

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

Combined Financial Statements – Regulatory Basis

August 31, 2017

(With Independent Auditors' Report Thereon)

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2017
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INDEPENDENT AUDITORS' REPORT

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

Report on the Combined Financial Statements

We have audited the accompanying combined financial statements of the Tarrant County Community Supervision and Corrections Department (the Department), which comprise the combined statement of financial position as of August 31, 2017, and the related combined statement of revenues, expenditures and changes in fund balance for the year then ended (the "combined financial statements"), and the related notes to the combined financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on the combined financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the combined financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the combined financial statements referred to above present fairly, in all material respects, the financial position of the Tarrant County Community Supervision and Corrections Department, as of August 31, 2017, and the changes in financial position thereof for the year then ended, in accordance with the financial reporting provisions of the TDCJ-CJAD as described in Note 1.

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 of the Tarrant County Community Supervision and Corrections Department are intended to present the combined financial position and changes in fund balances of the Department. They do not purport to, and do not present fairly the combined financial position of Tarrant County as of August 31, 2017 or changes in its fund balances in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the combined financial statements that collectively comprise the Tarrant County Community Supervision and Corrections Department's combined financial statements as a whole. The supplementary information, representing the individual statements of revenue, expenditures, and changes in fund balance, the individual 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.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 23, 2018 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 to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* 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, others within the Tarrant County Community Supervision and Corrections Department, and is not intended to be and should not be used by anyone other than these specified parties.

Deloitte & Touche LLP

February 23, 2018

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

COMBINED STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 2017

	Basic Supervision	Community Corrections	Diversion Program	TAIP	Total
ASSETS					
Cash and Investments					
Bank Balances	\$ 7,100,940	\$ 231,426	\$ 324,025	\$ 109,030	\$ 7,765,420
Total Cash and Investments	<u>7,100,940</u>	<u>231,426</u>	<u>324,025</u>	<u>109,030</u>	<u>7,765,420</u>
Accounts Receivable					
Community Supervision Fees	89,887	0	0	0	89,887
Due From TDCJ-CJAD	0	0	0	0	0
Due From Other CSCD Program	0	0	0	0	0
Other Accounts Receivable	<u>45,488</u>	<u>280</u>	<u>1,118</u>	<u>0</u>	<u>46,886</u>
Total Assets	<u><u>7,236,315</u></u>	<u><u>231,706</u></u>	<u><u>325,143</u></u>	<u><u>109,030</u></u>	<u><u>7,902,194</u></u>
LIABILITIES AND FUND BALANCE					
Liabilities					
Accounts Payable	1,904,609	154,521	194,244	37,407	2,290,781
Due To TDCJ-CJAD	<u>0</u>	<u>77,185</u>	<u>130,899</u>	<u>71,623</u>	<u>279,707</u>
Total Liabilities	<u>1,904,609</u>	<u>231,706</u>	<u>325,143</u>	<u>109,030</u>	<u>2,570,488</u>
Fund Balance	<u>5,331,706</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,331,706</u>
Total Liabilities and Fund Balances	<u><u>\$ 7,236,315</u></u>	<u><u>\$ 231,706</u></u>	<u><u>\$ 325,143</u></u>	<u><u>\$ 109,030</u></u>	<u><u>\$ 7,902,194</u></u>

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

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED AUGUST 31, 2017

	Basic Supervision	Community Corrections	Diversion Program	TAIP	Total
REVENUE					
State Aid	\$ 6,677,823	\$ 2,819,323	\$ 3,249,040	\$ 797,803	\$ 13,543,989
One Time Payment	151,464	0	0	0	151,464
Deobligation	0	0	(24,850)	(175,000)	(199,850)
Total State Aid	6,829,287	2,819,323	3,224,190	622,803	13,495,603
State Aid - SAFPF	117,846	0	0	0	117,846
Community Supervision Fees	8,143,541	0	0	0	8,143,541
Payments by Program Participants	1,388,850	1,645	98	0	1,390,593
Interest Income	74,024	0	0	0	74,024
Other Revenue	40,097	13	24	0	40,134
Total Revenue	16,593,645	2,820,981	3,224,312	622,803	23,261,741
EXPENDITURES					
Salaries and Fringe Benefits	13,733,456	2,737,877	3,045,570	442,942	19,959,845
Travel and Furnished Transportation	270,817	13,146	20,324	249	304,536
Contract Services for Offenders	440,092	17,375	189,325	114,051	760,843
Professional Fees	223,133	24,770	41,558	6,260	295,721
Supplies and Operating Expenses	543,599	9,341	27,504	5,039	585,483
Facilities	0	0	133,331	0	133,331
Utilities	8,886	1,558	5,244	0	15,688
Equipment	858,247	599	3,983	186	863,015
Total Expenditures	16,078,230	2,804,666	3,466,839	568,727	22,918,462
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	515,415	16,315	(242,527)	54,076	343,279
OTHER FINANCING SOURCES (USES)					
Transfer in from BS or CCP or DP or TAIP	11,986	33,966	165,946	0	211,898
Transfer out to BS or CCP or DP or TAIP	(128,997)	(82,901)	0	0	(211,898)
Total Other Financing Sources (Uses)	(117,011)	(48,935)	165,946	0	0
PRIOR YEAR ENDING FUND BALANCE	4,933,302	109,805	207,480	17,547	5,268,134
Prior Period Adjustment	0	0	0	0	0
Prior Period Refund Paid to CJAD	0	0	0	0	0
Adjusted Beginning Fund Balance	4,933,302	109,805	207,480	17,547	5,268,134
Refund Due to CJAD	0	(77,185)	(130,899)	(71,623)	(279,707)
AUDITED YEAR ENDING FUND BALANCE	\$ 5,331,706	\$ 0	\$ 0	\$ 0	\$ 5,331,706

The accompanying notes are an integral part of the financial statements

*CCP transfers in are only allowable from BS or return of unused funds from DP or TAIP, CCP transfer out are allowable to DP and TAIP.

*DP transfers in are only allowable from BS or CCP, transfers out are only allowable for return of unused BS or CCP funds.

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED AUGUST 31, 2017

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 Program 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, a special purpose district of State government, was organized to provide certain adult probation services to judicial districts.

Basis of Accounting

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

Basis of accounting refers to the time at which revenues and expenditures are recognized in the accounts and reported in the statements. The accounts of Tarrant County CSCD are organized on the basis of fund accounting. Under fund accounting, each fund is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts 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, 2017 for financial activity performed by August 31, 2017, are considered available. Also, purchases for which the commitment has been established by August 31, 2017, 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 for by October 31, 2017. Exceptions to this method of accounting include waiver items as approved by CJAD for which the liability purchase is received and is paid for by December 31, 2017, as outlined in the approved waivers, and for the recording of refunds to the State as reductions of Fund Balance.

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED AUGUST 31, 2017

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

Budgets (Accounting and Legal Compliance)

Pursuant to Government Code, Section 76.004 and 76.002, the budgets governing the funding to the programs are prepared biennially, then approved by the district judges and the criminal court-at-law judges with jurisdiction over the department and by the Texas Department of Criminal Justice – Community Justice Assistance Division.

Only budget adjustment requests, at year-end, received by September 30, 2017 will be reviewed and approved/disapproved by TDCJ-CJAD. TDCJ-CJAD will not accept budget adjustments after September 30, 2017 for the previous fiscal year.

Encumbrance Accounting

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is utilized. All encumbrances not liquidated by October 31, 2017 became part of the subsequent year's budget, with the exception of approved CJAD waivers for encumbrances to be liquidated by December 31, 2017.

Compensated Absences

The liability for compensated absences consists of accumulated earned but unpaid vacation and sick pay benefits.

Sick pay benefits are earned at an accrual rate of one day per month. A maximum of 142 days are eligible for payment upon separation. Payout rates for unused sick leave are limited to a percentage based upon years of service up to a maximum of 50% beginning at 19 years of service.

Vacation pay benefits are earned at an accrual rate of 10 days per year at 0-5 years of service, 15 days with > 5 to 10 years of service, 20 days per year for > 10 - 15 years of service and 25 days per year with over 15 years of service. Upon separation vacation payoffs are limited to twice the employee's current annual accrual rate.

The compensated absence liability for CSCD as of August 31, 2017 is \$2,026,332.

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

NOTES TO THE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2017

2. FUNDING SOURCES - STATE AID

Basic Supervision (BS) Funds

The State funding is a per capita allocation based on statistics from the previous full calendar year. The per capita formula includes calendar year misdemeanor placements and direct felony cases. Funding is first allocated to misdemeanor placements for 182 days. The remaining funding is allocated to felons under direct community supervision based on the CSCD's share of the state total population of direct. Basic Supervision is distributed only to CSCDs.

Community Corrections Program (CCP) Funds

This appropriation line item is allocation-based. The funding is based on two equally assigned factors: the percentage of the State's population residing in the counties served by the department and the percentage of all felony defendants in the state under direct community supervision by the department. CSCDs are the only entities eligible for CCP funds.

Diversion Program (DP) Grant Funds

This discretionary appropriation line item funding is awarded on a competitive basis. The priorities for distribution are determined biennially. All requests are reviewed by TDCJ-CJAD staff, approved by management, and then presented to the Judicial Advisory Council.

Substance Abuse Felony Punishment Facility (SAFPF) Funding: Aftercare caseloads are funded on a per case basis and must meet specific supervision requirements. Funding for SAFP aftercare caseloads is allocated by TDCJ-CJAD through the DP line item but is budgeted and reported by CSCDs as state aid under Basic Supervision.

Dedicated Salary Funding: Funds were appropriated by the 81st Legislature specifically for community supervision officers and direct care staff salary increases of 3.5% of the salaries as of August 31, 2009 for FY 2010 and another 3.5% increase of the August 31, 2009 salaries for FY 2011. To date, the dedicated salary funding amounts are the same as in FY 2011. Appropriations of the Dedicated Salary are allocated by TDCJ-CJAD through the DP line item but are budgeted and reported by CSCDs as state aid under Basic Supervision.

High / Medium Reduction Caseload Funding: Appropriations of the High/Medium Reduction Caseload funding are allocated by TDCJ-CJAD through the DP line item but are budgeted and reported by CSCDs as state aid under Basic Supervision.

Pre-Trial Funding: Funds were appropriated by the 85th Legislature. Appropriations of Pre-Trial funding are allocated by TDCJ-CJAD through the DP line item but are budgeted and reported by CSCD's as state aid under Basic Supervision.

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

**NOTES TO THE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2017**

Treatment Alternative to Incarceration Programs (TAIP) Grant Funds

The Treatment Alternative to Incarceration Program provides a continuum of substance abuse treatment services and accountability programming for individual offenders, subject to TAIP funding and guidelines. Services include assessment, screening, and referral to treatment services.

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

**NOTES TO THE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2017**

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

<u>Source</u>	<u>Received</u>	<u>Restrictions for use</u>	<u>Restriction</u>
Community Supervision Fees	\$ 8,143,541	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
Program Participation Fees, including Pre-Trial Diversion/Intervention Fees	1,390,593	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
Interest Income	74,024	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
Auction Proceeds	3	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
Collection Fees - Texas Dept of Health and Human Services	18,668	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
5% Unclaimed Restitution Fees	351	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
Training	900	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
Graduate Internship Research Program - Amon Carter Foundation	20,000	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
Insurance Proceeds	175	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
Other - Program Income/Non- Probation related revenue	37	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

NOTES TO THE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2017

4. FUNDS COLLECTED BY THE CSCD FROM SOURCES OTHER THAN TDCJ-CJAD WHICH ARE NOT REQUIRED TO BE REPORTED ON THE TDCJ-CJAD QUARTERLY FINANCIAL REPORTS (Civil Fees, Victim Restitution Funds, Federal Grants, Bond Supervision Funds, Grants from Sources Other Than TDCJ-CJAD, etc.)

