

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

**ANNUAL FINANCIAL AND
COMPLIANCE REPORT**

August 31, 2023

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**

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INDEPENDENT AUDITORS' REPORT

Fort Bend County Council of Judges
Fort Bend County Community Supervision
and Corrections Department
Fort Bend County, Texas

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the Fort Bend County Community Supervision and Corrections Department (the "Department"), which comprise the combined statement of financial position as of August 31, 2023, and the related combined statement of revenues, expenditures, and changes in fund balances for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 15, 2024.

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the respective financial position of the Department, as of August 31, 2023, and the respective changes in financial position for the year then ended, in accordance with the financial reporting provisions of the Texas Department of Criminal Justice – Community Justice Assistance Division (TDCJ-CJAD) as described in Note 1.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the provisions of the TDCJ-CJAD; 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 Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Departments internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

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

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared based on 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 that matter.

Fort Bend County Council of Judges
Fort Bend County Community Supervision
and Corrections Department
Fort Bend County, Texas

Emphasis of Matter

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

Supplementary Information


Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Department's basic financial statements. The accompanying supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. The individual and combining fund statements and the Schedule of Differences Between Audit Report and CSCD Reports Submitted to TDCJ-CJAD, listed in the table of contents as Other Supplementary Information, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the 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 15, 2024 on our consideration of the Department's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Department's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Department's internal control over reporting and compliance.

Restriction of Use

This report is intended solely for the information and use of the management of the Department, others within the organization, and the TDCJ-CJAD and is not intended to be and should not be used by anyone other than these specific parties.


Houston, Texas
February 15, 2024



BASIC FINANCIAL STATEMENTS

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT
COMBINED STATEMENT OF FINANCIAL POSITION
AUGUST 31, 2023**

	<u>Basic Supervision</u>	<u>Community Corrections</u>	<u>Diversion Programs</u>	<u>TAIP</u>	<u>Total</u>
ASSETS					
Cash and Investments					
Bank Balances	\$ 1,991,076	\$ 405,480	\$ 113,651	\$ 97,414	\$ 2,607,621
Total Cash and Investments	<u>1,991,076</u>	<u>405,480</u>	<u>113,651</u>	<u>97,414</u>	<u>2,607,621</u>
Accounts Receivable					
Community Supervision Fees	119,425	-	-	-	119,425
Due From Participants	55,351	-	6,258	-	61,609
Due From Other	22	-	-	-	22
Total Accounts Receivable	<u>174,798</u>	<u>-</u>	<u>6,258</u>	<u>-</u>	<u>181,056</u>
Total Assets	<u>2,165,874</u>	<u>405,480</u>	<u>119,909</u>	<u>97,414</u>	<u>2,788,677</u>
LIABILITIES AND FUND BALANCE					
Liabilities					
Accounts Payable	510,199	250,106	112,881	97,414	970,600
Due To TDCJ-CJAD	-	155,374	7,028	-	162,402
Total Liabilities	<u>510,199</u>	<u>405,480</u>	<u>119,909</u>	<u>97,414</u>	<u>1,133,002</u>
Fund Balance	<u>1,655,675</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,655,675</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 2,165,874</u>	<u>\$ 405,480</u>	<u>\$ 119,909</u>	<u>\$ 97,414</u>	<u>\$ 2,788,677</u>

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

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**
**COMBINED STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE**
FOR THE YEAR ENDED AUGUST 31, 2023

	<u>Basic Supervision</u>	<u>Community Corrections</u>	<u>Diversion Programs</u>	<u>TAIP</u>	<u>Total</u>
REVENUE					
State Aid	\$ 877,306	\$ 855,317	\$ 1,175,112	\$ 628,706	\$ 3,536,441
Total State Aid not Including SAFPF	<u>877,306</u>	<u>855,317</u>	<u>1,175,112</u>	<u>628,706</u>	<u>3,536,441</u>
State Aid: SAFPF	6,591	-	-	-	6,591
Community Supervision Fees	1,388,051	-	-	-	1,388,051
Payment by Program Participants	672,152	-	86,675	-	758,827
Interest Income	174,261	-	-	-	174,261
Other Revenue	7,348	-	-	-	7,348
Total Revenue	<u>3,125,709</u>	<u>855,317</u>	<u>1,261,787</u>	<u>628,706</u>	<u>5,871,519</u>
EXPENDITURES					
Salaries and Fringe Benefits	2,643,095	562,681	1,279,311	79,932	4,565,019
Travel and Furnished Transportation	38,913	26,399	-	-	65,312
Contract Services for Offenders	74,437	8,650	-	718,669	801,756
Professional Fees	147,563	6,363	19,211	4,716	177,853
Supplies and Operating Expenses	68,397	115,706	136,569	12,000	332,672
Equipment	2,513	85,227	18,076	-	105,816
Total Expenditures	<u>2,974,918</u>	<u>805,026</u>	<u>1,453,167</u>	<u>815,317</u>	<u>6,048,428</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	150,791	50,291	(191,380)	(186,611)	(176,909)
OTHER FINANCING SOURCES (USES)					
Basic Supervision Interfund Transfer	(255,810)	36,120	83,079	136,611	-
CC Interfund Transfer (to DP or TAIP)	-	(114,491)	64,491	50,000	-
Total Other Financing Sources (Uses)	<u>(255,810)</u>	<u>(78,371)</u>	<u>147,570</u>	<u>186,611</u>	<u>-</u>
PRIOR YEAR ENDING FUND BALANCE	<u>1,760,694</u>	<u>183,454</u>	<u>50,838</u>	<u>-</u>	<u>1,994,986</u>
Adjusted Beginning Fund Balance	<u>1,760,694</u>	<u>183,454</u>	<u>50,838</u>	<u>-</u>	<u>1,994,986</u>
Refund Due to TDCJ-CJAD	<u>-</u>	<u>(155,374)</u>	<u>(7,028)</u>	<u>-</u>	<u>(162,402)</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ 1,655,675</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,655,675</u>

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

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**
NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The Fort Bend County Community Supervision and Corrections Department (CSCD) is a special purpose district of state government and is not a department of the administrative county, nor is it an agency of the State of Texas.

