfund Transfer [+ or -] | 15,961 | 15,961 | 0 |
| CC Interfund Transfer [+ or -] (to DP or TAIP) | 66,733 | 193 | (66,540) |
| Total Revenues | 880,497 | 813,957 | (66,540) |
| TYPE OF EXPENDITURES | | | |
| Salaries and Fringe Benefits | 834,350 | 779,415 | 54,935 |
| Travel and Furnished Transportation | 2,850 | 244 | 2,606 |
| Contract Services for Offenders | 27,713 | 23,098 | 4,615 |
| Professional Fees | 8,084 | 8,084 | 0 |
| Supplies and Operating Expenses | 7,100 | 3,116 | 3,984 |
| Facilities | 0 | 0 | 0 |
| Utilities | 0 | 0 | 0 |
| Equipment | 400 | 0 | 400 |
| Total Expenditures | 880,497 | 813,957 | 66,540 |
| EXCESS OF REVENUE OVER (UNDER) EXPENDITURES | \$ 0 | \$ 0 | \$ 0 |
| OTHER FINANCING SOURCES (USES) ACTUALS | | | |
| One-Time/Supplemental Payment (+) - Actuals | | 0 | |
| Deobligation (-) - Actuals | | 0 | |
| Total Other Financing Sources (Uses) | | 0 | |
| PRIOR YEAR ENDING FUND BALANCE | | | |
| Prior Period Adjustment - Actuals | | 0 | |
| Refund to CJAD Actuals | | 0 | |
| Total Prior Period Adjustments & Refunds - Actuals | | 0 | |
| AUDITED YEAR ENDING FUND BALANCE - ACTUALS | | \$ 0 | |

The accompanying notes are an integral part of these financial statements

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2021
COMMUNITY CORRECTIONS - PROGRAM 009-2021
NON-ENGLISH SPEAKING CASELOADS

| | Budget | Actual | Variance Favorable (Unfavorable) |
|---|------------|------------|--|
| TYPE OF REVENUES | | | |
| Requested TDCJ-CJAD Funding (State Aid) | \$ 214,776 | \$ 214,776 | \$ 0 |
| State Aid: SAFPF | 0 | 0 | 0 |
| Community Supervision Fees Collected | 0 | 0 | 0 |
| Payment by Program Participants | 0 | 0 | 0 |
| Interest Income | 0 | 0 | 0 |
| Carry Over from Previous FY (Prior Year Ending Fund Balance) | 82,058 | 82,058 | 0 |
| Other Revenue | 0 | 0 | 0 |
| Basic Supervision Interfund Transfer [+ or -] | 0 | 0 | 0 |
| CC Interfund Transfer [+ or -] (to DP or TAIP) | 0 | 0 | 0 |
| Total Revenues | 296,834 | 296,834 | 0 |
| TYPE OF EXPENDITURES | | | |
| Salaries and Fringe Benefits | 293,013 | 240,969 | 52,044 |
| Travel and Furnished Transportation | 1,110 | 40 | 1,070 |
| Contract Services for Offenders | 1,000 | 1,000 | 0 |
| Professional Fees | 1,711 | 1,661 | 50 |
| Supplies and Operating Expenses | 0 | 0 | 0 |
| Facilities | 0 | 0 | 0 |
| Utilities | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 |
| Total Expenditures | 296,834 | 243,670 | 53,164 |
| EXCESS OF REVENUE OVER (UNDER) EXPENDITURES | \$ 0 | \$ 53,164 | \$ 53,164 |
| OTHER FINANCING SOURCES (USES) ACTUALS | | | |
| One-Time/Supplemental Payment (+) - Actuals | | 0 | |
| Deobligation (-) - Actuals | | 0 | |
| Total Other Financing Sources (Uses) | | 0 | |
| PRIOR YEAR ENDING FUND BALANCE | | | |
| Prior Period Adjustment - Actuals | | 0 | |
| Refund to CJAD Actuals | | (53,164) | |
| Total Prior Period Adjustments & Refunds - Actuals | | (53,164) | |
| AUDITED YEAR ENDING FUND BALANCE - ACTUALS | | \$ 0 | |

The accompanying notes are an integral part of these financial statements

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2021
COMMUNITY CORRECTIONS - PROGRAM 042-2021
FELONY ALCOHOL INTERVENTION PROJECT

| | Budget | Actual | Variance Favorable (Unfavorable) |
|---|------------|------------|--|
| TYPE OF REVENUES | | | |
| Requested TDCJ-CJAD Funding (State Aid) | \$ 129,282 | \$ 129,282 | \$ 0 |
| State Aid: SAFPF | 0 | 0 | 0 |
| Community Supervision Fees Collected | 0 | 0 | 0 |
| Payment by Program Participants | 0 | 0 | 0 |
| Interest Income | 0 | 0 | 0 |
| Carry Over from Previous FY (Prior Year Ending Fund Balance) | 4,034 | 4,035 | 1 |
| Other Revenue | 0 | 0 | 0 |
| Basic Supervision Interfund Transfer [+ or -] | 11,721 | 0 | (11,721) |
| CC Interfund Transfer [+ or -] (to DP or TAIP) | 0 | 0 | 0 |
| Total Revenues | 145,037 | 133,317 | (11,720) |
| TYPE OF EXPENDITURES | | | |
| Salaries and Fringe Benefits | 139,467 | 131,249 | 8,218 |
| Travel and Furnished Transportation | 2,000 | 17 | 1,983 |
| Contract Services for Offenders | 500 | 0 | 500 |
| Professional Fees | 970 | 970 | 0 |
| Supplies and Operating Expenses | 2,100 | 107 | 1,993 |
| Facilities | 0 | 0 | 0 |
| Utilities | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 |
| Total Expenditures | 145,037 | 132,343 | 12,694 |
| EXCESS OF REVENUE OVER (UNDER) EXPENDITURES | \$ 0 | \$ 974 | \$ 974 |
| OTHER FINANCING SOURCES (USES) ACTUALS | | | |
| One-Time/Supplemental Payment (+) - Actuals | | 0 | |
| Deobligation (-) - Actuals | | 0 | |
| Total Other Financing Sources (Uses) | | 0 | |
| PRIOR YEAR ENDING FUND BALANCE | | | |
| Prior Period Adjustment - Actuals | | 0 | |
| Refund to CJAD Actuals | | (974) | |
| Total Prior Period Adjustments & Refunds - Actuals | | (974) | |
| AUDITED YEAR ENDING FUND BALANCE - ACTUALS | | \$ 0 | |

The accompanying notes are an integral part of these financial statements

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2021
COMMUNITY CORRECTIONS - PROGRAM 004-2021
ENHANCED SUPERVISION STRATEGIES

| | Budget | Actual | Variance Favorable (Unfavorable) |
|---|------------|------------|--|
| TYPE OF REVENUES | | | |
| Requested TDCJ-CJAD Funding (State Aid) | \$ 290,363 | \$ 290,363 | \$ 0 |
| State Aid: SAFPF | 0 | 0 | 0 |
| Community Supervision Fees Collected | 0 | 0 | 0 |
| Payment by Program Participants | 0 | 173 | 173 |
| Interest Income | 0 | 0 | 0 |
| Carry Over from Previous FY (Prior Year Ending Fund Balance) | 0 | 0 | 0 |
| Other Revenue | 0 | 0 | 0 |
| Basic Supervision Interfund Transfer [+ or -] | 821,072 | 401,666 | (419,406) |
| CC Interfund Transfer [+ or -] (to DP or TAIP) | (776,573) | (441,419) | 335,154 |
| Total Revenues | 334,862 | 250,783 | (84,079) |
| TYPE OF EXPENDITURES | | | |
| Salaries and Fringe Benefits | 328,834 | 246,756 | 82,078 |
| Travel and Furnished Transportation | 500 | 0 | 500 |
| Contract Services for Offenders | 1,000 | 0 | 1,000 |
| Professional Fees | 2,278 | 2,228 | 50 |
| Supplies and Operating Expenses | 250 | 13 | 237 |
| Facilities | 0 | 0 | 0 |
| Utilities | 2,000 | 1,786 | 214 |
| Equipment | 0 | 0 | 0 |
| Total Expenditures | 334,862 | 250,783 | 84,079 |
| EXCESS OF REVENUE OVER (UNDER) EXPENDITURES | \$ 0 | \$ 0 | \$ 0 |
| OTHER FINANCING SOURCES (USES) ACTUALS | | | |
| One-Time/Supplemental Payment (+) - Actuals | | 0 | |
| Deobligation (-) - Actuals | | 0 | |
| Total Other Financing Sources (Uses) | | 0 | |
| PRIOR YEAR ENDING FUND BALANCE | | | |
| Prior Period Adjustment - Actuals | | 0 | |
| Refund to CJAD Actuals | | 0 | |
| Total Prior Period Adjustments & Refunds - Actuals | | 0 | |
| AUDITED YEAR ENDING FUND BALANCE - ACTUALS | | \$ 0 | |

The accompanying notes are an integral part of these financial statements

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2021
COMMUNITY CORRECTIONS - PROGRAM 021-2021
PRE-SENTENCE INVESTIGATION UNIT

| | Budget | Actual | Variance Favorable (Unfavorable) |
|---|------------|------------|--|
| TYPE OF REVENUES | | | |
| Requested TDCJ-CJAD Funding (State Aid) | \$ 397,160 | \$ 397,160 | \$ 0 |
| State Aid: SAFPF | 0 | 0 | 0 |
| Community Supervision Fees Collected | 0 | 0 | 0 |
| Payment by Program Participants | 0 | 1,408 | 1,408 |
| Interest Income | 0 | 0 | 0 |
| Carry Over from Previous FY (Prior Year Ending Fund Balance) | 17,043 | 17,043 | 0 |
| Other Revenue | 0 | 0 | 0 |
| Basic Supervision Interfund Transfer [+ or -] | 0 | 0 | 0 |
| CC Interfund Transfer [+ or -] (to DP or TAIP) | 0 | 0 | 0 |
| Total Revenues | 414,203 | 415,611 | 1,408 |
| TYPE OF EXPENDITURES | | | |
| Salaries and Fringe Benefits | 402,074 | 375,594 | 26,480 |
| Travel and Furnished Transportation | 1,000 | 190 | 810 |
| Contract Services for Offenders | 4,250 | 750 | 3,500 |
| Professional Fees | 2,979 | 2,979 | 0 |
| Supplies and Operating Expenses | 2,900 | 131 | 2,769 |
| Facilities | 0 | 0 | 0 |
| Utilities | 0 | 0 | 0 |
| Equipment | 1,000 | 282 | 718 |
| Total Expenditures | 414,203 | 379,926 | 34,277 |
| EXCESS OF REVENUE OVER (UNDER) EXPENDITURES | \$ 0 | \$ 35,685 | \$ 35,685 |
| OTHER FINANCING SOURCES (USES) ACTUALS | | | |
| One-Time/Supplemental Payment (+) - Actuals | | 0 | |
| Deobligation (-) - Actuals | | 0 | |
| Total Other Financing Sources (Uses) | | 0 | |
| PRIOR YEAR ENDING FUND BALANCE | | | |
| Prior Period Adjustment - Actuals | | 0 | |
| Refund to CJAD Actuals | | (35,685) | |
| Total Prior Period Adjustments & Refunds - Actuals | | (35,685) | |
| AUDITED YEAR ENDING FUND BALANCE - ACTUALS | | \$ 0 | |

