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

ANNUAL FINANCIAL AND COMPLIANCE REPORT

August 31, 2013

FORT BEND COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
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Independent Auditors' Report

Michael Enax, Director
Fort Bend County Community Supervision
and Corrections Department
Fort Bend County, Texas

We have audited the accompanying combined financial statements of the Fort Bend County Community Supervision and Corrections Department, and the combining and individual funds of the Fort Bend County Community Supervision and Corrections Department as of and for the year ended August 31, 2013, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsibility of the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the 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 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 financial states.

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

Opinions

In our opinion, the combined financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Fort Bend County Community Supervision and Corrections Department as of August 31, 2013, and the results of its operations for the year ended, in conformity with the basis of accounting described in the Note. Also, in our opinion, the combining and individual funds referred to above present fairly, in all material respects, the financial position of each of the individual funds of the Fort Bend County Community Supervision and Corrections Department, as of August 31, 2013, and the results of operation of such funds for the year then ended in conformity with the basis of accounting described in the Notes.

Members: American Institute of Certified Public Accountants

Basis of Accounting

We draw attention to Note 1, which describes the basis of accounting. The financial statements are prepared using the prescribed basis of accounting that demonstrates compliance with the Texas Department of Criminal Justice – Community Justice Assistance Division's (TDCJ-CJAD's) financial reporting requirements, which is a comprehensive basis of accounting other than generally accepted accounting principles.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 31, 2014, on our consideration of the Fort Bend County Community Supervision and Corrections Department's internal control structure over financial reporting and a report dated January 31, 2014, on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Restriction on Use

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

Sarah Kay & Co.

Sugar Land, Texas
January 31, 2014

Financial Statements

FORT BEND COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

COMBINED STATEMENT OF FINANCIAL POSITION

August 31, 2013

	Basic Supervision	Community Corrections	Diversion Programs	TAIP	Total
Assets					
Cash and Cash Equivalents	$ 1,102,820	$ 45,418	$ 55,425	$ 83,284	$ 1,286,947
Fees Receivable	195,783	6,121			201,904
Other Receivable	2,706				2,706
Total Assets	$ 1,301,309	$ 51,539	$ 55,425	$ 83,284	$ 1,491,557
Liabilities					
Accounts Payable	$ 241,520	$ 25,054	$ 20,757	$ 79,988	$ 367,319
Accrued Payroll	115,617	21,097	34,668	3,296	174,678
Due to TDCJ-CJAD		5,388			5,388
Total Liabilities	357,137	51,539	55,425	83,284	547,385
Fund Balance					
Fund Balance at August 31, 2013	944,172				944,172
Total Liabilities and Fund Balance	$ 1,301,309	$ 51,539	$ 55,425	$ 83,284	$ 1,491,557

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

FORT BEND COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the year ended August 31, 2013

	Basic Supervision	Community Corrections	Diversion Programs	TAIP	Total
Revenues					
State Aid	$ 1,076,308	$ 576,512	$ 706,155	$ 537,336	$ 2,896,311
State Aid: SAFPF	9,847				9,847
Community Supervision Fees	1,912,147				1,912,147
Payments by Program Participants	398,092	35,912			434,004
Interest Income	9,995				9,995
Other Revenue	13,733				13,733
Total Revenues	3,420,122	612,424	706,155	537,336	5,276,037
Expenditures					
Salaries and Fringe Benefits	2,841,654	482,617	874,170	88,679	4,287,120
Travel and Furnished Transportation	216,915				216,915
Contract Services	233,425	11,085		502,301	746,811
Professional Fees	170,006	4,323	5,296	4,030	183,655
Supplies and Operating Expenses	62,752	47,864	25,953		136,569
Equipment	25,020				25,020
Total Expenditures	3,549,772	545,889	905,419	595,010	5,596,090
Excess (Deficiency) of Revenues Over (Under) Expenditures	(129,650)	66,535	(199,264)	(57,674)	(320,053)
Fund Balances - September 1, 2012	1,139,733	65,713	21,094	43,072	1,269,612
Interfund Transfer In (Out)	(65,911)	(126,861)	178,170	14,602	
Fund Balance Before Refund to TDCJ-CJAD	944,172	5,387			949,559
Refund Due to TDCJ-CJAD		(5,387)			(5,387)
Fund Balances - August 31, 2013	$ 944,172	$	$	$	$ 944,172

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

FORT BEND COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

ALL COMMUNITY CORRECTIONS FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

For the year ended August 31, 2013

	Pretrial Intervention	Non-English Speaking Caseload	Sex Offender Caseload	Total
Revenues				
State Aid	$ 185,130	$ 179,782	$ 211,600	$ 576,512
Payments by Program Participants	35,912			35,912
Total Revenues	221,042	179,782	211,600	612,424
Expenditures				
Salaries and Fringe Benefits	98,026	174,652	209,939	482,617
Contract Services			11,085	11,085
Professional Fees	1,388	1,348	1,587	4,323
Supplies and Operating Expenses	47,864			47,864
Total Expenditures	147,278	176,000	222,611	545,889
Excess (Deficiency) of Revenues Over (Under) Expenditures	73,764	3,782	(11,011)	66,535
Fund Balances - September 1, 2012	54,640		11,073	65,713
Interfund Transfer In (Out)	(123,079)	(3,782)		(126,861)
Fund Balance Before Refund to TDCJ-CJAD	5,325		62	5,387
Refund Due to TDCJ-CJAD	(5,325)		(62)	(5,387)
Fund Balances - August 31, 2013	$	$	$	$