1 OF 2:

Source	Amount Received	Restrictions for use	Expended in accordance with Restriction	Fund Balance at August 31, 2017
Victim Restitution	\$ 2,010,268	Government Code 76.013, paid directly to victim within specified timelines	Yes	\$ 272,708
Office of the Governor (CJD) 2045807 grant revenue	21,788	Felony Alcohol Intervention Program per approved budget	Yes	-
Office of the Governor (CJD) 2045808 grant revenue	97,613	Felony Alcohol Intervention Program per approved budget	Yes	(24,554)
Office of the Governor (CJD) 2985201 grant revenue	34,380	D.I.R.E.C.T. Court Program per approved budget	Yes	-
Office of the Governor (CJD) 2985202 grant revenue	161,010	D.I.R.E.C.T. Court Program per approved budget	Yes	(17,597)
Office of the Governor (CJD) 2928401 grant revenue	17,495	Misdemeanor DWI Court program per approved budget	Yes	-
Office of the Governor (CJD) 2928402 grant revenue	72,748	Misdemeanor DWI Court program per approved budget	Yes	(5,621)
Office of the Governor (CJD) 2589504 grant revenue	29,461	Reaching Independence through Self-Empowerment (RISE) Program per approved budget	Yes	-
Office of the Governor (CJD) 2589505 grant revenue/program fees	126,748	Reaching Independence through Self-Empowerment (RISE) Program per approved budget	Yes	(23,961)
City of Fort Worth-PTE for Justice Assistance Grant 2014-DJ-BX-0297 grant revenue	7,612	Justice Assistance Grant Program per approved budget	Yes	-

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

**NOTES TO THE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2017**

**4. FUNDS COLLECTED BY THE CSCD FROM SOURCES OTHER THAN TDCJ-CJAD WHICH
ARE NOT REQUIRED TO BE REPORTED ON THE TDCJ-CJAD QUARTERLY FINANCIAL
REPORTS (Civil Fees, Victim Restitution Funds, Federal Grants, Bond Supervision Funds, Grants from Sources
Other Than TDCJ-CJAD, etc.) - **CONTINUED****

2 OF 2:

<u>Source</u>	<u>Amount Received</u>	<u>Restrictions for use</u>	<u>Expended in accordance with Restriction</u>	<u>Fund Balance at August 31, 2016</u>
Office of Justice Programs DOJ-NIJ 2011-RY-BX-K009 grant revenue	\$ 44,368	Honest Opportunity Probation Enforcement per approved budget	Yes	\$ (11,106)
Tarrant County Bond Supervision Unit T3300-2016 program fees	41,016	Tarrant County Special Revenue Fund per approved budget	Yes	-
Tarrant County Bond Supervision Unit T3300-2017 program fees	465,816	Tarrant County Special Revenue Fund per approved budget	Yes	-
Crime Stopper Fee	133,213	Code of Criminal Procedure, Article 42.A, Section 301 (20), paid to Safe City Commission Inc	Yes	9,838
Domestic Violence Fee	21,344	Code of Criminal Procedure, Article 42.A, Section 504 (d), paid to SafeHaven of Tarrant County	Yes	1,263
\$5 Sex Offender Fee	22,876	Code of Criminal Procedure, Article 42.A, Section 653 (a), remitted to State Treasurer	Yes	2,338
Court Costs	1,445	Local Government Code, Chapter 113, Section 113.022	Yes	-
Appointed Attorney Fees	488	Local Government Code, Chapter 113, Section 113.022	Yes	-
Fines	1,970	Local Government Code, Chapter 113, Section 113.022	Yes	-

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED AUGUST 31, 2017

5. CASH, 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 8/31/2017 was \$7,765,420.

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)).

The CSCD restitution bank account is included in Tarrant County’s depository. All cash is covered by 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. 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.

All investments of the County are made pursuant to the Government Code Section 2256, the Texas Public Funds Investments Act, and Tarrant County investment policy established and approved by the Commissioners Court on November 22, 2016. 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; certificates of deposit issued by state and national banks that has its main office or a branch office in Texas 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;
- e. 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

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

**NOTES TO THE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2017**

- approved by the County, and placed through a primary government securities dealer or a financial institution doing business in the State of Texas;
- f. Commercial paper with a stated maturity of 270 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.
- g. Mutual funds and money market mutual funds
- (1) No-load money market mutual funds if regulated by the SEC; have a dollar-weighted average stated maturity of 90 days or fewer; and its objective is to maintain a stable net asset value of \$1 for each share
 - (2) No-load mutual funds if regulated by the SEC; have a dollar-weighted average stated maturity of two years; invested exclusively in obligations approved by this policy and rated no less than AAA or its equivalent

6. EXCESS OF EXPENDITURES OVER BUDGETS IN INDIVIDUAL PROGRAMS

There are no instances in which the expenditures exceeded the budget.

7. ACCOUNTS RECEIVABLES and PAYABLES AS STATED ON THE COMBINED STATEMENT OF FINANCIAL POSITION AS OF AUGUST 31, 2017

The Combined statement of Financial Position shows all assets, liabilities, and fund balances for TDCJ-CJAD programs at August 31, 2017.

Accounts receivable consist of the following: Community Supervision Fees Receivable - which are supervision fees collected by the CSCD before August 31, but transferred to the judicial district CSCD fund after the end of the fiscal year, and other accounts receivable - which consist of all other revenues due at the end of the fiscal year, but received by the judicial district CSCD fund after 8/31/2017. The total amount of accounts receivable at August 31, 2017 is \$136,773.

Accounts Payable consist of either a purchase order prepared and issued to a vendor no later than August 31, or services rendered no later than August 31st. The total amount of accounts payable at August 31, 2017 is \$2,570,488.

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

NOTES TO THE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2017

8. INTERFUND TRANSFERS

The following interfund transfers were made to offset expenditures to cover negative fund balances at the end of the 2nd quarter:

<u>Interfund Transfers between Programs</u>	<u>Amount of Transfer</u>	<u>Date of Transfer</u>
Transfer from Basic Supervision (program 900) to program 4 (CCP)	\$ 366	February 28, 2017
Transfer from Basic Supervision (program 900) to program 14 (DP)	6,316	February 28, 2017
Transfer from Basic Supervision (program 900) to program 34 (DP)	19,465	February 28, 2017
Transfer from Basic Supervision (program 900) to program 46 (DP)	22,942	February 28, 2017
Transfer from Basic Supervision (program 900) to program 44 (DP)	18,827	February 28, 2017
Transfer from CCP (program 4) to program 34 (DP)	12,795	February 28, 2017

The following interfund transfers were made to offset expenditures to cover negative fund balances at the end of the 3rd quarter:

<u>Interfund Transfers between Programs</u>	<u>Amount of Transfer</u>	<u>Date of Transfer</u>
Transfer from Basic Supervision (program 900) to program 4 (CCP)	\$ 11,278	May 31, 2017
Transfer from Basic Supervision (program 900) to program 54 (CCP)	11,986	May 31, 2017
Transfer from Basic Supervision (program 900) to program 14 (DP)	4,925	May 31, 2017
Transfer from Basic Supervision (program 900) to program 46 (DP)	6,893	May 31, 2017
Transfer from Basic Supervision (program 900) to program 44 (DP)	3,600	May 31, 2017
Transfer from CCP (program 4) to program 14 (CCP)	317	May 31, 2017
Transfer from CCP (program 4) to program 44 (DP)	12,343	May 31, 2017

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

NOTES TO THE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2017

The following interfund transfers were made to offset expenditures to cover negative fund balances at the end of the 4th quarter:

Interfund Transfers between Programs	Amount of Transfer	Date of Transfer
Transfer from Basic Supervision (program 900) to program 9 (CCP)	\$ 6,395	August 31, 2017
Transfer from Basic Supervision (program 900) to program 4 (CCP)	3,940	August 31, 2017
Transfer from Basic Supervision (program 900) to program 46 (DP)	12,064	August 31, 2017
Transfer from CCP (program 4) to program 14 (DP)	8,699	August 31, 2017
Transfer from CCP (program 4) to program 34 (DP)	12,005	August 31, 2017
Transfer from CCP (program 4) to program 44 (DP)	24,756	August 31, 2017

The following interfund transfers were made at the end of the 4th quarter to return excess funds previously transferred:

Interfund Transfers between Programs	Amount of Transfer	Date of Transfer
Return from program 54 (CCP) to Basic Supervision (program 900)	11,986	August 31, 2017

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

**NOTES TO THE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2017**

9. VENDOR CONTRACTS FOR OFFENDER SERVICES

There were 16 significant contracts with terms exceeding \$100,000 per vendor or per same type service. Valid contracts exist for each vendor per the Contract Management Manual for TDCJ-CJAD Funding of Offender Services (CMM). The names and the amounts paid are as follows:

<u>Vendor Name</u>	<u>Contract Amount</u>	<u>Amounts Paid FY17</u>
Avertest, LLC.	\$ 450,000	\$ 232,071
Avertest, LLC. - Special Drug Testing	325	325
Center for Therapeutic Change (Substance Abuse Outpatient Treatment Services)	125,000	63,081
Center for Therapeutic Change (Brief Counseling for Marijuana Dependence Services)	50,000	1,791
Helping Open People's Eyes, Inc. DBA H.O.P.E. Inc.	25,000	20,551
Lena Pope Home, Inc. (Brief Counseling for Marijuana Dependence Services)	50,000	1,188
Lena Pope Home, Inc. (Substance Abuse Outpatient Treatment Services)	25,000	7,443
MHMR of Tarrant County (Substance Abuse Outpatient Treatment Services)	75,000	19,784
MHMR of Tarrant County (Substance Abuse Residential Treatment Services)	150,000	103,075
OMEGA Laboratories, Inc.	200,000	106,468
Recovery Healthcare Corporation	50,000	2,034
Recovery Resource Council (Brief Counseling for Marijuana Dependence Services)	50,000	-
Recovery Resource Council (Substance Abuse Outpatient Treatment Services)	25,000	7,415
SAGE, Substance Abuse Guidance and Education, PLLC	25,000	12,251
Technical Resource Management, Inc.	600,000	78,884
Volunteers of America Texas, Inc.	150,000	15,520

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

**NOTES TO THE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2017**

10. COMMITMENTS AND CONTINGENCIES

None.

11. DEOBLIGATIONS

The table below shows all deobligations of State Aid funding by program as of August 31, 2017:

<u>Program Name</u>	<u>Amount Deobligated</u>
Treatment Alternative to Incarceration - Program #015 - TAIP	\$ 175,000
Contract Residential Treatment - Program #040 - DP	24,850

12. PRIOR PERIOD ADJUSTMENTS

There were no prior period adjustments identified during the year.

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

**NOTES TO THE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2017**

13. REFUNDS

The table below shows all refunds due to TDCJ-CJAD by program on August 31, 2017:

<u>Program Name</u>	<u>Fund Balance August 31, 2017 To be refunded to CJAD</u>
Community Service Restitution - Program #001 - CCP	\$ 7,838
Mentally Impaired Caseloads - Program #008 - CCP	5,614
Pre-Sentence Investigation Unit - Program #021 - CCP	13,049
Felony Alcohol Intervention Project - Program #042 - CCP	42,188
Ignition Interlock Caseloads - Program #054 - CCP	6,790
Cognitive Treatment & Continuing Care Pgm - Program #057 - CCP	1,706
Sex Offender Caseloads - Program #012 - DP	69,423
Day Treatment Program - Program #035 - DP	47,785
Contract Residential Treatment - Program #040 - DP	13,192
High Risk Youth - Program #053 - DP	499
Treatment Alternative to Incarceration - Program #015 - TAIP	71,623

14. SUBSEQUENT EVENTS

None.

15. ONE-TIME PAYMENTS (STATE AID)

CSCD received \$151,464 as a supplemental one-time funding distribution in FY17 from CJAD for Basic Supervision (prog 900). These funds were not expended by August 31, 2017 and will be refunded to CJAD with the unused State Aid funding.

16. RETIREMENT PLANS

Plan Description

The County provides retirement, disability and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). This is accounted for as an agent multiple-employer defined benefit pension plan. The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system. TCDRS in the aggregate issues a comprehensive annual financial report

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED AUGUST 31, 2017

(CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034 or viewed at www.tcdrs.org.

Benefits Provided

Plan provisions are adopted by the Commissioners Court, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service, with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by the County.

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the Commissioners Court within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the County's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

Annually, the County reviews the plan to determine benefit and contribution levels. In December 2015 the County granted a cost-of-living adjustment benefit increase for retirees at the rate of 50% of the Consumer Price Index (CPI).

Contributions

The County has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the County based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the County is actuarially determined annually.

The County contributed 17.5% for the calendar years of 2016, which was 3.2% greater than the actuarially required contribution rate of 14.8% and contributed 18.75% for the calendar year 2017, which was 4.35% greater than the actuarially required contribution rate of 14.4%. The contribution rate payable by the employee members for the calendar years 2016 and 2017 is the rate of 7% as adopted by the governing body of the County.

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

ALL COMMUNITY CORRECTIONS FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 FOR THE YEAR ENDED AUGUST 31, 2017

	009-2017 CCP Non-English Speaking Caseloads	042-2017 CCP Felony Alcohol Intervention Program	004-2017 CCP Enhanced Supervision Strategies	021-2017 CCP Pre-Sentence Investigation	057-2017 CCP Cognitive Treatment & Continuing Care	001-2017 CCP Community Service Restitution	008-2017 CCP MR/DD Mentally Impaired Caseloads	054-2017 CCP Ignition Interlock Caseloads	Total (All CCP Funds)
REVENUE									
State Aid	\$ 227,692	\$ 164,988	\$ 124,272	\$ 399,812	\$ 50,581	\$ 61,834	\$ 198,843	\$ 1,591,301	\$ 2,819,323
One Time Payment Deobligation	0	0	0	0	0	0	0	0	0
Total State Aid	227,692	164,988	124,272	399,812	50,581	61,834	198,843	1,591,301	2,819,323
State Aid - SAFFP	0	0	0	0	0	0	0	0	0
Community Supervision Fees	0	0	0	0	0	0	0	0	0
Payments by Program Participants	36	0	0	1,609	0	0	0	0	1,645
Interest Income	0	0	0	0	0	0	0	0	0
Other Revenue	0	0	0	0	0	0	13	0	13
Total Revenue	227,728	164,988	124,272	401,421	50,581	61,834	198,856	1,591,301	2,820,981
EXPENDITURES									
Salaries and Fringe Benefits	266,643	127,612	67,064	370,810	92,317	54,271	194,802	1,564,358	2,737,877
Travel and Furnished Transportation	1,388	2,702	0	502	116	0	5,000	3,438	13,146
Contract Services for Offenders	0	619	0	11,010	0	0	4,246	1,500	17,375
Professional Fees	1,708	1,892	932	3,299	618	589	2,454	13,278	24,770
Supplies and Operating Expenses	0	4,207	0	2,152	0	36	1,009	1,937	9,341
Facilities	0	0	0	0	0	0	0	0	0
Utilities	0	0	945	0	0	0	613	0	1,558
Equipment	0	0	0	599	0	0	0	0	599
Total Expenditures	269,739	137,032	68,941	388,372	93,051	54,896	208,124	1,584,511	2,804,666
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(42,011)	27,956	55,331	13,049	(42,470)	6,938	(9,268)	6,790	16,315
OTHER FINANCING SOURCES (USES)									
Transfer in from BS or CCP or DP or TAIP	6,396	0	15,584	0	0	0	0	11,986	33,966
Transfer out to BS or CCP or DP or TAIP	0	0	(70,915)	0	0	0	0	(11,986)	(82,901)
Total Other Financing Sources (Uses)	6,396	0	(55,331)	0	0	0	0	0	(48,935)
PRIOR YEAR ENDING FUND BALANCE									
Prior Period Adjustment	0	0	0	0	0	0	0	0	0
Prior Period Refund Paid to CJAD	0	0	0	0	0	0	0	0	0
Adjusted Beginning Fund Balance	35,615	14,232	0	0	44,176	900	14,882	0	109,805
Refund Due to CJAD	0	(42,188)	0	(13,049)	(1,706)	(7,838)	(5,614)	(6,790)	(77,185)
AUDITED YEAR ENDING FUND BALANCE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

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*CCP transfers in are only allowable from BS or return of unused funds from DP or TAIP, CCP transfer out are allowable to DP and TAIP.