The accompanying notes are an integral part of these financial statements

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2021
COMMUNITY CORRECTIONS - PROGRAM 057-2021
COGNITIVE TREATMENT & CONTINUING CARE PROGRAM

| | Budget | Actual | Variance Favorable (Unfavorable) |
|---|-----------|-----------|--|
| TYPE OF REVENUES | | | |
| Requested TDCJ-CJAD Funding (State Aid) | \$ 76,860 | \$ 76,860 | \$ 0 |
| State Aid: SAFPF | 0 | 0 | 0 |
| Community Supervision Fees Collected | 0 | 0 | 0 |
| Payment by Program Participants | 0 | 0 | 0 |
| Interest Income | 0 | 0 | 0 |
| Carry Over from Previous FY (Prior Year Ending Fund Balance) | 38,575 | 38,575 | 0 |
| Other Revenue | 0 | 0 | 0 |
| Basic Supervision Interfund Transfer [+ or -] | 0 | 0 | 0 |
| CC Interfund Transfer [+ or -] (to DP or TAIP) | 0 | 0 | 0 |
| Total Revenues | 115,435 | 115,435 | 0 |
| TYPE OF EXPENDITURES | | | |
| Salaries and Fringe Benefits | 114,359 | 108,897 | 5,462 |
| Travel and Furnished Transportation | 500 | 15 | 485 |
| Contract Services for Offenders | 0 | 0 | 0 |
| Professional Fees | 576 | 576 | 0 |
| Supplies and Operating Expenses | 0 | 0 | 0 |
| Facilities | 0 | 0 | 0 |
| Utilities | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 |
| Total Expenditures | 115,435 | 109,488 | 5,947 |
| EXCESS OF REVENUE OVER (UNDER) EXPENDITURES | \$ 0 | \$ 5,947 | \$ 5,947 |
| OTHER FINANCING SOURCES (USES) ACTUALS | | | |
| One-Time/Supplemental Payment (+) - Actuals | | 0 | |
| Deobligation (-) - Actuals | | 0 | |
| Total Other Financing Sources (Uses) | | 0 | |
| PRIOR YEAR ENDING FUND BALANCE | | | |
| Prior Period Adjustment - Actuals | | 0 | |
| Refund to CJAD Actuals | | (5,947) | |
| Total Prior Period Adjustments & Refunds - Actuals | | (5,947) | |
| AUDITED YEAR ENDING FUND BALANCE - ACTUALS | | \$ 0 | |

The accompanying notes are an integral part of these financial statements

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2021
COMMUNITY CORRECTIONS - PROGRAM 008-2021
INTELLECTUALLY/DEVELOPMENTALLY DISABLED CASELOADS

| | Budget | Actual | Variance Favorable (Unfavorable) |
|---|------------|------------|--|
| TYPE OF REVENUES | | | |
| Requested TDCJ-CJAD Funding (State Aid) | \$ 233,385 | \$ 233,385 | \$ 0 |
| State Aid: SAFPF | 0 | 0 | 0 |
| Community Supervision Fees Collected | 0 | 0 | 0 |
| Payment by Program Participants | 0 | 0 | 0 |
| Interest Income | 0 | 0 | 0 |
| Carry Over from Previous FY (Prior Year Ending Fund Balance) | 4,892 | 4,892 | 0 |
| Other Revenue | 0 | 0 | 0 |
| Basic Supervision Interfund Transfer [+ or -] | 0 | 0 | 0 |
| CC Interfund Transfer [+ or -] (to DP or TAIP) | 0 | 0 | 0 |
| Total Revenues | 238,277 | 238,277 | 0 |
| TYPE OF EXPENDITURES | | | |
| Salaries and Fringe Benefits | 207,177 | 200,665 | 6,512 |
| Travel and Furnished Transportation | 12,500 | 5,827 | 6,673 |
| Contract Services for Offenders | 13,000 | 5,850 | 7,150 |
| Professional Fees | 2,850 | 2,415 | 435 |
| Supplies and Operating Expenses | 1,750 | 13 | 1,737 |
| Facilities | 0 | 0 | 0 |
| Utilities | 1,000 | 377 | 623 |
| Equipment | 0 | 0 | 0 |
| Total Expenditures | 238,277 | 215,147 | 23,130 |
| EXCESS OF REVENUE OVER (UNDER) EXPENDITURES | \$ 0 | \$ 23,130 | \$ 23,130 |
| OTHER FINANCING SOURCES (USES) ACTUALS | | | |
| One-Time/Supplemental Payment (+) - Actuals | | 0 | |
| Deobligation (-) - Actuals | | 0 | |
| Total Other Financing Sources (Uses) | | 0 | |
| PRIOR YEAR ENDING FUND BALANCE | | | |
| Prior Period Adjustment - Actuals | | 0 | |
| Refund to CJAD Actuals | | (23,130) | |
| Total Prior Period Adjustments & Refunds - Actuals | | (23,130) | |
| AUDITED YEAR ENDING FUND BALANCE - ACTUALS | | \$ 0 | |

The accompanying notes are an integral part of these financial statements

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2021
COMMUNITY CORRECTIONS - PROGRAM 054-2021
ALCOHOL MONITORING CASELOADS

| | Budget | Actual | Variance Favorable (Unfavorable) |
|---|--------------|--------------|--|
| TYPE OF REVENUES | | | |
| Requested TDCJ-CJAD Funding (State Aid) | \$ 1,623,893 | \$ 1,623,893 | \$ 0 |
| State Aid: SAFPF | 0 | 0 | 0 |
| Community Supervision Fees Collected | 0 | 0 | 0 |
| Payment by Program Participants | 0 | 0 | 0 |
| Interest Income | 0 | 0 | 0 |
| Carry Over from Previous FY (Prior Year Ending Fund Balance) | 81,318 | 81,318 | 0 |
| Other Revenue | 0 | 0 | 0 |
| Basic Supervision Interfund Transfer [+ or -] | 0 | 0 | 0 |
| CC Interfund Transfer [+ or -] (to DP or TAIP) | 0 | 0 | 0 |
| Total Revenues | 1,705,211 | 1,705,211 | 0 |
| TYPE OF EXPENDITURES | | | |
| Salaries and Fringe Benefits | 1,681,832 | 1,519,783 | 162,049 |
| Travel and Furnished Transportation | 4,000 | 140 | 3,860 |
| Contract Services for Offenders | 1,500 | 478 | 1,022 |
| Professional Fees | 14,179 | 13,384 | 795 |
| Supplies and Operating Expenses | 1,100 | 0 | 1,100 |
| Facilities | 0 | 0 | 0 |
| Utilities | 0 | 0 | 0 |
| Equipment | 2,600 | 0 | 2,600 |
| Total Expenditures | 1,705,211 | 1,533,785 | 171,426 |
| EXCESS OF REVENUE OVER (UNDER) EXPENDITURES | \$ 0 | \$ 171,426 | \$ 171,426 |
| OTHER FINANCING SOURCES (USES) ACTUALS | | | |
| One-Time/Supplemental Payment (+) - Actuals | | 0 | |
| Deobligation (-) - Actuals | | 0 | |
| Total Other Financing Sources (Uses) | | 0 | |
| PRIOR YEAR ENDING FUND BALANCE | | | |
| Prior Period Adjustment - Actuals | | 0 | |
| Refund to CJAD Actuals | | (171,426) | |
| Total Prior Period Adjustments & Refunds - Actuals | | (171,426) | |
| AUDITED YEAR ENDING FUND BALANCE - ACTUALS | | \$ 0 | |

The accompanying notes are an integral part of these financial statements

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2021
DIVERSION GRANT PROGRAM - 035-2021
DAY TREATMENT PROGRAMS

| | Budget | Actual | Variance Favorable (Unfavorable) |
|---|------------|------------|--|
| TYPE OF REVENUES | | | |
| Requested TDCJ-CJAD Funding (State Aid) | \$ 980,875 | \$ 980,875 | \$ 0 |
| State Aid: SAFPF | 0 | 0 | 0 |
| Community Supervision Fees Collected | 0 | 0 | 0 |
| Payment by Program Participants | 0 | 0 | 0 |
| Interest Income | 0 | 0 | 0 |
| Carry Over from Previous FY (Prior Year Ending Fund Balance) | 0 | 0 | 0 |
| Other Revenue | 0 | 0 | 0 |
| Basic Supervision Interfund Transfer [+ or -] | 33,446 | 33,446 | 0 |
| CC Interfund Transfer [+ or -] (to DP or TAIP) | 108,813 | 3,212 | (105,601) |
| Total Revenues | 1,123,134 | 1,017,533 | (105,601) |
| TYPE OF EXPENDITURES | | | |
| Salaries and Fringe Benefits | 925,807 | 851,589 | 74,218 |
| Travel and Furnished Transportation | 3,500 | 208 | 3,292 |
| Contract Services for Offenders | 7,000 | 0 | 7,000 |
| Professional Fees | 11,557 | 10,907 | 650 |
| Supplies and Operating Expenses | 29,465 | 10,336 | 19,129 |
| Facilities | 139,665 | 139,128 | 537 |
| Utilities | 4,140 | 3,862 | 278 |
| Equipment | 2,000 | 1,503 | 497 |
| Total Expenditures | 1,123,134 | 1,017,533 | 105,601 |
| EXCESS OF REVENUE OVER (UNDER) EXPENDITURES | \$ 0 | \$ 0 | \$ 0 |
| OTHER FINANCING SOURCES (USES) ACTUALS | | | |
| One-Time/Supplemental Payment (+) - Actuals | | 0 | |
| Deobligation (-) - Actuals | | 0 | |
| Total Other Financing Sources (Uses) | | 0 | |
| PRIOR YEAR ENDING FUND BALANCE | | | |
| Prior Period Adjustment - Actuals | | 0 | |
| Refund to CJAD Actuals | | 0 | |
| Total Prior Period Adjustments & Refunds - Actuals | | 0 | |
| AUDITED YEAR ENDING FUND BALANCE - ACTUALS | | \$ 0 | |

The accompanying notes are an integral part of these financial statements

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2021
DIVERSION GRANT PROGRAM - 014-2021
SUBSTANCE ABUSE AFTERCARE CASELOADS

| | Budget | Actual | Variance Favorable (Unfavorable) |
|---|----------------|----------------|--|
| TYPE OF REVENUES | | | |
| Requested TDCJ-CJAD Funding (State Aid) | \$ 176,319 | \$ 176,319 | \$ 0 |
| State Aid: SAFPF | 0 | 0 | 0 |
| Community Supervision Fees Collected | 0 | 0 | 0 |
| Payment by Program Participants | 0 | 0 | 0 |
| Interest Income | 0 | 0 | 0 |
| Carry Over from Previous FY (Prior Year Ending Fund Balance) | 0 | 0 | 0 |
| Other Revenue | 0 | 0 | 0 |
| Basic Supervision Interfund Transfer [+ or -] | 11,241 | 8,011 | (3,230) |
| CC Interfund Transfer [+ or -] (to DP or TAIP) | 22,597 | 0 | (22,597) |
| Total Revenues | <u>210,157</u> | <u>184,330</u> | <u>(25,827)</u> |
| TYPE OF EXPENDITURES | | | |
| Salaries and Fringe Benefits | 205,035 | 182,900 | 22,135 |
| Travel and Furnished Transportation | 2,000 | 39 | 1,961 |
| Contract Services for Offenders | 500 | 0 | 500 |
| Professional Fees | 1,322 | 1,322 | 0 |
| Supplies and Operating Expenses | 1,000 | 0 | 1,000 |
| Facilities | 0 | 0 | 0 |
| Utilities | 300 | 69 | 231 |
| Equipment | 0 | 0 | 0 |
| Total Expenditures | <u>210,157</u> | <u>184,330</u> | <u>25,827</u> |
| EXCESS OF REVENUE OVER (UNDER) EXPENDITURES | \$ 0 | \$ 0 | \$ 0 |
| OTHER FINANCING SOURCES (USES) ACTUALS | | | |
| One-Time/Supplemental Payment (+) - Actuals | | 0 | |
| Deobligation (-) - Actuals | | 0 | |
| Total Other Financing Sources (Uses) | | <u>0</u> | |
| PRIOR YEAR ENDING FUND BALANCE | | | |
| Prior Period Adjustment - Actuals | | 0 | |
| Refund to CJAD Actuals | | 0 | |
| Total Prior Period Adjustments & Refunds - Actuals | | <u>0</u> | |
| AUDITED YEAR ENDING FUND BALANCE - ACTUALS | | <u>\$ 0</u> | |