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

FORT BEND COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

ALL DIVERSION PROGRAM FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

For the year ended August 31, 2013

	Aftercare Caseload	Felony Drug Court	Mental Health Initiative Caseload	Special Sanctions Court	Substance Abuse Caseload	Total
Revenues						
State Aid	$ 93,684	$ 89,474	$ 81,627	$329,365	$112,005	$706,155
Total Revenues	93,684	89,474	81,627	329,365	112,005	706,155
Expenditures						
Salaries and Fringe Benefits	115,023	127,267	99,600	422,778	109,502	874,170
Professional Fees	703	671	612	2,470	840	5,296
Supplies and Operating Expenses					25,953	25,953
Total Expenditures	115,726	127,938	100,212	425,248	136,295	905,419
(Deficiency) of Revenues (Under) Expenditures	(22,042)	(38,464)	(18,585)	(95,883)	(24,290)	(199,264)
Fund Balances - September 1, 2012	1		1	1	21,091	21,094
Interfund Transfer In	22,041	38,464	18,584	95,882	3,199	178,170
Fund Balances - August 31, 2013	$	$	$	$	$	$

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

FORT BEND COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL, AND VARIANCE

BASIC SUPERVISION

For the year ended August 31, 2013

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
State Aid	$ 1,076,308	$ 1,076,308	$
State Aid: SAFPF	10,000	9,847	(153)
Community Supervision Fees	1,912,121	1,912,147	26
Payments by Program Participants	372,500	398,092	25,592
Interest Income	28,000	9,995	(18,005)
Other Revenue	8,000	13,733	5,733
Total Revenues	3,406,929	3,420,122	13,193
Expenditures			
Salaries and Fringe Benefits	2,916,311	2,841,654	74,657
Travel and Furnished Transportation	281,000	216,915	64,085
Contract Services	390,391	233,425	156,966
Professional Fees	184,649	170,006	14,643
Supplies and Operating Expenses	646,141	62,752	583,389
Utilities	8,000		8,000
Equipment	33,790	25,020	8,770
Total Expenditures	4,460,282	3,549,772	910,510
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,053,353)	(129,650)	923,703
Fund Balance - September 1, 2012	1,139,733	1,139,733	
Interfund Transfer (Out)	(86,380)	(65,911)	20,469
Fund Balance - August 31, 2013	$	$ 944,172	$ 944,172

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

FORT BEND COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL, AND VARIANCE

COMMUNITY CORRECTIONS PROGRAM

PRETRIAL INTERVENTION

For the year ended August 31, 2013

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
State Aid	$ 185,130	$ 185,130	$
Payments by Program Participants	35,800	35,912	112
Total Revenues	220,930	221,042	112
Expenditures			
Salaries and Fringe Benefits	94,966	98,026	(3,060)
Professional Fees	1,388	1,388	
Supplies and Operating Expenses	47,954	47,864	90
Total Expenditures	144,308	147,278	(2,970)
Excess of Revenues Over Expenditures	76,622	73,764	(2,858)
Fund Balance - September 1, 2012	54,640	54,640	
Interfund Transfer (Out)	(131,262)	(123,079)	8,183
Fund Balance Before Refund to TDCJ-CJAD		5,325	5,325
Refund Due to TDCJ-CJAD		(5,325)	(5,325)
Fund Balance - August 31, 2013	$	$	$

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

FORT BEND COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL, AND VARIANCE

COMMUNITY CORRECTIONS PROGRAM

NON-ENGLISH SPEAKING CASELOAD

For the year ended August 31, 2013

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
State Aid	$ 179,782	$ 179,782	$
Total Revenues	179,782	179,782	
Expenditures			
Salaries and Fringe Benefits	177,966	174,653	3,313
Professional Fees	1,348	1,348	
Total Expenditures	179,314	176,001	3,313
Excess of Revenues Over Expenditures	468	3,781	3,313
Fund Balance - September 1, 2012			
Interfund Transfer (out)	(468)	(3,781)	(3,313)
Fund Balance - August 31, 2013	$	$	$

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

FORT BEND COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL, AND VARIANCE

COMMUNITY CORRECTIONS PROGRAM

SEX OFFENDER CASELOAD

For the year ended August 31, 2013

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
State Aid	$ 211,600	$ 211,600	$
Total Revenues	211,600	211,600	
Expenditures			
Salaries and Fringe Benefits	206,264	209,939	(3,675)
Contract Services	18,890	11,085	7,805
Professional Fees	1,587	1,587	
Total Expenditures	226,741	222,611	4,130
(Deficiency) of Revenues (Under) Expenditures	(15,141)	(11,011)	4,130
Fund Balance - September 1, 2012	11,073	11,073	
Interfund Transfer In	4,068		(4,068)
Fund Balance Before Refund to TDCJ-CJAD		62	62
Refund Due to TDCJ-CJAD		(62)	(62)
Fund Balance - August 31, 2013	$	$	$