The 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 TDCJ-CJAD from state appropriations for the Basic Supervision fund, Community Corrections funds, Diversion Program Grant Funds, Treatment Alternative to Incarceration Program Grant Funds, local fees collected for the use of the CSCD, and the expenditure of those funds.

The Fort Bend 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 Fort Bend County CSCD are organized based on fund accounting, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures. Resources are allocated to and accounted for in a fund based upon the source of the funds and the purposes for which they may be spent and the means by which the spending activities are controlled for the specific activities in accordance with laws, regulations or other restrictions. Revenues and expenditures are accounted for using 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 liabilities of the current period. Revenues received by October 31 for financial activity performed by August 31, 2023 are considered available. Also, purchases for which the commitment has been established by August 31, 2023 are considered liabilities regardless of whether possession of these goods has been received by August 31, 2023 provided that the liability purchase is received and is paid by October 31, 2023. Exception to this method of accounting is the recording of refunds to the State as reductions of Fund Balance.

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

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**

NOTES TO THE FINANCIAL STATEMENTS (continued)

Budgets (Accounting and Legal Compliance)

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

Only budget adjustment requests, at year-end, received by September 30, 2023 will be reviewed and approved/disapproved by TDCJ-CJAD. TDCJ-CJAD will not accept budget adjustments after September 30, 2023 for the previous fiscal year. Only budget adjustments approved by TDCJ-CJAD should be referred to in performing the financial audit.

2. ONE-TIME/SUPPLEMENTAL PAYMENTS

None for the year ended August 31, 2023.

3. DEOBLIGATIONS

None for the year ended August 31, 2023.

4. INTERFUND AND FUND TRANSFERS

The following interfund transfers were performed to cover funding shortfalls.

	Transfers Out:		
	CCP - Non- English	Basic Supervision	Total
Transfers In:			
DWI Court	\$ -	\$ 4,041	\$ 4,041
Misdemeanor	-	9,376	9,376
Sex Offender	-	22,703	22,703
Felony Drug Court	-	3,766	3,766
Mental Health Initiative	46,572	10,155	56,727
Pretrial Intervention	5,000	18,397	23,397
Special Sanctions Court	5,000	33,817	38,817
Substance Abuse Aftercare	7,919	10,315	18,234
Substance Abuse Treatment	-	6,629	6,629
TAIP	50,000	136,611	186,611
Total	\$ 114,491	\$ 255,810	\$ 370,301

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**

NOTES TO THE FINANCIAL STATEMENTS (continued)

5. PRIOR PERIOD ADJUSTMENTS

None for the year ended August 31, 2023.

6. REFUNDS

The following Biennium Refunds were issued at the end of 2023:

Program	Refund
DWI Court	\$ 1,506
Non-English Speaking	153,868
Felony Drug Court	647
Substance Abuse Treatment	6,381
Total	\$ 162,402

7. CASH, COLLECTIONS, CHANGE FUND, 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.

During the fiscal year audited: The CSCD's state aid and net funds (revenues) received were deposited and held, and collection accounts' remaining net funds (revenues) were transferred into a special fund of the county treasury, on or before the next regular business day, or on or before the fifth business day after the day on which the money was received. All the CSCD's state aid and net funds (revenues) received were held, deposited, disbursed, invested, and otherwise cared for by the County on behalf of the CSCD as the CSCD directed (Government Code 509.011(c) and Local Government Code 113.022 and 140.003(f)).

CSCD employees with access to public funds and who maintain and administer public funds are covered by a surety bond.

Fort Bend County CSCD does not maintain a change fund or petty cash fund.

During the year ended August 31, 2023, the CJAD Programs' investments consisted entirely of demand deposits in Prosperity Bank.

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**

NOTES TO THE FINANCIAL STATEMENTS (continued)

8. EXCESS OF EXPENDITURES OVER BUDGETS IN INDIVIDUAL PROGRAMS

During the year ended August 31, 2023, three programs experienced excess expenditure amounts as follows:

Program	Line Item	Amount
Felony Drug Court	Salaries and fringe benefits	\$1,455
Substance Abuse Aftercare Caseload	Professional fees	\$90
Substance Abuse Treatment Caseload	Professional fees	\$91
Special Sanctions Court	Professional fees	\$270

The salary and fringe overages were due to miscalculations of the projected payroll accruals. The professional fee overage was due to a miscalculation of fiscal service fee. The overages did not exceed the 15% rule.

