

**TARRANT COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

Combined Financial Statements – Regulatory Basis

August 31, 2018

(With Independent Auditors' Report Thereon)

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2018  
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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, 2018, 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, 2018, 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, 2018 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 combining statements of revenue, expenditures, and changes in fund balance, the individual fund statements of revenues, expenditures, and changes in fund balance – budget, actual and variance, and the schedules of differences between audit report and CSCD reports as submitted to TDCJ-CJAD are presented for purposes of additional analysis and are not a required part of the combined financial statements.

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

## **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 14, 2019 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 the Department's internal control over financial reporting and compliance.

**Restriction on Use**

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

*Deloitte & Touche LLP*

February 14, 2019

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

COMBINED STATEMENT OF FINANCIAL POSITION  
FOR THE YEAR ENDED AUGUST 31, 2018

	Basic Supervision	Community Corrections	Diversion Programs	TAIP	Total
<b>ASSETS</b>					
<b>Cash and Investments</b>					
Bank Balances	\$ 5,651,142	\$ 73,091	\$ 97,146	\$ 29,578	\$ 5,850,957
Petty Cash	0	0	0	0	0
Time Deposits	0	0	0	0	0
<b>Total Cash and Investments</b>	<u>5,651,142</u>	<u>73,091</u>	<u>97,146</u>	<u>29,578</u>	<u>5,850,957</u>
<b>Accounts Receivable</b>					
Community Supervision Fees	196,966	640	5	0	197,611
Due From TDCJ-CJAD	0	0	0	0	0
Due From Other CSCD Program	0	0	0	0	0
Other Accounts Receivable	33,091	329	149	0	33,569
<b>Total Assets</b>	<u>5,881,199</u>	<u>74,060</u>	<u>97,300</u>	<u>29,578</u>	<u>6,082,137</u>
<b>LIABILITIES AND FUND BALANCE</b>					
<b>Liabilities</b>					
Accounts Payable	443,015	69,582	79,699	29,578	621,874
Due To TDCJ-CJAD	0	0	0	0	0
Due To Other CSCD Program	0	0	0	0	0
<b>Total Liabilities</b>	<u>443,015</u>	<u>69,582</u>	<u>79,699</u>	<u>29,578</u>	<u>621,874</u>
Fund Balance	5,438,184	4,478	17,601	0	5,460,263
<b>Total Liabilities and Fund Balances</b>	<u>\$ 5,881,199</u>	<u>\$ 74,060</u>	<u>\$ 97,300</u>	<u>\$ 29,578</u>	<u>\$ 6,082,137</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, 2018**

	Basic Supervision	Community Corrections	Diversion Program	TAIP	Total
<b>REVENUE</b>					
State Aid	\$ 6,447,016	\$ 2,838,458	\$ 3,251,547	\$ 797,803	\$ 13,334,824
Sub-total State Aid	6,447,016	2,838,458	3,251,547	797,803	13,334,824
State Aid: SAFFP	128,681	0	0	0	128,681
Total State Aid	6,575,697	2,838,458	3,251,547	797,803	13,463,505
Community Supervision Fees	7,974,833	0	0	0	7,974,833
Payments by Program Participants	1,536,846	854	102	0	1,537,802
Interest Income	127,699	0	0	0	127,699
Other Revenue	49,814	0	0	0	49,814
Total Revenue	16,264,889	2,839,312	3,251,649	797,803	23,153,653
<b>EXPENDITURES</b>					
Salaries and Fringe Benefits	13,815,380	2,940,837	3,229,737	647,249	20,633,203
Travel and Furnished Transportation	115,683	8,980	18,504	1,165	144,332
Contract Services for Offenders	459,001	27,297	157,120	143,065	786,483
Professional Fees	187,173	26,538	37,665	8,659	260,035
Supplies and Operating Expenses	573,769	2,050	27,045	4,559	607,423
Facilities	0	0	133,331	0	133,331
Utilities	8,047	2,035	5,026	0	15,108
Equipment	12,096	0	967	0	13,063
Total Expenditures	15,171,149	3,007,737	3,609,395	804,697	22,592,978
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	1,093,740	(168,425)	(357,746)	(6,894)	560,675
<b>OTHER FINANCING SOURCES (USES)</b>					
Basic Supervision Interfund Transfer [+ or -]*	(555,144)	410,960	137,290	6,894	0
CC Interfund Transfer [+ or -] (to DP or TAIP)*	0	(238,057)	238,057	0	0
Total Other Financing Sources (Uses)	(555,144)	172,903	375,347	6,894	0
<b>PRIOR YEAR ENDING FUND BALANCE</b>	4,899,588	0	0	0	4,899,588
Prior Period Adjustment	0	0	0	0	0
Prior Period Refund Paid to CJAD	0	0	0	0	0
Adjusted Beginning Fund Balance	4,899,588	0	0	0	4,899,588
Refund Due to CJAD	0	0	0	0	0
<b>AUDITED YEAR ENDING FUND BALANCE</b>	\$ 5,438,184	\$ 4,478	\$ 17,601	\$ 0	\$ 5,460,263

The accompanying notes are an integral part of the financial statements

\*BS transfers in would be associated with return of a previous transfer out. CC transfers in are only allowable from BS or return of unused funds from DP or TAIP, CC transfer out are allowable to DP and TAIP. DP transfers in are only allowable from BS or CC, transfers out are only allowable for return of unused BS or CC funds.

# TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED AUGUST 31, 2018

### 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, 2018 for financial activity performed by August 31, 2018, are considered available. Also, purchases for which the commitment has been established by August 31, 2018, 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, 2018.

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.



# TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED AUGUST 31, 2018

### 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, 2018 will be reviewed and approved/disapproved by TDCJ-CJAD. TDCJ-CJAD will not accept budget adjustments after September 30, 2018 for the previous fiscal year.

### 2. ONE-TIME/SUPPLEMENTAL PAYMENTS

The Tarrant County CSCD did not receive any one-time or supplemental payments from TDCJ-CJAD during the 2018 fiscal year.

### 3. DEOBLIGATIONS

There were no deobligations to Tarrant County CSCD’s original State-Aid funding during the 2018 fiscal year.

### 4. INTERFUND TRANSFERS

The following interfund transfers were made to offset expenditures to cover negative fund balances at the end of the 1st 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 009 (CCP)	\$ 1,303	November 30, 2017
Transfer from Basic Supervision (program 900) to program 004 (CCP)	7,794	November 30, 2017
Transfer from Basic Supervision (program 900) to program 021 (CCP)	2,654	November 30, 2017
Transfer from Basic Supervision (program 900) to program 054 (CCP)	357	November 30, 2017
Transfer from Basic Supervision (program 900) to program 035 (DP)	1,832	November 30, 2017
Transfer from Basic Supervision (program 900) to program 014 (DP)	2,507	November 30, 2017
Transfer from Basic Supervision (program 900) to program 034 (DP)	15,183	November 30, 2017
Transfer from Basic Supervision (program 900) to program 053 (DP)	4,169	November 30, 2017
Transfer from Basic Supervision (program 900) to program 046 (DP)	5,850	November 30, 2017
Transfer from Basic Supervision (program 900) to program 044 (DP)	18,452	November 30, 2017

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT**

**NOTES TO THE  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2018**

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

Interfund Transfers between Programs	Amount of Transfer	Date of Transfer
Transfer from Basic Supervision (program 900) to program 009 (CCP)	\$ 1,474	February 28, 2018
Transfer from Basic Supervision (program 900) to program 004 (CCP)	85,574	February 28, 2018
Transfer from Basic Supervision (program 900) to program 021 (CCP)	8,427	February 28, 2018
Transfer from Basic Supervision (program 900) to program 054 (CCP)	42,933	February 28, 2018
Transfer from Basic Supervision (program 900) to program 035 (DP)	2,099	February 28, 2018
Transfer from Basic Supervision (program 900) to program 014 (DP)	5,118	February 28, 2018
Transfer from Basic Supervision (program 900) to program 034 (DP)	4,282	February 28, 2018
Transfer from Basic Supervision (program 900) to program 012 (DP)	7,459	February 28, 2018
Transfer from Basic Supervision (program 900) to program 046 (DP)	9,023	February 28, 2018
Transfer from Basic Supervision (program 900) to program 044 (DP)	3,975	February 28, 2018
Transfer from CCP (program 004) to program 034 (DP)	16,949	February 28, 2018
Transfer from CCP (program 004) to program 046 (DP)	13,321	February 28, 2018
Transfer from CCP (program 004) to program 044 (DP)	17,158	February 28, 2018

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT**

**NOTES TO THE  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2018**

The following interfund transfers were made to offset expenditures to cover negative fund balances at the end of the 3<sup>rd</sup> 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 009 (CCP)	\$ 3,178	May 31, 2018
Transfer from Basic Supervision (program 900) to program 004 (CCP)	84,670	May 31, 2018
Transfer from Basic Supervision (program 900) to program 054 (CCP)	39,865	May 31, 2018
Transfer from Basic Supervision (program 900) to program 014 (DP)	3,616	May 31, 2018
Transfer from Basic Supervision (program 900) to program 053 (DP)	851	May 31, 2018
Transfer from Basic Supervision (program 900) to program 012 (DP)	27,187	May 31, 2018
Transfer from CCP (program 004) to program 014 (DP)	1,760	May 31, 2018
Transfer from CCP (program 004) to program 034 (DP)	21,208	May 31, 2018
Transfer from CCP (program 004) to program 053 (DP)	4,669	May 31, 2018
Transfer from CCP (program 004) to program 046 (DP)	7,008	May 31, 2018
Transfer from CCP (program 004) to program 044 (DP)	32,052	May 31, 2018