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

FORT BEND COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL, AND VARIANCE

DIVERSION PROGRAM

AFTERCARE CASELOAD

For the year ended August 31, 2013

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
State Aid	$ 93,684	$ 93,684	$
Total Revenues	93,684	93,684	
Expenditures			
Salaries and Fringe Benefits	115,317	115,023	294
Professional Fees	703	703	
Total Expenditures	116,020	115,726	294
(Deficiency) of Revenues (Under) Expenditures	(22,336)	(22,042)	294
Fund Balance - September 1, 2012	1	1	
Interfund Transfer In	22,335	22,041	(294)
Fund Balance - August 31, 2013	$	$	$

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

FORT BEND COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL, AND VARIANCE

DIVERSION PROGRAM

FELONY DRUG COURT

For the year ended August 31, 2013

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
State Aid	$ 89,474	$ 89,474	$
Total Revenues	89,474	89,474	
Expenditures			
Salaries and Fringe Benefits	127,694	127,267	427
Professional Fees	671	671	
Total Expenditures	128,365	127,938	427
(Deficiency) of Revenues (Under) Expenditures	(38,891)	(38,464)	427
Fund Balance - September 1, 2012			
Interfund Transfer In	38,891	38,464	(427)
Fund Balance - August 31, 2013	$	$	$

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

FORT BEND COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL, AND VARIANCE

DIVERSION PROGRAM

MENTAL HEALTH INITIATIVE CASELOAD

For the year ended August 31, 2013

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
State Aid	$ 81,627	$ 81,627	$
Total Revenues	81,627	81,627	
Expenditures			
Salaries and Fringe Benefits	109,602	99,600	10,002
Professional Fees	612	612	
Total Expenditures	110,214	100,212	10,002
(Deficiency) of Revenues (Under) Expenditures	(28,587)	(18,585)	10,002
Fund Balance - September 1, 2012		1	1
Interfund Transfer In	28,587	18,584	(10,003)
Fund Balance - August 31, 2013	$	$	$

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

FORT BEND COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL, AND VARIANCE

DIVERSION PROGRAM

SPECIAL SANCTIONS COURT

For the year ended August 31, 2013

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
State Aid	$ 329,365	$ 329,365	$
Total Revenues	329,365	329,365	
Expenditures			
Salaries and Fringe Benefits	426,805	422,778	4,027
Professional Fees	2,470	2,470	
Total Expenditures	429,276	425,248	4,028
(Deficiency) of Revenues (Under) Expenditures	(99,911)	(95,883)	4,028
Fund Balance - September 1, 2012	1	1	
Interfund Transfer In	99,910	95,882	(4,028)
Fund Balance - August 31, 2013	$	$	$

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

FORT BEND COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL, AND VARIANCE

DIVERSION PROGRAM

SUBSTANCE ABUSE TREATMENT CASELOAD

For the year ended August 31, 2013

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
State Aid	$ 112,005	$ 112,005	$
Total Revenues	112,005	112,005	
Expenditures			
Salaries and Fringe Benefits	115,156	109,502	5,654
Professional Fees	840	840	
Supplies and Operating Expenses	25,953	25,953	
Total Expenditures	141,949	136,295	5,654
(Deficiency) of Revenues (Under) Expenditures	(29,944)	(24,290)	5,654
Fund Balance - September 1, 2012	21,091	21,091	
Interfund Transfer In	8,853	3,199	(5,654)
Fund Balance - August 31, 2013	$	$	$

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

FORT BEND COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL, AND VARIANCE

TREATMENT ALTERNATIVE TO INCARCERATION

For the year ended August 31, 2013

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
State Aid	$ 537,336	$ 537,336	$
Total Revenues	537,336	537,336	
Expenditures			
Salaries and Fringe Benefits	89,543	88,679	864
Contract Services	502,301	502,301	
Professional Fees	4,030	4,030	
Total Expenditures	595,874	595,010	864
(Deficiency) of Revenues (Under) Expenditures	(58,538)	(57,674)	864
Fund Balance - September 1, 2012	43,072	43,072	
Interfund Transfer In	15,466	14,602	(864)
Fund Balance - August 31, 2013	$	$	$

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

Note 1 – Summary of Significant Accounting Policies

A. Reporting Entity

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

The Fort Bend County Community Supervision and Corrections Department is not a department of Fort Bend County nor of TDCJ-CJAD, but a special purpose district of state government organized to provide certain adult probation services to judicial districts.

B. 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 generally accepted accounting principles. This comprehensive basis of accounting is not in accordance with generally accepted accounting principles.