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

Source	Amount Received	Restrictions for use	Expended In Accordance With Restriction
Community Supervision Fees	\$1,388,051	<i>Texas code of Criminal Procedure Article 42A.652 (a); FMM for TDCJ-CJAD Funding restrictions.</i>	Yes
<u>Payments by Program Participants</u>			
Urinalysis Fees	\$302,932	<i>FMM for TDCJ-CJAD Funding restrictions.</i>	Yes
Pretrial Intervention (Diversion) Program Fees	\$365,837	<i>Texas Code of Criminal Procedure Chapter 102.012; FMM for TDCJ-CJAD Funding restrictions.</i>	Yes
Fresh Start Program Fee	\$12,615	<i>Texas Code of Criminal Procedure Chapter 102.012; FMM for TDCJ-CJAD Funding restrictions.</i>	Yes
ASMT	\$16,420	<i>Texas Code of Criminal Procedure Chapter 102.012; FMM for TDCJ-CJAD Funding restrictions.</i>	Yes
Electronic Monitoring Fees	\$17,050	<i>FMM for TDCJ-CJAD Funding restrictions.</i>	Yes
Drug Court Reimbursement	\$6,261	<i>FMM for TDCJ-CJAD Funding restrictions.</i>	Yes
Court Fees	\$0	<i>FMM for TDCJ-CJAD Funding restrictions.</i>	Yes
Probation SCRAM Fees	\$2,310	<i>FMM for TDCJ-CJAD Funding restrictions.</i>	Yes
ELM Damage	\$34,974	<i>FMM for TDCJ-CJAD Funding restrictions.</i>	Yes

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**

NOTES TO THE FINANCIAL STATEMENTS (continued)

Source	Amount Received	Restrictions for use	Expended In Accordance With Restriction
Miscellaneous	\$428	<i>FMM for TDCJ-CJAD Funding restrictions.</i>	Yes
Total Payments by Program Participants:	\$758,826	<i>Government Code, Section 76.015; Section 19, Article 42.12 Code of Criminal Procedures (Supervision Fees); FMM for TDCJ-CJAD Funding restrictions.</i>	
Interest Income	\$174,261	<i>Financial Management Manual for TDCJ- CJAD Funding restrictions.</i>	Yes
<u>Other Revenue:</u>			
Card Replacement Fees	\$2,345	<i>Financial Management Manual for TDCJ- CJAD Funding restrictions</i>	Yes
Reimbursements	\$0	<i>Financial Management Manual for TDCJ- CJAD Funding restrictions</i>	Yes
State Percent of Restitution Paid	\$0	<i>Financial Management Manual for TDCJ- CJAD Funding restrictions</i>	Yes
Percent of Unclaimed Restitution	\$0	<i>Financial Management Manual for TDCJ- CJAD Funding restrictions</i>	Yes
Auction Proceeds	\$0	<i>Financial Management Manual for TDCJ- CJAD Funding restrictions</i>	Yes
Miscellaneous	\$5,003	<i>FMM for TDCJ-CJAD Funding restrictions.</i>	Yes
Total Other Revenue:	\$7,348		

10. COMMITMENTS AND CONTINGENCIES

None for the year ended August 31, 2023.

11. SUBSEQUENT EVENTS

No reportable subsequent events for the year ended August 31, 2023.

OTHER SUPPLEMENTARY INFORMATION



**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
ALL COMMUNITY CORRECTIONS FUNDS
FOR THE YEAR ENDED AUGUST 31, 2023

	<u>DWI Court</u>	<u>Misdemeanor Drug Court</u>	<u>Non-English Speaking Caseload</u>	<u>Sex Offender Caseload</u>	<u>Total All CCP Funds</u>
REVENUE					
State Aid	\$ 76,412	\$ 66,404	\$ 560,790	\$ 151,711	\$ 855,317
Total Revenue	<u>76,412</u>	<u>66,404</u>	<u>560,790</u>	<u>151,711</u>	<u>855,317</u>
EXPENDITURES					
Salaries and Fringe Benefits	87,832	75,308	234,915	164,626	562,681
Travel and Furnished Transportation	-	-	26,399	-	26,399
Contract Services for Offenders	-	-	-	8,650	8,650
Professional Fees	547	472	4,206	1,138	6,363
Supplies and Operating Expenses	414	-	115,292	-	115,706
Equipment	-	-	85,227	-	85,227
Total Expenditures	<u>88,793</u>	<u>75,780</u>	<u>466,039</u>	<u>174,414</u>	<u>805,026</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES					
	(12,381)	(9,376)	94,751	(22,703)	50,291
OTHER FINANCING SOURCES (USES)					
Basic Supervision Interfund Transfer	4,041	9,376	-	22,703	36,120
CC Interfund Transfer (to DP or TAIP)	-	-	(114,491)	-	(114,491)
Total Other Financing Sources (Uses)	<u>4,041</u>	<u>9,376</u>	<u>(114,491)</u>	<u>22,703</u>	<u>(78,371)</u>
PRIOR YEAR ENDING FUND BALANCE					
	9,846	-	173,608	-	183,454
Refund Due to TDCJ-CJAD	<u>(1,506)</u>	<u>-</u>	<u>(153,868)</u>	<u>-</u>	<u>(155,374)</u>
Adjusted Beginning Fund Balance	<u>8,340</u>	<u>-</u>	<u>19,740</u>	<u>-</u>	<u>28,080</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL DIVERSION FUNDS
FOR THE YEAR ENDED AUGUST 31, 2023**