The accompanying notes are an integral part of these financial statements

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2021
DIVERSION GRANT PROGRAM - 040-2021
CONTRACT RESIDENTIAL TREATMENT

| | Budget | Actual | Variance Favorable (Unfavorable) |
|---|-----------|-----------|--|
| TYPE OF REVENUES | | | |
| Requested TDCJ-CJAD Funding (State Aid) | \$ 66,298 | \$ 66,298 | \$ 0 |
| State Aid: SAFPF | 0 | 0 | 0 |
| Community Supervision Fees Collected | 0 | 0 | 0 |
| Payment by Program Participants | 0 | 0 | 0 |
| Interest Income | 0 | 0 | 0 |
| Carry Over from Previous FY (Prior Year Ending Fund Balance) | 4,211 | 4,211 | 0 |
| Other Revenue | 0 | 0 | 0 |
| Basic Supervision Interfund Transfer [+ or -] | 0 | 0 | 0 |
| CC Interfund Transfer [+ or -] (to DP or TAIP) | 0 | 0 | 0 |
| Total Revenues | 70,509 | 70,509 | 0 |
| TYPE OF EXPENDITURES | | | |
| Salaries and Fringe Benefits | 0 | 0 | 0 |
| Travel and Furnished Transportation | 0 | 0 | 0 |
| Contract Services for Offenders | 70,012 | 69,350 | 662 |
| Professional Fees | 497 | 497 | 0 |
| Supplies and Operating Expenses | 0 | 0 | 0 |
| Facilities | 0 | 0 | 0 |
| Utilities | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 |
| Total Expenditures | 70,509 | 69,847 | 662 |
| EXCESS OF REVENUE OVER (UNDER) EXPENDITURES | \$ 0 | \$ 662 | \$ 662 |
| OTHER FINANCING SOURCES (USES) ACTUALS | | | |
| One-Time/Supplemental Payment (+) - Actuals | | 0 | |
| Deobligation (-) - Actuals | | 0 | |
| Total Other Financing Sources (Uses) | | 0 | |
| PRIOR YEAR ENDING FUND BALANCE | | | |
| Prior Period Adjustment - Actuals | | 0 | |
| Refund to CJAD Actuals | | (662) | |
| Total Prior Period Adjustments & Refunds - Actuals | | (662) | |
| AUDITED YEAR ENDING FUND BALANCE - ACTUALS | | \$ 0 | |

The accompanying notes are an integral part of these financial statements

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2021
DIVERSION GRANT PROGRAM - 034-2021
MENTALLY IMPAIRED CASELOADS

| | Budget | Actual | Variance Favorable (Unfavorable) |
|---|------------|------------|--|
| TYPE OF REVENUES | | | |
| Requested TDCJ-CJAD Funding (State Aid) | \$ 414,307 | \$ 414,307 | \$ 0 |
| State Aid: SAFPF | 0 | 0 | 0 |
| Community Supervision Fees Collected | 0 | 0 | 0 |
| Payment by Program Participants | 0 | 0 | 0 |
| Interest Income | 0 | 0 | 0 |
| Carry Over from Previous FY (Prior Year Ending Fund Balance) | 1,002 | 1,002 | 0 |
| Other Revenue | 0 | 0 | 0 |
| Basic Supervision Interfund Transfer [+ or -] | 19,465 | 19,465 | 0 |
| CC Interfund Transfer [+ or -] (to DP or TAIP) | 89,736 | 53,974 | (35,762) |
| Total Revenues | 524,510 | 488,748 | (35,762) |
| TYPE OF EXPENDITURES | | | |
| Salaries and Fringe Benefits | 513,704 | 483,568 | 30,136 |
| Travel and Furnished Transportation | 2,500 | 494 | 2,006 |
| Contract Services for Offenders | 0 | 0 | 0 |
| Professional Fees | 4,107 | 3,927 | 180 |
| Supplies and Operating Expenses | 2,999 | 52 | 2,947 |
| Facilities | 0 | 0 | 0 |
| Utilities | 1,200 | 707 | 493 |
| Equipment | 0 | 0 | 0 |
| Total Expenditures | 524,510 | 488,748 | 35,762 |
| EXCESS OF REVENUE OVER (UNDER) EXPENDITURES | \$ 0 | \$ 0 | \$ 0 |
| OTHER FINANCING SOURCES (USES) ACTUALS | | | |
| One-Time/Supplemental Payment (+) - Actuals | | 0 | |
| Deobligation (-) - Actuals | | 0 | |
| Total Other Financing Sources (Uses) | | 0 | |
| PRIOR YEAR ENDING FUND BALANCE | | | |
| Prior Period Adjustment - Actuals | | 0 | |
| Refund to CJAD Actuals | | 0 | |
| Total Prior Period Adjustments & Refunds - Actuals | | 0 | |
| AUDITED YEAR ENDING FUND BALANCE - ACTUALS | | \$ 0 | |

The accompanying notes are an integral part of these financial statements

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2021
DIVERSION GRANT PROGRAM - 043-2021
MENTAL HEALTH DIVERSION COURT PROGRAM

| | Budget | Actual | Variance Favorable (Unfavorable) |
|---|-----------|-----------|--|
| TYPE OF REVENUES | | | |
| Requested TDCJ-CJAD Funding (State Aid) | \$ 39,458 | \$ 39,458 | \$ 0 |
| State Aid: SAFPF | 0 | 0 | 0 |
| Community Supervision Fees Collected | 0 | 0 | 0 |
| Payment by Program Participants | 0 | 0 | 0 |
| Interest Income | 0 | 0 | 0 |
| Carry Over from Previous FY (Prior Year Ending Fund Balance) | 0 | 0 | 0 |
| Other Revenue | 0 | 0 | 0 |
| Basic Supervision Interfund Transfer [+ or -] | 0 | 0 | 0 |
| CC Interfund Transfer [+ or -] (to DP or TAIP) | 49,746 | 45,836 | (3,910) |
| Total Revenues | 89,204 | 85,294 | (3,910) |
| TYPE OF EXPENDITURES | | | |
| Salaries and Fringe Benefits | 88,158 | 84,998 | 3,160 |
| Travel and Furnished Transportation | 500 | 0 | 500 |
| Contract Services for Offenders | 0 | 0 | 0 |
| Professional Fees | 296 | 296 | 0 |
| Supplies and Operating Expenses | 250 | 0 | 250 |
| Facilities | 0 | 0 | 0 |
| Utilities | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 |
| Total Expenditures | 89,204 | 85,294 | 3,910 |
| EXCESS OF REVENUE OVER (UNDER) EXPENDITURES | \$ 0 | \$ 0 | \$ 0 |
| OTHER FINANCING SOURCES (USES) ACTUALS | | | |
| One-Time/Supplemental Payment (+) - Actuals | | 0 | |
| Deobligation (-) - Actuals | | 0 | |
| Total Other Financing Sources (Uses) | | 0 | |
| PRIOR YEAR ENDING FUND BALANCE | | | |
| Prior Period Adjustment - Actuals | | 0 | |
| Refund to CJAD Actuals | | 0 | |
| Total Prior Period Adjustments & Refunds - Actuals | | 0 | |
| AUDITED YEAR ENDING FUND BALANCE - ACTUALS | | \$ 0 | |

The accompanying notes are an integral part of these financial statements

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2021
DIVERSION GRANT PROGRAM - 053-2021
HIGH RISK CASELOAD

| | Budget | Actual | Variance Favorable (Unfavorable) |
|---|------------|------------|--|
| TYPE OF REVENUES | | | |
| Requested TDCJ-CJAD Funding (State Aid) | \$ 119,644 | \$ 119,644 | \$ 0 |
| State Aid: SAFPF | 0 | 0 | 0 |
| Community Supervision Fees Collected | 0 | 0 | 0 |
| Payment by Program Participants | 0 | 0 | 0 |
| Interest Income | 0 | 0 | 0 |
| Carry Over from Previous FY (Prior Year Ending Fund Balance) | 0 | 0 | 0 |
| Other Revenue | 0 | 0 | 0 |
| Basic Supervision Interfund Transfer [+ or -] | 5,020 | 5,020 | 0 |
| CC Interfund Transfer [+ or -] (to DP or TAIP) | 46,564 | 31,370 | (15,194) |
| Total Revenues | 171,228 | 156,034 | (15,194) |
| TYPE OF EXPENDITURES | | | |
| Salaries and Fringe Benefits | 164,011 | 154,021 | 9,990 |
| Travel and Furnished Transportation | 2,200 | 0 | 2,200 |
| Contract Services for Offenders | 1,500 | 0 | 1,500 |
| Professional Fees | 1,397 | 1,072 | 325 |
| Supplies and Operating Expenses | 400 | 101 | 299 |
| Facilities | 0 | 0 | 0 |
| Utilities | 1,720 | 840 | 880 |
| Equipment | 0 | 0 | 0 |
| Total Expenditures | 171,228 | 156,034 | 15,194 |
| EXCESS OF REVENUE OVER (UNDER) EXPENDITURES | \$ 0 | \$ 0 | \$ 0 |
| OTHER FINANCING SOURCES (USES) ACTUALS | | | |
| One-Time/Supplemental Payment (+) - Actuals | | 0 | |
| Deobligation (-) - Actuals | | 0 | |
| Total Other Financing Sources (Uses) | | 0 | |
| PRIOR YEAR ENDING FUND BALANCE | | | |
| Prior Period Adjustment - Actuals | | 0 | |
| Refund to CJAD Actuals | | 0 | |
| Total Prior Period Adjustments & Refunds - Actuals | | 0 | |
| AUDITED YEAR ENDING FUND BALANCE - ACTUALS | | \$ 0 | |

The accompanying notes are an integral part of these financial statements

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2021
DIVERSION GRANT PROGRAM - 012-2021
SEX OFFENDER CASELOADS

| | Budget | Actual | Variance Favorable (Unfavorable) |
|---|------------|------------|--|
| TYPE OF REVENUES | | | |
| Requested TDCJ-CJAD Funding (State Aid) | \$ 822,573 | \$ 822,573 | \$ 0 |
| State Aid: SAFPF | 0 | 0 | 0 |
| Community Supervision Fees Collected | 0 | 0 | 0 |
| Payment by Program Participants | 0 | 95 | 95 |
| Interest Income | 0 | 0 | 0 |
| Carry Over from Previous FY (Prior Year Ending Fund Balance) | 70,470 | 70,469 | (1) |
| Other Revenue | 0 | 0 | 0 |
| Basic Supervision Interfund Transfer [+ or -] | 42,141 | 42,141 | 0 |
| CC Interfund Transfer [+ or -] (to DP or TAIP) | 56,184 | 36,006 | (20,178) |
| Total Revenues | 991,368 | 971,284 | (20,084) |
| TYPE OF EXPENDITURES | | | |
| Salaries and Fringe Benefits | 929,142 | 923,770 | 5,372 |
| Travel and Furnished Transportation | 10,000 | 2,204 | 7,796 |
| Contract Services for Offenders | 35,000 | 31,086 | 3,914 |
| Professional Fees | 12,169 | 11,109 | 1,060 |
| Supplies and Operating Expenses | 2,058 | 874 | 1,184 |
| Facilities | 0 | 0 | 0 |
| Utilities | 2,599 | 1,971 | 628 |
| Equipment | 400 | 270 | 130 |
| Total Expenditures | 991,368 | 971,284 | 20,084 |
| EXCESS OF REVENUE OVER (UNDER) EXPENDITURES | \$ 0 | \$ 0 | \$ 0 |
| OTHER FINANCING SOURCES (USES) ACTUALS | | | |
| One-Time/Supplemental Payment (+) - Actuals | | 0 | |
| Deobligation (-) - Actuals | | 0 | |
| Total Other Financing Sources (Uses) | | 0 | |
| PRIOR YEAR ENDING FUND BALANCE | | | |
| Prior Period Adjustment - Actuals | | 0 | |
| Refund to CJAD Actuals | | 0 | |
| Total Prior Period Adjustments & Refunds - Actuals | | 0 | |
| AUDITED YEAR ENDING FUND BALANCE - ACTUALS | | \$ 0 | |