*DP transfers in are only allowable from BS or CCP, transfers out are only allowable for return of unused BS or CCP funds.

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

ALL DIVERSION PROGRAMS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 FOR THE YEAR ENDED AUGUST 31, 2017

	035-2017 DP Day Treatment Programs	014-2017 DP Substance Abuse Aftercare Caseloads	0040-2017 DP Contract Residential Treatment	034-2017 DP Mentally Impaired Caseloads	053-2017 DP High Risk Youth	012-2017 DP Sex Offender Caseloads	0046-2017 DP Assessment Unit	044-2017 DP S.W.I.F.T. Court	Total Diversion Programs
REVENUE									
State Aid	\$ 980,875	\$ 151,898	\$ 132,595	\$ 370,569	\$ 132,938	\$ 837,368	\$ 465,845	\$ 176,952	\$ 3,249,040
One Time Payment	0	0	0	0	0	0	0	0	0
Deobligation	0	0	(24,850)	0	0	0	0	0	(24,850)
Total State Aid	980,875	151,898	107,745	370,569	132,938	837,368	465,845	176,952	3,224,190
State Aid - SAFFP	0	0	0	0	0	0	0	0	0
Community Supervision Fees	0	0	0	0	0	0	0	0	0
Payments by Program Participants	(13)	0	0	0	47	64	0	0	98
Interest Income	0	0	0	0	0	0	0	0	0
Other Revenue	0	24	0	0	0	0	0	0	24
Total Revenue	980,862	151,922	107,745	370,569	132,985	837,432	465,845	176,952	3,224,312
EXPENDITURES									
Salaries and Fringe Benefits	824,458	168,510	0	405,336	130,805	781,410	499,936	235,115	3,045,570
Travel and Furnished Transportation	2,299	1,044	0	4,286	2,427	8,748	1,503	17	20,324
Contract Services for Offenders	23,756	499	118,595	0	2,199	44,096	180	0	189,325
Professional Fees	14,271	2,063	808	3,981	2,466	12,337	4,286	1,346	41,558
Supplies and Operating Expenses	23,141	0	0	422	762	1,340	1,839	0	27,504
Facilities	133,331	0	0	0	0	0	0	0	133,331
Utilities	1,870	63	0	808	432	2,071	0	0	5,244
Equipment	3,983	0	0	0	0	0	0	0	3,983
Total Expenditures	1,027,109	172,179	119,403	414,833	139,091	850,002	507,744	236,478	3,466,839
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(46,247)	(20,257)	(11,658)	(44,264)	(6,106)	(12,570)	(41,899)	(59,526)	(242,527)
OTHER FINANCING SOURCES (USES)									
Transfer in from BS or CCP or DP or TAIP	0	20,257	0	44,264	0	0	41,899	59,526	165,946
Transfer out to BS or CCP or DP or TAIP	0	0	0	0	0	0	0	0	0
Total Other Financing Sources (Uses)	0	20,257	0	44,264	0	0	41,899	59,526	165,946
PRIOR YEAR ENDING FUND BALANCE	94,032	0	24,850	0	6,605	81,993	0	0	207,480
Prior Period Adjustment	0	0	0	0	0	0	0	0	0
Prior Period Refund Paid to CJAD	0	0	0	0	0	0	0	0	0
Adjusted Beginning Fund Balance	94,032	0	24,850	0	6,605	81,993	0	0	207,480
Refund Due to CJAD	(47,785)	0	(13,192)	0	(499)	(69,423)	0	0	(130,899)
AUDITED YEAR ENDING FUND BALANCE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

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*DP transfers in are only allowable from BS or CCP, transfers out are only allowable for return of unused BS or CCP funds.

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, 2017**

Basic Supervision
Program 900-2017

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 6,677,823	\$ 6,677,823	\$ 0
One Time Payment	151,464	151,464	0
Deobligation	0	0	0
Total State Aid	6,829,287	6,829,287	0
State Aid - SAFPF	60,000	117,846	57,846
Community Supervision Fees	7,500,000	8,143,541	643,541
Payments by Program Participants	845,000	1,388,850	543,850
Interest Income	44,370	74,024	29,654
Other Revenue	244,948	40,097	(204,851)
Total Revenue	15,523,605	16,593,645	1,070,040
EXPENDITURES			
Salaries and Fringe Benefits	15,723,417	13,733,456	1,989,961
Travel and Furnished Transportation	319,000	270,817	48,183
Contract Services for Offenders	516,240	440,092	76,148
Professional Fees	274,720	223,133	51,587
Supplies and Operating Expenses	1,843,216	543,599	1,299,617
Facilities	0	0	0
Utilities	22,500	8,886	13,614
Equipment	1,345,490	858,247	487,243
Total Expenditures	20,044,583	16,078,230	3,966,353
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(4,520,978)	515,415	5,036,393
OTHER FINANCING SOURCES (USES)			
Transfer in from BS or CCP or DP or TAIP	0	11,986	11,986
Transfers out to BS or CCP or DP or TAIP	(412,324)	(128,997)	283,327
Total Other Financing Sources (Uses)	(412,324)	(117,011)	295,313
PRIOR YEAR ENDING FUND BALANCE	4,933,302	4,933,302	0
Prior Period Adjustment		0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Beginning Fund Balance	4,933,302	4,933,302	0
Refund Due to CJAD	0	0	0
AUDITED YEAR ENDING FUND BALANCE	\$ 0	\$ 5,331,706	\$ 5,331,706

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*DP transfers in are only allowable from BS or CCP, transfers out are only allowable for return of unused BS or CCP funds.

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, 2017**

Non-English Speaking Caseloads
Program 009-2017 CCP

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 227,692	\$ 227,692	\$ 0
One Time Payment	0	0	0
Deobligation	0	0	0
Total State Aid	<u>227,692</u>	<u>227,692</u>	<u>0</u>
State Aid - SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	0	36	36
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	<u>227,692</u>	<u>227,728</u>	<u>36</u>
EXPENDITURES			
Salaries and Fringe Benefits	277,774	266,643	11,131
Travel and Furnished Transportation	2,110	1,388	722
Contract Services for Offenders	0	0	0
Professional Fees	1,708	1,708	0
Supplies and Operating Expenses	0	0	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	<u>281,592</u>	<u>269,739</u>	<u>11,853</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(53,900)	(42,011)	11,889
OTHER FINANCING SOURCES (USES)			
Transfer in from BS or CCP or DP or TAIP	18,285	6,396	(11,889)
Transfers out to BS or CCP or DP or TAIP	0	0	0
Total Other Financing Sources (Uses)	<u>18,285</u>	<u>6,396</u>	<u>(11,889)</u>
PRIOR YEAR ENDING FUND BALANCE	35,615	35,615	(0)
Prior Period Adjustment		0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Beginning Fund Balance	<u>35,615</u>	<u>35,615</u>	<u>(0)</u>
Refund Due to CJAD	0	0	0
AUDITED YEAR ENDING FUND BALANCE	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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*CCP transfers in are only allowable from BS or return of unused funds from DP or TAIP, CCP transfer out are allowable to DP and TAIP.

*DP transfers in are only allowable from BS or CCP, transfers out are only allowable for return of unused BS or CCP funds.

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, 2017**

Felony Alcohol Intervention Program
Program 042-2017 CCP

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 164,988	\$ 164,988	\$ 0
One Time Payment	0	0	0
Deobligation	0	0	0
Total State Aid	164,988	164,988	0
State Aid - SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	164,988	164,988	0
EXPENDITURES			
Salaries and Fringe Benefits	132,829	127,612	5,217
Travel and Furnished Transportation	3,500	2,702	798
Contract Services for Offenders	620	619	1
Professional Fees	1,892	1,892	0
Supplies and Operating Expenses	52,100	4,207	47,893
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	190,941	137,032	53,909
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(25,953)	27,956	53,909
OTHER FINANCING SOURCES (USES)			
Transfer in from BS or CCP or DP or TAIP	11,721	0	(11,721)
Transfers out to BS or CCP or DP or TAIP	0	0	0
Total Other Financing Sources (Uses)	11,721	0	(11,721)
PRIOR YEAR ENDING FUND BALANCE	14,232	14,232	0
Prior Period Adjustment		0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Beginning Fund Balance	14,232	14,232	0
Refund Due to CJAD	0	(42,188)	(42,188)
AUDITED YEAR ENDING FUND BALANCE	\$ 0	\$ 0	\$ 0

The accompanying notes are an integral part of the 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, 2017**

Enhanced Supervision Strategies
Program 004-2017 CCP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUE			
State Aid	\$ 124,272	\$ 124,272	\$ 0
One Time Payment	0	0	0
Deobligation	0	0	0
 Total State Aid	 <u>124,272</u>	 <u>124,272</u>	 <u>0</u>
State Aid - SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	<u>124,272</u>	<u>124,272</u>	<u>0</u>
 EXPENDITURES			
Salaries and Fringe Benefits	75,993	67,064	8,929
Travel and Furnished Transportation	620	0	620
Contract Services for Offenders	0	0	0
Professional Fees	932	932	0
Supplies and Operating Expenses	0	0	0
Facilities	0	0	0
Utilities	1,200	945	255
Equipment	0	0	0
Total Expenditures	<u>78,745</u>	<u>68,941</u>	<u>9,804</u>
 EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	 45,527	 55,331	 9,804
 OTHER FINANCING SOURCES (USES)			
Transfer in from BS or CCP or DP or TAIP	124,771	15,584	(109,187)
Transfers out to BS or CCP or DP or TAIP	(170,298)	(70,915)	99,383
Total Other Financing Sources (Uses)	<u>(45,527)</u>	<u>(55,331)</u>	<u>(9,804)</u>
 PRIOR YEAR ENDING FUND BALANCE			
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>
 Refund Due to CJAD	 0	 0	 0
AUDITED YEAR ENDING FUND BALANCE	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

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*CCP transfers in are only allowable from BS or return of unused funds from DP or TAIP, CCP transfer out are allowable to DP and TAIP.

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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, 2017**

Pre-Sentence Investigation Unit
Program 021-2017 CCP

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 399,812	\$ 399,812	\$ 0
One Time Payment	0	0	0
Deobligation	0	0	0
Total State Aid	399,812	399,812	0
State Aid - SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	0	1,609	1,609
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	399,812	401,421	1,609
EXPENDITURES			
Salaries and Fringe Benefits	388,336	370,810	17,526
Travel and Furnished Transportation	1,000	502	498
Contract Services for Offenders	16,000	11,010	4,990
Professional Fees	3,324	3,299	25
Supplies and Operating Expenses	3,400	2,152	1,248
Facilities	0	0	0
Utilities	0	0	0
Equipment	1,200	599	601
Total Expenditures	413,260	388,372	24,888
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(13,448)	13,049	26,497
OTHER FINANCING SOURCES (USES)			
Transfer in from BS or CCP or DP or TAIP	13,448	0	(13,448)
Transfers out to BS or CCP or DP or TAIP	0	0	0
Total Other Financing Sources (Uses)	13,448	0	(13,448)
PRIOR YEAR ENDING FUND BALANCE	0	0	0
Prior Period Adjustment		0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Beginning Fund Balance	0	0	0
Refund Due to CJAD	0	(13,049)	(13,049)
AUDITED YEAR ENDING FUND BALANCE	\$ 0	\$ 0	\$ 0

The accompanying notes are an integral part of the 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, 2017**

Cognitive Treatment & Continuin Care Program
Program 057-2017 CCP

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 50,581	\$ 50,581	\$ 0
One Time Payment	0	0	0
Deobligation	0	0	0
Total State Aid	<u>50,581</u>	<u>50,581</u>	<u>0</u>
State Aid - SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	<u>50,581</u>	<u>50,581</u>	<u>0</u>
EXPENDITURES			
Salaries and Fringe Benefits	97,087	92,317	4,770
Travel and Furnished Transportation	500	116	384
Contract Services for Offenders	0	0	0
Professional Fees	679	618	61
Supplies and Operating Expenses	0	0	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	<u>98,266</u>	<u>93,051</u>	<u>5,215</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(47,685)	(42,470)	5,215
OTHER FINANCING SOURCES (USES)			
Transfer in from BS or CCP or DP or TAIP	3,510	0	(3,510)
Transfers out to BS or CCP or DP or TAIP	0	0	0
Total Other Financing Sources (Uses)	<u>3,510</u>	<u>0</u>	<u>(3,510)</u>
PRIOR YEAR ENDING FUND BALANCE	44,175	44,176	1
Prior Period Adjustment		0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Beginning Fund Balance	<u>44,175</u>	<u>44,176</u>	<u>1</u>
Refund Due to CJAD	0	(1,706)	(1,706)
AUDITED YEAR ENDING FUND BALANCE	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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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, 2017