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	<u>Felony Drug Court</u>	<u>Mental Health Initiative Caseload</u>	<u>Pretrial Intervention</u>	<u>Special Sanctions Court</u>
REVENUE				
State Aid	\$ 117,780	\$ 150,000	\$ 250,361	\$ 370,716
Total State Aid not Including SAFPF	<u>117,780</u>	<u>150,000</u>	<u>250,361</u>	<u>370,716</u>
Payments by Program Participants	-	-	86,675	-
Total Revenue	<u>117,780</u>	<u>150,000</u>	<u>337,036</u>	<u>370,716</u>
EXPENDITURES				
Salaries and Fringe Benefits	94,315	205,602	307,060	406,482
Professional Fees	1,828	1,125	1,878	8,451
Supplies and Operating Expenses	26,570	-	64,689	10,203
Equipment	5,098	-	12,978	-
Total Expenditures	<u>127,811</u>	<u>206,727</u>	<u>386,605</u>	<u>425,136</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(10,031)	(56,727)	(49,569)	(54,420)
OTHER FINANCING SOURCES (USES)				
Basic Supervision Interfund Transfer	3,766	10,155	18,397	33,817
CC Interfund Transfer (to DP or TAIP)	-	46,572	5,000	5,000
Total Other Financing Sources (Uses)	<u>3,766</u>	<u>56,727</u>	<u>23,397</u>	<u>38,817</u>
PRIOR YEAR ENDING FUND BALANCE	6,912	-	26,172	15,603
Refund Due to TDCJ-CJAD	<u>(647)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Fund Balance	<u>6,265</u>	<u>-</u>	<u>26,172</u>	<u>15,603</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL DIVERSION FUNDS
FOR THE YEAR ENDED AUGUST 31, 2023**

	Substance Abuse Aftercare Caseload	Substance Abuse Treatment Caseload	Total All DP Funds
REVENUE			
State Aid	\$ 123,711	\$ 162,544	\$ 1,175,112
Total State Aid not Including SAFPF	<u>123,711</u>	<u>162,544</u>	<u>1,175,112</u>
Payments by Program Participants	-	-	86,675
Total Revenue	<u>123,711</u>	<u>162,544</u>	<u>1,261,787</u>
EXPENDITURES			
Salaries and Fringe Benefits	139,127	126,725	1,279,311
Professional Fees	2,818	3,111	19,211
Supplies and Operating Expenses	-	35,107	136,569
Equipment	-	-	18,076
Total Expenditures	<u>141,945</u>	<u>164,943</u>	<u>1,453,167</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(18,234)	(2,399)	(191,380)
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer	10,315	6,629	83,079
CC Interfund Transfer (to DP or TAIP)	7,919	-	64,491
Total Other Financing Sources (Uses)	<u>18,234</u>	<u>6,629</u>	<u>147,570</u>
PRIOR YEAR ENDING FUND BALANCE	-	2,151	50,838
Refund Due to TDCJ-CJAD	-	<u>(6,381)</u>	<u>(7,028)</u>
Adjusted Beginning Fund Balance	<u>-</u>	<u>(4,230)</u>	<u>43,810</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**FORT BEND 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, 2023*
BASIC SUPERVISION

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
TYPE OF REVENUE			
Requested TDCJ-CJAD Funding (State Aid)	\$ 877,306	\$ 877,306	\$ -
State Aid: SAFPF	3,252	6,591	3,339
Community Supervision Fees	1,450,000	1,388,051	(61,949)
Payment by Program Participants	692,075	672,152	(19,923)
Interest Income	175,613	174,261	(1,352)
Carry Over from Previous FY	1,760,694	1,760,694	
Other Revenue	11,686	7,348	(4,338)
Basic Supervision Interfund Transfer	(362,166)	(255,810)	106,356
Total Revenue	<u>4,608,460</u>	<u>4,630,593</u>	<u>22,133</u>
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	2,660,200	2,643,095	17,105
Travel and Furnished Transportation	43,500	38,913	4,587
Contract Services for Offenders	327,110	74,437	252,673
Professional Fees	188,320	147,563	40,757
Supplies and Operating Expenses	1,386,397	68,397	1,318,000
Equipment	2,933	2,513	420
Total Expenditures	<u>4,608,460</u>	<u>2,974,918</u>	<u>1,633,542</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	<u>1,655,675</u>	1,655,675
AUDITED YEAR ENDING FUND BALANCE		<u>\$ 1,655,675</u>	

**FORT BEND 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, 2023
COMMUNITY CORRECTIONS - DWI COURT**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
TYPE OF REVENUE			
Requested TDCJ-CJAD Funding (State Aid)	\$ 76,411	\$ 76,412	\$ 1
Carry Over from Previous FY	9,846	9,846	-
Basic Supervision Interfund Transfer	5,000	4,041	(959)
Total Revenue	<u>91,257</u>	<u>90,299</u>	<u>(958)</u>
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	88,727	87,832	895
Professional Fees	547	547	-
Supplies and Operating Expenses	1,983	414	1,569
Total Expenditures	<u>91,257</u>	<u>88,793</u>	<u>2,464</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	1,506	1,506
OTHER FINANCING SOURCES (USES) ACTUALS			
Refund to CJAD		<u>(1,506)</u>	
Total Prior Period Adjustment & Refunds		<u>(1,506)</u>	
AUDITED YEAR ENDING FUND BALANCE		<u>\$ -</u>	

**FORT BEND 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, 2023*
COMMUNITY CORRECTIONS - MISDEMEANOR DRUG COURT

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
TYPE OF REVENUE			
Requested TDCJ-CJAD Funding (State Aid)	\$ 66,404	\$ 66,404	\$ -
Basic Supervision Interfund Transfer	10,221	9,376	(845)
Total Revenue	<u>76,625</u>	<u>75,780</u>	<u>(845)</u>
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	76,153	75,308	845
Professional Fees	472	472	-
Total Expenditures	<u>76,625</u>	<u>75,780</u>	<u>845</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	-	-
AUDITED YEAR ENDING FUND BALANCE		<u>\$ -</u>	

**FORT BEND 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, 2023**
COMMUNITY CORRECTIONS - NON-ENGLISH SPEAKING CASELOAD