The accompanying notes are an integral part of these financial statements

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2021
DIVERSION GRANT PROGRAM - 046-2021
ASSESSMENT UNIT

| | Budget | Actual | Variance Favorable (Unfavorable) |
|---|------------|------------|--|
| TYPE OF REVENUES | | | |
| Requested TDCJ-CJAD Funding (State Aid) | \$ 465,845 | \$ 465,845 | \$ 0 |
| State Aid: SAFPF | 0 | 0 | 0 |
| Community Supervision Fees Collected | 0 | 0 | 0 |
| Payment by Program Participants | 0 | 0 | 0 |
| Interest Income | 0 | 0 | 0 |
| Carry Over from Previous FY (Prior Year Ending Fund Balance) | 0 | 0 | 0 |
| Other Revenue | 0 | 0 | 0 |
| Basic Supervision Interfund Transfer [+ or -] | 14,873 | 14,873 | 0 |
| CC Interfund Transfer [+ or -] (to DP or TAIP) | 213,770 | 186,220 | (27,550) |
| Total Revenues | 694,488 | 666,938 | (27,550) |
| TYPE OF EXPENDITURES | | | |
| Salaries and Fringe Benefits | 684,244 | 661,845 | 22,399 |
| Travel and Furnished Transportation | 1,250 | 0 | 1,250 |
| Contract Services for Offenders | 500 | 234 | 266 |
| Professional Fees | 3,494 | 3,494 | 0 |
| Supplies and Operating Expenses | 5,000 | 1,365 | 3,635 |
| Facilities | 0 | 0 | 0 |
| Utilities | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 |
| Total Expenditures | 694,488 | 666,938 | 27,550 |
| EXCESS OF REVENUE OVER (UNDER) EXPENDITURES | \$ 0 | \$ 0 | \$ 0 |
| OTHER FINANCING SOURCES (USES) ACTUALS | | | |
| One-Time/Supplemental Payment (+) - Actuals | | 0 | |
| Deobligation (-) - Actuals | | 0 | |
| Total Other Financing Sources (Uses) | | 0 | |
| PRIOR YEAR ENDING FUND BALANCE | | | |
| Prior Period Adjustment - Actuals | | 0 | |
| Refund to CJAD Actuals | | 0 | |
| Total Prior Period Adjustments & Refunds - Actuals | | 0 | |
| AUDITED YEAR ENDING FUND BALANCE - ACTUALS | | \$ 0 | |

The accompanying notes are an integral part of these financial statements

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2021
DIVERSION GRANT PROGRAM - 044-2021
S.W.I.F.T COURT

| | Budget | Actual | Variance Favorable (Unfavorable) |
|---|------------|------------|--|
| TYPE OF REVENUES | | | |
| Requested TDCJ-CJAD Funding (State Aid) | \$ 159,257 | \$ 159,257 | \$ 0 |
| State Aid: SAFPF | 0 | 0 | 0 |
| Community Supervision Fees Collected | 0 | 0 | 0 |
| Payment by Program Participants | 0 | 0 | 0 |
| Interest Income | 0 | 0 | 0 |
| Carry Over from Previous FY (Prior Year Ending Fund Balance) | 0 | 0 | 0 |
| Other Revenue | 0 | 0 | 0 |
| Basic Supervision Interfund Transfer [+ or -] | 22,427 | 22,427 | 0 |
| CC Interfund Transfer [+ or -] (to DP or TAIP) | 122,430 | 84,608 | (37,822) |
| Total Revenues | 304,114 | 266,292 | (37,822) |
| TYPE OF EXPENDITURES | | | |
| Salaries and Fringe Benefits | 299,137 | 264,065 | 35,072 |
| Travel and Furnished Transportation | 1,555 | 0 | 1,555 |
| Contract Services for Offenders | 0 | 0 | 0 |
| Professional Fees | 2,194 | 1,474 | 720 |
| Supplies and Operating Expenses | 228 | 88 | 140 |
| Facilities | 0 | 0 | 0 |
| Utilities | 1,000 | 665 | 335 |
| Equipment | 0 | 0 | 0 |
| Total Expenditures | 304,114 | 266,292 | 37,822 |
| EXCESS OF REVENUE OVER (UNDER) EXPENDITURES | \$ 0 | \$ 0 | \$ 0 |
| OTHER FINANCING SOURCES (USES) ACTUALS | | | |
| One-Time/Supplemental Payment (+) - Actuals | | 0 | |
| Deobligation (-) - Actuals | | 0 | |
| Total Other Financing Sources (Uses) | | 0 | |
| PRIOR YEAR ENDING FUND BALANCE | | | |
| Prior Period Adjustment - Actuals | | 0 | |
| Refund to CJAD Actuals | | 0 | |
| Total Prior Period Adjustments & Refunds - Actuals | | 0 | |
| AUDITED YEAR ENDING FUND BALANCE - ACTUALS | | \$ 0 | |

The accompanying notes are an integral part of these financial statements

SCHEDULE OF DIFFERENCES BETWEEN AUDIT AND CSCD REPORTS

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
 SCHEDULE OF DIFFERENCES BETWEEN
 AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
 BASIC SUPERVISION - # 900
 FOR THE YEAR ENDED AUGUST 31, 2021

| | Actual | Per CSCD Quarterly Report | Difference |
|--|---------------------|------------------------------|-------------|
| REVENUES | | | |
| State Aid | \$ 6,602,395 | \$ 6,602,395 | \$ 0 |
| One Time/Supplemental Payment (+) | 0 | 0 | 0 |
| Deobligation (-) | 0 | 0 | 0 |
| Total State Aid Not Including SAFPF | 6,602,395 | 6,602,395 | 0 |
| State Aid: SAFPF | 64,592 | 64,592 | 0 |
| Community Supervision Fees | 8,512,964 | 8,512,964 | 0 |
| Payment by Program Participants | 1,011,497 | 1,011,497 | 0 |
| Interest Income | 14,627 | 14,627 | 0 |
| Other Revenue | 259,877 | 259,877 | 0 |
| Total Revenues | 16,465,952 | 16,465,952 | 0 |
| EXPENDITURES | | | |
| Salaries and Fringe Benefits | 14,229,468 | 14,229,468 | 0 |
| Travel and Furnished Transportation | 75,620 | 75,620 | 0 |
| Contract Services for Offenders | 421,823 | 421,823 | 0 |
| Professional Fees | 283,245 | 283,245 | 0 |
| Supplies and Operating Expenses | 295,334 | 295,334 | 0 |
| Facilities | 0 | 0 | 0 |
| Utilities | 7,972 | 7,972 | 0 |
| Equipment | 1,050,308 | 1,050,308 | 0 |
| Total Expenditures | 16,363,770 | 16,363,770 | 0 |
| EXCESS OF REVENUE OVER (UNDER) EXPENDITURES | 102,182 | 102,182 | 0 |
| OTHER FINANCING SOURCES (USES) | | | |
| Basic Supervision Interfund Transfer [+ or -] | (563,010) | (563,010) | 0 |
| CC Interfund Transfer [+ or -] (to DP or TAIP) | 0 | 0 | 0 |
| Total Other Financing Sources (Uses) | (563,010) | (563,010) | 0 |
| PRIOR YEAR ENDING FUND BALANCE | 6,413,482 | 6,413,482 | 0 |
| Prior Period Adjustment | 0 | 0 | 0 |
| Prior Year Refund | 0 | 0 | 0 |
| Refund Due to CJAD | 0 | 0 | 0 |
| Adjusted Beginning Fund Balance | 6,413,482 | 6,413,482 | 0 |
| AUDITED YEAR ENDING FUND BALANCE | \$ 5,952,654 | \$ 5,952,654 | \$ 0 |

SCHEDULE OF DIFFERENCES BETWEEN AUDIT AND CSCD REPORTS

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
 SCHEDULE OF DIFFERENCES BETWEEN
 AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
 TREATMENT ALTERNATIVES TO INCARCERATION PROGRAM (TAIP) - PROGRAM #015
 FOR THE YEAR ENDED AUGUST 31, 2021

| | Actual | Per CSCD Quarterly Report | Difference |
|--|-----------------|------------------------------|-------------|
| REVENUES | | | |
| State Aid | \$ 797,803 | \$ 797,803 | \$ 0 |
| One Time/Supplemental Payment (+) | 0 | 0 | 0 |
| Deobligation (-) | 0 | 0 | 0 |
| Total State Aid Not Including SAFPF | 797,803 | 797,803 | 0 |
| State Aid: SAFPF | 0 | 0 | 0 |
| Community Supervision Fees | 0 | 0 | 0 |
| Payment by Program Participants | 0 | 0 | 0 |
| Interest Income | 0 | 0 | 0 |
| Other Revenue | 0 | 0 | 0 |
| Total Revenues | 797,803 | 797,803 | 0 |
| EXPENDITURES | | | |
| Salaries and Fringe Benefits | 779,415 | 779,415 | 0 |
| Travel and Furnished Transportation | 244 | 244 | 0 |
| Contract Services for Offenders | 23,098 | 23,098 | 0 |
| Professional Fees | 8,084 | 8,084 | 0 |
| Supplies and Operating Expenses | 3,116 | 3,116 | 0 |
| Facilities | 0 | 0 | 0 |
| Utilities | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 |
| Total Expenditures | 813,957 | 813,957 | 0 |
| EXCESS OF REVENUE OVER (UNDER) EXPENDITURES | (16,154) | (16,154) | 0 |
| OTHER FINANCING SOURCES (USES) | | | |
| Basic Supervision Interfund Transfer [+ or -] | 15,961 | 15,961 | 0 |
| CC Interfund Transfer [+ or -] (to DP or TAIP) | 193 | 193 | 0 |
| Total Other Financing Sources (Uses) | 16,154 | 16,154 | 0 |
| PRIOR YEAR ENDING FUND BALANCE | 0 | 0 | 0 |
| Prior Period Adjustment | 0 | 0 | 0 |
| Refund Due to CJAD | 0 | 0 | 0 |
| Adjusted Beginning Fund Balance | 0 | 0 | 0 |
| AUDITED YEAR ENDING FUND BALANCE | \$ 0 | \$ 0 | \$ 0 |

SCHEDULE OF DIFFERENCES BETWEEN AUDIT AND CSCD REPORTS

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
 SCHEDULE OF DIFFERENCES BETWEEN
 AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
 COMMUNITY CORRECTIONS - PROGRAM #009 - NON-ENGLISH SPEAKING CASELOADS
 FOR THE YEAR ENDED AUGUST 31, 2021

| | Actual | Per CSCD Quarterly Report | Difference |
|--|----------------|------------------------------|-------------|
| REVENUES | | | |
| State Aid | \$ 214,776 | \$ 214,776 | \$ 0 |
| One Time/Supplemental Payment (+) | 0 | 0 | 0 |
| Deobligation (-) | 0 | 0 | 0 |
| Total State Aid Not Including SAFPF | <u>214,776</u> | <u>214,776</u> | <u>0</u> |
| State Aid: SAFPF | 0 | 0 | 0 |
| Community Supervision Fees | 0 | 0 | 0 |
| Payment by Program Participants | 0 | 0 | 0 |
| Interest Income | 0 | 0 | 0 |
| Other Revenue | 0 | 0 | 0 |
| Total Revenues | <u>214,776</u> | <u>214,776</u> | <u>0</u> |
| EXPENDITURES | | | |
| Salaries and Fringe Benefits | 240,969 | 240,969 | 0 |
| Travel and Furnished Transportation | 40 | 40 | 0 |
| Contract Services for Offenders | 1,000 | 1,000 | 0 |
| Professional Fees | 1,661 | 1,661 | 0 |
| Supplies and Operating Expenses | 0 | 0 | 0 |
| Facilities | 0 | 0 | 0 |
| Utilities | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 |
| Total Expenditures | <u>243,670</u> | <u>243,670</u> | <u>0</u> |
| EXCESS OF REVENUE OVER (UNDER) EXPENDITURES | (28,894) | (28,894) | 0 |
| OTHER FINANCING SOURCES (USES) | | | |
| Basic Supervision Interfund Transfer [+ or -] | 0 | 0 | 0 |
| CC Interfund Transfer [+ or -] (to DP or TAIP) | 0 | 0 | 0 |
| Total Other Financing Sources (Uses) | <u>0</u> | <u>0</u> | <u>0</u> |
| PRIOR YEAR ENDING FUND BALANCE | 82,058 | 82,058 | 0 |
| Prior Period Adjustment | 0 | 0 | 0 |
| Refund Due to CJAD | (53,164) | (53,164) | 0 |
| Adjusted Beginning Fund Balance | <u>28,894</u> | <u>28,894</u> | <u>0</u> |
| AUDITED YEAR ENDING FUND BALANCE | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |

SCHEDULE OF DIFFERENCES BETWEEN AUDIT AND CSCD REPORTS

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
 SCHEDULE OF DIFFERENCES BETWEEN
 AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
 COMMUNITY CORRECTIONS - PROGRAM #042 - FELONY ALCOHOL INTERVENTION PROJECT
 FOR THE YEAR ENDED AUGUST 31, 2021

| | Actual | Per CSCD Quarterly Report | Difference |
|--|----------------|------------------------------|-------------|
| REVENUES | | | |
| State Aid | \$ 129,282 | \$ 129,282 | \$ 0 |
| One Time/Supplemental Payment (+) | 0 | 0 | 0 |
| Deobligation (-) | 0 | 0 | 0 |
| Total State Aid Not Including SAFPF | <u>129,282</u> | <u>129,282</u> | <u>0</u> |
| State Aid: SAFPF | 0 | 0 | 0 |
| Community Supervision Fees | 0 | 0 | 0 |
| Payment by Program Participants | 0 | 0 | 0 |
| Interest Income | 0 | 0 | 0 |
| Other Revenue | 0 | 0 | 0 |
| Total Revenues | <u>129,282</u> | <u>129,282</u> | <u>0</u> |
| EXPENDITURES | | | |
| Salaries and Fringe Benefits | 131,249 | 131,249 | 0 |
| Travel and Furnished Transportation | 17 | 17 | 0 |
| Contract Services for Offenders | 0 | 0 | 0 |
| Professional Fees | 970 | 970 | 0 |
| Supplies and Operating Expenses | 107 | 107 | 0 |
| Facilities | 0 | 0 | 0 |
| Utilities | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 |
| Total Expenditures | <u>132,343</u> | <u>132,343</u> | <u>0</u> |
| EXCESS OF REVENUE OVER (UNDER) EXPENDITURES | <u>(3,061)</u> | <u>(3,061)</u> | <u>0</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Basic Supervision Interfund Transfer [+ or -] | 0 | 0 | 0 |
| CC Interfund Transfer [+ or -] (to DP or TAIP) | 0 | 0 | 0 |
| Total Other Financing Sources (Uses) | <u>0</u> | <u>0</u> | <u>0</u> |
| PRIOR YEAR ENDING FUND BALANCE | 4,035 | 4,035 | 0 |
| Prior Period Adjustment | 0 | 0 | 0 |
| Refund Due to CJAD | (974) | (974) | 0 |
| Adjusted Beginning Fund Balance | <u>3,061</u> | <u>3,061</u> | <u>0</u> |
| AUDITED YEAR ENDING FUND BALANCE | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |

SCHEDULE OF DIFFERENCES BETWEEN AUDIT AND CSCD REPORTS

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
 SCHEDULE OF DIFFERENCES BETWEEN
 AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
 COMMUNITY CORRECTIONS - PROGRAM #004 - ENHANCED SUPERVISION STRATEGIES
 FOR THE YEAR ENDED AUGUST 31, 2021

| | Actual | Per CSCD Quarterly Report | Difference |
|--|-----------------|------------------------------|-------------|
| REVENUES | | | |
| State Aid | \$ 290,363 | \$ 290,363 | \$ 0 |
| One Time/Supplemental Payment (+) | 0 | 0 | 0 |
| Deobligation (-) | 0 | 0 | 0 |
| Total State Aid Not Including SAFPF | <u>290,363</u> | <u>290,363</u> | <u>0</u> |
| State Aid: SAFPF | 0 | 0 | 0 |
| Community Supervision Fees | 0 | 0 | 0 |
| Payment by Program Participants | 173 | 173 | 0 |
| Interest Income | 0 | 0 | 0 |
| Other Revenue | 0 | 0 | 0 |
| Total Revenues | <u>290,536</u> | <u>290,536</u> | <u>0</u> |
| EXPENDITURES | | | |
| Salaries and Fringe Benefits | 246,756 | 246,756 | 0 |
| Travel and Furnished Transportation | 0 | 0 | 0 |
| Contract Services for Offenders | 0 | 0 | 0 |
| Professional Fees | 2,228 | 2,228 | 0 |
| Supplies and Operating Expenses | 13 | 13 | 0 |
| Facilities | 0 | 0 | 0 |
| Utilities | 1,786 | 1,786 | 0 |
| Equipment | 0 | 0 | 0 |
| Total Expenditures | <u>250,783</u> | <u>250,783</u> | <u>0</u> |
| EXCESS OF REVENUE OVER (UNDER) EXPENDITURES | 39,753 | 39,753 | 0 |
| OTHER FINANCING SOURCES (USES) | | | |
| Basic Supervision Interfund Transfer [+ or -] | 401,666 | 401,666 | 0 |
| CC Interfund Transfer [+ or -] (to DP or TAIP) | (441,419) | (441,419) | 0 |
| Total Other Financing Sources (Uses) | <u>(39,753)</u> | <u>(39,753)</u> | <u>0</u> |
| PRIOR YEAR ENDING FUND BALANCE | 0 | 0 | 0 |
| Prior Period Adjustment | 0 | 0 | 0 |
| Refund Due to CJAD | 0 | 0 | 0 |
| Adjusted Beginning Fund Balance | <u>0</u> | <u>0</u> | <u>0</u> |
| AUDITED YEAR ENDING FUND BALANCE | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |

SCHEDULE OF DIFFERENCES BETWEEN AUDIT AND CSCD REPORTS

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
 SCHEDULE OF DIFFERENCES BETWEEN
 AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
 COMMUNITY CORRECTIONS - PROGRAM #021 - PRE-SENTENCE INVESTIGATION UNIT
 FOR THE YEAR ENDED AUGUST 31, 2021

| | Actual | Per CSCD Quarterly Report | Difference |
|--|-----------------|------------------------------|-------------|
| REVENUES | | | |
| State Aid | \$ 397,160 | \$ 397,160 | \$ 0 |
| One Time/Supplemental Payment (+) | 0 | 0 | 0 |
| Deobligation (-) | 0 | 0 | 0 |
| Total State Aid Not Including SAFPF | <u>397,160</u> | <u>397,160</u> | <u>0</u> |
| State Aid: SAFPF | 0 | 0 | 0 |
| Community Supervision Fees | 0 | 0 | 0 |
| Payment by Program Participants | 1,408 | 1,408 | 0 |
| Interest Income | 0 | 0 | 0 |
| Other Revenue | 0 | 0 | 0 |
| Total Revenues | <u>398,568</u> | <u>398,568</u> | <u>0</u> |
| EXPENDITURES | | | |
| Salaries and Fringe Benefits | 375,594 | 375,594 | 0 |
| Travel and Furnished Transportation | 190 | 190 | 0 |
| Contract Services for Offenders | 750 | 750 | 0 |
| Professional Fees | 2,979 | 2,979 | 0 |
| Supplies and Operating Expenses | 131 | 131 | 0 |
| Facilities | 0 | 0 | 0 |
| Utilities | 0 | 0 | 0 |
| Equipment | 282 | 282 | 0 |
| Total Expenditures | <u>379,926</u> | <u>379,926</u> | <u>0</u> |
| EXCESS OF REVENUE OVER (UNDER) EXPENDITURES | 18,642 | 18,642 | 0 |
| OTHER FINANCING SOURCES (USES) | | | |
| Basic Supervision Interfund Transfer [+ or -] | 0 | 0 | 0 |
| CC Interfund Transfer [+ or -] (to DP or TAIP) | 0 | 0 | 0 |
| Total Other Financing Sources (Uses) | <u>0</u> | <u>0</u> | <u>0</u> |
| PRIOR YEAR ENDING FUND BALANCE | 17,043 | 17,043 | 0 |
| Prior Period Adjustment | 0 | 0 | 0 |
| Refund Due to CJAD | (35,685) | (35,685) | 0 |
| Adjusted Beginning Fund Balance | <u>(18,642)</u> | <u>(18,642)</u> | <u>0</u> |
| AUDITED YEAR ENDING FUND BALANCE | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |

SCHEDULE OF DIFFERENCES BETWEEN AUDIT AND CSCD REPORTS

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
 SCHEDULE OF DIFFERENCES BETWEEN
 AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
 COMMUNITY CORRECTIONS - PROGRAM #057 - COGNITIVE TREATMENT & CONTINUING CARE PROGRAM
 FOR THE YEAR ENDED AUGUST 31, 2021

| | Actual | Per CSCD Quarterly Report | Difference |
|--|-----------------|------------------------------|-------------|
| REVENUES | | | |
| State Aid | \$ 76,860 | \$ 76,860 | \$ 0 |
| One Time/Supplemental Payment (+) | 0 | 0 | 0 |
| Deobligation (-) | 0 | 0 | 0 |
| Total State Aid Not Including SAFPF | <u>76,860</u> | <u>76,860</u> | <u>0</u> |
| State Aid: SAFPF | 0 | 0 | 0 |
| Community Supervision Fees | 0 | 0 | 0 |
| Payment by Program Participants | 0 | 0 | 0 |
| Interest Income | 0 | 0 | 0 |
| Other Revenue | 0 | 0 | 0 |
| Total Revenues | <u>76,860</u> | <u>76,860</u> | <u>0</u> |
| EXPENDITURES | | | |
| Salaries and Fringe Benefits | 108,897 | 108,897 | 0 |
| Travel and Furnished Transportation | 15 | 15 | 0 |
| Contract Services for Offenders | 0 | 0 | 0 |
| Professional Fees | 576 | 576 | 0 |
| Supplies and Operating Expenses | 0 | 0 | 0 |
| Facilities | 0 | 0 | 0 |
| Utilities | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 |
| Total Expenditures | <u>109,488</u> | <u>109,488</u> | <u>0</u> |
| EXCESS OF REVENUE OVER (UNDER) EXPENDITURES | <u>(32,628)</u> | <u>(32,628)</u> | <u>0</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Basic Supervision Interfund Transfer [+ or -] | 0 | 0 | 0 |
| CC Interfund Transfer [+ or -] (to DP or TAIP) | 0 | 0 | 0 |
| Total Other Financing Sources (Uses) | <u>0</u> | <u>0</u> | <u>0</u> |
| PRIOR YEAR ENDING FUND BALANCE | 38,575 | 38,575 | 0 |
| Prior Period Adjustment | 0 | 0 | 0 |
| Refund Due to CJAD | (5,947) | (5,947) | 0 |
| Adjusted Beginning Fund Balance | <u>32,628</u> | <u>32,628</u> | <u>0</u> |
| AUDITED YEAR ENDING FUND BALANCE | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |

SCHEDULE OF DIFFERENCES BETWEEN AUDIT AND CSCD REPORTS

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
 SCHEDULE OF DIFFERENCES BETWEEN
 AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
 COMMUNITY CORRECTIONS - PROGRAM #008 - INTELLECTUALLY/DEVELOPMENTALLY DISABLED CASELOADS
 FOR THE YEAR ENDED AUGUST 31, 2021

| | Actual | Per CSCD Quarterly Report | Difference |
|--|----------------|------------------------------|-------------|
| REVENUES | | | |
| State Aid | \$ 233,385 | \$ 233,385 | \$ 0 |
| One Time/Supplemental Payment (+) | 0 | 0 | 0 |
| Deobligation (-) | 0 | 0 | 0 |
| Total State Aid Not Including SAFPF | 233,385 | 233,385 | 0 |
| State Aid: SAFPF | 0 | 0 | 0 |
| Community Supervision Fees | 0 | 0 | 0 |
| Payment by Program Participants | 0 | 0 | 0 |
| Interest Income | 0 | 0 | 0 |
| Other Revenue | 0 | 0 | 0 |
| Total Revenues | 233,385 | 233,385 | 0 |
| EXPENDITURES | | | |
| Salaries and Fringe Benefits | 200,665 | 200,665 | 0 |
| Travel and Furnished Transportation | 5,827 | 5,827 | 0 |
| Contract Services for Offenders | 5,850 | 5,850 | 0 |
| Professional Fees | 2,415 | 2,415 | 0 |
| Supplies and Operating Expenses | 13 | 13 | 0 |
| Facilities | 0 | 0 | 0 |
| Utilities | 377 | 377 | 0 |
| Equipment | 0 | 0 | 0 |
| Total Expenditures | 215,147 | 215,147 | 0 |
| EXCESS OF REVENUE OVER (UNDER) EXPENDITURES | 18,238 | 18,238 | 0 |
| OTHER FINANCING SOURCES (USES) | | | |
| Basic Supervision Interfund Transfer [+ or -] | 0 | 0 | 0 |
| CC Interfund Transfer [+ or -] (to DP or TAIP) | 0 | 0 | 0 |
| Total Other Financing Sources (Uses) | 0 | 0 | 0 |
| PRIOR YEAR ENDING FUND BALANCE | 4,892 | 4,892 | 0 |
| Prior Period Adjustment | 0 | 0 | 0 |
| Refund Due to CJAD | (23,130) | (23,130) | 0 |
| Adjusted Beginning Fund Balance | (18,238) | (18,238) | 0 |
| AUDITED YEAR ENDING FUND BALANCE | \$ 0 | \$ 0 | \$ 0 |

SCHEDULE OF DIFFERENCES BETWEEN AUDIT AND CSCD REPORTS

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
 SCHEDULE OF DIFFERENCES BETWEEN
 AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
 COMMUNITY CORRECTIONS - PROGRAM #054 - ALCOHOL MONITORING CASELOADS
 FOR THE YEAR ENDED AUGUST 31, 2021

| | Actual | Per CSCD Quarterly Report | Difference |
|--|------------------|------------------------------|-------------|
| REVENUES | | | |
| State Aid | \$ 1,623,893 | \$ 1,623,893 | \$ 0 |
| One Time/Supplemental Payment (+) | 0 | 0 | 0 |
| Deobligation (-) | 0 | 0 | 0 |
| Total State Aid Not Including SAFPF | 1,623,893 | 1,623,893 | 0 |
| State Aid: SAFPF | 0 | 0 | 0 |
| Community Supervision Fees | 0 | 0 | 0 |
| Payment by Program Participants | 0 | 0 | 0 |
| Interest Income | 0 | 0 | 0 |
| Other Revenue | 0 | 0 | 0 |
| Total Revenues | 1,623,893 | 1,623,893 | 0 |
| EXPENDITURES | | | |
| Salaries and Fringe Benefits | 1,519,783 | 1,519,783 | 0 |
| Travel and Furnished Transportation | 140 | 140 | 0 |
| Contract Services for Offenders | 478 | 478 | 0 |
| Professional Fees | 13,384 | 13,384 | 0 |
| Supplies and Operating Expenses | 0 | 0 | 0 |
| Facilities | 0 | 0 | 0 |
| Utilities | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 |
| Total Expenditures | 1,533,785 | 1,533,785 | 0 |
| EXCESS OF REVENUE OVER (UNDER) EXPENDITURES | 90,108 | 90,108 | 0 |
| OTHER FINANCING SOURCES (USES) | | | |
| Basic Supervision Interfund Transfer [+ or -] | 0 | 0 | 0 |
| CC Interfund Transfer [+ or -] (to DP or TAIP) | 0 | 0 | 0 |
| Total Other Financing Sources (Uses) | 0 | 0 | 0 |
| PRIOR YEAR ENDING FUND BALANCE | 81,318 | 81,318 | 0 |
| Prior Period Adjustment | 0 | 0 | 0 |
| Refund Due to CJAD | (171,426) | (171,426) | 0 |
| Adjusted Beginning Fund Balance | (90,108) | (90,108) | 0 |
| AUDITED YEAR ENDING FUND BALANCE | \$ 0 | \$ 0 | \$ 0 |

SCHEDULE OF DIFFERENCES BETWEEN AUDIT AND CSCD REPORTS

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
 SCHEDULE OF DIFFERENCES BETWEEN
 AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
 DIVERSION GRANT PROGRAM - PROGRAM #035 - DAY TREATMENT PROGRAMS
 FOR THE YEAR ENDED AUGUST 31, 2021

| | Actual | Per CSCD Quarterly Report | Difference |
|--|------------------|------------------------------|-------------|
| REVENUES | | | |
| State Aid | \$ 980,875 | \$ 980,875 | \$ 0 |
| One Time/Supplemental Payment (+) | 0 | 0 | 0 |
| Deobligation (-) | 0 | 0 | 0 |
| Total State Aid Not Including SAFPF | 980,875 | 980,875 | 0 |
| State Aid: SAFPF | 0 | 0 | 0 |
| Community Supervision Fees | 0 | 0 | 0 |
| Payment by Program Participants | 0 | 0 | 0 |
| Interest Income | 0 | 0 | 0 |
| Other Revenue | 0 | 0 | 0 |
| Total Revenues | 980,875 | 980,875 | 0 |
| EXPENDITURES | | | |
| Salaries and Fringe Benefits | 851,589 | 851,589 | 0 |
| Travel and Furnished Transportation | 208 | 208 | 0 |
| Contract Services for Offenders | 0 | 0 | 0 |
| Professional Fees | 10,907 | 10,907 | 0 |
| Supplies and Operating Expenses | 10,336 | 10,336 | 0 |
| Facilities | 139,128 | 139,128 | 0 |
| Utilities | 3,862 | 3,862 | 0 |
| Equipment | 1,503 | 1,503 | 0 |
| Total Expenditures | 1,017,533 | 1,017,533 | 0 |
| EXCESS OF REVENUE OVER (UNDER) EXPENDITURES | (36,658) | (36,658) | 0 |
| OTHER FINANCING SOURCES (USES) | | | |
| Basic Supervision Interfund Transfer [+ or -] | 33,446 | 33,446 | 0 |
| CC Interfund Transfer [+ or -] (to DP or TAIP) | 3,212 | 3,212 | 0 |
| Total Other Financing Sources (Uses) | 36,658 | 36,658 | 0 |
| PRIOR YEAR ENDING FUND BALANCE | 0 | 0 | 0 |
| Prior Period Adjustment | 0 | 0 | 0 |
| Refund Due to CJAD | 0 | 0 | 0 |
| Adjusted Beginning Fund Balance | 0 | 0 | 0 |
| AUDITED YEAR ENDING FUND BALANCE | \$ 0 | \$ 0 | \$ 0 |

SCHEDULE OF DIFFERENCES BETWEEN AUDIT AND CSCD REPORTS

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
 SCHEDULE OF DIFFERENCES BETWEEN
 AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
 DIVERSION GRANT PROGRAM - PROGRAM #014 - SUBSTANCE ABUSE AFTERCARE CASELOADS
 FOR THE YEAR ENDED AUGUST 31, 2021

| | Actual | Per CSCD Quarterly Report | Difference |
|--|----------------|------------------------------|-------------|
| REVENUES | | | |
| State Aid | \$ 176,319 | \$ 176,319 | \$ 0 |
| One Time/Supplemental Payment (+) | 0 | 0 | 0 |
| Deobligation (-) | 0 | 0 | 0 |
| Total State Aid Not Including SAFPF | 176,319 | 176,319 | 0 |
| State Aid: SAFPF | 0 | 0 | 0 |
| Community Supervision Fees | 0 | 0 | 0 |
| Payment by Program Participants | 0 | 0 | 0 |
| Interest Income | 0 | 0 | 0 |
| Other Revenue | 0 | 0 | 0 |
| Total Revenues | 176,319 | 176,319 | 0 |
| EXPENDITURES | | | |
| Salaries and Fringe Benefits | 182,900 | 182,900 | 0 |
| Travel and Furnished Transportation | 39 | 39 | 0 |
| Contract Services for Offenders | 0 | 0 | 0 |
| Professional Fees | 1,322 | 1,322 | 0 |
| Supplies and Operating Expenses | 0 | 0 | 0 |
| Facilities | 0 | 0 | 0 |
| Utilities | 69 | 69 | 0 |
| Equipment | 0 | 0 | 0 |
| Total Expenditures | 184,330 | 184,330 | 0 |
| EXCESS OF REVENUE OVER (UNDER) EXPENDITURES | (8,011) | (8,011) | 0 |
| OTHER FINANCING SOURCES (USES) | | | |
| Basic Supervision Interfund Transfer [+ or -] | 8,011 | 8,011 | 0 |
| CC Interfund Transfer [+ or -] (to DP or TAIP) | 0 | 0 | 0 |
| Total Other Financing Sources (Uses) | 8,011 | 8,011 | 0 |
| PRIOR YEAR ENDING FUND BALANCE | 0 | 0 | 0 |
| Prior Period Adjustment | 0 | 0 | 0 |
| Refund Due to CJAD | 0 | 0 | 0 |
| Adjusted Beginning Fund Balance | 0 | 0 | 0 |
| AUDITED YEAR ENDING FUND BALANCE | \$ 0 | \$ 0 | \$ 0 |

SCHEDULE OF DIFFERENCES BETWEEN AUDIT AND CSCD REPORTS

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
 SCHEDULE OF DIFFERENCES BETWEEN
 AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
 DIVERSION GRANT PROGRAM - PROGRAM #040 - CONTRACT RESIDENTIAL TREATMENT
 FOR THE YEAR ENDED AUGUST 31, 2021

| | Actual | Per CSCD Quarterly Report | Difference |
|--|----------------|------------------------------|-------------|
| REVENUES | | | |
| State Aid | \$ 66,298 | \$ 66,298 | \$ 0 |
| One Time/Supplemental Payment (+) | 0 | 0 | 0 |
| Deobligation (-) | 0 | 0 | 0 |
| Total State Aid Not Including SAFPF | 66,298 | 66,298 | 0 |
| State Aid: SAFPF | 0 | 0 | 0 |
| Community Supervision Fees | 0 | 0 | 0 |
| Payment by Program Participants | 0 | 0 | 0 |
| Interest Income | 0 | 0 | 0 |
| Other Revenue | 0 | 0 | 0 |
| Total Revenues | 66,298 | 66,298 | 0 |
| EXPENDITURES | | | |
| Salaries and Fringe Benefits | 0 | 0 | 0 |
| Travel and Furnished Transportation | 0 | 0 | 0 |
| Contract Services for Offenders | 69,350 | 69,350 | 0 |
| Professional Fees | 497 | 497 | 0 |
| Supplies and Operating Expenses | 0 | 0 | 0 |
| Facilities | 0 | 0 | 0 |
| Utilities | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 |
| Total Expenditures | 69,847 | 69,847 | 0 |
| EXCESS OF REVENUE OVER (UNDER) EXPENDITURES | (3,549) | (3,549) | 0 |
| OTHER FINANCING SOURCES (USES) | | | |
| Basic Supervision Interfund Transfer [+ or -] | 0 | 0 | 0 |
| CC Interfund Transfer [+ or -] (to DP or TAIP) | 0 | 0 | 0 |
| Total Other Financing Sources (Uses) | 0 | 0 | 0 |
| PRIOR YEAR ENDING FUND BALANCE | 4,211 | 4,211 | 0 |
| Prior Period Adjustment | 0 | 0 | 0 |
| Refund Due to CJAD | (662) | (662) | 0 |
| Adjusted Beginning Fund Balance | 3,549 | 3,549 | 0 |
| AUDITED YEAR ENDING FUND BALANCE | \$ 0 | \$ 0 | \$ 0 |