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

The modified accrual basis of accounting is followed in that revenues are recorded when susceptible to accrual; i.e., earned, measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay the liabilities of the current period. Revenues received by October 31, 2013 for financial activity performed by August 31, 2013, are considered available. Also purchases for which the commitment has been established by August 31, 2013, are considered liabilities regardless of whether possession of these goods has been received by August 31, provided that the liability purchase is received and is paid by October 31, 2013. Exception to this method of accounting is the recording of refunds to the State as reductions of Fund Balance.

C. Budgets (Accounting and Legal Compliance)

The budgets governing the funding to the programs are approved by the district judges and the criminal court-at-law judges with jurisdiction over the department in an open meeting and by the Texas Department of Criminal Justice – Community Justice Assistance Division. Only budget adjustment requests, at year end, received by September 30, 2013 will be reviewed and approved/disapproved by TDCJ-CJAD. TDCJ-CJAD will not accept budget adjustments after September 30, 2013 for the previous fiscal year. Only budget adjustments approved by TDCJ-CJAD should be referred to in performing the financial audit.

D. Encumbrance Accounting

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is utilized. All encumbrances not liquidated by October 31, 2013 became part of the subsequent year's budget.

E. Compensated Absences

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

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

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

The liability amount at August 31, 2013 for compensated absences was $125,688.

Note 2 – Funding Sources – State Aid

The TDCJ-CJAD Programs consist of the following:

Basic Supervision Program is a multi-level system of supervision that achieves public protection through control, rehabilitation and reintegration of offenders placed on community supervision for determinant periods of time. This state funding is a per capita allocation based on statistics from the previous full calendar year. For example, fiscal year 2013 funding (September 1, 2012 through August 31, 2013) is calculated on statistics from Calendar Year 2011. The per capita formula includes calendar year misdemeanor placements, direct felony and felony pre-trial cases. Funding is first allocated to misdemeanor placements for 182 days. The remaining funding is allocated to felons under direct community supervision and pretrial supervision based on the CSCD's share of the state total population of direct and pretrial felons. Basic Supervision is distributed only to CSCDs.

Government Code 509.011 authorizes TDCJ-CJAD to withhold Basic Supervision (per capita) funds from CSCDs that have over six months of operating funds in their fund balance at the end of a biennium. TDCJ-CJAD may adopt policies permitting a CSCD to maintain reserves in amounts greater than otherwise permitted to cover certain costs. TDCJ-CJAD may distribute these unallocated funds to other CSCDs.

Community Corrections (CC) Programs – This appropriation line item is also allocation based. The funding is based on two equally assigned factors: the percentage of the state's population residing in the counties served by the department and the percentage of all felony defendants in the state under direct community supervision by the department. CSCDs are the only entities eligible for CC funds. The CC programs administered within Fort Bend County include Pretrial Intervention, Non-English Speaking Caseload and Sex Offender Caseload.

Government Code 509.011 authorizes TDCJ-CJAD to withhold Community Corrections Programs (formula) funds from CSCDs that have over six (6) months of Basic Supervision operating funds in their fund balance at the end of a biennium. TDCJ-CJAD may distribute these unallocated funds to other CSCDs.

Diversion Program (DP) Grant Funding – This appropriation line item funding is awarded on a competitive basis. The priorities for distribution are determined biennially. All requests are reviewed by TDCJ-CJAD staff, approved by management and then presented to the Judicial Advisory Council. DP funds are not to be used for Basic Supervision services. The DP programs administered within Fort Bend County include Aftercare Caseload, Felony Drug Court, Mental Health Initiative Caseload, Special Sanctions Court, and Substance Abuse Treatment Caseload.

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

Treatment Alternatives to Incarceration Programs (TAIP) Grant Funding – This substance abuse funding is awarded on a competitive basis. The priorities for distribution are determined biennially. All requests are reviewed by TDCJ-CJAD staff, approved by management and then presented to the Judicial Advisory Council. TAIP funds shall not be used for Basic Supervision services.

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

Source	Amount Received	Restrictions for use	Expended In Accordance With Restriction
Community Supervision Fees	$1,912,147	*Financial Management Manual for TDCJ-CJAD Funding* restrictions	Yes
Payments by Program Participants	$434,004	*Financial Management Manual for TDCJ-CJAD Funding* restrictions	Yes
Interest Income	$9,995	*Financial Management Manual for TDCJ-CJAD Funding* restrictions	Yes
Other Revenue*	$13,733	*Financial Management Manual for TDCJ-CJAD Funding* restrictions	Yes

*Other Revenue consisted of $4,771 in reimbursements for court ordered hair tests, $6,163 in State percentage of restitution paid reimbursements, $2,573 in card fees, $188 for an insurance premium refund and $38 for a voided check from a prior year.

