

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

Combined Financial Statements – Regulatory Basis

August 31, 2022

(With Independent Auditor's Report Thereon)

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

**COMBINED FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022
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INDEPENDENT AUDITOR'S REPORT

The Board of Criminal Court Judges
Tarrant County, Texas

Report on the Audit of the Combined Financial Statements

Opinion

We have audited the combined financial statements—regulatory basis of the Tarrant County (the County) Community Supervision and Corrections Department (the Department), which comprise the combined statement of financial position as of August 31, 2022, 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, which collectively comprise the Department's combined financial statements as listed in the table of contents.

In our opinion, the accompanying combined financial statements referred to above present fairly, in all material respects, the respective financial position of the Department, as of August 31, 2022, and the respective changes in financial position for the year then ended, in accordance with the financial reporting provisions of the Texas Department of Criminal Justice-Community Justice Assistance Division (TDCJ-CJAD) as described in Note 1.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standard*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Combined Financial Statements section of our report. We are required to be independent of the Department and the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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, to comply with the requirements of the TDCJ-CJAD. Our opinion is not modified with respect to this matter.

Emphasis of Matter—Presentation

As discussed in Note 1, the combined financial statements present the operations of the Department only and are not intended to present fairly the financial position of Tarrant County or the State of Texas, and the results of its operations in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Combined Financial Statements

Management is responsible for the preparation and fair presentation of the combined financial statements in accordance with financial reporting provisions of the TDCJ-CJAD, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Combined Financial Statements

Our objectives are to obtain reasonable assurance about whether the combined financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the combined financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the combined financial statements.
- obtain an understanding of internal control relevant to the audit 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 Department's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the combined financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the combined financial statements that collectively comprise the Department's combined financial statements. The individual combining statements of financial position and revenue, 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 audit report and CSCD reports sent to TDCJ-CJAD are presented for purposes of additional analysis and are not a required part of the combined financial statements. Such 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. The 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 GAAS. In our opinion, the individual combining statements of financial position and revenue, 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 audit report and CSCD reports sent to TDCJ-CJAD are 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 28, 2023 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 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 management, the Board of Criminal Court Judges of Tarrant County, Texas, Tarrant County Commissioners Court, and others within the Department and is not intended to be and should not be used by anyone other than these specified parties.

Deloitte & Touche LLP

February 28, 2023

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
 COMBINED STATEMENT OF FINANCIAL POSITION
 AUGUST 31, 2022

	Basic Supervision	Community Corrections	Diversion Programs	TAIP	Total
ASSETS					
Cash and Investments					
Bank Balances	\$7,561,533	\$128,996	\$ 203,971	\$ 26,075	\$ 7,920,575
Petty Cash	0	0	0	0	0
Time Deposits	0	0	0	0	0
Total Cash and Investments	<u>\$ 7,561,533</u>	<u>\$ 128,996</u>	<u>\$ 203,971</u>	<u>\$ 26,075</u>	<u>\$ 7,920,575</u>
Accounts Receivable					
Community Supervision Fees	0	0	0	0	0
Other Accounts Receivable	96,850	0	0	0	96,850
Total Accounts Receivable	<u>\$ 96,850</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 96,850</u>
Total Assets	<u>\$ 7,658,383</u>	<u>\$ 128,996</u>	<u>\$ 203,971</u>	<u>\$ 26,075</u>	<u>\$ 8,017,425</u>
LIABILITIES AND FUND BALANCE					
Liabilities					
Accounts Payable	685,112	96,490	122,002	26,075	929,679
Due To TDCJ-CJAD	0	0	0	0	0
Other Liabilities	0	0	0	0	0
Total Liabilities	<u>\$ 685,112</u>	<u>\$ 96,490</u>	<u>\$ 122,002</u>	<u>\$ 26,075</u>	<u>\$ 929,679</u>
Fund Balance	6,973,271	32,506	81,969	0	7,087,746
Total Liabilities and Fund Balance	<u>\$ 7,658,383</u>	<u>\$ 128,996</u>	<u>\$ 203,971</u>	<u>\$ 26,075</u>	<u>\$ 8,017,425</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, 2022

	Basic Supervision	Community Corrections	Diversion Program	TAIP	Total
REVENUES					
State Aid	\$ 6,916,657	\$ 3,046,005	\$ 3,428,140	\$ 797,803	\$ 14,188,605
One Time/Supplemental Payment (+)	0	0	0	0	0
Deobligation (-)	0	0	0	0	0
Total State Aid Not Including SAFPF	6,916,657	3,046,005	3,428,140	797,803	14,188,605
State Aid: SAFPF	53,214	0	0	0	53,214
Community Supervision Fees	9,791,484	0	0	0	9,791,484
Payment by Program Participants	801,482	0	118	0	801,600
Interest Income	57,184	0	0	0	57,184
Other Revenue	18,637	5,383	760	69	24,849
Total Revenues	17,638,658	3,051,388	3,429,018	797,872	24,916,936
EXPENDITURES					
Salaries and Fringe Benefits	14,063,364	3,216,552	3,467,218	792,974	21,540,108
Travel and Furnished Transportation	95,523	3,426	5,604	421	104,974
Contract Services for Offenders	775,612	11,721	128,503	13,045	928,881
Professional Fees	389,303	24,844	32,374	7,726	454,247
Supplies and Operating Expenses	195,755	303	14,402	3,395	213,855
Facilities	0	0	139,655	0	139,655
Utilities	5,183	2,138	5,820	0	13,141
Equipment	22,415	116	1,347	0	23,878
Total Expenditures	15,547,155	3,259,100	3,794,923	817,561	23,418,739
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	2,091,503	(207,712)	(365,905)	(19,689)	1,498,197
OTHER FINANCING SOURCES (USES)					
Basic Supervision Interfund Transfer [+ or -]	(707,781)	583,808	108,012	15,961	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	(343,590)	339,862	3,728	0
Total Other Financing Sources (Uses)	(707,781)	240,218	447,874	19,689	0
PRIOR YEAR ENDING FUND BALANCE					
Prior Period Adjustment	5,952,654	0	0	0	5,952,654
Prior Period Refunds (BS only)	607	0	0	0	607
Adjusted Beginning Fund Balance	(363,712)	0	0	0	(363,712)
	5,589,549	0	0	0	5,589,549
Refund Due to TDCJ-CJAD (CC, DP, TAIP only)	0	0	0	0	0
AUDITED YEAR ENDING FUND BALANCE	\$ 6,973,271	\$ 32,506	\$ 81,969	\$ 0	\$ 7,087,746

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, 2022

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.