The following interfund transfers were made to offset expenditures to cover negative fund balances at the end of the 4<sup>th</sup> 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 042 (CCP)	\$ 3,325	August 31, 2018
Transfer from Basic Supervision (program 900) to program 004 (CCP)	194,061	August 31, 2018
Transfer from Basic Supervision (program 900) to program 008 (CCP)	5,669	August 31, 2018
Transfer from Basic Supervision (program 900) to program 035 (DP)	18,192	August 31, 2018
Transfer from Basic Supervision (program 900) to program 012 (DP)	7,495	August 31, 2018
Transfer from Basic Supervision (program 900) to program 015 (TAIP)	6,894	August 31, 2018
Transfer from CCP (program 004) to program 014 (DP)	7,278	August 31, 2018
Transfer from CCP (program 004) to program 034 (DP)	25,349	August 31, 2018
Transfer from CCP (program 004) to program 053 (DP)	6,741	August 31, 2018
Transfer from CCP (program 004) to program 012 (DP)	32,211	August 31, 2018
Transfer from CCP (program 004) to program 046 (DP)	14,917	August 31, 2018
Transfer from CCP (program 004) to program 044 (DP)	37,436	August 31, 2018

# TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED AUGUST 31, 2018

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

<u>Interfund Transfers between Programs</u>	<u>Amount of Transfer</u>	<u>Date of Transfer</u>
Return from program 009 (CCP) to Basic Supervision (program 900)	\$ (4,629)	August 31, 2018
Return from program 021 (CCP) to Basic Supervision (program 900)	(10,671)	August 31, 2018
Return from program 054 (CCP) to Basic Supervision (program 900)	(55,024)	August 31, 2018

### 5. PRIOR PERIOD ADJUSTMENTS

There were no prior period adjustments made during the 2018 fiscal year.

### 6. REFUNDS

There were no refunds to TDCJ-CJAD during the 2018 fiscal year.

### 7. CASH, COLLECTIONS, CHANGE FUND, PETTY CASH AND INVESTMENTS

The County utilizes a “pooled cash” concept for investment purposes. All idle funds are invested, in the “pooled cash” fund. There are no investments in any individual fund. All interest earned by the “pooled funds” is allocated on the average cash balance of each fund. CSCD’s position in the pooled cash fund on 8/31/2018 was \$5,850,957.

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

# TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED AUGUST 31, 2018

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 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



**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT**

NOTES TO THE  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2018

**8. EXCESS OF EXPENDITURES OVER BUDGETS IN INDIVIDUAL PROGRAMS**

For program #034-2018, Mentally Impaired Caseloads, Professional Fees exceeded the final budget of \$4,425 by \$(85). This overage is 1.92% of the approved budget. Per the CJAD Financial Guide, budget overages not exceeding 15% of the final approved budget for that line item are allowable. This was the only program with excess of expenditures over the final approved budget.

**9. 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>Amount Received</u>	<u>Restrictions for use</u>	<u>Expended in accordance with Restriction</u>
<b><u>Community Supervision Fees</u></b>	<b>\$ 7,974,833</b>	Texas Code of Criminal Procedure Article 42A.652 (a); FMM for TDCJ-CJAD Funding Restrictions	Yes
<b><u>Payments by Program Participants</u></b>			
Program Participation Fees, including Pre-Trial Diversion/Intervention Fees	1,537,802	Texas Code of Criminal Procedure Chapter 102.012; FMM for TDCJ-CJAD Funding restrictions.	Yes
<b><u>Total Payments by Program Participants:</u></b>	<b>\$ 1,537,802</b>		
Interest Income	127,699	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
<b><u>Other Revenue:</u></b>			
Auction Proceeds	8,279	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
Collection Fees - Texas Dept of Health and Human Services	19,513	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
Subpoena Fees	22	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
Training	600	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
Graduate Internship Research Program - Amon Carter Foundation	25,000	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
Other - Program Income/Non-Probation related revenue	(3,600)	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
<b><u>Total Other Revenue:</u></b>	<b>\$ 49,814</b>		

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT**

**NOTES TO THE  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2018**

**10. COMMITMENTS AND CONTINGENCIES**

None.

**11. SUBSEQUENT EVENTS**

None.

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, 2018

	009-2018 CCP Non-English Speaking Caseloads	042-2018 CCP Felony Alcohol Intervention Program	004-2018 CCP Enhanced Supervision Strategies	021-2018 CCP Pre-Sentence Investigation	057-2018 CCP Cognitive Treatment & Continuing Care	008-2018 CCP MR/DD Mentally Impaired Caseloads	054-2018 CCP Ignition Interlock Caseloads	Total (All CCP Funds)
<b>REVENUE</b>								
State Aid	\$ 289,882	\$ 147,835	\$ 8,403	\$ 424,060	\$ 95,811	\$ 199,231	\$ 1,673,236	\$ 2,838,458
Total State Aid	<u>289,882</u>	<u>147,835</u>	<u>8,403</u>	<u>424,060</u>	<u>95,811</u>	<u>199,231</u>	<u>1,673,236</u>	<u>2,838,458</u>
Community Supervision Fees	0	0	0	0	0	0	0	0
Payments by Program Participants	0	0	8	820	0	26	0	854
Interest Income	0	0	0	0	0	0	0	0
Other Revenue	0	0	0	0	0	0	0	0
Total Revenue	<u>289,882</u>	<u>147,835</u>	<u>8,411</u>	<u>424,880</u>	<u>95,811</u>	<u>199,257</u>	<u>1,673,236</u>	<u>2,839,312</u>
<b>EXPENDITURES</b>								
Salaries and Fringe Benefits	288,052	148,549	140,296	402,080	89,969	191,888	1,680,003	2,940,837
Travel and Furnished Transportation	364	698	0	2,075	145	2,464	3,234	8,980
Contract Services for Offenders	618	0	556	16,391	0	8,375	1,357	27,297
Professional Fees	2,174	1,109	63	3,990	1,219	1,689	16,294	26,538
Supplies and Operating Expenses	0	804	13	754	0	0	479	2,050
Facilities	0	0	0	0	0	0	0	0
Utilities	0	0	1,525	0	0	510	0	2,035
Equipment	0	0	0	0	0	0	0	0
Total Expenditures	<u>291,208</u>	<u>151,160</u>	<u>142,453</u>	<u>425,290</u>	<u>91,333</u>	<u>204,926</u>	<u>1,701,367</u>	<u>3,007,737</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>								
	(1,326)	(3,325)	(134,042)	(410)	4,478	(5,669)	(28,131)	(168,425)
<b>OTHER FINANCING SOURCES (USES)</b>								
Basic Supervision Interfund Transfer [+ or -]*	1,326	3,325	372,099	410	0	5,669	28,131	410,960
CC Interfund Transfer [+ or -] (to DP or TAIP)*	0	0	(238,057)	0	0	0	0	(238,057)
Total Other Financing Sources (Uses)	<u>1,326</u>	<u>3,325</u>	<u>134,042</u>	<u>410</u>	<u>0</u>	<u>5,669</u>	<u>28,131</u>	<u>172,903</u>
<b>PRIOR YEAR ENDING FUND BALANCE</b>								
Prior Period Adjustment	0	0	0	0	0	0	0	0
Prior Period Refund Paid to CJAD	0	0	0	0	0	0	0	0
Adjusted Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Refund Due to CJAD	0	0	0	0	0	0	0	0
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,478</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,478</u>

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**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, 2018

	035-2018 DP Day Treatment Programs	014-2018 DP Substance Abuse Aftercare Caseloads	040-2018 DP Contract Residential Treatment	034-2018 DP Mentally Impaired Caseloads	053-2018 DP High Risk Caseloads	012-2018 DP Sex Offender Caseloads	046-2018 DP Assessment Unit	044-2018 DP S.W.I.F.T. Court	Total Diversion Programs
<b>REVENUE</b>									
State Aid	\$ 980,875	\$ 160,290	\$ 132,595	\$ 376,643	\$ 119,644	\$ 838,703	\$ 465,845	\$ 176,952	\$ 3,251,547
Total State Aid	<u>980,875</u>	<u>160,290</u>	<u>132,595</u>	<u>376,643</u>	<u>119,644</u>	<u>838,703</u>	<u>465,845</u>	<u>176,952</u>	<u>3,251,547</u>
Community Supervision Fees	0	0	0	0	0	0	0	0	0
Payments by Program Participants	0	6	0	0	52	44	0	0	102
Interest Income	0	0	0	0	0	0	0	0	0
Other Revenue	0	0	0	0	0	0	0	0	0
Total Revenue	<u>980,875</u>	<u>160,296</u>	<u>132,595</u>	<u>376,643</u>	<u>119,696</u>	<u>838,747</u>	<u>465,845</u>	<u>176,952</u>	<u>3,251,649</u>
<b>EXPENDITURES</b>									
Salaries and Fringe Benefits	834,152	177,557	0	449,848	132,342	847,091	506,098	282,649	3,229,737
Travel and Furnished Transportation	2,796	575	0	2,452	1,617	9,342	523	1,199	18,504
Contract Services for Offenders	0	0	114,000	0	0	42,370	750	0	157,120
Professional Fees	12,111	1,977	994	4,510	1,192	10,290	4,544	2,047	37,665
Supplies and Operating Expenses	17,723	402	0	1,943	691	2,168	4,049	69	27,045
Facilities	133,331	0	0	0	0	0	0	0	133,331
Utilities	1,918	64	0	861	284	1,838	0	61	5,026
Equipment	967	0	0	0	0	0	0	0	967
Total Expenditures	<u>1,002,998</u>	<u>180,575</u>	<u>114,994</u>	<u>459,614</u>	<u>136,126</u>	<u>913,099</u>	<u>515,964</u>	<u>286,025</u>	<u>3,609,395</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	(22,123)	(20,279)	17,601	(82,971)	(16,430)	(74,352)	(50,119)	(109,073)	(357,746)
<b>OTHER FINANCING SOURCES (USES)</b>									
Basic Supervision Interfund Transfer [+ or -]*	22,123	11,241	0	19,465	5,020	42,141	14,873	22,427	137,290
CC Interfund Transfer [+ or -] (to DP or TAIP)*	0	9,038	0	63,506	11,410	32,211	35,246	86,646	238,057
Total Other Financing Sources (Uses)	<u>22,123</u>	<u>20,279</u>	<u>0</u>	<u>82,971</u>	<u>16,430</u>	<u>74,352</u>	<u>50,119</u>	<u>109,073</u>	<u>375,347</u>
<b>PRIOR YEAR ENDING FUND BALANCE</b>	0	0	0	0	0	0	0	0	0
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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Refund Due to CJAD	0	0	0	0	0	0	0	0	0
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 17,601</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 17,601</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, 2018