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
TYPE OF REVENUE			
Requested TDCJ-CJAD Funding (State Aid)	\$ 560,792	\$ 560,790	\$ (2)
Carry Over from Previous FY	173,609	173,609	-
Basic Supervision Interfund Transfer	3,263	-	(3,263)
CC Interfund Transfer (to DP or TAIP)	<u>(118,200)</u>	<u>(114,491)</u>	<u>3,709</u>
Total Revenue	<u>619,464</u>	<u>619,908</u>	<u>444</u>
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	242,405	234,915	7,490
Travel and Furnished Transportation	149,150	26,399	122,751
Professional Fees	4,206	4,206	-
Supplies and Operating Expenses	132,811	115,293	17,518
Equipment	<u>90,892</u>	<u>85,227</u>	<u>5,665</u>
Total Expenditures	<u>619,464</u>	<u>466,040</u>	<u>153,424</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	153,868	153,868
OTHER FINANCING SOURCES (USES) ACTUALS			
Refund to CJAD		<u>(153,868)</u>	
Total Prior Period Adjustment & Refunds		<u>(153,868)</u>	
AUDITED YEAR ENDING FUND BALANCE		<u>\$ -</u>	

**FORT BEND 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, 2023**
COMMUNITY CORRECTIONS - SEX OFFENDER CASELOAD

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
TYPE OF REVENUE			
Requested TDCJ-CJAD Funding (State Aid)	\$ 151,710	\$ 151,711	\$ 1
Carry Over from Previous FY	-	-	-
Basic Supervision Interfund Transfer	<u>27,840</u>	<u>22,703</u>	<u>(5,137)</u>
Total Revenue	<u>179,550</u>	<u>174,414</u>	<u>(5,136)</u>
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	167,872	164,626	3,246
Contract Services for Offenders	10,540	8,650	1,890
Professional Fees	<u>1,138</u>	<u>1,138</u>	-
Total Expenditures	<u>179,550</u>	<u>174,414</u>	<u>5,136</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	-	-
 AUDITED YEAR ENDING FUND BALANCE		<u><u>\$ -</u></u>	

**FORT BEND 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, 2023
DIVERSION GRANT PROGRAM - FELONY DRUG COURT*

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
TYPE OF REVENUE			
Requested TDCJ-CJAD Funding (State Aid)	\$ 117,780	\$ 117,780	\$ -
Carry Over from Previous FY	6,912	6,912	-
Basic Supervision Interfund Transfer	3,766	3,766	-
Total Revenue	<u>128,458</u>	<u>128,458</u>	<u>-</u>
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	92,860	94,315	(1,455)
Professional Fees	1,884	1,828	56
Supplies and Operating Expenses	28,614	26,570	2,044
Equipment	5,100	5,098	2
Total Expenditures	<u>128,458</u>	<u>127,811</u>	<u>647</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	647	647
OTHER FINANCING SOURCES (USES) ACTUALS			
Refund to CJAD		<u>(647)</u>	
Total Prior Period Adjustment & Refunds		<u>(647)</u>	
AUDITED YEAR ENDING FUND BALANCE		<u>\$ -</u>	

**FORT BEND 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, 2023*
DIVERSION GRANT PROGRAM - MENTAL HEALTH INITIATIVE CASELOAD

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
TYPE OF REVENUE			
Requested TDCJ-CJAD Funding (State Aid)	\$ 150,000	\$ 150,000	\$ -
Basic Supervision Interfund Transfer	12,897	10,155	(2,742)
CC Interfund Transfer (to DP or TAIP)	50,281	46,572	(3,709)
Total Revenue	<u>213,178</u>	<u>206,727</u>	<u>(6,451)</u>
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	212,053	205,602	6,451
Professional Fees	1,125	1,125	-
Total Expenditures	<u>213,178</u>	<u>206,727</u>	<u>6,451</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	-	-
AUDITED YEAR ENDING FUND BALANCE		<u>\$ -</u>	

**FORT BEND 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, 2023**
DIVERSION GRANT PROGRAM - PRETRIAL INTERVENTION

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
TYPE OF REVENUE			
Requested TDCJ-CJAD Funding (State Aid)	\$ 250,361	\$ 250,361	\$ -
Payment by Program Participants	93,130	86,675	(6,455)
Carry Over from Previous FY	26,172	26,172	-
Basic Supervision Interfund Transfer	40,597	18,397	(22,200)
CC Interfund Transfer (to DP or TAIP)	5,000	5,000	-
Total Revenue	<u>415,260</u>	<u>386,605</u>	<u>(28,655)</u>
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	332,158	307,060	25,098
Professional Fees	1,878	1,878	-
Supplies and Operating Expenses	64,689	64,689	-
Equipment	16,535	12,978	3,557
Total Expenditures	<u>415,260</u>	<u>386,605</u>	<u>28,655</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	-	-
AUDITED YEAR ENDING FUND BALANCE		<u><u>\$</u></u>	

**FORT BEND 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, 2023**
DIVERSION GRANT PROGRAM - SPECIAL SANCTIONS COURT

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
TYPE OF REVENUE			
Requested TDCJ-CJAD Funding (State Aid)	\$ 370,714	\$ 370,716	\$ 2
Carry Over from Previous FY	15,603	15,603	-
Basic Supervision Interfund Transfer	40,891	33,817	(7,074)
CC Interfund Transfer (to DP or TAIP)	5,000	5,000	-
Total Revenue	<u>432,208</u>	<u>425,136</u>	<u>(7,072)</u>
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	413,824	406,482	7,342
Professional Fees	8,181	8,451	(270)
Supplies and Operating Expenses	10,203	10,203	-
Total Expenditures	<u>432,208</u>	<u>425,136</u>	<u>7,072</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	<u>-</u>	-
AUDITED YEAR ENDING FUND BALANCE		<u>\$ -</u>	