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

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED AUGUST 31, 2022

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

The following prior period adjustments made during the 2022 fiscal year.

1. FY21 Unemployment Insurance Credit - \$85.04
2. Credit for Purchase Order 4500297271 Line 20 - \$165
3. Credit for Purchase Order 4500291900 Line 10 - \$60
4. Credit for Purchase Order 4500300920 Line 10 - \$297

Total Prior Period Adjustments = \$607.04

3. REFUNDS

There were no refunds paid to TDCJ-CJAD for the 2022 fiscal year.

4. BUDGET VARIANCES

There were no programs with variances of expenditures in excess of budget for the 2022 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 8/31/2022 was \$7,920,574.

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 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)).

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED AUGUST 31, 2022

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 22, 2022. 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.
- 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

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

**NOTES TO THE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022**

- 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, 2022

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>	\$ 9,791,484	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	801,600	Texas Code of Criminal Procedure Chapter 102.012; FMM for TDCJ-CJAD Funding restrictions.	Yes
<u>Total Payments by Program Participants:</u>	\$ 801,600		
Interest Income	57,184	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
<u>Other Revenue:</u>			
Auction Proceeds	15,602	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
Collection Fees - Texas Dept of Health and Human Services	9,216	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
Subpoena Fees	31	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
<u>Total Other Revenue:</u>	\$ 24,849		

7. COMMITMENTS AND CONTINGENCIES

There are no currently no pending contingencies for fiscal year 2022 to report.

8. SUBSEQUENT EVENTS

There were no significant events subsequent to fiscal year 2022 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, 2022

	CC 009-2022 Non-English Speaking Caseloads	CC 042-2022 Felony Alcohol Intervention Project	CC 004-2022 Enhanced Supervision Strategies	CC 021-2022 Pre-Sentence Investigation Unit	CC 057-2022 Cognitive Treatment & Continuing Care	CC 008-2022 MR/DD Mentally Impaired Caseloads	CC 054-2022 Alcohol Monitoring Caseloads	Total (All CC Funds)
REVENUES								
State Aid	\$ 266,989	\$ 146,139	\$ 127,255	\$ 431,654	\$ 116,701	\$ 233,840	\$ 1,723,427	\$ 3,046,005
One Time/Supplemental Payment (+)	0	0	0	0	0	0	0	0
Deobligation (-)	0	0	0	0	0	0	0	0
Total State Aid	266,989	146,139	127,255	431,654	116,701	233,840	1,723,427	3,046,005
Community Supervision Fees	0	0	0	0	0	0	0	0
Payment by Program Participants	0	0	0	0	0	0	0	0
Interest Income	0	0	0	0	0	0	0	0
Other Revenue	0	0	0	0	0	5,383	0	5,383
Total Revenues	266,989	146,139	127,255	431,654	116,701	239,223	1,723,427	3,051,388
EXPENDITURES								
Salaries and Fringe Benefits	268,183	145,026	317,563	398,593	115,867	221,345	1,749,975	3,216,552
Travel and Furnished Transportation	0	183	0	490	0	2,168	585	3,426
Contract Services for Offenders	2,433	0	0	2,850	0	6,438	0	11,721
Professional Fees	2,002	1,096	954	3,237	875	2,704	13,976	24,844
Supplies and Operating Expenses	0	71	52	133	0	13	34	303
Facilities	0	0	0	0	0	0	0	0
Utilities	0	0	1,854	0	0	284	0	2,138
Equipment	0	0	0	116	0	0	0	116
Total Expenditures	272,618	146,376	320,423	405,419	116,742	232,952	1,764,570	3,259,100
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(5,629)	(237)	(193,168)	26,235	(41)	6,271	(41,143)	(207,712)
OTHER FINANCING SOURCES (USES)								
Basic Supervision Interfund Transfer [+ or -]	5,629	237	536,758	0	41	0	41,143	583,808
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	(343,590)	0	0	0	0	(343,590)
Total Other Financing Sources (Uses)	5,629	237	193,168	0	41	0	41,143	240,218
PRIOR YEAR ENDING FUND BALANCE								
Prior Period Adjustment	0	0	0	0	0	0	0	0
Refund to CJAD	0	0	0	0	0	0	0	0
Adjusted Beginning Fund Balance	0	0	0	0	0	0	0	0
AUDITED YEAR ENDING FUND BALANCE	\$ 0	\$ 0	\$ 0	\$ 26,235	\$ 0	\$ 6,271	\$ 0	\$ 32,506