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

Source	Amount Received	Restrictions for use	Expended In Accordance With Restriction	Fund Balance at August 31, 2013
Fort Bend County	$453,919	Local Government Code, Chapter 113, Section 113.022	Yes	$0
Victim Restitution	$836,465	Government code 76.013, paid directly to victim within certain timelines	Yes	$5,064
Personal Bond, Surety Bond, Bail, and Certain Other Supervision	$338,458	Article 17.40 of the Code of Criminal Procedure / Senate Bill (SB) 880 in the 82nd Legislature	Yes	$351,031
Office of the Governor CJD Drug Court Grant	$150,000	Substance abuse treatment per approved budget	Yes	$0
Office of the Governor CJD VOCA Grant	$35,540	Crime victim assistance per approved budget	Yes	$0
Crime Victim Compensation fees	$11,382	Article 42.12, Section 11(a)(18) of the Code of Criminal Procedure	Yes	$0
Sex Offender fees	$6,105	Article 42.12, Section 19(e) of the Code of Criminal Procedure	Yes	$0
TDCJ Private Facility Monitoring (4C-SAFPF)	$9,463	Offset CCO salary and benefits per approved budget	Yes	$0
Drug Court Program Fee	$23,205	Article 102.0178 of the Code of Criminal Procedure	Yes	$97,276
Local Businesses	$8,000	Local Government Code, Chapter 113, Section 113.022	Yes	$0
Private Donations	$250	Local Government Code, Chapter 113, Section 113.022	Yes	$2,637

(Note: attorney fees, fines, and other fees payable to the county fall under the same restrictions for use as Court Costs.)

Note 5 – Cash, Petty Cash and Investments

Collection or clearing accounts are trust funds and must be covered by pledged collateral to cover the estimated highest daily balance of funds operated in conjunction with or through the county depository by the CSCD. 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)).

Fort Bend County CSCD does not maintain petty cash accounts.

During the year ended August 31, 2013, the CJAD Programs' investments consisted entirely of demand deposits in Prosperity Bank. The carrying value, which approximated market value, of the CJAD Programs' cash and cash equivalents at year-end was $1,286,947.

Note 6 – Excess of Expenditures over Budgets in Individual Programs

No line item expenditure exceeded $15,000 or 15% of the TDCJ-CJAD approved line item budgeted amount in any individual program.

Note 7 – Accounts and Interfund Transfer Receivable and Payable at August 31, 2013

Fort Bend County CSCD had Accounts Receivable totaling $204,610 at August 31, 2013. Fees related to August activity deposited with the county treasurer in September amounted to $201,904, while the remaining $2,706 resulted from other miscellaneous revenues.

The Accounts Payable balance of $367,319 resulted from vendor invoices for services rendered and goods encumbered by August 31, 2013, but paid between September 1, 2013 and October 31, 2013.

Note 8 – Vendor Contracts for Offender Services

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

Vendor name	Valid Contract(s)	Amount Paid
*Fort Bend Regional Council on Substance Abuse	Yes	$280,572
*Turning Point	Yes	$291,930
Pathway to Recovery	Yes	$104,937

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

Note 9 – Commitments and Contingencies

Not applicable.

Note 10 – Prior Period Adjustments and Refunds

Not applicable.

Note 11 – Other

Not applicable.

Note 12 – Subsequent Events

Not applicable.

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

Michael Enax, Director
Fort Bend County Community Supervision
and Corrections Department
Fort Bend 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 financial statements of the Fort Bend County Community Supervision and Corrections Department, as of and for the year ended August 31, 2013, and have issued our report thereon dated January 31, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Fort Bend County Community Supervision and Corrections Department's ("Department") internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control. Accordingly, we do not express an opinion on the effectiveness of the Department's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's 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 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 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*.

Members: American Institute of Certified Public Accountants

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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Sarbanes & Co.

Sugar Land, Texas
January 31, 2014

FORT BEND COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
FISCAL YEAR 2013 TDCJ-CJAD COMPLIANCE CHECKLIST

Indicate whether these compliance requirements have been met by answering "Yes," "No," or "NA" (Not Applicable: (*Note: The first sixteen(16) checklist items are to be answered "Yes" or "No" only*.)

Yes	No	NA	
X			Is separate accountability maintained for TDCJ-CJAD funds; i.e., fund accounting? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs
X			Are Revenues and Expenditures reported to TDCJ-CJAD in agreement with, or reconcilable to, the funding recipient's accounting records and with audited expenditures in each budget category? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
X			Are TDCJ-CJAD funds and locally generated revenues expended in accordance with the *Financial Management Manual for TDCJ-CJAD Funding (FMM)*, TDCJ-CJAD Standards, TDCJ-CJAD Field Correspondence, TDCJ-CJAD Policy Statements, Standard and Special Grant Conditions, and applicable laws? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
X			Are proper cutoff procedures observed at the end of each fiscal period? The cutoff date for revenues recognition and expenditures payments of FY 2013 is October 31, 2013.
X			Is the modified accrual basis of accounting used in preparing the fourth quarter reports for submission to TDCJ-CJAD? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
X			Are TDCJ-CJAD funds not used to pay judges' salaries (unless specifically approved by TDCJ-CJAD in a Program Budget; i.e. DWI Courts), community justice council members' salaries, or other court related expenses? If any of these salaries are paid, explain in the Notes to the Financial Statements or in the Schedule of Findings and questioned Costs
X			Are expenditures and revenues supported by adequate documentation? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
X			Are all employees with access to funds covered by a surety bond? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
X			Do purchases adhere to the requirements of the Vernon's Texas Codes Annotated Local Government Code, Section 262.023, regarding competitive bids? (*FMM* Pages 35-36) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
X			Does the CSCD have an existing policy on budget approval, operate by the policy, and the policy has been approved in an open meeting by the judges charged with oversight of the CSCD (Government Code, Section 76.002, and the *Financial Management Manual for TDCJ-CJAD Funding* (*FMM* Pages 8-10)). If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