**FORT BEND 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, 2023*
DIVERSION GRANT PROGRAM - SUBSTANCE ABUSE AFTERCARE CASELOAD

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
TYPE OF REVENUE			
Requested TDCJ-CJAD Funding (State Aid)	\$ 123,712	\$ 123,711	\$ (1)
Basic Supervision Interfund Transfer	13,348	10,315	(3,033)
CC Interfund Transfer (to DP or TAIP)	7,919	7,919	-
Total Revenue	<u>144,979</u>	<u>141,945</u>	<u>(3,034)</u>
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	142,251	139,127	3,124
Professional Fees	2,728	2,818	(90)
Total Expenditures	<u>144,979</u>	<u>141,945</u>	<u>3,034</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	-	-
AUDITED YEAR ENDING FUND BALANCE		<u>\$ -</u>	

**FORT BEND 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, 2023**
DIVERSION GRANT PROGRAM - SUBSTANCE ABUSE TREATMENT CASELOAD

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
TYPE OF REVENUE			
Requested TDCJ-CJAD Funding (State Aid)	\$ 162,545	\$ 162,544	\$ (1)
Carry Over from Previous FY	2,151	2,151	-
Basic Supervision Interfund Transfer	6,629	6,629	-
Total Revenue	<u>171,325</u>	<u>171,324</u>	<u>(1)</u>
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	132,847	126,725	6,122
Professional Fees	3,020	3,111	(91)
Supplies and Operating Expenses	35,458	35,107	351
Total Expenditures	<u>171,325</u>	<u>164,943</u>	<u>6,382</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	6,381	6,381
OTHER FINANCING SOURCES (USES) ACTUALS			
Refund to CJAD		<u>(6,381)</u>	
Total Prior Period Adjustment & Refunds		<u>(6,381)</u>	
AUDITED YEAR ENDING FUND BALANCE		<u>\$ -</u>	

**FORT BEND 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, 2023**
TREATMENT ALTERNATIVE TO INCARCERATION

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
TYPE OF REVENUE			
Requested TDCJ-CJAD Funding (State Aid)	\$ 628,706	\$ 628,706	\$ -
Carry Over from Previous FY	-	-	-
Basic Supervision Interfund Transfer	197,714	136,611	(61,103)
CC Interfund Transfer (to DP or TAIP)	50,000	50,000	-
Total Revenue	<u>876,420</u>	<u>815,317</u>	<u>(61,103)</u>
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	80,811	79,932	879
Contract Services for Offenders	778,893	718,669	60,224
Professional Fees	4,716	4,716	-
Supplies and Operating Expenses	12,000	12,000	-
Total Expenditures	<u>876,420</u>	<u>815,317</u>	<u>61,103</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	<u>-</u>	-
AUDITED YEAR ENDING FUND BALANCE		<u>\$ -</u>	

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**
*SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
BASIC SUPERVISION
FOR THE YEAR ENDED AUGUST 31, 2023*

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 877,306	\$ 877,306	\$ -
State Aid: SAFFP	6,591	6,591	-
Community Supervision Fees	1,388,051	1,388,051	-
Payment by Program Participants	672,152	672,152	-
Interest Income	174,261	174,261	-
Other Revenue	7,348	7,348	-
Total Revenue	<u>3,125,709</u>	<u>3,125,709</u>	<u>-</u>
EXPENDITURES			
Salaries and Fringe Benefits	2,643,095	2,643,095	-
Travel and Furnished Transportation	38,913	38,913	-
Contract Services for Offenders	74,437	74,437	-
Professional Fees	147,563	147,563	-
Supplies and Operating Expenses	68,397	68,397	-
Equipment	2,513	2,513	-
Total Expenditure	<u>2,974,918</u>	<u>2,974,918</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	150,791	150,791	-
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer	<u>(255,810)</u>	<u>(255,810)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(255,810)</u>	<u>(255,810)</u>	<u>-</u>
PRIOR YEAR ENDING FUND BALANCE	1,760,694	1,760,694	-
Prior Year Refund	-	-	-
Adjusted Beginning Fund Balance	<u>1,760,694</u>	<u>1,760,694</u>	<u>-</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ 1,655,675</u>	<u>\$ 1,655,675</u>	<u>\$ -</u>

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**
*SCHEDULE OF DIFFERENCES BETWEEN
 AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
 COMMUNITY CORRECTIONS - DWI COURT
 FOR THE YEAR ENDED AUGUST 31, 2023*

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 76,412	\$ 76,412	\$ -
Total Revenue	<u>76,412</u>	<u>76,412</u>	<u>-</u>
EXPENDITURES			
Salaries and Fringe Benefits	87,832	87,832	-
Professional Fees	547	547	-
Supplies and Operating Expenses	414	414	-
Total Expenditure	<u>88,793</u>	<u>88,793</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(12,381)	(12,381)	-
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer	4,041	4,041	-
Total Other Financing Sources (Uses)	<u>4,041</u>	<u>4,041</u>	<u>-</u>
PRIOR YEAR ENDING FUND BALANCE	9,846	9,846	-
Refund to CJAD	(1,506)	(1,506)	-
Adjusted Beginning Fund Balance	<u>8,340</u>	<u>8,340</u>	<u>-</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**
*SCHEDULE OF DIFFERENCES BETWEEN
 AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
 COMMUNITY CORRECTIONS - MISDEMEANOR DRUG COURT
 FOR THE YEAR ENDED AUGUST 31, 2023*