	Basic Supervision Program 900-2018		
	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUE</b>			
State Aid	\$ 6,447,016	\$ 6,447,016	\$ 0
Sub-Total State Aid	<u>6,447,016</u>	<u>6,447,016</u>	<u>0</u>
State Aid: SAFPF	62,643	128,681	66,038
Total State Aid	<u>6,509,659</u>	<u>6,575,697</u>	<u>66,038</u>
Community Supervision Fees	7,500,000	7,974,833	474,833
Payments by Program Participants	827,996	1,536,846	708,850
Interest Income	87,592	127,699	40,107
Other Revenue	314,000	49,814	(264,186)
Total Revenue	<u>15,239,247</u>	<u>16,264,889</u>	<u>1,025,642</u>
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	15,870,861	13,815,380	2,055,481
Travel and Furnished Transportation	159,000	115,683	43,317
Contract Services for Offenders	532,715	459,001	73,714
Professional Fees	219,853	187,173	32,680
Supplies and Operating Expenses	2,191,201	573,769	1,617,432
Facilities	0	0	0
Utilities	22,500	8,047	14,453
Equipment	248,500	12,096	236,404
Total Expenditures	<u>19,244,630</u>	<u>15,171,149</u>	<u>4,073,481</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	(4,005,383)	1,093,740	5,099,123
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer [+ or -]*	(894,205)	(555,144)	339,061
CC Interfund Transfer [+ or -] (to DP or TAIP)*	0	0	0
Total Other Financing Sources (Uses)	<u>(894,205)</u>	<u>(555,144)</u>	<u>339,061</u>
<b>PRIOR YEAR ENDING FUND BALANCE</b>	4,899,588	4,899,588	0
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Beginning Fund Balance	<u>4,899,588</u>	<u>4,899,588</u>	<u>0</u>
Refund Due to CJAD	0	0	0
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$ 0</u>	<u>\$ 5,438,184</u>	<u>\$ 5,438,184</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, 2018

Non-English Speaking Caseloads  
Program 009-2018 CCP

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUE</b>			
State Aid	\$ 289,882	\$ 289,882	\$ 0
<b>Total State Aid</b>	<u>289,882</u>	<u>289,882</u>	<u>0</u>
Community Supervision Fees	0	0	0
Payments by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
<b>Total Revenue</b>	<u>289,882</u>	<u>289,882</u>	<u>0</u>
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	303,883	288,052	15,831
Travel and Furnished Transportation	1,110	364	746
Contract Services for Offenders	1,000	618	382
Professional Fees	2,174	2,174	0
Supplies and Operating Expenses	0	0	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
<b>Total Expenditures</b>	<u>308,167</u>	<u>291,208</u>	<u>16,959</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>(18,285)</u>	<u>(1,326)</u>	<u>16,959</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer [+ or -]*	18,285	1,326	(16,959)
CC Interfund Transfer [+ or -] (to DP or TAIP)*	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<u>18,285</u>	<u>1,326</u>	<u>(16,959)</u>
<b>PRIOR YEAR ENDING FUND BALANCE</b>	0	0	0
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
<b>Adjusted Beginning Fund Balance</b>	<u>0</u>	<u>0</u>	<u>0</u>
Refund Due to CJAD	0	0	0
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<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, 2018**

Felony Alcohol Intervention Program  
Program 042-2018 CCP

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUE</b>			
State Aid	\$ 147,835	\$ 147,835	\$ 0
Total State Aid	<u>147,835</u>	<u>147,835</u>	<u>0</u>
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>147,835</u>	<u>147,835</u>	<u>0</u>
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	153,847	148,549	5,298
Travel and Furnished Transportation	2,000	698	1,302
Contract Services for Offenders	500	0	500
Professional Fees	1,109	1,109	0
Supplies and Operating Expenses	2,100	804	1,296
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	<u>159,556</u>	<u>151,160</u>	<u>8,396</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	(11,721)	(3,325)	8,396
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer [+ or -]*	11,721	3,325	(8,396)
CC Interfund Transfer [+ or -] (to DP or TAIP)*	0	0	0
Total Other Financing Sources (Uses)	<u>11,721</u>	<u>3,325</u>	<u>(8,396)</u>
<b>PRIOR YEAR ENDING FUND BALANCE</b>			
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
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<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, 2018**

Enhanced Supervision Strategies  
Program 004-2018 CCP

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUE</b>			
State Aid	\$ 8,403	\$ 8,403	\$ 0
Total State Aid	<u>8,403</u>	<u>8,403</u>	<u>0</u>
Community Supervision Fees	0	0	0
Payments by Program Participants	0	8	8
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	<u>8,403</u>	<u>8,411</u>	<u>8</u>
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	142,317	140,296	2,021
Travel and Furnished Transportation	500	0	500
Contract Services for Offenders	2,000	556	1,444
Professional Fees	63	63	0
Supplies and Operating Expenses	250	13	237
Facilities	0	0	0
Utilities	2,200	1,525	675
Equipment	0	0	0
Total Expenditures	<u>147,330</u>	<u>142,453</u>	<u>4,877</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	(138,927)	(134,042)	4,885
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer [+ or -]*	609,511	372,099	(237,412)
CC Interfund Transfer [+ or -] (to DP or TAIP)*	(470,584)	(238,057)	232,527
Total Other Financing Sources (Uses)	<u>138,927</u>	<u>134,042</u>	<u>(4,885)</u>
<b>PRIOR YEAR ENDING FUND BALANCE</b>	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
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<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, 2018**

Pre-Sentence Investigation Unit  
Program 021-2018 CCP

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUE</b>			
State Aid	\$ 424,060	\$ 424,060	\$ 0
Total State Aid	<u>424,060</u>	<u>424,060</u>	<u>0</u>
Community Supervision Fees	0	0	0
Payments by Program Participants	0	820	820
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	<u>424,060</u>	<u>424,880</u>	<u>820</u>
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	408,928	402,080	6,848
Travel and Furnished Transportation	3,000	2,075	925
Contract Services for Offenders	17,000	16,391	609
Professional Fees	4,180	3,990	190
Supplies and Operating Expenses	3,400	754	2,646
Facilities	0	0	0
Utilities	0	0	0
Equipment	1,000	0	1,000
Total Expenditures	<u>437,508</u>	<u>425,290</u>	<u>12,218</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	(13,448)	(410)	13,038
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer [+ or -]*	13,448	410	(13,038)
CC Interfund Transfer [+ or -] (to DP or TAIP)*	0	0	0
Total Other Financing Sources (Uses)	<u>13,448</u>	<u>410</u>	<u>(13,038)</u>
<b>PRIOR YEAR ENDING FUND BALANCE</b>	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
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<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, 2018**

Cognitive Treatment & Continuin Care Program  
Program 057-2018 CCP

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUE</b>			
State Aid	\$ 95,811	\$ 95,811	\$ 0
Total State Aid	<u>95,811</u>	<u>95,811</u>	<u>0</u>
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>95,811</u>	<u>95,811</u>	<u>0</u>
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	97,602	89,969	7,633
Travel and Furnished Transportation	500	145	355
Contract Services for Offenders	0	0	0
Professional Fees	1,219	1,219	0
Supplies and Operating Expenses	0	0	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	<u>99,321</u>	<u>91,333</u>	<u>7,988</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	(3,510)	4,478	7,988
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer [+ or -]*	3,510	0	(3,510)
CC Interfund Transfer [+ or -] (to DP or TAIP)*	0	0	0
Total Other Financing Sources (Uses)	<u>3,510</u>	<u>0</u>	<u>(3,510)</u>
<b>PRIOR YEAR ENDING FUND BALANCE</b>			
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
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$ 0</u>	<u>\$ 4,478</u>	<u>\$ 4,478</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, 2018**

Intellectually/Developmentally Disabled Caseloads  
Program 008-2018 CCP

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUE</b>			
State Aid	\$ 199,231	\$ 199,231	\$ 0
Total State Aid	<u>199,231</u>	<u>199,231</u>	<u>0</u>
Community Supervision Fees	0	0	0
Payments by Program Participants	0	26	26
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	<u>199,231</u>	<u>199,257</u>	<u>26</u>
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	193,012	191,888	1,124
Travel and Furnished Transportation	10,000	2,464	7,536
Contract Services for Offenders	10,000	8,375	1,625
Professional Fees	2,594	1,689	905
Supplies and Operating Expenses	1,750	0	1,750
Facilities	0	0	0
Utilities	1,200	510	690
Equipment	0	0	0
Total Expenditures	<u>218,556</u>	<u>204,926</u>	<u>13,630</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	(19,325)	(5,669)	13,656
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer [+ or -]*	19,325	5,669	(13,656)
CC Interfund Transfer [+ or -] (to DP or TAIP)*	0	0	0
Total Other Financing Sources (Uses)	<u>19,325</u>	<u>5,669</u>	<u>(13,656)</u>
<b>PRIOR YEAR ENDING FUND BALANCE</b>			
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
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<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, 2018**