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, 2022

	DP 035-2022 Day Treatment Programs	DP 014-2022 Substance Abuse Aftercare Caseloads	DP 040-2022 Contract Residential Treatment	DP 034-2022 Mentally Impaired Caseloads	DP 043-2022 Mental Health Diversion Court	DP 053-2022 High Risk Caseload	DP 012-2022 Sex Offender Caseloads	DP 046-2022 Assessment Unit	DP 044-2022 S.W.I.F.T. Court	Total (All DP Funds)
REVENUES										
State Aid	\$ 980,875	\$ 176,319	\$ 132,595	\$ 414,307	\$ 56,725	\$ 119,644	\$ 922,573	\$ 465,845	\$ 159,257	\$ 3,428,140
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	132,595	414,307	56,725	119,644	922,573	465,845	159,257	3,428,140
Community Supervision Fees	0	0	0	0	0	0	0	0	0	0
Payment by Program Participants	0	0	0	0	0	0	118	0	0	118
Interest Income	0	0	0	0	0	0	0	0	0	0
Other Revenue	760	0	0	0	0	0	0	0	0	760
Total Revenues	981,635	176,319	132,595	414,307	56,725	119,644	922,691	465,845	159,257	3,429,018
EXPENDITURES										
Salaries and Fringe Benefits	910,107	153,834	0	472,456	85,058	106,689	964,156	539,704	235,214	3,467,218
Travel and Furnished Transportation	149	42	0	1,948	0	340	2,310	0	815	5,604
Contract Services for Offenders	0	0	81,985	0	0	0	46,133	385	0	128,503
Professional Fees	9,099	1,322	994	3,657	425	1,072	10,567	3,494	1,744	32,374
Supplies and Operating Expenses	10,328	0	0	0	0	0	538	3,523	13	14,402
Facilities	139,655	0	0	0	0	0	0	0	0	139,655
Utilities	3,881	61	0	496	0	250	926	0	206	5,820
Equipment	1,212	0	0	0	0	0	135	0	0	1,347
Total Expenditures	1,074,431	155,259	82,979	478,557	85,483	108,351	1,024,765	547,106	237,992	3,794,923
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(92,796)	21,060	49,616	(64,250)	(28,758)	11,293	(102,074)	(81,261)	(78,735)	(365,905)
OTHER FINANCING SOURCES (USES)										
Basic Supervision Interfund Transfer [+ or -]	33,446	0	0	19,465	0	0	17,801	14,873	22,427	108,012
CC Interfund Transfer [+ or -] (to DP or TAIP)	59,350	0	0	44,785	28,758	0	84,273	66,388	56,308	339,862
Total Other Financing Sources (Uses)	92,796	0	0	64,250	28,758	0	102,074	81,261	78,735	447,874
PRIOR YEAR ENDING FUND BALANCE	0	0	0	0	0	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0	0	0	0	0	0
Refund to CJAD	0	0	0	0	0	0	0	0	0	0
Adjusted Beginning Fund Balance	0	0	0	0	0	0	0	0	0	0
AUDITED YEAR ENDING FUND BALANCE	\$ 0	\$ 21,060	\$ 49,616	\$ 0	\$ 0	\$ 11,293	\$ 0	\$ 0	\$ 0	\$ 81,969

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, 2022
BASIC SUPERVISION - PROGRAM 900-2022

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUES			
Requested TDCJ-CJAD Funding (State Aid)	\$ 6,916,657	\$ 6,916,657	\$ 0
State Aid: SAFPF	\$ 53,214	\$ 53,214	\$ 0
Community Supervision Fees Collected	\$ 9,500,000	\$ 9,791,484	\$ 291,484
Payment by Program Participants	\$ 700,000	\$ 801,482	\$ 101,482
Interest Income	\$ 10,000	\$ 57,184	\$ 47,184
Carry Over from Previous FY (Prior Year Ending Fund Balance)	\$ 5,588,942	\$ 5,952,654	\$ 363,712
Other Revenue	\$ 14,000	\$ 18,637	\$ 4,637
Basic Supervision Interfund Transfer [+ or -]	\$ (1,168,436)	\$ (707,781)	\$ 460,655
CC Interfund Transfer [+ or -] (to DP or TAIP)	\$ 0	\$ 0	\$ 0
Total Revenues	\$ 21,614,377	\$ 22,883,531	\$ 1,269,154
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	\$ 16,001,645	\$ 14,063,364	\$ 1,938,281
Travel and Furnished Transportation	\$ 159,000	\$ 95,523	\$ 63,477
Contract Services for Offenders	\$ 796,500	\$ 775,612	\$ 20,888
Professional Fees	\$ 486,875	\$ 389,303	\$ 97,572
Supplies and Operating Expenses	\$ 3,900,357	\$ 195,755	\$ 3,704,602
Facilities	\$ 0	\$ 0	\$ 0
Utilities	\$ 22,500	\$ 5,183	\$ 17,317
Equipment	\$ 247,500	\$ 22,415	\$ 225,085
Total Expenditures	\$ 21,614,377	\$ 15,547,155	\$ 6,067,222
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 0	\$ 7,336,376	\$ 7,336,376
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		\$ 607	
Prior Period Refund - Actuals		\$ (363,712)	
Total Prior Period Adjustments & Refunds - Actuals		\$ (363,105)	
AUDITED YEAR ENDING FUND BALANCE - ACTUALS		\$ 6,973,271	

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, 2022
TREATMENT ALTERNATIVE TO INCARCERATION PROGRAM (TAIP) - 015-2022

	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	69	69
Basic Supervision Interfund Transfer [+ or -]	15,961	15,961	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	82,599	3,728	(78,871)
Total Revenues	896,363	817,561	(78,802)
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	849,429	792,974	56,455
Travel and Furnished Transportation	2,850	421	2,429
Contract Services for Offenders	28,500	13,045	15,455
Professional Fees	8,084	7,726	358
Supplies and Operating Expenses	7,100	3,395	3,705
Facilities	0	0	0
Utilities	0	0	0
Equipment	400	0	400
Total Expenditures	896,363	817,561	78,802
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		0	
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, 2022
COMMUNITY CORRECTIONS - PROGRAM 009-2022
NON-ENGLISH SPEAKING CASELOADS

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUES			
Requested TDCJ-CJAD Funding (State Aid)	\$ 266,989	\$ 266,989	\$ 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 -]	18,285	5,629	(12,656)
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	0
Total Revenues	285,274	272,618	(12,656)
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	278,662	268,183	10,479
Travel and Furnished Transportation	1,110	0	1,110
Contract Services for Offenders	3,500	2,433	1,067
Professional Fees	2,002	2,002	0
Supplies and Operating Expenses	0	0	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	285,274	272,618	12,656
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		0	
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, 2022
COMMUNITY CORRECTIONS - PROGRAM 042-2022
FELONY ALCOHOL INTERVENTION PROJECT