X			Are all of the CSCD's funds and collections deposited in the county treasury within the time period required by Local Government Code 113.022 and disbursed by the county treasurer on behalf of the CSCD? (*FMM* Pages 7-8; Government Code, Section 509.011; Local Government Code, Section 140.003 (f); and Attorney General's Opinion DM-257, dated September 15, 1993) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
X			Did the Fiscal Officer follow the applicable laws, guidelines, and duties as specified on Pages 31-35 of the *Financial Management Manual for TDCJ-CJAD Funding*? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
X			Were purchasing laws followed as directed in accordance with the same procedures applicable to a county? (Texas Local Government Code 140.003 and Chapter 262, *FMM* Pages 35-36) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
X			Were there no instances of fraud, non-compliance, waste, or abuse noted by the auditor (Chapter 4, Item 4.25, *Government Auditing Standards*)? If no, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
X			Are locally generated funds, and other collections, documented with a proper receipt system, and can they be traced to bank deposits and statements? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
X			Is equipment physically inventoried and adequately supported with an inventory form?
		X	Was an explanation given in the Schedule of Differences for changes made to Revenues and Expenditures as reported to TDCJ-CJAD? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
		X	Are expenditures that benefit both juveniles and adults prorated on an equitable basis? Is determination of the method of prorating such expenditures supported by adequate documentation? (*FMM* Page 26) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs. The CSCD is to provide a copy of the FY 2013 Time Study to TDCJ-CJAD along with the audit report.
X			If the CSCD determines that an increase or decrease in revenue or expenditures is required, were budget adjustments submitted to TDCJ-CJAD, **by September 30, 2013**, and in accordance with the *Financial Management Manual for TDCJ-CJAD Funding?* (*FMM* pages 8-10) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
X			Are idle funds, if any, invested? (*FMM* Page 7) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
X			Are all non-TDCJ-CJAD funded program fees expended in accordance with applicable limitations; i.e., civil fees, Federal grants, bond fees, etc.? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

X			Is surplus equipment disposed of in accordance with TDCJ-CJAD guidelines? (*FMM* Page 24) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
X			Are Victim Restitution Funds accounted for in accordance Vernon's Texas Codes Annotated Government Code, Section 76.013, and are unclaimed funds tracked for the required five-year period prior to sending to the State Comptroller? (*FMM* Page 28) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
X			Have TDCJ-CJAD policies regarding contracts with vendors been followed, which includes maintaining a contract Monitoring Plan (policy) to monitor vendor payments and compliance with contracts? (*CMM* and Pages 10-11 of these Guidelines) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
X			Does the CSCD have a policy regarding eligibility for employee salary merit increases, if merit or one-time increases are given? (*FMM* Page 46) If such increases are given without a written policy, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
		X	If the CSCD allows offenders to pay a fee to a local food bank in lieu of performing community service restitution (CSR) work hours, does the CSCD have a written CSR Policy stating this fact? (TDCJ-CJAD Policy Statement No. CJAD-PS-08) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
		X	Are petty cash funds authorized by the county auditor or fiscal officer? (*FMM*, Pages 7-8, 20 and 34) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
		X	Are petty cash funds used only for specific purposes for allowable items as listed in the *Financial Management Manual for TDCJ-CJAD Funding* and expended only for emergency situations authorized by a written policy and approved by the CSCD director? (*FMM*, Pages 7-8, 20 and 34) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
		X	Are items that can reasonable be secured through the purchasing system not purchased from petty cash? (*FMM*, Pages 7-8 and 20) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
X			Are Personal Bond, Surety Bond, Bail and Certain Other Supervision expenses relating to CSCD employees supervising these cases paid from the administrative fees set in Article 76.015(c) of the Government Code, as amended; i.e., salaries, fringe benefits, travel, supplies, equipment, etc., paid from these fees? Are these expenses not being paid from state funds, including local fee collections, which are in the TDCJ-CJAD budgets? If a CSCD employee (or more than one employee whose cumulative time is not over 10% of one full-time equivalent position) spends no more than 10% of his/her time on the Bond/Other Supervision Program activities, separation of expenses is considered immaterial and is not required. However, all revenue generated from bond supervision fees must be accounted for separately in a local budget. Is this being properly captured? (*FMM* Pages 20-21 and TDCJ-CJAD Policy Statement No. CJAD-PS-09) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