Community Service Restitution
Program 001-2017 CCP

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 61,834	\$ 61,834	\$ 0
One Time Payment	0	0	0
Deobligation	0	0	0
Total State Aid	61,834	61,834	0
State Aid - SAFFP	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	61,834	61,834	0
EXPENDITURES			
Salaries and Fringe Benefits	64,853	54,271	10,582
Travel and Furnished Transportation	100	0	100
Contract Services for Offenders	0	0	0
Professional Fees	589	589	0
Supplies and Operating Expenses	50	36	14
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	65,592	54,896	10,696
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(3,758)	6,938	10,696
OTHER FINANCING SOURCES (USES)			
Transfer in from BS or CCP or DP or TAIP	2,859	0	(2,859)
Transfers out to BS or CCP or DP or TAIP	0	0	0
Total Other Financing Sources (Uses)	2,859	0	(2,859)
PRIOR YEAR ENDING FUND BALANCE	899	900	1
Prior Period Adjustment		0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Beginning Fund Balance	899	900	1
Refund Due to CJAD	0	(7,838)	(7,838)
AUDITED YEAR ENDING FUND BALANCE	\$ 0	\$ 0	\$ 0

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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, 2017**

Intellectually/Developmentally Disabled Caseloads
Program 008-2017 CCP

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 198,843	\$ 198,843	\$ 0
One Time Payment	0	0	0
Deobligation	0	0	0
Total State Aid	<u>198,843</u>	<u>198,843</u>	<u>0</u>
State Aid - SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	13	13
Total Revenue	<u>198,843</u>	<u>198,856</u>	<u>13</u>
EXPENDITURES			
Salaries and Fringe Benefits	212,058	194,802	17,256
Travel and Furnished Transportation	8,450	5,000	3,450
Contract Services for Offenders	6,000	4,246	1,754
Professional Fees	3,591	2,454	1,137
Supplies and Operating Expenses	1,750	1,009	741
Facilities	0	0	0
Utilities	1,200	613	587
Equipment	0	0	0
Total Expenditures	<u>233,049</u>	<u>208,124</u>	<u>24,925</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(34,206)	(9,268)	24,938
OTHER FINANCING SOURCES (USES)			
Transfer in from BS or CCP or DP or TAIP	19,325	0	(19,325)
Transfers out to BS or CCP or DP or TAIP	0	0	0
Total Other Financing Sources (Uses)	<u>19,325</u>	<u>0</u>	<u>(19,325)</u>
PRIOR YEAR ENDING FUND BALANCE	14,881	14,882	1
Prior Period Adjustment		0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Beginning Fund Balance	14,881	14,882	1
Refund Due to CJAD	0	(5,614)	(5,614)
AUDITED YEAR ENDING FUND BALANCE	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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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, 2017

Ignition Interlock Caseloads
Program 054-2017 CCP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUE			
State Aid	\$ 1,591,301	\$ 1,591,301	\$ 0
One Time Payment	0	0	0
Deobligation	0	0	0
 Total State Aid	<u>1,591,301</u>	<u>1,591,301</u>	<u>0</u>
State Aid - SAFFP	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	<u>1,591,301</u>	<u>1,591,301</u>	<u>0</u>
 EXPENDITURES			
Salaries and Fringe Benefits	1,622,497	1,564,358	58,139
Travel and Furnished Transportation	4,000	3,438	562
Contract Services for Offenders	1,500	1,500	0
Professional Fees	13,935	13,278	657
Supplies and Operating Expenses	3,200	1,937	1,263
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	<u>1,645,132</u>	<u>1,584,511</u>	<u>60,621</u>
 EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	 (53,831)	 6,790	 60,621
 OTHER FINANCING SOURCES (USES)			
Transfer in from BS or CCP or DP or TAIP	53,831	11,986	(41,845)
Transfers out to BS or CCP or DP or TAIP	0	(11,986)	(11,986)
Total Other Financing Sources (Uses)	<u>53,831</u>	<u>0</u>	<u>(53,831)</u>
 PRIOR YEAR ENDING FUND BALANCE	 0	 0	 0
Prior Period Adjustment		0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>
 Refund Due to CJAD	 0	 (6,790)	 (6,790)
AUDITED YEAR ENDING FUND BALANCE	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

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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, 2017**

Day Treatment Programs
Program 035-2017 DP

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 980,875	\$ 980,875	\$ 0
One Time Payment	0	0	0
Deobligation	0	0	0
Total State Aid	980,875	980,875	0
State Aid - SAFFP	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	0	(13)	(13)
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	980,875	980,862	(13)
EXPENDITURES			
Salaries and Fringe Benefits	893,276	824,458	68,818
Travel and Furnished Transportation	5,020	2,299	2,721
Contract Services for Offenders	28,059	23,756	4,303
Professional Fees	15,157	14,271	886
Supplies and Operating Expenses	25,900	23,141	2,759
Facilities	133,500	133,331	169
Utilities	2,940	1,870	1,070
Equipment	4,500	3,983	517
Total Expenditures	1,108,352	1,027,109	81,243
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(127,477)	(46,247)	81,230
OTHER FINANCING SOURCES (USES)			
Transfer in from BS or CCP or DP or TAIP	33,446	0	(33,446)
Transfers out to BS or CCP or DP or TAIP	0	0	0
Total Other Financing Sources (Uses)	33,446	0	(33,446)
PRIOR YEAR ENDING FUND BALANCE	94,031	94,032	1
Prior Period Adjustment		0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Beginning Fund Balance	94,031	94,032	1
Refund Due to CJAD	0	(47,785)	(47,785)
AUDITED YEAR ENDING FUND BALANCE	\$ 0	\$ 0	\$ 0

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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, 2017**

Substance Abuse Aftercare Caseloads
Program 014-2017 DP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUE			
State Aid	\$ 151,898	\$ 151,898	\$ 0
One Time Payment	0	0	0
Deobligation	0	0	0
Total State Aid	<u>151,898</u>	<u>151,898</u>	<u>0</u>
State Aid - SAFFP	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	24	24
Total Revenue	<u>151,898</u>	<u>151,922</u>	<u>24</u>
EXPENDITURES			
Salaries and Fringe Benefits	173,725	168,510	5,215
Travel and Furnished Transportation	2,000	1,044	956
Contract Services for Offenders	500	499	1
Professional Fees	2,139	2,063	76
Supplies and Operating Expenses	500	0	500
Facilities	0	0	0
Utilities	300	63	237
Equipment	0	0	0
Total Expenditures	<u>179,164</u>	<u>172,179</u>	<u>6,985</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(27,266)	(20,257)	7,009
OTHER FINANCING SOURCES (USES)			
Transfer in from BS or CCP or DP or TAIP	27,266	20,257	(7,009)
Transfers out to BS or CCP or DP or TAIP	0	0	0
Total Other Financing Sources (Uses)	<u>27,266</u>	<u>20,257</u>	<u>(7,009)</u>
PRIOR YEAR ENDING FUND BALANCE	0	0	0
Prior Period Adjustment		0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Beginning Fund Balance	0	0	0
Refund Due to CJAD	0	0	0
AUDITED YEAR ENDING FUND BALANCE	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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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, 2017**

Contract Residential Treatment
Program 040-2017 DP

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 132,595	\$ 132,595	\$ 0
One Time Payment	0	0	0
Deobligation	(24,850)	(24,850)	0
Total State Aid	107,745	107,745	0
State Aid - SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	107,745	107,745	0
EXPENDITURES			
Salaries and Fringe Benefits	0	0	0
Travel and Furnished Transportation	0	0	0
Contract Services for Offenders	131,787	118,595	13,192
Professional Fees	808	808	0
Supplies and Operating Expenses	0	0	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	132,595	119,403	13,192
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(24,850)	(11,658)	13,192
OTHER FINANCING SOURCES (USES)			
Transfer in from BS or CCP or DP or TAIP	0	0	0
Transfers out to BS or CCP or DP or TAIP	0	0	0
Total Other Financing Sources (Uses)	0	0	0
PRIOR YEAR ENDING FUND BALANCE	24,850	24,850	0
Prior Period Adjustment		0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Beginning Fund Balance	24,850	24,850	0
Refund Due to CJAD	0	(13,192)	(13,192)
AUDITED YEAR ENDING FUND BALANCE	\$ 0	\$ 0	\$ 0

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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, 2017**

Mentally Impaired Caseloads (MHI)
Program 034-2017 DP

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 377,978	\$ 370,569	\$ (7,409)
One Time Payment	0	0	0
Deobligation	0	0	0
Total State Aid	<u>377,978</u>	<u>370,569</u>	<u>(7,409)</u>
State Aid - SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	<u>377,978</u>	<u>370,569</u>	<u>(7,409)</u>
EXPENDITURES			
Salaries and Fringe Benefits	417,292	405,336	11,956
Travel and Furnished Transportation	5,500	4,286	1,214
Contract Services for Offenders	0	0	0
Professional Fees	4,335	3,981	354
Supplies and Operating Expenses	2,500	422	2,078
Facilities	0	0	0
Utilities	1,200	808	392
Equipment	0	0	0
Total Expenditures	<u>430,827</u>	<u>414,833</u>	<u>15,994</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(52,849)</u>	<u>(44,264)</u>	<u>8,585</u>
OTHER FINANCING SOURCES (USES)			
Transfer in from BS or CCP or DP or TAIP	52,849	44,264	(8,585)
Transfers out to BS or CCP or DP or TAIP	0	0	0
Total Other Financing Sources (Uses)	<u>52,849</u>	<u>44,264</u>	<u>(8,585)</u>
PRIOR YEAR ENDING FUND BALANCE	0	0	0
Prior Period Adjustment		0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>
Refund Due to CJAD	0	0	0
AUDITED YEAR ENDING FUND BALANCE	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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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, 2017**

High Risk Caseload
Program 053-2017 DP

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 132,938	\$ 132,938	\$ 0
One Time Payment	0	0	0
Deobligation	0	0	0
Total State Aid	<u>132,938</u>	<u>132,938</u>	<u>0</u>
State Aid - SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	47	47	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	<u>132,985</u>	<u>132,985</u>	<u>0</u>
EXPENDITURES			
Salaries and Fringe Benefits	133,319	130,805	2,514
Travel and Furnished Transportation	2,800	2,427	373
Contract Services for Offenders	3,500	2,199	1,301
Professional Fees	2,681	2,466	215
Supplies and Operating Expenses	1,590	762	828
Facilities	0	0	0
Utilities	720	432	288
Equipment	0	0	0
Total Expenditures	<u>144,610</u>	<u>139,091</u>	<u>5,519</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(11,625)	(6,106)	5,519
OTHER FINANCING SOURCES (USES)			
Transfer in from BS or CCP or DP or TAIP	5,020	0	(5,020)
Transfers out to BS or CCP or DP or TAIP	0	0	0
Total Other Financing Sources (Uses)	<u>5,020</u>	<u>0</u>	<u>(5,020)</u>
PRIOR YEAR ENDING FUND BALANCE	6,605	6,605	0
Prior Period Adjustment		0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Beginning Fund Balance	<u>6,605</u>	<u>6,605</u>	<u>0</u>
Refund Due to CJAD	0	(499)	(499)
AUDITED YEAR ENDING FUND BALANCE	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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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, 2017

Sex Offender Caseloads
Program 012-2017 DP

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 837,368	\$ 837,368	\$ 0
One Time Payment	0	0	0
Deobligation	0	0	0
Total State Aid	<u>837,368</u>	<u>837,368</u>	<u>0</u>
State Aid - SAFFP	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	0	64	64
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	<u>837,368</u>	<u>837,432</u>	<u>64</u>
EXPENDITURES			
Salaries and Fringe Benefits	852,313	781,410	70,903
Travel and Furnished Transportation	15,000	8,748	6,252
Contract Services for Offenders	63,106	44,096	19,010
Professional Fees	12,580	12,337	243
Supplies and Operating Expenses	15,903	1,340	14,563
Facilities	0	0	0
Utilities	2,399	2,071	328
Equipment	200	0	200
Total Expenditures	<u>961,501</u>	<u>850,002</u>	<u>111,499</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(124,133)	(12,570)	111,563
OTHER FINANCING SOURCES (USES)			
Transfer in from BS or CCP or DP or TAIP	42,141	0	(42,141)
Transfers out to BS or CCP or DP or TAIP	0	0	0
Total Other Financing Sources (Uses)	<u>42,141</u>	<u>0</u>	<u>(42,141)</u>
PRIOR YEAR ENDING FUND BALANCE	81,992	81,993	1
Prior Period Adjustment		0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Beginning Fund Balance	<u>81,992</u>	<u>81,993</u>	<u>1</u>
Refund Due to CJAD	0	(69,423)	(69,423)
AUDITED YEAR ENDING FUND BALANCE	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

The accompanying notes are an integral part of the 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, 2017**

Assessment Unit
Program 046-2017 DP

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 465,845	\$ 465,845	\$ 0
One Time Payment	0	0	0
Deobligation	0	0	0
Total State Aid	465,845	465,845	0
State Aid - SAFFP	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	465,845	465,845	0
EXPENDITURES			
Salaries and Fringe Benefits	521,959	499,936	22,023
Travel and Furnished Transportation	2,000	1,503	497
Contract Services for Offenders	500	180	320
Professional Fees	4,494	4,286	208
Supplies and Operating Expenses	4,000	1,839	2,161
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	532,953	507,744	25,209
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(67,108)	(41,899)	25,209
OTHER FINANCING SOURCES (USES)			
Transfer in from BS or CCP or DP or TAIP	67,108	41,899	(25,209)
Transfers out to BS or CCP or DP or TAIP	0	0	0
Total Other Financing Sources (Uses)	67,108	41,899	(25,209)
PRIOR YEAR ENDING FUND BALANCE	0	0	0
Prior Period Adjustment		0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Beginning Fund Balance	0	0	0
Refund Due to CJAD	0	0	0
AUDITED YEAR ENDING FUND BALANCE	\$ 0	\$ 0	\$ 0

The accompanying notes are an integral part of the financial statements

*CCP transfers in are only allowable from BS or return of unused funds from DP or TAIP, CCP transfer out are allowable to DP and TAIP.