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUES			
Requested TDCJ-CJAD Funding (State Aid)	\$ 146,139	\$ 146,139	\$ 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 -]	11,721	237	(11,484)
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	0
Total Revenues	157,860	146,376	(11,484)
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	152,164	145,026	7,138
Travel and Furnished Transportation	2,000	183	1,817
Contract Services for Offenders	500	0	500
Professional Fees	1,096	1,096	0
Supplies and Operating Expenses	2,100	71	2,029
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	157,860	146,376	11,484
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		0	
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, 2022
COMMUNITY CORRECTIONS - PROGRAM 004-2022
ENHANCED SUPERVISION STRATEGIES

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUES			
Requested TDCJ-CJAD Funding (State Aid)	\$ 127,255	\$ 127,255	\$ 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 -]	840,063	536,758	(303,305)
CC Interfund Transfer [+ or -] (to DP or TAIP)	(638,850)	(343,590)	295,260
Total Revenues	328,468	320,423	(8,045)
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	323,764	317,563	6,201
Travel and Furnished Transportation	500	0	500
Contract Services for Offenders	1,000	0	1,000
Professional Fees	954	954	0
Supplies and Operating Expenses	250	52	198
Facilities	0	0	0
Utilities	2,000	1,854	146
Equipment	0	0	0
Total Expenditures	328,468	320,423	8,045
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		0	
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, 2022
COMMUNITY CORRECTIONS - PROGRAM 021-2022
PRE-SENTENCE INVESTIGATION UNIT

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUES			
Requested TDCJ-CJAD Funding (State Aid)	\$ 431,654	\$ 431,654	\$ 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 -]	13,448	0	(13,448)
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	0
Total Revenues	445,102	431,654	(13,448)
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	420,665	398,593	22,072
Travel and Furnished Transportation	1,000	490	510
Contract Services for Offenders	17,000	2,850	14,150
Professional Fees	3,237	3,237	0
Supplies and Operating Expenses	2,900	133	2,767
Facilities	0	0	0
Utilities	0	0	0
Equipment	300	116	184
Total Expenditures	445,102	405,419	39,683
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 0	\$ 26,235	\$ 26,235
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		0	
Prior Period Adjustment - Actuals		0	
Refund to CJAD Actuals		0	
Total Prior Period Adjustments & Refunds - Actuals		0	
AUDITED YEAR ENDING FUND BALANCE - ACTUALS		\$ 26,235	

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, 2022
COMMUNITY CORRECTIONS - PROGRAM 057-2022
COGNITIVE TREATMENT & CONTINUING CARE PROGRAM

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUES			
Requested TDCJ-CJAD Funding (State Aid)	\$ 116,701	\$ 116,701	\$ 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 -]	3,510	41	(3,469)
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	0
Total Revenues	120,211	116,742	(3,469)
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	118,836	115,867	2,969
Travel and Furnished Transportation	500	0	500
Contract Services for Offenders	0	0	0
Professional Fees	875	875	0
Supplies and Operating Expenses	0	0	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	120,211	116,742	3,469
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		0	
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, 2022
COMMUNITY CORRECTIONS - PROGRAM 008-2022
INTELLECTUALLY/DEVELOPMENTALLY DISABLED CASELOADS

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUES			
Requested TDCJ-CJAD Funding (State Aid)	\$ 233,840	\$ 233,840	\$ 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	5,383	5,383
Basic Supervision Interfund Transfer [+ or -]	19,325	0	(19,325)
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	0
Total Revenues	253,165	239,223	(13,942)
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	227,104	221,345	5,759
Travel and Furnished Transportation	13,000	2,168	10,832
Contract Services for Offenders	7,457	6,438	1,019
Professional Fees	2,854	2,704	150
Supplies and Operating Expenses	1,750	13	1,737
Facilities	0	0	0
Utilities	1,000	284	716
Equipment	0	0	0
Total Expenditures	253,165	232,952	20,213
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 0	\$ 6,271	\$ 6,271
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		0	
Prior Period Adjustment - Actuals		0	
Refund to CJAD Actuals		0	
Total Prior Period Adjustments & Refunds - Actuals		0	
AUDITED YEAR ENDING FUND BALANCE - ACTUALS		\$ 6,271	

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, 2022
COMMUNITY CORRECTIONS - PROGRAM 054-2022
ALCOHOL MONITORING CASELOADS

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUES			
Requested TDCJ-CJAD Funding (State Aid)	\$ 1,723,427	\$ 1,723,427	\$ 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 -]	126,966	41,143	(85,823)
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	0
Total Revenues	1,850,393	1,764,570	(85,823)
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	1,830,367	1,749,975	80,392
Travel and Furnished Transportation	4,000	585	3,415
Contract Services for Offenders	0	0	0
Professional Fees	14,926	13,976	950
Supplies and Operating Expenses	1,100	34	1,066
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	1,850,393	1,764,570	85,823
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		0	
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, 2022
DIVERSION GRANT PROGRAM - 035-2022
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	760	760
Basic Supervision Interfund Transfer [+ or -]	33,446	33,446	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	111,379	59,350	(52,029)
Total Revenues	1,125,700	1,074,431	(51,269)
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	927,582	910,107	17,475
Travel and Furnished Transportation	3,500	149	3,351
Contract Services for Offenders	7,000	0	7,000
Professional Fees	11,557	9,099	2,458
Supplies and Operating Expenses	29,465	10,328	19,137
Facilities	139,656	139,655	1
Utilities	4,940	3,881	1,059
Equipment	2,000	1,212	788
Total Expenditures	1,125,700	1,074,431	51,269
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		0	
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, 2022
DIVERSION GRANT PROGRAM - 014-2022
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 -]	6,125	0	(6,125)
CC Interfund Transfer [+ or -] (to DP or TAIP)	3,159	0	(3,159)
Total Revenues	185,603	176,319	(9,284)
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	180,481	153,834	26,647
Travel and Furnished Transportation	2,000	42	1,958
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	61	239
Equipment	0	0	0
Total Expenditures	185,603	155,259	30,344
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 0	\$ 21,060	\$ 21,060
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		0	
Prior Period Adjustment - Actuals		0	
Refund to CJAD Actuals		0	
Total Prior Period Adjustments & Refunds - Actuals		0	
AUDITED YEAR ENDING FUND BALANCE - ACTUALS		\$ 21,060	