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 66,404	\$ 66,404	\$ -
Total Revenue	<u>66,404</u>	<u>66,404</u>	<u>-</u>
EXPENDITURES			
Salaries and Fringe Benefits	75,308	75,308	-
Professional Fees	472	472	-
Total Expenditure	<u>75,780</u>	<u>75,780</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(9,376)	(9,376)	-
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer	9,376	9,376	-
Total Other Financing Sources (Uses)	<u>9,376</u>	<u>9,376</u>	<u>-</u>
PRIOR YEAR ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**
SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
COMMUNITY CORRECTIONS - NON-ENGLISH-SPEAKING CASELOAD
FOR THE YEAR ENDED AUGUST 31, 2023

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 560,790	\$ 560,790	\$ -
Total Revenue	<u>560,790</u>	<u>560,790</u>	<u>-</u>
EXPENDITURES			
Salaries and Fringe Benefits	234,915	234,915	-
Travel and Furnished Transportation	26,399	26,399	-
Professional Fees	4,206	4,206	-
Supplies and Operating Expenses	115,292	115,292	-
Equipment	<u>85,227</u>	<u>85,227</u>	<u>-</u>
Total Expenditure	<u>466,039</u>	<u>466,039</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	94,751	94,751	-
OTHER FINANCING SOURCES (USES)			
CC Interfund Transfer (to DP or TAIP)	<u>(114,491)</u>	<u>(114,491)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(114,491)</u>	<u>(114,491)</u>	<u>-</u>
PRIOR YEAR ENDING FUND BALANCE	173,608	173,608	-
Refund to CJAD	<u>(153,868)</u>	<u>(153,868)</u>	<u>-</u>
Adjusted Beginning Fund Balance	<u>19,740</u>	<u>19,740</u>	<u>-</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**
SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
COMMUNITY CORRECTIONS - SEX OFFENDER CASELOAD
FOR THE YEAR ENDED AUGUST 31, 2023

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 151,711	\$ 151,711	\$ -
Total Revenue	<u>151,711</u>	<u>151,711</u>	<u>-</u>
EXPENDITURES			
Salaries and Fringe Benefits	164,626	164,626	-
Contract Services for Offenders	8,650	8,650	-
Professional Fees	1,138	1,138	-
Total Expenditure	<u>174,414</u>	<u>174,414</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(22,703)	(22,703)	-
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer	22,703	22,703	-
Total Other Financing Sources (Uses)	<u>22,703</u>	<u>22,703</u>	<u>-</u>
PRIOR YEAR ENDING FUND BALANCE	-	-	-
Refund to CJAD	-	-	-
Adjusted Beginning Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**
*SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
DIVERSION GRANT PROGRAM - FELONY DRUG COURT
FOR THE YEAR ENDED AUGUST 31, 2023*

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 117,780	\$ 117,780	\$ -
Total Revenue	<u>117,780</u>	<u>117,780</u>	<u>-</u>
EXPENDITURES			
Salaries and Fringe Benefits	94,315	94,315	-
Professional Fees	1,828	1,828	-
Supplies and Operating Expenses	26,570	26,570	-
Equipment	5,098	5,098	-
Total Expenditure	<u>127,811</u>	<u>127,811</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(10,031)	(10,031)	-
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer	3,766	3,766	-
Total Other Financing Sources (Uses)	<u>3,766</u>	<u>3,766</u>	<u>-</u>
PRIOR YEAR ENDING FUND BALANCE			
Refund to CJAD	6,912	6,912	-
	(647)	(647)	-
Adjusted Beginning Fund Balance	<u>6,265</u>	<u>6,265</u>	<u>-</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**
SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
DIVERSION GRANT PROGRAM - MENTAL HEALTH INITIATIVE CASELOAD
FOR THE YEAR ENDED AUGUST 31, 2023

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 150,000	\$ 150,000	\$ -
Total Revenue	<u>150,000</u>	<u>150,000</u>	<u>-</u>
EXPENDITURES			
Salaries and Fringe Benefits	205,602	205,602	-
Professional Fees	1,125	1,125	-
Total Expenditure	<u>206,727</u>	<u>206,727</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(56,727)	(56,727)	-
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer	10,155	10,155	-
CC Interfund Transfer (to DP or TAIP)	46,572	46,572	-
Total Other Financing Sources (Uses)	<u>56,727</u>	<u>56,727</u>	<u>-</u>
PRIOR YEAR ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**
SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
DIVERSION GRANT PROGRAM - PRETRIAL INTERVENTION
FOR THE YEAR ENDED AUGUST 31, 2023

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 250,361	\$ 250,361	\$ -
Payment by Program Participants	86,675	86,675	-
Total Revenue	<u>337,036</u>	<u>337,036</u>	<u>-</u>
EXPENDITURES			
Salaries and Fringe Benefits	307,060	307,060	-
Professional Fees	1,878	1,878	-
Supplies and Operating Expenses	64,689	64,689	-
Equipment	12,978	12,978	-
Total Expenditure	<u>386,605</u>	<u>386,605</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(49,569)	(49,569)	-
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer	18,397	18,397	-
CC Interfund Transfer (to DP or TAIP)	5,000	5,000	-
Total Other Financing Sources (Uses)	<u>23,397</u>	<u>23,397</u>	<u>-</u>
PRIOR YEAR ENDING FUND BALANCE	<u>26,172</u>	<u>26,172</u>	<u>-</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**
*SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
DIVERSION GRANT PROGRAM - SPECIAL SANCTIONS COURT
FOR THE YEAR ENDED AUGUST 31, 2023*