Alcohol Monitoring Caseloads  
Program 054-2018 CCP

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUE</b>			
State Aid	\$ 1,673,236	\$ 1,673,236	\$ 0
Total State Aid	<u>1,673,236</u>	<u>1,673,236</u>	<u>0</u>
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>1,673,236</u>	<u>1,673,236</u>	<u>0</u>
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	1,697,818	1,680,003	17,815
Travel and Furnished Transportation	6,000	3,234	2,766
Contract Services for Offenders	3,000	1,357	1,643
Professional Fees	16,549	16,294	255
Supplies and Operating Expenses	3,700	479	3,221
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	<u>1,727,067</u>	<u>1,701,367</u>	<u>25,700</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>(53,831)</b>	<b>(28,131)</b>	<b>25,700</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer [+ or -]*	53,831	28,131	(25,700)
CC Interfund Transfer [+ or -] (to DP or TAIP)*	0	0	0
Total Other Financing Sources (Uses)	<u>53,831</u>	<u>28,131</u>	<u>(25,700)</u>
<b>PRIOR YEAR ENDING FUND BALANCE</b>			
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
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<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, 2018**

Day Treatment Programs  
Program 035-2018 DP

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUE</b>			
State Aid	\$ 980,875	\$ 980,875	\$ 0
Total State Aid	<u>980,875</u>	<u>980,875</u>	<u>0</u>
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>980,875</u>	<u>980,875</u>	<u>0</u>
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	873,042	834,152	38,890
Travel and Furnished Transportation	5,020	2,796	2,224
Contract Services for Offenders	4,000	0	4,000
Professional Fees	13,057	12,111	946
Supplies and Operating Expenses	27,000	17,723	9,277
Facilities	133,331	133,331	0
Utilities	2,940	1,918	1,022
Equipment	4,000	967	3,033
Total Expenditures	<u>1,062,390</u>	<u>1,002,998</u>	<u>59,392</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	(81,515)	(22,123)	59,392
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer [+ or -]*	33,446	22,123	(11,323)
CC Interfund Transfer [+ or -] (to DP or TAIP)*	48,069	0	(48,069)
Total Other Financing Sources (Uses)	<u>81,515</u>	<u>22,123</u>	<u>(59,392)</u>
<b>PRIOR YEAR ENDING FUND BALANCE</b>	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 Due to CJAD	0	0	0
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<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, 2018**

Substance Abuse Aftercare Caseloads  
Program 014-2018 DP

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUE</b>			
State Aid	\$ 160,290	\$ 160,290	\$ 0
Total State Aid	<u>160,290</u>	<u>160,290</u>	<u>0</u>
Community Supervision Fees	0	0	0
Payments by Program Participants	0	6	6
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	<u>160,290</u>	<u>160,296</u>	<u>6</u>
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	179,908	177,557	2,351
Travel and Furnished Transportation	2,000	575	1,425
Contract Services for Offenders	500	0	500
Professional Fees	1,977	1,977	0
Supplies and Operating Expenses	1,000	402	598
Facilities	0	0	0
Utilities	300	64	236
Equipment	0	0	0
Total Expenditures	<u>185,685</u>	<u>180,575</u>	<u>5,110</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>(25,395)</b>	<b>(20,279)</b>	<b>5,116</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer [+ or -]*	11,241	11,241	0
CC Interfund Transfer [+ or -] (to DP or TAIP)*	14,154	9,038	(5,116)
Total Other Financing Sources (Uses)	<u>25,395</u>	<u>20,279</u>	<u>(5,116)</u>
<b>PRIOR YEAR ENDING FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

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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, 2018**

Contract Residential Treatment  
Program 040-2018 DP

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUE</b>			
State Aid	\$ 132,595	\$ 132,595	\$ 0
Total State Aid	<u>132,595</u>	<u>132,595</u>	<u>0</u>
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>132,595</u>	<u>132,595</u>	<u>0</u>
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	0	0	0
Travel and Furnished Transportation	0	0	0
Contract Services for Offenders	145,601	114,000	31,601
Professional Fees	994	994	0
Supplies and Operating Expenses	0	0	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	<u>146,595</u>	<u>114,994</u>	<u>31,601</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	(14,000)	17,601	31,601
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer [+ or -]*	0	0	0
CC Interfund Transfer [+ or -] (to DP or TAIP)*	14,000	0	(14,000)
Total Other Financing Sources (Uses)	<u>14,000</u>	<u>0</u>	<u>(14,000)</u>
<b>PRIOR YEAR ENDING FUND BALANCE</b>	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 Due to CJAD	0	0	0
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$ 0</u>	<u>\$ 17,601</u>	<u>\$ 17,601</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, 2018**

Mentally Impaired Caseloads  
Program 034-2018 DP

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUE</b>			
State Aid	\$ 376,643	\$ 376,643	\$ 0
Total State Aid	<u>376,643</u>	<u>376,643</u>	<u>0</u>
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>376,643</u>	<u>376,643</u>	<u>0</u>
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	464,826	449,848	14,978
Travel and Furnished Transportation	4,500	2,452	2,048
Contract Services for Offenders	0	0	0
Professional Fees	4,425	4,510	(85)
Supplies and Operating Expenses	3,000	1,943	1,057
Facilities	0	0	0
Utilities	1,200	861	339
Equipment	0	0	0
Total Expenditures	<u>477,951</u>	<u>459,614</u>	<u>18,337</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	(101,308)	(82,971)	18,337
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer [+ or -]*	19,465	19,465	0
CC Interfund Transfer [+ or -] (to DP or TAIP)*	81,843	63,506	(18,337)
Total Other Financing Sources (Uses)	<u>101,308</u>	<u>82,971</u>	<u>(18,337)</u>
<b>PRIOR YEAR ENDING FUND BALANCE</b>	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
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<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, 2018**

High Risk Caseload  
Program 053-2018 DP

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUE</b>			
State Aid	\$ 119,644	\$ 119,644	\$ 0
Total State Aid	<u>119,644</u>	<u>119,644</u>	<u>0</u>
Community Supervision Fees	0	0	0
Payments by Program Participants	0	52	52
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	<u>119,644</u>	<u>119,696</u>	<u>52</u>
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	138,047	132,342	5,705
Travel and Furnished Transportation	3,200	1,617	1,583
Contract Services for Offenders	2,000	0	2,000
Professional Fees	1,897	1,192	705
Supplies and Operating Expenses	900	691	209
Facilities	0	0	0
Utilities	720	284	436
Equipment	0	0	0
Total Expenditures	<u>146,764</u>	<u>136,126</u>	<u>10,638</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	(27,120)	(16,430)	10,690
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer [+ or -]*	5,020	5,020	0
CC Interfund Transfer [+ or -] (to DP or TAIP)*	22,100	11,410	(10,690)
Total Other Financing Sources (Uses)	<u>27,120</u>	<u>16,430</u>	<u>(10,690)</u>
<b>PRIOR YEAR ENDING FUND BALANCE</b>	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 Due to CJAD	0	0	0
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<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, 2018**

Sex Offender Caseloads  
Program 012-2018 DP

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUE</b>			
State Aid	\$ 838,703	\$ 838,703	\$ 0
Total State Aid	<u>838,703</u>	<u>838,703</u>	<u>0</u>
Community Supervision Fees	0	0	0
Payments by Program Participants	0	44	44
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	<u>838,703</u>	<u>838,747</u>	<u>44</u>
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	885,260	847,091	38,169
Travel and Furnished Transportation	16,000	9,342	6,658
Contract Services for Offenders	54,500	42,370	12,130
Professional Fees	10,290	10,290	0
Supplies and Operating Expenses	3,000	2,168	832
Facilities	0	0	0
Utilities	2,399	1,838	561
Equipment	200	0	200
Total Expenditures	<u>971,649</u>	<u>913,099</u>	<u>58,550</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	(132,946)	(74,352)	58,594
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer [+ or -]*	42,141	42,141	0
CC Interfund Transfer [+ or -] (to DP or TAIP)*	90,805	32,211	(58,594)
Total Other Financing Sources (Uses)	<u>132,946</u>	<u>74,352</u>	<u>(58,594)</u>
<b>PRIOR YEAR ENDING FUND BALANCE</b>	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 Due to CJAD	0	0	0
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<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, 2018**

Assessment Unit  
Program 046-2018 DP

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUE</b>			
State Aid	\$ 465,845	\$ 465,845	\$ 0
Total State Aid	<u>465,845</u>	<u>465,845</u>	<u>0</u>
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>
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	515,706	506,098	9,608
Travel and Furnished Transportation	1,555	523	1,032
Contract Services for Offenders	1,900	750	1,150
Professional Fees	4,694	4,544	150
Supplies and Operating Expenses	4,500	4,049	451
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	<u>528,355</u>	<u>515,964</u>	<u>12,391</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	(62,510)	(50,119)	12,391
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer [+ or -]*	14,873	14,873	0
CC Interfund Transfer [+ or -] (to DP or TAIP)*	47,637	35,246	(12,391)
Total Other Financing Sources (Uses)	<u>62,510</u>	<u>50,119</u>	<u>(12,391)</u>
<b>PRIOR YEAR ENDING FUND BALANCE</b>	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
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<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, 2018**

S.W.I.F.T. Court  
Program 044-2018 DP

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUE</b>			
State Aid	\$ 176,952	\$ 176,952	\$ 0
Total State Aid	<u>176,952</u>	<u>176,952</u>	<u>0</u>
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>
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	295,680	282,649	13,031
Travel and Furnished Transportation	2,055	1,199	856
Contract Services for Offenders	0	0	0
Professional Fees	2,327	2,047	280
Supplies and Operating Expenses	1,500	69	1,431
Facilities	0	0	0
Utilities	450	61	389
Equipment	0	0	0
Total Expenditures	<u>302,012</u>	<u>286,025</u>	<u>15,987</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	(125,060)	(109,073)	15,987
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer [+ or -]*	22,427	22,427	0
CC Interfund Transfer [+ or -] (to DP or TAIP)*	102,633	86,646	(15,987)
Total Other Financing Sources (Uses)	<u>125,060</u>	<u>109,073</u>	<u>(15,987)</u>
<b>PRIOR YEAR ENDING FUND BALANCE</b>	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
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<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, 2018**