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, 2022
DIVERSION GRANT PROGRAM - 040-2022
CONTRACT RESIDENTIAL TREATMENT

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUES			
Requested TDCJ-CJAD Funding (State Aid)	\$ 132,595	\$ 132,595	\$ 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)	0	0	0
Total Revenues	132,595	132,595	0
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	0	0	0
Travel and Furnished Transportation	0	0	0
Contract Services for Offenders	131,601	81,985	49,616
Professional Fees	994	994	0
Supplies and Operating Expenses	0	0	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	132,595	82,979	49,616
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 0	\$ 49,616	\$ 49,616
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		0	
Prior Period Adjustment - Actuals		0	
Refund to CJAD Actuals		0	
Total Prior Period Adjustments & Refunds - Actuals		0	
AUDITED YEAR ENDING FUND BALANCE - ACTUALS		\$ 49,616	

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, 2022
DIVERSION GRANT PROGRAM - 034-2022
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)	0	0	0
Other Revenue	0	0	0
Basic Supervision Interfund Transfer [+ or -]	19,465	19,465	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	99,245	44,785	(54,460)
Total Revenues	533,017	478,557	(54,460)
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	522,210	472,456	49,754
Travel and Furnished Transportation	2,500	1,948	552
Contract Services for Offenders	0	0	0
Professional Fees	4,107	3,657	450
Supplies and Operating Expenses	3,000	0	3,000
Facilities	0	0	0
Utilities	1,200	496	704
Equipment	0	0	0
Total Expenditures	533,017	478,557	54,460
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		0	
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, 2022
DIVERSION GRANT PROGRAM - 043-2022
MENTAL HEALTH DIVERSION COURT PROGRAM

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUES			
Requested TDCJ-CJAD Funding (State Aid)	\$ 56,725	\$ 56,725	\$ 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)	31,373	28,758	(2,615)
Total Revenues	88,098	85,483	(2,615)
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	86,923	85,058	1,865
Travel and Furnished Transportation	500	0	500
Contract Services for Offenders	0	0	0
Professional Fees	425	425	0
Supplies and Operating Expenses	250	0	250
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	88,098	85,483	2,615
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		0	
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, 2022
DIVERSION GRANT PROGRAM - 053-2022
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	0	(5,020)
CC Interfund Transfer [+ or -] (to DP or TAIP)	5,964	0	(5,964)
Total Revenues	130,628	119,644	(10,984)
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	124,411	106,689	17,722
Travel and Furnished Transportation	2,200	340	1,860
Contract Services for Offenders	1,500	0	1,500
Professional Fees	1,397	1,072	325
Supplies and Operating Expenses	400	0	400
Facilities	0	0	0
Utilities	720	250	470
Equipment	0	0	0
Total Expenditures	130,628	108,351	22,277
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 0	\$ 11,293	\$ 11,293
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		0	
Prior Period Adjustment - Actuals		0	
Refund to CJAD Actuals		0	
Total Prior Period Adjustments & Refunds - Actuals		0	
AUDITED YEAR ENDING FUND BALANCE - ACTUALS		\$ 11,293	

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, 2022
DIVERSION GRANT PROGRAM - 012-2022
SEX OFFENDER CASELOADS

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUES			
Requested TDCJ-CJAD Funding (State Aid)	\$ 922,573	\$ 922,573	\$ 0
State Aid: SAFPF	0	0	0
Community Supervision Fees Collected	0	0	0
Payment by Program Participants	0	118	118
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 -]	17,801	17,801	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	122,231	84,273	(37,958)
Total Revenues	1,062,605	1,024,765	(37,840)
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	984,102	964,156	19,946
Travel and Furnished Transportation	10,000	2,310	7,690
Contract Services for Offenders	50,685	46,133	4,552
Professional Fees	12,919	10,567	2,352
Supplies and Operating Expenses	2,200	538	1,662
Facilities	0	0	0
Utilities	2,399	926	1,473
Equipment	300	135	165
Total Expenditures	1,062,605	1,024,765	37,840
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		0	
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, 2022
DIVERSION GRANT PROGRAM - 046-2022
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)	116,847	66,388	(50,459)
Total Revenues	597,565	547,106	(50,459)
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	586,670	539,704	46,966
Travel and Furnished Transportation	1,250	0	1,250
Contract Services for Offenders	500	385	115
Professional Fees	3,494	3,494	0
Supplies and Operating Expenses	5,651	3,523	2,128
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	597,565	547,106	50,459
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		0	
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, 2022
DIVERSION GRANT PROGRAM - 044-2022
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)	66,053	56,308	(9,745)
Total Revenues	247,737	237,992	(9,745)
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	243,550	235,214	8,336
Travel and Furnished Transportation	1,555	815	740
Contract Services for Offenders	0	0	0
Professional Fees	2,194	1,744	450
Supplies and Operating Expenses	228	13	215
Facilities	0	0	0
Utilities	210	206	4
Equipment	0	0	0
Total Expenditures	247,737	237,992	9,745
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		0	
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, 2022