X			With prior TDCJ-CJAD approval, CSCDs may use Basic Supervision, CC, DP, or TAIP funds as required cash matching for grants from other governmental agencies, non-profit organizations, or private foundations, etc., for the purpose of expanding an existing program. Was cash matching properly authorized, budgeted, and expended? (*FMM* Pages 21-22) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
X			The Texas Code of Criminal Procedure, Article 42.12, Section 19 (e) requires as a condition of probation that certain sex offenders pay $5.00 per month per convicted offense during the period of supervision. These fees are in addition to court costs or any other fee imposed on the offender as court ordered. Are these fees collected and accounted for by the CSCD and remitted to the State Comptroller? (*FMM* Page 27) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
X			Article 42.12, Section 11 (a) (18), Code of Criminal Procedure authorizes the court to order a defendant, as a condition of community supervision, to reimburse the Crime Victims' Compensation Fund for any amounts paid from that fund to a victim of the defendant's offense or, if no reimbursement is required, make one payment to the fund in an amount not to exceed $50 if the offense is a misdemeanor or not to exceed $100 if the offense is a felony. If these fees were collected, were they remitted to the State Comptroller in compliance with the timelines outlined by the State Comptroller's Office? (*FMM* Pages 28-29) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
X			Were pretrial intervention fees properly collected and accounted for? (*FMM* Pages 28-29, Government Code, Section 76.015 (c), Texas Code of Criminal Procedure, Article 102.012) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
X			Is there proper identification on motor vehicles that are issued exempt license plates? (*FMM* Pages 29-30, Transportation Code, Chapter 721) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
		X	Is the transactions' administrative fee, if collected, accounted for on a consistent basis? (*FMM* Page 30) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
X			If there were negative fund balances in programs at fiscal year end, were they covered by interfund transfers as described in the *Financial Management Manual*? (*FMM* Pages 33-34) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
		X	Do action plans exist for all significant findings from previous audits, and are action plans current? (Chapter 4, Item 4.05, *Government Auditing Standards*) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

FORT BEND COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
COMMUNITY JUSTICE ASSISTANCE DIVISION FUNDED PROGRAM FUNDS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2013

Findings: **None**

FORT BEND COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN

AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD

BASIC SUPERVISION

For the Year Ended August 31, 2013

	Audit	Per CSCD Reports	Difference
Revenues			
State Aid	$ 1,076,308	$ 1,076,308	$
State Aid: SAFPF Payments	9,847	9,847	
Probation Fees	1,912,147	1,912,147	
Payments by Program Participants	398,092	398,092	
Interest Income	9,995	9,995	
Other Revenue	13,733	13,733	
Total Revenues	3,420,122	3,420,122	
Expenditures			
Salaries and Fringe Benefits	2,841,654	2,841,654	
Travel and Furnished Transportation	216,915	216,915	
Contract Services	233,425	233,425	
Professional Fees	170,006	170,006	
Supplies and Operating Expenditures	62,752	62,752	
Equipment	25,020	25,020	
Total Expenditures	3,549,772	3,549,772	
(Deficiency) of Revenues (Under) Expenditures	(129,650)	(129,650)	
Fund Balance - September 1, 2012	1,139,733	1,139,733	
Interfund Transfer (Out)	(65,911)	(65,911)	
Fund Balance - August 31, 2013	$ 944,172	$ 944,172	$

FORT BEND COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN

AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD

COMMUNITY CORRECTIONS PROGRAM

PRETRIAL INTERVENTION

For the Year Ended August 31, 2013

	Audit	Per CSCD Reports	Difference
Revenues			
State Aid	$ 185,130	$ 185,130	$
Payments by Program Participants	35,912	35,912	
Total Revenues	221,042	221,042	
Expenditures			
Salaries and Fringe Benefits	98,026	98,026	
Professional Fees	1,388	1,388	
Supplies and Operating Expenditures	47,864	47,864	
Total Expenditures	147,278	147,278	
Excess of Revenues Over Expenditures	73,764	73,764	
Fund Balance - September 1, 2012	54,640	54,640	
Interfund Transfer (Out)	(123,079)	(123,079)	
Fund Balance Before Refund to TDCJ-CJAD	5,325	5,325	
Refund Due to TDCJ-CJAD	(5,325)	(5,325)	
Fund Balance - August 31, 2013	$	$	$

FORT BEND COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN

AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD

COMMUNITY CORRECTIONS PROGRAM

NON-ENGLISH SPEAKING CASELOAD

For the Year Ended August 31, 2013

	Audit	Per CSCD Reports	Difference
Revenues			
State Aid	$ 179,782	$ 179,782	$
Total Revenues	179,782	179,782	
Expenditures			
Salaries and Fringe Benefits	174,652	174,652	
Professional Fees	1,348	1,348	
Total Expenditures	176,000	176,000	
Excess of Revenues Over Expenditures	3,782	3,782	
Fund Balance - September 1, 2012			
Interfund Transfer (Out)	(3,782)	(3,782)	
Fund Balance - August 31, 2013	$	$	$

FORT BEND COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD
COMMUNITY CORRECTIONS PROGRAM
SEX OFFENDER CASELOAD
For the Year Ended August 31, 2013