*DP transfers in are only allowable from BS or CCP, transfers out are only allowable for return of unused BS or CCP funds.

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, 2017**

S.W.I.F.T. Court
Program 044-2017 DP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUE			
State Aid	\$ 176,952	\$ 176,952	\$ 0
One Time Payment	0	0	0
Deobligation	0	0	0
Total State Aid	<u>176,952</u>	<u>176,952</u>	<u>0</u>
State Aid - SAFFP	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	<u>176,952</u>	<u>176,952</u>	<u>0</u>
EXPENDITURES			
Salaries and Fringe Benefits	239,283	235,115	4,168
Travel and Furnished Transportation	1,555	17	1,538
Contract Services for Offenders	0	0	0
Professional Fees	1,827	1,346	481
Supplies and Operating Expenses	0	0	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	<u>242,665</u>	<u>236,478</u>	<u>6,187</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(65,713)	(59,526)	6,187
OTHER FINANCING SOURCES (USES)			
Transfer in from BS or CCP or DP or TAIP	65,713	59,526	(6,187)
Transfers out to BS or CCP or DP or TAIP	0	0	0
Total Other Financing Sources (Uses)	<u>65,713</u>	<u>59,526</u>	<u>(6,187)</u>
PRIOR YEAR ENDING FUND BALANCE	0	0	0
Prior Period Adjustment		0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Beginning Fund Balance	0	0	0
Refund Due to CJAD	0	0	0
AUDITED YEAR ENDING FUND BALANCE	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

The accompanying notes are an integral part of the financial statements

*CCP transfers in are only allowable from BS or return of unused funds from DP or TAIP, CCP transfer out are allowable to DP and TAIP.

*DP transfers in are only allowable from BS or CCP, transfers out are only allowable for return of unused BS or CCP funds.

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, 2017**

Treatment Alternative to Incarceration Program (TAIP)
Program 015-2017 DP

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 797,803	\$ 797,803	\$ 0
One Time Payment	0	0	0
Deobligation	(175,000)	(175,000)	0
Total State Aid	622,803	622,803	0
State Aid - SAFFP	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	622,803	622,803	0
EXPENDITURES			
Salaries and Fringe Benefits	483,827	442,942	40,885
Travel and Furnished Transportation	1,600	249	1,351
Contract Services for Offenders	179,681	114,051	65,630
Professional Fees	6,771	6,260	511
Supplies and Operating Expenses	9,000	5,039	3,961
Facilities	0	0	0
Utilities	0	0	0
Equipment	800	186	614
Total Expenditures	681,679	568,727	112,952
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(58,876)	54,076	112,952
OTHER FINANCING SOURCES (USES)			
Transfer in from BS or CCP or DP or TAIP	41,329	0	(41,329)
Transfers out to BS or CCP or DP or TAIP	0	0	0
Total Other Financing Sources (Uses)	41,329	0	(41,329)
PRIOR YEAR ENDING FUND BALANCE	17,547	17,547	0
Prior Period Adjustment		0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Beginning Fund Balance	17,547	17,547	0
Refund Due to CJAD	0	(71,623)	(71,623)
AUDITED YEAR ENDING FUND BALANCE	\$ 0	\$ 0	\$ 0

The accompanying notes are an integral part of the financial statements

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
FOR THE YEAR ENDED AUGUST 31, 2017

Basic Supervision
Program 900-2017

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 6,677,823	\$ 6,677,823	\$ 0
One Time Payment	151,464	151,464	0
Deobligation	0	0	0
Total State Aid	<u>6,829,287</u>	<u>6,829,287</u>	<u>0</u>
State Aid: SAFFP	117,846	117,846	0
Community Supervision Fees	8,143,541	8,143,541	0
Payments by Program Participants	1,388,850	1,388,850	0
Interest Income	74,024	74,024	0
Other Revenue	40,097	40,097	0
Total Revenue	<u>16,593,645</u>	<u>16,593,645</u>	<u>0</u>
EXPENDITURE			
Salaries/Fringe Benefits	13,733,456	13,733,456	0
Travel/Furnished Transportation	270,817	270,817	0
Contract Services for Offenders	440,092	440,092	0
Professional Fees	223,133	223,133	0
Supplies & Operating Expenses	543,599	543,599	0
Facilities	0	0	0
Utilities	8,886	8,886	0
Equipment	858,247	858,247	0
Total Expenditure	<u>16,078,230</u>	<u>16,078,230</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	515,415	515,415	0
OTHER FINANCING SOURCES (USES)			
Transfer in from BS or CCP or DP or TAIP	11,986	11,986	0
Transfer out to BS or CCP or DP or TAIP	<u>(128,997)</u>	<u>(128,997)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(117,011)</u>	<u>(117,011)</u>	<u>0</u>
PRIOR YEAR ENDING FUND BALANCE	4,933,302	4,933,302	0
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Beginning Fund Balance	<u>4,933,302</u>	<u>4,933,302</u>	<u>0</u>
Refund Paid to CJAD	0	0	0
AUDITED YEAR ENDING FUND	<u>\$ 5,331,706</u>	<u>\$ 5,331,706</u>	<u>\$ 0</u>

*CCP transfers in are only allowable from BS or return of unused funds from DP or TAIP.

*CCP transfers out are allowable to DP and TAIP

*DP transfers in are only allowable from BS or CCP. Transfers out are only allowable for return of unused BS or CCP funds.

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
FOR THE YEAR ENDED AUGUST 31, 2017

Non-English Speaking Caseloads
Program 009-2017

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 227,692	\$ 227,692	\$ 0
One Time Payment	0	0	0
Deobligation	0	0	0
Total State Aid	<u>227,692</u>	<u>227,692</u>	<u>0</u>
State Aid: SAFFP	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	36	36	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	<u>227,728</u>	<u>227,728</u>	<u>0</u>
EXPENDITURE			
Salaries/Fringe Benefits	266,643	266,643	0
Travel/Furnished Transportation	1,388	1,388	0
Contract Services for Offenders	0	0	0
Professional Fees	1,708	1,708	0
Supplies & Operating Expenses	0	0	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditure	<u>269,739</u>	<u>269,739</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(42,011)	(42,011)	0
OTHER FINANCING SOURCES (USES)			
Transfer in from BS or CCP or DP or TAIP	6,396	6,396	0
Transfer out to BS or CCP or DP or TAIP	0	0	0
Total Other Financing Sources (Uses)	<u>6,396</u>	<u>6,396</u>	<u>0</u>
PRIOR YEAR ENDING FUND BALANCE	35,615	35,615	0
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Beginning Fund Balance	<u>35,615</u>	<u>35,615</u>	<u>0</u>
Refund Paid to CJAD	0	0	0
AUDITED YEAR ENDING FUND	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

*CCP transfers in are only allowable from BS or return of unused funds from DP or TAIP.

*CCP transfers out are allowable to DP and TAIP

*DP transfers in are only allowable from BS or CCP. Transfers out are only allowable for return of unused BS or CCP funds.

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
FOR THE YEAR ENDED AUGUST 31, 2017

Felony Alcohol Intervention Program
Program 042-2017

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 164,988	\$ 164,988	\$ 0
One Time Payment	0	0	0
Deobligation	0	0	0
Total State Aid	<u>164,988</u>	<u>164,988</u>	<u>0</u>
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	<u>164,988</u>	<u>164,988</u>	<u>0</u>
EXPENDITURE			
Salaries/Fringe Benefits	127,612	127,612	0
Travel/Furnished Transportation	2,702	2,702	0
Contract Services for Offenders	619	619	0
Professional Fees	1,892	1,892	0
Supplies & Operating Expenses	4,207	4,207	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditure	<u>137,032</u>	<u>137,032</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	27,956	27,956	0
OTHER FINANCING SOURCES (USES)			
Transfer in from BS or CCP or DP or TAIP	0	0	0
Transfer out to BS or CCP or DP or TAIP	0	0	0
Total Other Financing Sources (Uses)	0	0	0
PRIOR YEAR ENDING FUND BALANCE	14,232	14,232	0
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Beginning Fund Balance	<u>14,232</u>	<u>14,232</u>	<u>0</u>
Refund Paid to CJAD	(42,188)	(42,188)	0
AUDITED YEAR ENDING FUND	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN
 AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
 FOR THE YEAR ENDED AUGUST 31, 2017

Enhanced Supervision Strategies
 Program 004-2017

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 124,272	\$ 124,272	\$ 0
One Time Payment	0	0	0
Deobligation	0	0	0
Total State Aid	<u>124,272</u>	<u>124,272</u>	<u>0</u>
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	<u>124,272</u>	<u>124,272</u>	<u>0</u>
EXPENDITURE			
Salaries/Fringe Benefits	67,064	67,064	0
Travel/Furnished Transportation	0	0	0
Contract Services for Offenders	0	0	0
Professional Fees	932	932	0
Supplies & Operating Expenses	0	0	0
Facilities	0	0	0
Utilities	945	945	0
Equipment	0	0	0
Total Expenditure	<u>68,941</u>	<u>68,941</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	55,331	55,331	0
OTHER FINANCING SOURCES (USES)			
Transfer in from BS or CCP or DP or TAIP	15,584	15,584	0
Transfer out to BS or CCP or DP or TAIP	<u>(70,915)</u>	<u>(70,915)</u>	<u>0</u>
Total Other Financing Sources (Uses)	(55,331)	(55,331)	0
PRIOR YEAR ENDING FUND BALANCE			
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>
Refund Paid to CJAD	0	0	0
AUDITED YEAR ENDING FUND	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

*CCP transfers in are only allowable from BS or return of unused funds from DP or TAIP.

*CCP transfers out are allowable to DP and TAIP

*DP transfers in are only allowable from BS or CCP. Transfers out are only allowable for return of unused BS or CCP funds.

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
FOR THE YEAR ENDED AUGUST 31, 2017

Pre-Sentence Investigation Unit
Program 021-2017

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 399,812	\$ 399,812	\$ 0
One Time Payment	0	0	0
Deobligation	0	0	0
Total State Aid	<u>399,812</u>	<u>399,812</u>	<u>0</u>
State Aid: SAFFP	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	1,609	1,609	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	<u>401,421</u>	<u>401,421</u>	<u>0</u>
EXPENDITURE			
Salaries/Fringe Benefits	370,810	370,810	0
Travel/Furnished Transportation	502	502	0
Contract Services for Offenders	11,010	11,010	0
Professional Fees	3,299	3,299	0
Supplies & Operating Expenses	2,152	2,152	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	599	599	0
Total Expenditure	<u>388,372</u>	<u>388,372</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	13,049	13,049	0
OTHER FINANCING SOURCES (USES)			
Transfer in from BS or CCP or DP or TAIP	0	0	0
Transfer out to BS or CCP or 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			
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>
Refund Paid to CJAD	(13,049)	(13,049)	0
AUDITED YEAR ENDING FUND	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN
 AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
 FOR THE YEAR ENDED AUGUST 31, 2017

Cognitive Treatment & Continuing Care Program
 Program 057-2017

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 50,581	\$ 50,581	\$ 0
One Time Payment	0	0	0
Deobligation	0	0	0
Total State Aid	<u>50,581</u>	<u>50,581</u>	<u>0</u>
State Aid: SAFFP	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	<u>50,581</u>	<u>50,581</u>	<u>0</u>
EXPENDITURE			
Salaries/Fringe Benefits	92,317	92,317	0
Travel/Furnished Transportation	116	116	0
Contract Services for Offenders	0	0	0
Professional Fees	618	618	0
Supplies & Operating Expenses	0	0	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditure	<u>93,051</u>	<u>93,051</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(42,470)	(42,470)	0
OTHER FINANCING SOURCES (USES)			
Transfer in from BS or CCP or DP or TAIP	0	0	0
Transfer out to BS or CCP or 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	44,176	44,176	0
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Beginning Fund Balance	<u>44,176</u>	<u>44,176</u>	<u>0</u>
Refund Paid to CJAD	(1,706)	(1,706)	0
AUDITED YEAR ENDING FUND	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN
 AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
 FOR THE YEAR ENDED AUGUST 31, 2017