	Actual	Per CSCD Quarterly Report	Difference
REVENUES			
State Aid	\$ 6,916,657	\$ 6,916,657	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	0	0	0
Total State Aid Not Including SAFPF	6,916,657	6,916,657	0
State Aid: SAFPF	53,214	53,214	0
Community Supervision Fees	9,791,484	9,791,484	0
Payment by Program Participants	801,482	801,482	0
Interest Income	57,184	57,184	0
Other Revenue	18,637	18,637	0
Total Revenues	17,638,658	17,638,658	0
EXPENDITURES			
Salaries and Fringe Benefits	14,063,364	14,063,364	0
Travel and Furnished Transportation	95,523	95,523	0
Contract Services for Offenders	775,612	775,612	0
Professional Fees	389,303	389,303	0
Supplies and Operating Expenses	195,755	195,755	0
Facilities	0	0	0
Utilities	5,183	5,183	0
Equipment	22,415	22,415	0
Total Expenditures	15,547,155	15,547,155	0
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	2,091,503	2,091,503	0
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer [+ or -]	(707,781)	(707,781)	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	0
Total Other Financing Sources (Uses)	(707,781)	(707,781)	0
PRIOR YEAR ENDING FUND BALANCE	5,588,942	5,588,942	0
Prior Period Adjustment	607	607	0
Prior Year Refund	0	0	0
Refund Due to CJAD	0	0	0
Adjusted Beginning Fund Balance	5,589,549	5,589,549	0
AUDITED YEAR ENDING FUND BALANCE	\$ 6,973,271	\$ 6,973,271	\$ 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, 2022

	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	<u>797,803</u>	<u>797,803</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	69	69	0
Total Revenues	<u>797,872</u>	<u>797,872</u>	<u>0</u>
EXPENDITURES			
Salaries and Fringe Benefits	792,974	792,974	0
Travel and Furnished Transportation	421	421	0
Contract Services for Offenders	13,045	13,045	0
Professional Fees	7,726	7,726	0
Supplies and Operating Expenses	3,395	3,395	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	<u>817,561</u>	<u>817,561</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(19,689)</u>	<u>(19,689)</u>	<u>0</u>
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer [+ or -]	15,961	15,961	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	3,728	3,728	0
Total Other Financing Sources (Uses)	<u>19,689</u>	<u>19,689</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 #009 - NON-ENGLISH SPEAKING CASELOADS
 FOR THE YEAR ENDED AUGUST 31, 2022

	Actual	Per CSCD Quarterly Report	Difference
REVENUES			
State Aid	\$ 266,989	\$ 266,989	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	0	0	0
Total State Aid Not Including SAFPF	<u>266,989</u>	<u>266,989</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>266,989</u>	<u>266,989</u>	<u>0</u>
EXPENDITURES			
Salaries and Fringe Benefits	268,183	268,183	0
Travel and Furnished Transportation	0	0	0
Contract Services for Offenders	2,433	2,433	0
Professional Fees	2,002	2,002	0
Supplies and Operating Expenses	0	0	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	<u>272,618</u>	<u>272,618</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(5,629)</u>	<u>(5,629)</u>	<u>0</u>
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer [+ or -]	5,629	5,629	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	0
Total Other Financing Sources (Uses)	<u>5,629</u>	<u>5,629</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 #042 - FELONY ALCOHOL INTERVENTION PROJECT
 FOR THE YEAR ENDED AUGUST 31, 2022

	Actual	Per CSCD Quarterly Report	Difference
REVENUES			
State Aid	\$ 146,139	\$ 146,139	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	0	0	0
Total State Aid Not Including SAFPF	<u>146,139</u>	<u>146,139</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>146,139</u>	<u>146,139</u>	<u>0</u>
EXPENDITURES			
Salaries and Fringe Benefits	145,026	145,026	0
Travel and Furnished Transportation	183	183	0
Contract Services for Offenders	0	0	0
Professional Fees	1,096	1,096	0
Supplies and Operating Expenses	71	71	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	<u>146,376</u>	<u>146,376</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(237)	(237)	0
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer [+ or -]	237	237	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	0
Total Other Financing Sources (Uses)	<u>237</u>	<u>237</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 #004 - ENHANCED SUPERVISION STRATEGIES
 FOR THE YEAR ENDED AUGUST 31, 2022

	Actual	Per CSCD Quarterly Report	Difference
REVENUES			
State Aid	\$ 127,255	\$ 127,255	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	0	0	0
Total State Aid Not Including SAFPF	<u>127,255</u>	<u>127,255</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>127,255</u>	<u>127,255</u>	<u>0</u>
EXPENDITURES			
Salaries and Fringe Benefits	317,563	317,563	0
Travel and Furnished Transportation	0	0	0
Contract Services for Offenders	0	0	0
Professional Fees	954	954	0
Supplies and Operating Expenses	52	52	0
Facilities	0	0	0
Utilities	1,854	1,854	0
Equipment	0	0	0
Total Expenditures	<u>320,423</u>	<u>320,423</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(193,168)	(193,168)	0
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer [+ or -]	536,758	536,758	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	(343,590)	(343,590)	0
Total Other Financing Sources (Uses)	<u>193,168</u>	<u>193,168</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, 2022

	Actual	Per CSCD Quarterly Report	Difference
REVENUES			
State Aid	\$ 431,654	\$ 431,654	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	0	0	0
Total State Aid Not Including SAFPF	<u>431,654</u>	<u>431,654</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>431,654</u>	<u>431,654</u>	<u>0</u>
EXPENDITURES			
Salaries and Fringe Benefits	398,593	398,593	0
Travel and Furnished Transportation	490	490	0
Contract Services for Offenders	2,850	2,850	0
Professional Fees	3,237	3,237	0
Supplies and Operating Expenses	133	133	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	116	116	0
Total Expenditures	<u>405,419</u>	<u>405,419</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	26,235	26,235	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	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>\$ 26,235</u>	<u>\$ 26,235</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, 2022

	Actual	Per CSCD Quarterly Report	Difference
REVENUES			
State Aid	\$ 116,701	\$ 116,701	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	0	0	0
Total State Aid Not Including SAFPF	<u>116,701</u>	<u>116,701</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>116,701</u>	<u>116,701</u>	<u>0</u>
EXPENDITURES			
Salaries and Fringe Benefits	115,867	115,867	0
Travel and Furnished Transportation	0	0	0
Contract Services for Offenders	0	0	0
Professional Fees	875	875	0
Supplies and Operating Expenses	0	0	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	<u>116,742</u>	<u>116,742</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(41)	(41)	0
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer [+ or -]	41	41	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	0
Total Other Financing Sources (Uses)	<u>41</u>	<u>41</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 #008 - INTELLECTUALLY/DEVELOPMENTALLY DISABLED CASELOADS
 FOR THE YEAR ENDED AUGUST 31, 2022