SCHEDULE OF DIFFERENCES BETWEEN AUDIT AND CSCD REPORTS

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
 SCHEDULE OF DIFFERENCES BETWEEN
 AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
 DIVERSION GRANT PROGRAM - PROGRAM #034 - MENTALLY IMPAIRED CASELOADS
 FOR THE YEAR ENDED AUGUST 31, 2021

| | Actual | Per CSCD Quarterly Report | Difference |
|--|-----------------|------------------------------|-------------|
| REVENUES | | | |
| State Aid | \$ 414,307 | \$ 414,307 | \$ 0 |
| One Time/Supplemental Payment (+) | 0 | 0 | 0 |
| Deobligation (-) | 0 | 0 | 0 |
| Total State Aid Not Including SAFPF | 414,307 | 414,307 | 0 |
| State Aid: SAFPF | 0 | 0 | 0 |
| Community Supervision Fees | 0 | 0 | 0 |
| Payment by Program Participants | 0 | 0 | 0 |
| Interest Income | 0 | 0 | 0 |
| Other Revenue | 0 | 0 | 0 |
| Total Revenues | 414,307 | 414,307 | 0 |
| EXPENDITURES | | | |
| Salaries and Fringe Benefits | 483,568 | 483,568 | 0 |
| Travel and Furnished Transportation | 494 | 494 | 0 |
| Contract Services for Offenders | 0 | 0 | 0 |
| Professional Fees | 3,927 | 3,927 | 0 |
| Supplies and Operating Expenses | 52 | 52 | 0 |
| Facilities | 0 | 0 | 0 |
| Utilities | 707 | 707 | 0 |
| Equipment | 0 | 0 | 0 |
| Total Expenditures | 488,748 | 488,748 | 0 |
| EXCESS OF REVENUE OVER (UNDER) EXPENDITURES | (74,441) | (74,441) | 0 |
| OTHER FINANCING SOURCES (USES) | | | |
| Basic Supervision Interfund Transfer [+ or -] | 19,465 | 19,465 | 0 |
| CC Interfund Transfer [+ or -] (to DP or TAIP) | 53,974 | 53,974 | 0 |
| Total Other Financing Sources (Uses) | 73,439 | 73,439 | 0 |
| PRIOR YEAR ENDING FUND BALANCE | 1,002 | 1,002 | 0 |
| Prior Period Adjustment | 0 | 0 | 0 |
| Refund Due to CJAD | 0 | 0 | 0 |
| Adjusted Beginning Fund Balance | 1,002 | 1,002 | 0 |
| AUDITED YEAR ENDING FUND BALANCE | \$ 0 | \$ 0 | \$ 0 |

SCHEDULE OF DIFFERENCES BETWEEN AUDIT AND CSCD REPORTS

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
 SCHEDULE OF DIFFERENCES BETWEEN
 AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
 DIVERSION GRANT PROGRAM - PROGRAM #043 - MENTAL HEALTH DIVERSION COURT
 FOR THE YEAR ENDED AUGUST 31, 2021

| | Actual | Per CSCD Quarterly Report | Difference |
|--|-----------------|------------------------------|-------------|
| REVENUES | | | |
| State Aid | \$ 39,458 | \$ 39,458 | \$ 0 |
| One Time/Supplemental Payment (+) | 0 | 0 | 0 |
| Deobligation (-) | 0 | 0 | 0 |
| Total State Aid Not Including SAFPF | 39,458 | 39,458 | 0 |
| State Aid: SAFPF | 0 | 0 | 0 |
| Community Supervision Fees | 0 | 0 | 0 |
| Payment by Program Participants | 0 | 0 | 0 |
| Interest Income | 0 | 0 | 0 |
| Other Revenue | 0 | 0 | 0 |
| Total Revenues | 39,458 | 39,458 | 0 |
| EXPENDITURES | | | |
| Salaries and Fringe Benefits | 84,998 | 84,998 | 0 |
| Travel and Furnished Transportation | 0 | 0 | 0 |
| Contract Services for Offenders | 0 | 0 | 0 |
| Professional Fees | 296 | 296 | 0 |
| Supplies and Operating Expenses | 0 | 0 | 0 |
| Facilities | 0 | 0 | 0 |
| Utilities | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 |
| Total Expenditures | 85,294 | 85,294 | 0 |
| EXCESS OF REVENUE OVER (UNDER) EXPENDITURES | (45,836) | (45,836) | 0 |
| OTHER FINANCING SOURCES (USES) | | | |
| Basic Supervision Interfund Transfer [+ or -] | 0 | 0 | 0 |
| CC Interfund Transfer [+ or -] (to DP or TAIP) | 45,836 | 45,836 | 0 |
| Total Other Financing Sources (Uses) | 45,836 | 45,836 | 0 |
| PRIOR YEAR ENDING FUND BALANCE | 0 | 0 | 0 |
| Prior Period Adjustment | 0 | 0 | 0 |
| Refund Due to CJAD | 0 | 0 | 0 |
| Adjusted Beginning Fund Balance | 0 | 0 | 0 |
| AUDITED YEAR ENDING FUND BALANCE | \$ 0 | \$ 0 | \$ 0 |

SCHEDULE OF DIFFERENCES BETWEEN AUDIT AND CSCD REPORTS

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
 SCHEDULE OF DIFFERENCES BETWEEN
 AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
 DIVERSION GRANT PROGRAM - PROGRAM #053 - HIGH RISK CASELOAD
 FOR THE YEAR ENDED AUGUST 31, 2021

| | Actual | Per CSCD Quarterly Report | Difference |
|--|-----------------|------------------------------|-------------|
| REVENUES | | | |
| State Aid | \$ 119,644 | \$ 119,644 | \$ 0 |
| One Time/Supplemental Payment (+) | 0 | 0 | 0 |
| Deobligation (-) | 0 | 0 | 0 |
| Total State Aid Not Including SAFPF | 119,644 | 119,644 | 0 |
| State Aid: SAFPF | 0 | 0 | 0 |
| Community Supervision Fees | 0 | 0 | 0 |
| Payment by Program Participants | 0 | 0 | 0 |
| Interest Income | 0 | 0 | 0 |
| Other Revenue | 0 | 0 | 0 |
| Total Revenues | 119,644 | 119,644 | 0 |
| EXPENDITURES | | | |
| Salaries and Fringe Benefits | 154,021 | 154,021 | 0 |
| Travel and Furnished Transportation | 0 | 0 | 0 |
| Contract Services for Offenders | 0 | 0 | 0 |
| Professional Fees | 1,072 | 1,072 | 0 |
| Supplies and Operating Expenses | 101 | 101 | 0 |
| Facilities | 0 | 0 | 0 |
| Utilities | 840 | 840 | 0 |
| Equipment | 0 | 0 | 0 |
| Total Expenditures | 156,034 | 156,034 | 0 |
| EXCESS OF REVENUE OVER (UNDER) EXPENDITURES | (36,390) | (36,390) | 0 |
| OTHER FINANCING SOURCES (USES) | | | |
| Basic Supervision Interfund Transfer [+ or -] | 5,020 | 5,020 | 0 |
| CC Interfund Transfer [+ or -] (to DP or TAIP) | 31,370 | 31,370 | 0 |
| Total Other Financing Sources (Uses) | 36,390 | 36,390 | 0 |
| PRIOR YEAR ENDING FUND BALANCE | 0 | 0 | 0 |
| Prior Period Adjustment | 0 | 0 | 0 |
| Refund Due to CJAD | 0 | 0 | 0 |
| Adjusted Beginning Fund Balance | 0 | 0 | 0 |
| AUDITED YEAR ENDING FUND BALANCE | \$ 0 | \$ 0 | \$ 0 |

SCHEDULE OF DIFFERENCES BETWEEN AUDIT AND CSCD REPORTS

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
 SCHEDULE OF DIFFERENCES BETWEEN
 AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
 DIVERSION GRANT PROGRAM - PROGRAM #012 - SEX OFFENDER CASELOADS
 FOR THE YEAR ENDED AUGUST 31, 2021

| | Actual | Per CSCD Quarterly Report | Difference |
|--|------------------|------------------------------|-------------|
| REVENUES | | | |
| State Aid | \$ 822,573 | \$ 822,573 | \$ 0 |
| One Time/Supplemental Payment (+) | 0 | 0 | 0 |
| Deobligation (-) | 0 | 0 | 0 |
| Total State Aid Not Including SAFPF | 822,573 | 822,573 | 0 |
| State Aid: SAFPF | 0 | 0 | 0 |
| Community Supervision Fees | 0 | 0 | 0 |
| Payment by Program Participants | 95 | 95 | 0 |
| Interest Income | 0 | 0 | 0 |
| Other Revenue | 0 | 0 | 0 |
| Total Revenues | 822,668 | 822,668 | 0 |
| EXPENDITURES | | | |
| Salaries and Fringe Benefits | 923,770 | 923,770 | 0 |
| Travel and Furnished Transportation | 2,204 | 2,204 | 0 |
| Contract Services for Offenders | 31,086 | 31,086 | 0 |
| Professional Fees | 11,109 | 11,109 | 0 |
| Supplies and Operating Expenses | 874 | 874 | 0 |
| Facilities | 0 | 0 | 0 |
| Utilities | 1,971 | 1,971 | 0 |
| Equipment | 270 | 270 | 0 |
| Total Expenditures | 971,284 | 971,284 | 0 |
| EXCESS OF REVENUE OVER (UNDER) EXPENDITURES | (148,616) | (148,616) | 0 |
| OTHER FINANCING SOURCES (USES) | | | |
| Basic Supervision Interfund Transfer [+ or -] | 42,141 | 42,141 | 0 |
| CC Interfund Transfer [+ or -] (to DP or TAIP) | 36,006 | 36,006 | 0 |
| Total Other Financing Sources (Uses) | 78,147 | 78,147 | 0 |
| PRIOR YEAR ENDING FUND BALANCE | 70,469 | 70,469 | 0 |
| Prior Period Adjustment | 0 | 0 | 0 |
| Refund Due to CJAD | 0 | 0 | 0 |
| Adjusted Beginning Fund Balance | 70,469 | 70,469 | 0 |
| AUDITED YEAR ENDING FUND BALANCE | \$ 0 | \$ 0 | \$ 0 |

SCHEDULE OF DIFFERENCES BETWEEN AUDIT AND CSCD REPORTS

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
 SCHEDULE OF DIFFERENCES BETWEEN
 AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
 DIVERSION GRANT PROGRAM - PROGRAM #046 - ASSESSMENT UNIT
 FOR THE YEAR ENDED AUGUST 31, 2021

| | Actual | Per CSCD Quarterly Report | Difference |
|--|------------------|------------------------------|-------------|
| REVENUES | | | |
| State Aid | \$ 465,845 | \$ 465,845 | \$ 0 |
| One Time/Supplemental Payment (+) | 0 | 0 | 0 |
| Deobligation (-) | 0 | 0 | 0 |
| Total State Aid Not Including SAFPF | 465,845 | 465,845 | 0 |
| State Aid: SAFPF | 0 | 0 | 0 |
| Community Supervision Fees | 0 | 0 | 0 |
| Payment by Program Participants | 0 | 0 | 0 |
| Interest Income | 0 | 0 | 0 |
| Other Revenue | 0 | 0 | 0 |
| Total Revenues | 465,845 | 465,845 | 0 |
| EXPENDITURES | | | |
| Salaries and Fringe Benefits | 661,845 | 661,845 | 0 |
| Travel and Furnished Transportation | 0 | 0 | 0 |
| Contract Services for Offenders | 234 | 234 | 0 |
| Professional Fees | 3,494 | 3,494 | 0 |
| Supplies and Operating Expenses | 1,365 | 1,365 | 0 |
| Facilities | 0 | 0 | 0 |
| Utilities | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 |
| Total Expenditures | 666,938 | 666,938 | 0 |
| EXCESS OF REVENUE OVER (UNDER) EXPENDITURES | (201,093) | (201,093) | 0 |
| OTHER FINANCING SOURCES (USES) | | | |
| Basic Supervision Interfund Transfer [+ or -] | 14,873 | 14,873 | 0 |
| CC Interfund Transfer [+ or -] (to DP or TAIP) | 186,220 | 186,220 | 0 |
| Total Other Financing Sources (Uses) | 201,093 | 201,093 | 0 |
| PRIOR YEAR ENDING FUND BALANCE | 0 | 0 | 0 |
| Prior Period Adjustment | 0 | 0 | 0 |
| Refund Due to CJAD | 0 | 0 | 0 |
| Adjusted Beginning Fund Balance | 0 | 0 | 0 |
| AUDITED YEAR ENDING FUND BALANCE | \$ 0 | \$ 0 | \$ 0 |