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 370,716	\$ 370,716	\$ -
Total Revenue	<u>370,716</u>	<u>370,716</u>	<u>-</u>
EXPENDITURES			
Salaries and Fringe Benefits	406,482	406,482	-
Professional Fees	8,451	8,451	-
Supplies and Operating Expenses	10,203	10,203	-
Total Expenditure	<u>425,136</u>	<u>425,136</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	(54,420)	(54,420)	-
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer	33,817	33,817	-
CC Interfund Transfer (to DP or TAIP)	5,000	5,000	-
Total Other Financing Sources (Uses)	<u>38,817</u>	<u>38,817</u>	<u>-</u>
PRIOR YEAR ENDING FUND BALANCE			
	<u>15,603</u>	<u>15,603</u>	<u>-</u>
AUDITED YEAR ENDING FUND BALANCE			
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**
SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
DIVERSION GRANT PROGRAM - SUBSTANCE ABUSE AFTERCARE CASELOAD
FOR THE YEAR ENDED AUGUST 31, 2023

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 123,711	\$ 123,711	\$ -
Total Revenue	<u>123,711</u>	<u>123,711</u>	<u>-</u>
EXPENDITURES			
Salaries and Fringe Benefits	139,127	139,127	-
Professional Fees	2,818	2,818	-
Total Expenditure	<u>141,945</u>	<u>141,945</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(18,234)	(18,234)	-
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer	10,315	10,315	-
CC Interfund Transfer (to DP or TAIP)	7,919	7,919	-
Total Other Financing Sources (Uses)	<u>18,234</u>	<u>18,234</u>	<u>-</u>
PRIOR YEAR ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**
SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
DIVERSION GRANT PROGRAM - SUBSTANCE ABUSE TREATMENT CASELOAD
FOR THE YEAR ENDED AUGUST 31, 2023

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 162,544	\$ 162,544	\$ -
Total Revenue	<u>162,544</u>	<u>162,544</u>	<u>-</u>
EXPENDITURES			
Salaries and Fringe Benefits	126,725	126,725	-
Professional Fees	3,111	3,111	-
Supplies and Operating Expenses	35,107	35,107	-
Total Expenditure	<u>164,943</u>	<u>164,943</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	(2,399)	(2,399)	-
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer	6,629	6,629	-
CC Interfund Transfer (to DP or TAIP)	-	-	-
Total Other Financing Sources (Uses)	<u>6,629</u>	<u>6,629</u>	<u>-</u>
PRIOR YEAR ENDING FUND BALANCE			
Refund to CJAD	2,151	2,151	-
	<u>(6,381)</u>	<u>(6,381)</u>	<u>-</u>
Adjusted Beginning Fund Balance	(4,230)	(4,230)	-
AUDITED YEAR ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**
SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
TREATMENT ALTERNATIVE TO INCARCERATION
FOR THE YEAR ENDED AUGUST 31, 2023

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 628,706	\$ 628,706	\$ -
Total State Aid not Including SAFPF	<u>628,706</u>	<u>628,706</u>	<u>-</u>
Total Revenue	628,706	628,706	-
EXPENDITURES			
Salaries and Fringe Benefits	79,932	79,932	-
Contract Services for Offenders	718,669	718,669	-
Professional Fees	4,716	4,716	-
Supplies and Operating Expenses	<u>12,000</u>	<u>12,000</u>	<u>-</u>
Total Expenditure	<u>815,317</u>	<u>815,317</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(186,611)	(186,611)	-
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer	136,611	136,611	-
CC Interfund Transfer (to DP or TAIP)	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Total Other Financing Sources (Uses)	186,611	186,611	-
PRIOR YEAR ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



REPORT OF INDEPENDENT AUDITORS 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*

Fort Bend County Council of Judges
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 (the "Department"), as of and for the year ended August 31, 2023, and the related notes to the financial statements, which collectively comprise the Department's basic financial statements, and have issued our report thereon dated February 15, 2024.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Department's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our 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 Department'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 or significant deficiencies may exist that have not been identified.

Fort Bend County Council of Judges
Fort Bend County Community Supervision
and Corrections Department
Fort Bend County, Texas

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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

This report is intended solely for the information and use of the Department, others within the organization, 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 the specified parties.

The image shows a handwritten signature in black ink that reads "Whitley Penn LLP". The signature is written in a cursive, professional style.

Houston, Texas
February 15, 2023

**FORT BEND COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended August 31, 2023

I. Summary of Auditor's Results

Financial Statements

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weakness (es) identified?	No
Significant deficiency (ies) identified that are not considered to be material weaknesses?	None reported
Noncompliance material to the financial statements noted?	No

II. Financial Statement Findings

None Noted

III. Program Findings and Questioned Costs

None Noted

**FORT BEND COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**
SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR PRIOR YEAR
For the Year Ended August 31, 2023

I. Status of Prior Year Findings

None Noted

XIII. TDCJ-CJAD INDEPENDENT AUDIT COMPLIANCE CHECKLIST

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

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

YES NO N/A

FINANCIAL POLICIES AND PROCEDURES (Questions 1-2)

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

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

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

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

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

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

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

FINANCIAL STATEMENTS (Questions 3-9)

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

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

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

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

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

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

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

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

6. In the fiscal year audited, did any deobligation of funds occur because of an excess of funds allocated to programs?
7. Were the appropriate budget adjustments made for any reallocated funds?

Budget Variances, FMM Budgets (Question 8)

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

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

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

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

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

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

BASIS OF ACCOUNTING (Questions 10-12)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SCHEDULE OF DIFFERENCES (Question 35)

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

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

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

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

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

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

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

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

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