	Actual	Per CSCD Quarterly Report	Difference
REVENUES			
State Aid	\$ 233,840	\$ 233,840	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	0	0	0
Total State Aid Not Including SAFPF	233,840	233,840	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	5,383	5,383	0
Total Revenues	239,223	239,223	0
EXPENDITURES			
Salaries and Fringe Benefits	221,345	221,345	0
Travel and Furnished Transportation	2,168	2,168	0
Contract Services for Offenders	6,438	6,438	0
Professional Fees	2,704	2,704	0
Supplies and Operating Expenses	13	13	0
Facilities	0	0	0
Utilities	284	284	0
Equipment	0	0	0
Total Expenditures	232,952	232,952	0
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	6,271	6,271	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	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	\$ 6,271	\$ 6,271	\$ 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, 2022

	Actual	Per CSCD Quarterly Report	Difference
REVENUES			
State Aid	\$ 1,723,427	\$ 1,723,427	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	0	0	0
Total State Aid Not Including SAFPF	<u>1,723,427</u>	<u>1,723,427</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>1,723,427</u>	<u>1,723,427</u>	<u>0</u>
EXPENDITURES			
Salaries and Fringe Benefits	1,749,975	1,749,975	0
Travel and Furnished Transportation	585	585	0
Contract Services for Offenders	0	0	0
Professional Fees	13,976	13,976	0
Supplies and Operating Expenses	34	34	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	<u>1,764,570</u>	<u>1,764,570</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(41,143)	(41,143)	0
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer [+ or -]	41,143	41,143	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	0
Total Other Financing Sources (Uses)	<u>41,143</u>	<u>41,143</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
 DIVERSION GRANT PROGRAM - PROGRAM #035 - DAY TREATMENT PROGRAMS
 FOR THE YEAR ENDED AUGUST 31, 2022

	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	<u>980,875</u>	<u>980,875</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	760	760	0
Total Revenues	<u>981,635</u>	<u>981,635</u>	<u>0</u>
EXPENDITURES			
Salaries and Fringe Benefits	910,107	910,107	0
Travel and Furnished Transportation	149	149	0
Contract Services for Offenders	0	0	0
Professional Fees	9,099	9,099	0
Supplies and Operating Expenses	10,328	10,328	0
Facilities	139,655	139,655	0
Utilities	3,881	3,881	0
Equipment	1,212	1,212	0
Total Expenditures	<u>1,074,431</u>	<u>1,074,431</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(92,796)	(92,796)	0
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer [+ or -]	33,446	33,446	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	59,350	59,350	0
Total Other Financing Sources (Uses)	<u>92,796</u>	<u>92,796</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
 DIVERSION GRANT PROGRAM - PROGRAM #014 - SUBSTANCE ABUSE AFTERCARE CASELOADS
 FOR THE YEAR ENDED AUGUST 31, 2022

	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	<u>176,319</u>	<u>176,319</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>176,319</u>	<u>176,319</u>	<u>0</u>
EXPENDITURES			
Salaries and Fringe Benefits	153,834	153,834	0
Travel and Furnished Transportation	42	42	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	61	61	0
Equipment	0	0	0
Total Expenditures	<u>155,259</u>	<u>155,259</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	21,060	21,060	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	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>\$ 21,060</u>	<u>\$ 21,060</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
 DIVERSION GRANT PROGRAM - PROGRAM #040 - CONTRACT RESIDENTIAL TREATMENT
 FOR THE YEAR ENDED AUGUST 31, 2022

	Actual	Per CSCD Quarterly Report	Difference
REVENUES			
State Aid	\$ 132,595	\$ 132,595	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	0	0	0
Total State Aid Not Including SAFPF	<u>132,595</u>	<u>132,595</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>132,595</u>	<u>132,595</u>	<u>0</u>
EXPENDITURES			
Salaries and Fringe Benefits	0	0	0
Travel and Furnished Transportation	0	0	0
Contract Services for Offenders	81,985	81,985	0
Professional Fees	994	994	0
Supplies and Operating Expenses	0	0	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	<u>82,979</u>	<u>82,979</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	49,616	49,616	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	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>\$ 49,616</u>	<u>\$ 49,616</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
 DIVERSION GRANT PROGRAM - PROGRAM #034 - MENTALLY IMPAIRED CASELOADS
 FOR THE YEAR ENDED AUGUST 31, 202

	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	<u>414,307</u>	<u>414,307</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>414,307</u>	<u>414,307</u>	<u>0</u>
EXPENDITURES			
Salaries and Fringe Benefits	472,456	472,456	0
Travel and Furnished Transportation	1,948	1,948	0
Contract Services for Offenders	0	0	0
Professional Fees	3,657	3,657	0
Supplies and Operating Expenses	0	0	0
Facilities	0	0	0
Utilities	496	496	0
Equipment	0	0	0
Total Expenditures	<u>478,557</u>	<u>478,557</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(64,250)	(64,250)	0
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer [+ or -]	19,465	19,465	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	44,785	44,785	0
Total Other Financing Sources (Uses)	<u>64,250</u>	<u>64,250</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
 DIVERSION GRANT PROGRAM - PROGRAM #043 - MENTAL HEALTH DIVERSION COURT
 FOR THE YEAR ENDED AUGUST 31, 2022