SCHEDULE OF DIFFERENCES BETWEEN AUDIT AND CSCD REPORTS

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
 SCHEDULE OF DIFFERENCES BETWEEN
 AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
 DIVERSION GRANT PROGRAM - PROGRAM #044 - S.W.I.F.T. COURT
 FOR THE YEAR ENDED AUGUST 31, 2021

| | Actual | Per CSCD Quarterly Report | Difference |
|--|------------------|------------------------------|-------------|
| REVENUES | | | |
| State Aid | \$ 159,257 | \$ 159,257 | \$ 0 |
| One Time/Supplemental Payment (+) | 0 | 0 | 0 |
| Deobligation (-) | 0 | 0 | 0 |
| Total State Aid Not Including SAFPF | 159,257 | 159,257 | 0 |
| State Aid: SAFPF | 0 | 0 | 0 |
| Community Supervision Fees | 0 | 0 | 0 |
| Payment by Program Participants | 0 | 0 | 0 |
| Interest Income | 0 | 0 | 0 |
| Other Revenue | 0 | 0 | 0 |
| Total Revenues | 159,257 | 159,257 | 0 |
| EXPENDITURES | | | |
| Salaries and Fringe Benefits | 264,065 | 264,065 | 0 |
| Travel and Furnished Transportation | 0 | 0 | 0 |
| Contract Services for Offenders | 0 | 0 | 0 |
| Professional Fees | 1,474 | 1,474 | 0 |
| Supplies and Operating Expenses | 88 | 88 | 0 |
| Facilities | 0 | 0 | 0 |
| Utilities | 665 | 665 | 0 |
| Equipment | 0 | 0 | 0 |
| Total Expenditures | 266,292 | 266,292 | 0 |
| EXCESS OF REVENUE OVER (UNDER) EXPENDITURES | (107,035) | (107,035) | 0 |
| OTHER FINANCING SOURCES (USES) | | | |
| Basic Supervision Interfund Transfer [+ or -] | 22,427 | 22,427 | 0 |
| CC Interfund Transfer [+ or -] (to DP or TAIP) | 84,608 | 84,608 | 0 |
| Total Other Financing Sources (Uses) | 107,035 | 107,035 | 0 |
| PRIOR YEAR ENDING FUND BALANCE | 0 | 0 | 0 |
| Prior Period Adjustment | 0 | 0 | 0 |
| Refund Due to CJAD | 0 | 0 | 0 |
| Adjusted Beginning Fund Balance | 0 | 0 | 0 |
| AUDITED YEAR ENDING FUND BALANCE | \$ 0 | \$ 0 | \$ 0 |



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**INDEPENDENT AUDITORS' 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***

Texas Department of Criminal Justice—Community Justice Assistance Division
the Board of Criminal Court Judges
Tarrant County, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States the combined regulatory basis financial statements (the “combined financial statements”) of the Tarrant County Community Supervision and Corrections Department (the Department), which comprise the combined statement of financial position as of August 31, 2021, and the related combined statement of revenues, expenditures, and changes in fund balance for the year then ended, and the related notes to the combined financial statements and have issued our report thereon dated February 25, 2022, which included two emphasis of matter paragraphs related to the basis of accounting used and the intent to present only the operations of the Department and not the operations of Tarrant County.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Department’s combined financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the combined financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Restriction on Use

This report is intended solely for the information and use of Texas Department of Criminal Justice—Community Justice Assistance Division, the Board of Criminal Court Judges of Tarrant County, Texas, Tarrant County Commissioners Court, others within the Tarrant County Community Supervision and Corrections Department, and is not intended to be and should not be used by anyone other than these specified parties.

Deloitte & Touche LLP

February 25, 2022

**COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
OF TARRANT COUNTY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2021**

There were no findings or questioned costs that are required to be reported for the current year.

**COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
OF TARRANT COUNTY**

**SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2020**

There were no findings or questioned costs that were required to be reported for the prior year.

TDCJ-CJAD INDEPENDENT AUDIT COMPLIANCE CHECKLIST

The Compliance Checklist FORMAT AND CONTENT are NOT TO BE ALTERED.

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

YES NO N/A

FINANCIAL POLICIES AND PROCEDURES (Questions 1-2)

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

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

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

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

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

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

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

FINANCIAL STATEMENTS (Questions 3-9)

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

3. X Were expenditures and revenues supported by adequate documentation?

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

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

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

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

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

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

6. X ___ ___ In the fiscal year audited, did any deobligation of funds occur because of an excess of funds allocated to programs?

7. X ___ ___ Were the appropriate budget adjustments made for any reallocated funds?

Budget Variances, FMM Budgets (Question 8)

All budget variances identified in the budget variance statements are to be reported in the Budget Variances note of the notes to the financial statements, see note for further instructions. **If any budget variances in excess of the 15% rule, they are required to be reported in the Schedule of Findings and Questioned Costs.**

Expenditure line-item differences over 15% of the last TDCJ-CJAD approved budget within each individual program for the fiscal year audited.

8. ___ X ___ Were any unfavorable budget variances in excess of the 15% rule identified in the Individual Statement of Revenues, Budget, Actual, and Variance for the fiscal year audited?

Prior Period Adjustments, FMM Financial Reports, Additional Reporting Requirements (Question 9)

Adjustment to beginning fund balance because of corrections and/or reporting adjustments to the general ledger of prior fiscal years, **not prior quarters of the current fiscal year**. This amount does not include prior-year refunds.

9. ___ ___ X If the CSCD had any **prior period adjustments** resulting from accounting corrections or reporting adjustments to the general ledger for the prior fiscal year(s), were they properly reported as prior period adjustments on the quarterly financial report in the corresponding quarter during which they were identified?

BASIS OF ACCOUNTING (Questions 10-12)

An explanation is required in the Basis of Accounting portion of the Notes to the Financial Statements and in the Schedule of Findings and Questioned Costs if questions 10-12 are answered **NO**.

Basis of Accounting Requirements, FMM Fiscal Officer, Duties of the Fiscal Officer and Financial Reports (Questions 10-12)

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

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

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

10. X ___ Was separate accountability maintained for TDCJ-CJAD funds, i.e., fund accounting of self-balancing funds?
11. X ___ Was the modified accrual basis of accounting used in preparing the fourth quarter reports for submission to TDCJ-CJAD?
12. X ___ Were proper cutoff procedures observed at the end of each fiscal period? *The cutoff date for revenues recognition and expenditures payments of the fiscal year audited is **October 31, of the fiscal year audited.***

FUNDS COLLECTED FROM SOURCES OTHER THAN TDCJ-CJAD REQUIRED TO BE REPORTED ON THE TDCJ-CJAD QUARTERLY FINANCIAL REPORTS (Questions 13-22)

*An explanation is required in the Funds Collected from Sources Other Than TDCJ-CJAD Which are Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports note of the Notes to Financial Statements and in the Schedule of Findings and Questioned Costs, if questions 13-14, or 22, are answered **NO** or 16-17, or 20-21 answered **YES**.*

*If any of the fees identified in questions 15, 18, and 19 were collected, they **are required** to be reported in the Funds Collected from Sources Other Than TDCJ-CJAD Which are Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports note of the Notes to Financial Statements.*

13. X ___ Were TDCJ-CJAD funds and locally generated revenues expended in accordance with the Financial Management Manual for TDCJ-CJAD funding (FMM), TDCJ-CJAD Standards, TDCJ-CJAD field correspondence, TDCJ-CJAD Policy Statements, Special Grant Conditions, and applicable laws?
14. X ___ Were locally generated funds, and other collections, documented with a proper receipt system, and can they be traced to probationers' accounts, bank deposits, and statements?

Administrative Fees, Texas Government Code Section 76.015c, FMM Statutory Requirements (Questions 15-17)

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

15. X ___ Did the CSCD collect any **administrative fees of \$25-\$60 from offender and/or non-offender individuals** who either participate in a TDCJ-CJAD funded program or receive services from the department and who are not paying a monthly fee under Articles 42A Code of Criminal Procedure (i.e. Community Supervision Fees)?
16. ___ X ___ If collected, when the CSCD assessed the administrative fee, did the CSCD assess less than \$25 or more than \$60 for the fee?
17. ___ X ___ If collected, did the CSCD assess administrative fees of \$25-\$60 for those individuals who also pay a monthly supervision fee under Articles 42A.652 Code of Criminal Procedure?

Fees for Pretrial Intervention Programs; Texas Code of Criminal Procedure Chapter 102.012, FMM Statutory Requirements (Question 18)

Code of Criminal Procedure Chapter 102 Subchapter A General Costs Article 102.012, Fees for Pretrial Intervention Program states: (a) A court that authorizes a defendant to participate in a pretrial intervention program established under Section [76.011](#), Government Code, may order the defendant to pay to the court a supervision fee in an amount not more than \$60 per month as a condition of participating in the program. (b) In addition to or in lieu of the supervision fee authorized by Subsection (a), the

court may order the defendant to pay or reimburse a community supervision and corrections department for any other expense that is: (1) incurred as a result of the defendant's participation in the pretrial intervention program, other than an expense described by Article [102.0121](#); or (2) necessary to the defendant's successful completion of the program.

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

Administrative Fee (i.e., Transaction Administrative Fee); Texas Code of Criminal Procedure, Article 102.072, FMM Statutory Requirements (*Questions 19-22*)

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

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

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

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

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

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

CASH, COLLECTIONS, CHANGE FUND, PETTY CASH (*Questions 23-26*)

An explanation is required to be reported in the Cash, Collections, Change Fund, Petty Cash & Investments note of the Notes to the Financial Statements and included in the Schedule of Findings and Questioned Costs if questions 23-26, 28, 32-33, and 34 are answered NO. All change fund and petty cash funds are required to be reported in the Cash, Collections, Change Fund, and Petty Cash & Investments note of the Notes to the Financial Statements.

Deposits and Disbursement Requirements, (*Questions 23-26*)

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

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

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

county depository in accordance with Section [116.113\(a\)](#). In all cases, the treasurer shall deposit the money on or before the seventh business day after the date the treasurer receives the money.

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

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

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

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

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

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

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

Change Fund, Local Government Code, Chapter 130, Section 130.902 (a), FMM Fiscal Change Fund (Questions 27-28)

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

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

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

Petty Cash Utilizing CSCD Funds, Local Government Code, Section 130.909, FMM Petty Cash (Questions 29-33)

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

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

Employee Surety Bond Coverage, FMM Employee Surety Bond Coverage (Question 34)

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

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

SCHEDULE OF DIFFERENCES (Question 35)

*An explanation is required to be reported in the Schedule of Differences, Notes to the Financial Statements and in the Schedule of Findings and Questioned Costs if questions 35 is answered **NO**.*

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

COMPLIANCE AND OTHER MATTERS; Standards for Financial Audits; Chapter 4, Item 4.25 Government Auditing Standards (Questions 36-40)

*An explanation is required to be reported in the Report on Compliance and Internal Control and in the Schedule of Findings and Questioned Costs If questions 36-40 are answered **YES**.*

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS Standards for Financial Audits; Chapter 4, Item 4.05, Government Auditing Standards (*Questions 41-42*)

An explanation is required to be reported in Schedule of Findings and Questioned Costs for Prior Year if questions 41-42 are answered NO.

41. ___ X ___ Do any action plans exist for significant findings from prior year audits?

42. ___ ___ X If action plans exist from prior year audit findings, are they current?