Community Service Restitution
 Program 001-2017

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 61,834	\$ 61,834	\$ 0
One Time Payment	0	0	0
Deobligation	0	0	0
Total State Aid	<u>61,834</u>	<u>61,834</u>	<u>0</u>
State Aid: SAFFP	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	<u>61,834</u>	<u>61,834</u>	<u>0</u>
EXPENDITURE			
Salaries/Fringe Benefits	54,271	54,271	0
Travel/Furnished Transportation	0	0	0
Contract Services for Offenders	0	0	0
Professional Fees	589	589	0
Supplies & Operating Expenses	36	36	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditure	<u>54,896</u>	<u>54,896</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	6,938	6,938	0
OTHER FINANCING SOURCES (USES)			
Transfer in from BS or CCP or DP or TAIP	0	0	0
Transfer out to BS or CCP or DP or TAIP	0	0	0
Total Other Financing Sources (Uses)	0	0	0
PRIOR YEAR ENDING FUND BALANCE			
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Beginning Fund Balance	<u>900</u>	<u>900</u>	<u>0</u>
Refund Paid to CJAD	(7,838)	(7,838)	0
AUDITED YEAR ENDING FUND	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
FOR THE YEAR ENDED AUGUST 31, 2017

Intellectually/Developmentally Disabled Caseloads
Program 008-2017

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 198,843	\$ 198,843	\$ 0
One Time Payment	0	0	0
Deobligation	0	0	0
Total State Aid	<u>198,843</u>	<u>198,843</u>	<u>0</u>
State Aid: SAFFP	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	13	13	0
Total Revenue	<u>198,856</u>	<u>198,856</u>	<u>0</u>
EXPENDITURE			
Salaries/Fringe Benefits	194,802	194,802	0
Travel/Furnished Transportation	5,000	5,000	0
Contract Services for Offenders	4,246	4,246	0
Professional Fees	2,454	2,454	0
Supplies & Operating Expenses	1,009	1,009	0
Facilities	0	0	0
Utilities	613	613	0
Equipment	0	0	0
Total Expenditure	<u>208,124</u>	<u>208,124</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(9,268)	(9,268)	0
OTHER FINANCING SOURCES (USES)			
Transfer in from BS or CCP or DP or TAIP	0	0	0
Transfer out to BS or CCP or 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	14,882	14,882	0
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Beginning Fund Balance	<u>14,882</u>	<u>14,882</u>	<u>0</u>
Refund Paid to CJAD	<u>(5,614)</u>	<u>(5,614)</u>	<u>0</u>
AUDITED YEAR ENDING FUND	\$ 0	\$ 0	\$ 0

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
FOR THE YEAR ENDED AUGUST 31, 2017

Ignition Interlock Caseloads
Program 054-2017

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 1,591,301	\$ 1,591,301	\$ 0
One Time Payment	0	0	0
Deobligation	0	0	0
Total State Aid	<u>1,591,301</u>	<u>1,591,301</u>	<u>0</u>
State Aid: SAFFP	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	<u>1,591,301</u>	<u>1,591,301</u>	<u>0</u>
EXPENDITURE			
Salaries/Fringe Benefits	1,564,358	1,564,358	0
Travel/Furnished Transportation	3,438	3,438	0
Contract Services for Offenders	1,500	1,500	0
Professional Fees	13,278	13,278	0
Supplies & Operating Expenses	1,937	1,937	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditure	<u>1,584,511</u>	<u>1,584,511</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	6,790	6,790	0
OTHER FINANCING SOURCES (USES)			
Transfer in from BS or CCP or DP or TAIP	11,986	11,986	0
Transfer out to BS or CCP or DP or TAIP	<u>(11,986)</u>	<u>(11,986)</u>	<u>0</u>
Total Other Financing Sources (Uses)	0	0	0
PRIOR YEAR ENDING FUND BALANCE			
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>
Refund Paid to CJAD	<u>(6,790)</u>	<u>(6,790)</u>	<u>0</u>
AUDITED YEAR ENDING FUND	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

*CCP transfers in are only allowable from BS or return of unused funds from DP or TAIP.

*CCP transfers out are allowable to DP and TAIP

*DP transfers in are only allowable from BS or CCP. Transfers out are only allowable for return of unused BS or CCP funds.

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
FOR THE YEAR ENDED AUGUST 31, 2017

Day Treatment Programs
Program 035-2017

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 980,875	\$ 980,875	\$ 0
One Time Payment	0	0	0
Deobligation	0	0	0
Total State Aid	<u>980,875</u>	<u>980,875</u>	<u>0</u>
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	(13)	(13)	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	<u>980,862</u>	<u>980,862</u>	<u>0</u>
EXPENDITURE			
Salaries/Fringe Benefits	824,458	824,458	0
Travel/Furnished Transportation	2,299	2,299	0
Contract Services for Offenders	23,756	23,756	0
Professional Fees	14,271	14,271	0
Supplies & Operating Expenses	23,141	23,141	0
Facilities	133,331	133,331	0
Utilities	1,870	1,870	0
Equipment	3,983	3,983	0
Total Expenditure	<u>1,027,109</u>	<u>1,027,109</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(46,247)	(46,247)	0
OTHER FINANCING SOURCES (USES)			
Transfer in from BS or CCP or DP or TAIP	0	0	0
Transfer out to BS or CCP or DP or TAIP	0	0	0
Total Other Financing Sources (Uses)	0	0	0
PRIOR YEAR ENDING FUND BALANCE	94,032	94,032	0
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Beginning Fund Balance	<u>94,032</u>	<u>94,032</u>	<u>0</u>
Refund Paid to CJAD	(47,785)	(47,785)	0
AUDITED YEAR ENDING FUND	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
FOR THE YEAR ENDED AUGUST 31, 2017

Substance Abuse Aftercare Caseloads
Program 014-2017

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 151,898	\$ 151,898	\$ 0
One Time Payment	0	0	0
Deobligation	0	0	0
Total State Aid	<u>151,898</u>	<u>151,898</u>	<u>0</u>
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	24	24	0
Total Revenue	<u>151,922</u>	<u>151,922</u>	<u>0</u>
EXPENDITURE			
Salaries/Fringe Benefits	168,510	168,510	0
Travel/Furnished Transportation	1,044	1,044	0
Contract Services for Offenders	499	499	0
Professional Fees	2,063	2,063	0
Supplies & Operating Expenses	0	0	0
Facilities	0	0	0
Utilities	63	63	0
Equipment	0	0	0
Total Expenditure	<u>172,179</u>	<u>172,179</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(20,257)	(20,257)	0
OTHER FINANCING SOURCES (USES)			
Transfer in from BS or CCP or DP or TAIP	20,257	20,257	0
Transfer out to BS or CCP or DP or TAIP	0	0	0
Total Other Financing Sources (Uses)	<u>20,257</u>	<u>20,257</u>	<u>0</u>
PRIOR YEAR ENDING FUND BALANCE			
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>
Refund Paid to CJAD	0	0	0
AUDITED YEAR ENDING FUND	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

*CCP transfers in are only allowable from BS or return of unused funds from DP or TAIP.

*CCP transfers out are allowable to DP and TAIP

*DP transfers in are only allowable from BS or CCP. Transfers out are only allowable for return of unused BS or CCP funds.

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
FOR THE YEAR ENDED AUGUST 31, 2017

Contract Residential Treatment
Program 040-2017

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 132,595	\$ 132,595	\$ 0
One Time Payment	0	0	0
Deobligation	(24,850)	(24,850)	0
Total State Aid	<u>107,745</u>	<u>107,745</u>	<u>0</u>
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	<u>107,745</u>	<u>107,745</u>	<u>0</u>
EXPENDITURE			
Salaries/Fringe Benefits	0	0	0
Travel/Furnished Transportation	0	0	0
Contract Services for Offenders	118,595	118,595	0
Professional Fees	808	808	0
Supplies & Operating Expenses	0	0	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditure	<u>119,403</u>	<u>119,403</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(11,658)	(11,658)	0
OTHER FINANCING SOURCES (USES)			
Transfer in from BS or CCP or DP or TAIP	0	0	0
Transfer out to BS or CCP or DP or TAIP	0	0	0
Total Other Financing Sources (Uses)	0	0	0
PRIOR YEAR ENDING FUND BALANCE	24,850	24,850	0
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Beginning Fund Balance	<u>24,850</u>	<u>24,850</u>	<u>0</u>
Refund Paid to CJAD	(13,192)	(13,192)	0
AUDITED YEAR ENDING FUND	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
FOR THE YEAR ENDED AUGUST 31, 2017

Mentally Impaired Caseloads (MHI)
Program 034-2017

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 370,569	\$ 370,569	\$ 0
One Time Payment	0	0	0
Deobligation	0	0	0
Total State Aid	<u>370,569</u>	<u>370,569</u>	<u>0</u>
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	<u>370,569</u>	<u>370,569</u>	<u>0</u>
EXPENDITURE			
Salaries/Fringe Benefits	405,336	405,336	0
Travel/Furnished Transportation	4,286	4,286	0
Contract Services for Offenders	0	0	0
Professional Fees	3,981	3,981	0
Supplies & Operating Expenses	422	422	0
Facilities	0	0	0
Utilities	808	808	0
Equipment	0	0	0
Total Expenditure	<u>414,833</u>	<u>414,833</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(44,264)	(44,264)	0
OTHER FINANCING SOURCES (USES)			
Transfer in from BS or CCP or DP or TAIP	44,264	44,264	0
Transfer out to BS or CCP or DP or TAIP	0	0	0
Total Other Financing Sources (Uses)	<u>44,264</u>	<u>44,264</u>	<u>0</u>
PRIOR YEAR ENDING FUND BALANCE			
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>
Refund Paid to CJAD		0	0
AUDITED YEAR ENDING FUND	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

*CCP transfers in are only allowable from BS or return of unused funds from DP or TAIP.

*CCP transfers out are allowable to DP and TAIP

*DP transfers in are only allowable from BS or CCP. Transfers out are only allowable for return of unused BS or CCP funds.

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
FOR THE YEAR ENDED AUGUST 31, 2017

High Risk Caseload
Program 053-2017

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 132,938	\$ 132,938	\$ 0
One Time Payment	0	0	0
Deobligation	0	0	0
Total State Aid	<u>132,938</u>	<u>132,938</u>	<u>0</u>
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	47	47	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	<u>132,985</u>	<u>132,985</u>	<u>0</u>
EXPENDITURE			
Salaries/Fringe Benefits	130,805	130,805	0
Travel/Furnished Transportation	2,427	2,427	0
Contract Services for Offenders	2,199	2,199	0
Professional Fees	2,466	2,466	0
Supplies & Operating Expenses	762	762	0
Facilities	0	0	0
Utilities	432	432	0
Equipment	0	0	0
Total Expenditure	<u>139,091</u>	<u>139,091</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(6,106)	(6,106)	0
OTHER FINANCING SOURCES (USES)			
Transfer in from BS or CCP or DP or TAIP	0	0	0
Transfer out to BS or CCP or 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	6,605	6,605	0
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Beginning Fund Balance	<u>6,605</u>	<u>6,605</u>	<u>0</u>
Refund Paid to CJAD	(499)	(499)	0
AUDITED YEAR ENDING FUND	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
FOR THE YEAR ENDED AUGUST 31, 2017

Sex Offender Caseloads
Program 012-2017

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 837,368	\$ 837,368	\$ 0
One Time Payment	0	0	0
Deobligation	0	0	0
Total State Aid	<u>837,368</u>	<u>837,368</u>	<u>0</u>
State Aid: SAFFP	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	64	64	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	<u>837,432</u>	<u>837,432</u>	<u>0</u>
EXPENDITURE			
Salaries/Fringe Benefits	781,410	781,410	0
Travel/Furnished Transportation	8,748	8,748	0
Contract Services for Offenders	44,096	44,096	0
Professional Fees	12,337	12,337	0
Supplies & Operating Expenses	1,340	1,340	0
Facilities	0	0	0
Utilities	2,071	2,071	0
Equipment	0	0	0
Total Expenditure	<u>850,002</u>	<u>850,002</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(12,570)	(12,570)	0
OTHER FINANCING SOURCES (USES)			
Transfer in from BS or CCP or DP or TAIP	0	0	0
Transfer out to BS or CCP or DP or TAIP	0	0	0
Total Other Financing Sources (Uses)	0	0	0
PRIOR YEAR ENDING FUND BALANCE	81,993	81,993	0
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Beginning Fund Balance	<u>81,993</u>	<u>81,993</u>	<u>0</u>
Refund Paid to CJAD	(69,423)	(69,423)	0
AUDITED YEAR ENDING FUND	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN
 AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
 FOR THE YEAR ENDED AUGUST 31, 2017

	Assessment Unit Program 046-2017		
	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 465,845	\$ 465,845	\$ 0
One Time Payment	0	0	0
Deobligation	0	0	0
Total State Aid	<u>465,845</u>	<u>465,845</u>	<u>0</u>
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	<u>465,845</u>	<u>465,845</u>	<u>0</u>
EXPENDITURE			
Salaries/Fringe Benefits	499,936	499,936	0
Travel/Furnished Transportation	1,503	1,503	0
Contract Services for Offenders	180	180	0
Professional Fees	4,286	4,286	0
Supplies & Operating Expenses	1,839	1,839	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditure	<u>507,744</u>	<u>507,744</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(41,899)	(41,899)	0
OTHER FINANCING SOURCES (USES)			
Transfer in from BS or CCP or DP or TAIP	41,899	41,899	0
Transfer out to BS or CCP or DP or TAIP	0	0	0
Total Other Financing Sources (Uses)	<u>41,899</u>	<u>41,899</u>	<u>0</u>
PRIOR YEAR ENDING FUND BALANCE	0	0	0
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>
Refund Paid to CJAD	0	0	0
AUDITED YEAR ENDING FUND	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

*CCP transfers in are only allowable from BS or return of unused funds from DP or TAIP.