Treatment Alternative to Incarceration Program (TAIP)  
Program 015-2018 DP

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUE</b>			
State Aid	\$ 797,803	\$ 797,803	\$ 0
Total State Aid	<u>797,803</u>	<u>797,803</u>	<u>0</u>
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>797,803</u>	<u>797,803</u>	<u>0</u>
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	709,659	647,249	62,410
Travel and Furnished Transportation	2,850	1,165	1,685
Contract Services for Offenders	169,811	143,065	26,746
Professional Fees	9,584	8,659	925
Supplies and Operating Expenses	7,100	4,559	2,541
Facilities	0	0	0
Utilities	0	0	0
Equipment	400	0	400
Total Expenditures	<u>899,404</u>	<u>804,697</u>	<u>94,707</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	(101,601)	(6,894)	94,707
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer [+ or -]*	15,961	6,894	(9,067)
CC Interfund Transfer [+ or -] (to DP or TAIP)*	85,640	0	(85,640)
Total Other Financing Sources (Uses)	<u>101,601</u>	<u>6,894</u>	<u>(94,707)</u>
<b>PRIOR YEAR ENDING FUND BALANCE</b>	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 Due to CJAD	0	0	0
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

The accompanying notes are an integral part of the financial statements

\*BS transfers in would be associated with return of a previous transfer out. CC transfers in are only allowable from BS or return of unused funds from DP or TAIP, CC transfer out are allowable to DP and TAIP. DP transfers in are only allowable from BS or CC, transfers out are only allowable for return of unused BS or CC 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, 2018

Basic Supervision  
Program 900-2018

	Audit	Per CSCD Quarterly Report	Difference
<b>REVENUE</b>			
State Aid	\$ 6,447,016	\$ 6,447,016	\$ 0
Sub-Total State Aid	6,447,016	6,447,016	0
State Aid: SAFPF	128,681	128,681	0
Total State Aid	6,575,697	6,575,697	0
Community Supervision Fees	7,974,833	7,974,833	0
Payments by Program Participants	1,536,846	1,536,846	0
Interest Income	127,699	127,699	0
Other Revenue	49,814	49,814	0
Total Revenue	16,264,889	16,264,889	0
<b>EXPENDITURE</b>			
Salaries/Fringe Benefits	13,815,380	13,815,380	0
Travel/Furnished Transportation	115,683	115,683	0
Contract Services for Offenders	459,001	459,001	0
Professional Fees	187,173	187,173	0
Supplies & Operating Expenses	573,769	573,769	0
Facilities	0	0	0
Utilities	8,047	8,047	0
Equipment	12,096	12,096	0
Total Expenditure	15,171,149	15,171,149	0
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	1,093,740	1,093,740	0
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer [+ or -]*	(555,144)	(555,144)	0
CC Interfund Transfer [+ or -] (to DP or TAIP)*	0	0	0
Total Other Financing Sources (Uses)	(555,144)	(555,144)	0
<b>PRIOR YEAR ENDING FUND BALANCE</b>			
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Beginning Fund Balance	4,899,588	4,899,588	0
Refund Paid to CJAD	0	0	0
<b>AUDITED YEAR ENDING FUND BALANCE</b>	\$ 5,438,184	\$ 5,438,184	\$ 0

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**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, 2018

Non-English Speaking Caseloads  
Program 009-2018

	Audit	Per CSCD Quarterly Report	Difference
<b>REVENUE</b>			
State Aid	\$ 289,882	\$ 289,882	\$ 0
Sub-Total State Aid	289,882	289,882	0
State Aid: SAFPF	0	0	0
Total State Aid	289,882	289,882	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	289,882	289,882	0
<b>EXPENDITURE</b>			
Salaries/Fringe Benefits	288,052	288,052	0
Travel/Furnished Transportation	364	364	0
Contract Services for Offenders	618	618	0
Professional Fees	2,174	2,174	0
Supplies & Operating Expenses	0	0	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditure	291,208	291,208	0
<b>EXPENDITURES</b>	(1,326)	(1,326)	0
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer [+ or -]*	1,326	1,326	0
CC Interfund Transfer [+ or -] (to DP or TAIP)*	0	0	0
Total Other Financing Sources (Uses)	1,326	1,326	0
<b>PRIOR YEAR ENDING FUND BALANCE</b>			
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Beginning Fund Balance	0	0	0
Refund Paid to CJAD	0	0	0
<b>AUDITED YEAR ENDING FUND</b>	\$ 0	\$ 0	\$ 0

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**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, 2018

Felony Alcohol Intervention Program  
Program 042-2018

	Audit	Per CSCD Quarterly Report	Difference
<b>REVENUE</b>			
State Aid	\$ 147,835	\$ 147,835	\$ 0
Sub-Total State Aid	147,835	147,835	0
State Aid: SAFPF	0	0	0
Total State Aid	147,835	147,835	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	147,835	147,835	0
<b>EXPENDITURE</b>			
Salaries/Fringe Benefits	148,549	148,549	0
Travel/Furnished Transportation	698	698	0
Contract Services for Offenders	0	0	0
Professional Fees	1,109	1,109	0
Supplies & Operating Expenses	804	804	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditure	151,160	151,160	0
<b>EXPENDITURES</b>	(3,325)	(3,325)	0
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer [+ or -]*	3,325	3,325	0
CC Interfund Transfer [+ or -] (to DP or TAIP)*	0	0	0
Total Other Financing Sources (Uses)	3,325	3,325	0
<b>PRIOR YEAR ENDING FUND BALANCE</b>			
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Beginning Fund Balance	0	0	0
Refund Paid to CJAD	0	0	0
<b>AUDITED YEAR ENDING FUND</b>	\$ 0	\$ 0	\$ 0

\*BS transfers in would be associated with return of a previous transfer out. CC transfers in are only allowable from BS or return of unused funds from DP or TAIP, CC transfer out are allowable to DP and TAIP. DP transfers in are only allowable from BS or CC, transfers out are only allowable for return of unused BS or CC 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, 2018

Enhanced Supervision Strategies  
Program 004-2018

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
<b>REVENUE</b>			
State Aid	\$ 8,403	\$ 8,403	\$ 0
Sub-Total State Aid	<u>8,403</u>	<u>8,403</u>	<u>0</u>
State Aid: SAFPF	<u>0</u>	<u>0</u>	<u>0</u>
Total State Aid	<u>8,403</u>	<u>8,403</u>	<u>0</u>
Community Supervision Fees	0	0	0
Payments by Program Participants	8	8	0
Interest Income	0	0	0
Other Revenue	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue	<u>8,411</u>	<u>8,411</u>	<u>0</u>
<b>EXPENDITURE</b>			
Salaries/Fringe Benefits	140,296	140,296	0
Travel/Furnished Transportation	0	0	0
Contract Services for Offenders	556	556	0
Professional Fees	63	63	0
Supplies & Operating Expenses	13	13	0
Facilities	0	0	0
Utilities	1,525	1,525	0
Equipment	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditure	<u>142,453</u>	<u>142,453</u>	<u>0</u>
<b>EXPENDITURES</b>	(134,042)	(134,042)	0
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer [+ or -]*	372,099	372,099	0
CC Interfund Transfer [+ or -] (to DP or TAIP)*	<u>(238,057)</u>	<u>(238,057)</u>	<u>0</u>
Total Other Financing Sources (Uses)	134,042	134,042	0
<b>PRIOR YEAR ENDING FUND BALANCE</b>			
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	<u>0</u>	<u>0</u>	<u>0</u>
Adjusted Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>
Refund Paid to CJAD	<u>0</u>	<u>0</u>	<u>0</u>
<b>AUDITED YEAR ENDING FUND</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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**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, 2018

Pre-Sentence Investigation Unit  
Program 021-2018

	Audit	Per CSCD Quarterly Report	Difference
<b>REVENUE</b>			
State Aid	\$ 424,060	\$ 424,060	\$ 0
Sub-Total State Aid	424,060	424,060	0
State Aid: SAFPF	0	0	0
Total State Aid	424,060	424,060	0
Community Supervision Fees	0	0	0
Payments by Program Participants	820	820	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	424,880	424,880	0
<b>EXPENDITURE</b>			
Salaries/Fringe Benefits	402,080	402,080	0
Travel/Furnished Transportation	2,075	2,075	0
Contract Services for Offenders	16,391	16,391	0
Professional Fees	3,990	3,990	0
Supplies & Operating Expenses	754	754	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditure	425,290	425,290	0
<b>EXPENDITURES</b>	(410)	(410)	0
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer [+ or -]*	410	410	0
CC Interfund Transfer [+ or -] (to DP or TAIP)*	0	0	0
Total Other Financing Sources (Uses)	410	410	0
<b>PRIOR YEAR ENDING FUND BALANCE</b>			
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Beginning Fund Balance	0	0	0
Refund Paid to CJAD	0	0	0
<b>AUDITED YEAR ENDING FUND</b>	\$ 0	\$ 0	\$ 0

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**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, 2018