	Actual	Per CSCD Quarterly Report	Difference
REVENUES			
State Aid	\$ 56,725	\$ 56,725	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	0	0	0
Total State Aid Not Including SAFPF	<u>56,725</u>	<u>56,725</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>56,725</u>	<u>56,725</u>	<u>0</u>
EXPENDITURES			
Salaries and Fringe Benefits	85,058	85,058	0
Travel and Furnished Transportation	0	0	0
Contract Services for Offenders	0	0	0
Professional Fees	425	425	0
Supplies and Operating Expenses	0	0	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	<u>85,483</u>	<u>85,483</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(28,758)</u>	<u>(28,758)</u>	<u>0</u>
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer [+ or -]	0	0	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	28,758	28,758	0
Total Other Financing Sources (Uses)	<u>28,758</u>	<u>28,758</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
 DIVERSION GRANT PROGRAM - PROGRAM #053 - HIGH RISK CASELOAD
 FOR THE YEAR ENDED AUGUST 31, 2022

	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	106,689	106,689	0
Travel and Furnished Transportation	340	340	0
Contract Services for Offenders	0	0	0
Professional Fees	1,072	1,072	0
Supplies and Operating Expenses	0	0	0
Facilities	0	0	0
Utilities	250	250	0
Equipment	0	0	0
Total Expenditures	108,351	108,351	0
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	11,293	11,293	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	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	\$ 11,293	\$ 11,293	\$ 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, 2022

	Actual	Per CSCD Quarterly Report	Difference
REVENUES			
State Aid	\$ 922,573	\$ 922,573	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	0	0	0
Total State Aid Not Including SAFPF	<u>922,573</u>	<u>922,573</u>	<u>0</u>
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payment by Program Participants	118	118	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenues	<u>922,691</u>	<u>922,691</u>	<u>0</u>
EXPENDITURES			
Salaries and Fringe Benefits	964,156	964,156	0
Travel and Furnished Transportation	2,310	2,310	0
Contract Services for Offenders	46,133	46,133	0
Professional Fees	10,567	10,567	0
Supplies and Operating Expenses	538	538	0
Facilities	0	0	0
Utilities	926	926	0
Equipment	135	135	0
Total Expenditures	<u>1,024,765</u>	<u>1,024,765</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(102,074)	(102,074)	0
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer [+ or -]	17,801	17,801	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	84,273	84,273	0
Total Other Financing Sources (Uses)	<u>102,074</u>	<u>102,074</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
 DIVERSION GRANT PROGRAM - PROGRAM #046 - ASSESSMENT UNIT
 FOR THE YEAR ENDED AUGUST 31, 2022

	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	<u>465,845</u>	<u>465,845</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>465,845</u>	<u>465,845</u>	<u>0</u>
EXPENDITURES			
Salaries and Fringe Benefits	539,704	539,704	0
Travel and Furnished Transportation	0	0	0
Contract Services for Offenders	385	385	0
Professional Fees	3,494	3,494	0
Supplies and Operating Expenses	3,523	3,523	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	<u>547,106</u>	<u>547,106</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(81,261)	(81,261)	0
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer [+ or -]	14,873	14,873	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	66,388	66,388	0
Total Other Financing Sources (Uses)	<u>81,261</u>	<u>81,261</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
 DIVERSION GRANT PROGRAM - PROGRAM #044 - S.W.I.F.T. COURT
 FOR THE YEAR ENDED AUGUST 31, 2022

	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	<u>159,257</u>	<u>159,257</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>159,257</u>	<u>159,257</u>	<u>0</u>
EXPENDITURES			
Salaries and Fringe Benefits	235,214	235,214	0
Travel and Furnished Transportation	815	815	0
Contract Services for Offenders	0	0	0
Professional Fees	1,744	1,744	0
Supplies and Operating Expenses	13	13	0
Facilities	0	0	0
Utilities	206	206	0
Equipment	0	0	0
Total Expenditures	<u>237,992</u>	<u>237,992</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(78,735)</u>	<u>(78,735)</u>	<u>0</u>
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer [+ or -]	22,427	22,427	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	56,308	56,308	0
Total Other Financing Sources (Uses)	<u>78,735</u>	<u>78,735</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>

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*

INDEPENDENT AUDITOR'S REPORT

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 financial statements—regulatory basis of the Tarrant County (the County) Community Supervision and Corrections Department (the “Department”), as of and for the year ended August 31, 2022, and the related notes to the combined financial statements, which collectively comprise the Department’s combined financial statements (“combined financial statements”), and have issued our report thereon dated February 28, 2023.

Report on 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 Department’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 or significant deficiencies may exist that were not identified.

Report on 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 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 management, the Board of Criminal Court Judges of Tarrant County, Texas, Tarrant County Commissioners Court, and others within the Department and is not intended to be and should not be used by anyone other than these specified parties.

Deloitte & Touche LLP

February 28, 2023

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2022**

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, 2021**

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

XIII. TDCJ-CJAD INDEPENDENT AUDIT COMPLIANCE CHECKLIST

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

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

YES NO N/A

FINANCIAL POLICIES AND PROCEDURES (Questions 1-2)

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

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

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

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

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

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

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

FINANCIAL STATEMENTS (Questions 3-9)

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

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

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

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

6. In the fiscal year audited, did any deobligation of funds occur because of an excess of funds allocated to programs?
7. 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. Were any unfavorable budget variances in excess of the 15% rule identified in the Individual Statement of Revenues, 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. 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. 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. 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. If collected, did any single **transaction administrative fee** exceed the allowable \$2?

21. 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. 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. ___ X Did the CSCD maintain **petty cash** in the fiscal year audited?
30. ___ ___ X Was the petty cash fund maintained by **utilizing the CSCD’s funds** authorized by the county auditor?
31. ___ ___ X Was the petty cash fund maintained by **utilizing NON-CSCD revenues** (i.e. vending machine revenues)?
32. ___ ___ X 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. ___ ___ X 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. X ___ 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. X ___ 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. ___ X Were there any instances of deficiencies in internal control noted by the auditor?
37. ___ X Were there any instances of non-compliance noted by the auditor?
38. ___ X Were there any instances of fraud noted by the auditor?
39. ___ X Were there any instances of waste noted by the auditor?
40. ___ X 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?