*CCP transfers out are allowable to DP and TAIP

*DP transfers in are only allowable from BS or CCP. Transfers out are only allowable for return of unused BS or CCP funds.

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
FOR THE YEAR ENDED AUGUST 31, 2017

S.W.I.F.T. Court
Program 044-2017

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 176,952	\$ 176,952	\$ 0
One Time Payment	0	0	0
Deobligation	0	0	0
Total State Aid	<u>176,952</u>	<u>176,952</u>	<u>0</u>
State Aid: SAFFP	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	<u>176,952</u>	<u>176,952</u>	<u>0</u>
EXPENDITURE			
Salaries/Fringe Benefits	235,115	235,115	0
Travel/Furnished Transportation	17	17	0
Contract Services for Offenders	0	0	0
Professional Fees	1,346	1,346	0
Supplies & Operating Expenses	0	0	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditure	<u>236,478</u>	<u>236,478</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(59,526)	(59,526)	0
OTHER FINANCING SOURCES (USES)			
Transfer in from BS or CCP or DP or TAIP	59,526	59,526	0
Transfer out to BS or CCP or DP or TAIP	0	0	0
Total Other Financing Sources (Uses)	<u>59,526</u>	<u>59,526</u>	<u>0</u>
PRIOR YEAR ENDING FUND BALANCE	0	0	0
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>
Refund Paid to CJAD	0	0	0
AUDITED YEAR ENDING FUND	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

*CCP transfers in are only allowable from BS or return of unused funds from DP or TAIP.

*CCP transfers out are allowable to DP and TAIP

*DP transfers in are only allowable from BS or CCP. Transfers out are only allowable for return of unused BS or CCP funds.

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
FOR THE YEAR ENDED AUGUST 31, 2017

Treatment Alternatives to Incarceration Program (TAIP)
Program 015-2017

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 797,803	\$ 797,803	\$ 0
One Time Payment	0	0	0
Deobligation	(175,000)	(175,000)	0
Total State Aid	<u>622,803</u>	<u>622,803</u>	<u>0</u>
State Aid: SAFFP	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	<u>622,803</u>	<u>622,803</u>	<u>0</u>
EXPENDITURE			
Salaries/Fringe Benefits	442,942	442,942	0
Travel/Furnished Transportation	249	249	0
Contract Services for Offenders	114,051	114,051	0
Professional Fees	6,260	6,260	0
Supplies & Operating Expenses	5,039	5,039	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	186	186	0
Total Expenditure	<u>568,727</u>	<u>568,727</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	54,076	54,076	0
OTHER FINANCING SOURCES (USES)			
Transfer in from BS or CCP or DP or TAIP	0	0	0
Transfer out to BS or CCP or DP or TAIP	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
PRIOR YEAR ENDING FUND BALANCE	17,547	17,547	0
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Beginning Fund Balance	<u>17,547</u>	<u>17,547</u>	<u>0</u>
Refund Paid to CJAD	(71,623)	(71,623)	0
AUDITED YEAR ENDING FUND	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States the combined regulatory basis financial statements (the "combined financial statements") of the Tarrant County Community Supervision and Corrections Department (the Department), which comprise the combined statement of financial position as of August 31, 2017, and the related combined statement of revenues, expenditures, and changes in fund balance for the year then ended, and the related notes to the combined financial statements and have issued our report thereon dated February 23, 2018, which included two emphasis of matter paragraphs related to the basis of accounting used and the intent to present only the operations of the Department and not the operations of Tarrant County.

Internal Control over Financial Reporting

In planning and performing our audit of the combined financial statements, we considered the Department's internal control over financial reporting (internal control) to determine the 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 may exist that have not been identified.

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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, others within the Tarrant County Community Supervision and Corrections Department, and is not intended to be and should not be used by anyone other than these specified parties.

Deloitte & Touche LLP

February 23, 2018

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2017**

There were no findings and questioned costs in 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, 2017**

There were no findings and questioned costs in the prior year.

VIII. TDCJ-CJAD INDEPENDENT AUDIT COMPLIANCE CHECKLIST

*(Note: The Compliance Checklist FORMAT AND CONTENT are **NOT TO BE ALTERED.**)*

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





YES	NO	N/A		
			<u>POLICIES AND PROCEDURES</u>	
1.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Are any TDCJ-CJAD funds used to pay judges’ salaries (unless specifically approved by TDCJ-CJAD in a Program Budget; i.e., DWI Courts), community justice council members’ salaries, or other court-related expenses? If any of these salaries or expenses are paid, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.	
2.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Are all employees with access to funds covered by a surety bond? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.	
3.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Did the Fiscal Officer follow the applicable laws, guidelines, and duties as specified on Fiscal Officer section of the <i>Financial Management Manual for TDCJ-CJAD Funding</i> ? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.	
4.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Were purchasing laws, including required competitive bidding, followed as directed in accordance with the same procedures applicable to a county (Texas Local Government Code Section 140.003 and Chapter 262, <i>FMM</i> Purchasing)? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.	
5.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Are expenditures that benefit both juveniles and adults prorated on an equitable basis? Is determination of the method of prorating such expenditures supported by adequate documentation, including an annual time study (<i>FMM</i> Multiple Positions & Dual Departments)? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
6.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Have TDCJ-CJAD policies regarding contracts with vendors been followed, which includes maintaining a Contract Monitoring Plan (policy) to monitor vendor payments and compliance with contracts (<i>CMM</i> and Pages 13-14 <i>SRF</i> of these Guidelines)? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
7.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Does the CSCD have a policy regarding eligibility for employee salary merit increases, if merit or one-time increases are given (<i>FMM</i> Salaries Expenditure Items)? If such increases are given without a written policy, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
8.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	If a Judge allows an offender to pay a fee or donate goods to a local food bank or food pantry in the community in which the defendant resides or another nonprofit organization that: (A) has a 501 (a) IRS exemption as listed in Section 501 (c) (3) of that code and (B) provides services or assistance to needy individuals and families in the community in which the

defendant resides in lieu of performing community service restitution (CSR) work hours, does the CSCD have a written **CSR Policy** stating that fact (As amended in Section 16 (f), Article 42.12, Code of Criminal Procedure)? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings of Questioned Costs.

With prior TDCJ-CJAD approval, CSCDs may use Basic Supervision, CC, DP, or TAIP funds as required cash matching for grants from other governmental agencies, non-profit organizations, or private foundations, etc., for the purpose of expanding an existing program. Was cash matching properly authorized, budgeted, and expended (*FMM* Grants, Donations, Fees...)? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

- | | | | | |
|-----|--------------|-------------|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 9. | <u> </u> | <u> </u> | <u> X </u> | <p>Local Benefit Coordinators shall participate in required ERS training. The TDCJ-CJAD Benefits Administrator will train local Benefit Coordinators on Benefits Administration and the ERS Online Website procedures. Did the Local Benefit Coordinators, as required each year by TDCJ-CJAD-PS-11 and ERS, attend an FY [YYYY] Refresher Training and the Annual Enrollment Training?</p> |
| 10. | <u> X </u> | <u> </u> | <u> </u> | <p>Is equipment physically inventoried annually and adequately supported with a TDCJ-CJAD Equipment Inventory Form as instructed in the Equipment Section of the FMM? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.</p> |
| 11. | <u> X </u> | <u> </u> | <u> </u> | <p>Is surplus equipment disposed of in accordance with TDCJ-CJAD guidelines (<i>FMM</i> Disposable Surplus of Property)? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.</p> |
| 12. | <u> X </u> | <u> </u> | <u> </u> | <p>Is there proper identification on motor vehicles that are issued exempt license plates (<i>FMM</i> P Statutory Requirements, Transportation Code, Chapter 721)? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.</p> |
| 13. | <u> </u> | <u> </u> | <u> X </u> | <p>When the CSCD or a vendor operating a commissary for a CSCD purchase goods at retail outlets for resale at the commissary using sales tax exemption documentation, did the CSCD charge and collect state sales tax from the residents for items purchased? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.</p> |
| 14. | <u> </u> | <u> </u> | <u> X </u> | <p>If the CSCD charged and collected state sales tax from residents, does the CSCD have a sales tax permit issued by the Comptroller of Public Accounts? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.</p> |
| 15. | <u> </u> | <u> </u> | <u> X </u> | <p>Did the CSCD remit the collected sales taxes to the state either quarterly or yearly (with the permission of the Comptroller of Public Accounts)? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.</p> |
| 16. | <u> </u> | <u> </u> | <u> X </u> | <p>Did the CSCD follow the procedures for tax return, record keeping, tax remittance regarding state sales tax as summarized in Rule §3.286 of the Texas Administrative Code? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.</p> |
| 17. | <u> </u> | <u> </u> | <u> X </u> | <p>Did the CSCD follow the procedures for tax return, record keeping, tax remittance regarding state sales tax as summarized in Rule §3.286 of the Texas Administrative Code? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.</p> |

FINANCIAL STATEMENTS

18. X  Are expenditures and revenues supported by adequate documentation? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
19. X Were interfund transfers, if any, correctly identified in the financial statements (*FMM*, Financial Reports)? If not, explain in the *Interfund Transfer* note of the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
20. X It is inappropriate for government funded programs to end a fiscal year in a deficit. If there were negative fund balances at the end of the fiscal year, were they covered by interfund transfers as described in the *Financial Management Manual* for TDCJ-CJAD Funding (*FMM* Fiscal Officer)? If not, explain in the *Interfund Transfer* note of the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
-
21. X  In FY [YYYY], did the CSCD determine if funds allocated to program(s) were in excess of the actual needs to operate the programs for the remainder of the fiscal year, resulting in deobligation of funds? 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). If so, indicate the program(s) and the amount(s) in the *Deobligation* note of the Notes to the Financial Statements and in their specified line of the financial statements in the Independent Audit.
22. X Are the deobligated funds, if any, reported as reductions to State Aid (i.e. is the reported state aid the correct amount after deobligation)? If applicable. If not, explain in the *Deobligation* note of the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
23. X If funds were deobligated, were the appropriate budget adjustments made for the reallocated funds? If not, explain in the *Deobligation* note of the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
-
24. X  Did the CSCD receive any One Time Payments in FY [YYYY]? If so, include them in their specified line of the financial statements in the Independent Audit.
25. X Were the One Time Payments, if any, expended or had a purchase order issued within their allotted time frame? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
-
26. X  Does the CSCD have any unfavorable budget variances from FY [YYYY] that require refunding back to TDCJ-CJAD? If so, identify them in the *Excess of Expenditures Over Budgets* note of the Note to the Financial Statements.
27. X If the CSCD had any unfavorable budget variance refunds for FY [YYYY], were these refunds properly reported as prior period adjustments on the Quarterly Financial Report in period that the funds were paid

and returned to TDCJ-CJAD? If not, explain in the *Prior Period Adjustment* note of the Note to the Financial Statements.

BASIS OF ACCOUNTING

- 28. X ___ Is separate accountability maintained for TDCJ-CJAD funds; i.e., fund accounting of self-balancing funds? If not, explain in the Basis of Accounting portion of the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
- 29. X ___ Are proper cutoff procedures observed at the end of each fiscal period? The cutoff date for revenues recognition and expenditures payments of FY [YYYY] is **October 31, [YYYY]**. If not, explain in the Basis of Accounting portion of the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
- 30. X ___ Is the modified accrual basis of accounting used in preparing the fourth quarter reports for submission to TDCJ-CJAD? If not, explain in the Basis of Accounting portion of the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

BUDGET

- 31. X ___ Does the CSCD have an existing policy on budget approval, operate by the policy, and the policy has been approved by the judges charged with oversight of the CSCD (Government Code, Section 76.002, and the Financial Management Manual for TDCJ-CJAD Funding (FMM Budgets)). If not, explain in the Budget note of the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
- 32. X ___ If the CSCD determines that an increase or decrease in revenue or expenditures is required, were budget adjustments submitted to TDCJ-CJAD, by September 30, [YYYY], and in accordance with the Financial Management Manual for TDCJ-CJAD Funding (FMM Budgets)? If not, explain in the Budget note of the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

FUNDS COLLECTED FROM SOURCES OTHER THAN TDCJ-CJAD

- 33. X ___ Are 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, Standard and Special Grant Conditions, and applicable laws? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
- 34. X ___ Are locally generated funds, and other collections, documented with a proper receipt system, and can they be traced to probationers' accounts, bank deposits and statements? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
- 35. ___ X Did the CSCD collect any administrative fees for Offender Program Participation on individuals who participate in a program operated by the department or receives services from the department and who is not paying