Cognitive Treatment & Continuing Care Program  
Program 057-2018

	Audit	Per CSCD Quarterly Report	Difference
<b>REVENUE</b>			
State Aid	\$ 95,811	\$ 95,811	\$ 0
Sub-Total State Aid	95,811	95,811	0
State Aid: SAFPF	0	0	0
Total State Aid	95,811	95,811	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	95,811	95,811	0
<b>EXPENDITURE</b>			
Salaries/Fringe Benefits	89,969	89,969	0
Travel/Furnished Transportation	145	145	0
Contract Services for Offenders	0	0	0
Professional Fees	1,219	1,219	0
Supplies & Operating Expenses	0	0	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditure	91,333	91,333	0
<b>EXPENDITURES</b>	4,478	4,478	0
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer [+ or -]*	0	0	0
CC Interfund Transfer [+ or -] (to DP or TAIP)*	0	0	0
Total Other Financing Sources (Uses)	0	0	0
<b>PRIOR YEAR ENDING FUND BALANCE</b>			
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Beginning Fund Balance	0	0	0
Refund Paid to CJAD	0	0	0
<b>AUDITED YEAR ENDING FUND</b>	\$ 4,478	\$ 4,478	\$ 0

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**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, 2018

Intellectually/Developmentally Disabled Caseloads  
Program 008-2018

	Audit	Per CSCD Quarterly Report	Difference
<b>REVENUE</b>			
State Aid	\$ 199,231	\$ 199,231	\$ 0
Sub-Total State Aid	199,231	199,231	0
State Aid: SAFPF	0	0	0
Total State Aid	199,231	199,231	0
Community Supervision Fees	0	0	0
Payments by Program Participants	26	26	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	199,257	199,257	0
<b>EXPENDITURE</b>			
Salaries/Fringe Benefits	191,888	191,888	0
Travel/Furnished Transportation	2,464	2,464	0
Contract Services for Offenders	8,375	8,375	0
Professional Fees	1,689	1,689	0
Supplies & Operating Expenses	0	0	0
Facilities	0	0	0
Utilities	510	510	0
Equipment	0	0	0
Total Expenditure	204,926	204,926	0
<b>EXPENDITURES</b>	(5,669)	(5,669)	0
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer [+ or -]*	5,669	5,669	0
CC Interfund Transfer [+ or -] (to DP or TAIP)*	0	0	0
Total Other Financing Sources (Uses)	5,669	5,669	0
<b>PRIOR YEAR ENDING FUND BALANCE</b>			
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Beginning Fund Balance	0	0	0
Refund Paid to CJAD	0	0	0
<b>AUDITED YEAR ENDING FUND</b>	\$ 0	\$ 0	\$ 0

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**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, 2018

Alcohol Monitoring Caseloads  
Program 054-2018

	Audit	Per CSCD Quarterly Report	Difference
<b>REVENUE</b>			
State Aid	\$ 1,673,236	\$ 1,673,236	\$ 0
Sub-Total State Aid	1,673,236	1,673,236	0
State Aid: SAFPF	0	0	0
Total State Aid	1,673,236	1,673,236	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	1,673,236	1,673,236	0
<b>EXPENDITURE</b>			
Salaries/Fringe Benefits	1,680,003	1,680,003	0
Travel/Furnished Transportation	3,234	3,234	0
Contract Services for Offenders	1,357	1,357	0
Professional Fees	16,294	16,294	0
Supplies & Operating Expenses	479	479	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditure	1,701,367	1,701,367	0
<b>EXPENDITURES</b>	(28,131)	(28,131)	0
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer [+ or -]*	28,131	28,131	0
CC Interfund Transfer [+ or -] (to DP or TAIP)*	0	0	0
Total Other Financing Sources (Uses)	28,131	28,131	0
<b>PRIOR YEAR ENDING FUND BALANCE</b>			
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Beginning Fund Balance	0	0	0
Refund Paid to CJAD	0	0	0
<b>AUDITED YEAR ENDING FUND</b>	\$ 0	\$ 0	\$ 0

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**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, 2018

Day Treatment Programs  
Program 035-2018

	Audit	Per CSCD Quarterly Report	Difference
<b>REVENUE</b>			
State Aid	\$ 980,875	\$ 980,875	\$ 0
Sub-Total State Aid	980,875	980,875	0
State Aid: SAFPF	0	0	0
Total State Aid	980,875	980,875	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	980,875	980,875	0
<b>EXPENDITURE</b>			
Salaries/Fringe Benefits	834,152	834,152	0
Travel/Furnished Transportation	2,796	2,796	0
Contract Services for Offenders	0	0	0
Professional Fees	12,111	12,111	0
Supplies & Operating Expenses	17,723	17,723	0
Facilities	133,331	133,331	0
Utilities	1,918	1,918	0
Equipment	967	967	0
Total Expenditure	1,002,998	1,002,998	0
<b>EXPENDITURES</b>	(22,123)	(22,123)	0
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer [+ or -]*	22,123	22,123	0
CC Interfund Transfer [+ or -] (to DP or TAIP)*	0	0	0
Total Other Financing Sources (Uses)	22,123	22,123	0
<b>PRIOR YEAR ENDING FUND BALANCE</b>			
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Beginning Fund Balance	0	0	0
Refund Paid to CJAD	0	0	0
<b>AUDITED YEAR ENDING FUND</b>	\$ 0	\$ 0	\$ 0

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**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, 2018

Substance Abuse Aftercare Caseloads  
Program 014-2018

	Audit	Per CSCD Quarterly Report	Difference
<b>REVENUE</b>			
State Aid	\$ 160,290	\$ 160,290	\$ 0
Sub-Total State Aid	160,290	160,290	0
State Aid: SAFPF	0	0	0
Total State Aid	160,290	160,290	0
Community Supervision Fees	0	0	0
Payments by Program Participants	6	6	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	160,296	160,296	0
<b>EXPENDITURE</b>			
Salaries/Fringe Benefits	177,557	177,557	0
Travel/Furnished Transportation	575	575	0
Contract Services for Offenders	0	0	0
Professional Fees	1,977	1,977	0
Supplies & Operating Expenses	402	402	0
Facilities	0	0	0
Utilities	64	64	0
Equipment	0	0	0
Total Expenditure	180,575	180,575	0
<b>EXPENDITURES</b>	(20,279)	(20,279)	0
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer [+ or -]*	11,241	11,241	0
CC Interfund Transfer [+ or -] (to DP or TAIP)*	9,038	9,038	0
Total Other Financing Sources (Uses)	20,279	20,279	0
<b>PRIOR YEAR ENDING FUND BALANCE</b>			
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Beginning Fund Balance	0	0	0
Refund Paid to CJAD	0	0	0
<b>AUDITED YEAR ENDING FUND</b>	\$ 0	\$ 0	\$ 0

\*BS transfers in would be associated with return of a previous transfer out. CC transfers in are only allowable from BS or return of unused funds from DP or TAIP, CC transfer out are allowable to DP and TAIP. DP transfers in are only allowable from BS or CC, transfers out are only allowable for return of unused BS or CC 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, 2018

Contract Residential Treatment  
Program 040-2018

	Audit	Per CSCD Quarterly Report	Difference
<b>REVENUE</b>			
State Aid	\$ 132,595	\$ 132,595	\$ 0
Sub-Total State Aid	132,595	132,595	0
State Aid: SAFPF	0	0	0
Total State Aid	132,595	132,595	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	132,595	132,595	0
<b>EXPENDITURE</b>			
Salaries/Fringe Benefits	0	0	0
Travel/Furnished Transportation	0	0	0
Contract Services for Offenders	114,000	114,000	0
Professional Fees	994	994	0
Supplies & Operating Expenses	0	0	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditure	114,994	114,994	0
<b>EXPENDITURES</b>	17,601	17,601	0
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer [+ or -]*	0	0	0
CC Interfund Transfer [+ or -] (to DP or TAIP)*	0	0	0
Total Other Financing Sources (Uses)	0	0	0
<b>PRIOR YEAR ENDING FUND BALANCE</b>			
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Beginning Fund Balance	0	0	0
Refund Paid to CJAD	0	0	0
<b>AUDITED YEAR ENDING FUND</b>	\$ 17,601	\$ 17,601	\$ 0

\*BS transfers in would be associated with return of a previous transfer out. CC transfers in are only allowable from BS or return of unused funds from DP or TAIP, CC transfer out are allowable to DP and TAIP. DP transfers in are only allowable from BS or CC, transfers out are only allowable for return of unused BS or CC 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, 2018

Mentally Impaired Caseloads (MHI)  
Program 034-2018

	Audit	Per CSCD Quarterly Report	Difference
<b>REVENUE</b>			
State Aid	\$ 376,643	\$ 376,643	\$ 0
Sub-Total State Aid	376,643	376,643	0
State Aid: SAFPF	0	0	0
Total State Aid	376,643	376,643	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	376,643	376,643	0
<b>EXPENDITURE</b>			
Salaries/Fringe Benefits	449,848	449,848	0
Travel/Furnished Transportation	2,452	2,452	0
Contract Services for Offenders	0	0	0
Professional Fees	4,510	4,510	0
Supplies & Operating Expenses	1,943	1,943	0
Facilities	0	0	0
Utilities	861	861	0
Equipment	0	0	0
Total Expenditure	459,614	459,614	0
<b>EXPENDITURES</b>	(82,971)	(82,971)	0
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer [+ or -]*	19,465	19,465	0
CC Interfund Transfer [+ or -] (to DP or TAIP)*	63,506	63,506	0
Total Other Financing Sources (Uses)	82,971	82,971	0
<b>PRIOR YEAR ENDING FUND BALANCE</b>			
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Beginning Fund Balance	0	0	0
Refund Paid to CJAD	0	0	0
<b>AUDITED YEAR ENDING FUND</b>	\$ 0	\$ 0	\$ 0

\*BS transfers in would be associated with return of a previous transfer out. CC transfers in are only allowable from BS or return of unused funds from DP or TAIP, CC transfer out are allowable to DP and TAIP. DP transfers in are only allowable from BS or CC, transfers out are only allowable for return of unused BS or CC 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, 2018