	Audit	Per CSCD Reports	Difference
Revenues			
State Aid	$ 211,600	$ 211,600	$
Total Revenues	211,600	211,600	
Expenditures			
Salaries and Fringe Benefits	209,939	209,939	
Contract Services	11,085	11,085	
Professional Fees	1,587	1,587	
Total Expenditures	222,611	222,611	
(Deficiency) of Revenues (Under) Expenditures	(11,011)	(11,011)	
Fund Balance - September 1, 2012	11,073	11,073	
Fund Balance Before Refund to TDCJ-CJAD	62	62	
Refund Due to TDCJ-CJAD	(62)	(62)	
Fund Balance - August 31, 2013	$	$	$

FORT BEND COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN

AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD

DIVERSION PROGRAM
AFTERCARE CASELOAD

For the Year Ended August 31, 2013

	Audit	Per CSCD Reports	Difference
Revenues			
State Aid	$ 93,684	$ 93,684	$
Total Revenues	93,684	93,684	
Expenditures			
Salaries and Fringe Benefits	115,023	115,023	
Professional Fees	703	703	
Total Expenditures	115,726	115,726	
(Deficiency) of Revenues (Under) Expenditures	(22,042)	(22,042)	
Fund Balance - September 1, 2012	1	1	
Interfund Transfer In	22,041	22,041	
Fund Balance - August 31, 2013	$	$	$

FORT BEND COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN

AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD

DIVERSION PROGRAM

FELONY DRUG COURT

For the Year Ended August 31, 2013

	Audit	Per CSCD Reports	Difference
Revenues			
State Aid	$ 89,474	$ 89,474	$
Total Revenues	89,474	89,474	
Expenditures			
Salaries and Fringe Benefits	127,267	127,267	
Professional Fees	671	671	
Total Expenditures	127,938	127,938	
(Deficiency) of Revenues (Under) Expenditures	(38,464)	(38,464)	
Fund Balance - September 1, 2012			
Interfund Transfer In	38,464	38,464	
Fund Balance - August 31, 2013	$	$	$

FORT BEND COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN

AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD

DIVERSION PROGRAM

MENTAL HEALTH INITIATIVE CASELOAD

For the Year Ended August 31, 2013

	Audit	Per CSCD Reports	Difference
Revenues			
State Aid	$ 81,627	$ 81,627	$
Total Revenues	81,627	81,627	
Expenditures			
Salaries and Fringe Benefits	99,600	99,600	
Professional Fees	612	612	
Total Expenditures	100,212	100,212	
(Deficiency) of Revenues (Under) Expenditures	(18,585)	(18,585)	
Fund Balance - September 1, 2012	1	1	
Interfund Transfer In	18,584	18,584	
Fund Balance - August 31, 2013	$	$	$

FORT BEND COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN

AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD

DIVERSION PROGRAM

SPECIAL SANCTIONS COURT

For the Year Ended August 31, 2013

	Audit	Per CSCD Reports	Difference
Revenues			
State Aid	$ 329,365	$ 329,365	$
Total Revenues	329,365	329,365	
Expenditures			
Salaries and Fringe Benefits	422,778	422,778	
Professional Fees	2,470	2,470	
Total Expenditures	425,248	425,248	
(Deficiency) of Revenues (Under) Expenditures	(95,883)	(95,883)	
Fund Balance - September 1, 2012	1	1	
Interfund Transfer In	95,882	95,882	
Fund Balance - August 31, 2013	$	$	$

FORT BEND COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN

AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD

DIVERSION PROGRAM

SUBSTANCE ABUSE TREATMENT CASELOAD

For the Year Ended August 31, 2013

	Audit	Per CSCD Reports	Difference
Revenues			
State Aid	$ 112,005	$ 112,005	$
Total Revenues	112,005	112,005	
Expenditures			
Salaries and Fringe Benefits	109,502	109,502	
Professional Fees	840	840	
Supplies and Operating Expenditures	25,953	25,953	
Total Expenditures	136,295	136,295	
(Deficiency) of Revenues (Under) Expenditures	(24,290)	(24,290)	
Fund Balance - September 1, 2012	21,091	21,091	
Interfund Transfer In	3,199	3,199	
Fund Balance - August 31, 2013	$	$	$

FORT BEND COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN

AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD

TREATMENT ALTERNATIVE TO INCARCERATION

For the Year Ended August 31, 2013

	Audit	Per CSCD Reports	Difference
Revenues			
State Aid	$ 537,336	$ 537,336	$
Total Revenues	537,336	537,336	
Expenditures			
Salaries and Fringe Benefits	88,679	88,679	
Contract Services	502,301	502,301	
Professional Fees	4,030	4,030	
Total Expenditures	595,010	595,010	
(Deficiency) of Revenues (Under) Expenditures	(57,674)	(57,674)	
Fund Balance - September 1, 2012	43,072	43,072	
Interfund Transfer In	14,602	14,602	
Fund Balance - August 31, 2013	$	$	$

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