- a monthly fee under Articles 42A Code of Criminal Procedure (Supervision Fees)? If so, indicate whether they were accounted for as payments by program participants or as community supervision fees, as a separate line item, in the Funds Collected by the CSCD From Sources Other Than TDCJ-CJAD Which ARE Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports note of the Notes to the Financial Statements.
- If the CSCD collected administrative fees for Offender Program Participation, did the CSCD assess a reasonable administrative fee of not less than \$25 and not more than \$60 per Government Code, Section 76.015? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
36. X
-
- Did the CSCD collect pretrial diversion/intervention fees in fiscal year [YYYY]? If so, indicate whether they were accounted for as payments by program participants or as community supervision fees, as a separate line item, in the Funds Collected by the CSCD From Sources Other Than TDCJ-CJAD Which ARE Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports note of the Notes to the Financial Statements.
37. X
- Were pretrial diversion/intervention fees properly accounted for, if collected (FMM Statutory Requirements, Government Code, Section 76.015 (c), Texas Code of Criminal Procedure, Article 102.012)? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
38. X
-
- Did the CSCD collect transactions' administrative fees in fiscal year [YYYY]? If so, include them in the Funds Collected by the CSCD From Sources Other Than TDCJ-CJAD Which ARE Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports note of the Notes to the Financial Statements.
39. X
- Is the transactions' administrative fee budgeted and recorded as Other Revenue in Basic Supervision and accounted for on a consistent basis (FMM Statutory Requirements)? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
40. X
-
- Did the CSCD collect Supervision Fee's for Sex Offenders in fiscal year [YYYY]? If so, include them in the Funds Collected by the CSCD From Sources Other Than TDCJ-CJAD Which ARE NOT Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports note of the Notes to the Financial Statements.
41. X
- The Texas Code of Criminal Procedure, Article 42.12, Section 19 (e) requires as a condition of probation that certain sex offenders pay \$5.00 per month during the period of supervision. These fees are in addition to court costs or any other fee imposed on the offender as court ordered. Are these fees remitted to the State Comptroller (FMM Statutory Requirements)? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
42. X

- Are Supervision Fee's for Sex Offenders expended in accordance with applicable limitations? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
43. X Did the CSCD collect Crime Victims' Compensation Funds in fiscal year [YYYYY]? If so, include them in the Funds Collected by the CSCD From Sources Other Than TDCJ-CJAD Which ARE NOT Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports note of the Notes to the Financial Statements.
44. X Article 42.12, Section 11 (a) (18), Code of Criminal Procedure authorizes the court to order a defendant, as a condition of community supervision, to reimburse the Crime Victims' Compensation Fund for any amounts paid from that fund to a victim of the defendant's offense or, if no reimbursement is required, make one payment to the fund in an amount not to exceed \$50 if the offense is a misdemeanor or not to exceed \$100 if the offense is a felony. Were these fees remitted to the State Comptroller in compliance with the timelines outlined by the State Comptroller's Office (FMM Statutory Requirements)? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
45. X Are Crime Victims' Compensation Funds expended in accordance with applicable limitations? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
46. X Did the CSCD collect Victim Restitution Funds in fiscal year [YYYYY]? If so, include them in the Funds Collected by the CSCD From Sources Other Than TDCJ-CJAD Which ARE NOT Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports note of the Notes to the Financial Statements.
47. X Are Victim Restitution Funds accounted for in accordance with Texas Government Code, Section 76.013 (FMM Statutory Requirements)? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
48. X Are Victim Restitution Funds unclaimed funds tracked for the required five-year period prior to sending to the State Comptroller? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
49. X If a CSCD employee (or more than one employee where cumulative time is not over 10% of one full-time equivalent position) spends no more than 10% of his/her time on the Bond/Other Supervision Program activities (Pre-Trial Bond, Surety Bond, Bail etc.), separation of expenses is considered immaterial and is not required. However, all revenue generated from these fees must be accounted for separately in a local budget. Is this being properly captured (FMM Grants, Donations, Fees..., Statutory Requirements and TDCJ-CJAD Policy Statement No. CJAD-PS-09)? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
50. X Did the CSCD collect Personal Bond fees in fiscal year [YYYYY]? If so, include them in the Funds Collected by the CSCD From Sources Other Than TDCJ-CJAD Which ARE NOT Required to be Reported on the
51. X

			TDCJ-CJAD Quarterly Financial Reports note of the Notes to the Financial Statements.
52.	<u> </u>	<u> </u>	Are Personal Bonds fees expended in accordance with applicable limitations? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
53.	<u> </u>	<u> X </u>	Did the CSCD collect Pre-Trial Bonds fees in fiscal year [YYYY]? If so, include them in the Funds Collected by the CSCD From Sources Other Than TDCJ-CJAD Which ARE NOT Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports note of the Notes to the Financial Statements.
54.	<u> </u>	<u> </u>	Are Pre-Trial Bonds fees expended in accordance with applicable limitations? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
55.	<u> </u>	<u> X </u>	Did the CSCD collect Surety Bonds fees in fiscal year [YYYY]? If so, include them in the Funds Collected by the CSCD From Sources Other Than TDCJ-CJAD Which ARE NOT Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports note of the Notes to the Financial Statements.
56.	<u> </u>	<u> </u>	Are Surety Bonds fees expended in accordance with applicable limitations? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
57.	<u> </u>	<u> X </u>	Did the CSCD collect Bail fees Fiscal year [YYYY]? If so, include them in the Funds Collected by the CSCD From Sources Other Than TDCJ-CJAD Which ARE NOT Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports note of the Notes to the Financial Statements.
58.	<u> </u>	<u> </u>	Are Bail fees expended in accordance with applicable limitations? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
59.	<u> </u>	<u> X </u>	Did the CSCD collect fees for occupational licenses issued by Drug Courts in fiscal year [YYYY]? If so, include them in the Funds Collected by the CSCD From Sources Other Than TDCJ-CJAD Which ARE NOT Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports note of the Notes to the Financial Statements.
60.	<u> </u>	<u> </u>	Were fees for occupational licenses issued by Drug Courts expended in accordance with applicable limitations? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
61.	<u> </u>	<u> X </u>	Did the CSCD collect fees for ignition interlock installation upon conviction in fiscal year [YYYY]? If so, include them in the Funds Collected by the CSCD From Sources Other Than TDCJ-CJAD Which ARE NOT Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports note of the Notes to the Financial Statements.
62.	<u> </u>	<u> </u>	Were fees for ignition interlock installation upon conviction expended in accordance with applicable limitations? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
63.	<u> </u>	<u> X </u>	Attorney General (AG) Opinion No. LO-98-008 indicates that state aid provided to a CSCD under the authority of Chapter 509, Texas Government

- Code, may only be used to provide services to criminal defendants. Therefore, when hiring a person who is responsible for supervising offenders charged with a noncriminal offense, the person's salary, benefits, and related expenses must be paid with funds from sources other than funds provided by TDCJ-CJAD or from criminal supervision fees or other locally collected funds. Expenses for the supervision of noncriminal respondents must be paid from civil supervision fees or outside grants. Did the CSCD collect Civil fees from respondents on child support civil caseloads (or other noncriminal offenders)? If so, include them in the Funds Collected by the CSCD From Sources Other Than TDCJ-CJAD Which ARE NOT Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports note of the Notes to the Financial Statements.
- If Civil fees were collected, were they accounted for as if they were a separate grant from an outside source (other than TDCJ-CJAD)? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
64. ___ ___ X
- If Civil fees were collected, were they deposited in a special fund of the county treasury, provided for by the Code of Criminal Procedure, to be used for Community Supervision? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
65. ___ ___ X
- If Civil fees were collected, did the CSCD send a check from the civil fees fund (or from other outside grand funds) to the TDCJ-CJAD Cashier's office to reimburse the Basic Supervision Insurance reserve for these employee's insurance premiums (the employer portion)? Although these employees are eligible for state health insurance, the employer portion of the insurance premiums for these employees cannot be paid from the Basic Supervision reserve that is deducted from Basic Supervision funds each fiscal year, or from any other state funds. If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
66. ___ ___ X
-
- Are all non-TDCJ-CJAD funded program fees expended in accordance with applicable limitations; i.e., Court Costs, Federal grants and other fees, etc.? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
67. X ___ ___
- CASH, COLLECTIONS, CHANGE FUND, PETTY CASH**
- Are all of the CSCD's funds and collections deposited in the county treasury (county's bank account)? (FMM State Payments; Government Code, Section 509.011; Local Government Code, Section 140.003 (f); and Attorney General's Opinion DM-257, dated September 15, 1993) If not, explain in the Cash, Collections, Change Fund, Petty Cash & Investments note of the Notes to the Financial Statements and include in the Schedule of Findings and Questioned Costs.
68. X ___ ___
- Are all of the CSCD's funds and collections disbursed by the county treasurer on behalf of the CSCD? (FMM State Payments; Government Code, Section 509.011; Local Government Code, Section 140.003 (f); and Attorney General's Opinion DM-257, dated September 15, 1993) If not, explain in the Cash, Collections, Change Fund, Petty Cash & Investments note of the Notes to the Financial Statements and include in the Schedule of Findings and Questioned Costs.
69. X ___ ___

70. X Are all of the CSCD's funds and collections deposited in the county treasury (county's bank account) within the time period required by Local Government Code 113.022? (FMM State Payments) If not, explain in the Cash, Collections, Change Fund, Petty Cash & Investments note of the Notes to the Financial Statements and include in the Schedule of Findings and Questioned Costs.
-
71. X Did the CSCD maintain a Change Fund authorized by the fiscal officer in fiscal year [YYYY]? Change Funds are not to be confused with petty cash funds. (FMM Fiscal Officer) If so, indicate the Cash Change Fund amount in the Cash, Collections, Change Fund, Petty Cash & Investments note of the Notes to the Financial Statements.
72. X Was the Change Fund only used to make change in connection with collections that are due and payable to the CSCD? If not, explain in the Cash, Collections, Change Fund, Petty Cash & Investments note of the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
73. X Did the Employee Surety Bond coverage include the CSCD employee who maintains and administers such Change Fund and covered that employee's responsibility for the correct accounting and disposition of the change fund? If not, explain in the Cash, Collections, Change Fund, Petty Cash & Investments note of the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
-
74. X Did the CSCD maintain petty cash utilizing CSCD's funds authorized by the county auditor in the fiscal year [YYYY]? If so, indicate the petty cash dollar amount in the Cash, Collections, Change Fund, Petty Cash & Investments note of the Notes to the Financial Statements.
75. X Are 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? (FMM, State Payments, Financial Reports, Community Corrections Facility and Fiscal Officer) If not, explain in the Cash, Collections, Change Fund, Petty Cash & Investments note of the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
76. X Are petty cash funds utilizing CSCD's funds used expended only for emergency situations authorized by a written policy and approved by the CSCD director? If not, explain in the Cash, Collections, Change Fund, Petty Cash & Investments note of the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
-
77. X Did the CSCD maintain petty cash utilizing NON CSCD's revenues (i.e. vending machine revenues) in the fiscal year [YYYY]? If so, indicate the petty cash as "other petty cash" and include the dollar amount in the Cash, Collections, Change Fund, Petty Cash & Investments note of the Notes to the Financial Statements.
78. X Are petty cash funds utilizing NON CSCD's funds used only for specific purposes for allowable items as listed in the Financial Management Manual for TDCJ-CJAD Funding? If not, explain in the Cash, Collections, Change

Fund, Petty Cash & Investments note of the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

SCHEDULE OF DIFFERENCES

79.	<u>X</u>	___	Are Revenues and Expenditures reported to TDCJ-CJAD in agreement with, or reconcilable to, the funding recipient's accounting records and with audited expenditures in each budget category? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
80.	___	<u>X</u>	Were there any differences identified in the Schedule of Differences?
81.	___	___	Was an explanation given in the Schedule of Differences for any changes or adjustments that were made to Revenues and Expenditures (by either the CSCD or the Independent Auditor) that adjusted the previous amounts reported to TDCJ-CJAD? If not, explain in the Schedule of Differences, Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

COMPLIANCE AND OTHER MATTERS

82.	___	<u>X</u>	Were there any instances of fraud noted by the auditor (Chapter 4, Item 4.25 Government Auditing Standards)? If yes, explain in the Notes to the Financial Statements, Report on Compliance and Internal Control or in the Schedule of Findings and Questioned Costs.
83.	___	<u>X</u>	Were there any instances of deficiencies in internal control noted by the auditor (Chapter 4, Item 4.25 Government Auditing Standards)? If yes, explain in the Notes to the Financial Statements, Report on Compliance and Internal Control or in the Schedule of Findings and Questioned Costs.
84.	___	<u>X</u>	Were there any instances of non-compliance noted by the auditor (Chapter 4, Item 4.25 Government Auditing Standards)? If yes, explain in the Notes to the Financial Statements, Report on Compliance and Internal Control or in the Schedule of Findings and Questioned Costs.
85.	___	<u>X</u>	Were there any instances of waste noted by the auditor (Chapter 4, Item 4.25 Government Auditing Standards)? If yes, explain in the Notes to the Financial Statements, Report on Compliance and Internal Control or in the Schedule of Findings and Questioned Costs.
86.	___	<u>X</u>	Were there any instances of abuse noted by the auditor (Chapter 4, Item 4.25 Government Auditing Standards)? If yes, explain in the Notes to the Financial Statements, Report on Compliance and Internal Control or in the Schedule of Findings and Questioned Costs.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

87.	<u>X</u>	___	___	Do any action plans exist for significant findings from prior audits (Chapter 4, Item 4.05, Government Auditing Standards)? If not, explain in the Notes to the Financial Statements and in the Schedule of Findings and Questioned Costs.
88.	<u>X</u>	___	___	If action plans exist from prior audit findings, are they current (Chapter 4, Item 4.05, Government Auditing Standards)? If not, explain in the Notes to the Financial Statements and in the Schedule of Findings and Questioned Costs.