High Risk Caseload  
Program 053-2018

	Audit	Per CSCD Quarterly Report	Difference
<b>REVENUE</b>			
State Aid	\$ 119,644	\$ 119,644	\$ 0
Sub-Total State Aid	119,644	119,644	0
State Aid: SAFPF	0	0	0
Total State Aid	119,644	119,644	0
Community Supervision Fees	0	0	0
Payments by Program Participants	52	52	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	119,696	119,696	0
<b>EXPENDITURE</b>			
Salaries/Fringe Benefits	132,342	132,342	0
Travel/Furnished Transportation	1,617	1,617	0
Contract Services for Offenders	0	0	0
Professional Fees	1,192	1,192	0
Supplies & Operating Expenses	691	691	0
Facilities	0	0	0
Utilities	284	284	0
Equipment	0	0	0
Total Expenditure	136,126	136,126	0
<b>EXPENDITURES</b>	(16,430)	(16,430)	0
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer [+ or -]*	5,020	5,020	0
CC Interfund Transfer [+ or -] (to DP or TAIP)*	11,410	11,410	0
Total Other Financing Sources (Uses)	16,430	16,430	0
<b>PRIOR YEAR ENDING FUND BALANCE</b>			
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Beginning Fund Balance	0	0	0
Refund Paid to CJAD	0	0	0
<b>AUDITED YEAR ENDING FUND</b>	\$ 0	\$ 0	\$ 0

\*BS transfers in would be associated with return of a previous transfer out. CC transfers in are only allowable from BS or return of unused funds from DP or TAIP, CC transfer out are allowable to DP and TAIP. DP transfers in are only allowable from BS or CC, transfers out are only allowable for return of unused BS or CC 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, 2018

Sex Offender Caseloads  
Program 012-2018

	Audit	Per CSCD Quarterly Report	Difference
<b>REVENUE</b>			
State Aid	\$ 838,703	\$ 838,703	\$ 0
Sub-Total State Aid	838,703	838,703	0
State Aid: SAFPF	0	0	0
Total State Aid	838,703	838,703	0
Community Supervision Fees	0	0	0
Payments by Program Participants	44	44	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	<u>838,747</u>	<u>838,747</u>	<u>0</u>
<b>EXPENDITURE</b>			
Salaries/Fringe Benefits	847,091	847,091	0
Travel/Furnished Transportation	9,342	9,342	0
Contract Services for Offenders	42,370	42,370	0
Professional Fees	10,290	10,290	0
Supplies & Operating Expenses	2,168	2,168	0
Facilities	0	0	0
Utilities	1,838	1,838	0
Equipment	0	0	0
Total Expenditure	<u>913,099</u>	<u>913,099</u>	<u>0</u>
<b>EXPENDITURES</b>	(74,352)	(74,352)	0
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer [+ or -]*	42,141	42,141	0
CC Interfund Transfer [+ or -] (to DP or TAIP)*	32,211	32,211	0
Total Other Financing Sources (Uses)	<u>74,352</u>	<u>74,352</u>	<u>0</u>
<b>PRIOR YEAR ENDING FUND BALANCE</b>			
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
<b>AUDITED YEAR ENDING FUND</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

\*BS transfers in would be associated with return of a previous transfer out. CC transfers in are only allowable from BS or return of unused funds from DP or TAIP, CC transfer out are allowable to DP and TAIP. DP transfers in are only allowable from BS or CC, transfers out are only allowable for return of unused BS or CC 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, 2018

	Assessment Unit Program 046-2018		
	Audit	Per CSCD Quarterly Report	Difference
<b>REVENUE</b>			
State Aid	\$ 465,845	\$ 465,845	\$ 0
Sub-Total State Aid	465,845	465,845	0
State Aid: SAFPF	0	0	0
Total State Aid	465,845	465,845	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>
<b>EXPENDITURE</b>			
Salaries/Fringe Benefits	506,098	506,098	0
Travel/Furnished Transportation	523	523	0
Contract Services for Offenders	750	750	0
Professional Fees	4,544	4,544	0
Supplies & Operating Expenses	4,049	4,049	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditure	<u>515,964</u>	<u>515,964</u>	<u>0</u>
<b>EXPENDITURES</b>	(50,119)	(50,119)	0
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer [+ or -]*	14,873	14,873	0
CC Interfund Transfer [+ or -] (to DP or TAIP)*	35,246	35,246	0
Total Other Financing Sources (Uses)	<u>50,119</u>	<u>50,119</u>	<u>0</u>
<b>PRIOR YEAR ENDING FUND BALANCE</b>	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
<b>AUDITED YEAR ENDING FUND</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

\*BS transfers in would be associated with return of a previous transfer out. CC transfers in are only allowable from BS or return of unused funds from DP or TAIP, CC transfer out are allowable to DP and TAIP. DP transfers in are only allowable from BS or CC, transfers out are only allowable for return of unused BS or CC 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, 2018

S.W.I.F.T. Court  
Program 044-2018

	Audit	Per CSCD Quarterly Report	Difference
<b>REVENUE</b>			
State Aid	\$ 176,952	\$ 176,952	\$ 0
Sub-Total State Aid	176,952	176,952	0
State Aid: SAFPF	0	0	0
Total State Aid	176,952	176,952	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	176,952	176,952	0
<b>EXPENDITURE</b>			
Salaries/Fringe Benefits	282,649	282,649	0
Travel/Furnished Transportation	1,199	1,199	0
Contract Services for Offenders	0	0	0
Professional Fees	2,047	2,047	0
Supplies & Operating Expenses	69	69	0
Facilities	0	0	0
Utilities	61	61	0
Equipment	0	0	0
Total Expenditure	286,025	286,025	0
<b>EXPENDITURES</b>	(109,073)	(109,073)	0
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer [+ or -]*	22,427	22,427	0
CC Interfund Transfer [+ or -] (to DP or TAIP)*	86,646	86,646	0
Total Other Financing Sources (Uses)	109,073	109,073	0
<b>PRIOR YEAR ENDING FUND BALANCE</b>			
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Beginning Fund Balance	0	0	0
Refund Paid to CJAD	0	0	0
<b>AUDITED YEAR ENDING FUND</b>	\$ 0	\$ 0	\$ 0

\*BS transfers in would be associated with return of a previous transfer out. CC transfers in are only allowable from BS or return of unused funds from DP or TAIP, CC transfer out are allowable to DP and TAIP. DP transfers in are only allowable from BS or CC, transfers out are only allowable for return of unused BS or CC 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, 2018

Treatment Alternatives to Incarceration Program (TAIP)  
Program 015-2018

	Audit	Per CSCD Quarterly Report	Difference
<b>REVENUE</b>			
State Aid	\$ 797,803	\$ 797,803	\$ 0
Sub-Total State Aid	797,803	797,803	0
State Aid: SAFPF	0	0	0
Total State Aid	797,803	797,803	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	797,803	797,803	0
<b>EXPENDITURE</b>			
Salaries/Fringe Benefits	647,249	647,249	0
Travel/Furnished Transportation	1,165	1,165	0
Contract Services for Offenders	143,065	143,065	0
Professional Fees	8,659	8,659	0
Supplies & Operating Expenses	4,559	4,559	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditure	804,697	804,697	0
<b>EXPENDITURES</b>	(6,894)	(6,894)	0
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer [+ or -]*	6,894	6,894	0
CC Interfund Transfer [+ or -] (to DP or TAIP)*	0	0	0
Total Other Financing Sources (Uses)	6,894	6,894	0
<b>PRIOR YEAR ENDING FUND BALANCE</b>			
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Beginning Fund Balance	0	0	0
Refund Paid to CJAD	0	0	0
<b>AUDITED YEAR ENDING FUND</b>	\$ 0	\$ 0	\$ 0

\*BS transfers in would be associated with return of a previous transfer out. CC transfers in are only allowable from BS or return of unused funds from DP or TAIP, CC transfer out are allowable to DP and TAIP. DP transfers in are only allowable from BS or CC, transfers out are only allowable for return of unused BS or CC funds.

## **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, 2018, 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 14, 2019, 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, 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 14, 2019

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED AUGUST 31, 2018**

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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, 2018**

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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

### **FINANCIAL POLICIES AND PROCEDURES** (Questions 1-2)

If questions 1 is answered YES, and questions 2 is answered NO, an explanation is required to be reported in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

#### **Duties of the Fiscal Officer**, FMM Fiscal Officer, Texas Government Code, Section 76.004 (Question 3)

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

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

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

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

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

### **FINANCIAL STATEMENTS** (Questions 3-14)

All sources identified in questions 3-14 are required to be reported on their designated line item of the audited financial statements and in their corresponding note. See note for further instructions. If questions 3, 5-7, 9-10, and 13-14 are answered NO, an explanation is required in the corresponding note of the Notes to the Financial Statements and in the Schedule of Findings and Questioned Costs.

3.    Are expenditures and revenues supported by adequate documentation?

#### **Interfund Transfers**; FMM Financial Reports, Additional Reporting Requirements (Questions 4-7)

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

4.    Did the CSCD have any interfund transfers in the fiscal year audited?
5.    If any, were all interfund transfers noted during the audit allowable?

6.  \_\_\_ \_\_\_ If any, were interfund transfers correctly identified in the financial statements?

7.  \_\_\_ \_\_\_ Did any interfund transfers result from the need to cover potential negative fund balances at the end of the fiscal year?

**Deobligation, Government Code, Chapter 509, Section 509.011 (h), FMM Deobligations (Questions 8-10)**

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

8. \_\_\_  \_\_\_ In the fiscal year audited, did any deobligation of funds occur as a result of an excess of funds allocated to programs?

9. \_\_\_ \_\_\_  If any, were deobligated funds reported as reductions to State Aid and as a separate line item on the audited financial statements (i.e. is the reported state aid the correct amount after deobligation)?

10. \_\_\_ \_\_\_  Were the appropriate budget adjustments made for any reallocated funds?

**One-Time/Supplemental Payments, FMM Fund Balances/Refund Policy (Questions 11)**

One-time funding is awarded on a competitive basis. The priorities for distribution are determined biennially. One-time funding consist of: additional basic supplemental payment and additional one-time payments. Examples include, but are not limited to: longevity increases, one time grant-TRAS training, research, fund movement, closed and deobligated carryover fund reobligated, insurance reduction, etc...

11. \_\_\_  \_\_\_ Did the CSCD receive any One-Time Additional and Basic Supervision Supplemental Payments in of the fiscal year audited?

**Unauthorized Expenditures, FMM Budgets (Questions 12-13)**

*All unauthorized expenditures identified in the budget variance statements are to be reported in the related Excess of Expenditures Over Budgets note of the notes to the financial statements, see note for further instructions. If any unauthorized expenditure that is in excess of the \$15,000 or 15% rule, they are required to be reported in the Schedule of Findings and Questioned Costs.*

Budget total line item differences either over \$15,000 or 15% that resulted in unauthorized expenditures (expenditures that did not receive prior approval from TDCJ-CJAD) for the fiscal year under audit in the CSCD's independent audit report shall be refunded to TDCJ-CJAD from the then-current Basic Supervision funding for the CSCD. Should a total line item expenditure exceed the last CJAD-approved amount by both \$15,000 and 15%, the greater amount would be used to determine the refund amount.

12.  \_\_\_ \_\_\_ Were any unfavorable budget variances identified in the Individual Statement of Revenues, Budget, Actual, and Variance of the fiscal year audited?

13. \_\_\_  \_\_\_ Were there any unfavorable budget variances in excess of the \$15,000 or 15% rule from the prior fiscal year that resulted in unauthorized expenditure(s) that the CSCD was required to refund to the TDCJ-CJAD in the fiscal year being audited?

**Prior Period Adjustments, FMM Financial Reports, Additional Reporting Requirements (Question 14)**

Adjustment to beginning fund balance as a result of corrections and/or audit findings of prior fiscal years, **not prior quarters of the current fiscal year**. This amount does not include prior-year refunds.

If the CSCD had any unauthorized expenditure refunds resulting from the audit conducted in the **prior fiscal year**, were these refunds properly reported as prior period adjustments on the quarterly financial report in the period that the funds were paid and returned to TDCJ-CJAD?

14.   \_\_\_   \_\_\_   X

**BASIS OF ACCOUNTING** (Questions 15-17)

*If questions 34-36 are answered NO, an explanation is required in the Basis of Accounting portion of the Notes to the Financial Statements and in the Schedule of Findings and Questioned Costs.*

**Basis of Accounting Requirements, FMM Fiscal Officer, Duties of the Fiscal Officer and Financial Reports**  
(Questions 15-17)

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

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

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

15.   X   \_\_\_

Is separate accountability maintained for TDCJ-CJAD funds; i.e., fund accounting of self-balancing funds?

16.   X   \_\_\_

Is the modified accrual basis of accounting used in preparing the fourth quarter reports for submission to TDCJ-CJAD?

17.   X   \_\_\_

Are proper cutoff procedures observed at the end of each fiscal period? *The cutoff date for revenues recognition and expenditures payments of the fiscal year audited is **October 31, of the fiscal year audited.***

**FUNDS COLLECTED FROM SOURCES OTHER THAN TDCJ-CJAD REQUIRED TO BE REPORTED ON THE TDCJ-CJAD QUARTERLY FINANCIAL REPORTS** (Questions 18-29)

*If any of the fees identified in questions 20-28 were collected they are required to be reported in the Funds Collected from Sources Other Than TDCJ-CJAD Which are Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports note of the Notes to Financial Statements. If questions 18-19, 21, 24, and 28 are answered NO and 22, 26-27 answered YES, an explanation is required in the Funds Collected from Sources Other Than TDCJ-CJAD Which are Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports note of the Notes to Financial Statements and in the Schedule of Findings and Questioned Costs.*

18.   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, Special Grant Conditions, and applicable laws?

19.   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?

**Administrative Fees**, Texas Government Code Section 76.015c, FMM Statutory Requirements (*Questions 20-22, 24, 29*)

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

20.   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 (i.e. Community Supervision Fees)?

21.    If collected, did the CSCD assess a reasonable administrative fee of not less than \$25 and not more than \$60?

22.    If the CSCD collected administrative fees for offender program participation, did that individual also pay a monthly fee under Articles 42A.652 Code of Criminal Procedure (Supervision Fees)?

**Fees for Pretrial Intervention Programs**; Texas Code of Criminal Procedure Chapter 102.012, FMM Statutory Requirements (*Questions 23-24, 29*)

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

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

24.    If collected, were **administrative fees** (Government Code Section 76.015c) and **fees for pretrial intervention programs** (Texas Code of Criminal Procedure Chapter 102.012) budgeted and recorded as payments by program participants or as community supervision fees, and listed 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?

**Administrative Fee (i.e. Transaction Administrative Fee)**; Texas Code of Criminal Procedure, Article 102.072, FMM Statutory Requirements (*Questions 25-29*)

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

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

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

27.    If collected, does the CSCD issue a separate receipt while charging the \$2 **transaction administrative fee** for each fine, fee, restitution, or other cost paid during the time of the transaction when collecting multiple fees from a probationer during a single transaction,?

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

29.    If any of the fees identified in questions 20, 23 and 25 were collected, were these fees included as a separate line item with the dollar amount 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?

### **CASH, COLLECTIONS, CHANGE FUND, PETTY CASH** (Questions 30-39)

*If questions 30-32, 34, 36-37, and 39 are answered NO, an explanation is required to be reported in the Cash, Collections, Change Fund, Petty Cash & Investments note of the Notes to the Financial Statements and include in the Schedule of Findings and Questioned Costs. All change fund and petty cash funds are required to be reported in the Cash, Collections, Change Fund, and Petty Cash & Investments note of the Notes to the Financial Statements. If questions 37 is answered NO, an explanation is required to be reported 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.*

### **Deposits and Disbursement Requirements, (Questions 30-32)**

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

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

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

Local Government Code, Section 113.041 (a) The county treasurer shall disburse the money belonging to the county and shall pay and apply the money as required by law and as the commissioners court may require or direct, not inconsistent with law. (FMM State Payments) (See also Attorney General's Opinion DM-257)

30.   Are all of the CSCD's funds and collections deposited in the county treasury (county's bank account)?

31.  \_\_\_ Are all of the CSCD's funds and collections disbursed by the county treasurer on behalf of the CSCD?
32.  \_\_\_ 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?

**Change Fund, Local Government Code, Chapter 130, Section 130.902 (a), FMM Fiscal Change Fund (Questions 33-34)**

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

33.  \_\_\_ Did the CSCD maintain a **change fund** authorized by the fiscal officer in the fiscal year audited? Change Funds are not to be confused with petty cash funds. (FMM Fiscal Officer)
34.  \_\_\_ Was the **change fund only** used to make change in connection with collections that are due and payable to the CSCD?

**Petty Cash Utilizing CSCD Funds, Local Government Code, Section 130.909, FMM Petty Cash (Questions 35-37)**

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

35. \_\_\_  Did the CSCD maintain **petty cash utilizing the CSCD's funds** authorized by the county auditor in the fiscal year audited?
36. \_\_\_ \_\_\_  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?
37. \_\_\_ \_\_\_  Are **petty cash funds utilizing CSCD's funds** expended only for emergency situations authorized by a written policy and approved by the CSCD director?

**Petty Cash Funds Utilizing NON CSCD Revenues, FMM Petty Cash (Question 38)**

38. \_\_\_  Did the CSCD maintain **petty cash utilizing NON CSCD's revenues** (i.e. vending machine revenues) in the fiscal year audited? *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.*

**Employee Surety Bond Coverage, FMM Employee Surety Bond Coverage (Question 39)**



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

39.   Are all the employees who have access to funds and/or maintains and administers change funds and petty cash, which covers the employees' responsibility for the correct accounting and disposition of the change fund and petty cash, covered by an employee surety bond?

**SCHEDULE OF DIFFERENCES** (Questions 40-42)

*If questions 40 and 42 are answered NO, an explanation is required to be reported in the Schedule of Differences, Notes to the Financial Statements and in the Schedule of Findings and Questioned Costs?*

40.   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?

41.   Were there any differences identified in the Schedule of Differences?

42.    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?

**COMPLIANCE AND OTHER MATTERS; Standards for Financial Audits; Chapter 4, Item 4.25 Government Auditing Standards** (Questions 43-47)

*If questions 43-47 are answered YES, and explanation is required to be reported in the Report on Compliance and Internal Control and in the Schedule of Findings and Questioned Costs.*

43.   Were there any instances of deficiencies in internal control noted by the auditor?

44.   Were there any instances of non-compliance noted by the auditor?

45.   Were there any instances of fraud noted by the auditor?

46.   Were there any instances of waste noted by the auditor?

47.   Were there any instances of abuse noted by the auditor?

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS** Standards for Financial Audits; Chapter 4, Item 4.05, Government Auditing Standards (Questions 48-49)


*If questions 48-49 are answered no, an explanation is required to be reported in Schedule of Findings and Questioned Costs for Prior Year.*

48.    Do any action plans exist for significant findings from prior year audits?

49.    If action plans exist from prior year audit findings, are they current?

**TDCJ-CJAD COMPLIANCE CHECKLIST SURVEY**

In our attempt to make the Compliance Checklist user friendly and self-explanatory, we have made updates to break out several questions that were previously combined, also offer more specific language to each topic matter, and provide question specific direction. It is our hope, that with these changes to the Compliance Checklist, it will become a better tool in the completion of the audit process. Your feedback is welcome and important to us. Best Regards, TDCJ-CJAD Fiscal Audit Department.

50.    Were the questions in the Compliance Checklist easier to understand and offer better direction than in prior years? If no, please identify the question numbers below that you feel need more work.

User Feed Back: