

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

**ANNUAL FINANCIAL AND
COMPLIANCE REPORT**

August 31, 2025

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

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Independent Auditor's 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 Combined Financial Statements

Opinion

We have audited the combined financial statements of the Fort Bend County Community Supervision and Corrections Department (Department), as of and for the year ended August 31, 2025 and the related notes to the combined financial statements, which collectively comprise the Department's combined financial statements as listed in the table of contents.

In our opinion, the accompanying combined financial statements referred to above present fairly, in all material respects, the financial position of the Department as of August 31, 2025, and the changes in financial position for the year then ended in accordance with financial reporting provisions of the Texas Department of Criminal Justice – Community Justice Assistance Division (TDCJ-CJAD), as described in Note 1.

Basis for Opinion

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

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 of the combined financial statements, which describes the basis of accounting. As described in Note 1 to the combined financial statements, the financial statements are prepared by the Department on the basis of the financial reporting provisions of TDCJ-CJAD, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of TDCJ-CJAD. As a result, the financial statements may not be suitable for another purpose. Our opinion is not modified with respect to this matter.

Emphasis of Matter – Presentation

As discussed in Note 1, the Department's combined financial statements are intended to present only that portion of the governmental activities and the aggregate remaining fund information of Fort Bend County, Texas (County) that is attributable to the transactions of the Department. They do not purport to, and do not, present fairly the financial position of the County as of August 31, 2025 or the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Combined Financial Statements

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

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

Our objectives are to obtain reasonable assurance about whether the combined financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. 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 combined, they would influence the judgment made by a reasonable user based on the combined financial statements.

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

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the combined financial statements that collectively comprise the Department's combined financial statements. The other supplementary information is presented for purposes of additional analysis and is not a required part of the combined financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the combined financial statements. The information has been subjected to the auditing procedures applied in the audit of the combined financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the combined financial statements or to the combined financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the combined financial statements as a whole.

Restriction on Use

This report is intended solely for the information and use 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 specified parties.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 19, 2026 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 financial reporting and compliance.

Forvis Mazars, LLP

**Houston, Texas
February 19, 2026**



BASIC FINANCIAL STATEMENTS

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**
COMBINED STATEMENT OF FINANCIAL POSITION
AUGUST 31, 2025

	<u>Basic Supervision</u>	<u>Community Corrections</u>	<u>Diversion Programs</u>	<u>TAIP</u>	<u>Total</u>
ASSETS					
Cash and Investments					
Bank Balances	\$ 2,943,035	\$ 106,330	\$ 122,604	\$ 154,573	\$ 3,326,542
Total Cash and Investments	<u>2,943,035</u>	<u>106,330</u>	<u>122,604</u>	<u>154,573</u>	<u>3,326,542</u>
Accounts Receivable					
Community Supervision Fees	111,311	-	-	-	111,311
Due From Participants	52,851	-	-	-	52,851
Due From Other	230	-	-	-	230
Total Accounts Receivable	<u>164,392</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>164,392</u>
Total Assets	<u><u>\$3,107,427</u></u>	<u><u>\$106,330</u></u>	<u><u>\$122,604</u></u>	<u><u>\$154,573</u></u>	<u><u>\$3,490,934</u></u>
LIABILITIES AND FUND BALANCE					
Liabilities					
Accounts Payable	\$774,000	\$61,854	\$94,384	\$71,566	\$1,001,804
Due To TDCJ-CJAD	-	44,476	28,220	83,007	155,703
Total Liabilities	<u>774,000</u>	<u>106,330</u>	<u>122,604</u>	<u>154,573</u>	<u>1,157,507</u>
Fund Balance	<u>2,333,427</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,333,427</u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$3,107,427</u></u>	<u><u>\$ 106,330</u></u>	<u><u>\$ 122,604</u></u>	<u><u>\$ 154,573</u></u>	<u><u>\$ 3,490,934</u></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, 2025

	<u>Basic Supervision</u>	<u>Community Corrections</u>	<u>Diversion Programs</u>	<u>TAIP</u>	<u>Total</u>
REVENUE					
State Aid	\$ 1,760,462	\$ 867,874	\$ 1,153,353	\$ 509,828	\$ 4,291,517
Total State Aid not Including SAFPF	<u>1,760,462</u>	<u>867,874</u>	<u>1,153,353</u>	<u>509,828</u>	<u>4,291,517</u>
State Aid: SAFPF	14,438	-	-	-	14,438
Community Supervision Fees	1,352,884	-	-	-	1,352,884
Payment by Program Participants	610,950	-	-	-	610,950
Interest Income	189,649	-	-	-	189,649
Other Revenue	8,450	-	-	-	8,450
Total Revenue	<u>3,936,833</u>	<u>867,874</u>	<u>1,153,353</u>	<u>509,828</u>	<u>6,467,888</u>
EXPENDITURES					
Salaries and Fringe Benefits	2,994,501	808,692	1,331,404	90,871	5,225,468
Travel and Furnished Transportation	108,255	-	-	-	108,255
Contract Services for Offenders	125,570	12,025	-	664,460	802,055
Professional Fees	172,744	6,512	8,722	4,716	192,694
Supplies and Operating Expenses	226,766	-	56,550	-	283,316
Equipment	66,220	-	-	-	66,220
Total Expenditures	<u>3,694,056</u>	<u>827,229</u>	<u>1,396,676</u>	<u>760,047</u>	<u>6,678,008</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	242,777	40,645	(243,323)	(250,219)	(210,120)
OTHER FINANCING SOURCES (USES)					
Basic Supervision Interfund Transfer	(247,283)	104,168	143,115	-	-
CC Interfund Transfer (to DP or TAIP)	-	(119,124)	119,124	-	-
Total Other Financing Sources (Uses)	<u>(247,283)</u>	<u>(14,956)</u>	<u>262,239</u>	<u>-</u>	<u>-</u>
PRIOR YEAR ENDING FUND BALANCE	2,337,933	18,786	9,304	333,226	2,699,249
Adjusted Beginning Fund Balance	<u>2,337,933</u>	<u>18,786</u>	<u>9,304</u>	<u>333,226</u>	<u>2,699,249</u>
Refund Due to TDCJ-CJAD	-	(44,476)	(28,219)	(83,007)	(155,702)
AUDITED YEAR ENDING FUND BALANCE	<u>\$ 2,333,427</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,333,427</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 Fort Bend County CSCD was organized to provide certain adult probation services to judicial districts.

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 Texas Department of Criminal Justice – Community Justice Assistance Division (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.

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, 2025 are considered available. Also, purchases for which the commitment has been established by August 31, 2025 are considered liabilities regardless of whether possession of these goods has been received by August 31, 2025 provided that the liability purchase is received and is paid by October 31, 2025. 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, 2025 will be reviewed and approved/disapproved by TDCJ-CJAD. TDCJ-CJAD will not accept budget adjustments after September 30, 2025 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, 2025.

3. DEOBLIGATIONS

Treatment Alternative to Incarceration (TAIP) Program de-obligated \$118,878 due to FY 2025 2nd quarter excess fund balance.

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	\$ -	\$ 17,520	\$ 17,520
Misdemeanor	-	7,562	7,562
Non-English	-	32,909	32,909
Sex Offender	-	34,660	34,660
Felony Drug Court	-	11,945	11,945
Mental Health Initiative	40,889	36,811	77,700
Pretrial Intervention	48,871	15,071	63,942
Special Sanctions Court	29,363	21,744	51,107
Substance Abuse Aftercare	-	30,876	30,876
Substance Abuse Treatment	-	26,669	26,669
Basic Supervision			
TAIP	-	-	-
Expedited Narcotic Docket Court	-	11,517	11,517
Total	\$ 119,124	\$ 247,284	\$ 366,408

**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, 2025.

6. REFUNDS

For the Biennium ended August 31, 2025

<u>Program</u>	<u>Refund</u>
Expedited Narcotic Docket (END)	1,315
Non-English Speaking Caseload	43,161
Felony Drug Court	23,964
Substance Abuse Treatment	4,255
TAIP	<u>83,007</u>
Total	<u><u>\$ 155,702</u></u>

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, 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, 2025, 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, 2025, three programs experienced excess expenditure amounts as follows:

Program	Line Item	Amount
Basic Supervision	Salaries and Fringe Benefits	\$53,317
Sex Offender Caseload	Salaries and Fringe Benefits	\$140

The salary and fringe overages were due to miscalculations of the projected payroll accruals. 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	\$1,352,884	<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	\$219,709	<i>FMM for TDCJ-CJAD Funding restrictions.</i>	Yes
Pretrial Intervention (Diversion) Program Fees	\$332,177	<i>Texas Code of Criminal Procedure Chapter 102.012; FMM for TDCJ-CJAD Funding restrictions.</i>	Yes
Fresh Start Program Fee	\$20,136	<i>Texas Code of Criminal Procedure Chapter 102.012; FMM for TDCJ-CJAD Funding restrictions.</i>	Yes
ASMT	\$21,040	<i>Texas Code of Criminal Procedure Chapter 102.012; FMM for TDCJ-CJAD Funding restrictions.</i>	Yes
Electronic Monitoring Fees	\$7,949	<i>FMM for TDCJ-CJAD Funding restrictions.</i>	Yes
Drug Court Reimbursement	\$5,349	<i>FMM for TDCJ-CJAD Funding restrictions.</i>	Yes
Probation SCRAM Fees	\$3,130	<i>FMM for TDCJ-CJAD Funding restrictions.</i>	Yes
ELM Damage	\$1,050	<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	\$411	<i>FMM for TDCJ-CJAD Funding restrictions.</i>	Yes
Total Payments by Program Participants:	\$610,950	<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	\$189,649	<i>Financial Management Manual for TDCJ-CJAD Funding restrictions.</i>	Yes
<u>Other Revenue:</u>			
Card Replacement Fees	\$1,920	<i>Financial Management Manual for TDCJ-CJAD Funding restrictions</i>	Yes
Subpoena Fee	\$0	<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
Other	\$6,530	<i>Financial Management Manual for TDCJ-CJAD Funding restrictions</i>	Yes
Miscellaneous	\$0	<i>FMM for TDCJ-CJAD Funding restrictions.</i>	Yes
Total Other Revenue:	\$8,450		

10. COMMITMENTS AND CONTINGENCIES

None for the year ended August 31, 2025.

11. SUBSEQUENT EVENTS

No reportable subsequent events for the year ended August 31, 2025.

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, 2025

	DWI Court	Misdemeanor Drug Court	END Court	Non-English Speaking Caseload	Sex Offender Caseload	Total All CCP Funds
REVENUE						
State Aid	\$ 79,178	\$ 66,810	\$ 187,240	\$ 356,631	\$ 178,015	\$ 867,874
Total State Aid not Including SAFFP	<u>\$ 79,178</u>	<u>\$ 66,810</u>	<u>\$ 187,240</u>	<u>\$ 356,631</u>	<u>\$ 178,015</u>	<u>\$ 867,874</u>
Total Revenue	<u>79,178</u>	<u>66,810</u>	<u>187,240</u>	<u>356,631</u>	<u>178,015</u>	<u>867,874</u>
EXPENDITURES						
Salaries and Fringe Benefits	96,104	74,086	196,038	243,150	199,314	808,692
Contract Services for Offenders	-	-	-	-	12,025	12,025
Professional Fees	594	502	1,405	2,675	1,336	6,512
Total Expenditures	<u>96,698</u>	<u>74,588</u>	<u>197,443</u>	<u>245,825</u>	<u>212,675</u>	<u>827,229</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES						
	(17,520)	(7,778)	(10,203)	110,806	(34,660)	40,645
OTHER FINANCING SOURCES (USES)						
Basic Supervision Interfund Transfer	17,520	7,562	11,517	32,909	34,660	104,168
CC Interfund Transfer (to DP or TAIP)	-	-	-	(119,124)	-	(119,124)
Total Other Financing Sources (Uses)	<u>17,520</u>	<u>7,562</u>	<u>11,517</u>	<u>(86,215)</u>	<u>34,660</u>	<u>(14,956)</u>
PRIOR YEAR ENDING FUND BALANCE						
Refund Due to TDCJ-CJAD	-	216	-	18,570	-	18,786
	<u>-</u>	<u>-</u>	<u>(1,315)</u>	<u>(43,161)</u>	<u>-</u>	<u>(44,476)</u>
Adjusted Beginning Fund Balance	<u>-</u>	<u>216</u>	<u>(1,315)</u>	<u>(24,591)</u>	<u>-</u>	<u>(25,690)</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ -</u>	<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, 2025

	Felony Drug Court	Mental Health Initiative Caseload	Pretrial Intervention	Special Sanctions Court
REVENUE				
State Aid	\$ 117,780	\$ 150,000	\$ 237,906	\$ 370,714
Total State Aid not Including SAFFP	117,780	150,000	237,906	370,714
Total Revenue	117,780	150,000	237,906	370,714
EXPENDITURES				
Salaries and Fringe Benefits	79,023	226,575	300,063	419,040
Professional Fees	884	1,125	1,785	2,781
Supplies and Operating Expenses	25,854	-	-	-
Total Expenditures	105,761	227,700	301,848	421,821
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	12,019	(77,700)	(63,942)	(51,107)
OTHER FINANCING SOURCES (USES)				
Basic Supervision Interfund Transfer	11,945	36,811	15,071	21,744
CC Interfund Transfer (to DP or TAIP)	-	40,889	48,871	29,363
Total Other Financing Sources (Uses)	11,945	77,700	63,942	51,107
PRIOR YEAR ENDING FUND BALANCE	-	-	-	-
Refund Due to TDCJ-CJAD	(23,964)	-	-	-
Adjusted Beginning Fund Balance	(23,964)	-	-	-
AUDITED YEAR ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -

**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, 2025

	Substance Abuse Aftercare Caseload	Substance Abuse Treatment Caseload	Total All DP Funds
REVENUE			
State Aid	\$ 114,408	\$ 162,545	\$ 1,153,353
Total State Aid not Including SAFPF	114,408	162,545	1,153,353
Total Revenue	<u>114,408</u>	<u>162,545</u>	<u>1,153,353</u>
EXPENDITURES			
Salaries and Fringe Benefits	153,660	153,043	1,331,404
Professional Fees	928	1,219	8,722
Supplies and Operating Expenses	-	30,696	56,550
Total Expenditures	<u>154,588</u>	<u>184,958</u>	<u>1,396,676</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(40,180)	(22,413)	(243,323)
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer	30,876	26,668	143,115
CC Interfund Transfer (to DP or TAIP)	-	-	119,123
Total Other Financing Sources (Uses)	<u>30,876</u>	<u>26,668</u>	<u>262,238</u>
PRIOR YEAR ENDING FUND BALANCE	9,304	-	9,304
Refund Due to TDCJ-CJAD	-	(4,255)	(28,219)
Adjusted Beginning Fund Balance	<u>9,304</u>	<u>(4,255)</u>	<u>(18,915)</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, 2025**
BASIC SUPERVISION

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
TYPE OF REVENUE			
Requested TDCJ-CJAD Funding (State Aid)	\$ 1,760,462	\$ 1,760,462	\$ -
State Aid: SAFPF	14,438	14,438	
Community Supervision Fees	1,352,884	1,352,884	
Payment by Program Participants	610,539	610,950	411
Interest Income	189,649	189,649	
Carry Over from Previous FY	2,296,974	2,337,933	40,959.00
Other Revenue	5,928	8,450	2,522
Basic Supervision Interfund Transfer	(258,447)	(247,283)	11,164
CC Interfund Transfer (to DP or TAIP)			
Total Revenue	<u>5,972,427</u>	<u>6,027,483</u>	<u>55,056</u>
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	2,941,184	2,994,501	(53,317)
Travel and Furnished Transportation	215,240	108,255	106,985
Contract Services for Offenders	327,000	125,570	201,430
Professional Fees	212,368	172,744	39,624
Supplies and Operating Expenses	2,196,271	226,766	1,969,505
Facilities			
Utilities			
Equipment	80,364	66,220	14,144
Total Expenditures	<u>5,972,427</u>	<u>3,694,056</u>	<u>2,278,371</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	2,333,427	2,333,427
OTHER FINANCING SOURCES (USES) ACTUALS			
AUDITED YEAR ENDING FUND BALANCE		<u>\$ 2,333,427</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, 2025
COMMUNITY CORRECTIONS - DWI COURT**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
TYPE OF REVENUE			
Requested TDCJ-CJAD Funding (State Aid)	\$ 79,178	\$ 79,178	\$ -
Basic Supervision Interfund Transfer	17,637	17,520	(117)
Total Revenue	<u>96,815</u>	<u>96,698</u>	<u>(117)</u>
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	96,221	96,104	117
Professional Fees	594	594	-
Total Expenditures	<u>96,815</u>	<u>96,698</u>	<u>117</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	-	-
OTHER FINANCING SOURCES (USES) ACTUALS		<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, 2025
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)	\$ 66,810	\$ 66,810	\$ -
Basic Supervision Interfund Transfer	11,502	7,562	(3,940)
Total Revenue	<u>78,312</u>	<u>74,588</u>	<u>(3,724)</u>
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	77,810	74,086	3,724
Professional Fees	502	502	-
Total Expenditures	<u>78,312</u>	<u>74,588</u>	<u>3,724</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, 2025*
COMMUNITY CORRECTIONS - EXPEDITED NARCOTIC DOCKET COURT

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
TYPE OF REVENUE			
Requested TDCJ-CJAD Funding (State Aid)	\$ 175,165	\$ 187,240	\$ 12,075
Basic Supervision Interfund Transfer	14,008	11,517	(2,491)
Total Revenue	<u>189,173</u>	<u>198,757</u>	<u>9,584</u>
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	199,843	196,038	3,805
Professional Fees	1,405	1,405	-
Total Expenditures	<u>201,248</u>	<u>197,443</u>	<u>3,805</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(12,075)	1,315	13,390
OTHER FINANCING SOURCES (USES) ACTUALS			
Refund due to TDCJ-CJAD		<u>(1,315)</u>	
Total Prior Period Adjustment & Refunds		<u>(1,315)</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, 2025**
COMMUNITY CORRECTIONS - NON-ENGLISH SPEAKING CASELOAD

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
TYPE OF REVENUE			
Requested TDCJ-CJAD Funding (State Aid)	\$ 356,631	\$ 356,631	\$ -
Basic Supervision Interfund Transfer	32,909	32,909	-
CC Interfund Transfer (to DP or TAIP)	<u>(137,283)</u>	<u>(119,124)</u>	<u>18,159</u>
Total Revenue	<u>270,827</u>	<u>288,986</u>	<u>18,159</u>
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	268,152	243,150	25,002
Professional Fees	<u>2,675</u>	<u>2,675</u>	-
Total Expenditures	<u>270,827</u>	<u>245,825</u>	<u>25,002</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	43,161	43,161
OTHER FINANCING SOURCES (USES) ACTUALS			
Refund due to TDCJ-CJAD		<u>(43,161)</u>	
Total Prior Period Adjustment & Refunds		<u>(43,161)</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, 2025*
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)	\$ 178,015	\$ 178,015	\$ -
Basic Supervision Interfund Transfer	34,745	34,660	(85)
Total Revenue	<u>212,760</u>	<u>212,675</u>	<u>(85)</u>
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	199,174	199,314	(140)
Contract Services for Offenders	12,250	12,025	225
Professional Fees	<u>1,336</u>	<u>1,336</u>	<u>-</u>
Total Expenditures	<u>212,760</u>	<u>212,675</u>	<u>85</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, 2025**
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	\$ -
Basic Supervision Interfund Transfer	<u>13,398</u>	<u>11,945</u>	<u>(1,453)</u>
Total Revenue	<u>131,178</u>	<u>129,725</u>	<u>(1,453)</u>
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	100,572	79,023	21,549
Professional Fees	884	884	-
Supplies and Operating Expenses	29,722	25,854	3,868
Equipment	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>131,178</u>	<u>105,761</u>	<u>25,417</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	23,964	23,964
OTHER FINANCING SOURCES (USES) ACTUALS			
Refund due to TDCJ-CJAD		<u>(23,964)</u>	
Total Prior Period Adjustment & Refunds		<u>(23,964)</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, 2025

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	36,855	36,811	(44)
CC Interfund Transfer (to DP or TAIP)	40,889	40,889	-
Total Revenue	<u>227,744</u>	<u>227,700</u>	<u>(44)</u>
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	226,619	226,575	44
Professional Fees	1,125	1,125	-
Total Expenditures	<u>227,744</u>	<u>227,700</u>	<u>44</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, 2025
DIVERSION GRANT PROGRAM - PRETRIAL INTERVENTION**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
TYPE OF REVENUE			
Requested TDCJ-CJAD Funding (State Aid)	\$ 237,906	\$ 237,906	\$ -
Basic Supervision Interfund Transfer	15,071	15,071	-
CC Interfund Transfer (to DP or TAIP)	56,112	48,871	(7,241)
Total Revenue	<u>309,089</u>	<u>301,848</u>	<u>(7,241)</u>
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	307,304	300,063	7,241
Professional Fees	1,785	1,785	-
Total Expenditures	<u>309,089</u>	<u>301,848</u>	<u>7,241</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, 2025
DIVERSION GRANT PROGRAM - SPECIAL SANCTIONS COURT**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
TYPE OF REVENUE			
Requested TDCJ-CJAD Funding (State Aid)	\$ 370,714	\$ 370,714	\$ -
Basic Supervision Interfund Transfer	21,744	21,744	-
CC Interfund Transfer (to DP or TAIP)	40,282	29,363	(10,919)
Total Revenue	<u>432,740</u>	<u>421,821</u>	<u>(10,919)</u>
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	429,959	419,040	10,919
Professional Fees	2,781	2,781	-
Supplies and Operating Expenses	-	-	-
Total Expenditures	<u>432,740</u>	<u>421,821</u>	<u>10,919</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, 2025

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)	\$ 114,408	\$ 114,408	\$ -
Carry Over from Previous FY	9,304	9,304	-
Basic Supervision Interfund Transfer	30,877	30,876	(1)
Total Revenue	<u>154,589</u>	<u>154,588</u>	<u>(1)</u>
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	153,661	153,660	1
Professional Fees	928	928	-
Total Expenditures	<u>154,589</u>	<u>154,588</u>	<u>1</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, 2025

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	\$ 162,545	\$ -
Basic Supervision Interfund Transfer	29,701	26,668	(3,033)
Total Revenue	<u>192,246</u>	<u>189,213</u>	<u>(3,033)</u>
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	160,331	153,043	7,288
Professional Fees	1,219	1,219	-
Supplies and Operating Expenses	30,696	30,696	-
Total Expenditures	<u>192,246</u>	<u>184,958</u>	<u>7,288</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	4,255	4,255
OTHER FINANCING SOURCES (USES) ACTUALS			
Refund due to TDCJ-CJAD		<u>(4,255)</u>	
Total Prior Period Adjustment & Refunds		<u>(4,255)</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, 2025
TREATMENT ALTERNATIVE TO INCARCERATION*

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
TYPE OF REVENUE			
Requested TDCJ-CJAD Funding (State Aid)	\$ 509,828	\$ 509,828	\$ -
Carry Over from Previous FY	333,226	333,226	-
Total Revenue	<u>843,054</u>	<u>843,054</u>	<u>-</u>
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	99,040	90,871	8,169
Contract Services for Offenders	739,298	664,460	74,838
Professional Fees	4,716	4,716	-
Supplies and Operating Expenses	-	-	-
Total Expenditures	<u>843,054</u>	<u>760,047</u>	<u>83,007</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	<u>83,007</u>	83,007
Refund due to TDCJ-CJAD		<u>(83,007)</u>	
Total Prior Period Adjustment & Refunds		<u>(83,007)</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, 2025

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 1,760,462	\$ 1,760,462	\$ -
State Aid: SAFPF	14,438	14,438	-
Community Supervision Fees	1,352,884	1,352,884	-
Payment by Program Participants	610,950	610,950	-
Interest Income	189,649	189,649	-
Other Revenue	8,450	8,450	-
Total Revenue	<u>3,936,833</u>	<u>3,936,833</u>	<u>-</u>
EXPENDITURES			
Salaries and Fringe Benefits	2,994,501	2,994,501	-
Travel and Furnished Transportation	108,255	108,255	-
Contract Services for Offenders	125,570	125,570	-
Professional Fees	172,744	172,744	-
Supplies and Operating Expenses	226,766	226,766	-
Equipment	66,220	66,220	-
Total Expenditure	<u>3,694,056</u>	<u>3,694,056</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	242,777	242,777	-
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer	(247,283)	(247,283)	-
Total Other Financing Sources (Uses)	<u>(247,283)</u>	<u>(247,283)</u>	<u>-</u>
PRIOR YEAR ENDING FUND BALANCE	<u>2,337,933</u>	<u>2,337,933</u>	<u>-</u>
Adjusted Beginning Fund Balance	<u>2,337,933</u>	<u>2,337,933</u>	<u>-</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ 2,333,427</u>	<u>\$ 2,333,427</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, 2025**

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 79,178	\$ 79,178	\$ -
Total Revenue	<u>79,178</u>	<u>79,178</u>	<u>-</u>
EXPENDITURES			
Salaries and Fringe Benefits	96,104	96,104	-
Professional Fees	594	594	-
Total Expenditure	<u>96,698</u>	<u>96,698</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(17,520)	(17,520)	-
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer	17,520	17,520	-
Total Other Financing Sources (Uses)	<u>17,520</u>	<u>17,520</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 - MISDEMEANOR DRUG COURT
FOR THE YEAR ENDED AUGUST 31, 2025

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 66,810	\$ 66,810	\$ -
Total Revenue	<u>66,810</u>	<u>66,810</u>	<u>-</u>
EXPENDITURES			
Salaries and Fringe Benefits	74,086	74,086	-
Professional Fees	502	502	-
Total Expenditure	<u>74,588</u>	<u>74,588</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(7,778)	(7,778)	-
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer	7,562	7,562	-
Total Other Financing Sources (Uses)	<u>7,562</u>	<u>7,562</u>	<u>-</u>
PRIOR YEAR ENDING FUND BALANCE	<u>216</u>	<u>216</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 – EXPEDITED NARCOTIC DOCKET
FOR THE YEAR ENDED AUGUST 31, 2025**

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 187,240	\$ 187,240	\$ -
Total Revenue	<u>187,240</u>	<u>187,240</u>	<u>-</u>
EXPENDITURES			
Salaries and Fringe Benefits	196,038	196,038	-
Professional Fees	1,405	1,405	-
Total Expenditure	<u>197,443</u>	<u>197,443</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(10,203)	(10,203)	-
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer	<u>11,517</u>	<u>11,517</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>11,517</u>	<u>11,517</u>	<u>-</u>
PRIOR YEAR ENDING FUND BALANCE			
Refund due to TDCJ-CJAD	<u>(1,315)</u>	<u>(1,315)</u>	<u>-</u>
Adjusted Beginning Fund Balance	<u>(1,315)</u>	<u>(1,315)</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, 2025*

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 356,631	\$ 356,631	\$ -
Total Revenue	<u>356,631</u>	<u>356,631</u>	<u>-</u>
EXPENDITURES			
Salaries and Fringe Benefits	243,150	243,150	-
Professional Fees	2,675	2,675	-
Equipment	-	-	-
Total Expenditure	<u>245,825</u>	<u>245,825</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	110,806	110,806	-
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer	32,909	32,909	-
CC Interfund Transfer (to DP or TAIP)	<u>(119,124)</u>	<u>(119,124)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(86,215)</u>	<u>(86,215)</u>	<u>-</u>
PRIOR YEAR ENDING FUND BALANCE	18,570	18,570	-
Refund due to TDCJ-CJAD	<u>(43,161)</u>	<u>(43,161)</u>	<u>-</u>
Adjusted Beginning Fund Balance	<u>(24,591)</u>	<u>(24,591)</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, 2025

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 178,015	\$ 178,015	\$ -
Total Revenue	<u>178,015</u>	<u>178,015</u>	<u>-</u>
EXPENDITURES			
Salaries and Fringe Benefits	199,314	199,314	-
Contract Services for Offenders	12,025	12,025	-
Professional Fees	1,336	1,336	-
Total Expenditure	<u>212,675</u>	<u>212,675</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(34,660)	(34,660)	-
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer	34,660	34,660	-
Total Other Financing Sources (Uses)	<u>34,660</u>	<u>34,660</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 - FELONY DRUG COURT
FOR THE YEAR ENDED AUGUST 31, 2025**

	<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	79,023	79,023	-
Professional Fees	884	884	-
Supplies and Operating Expenses	25,854	25,854	-
Equipment	-	-	-
Total Expenditure	<u>105,761</u>	<u>105,761</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	12,019	12,019	-
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer	<u>11,945</u>	<u>11,945</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>11,945</u>	<u>11,945</u>	<u>-</u>
PRIOR YEAR ENDING FUND BALANCE			
Refund due to TDCJ-CJAD	<u>(23,964)</u>	<u>(23,964)</u>	<u>-</u>
Adjusted Beginning Fund Balance	<u>(23,964)</u>	<u>(23,964)</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, 2025

	<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	226,575	226,575	-
Professional Fees	<u>1,125</u>	<u>1,125</u>	<u>-</u>
Total Expenditure	<u>227,700</u>	<u>227,700</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(77,700)	(77,700)	-
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer	36,811	36,811	-
CC Interfund Transfer (to DP or TAIP)	<u>40,889</u>	<u>40,889</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>77,700</u>	<u>77,700</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, 2025

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 237,906	\$ 237,906	\$ -
Total Revenue	<u>237,906</u>	<u>237,906</u>	<u>-</u>
EXPENDITURES			
Salaries and Fringe Benefits	300,063	300,063	-
Professional Fees	1,785	1,785	-
Total Expenditure	<u>301,848</u>	<u>301,848</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(63,942)	(63,942)	-
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer	15,071	15,071	-
CC Interfund Transfer (to DP or TAIP)	48,871	48,871	-
Total Other Financing Sources (Uses)	<u>63,942</u>	<u>63,942</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 - SPECIAL SANCTIONS COURT
FOR THE YEAR ENDED AUGUST 31, 2025

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 370,714	\$ 370,714	\$ -
Total Revenue	<u>370,714</u>	<u>370,714</u>	<u>-</u>
EXPENDITURES			
Salaries and Fringe Benefits	419,040	419,040	-
Professional Fees	<u>2,781</u>	<u>2,781</u>	<u>-</u>
Total Expenditure	<u>421,821</u>	<u>421,821</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	(51,107)	(51,107)	-
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer	21,744	21,744	-
CC Interfund Transfer (to DP or TAIP)	<u>29,363</u>	<u>29,363</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>51,107</u>	<u>51,107</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 AFTERCARE CASELOAD
FOR THE YEAR ENDED AUGUST 31, 2025

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 114,408	\$ 114,408	\$ -
Total Revenue	<u>114,408</u>	<u>114,408</u>	<u>-</u>
EXPENDITURES			
Salaries and Fringe Benefits	153,660	153,660	-
Professional Fees	<u>928</u>	<u>928</u>	<u>-</u>
Total Expenditure	<u>154,588</u>	<u>154,588</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(40,180)	(40,180)	-
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer	30,876	30,876	-
CC Interfund Transfer (to DP or TAIP)	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>30,876</u>	<u>30,876</u>	<u>-</u>
PRIOR YEAR ENDING FUND BALANCE	<u>9,304</u>	<u>9,304</u>	<u>-</u>
Adjusted Beginning Fund Balance	<u>9,304</u>	<u>9,304</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, 2025

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 162,545	\$ 162,545	\$ -
Total Revenue	<u>162,545</u>	<u>162,545</u>	<u>-</u>
EXPENDITURES			
Salaries and Fringe Benefits	153,043	153,043	-
Professional Fees	1,219	1,219	-
Supplies and Operating Expenses	<u>30,696</u>	<u>30,696</u>	<u>-</u>
Total Expenditure	<u>184,958</u>	<u>184,958</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	(22,413)	(22,413)	-
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer	<u>26,668</u>	<u>26,668</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>26,668</u>	<u>26,668</u>	<u>-</u>
PRIOR YEAR ENDING FUND BALANCE			
Refund due to TDCJ-CJAD	<u>(4,255)</u>	<u>(4,255)</u>	<u>-</u>
Adjusted Beginning Fund Balance	<u>(4,255)</u>	<u>(4,255)</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
TREATMENT ALTERNATIVE TO INCARCERATION
FOR THE YEAR ENDED AUGUST 31, 2025**

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 509,828	\$ 509,828	\$ -
Total State Aid not Including SAFPF	<u>509,828</u>	<u>509,828</u>	<u>-</u>
Total Revenue	509,828	509,828	-
EXPENDITURES			
Salaries and Fringe Benefits	90,871	90,871	-
Contract Services for Offenders	664,460	664,460	-
Professional Fees	4,716	4,716	-
Total Expenditure	<u>760,047</u>	<u>760,047</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(250,219)	(250,219)	-
PRIOR YEAR ENDING FUND BALANCE	333,226	333,226	-
Refund due to TDCJ-CJAD	(83,007)	(83,007)	-
Adjusted Beginning Fund Balance	<u>\$ 250,219</u>	<u>\$ 250,219</u>	<u>\$ -</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Combined Financial Statements Performed in Accordance With *Government Auditing Standards*

Independent Auditor's Report

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 (*Government Auditing Standards*), the combined financial statements of the Fort Bend County Community Supervision and Corrections Department (Department), which comprise the Department's combined statement of financial position as of August 31, 2025, and the related combined statement of revenues, expenditures, and changes in fund balance for the year ended, and the related notes to the combined financial statements, and have issued our report thereon dated February 19, 2026, which included two separate Emphasis of Matter paragraphs regarding the basis of accounting and financial statement presentation.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the combined financial statements, we considered the Department's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the combined financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control. Accordingly, we do not express an opinion on the effectiveness of the Department's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's combined financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Department's combined financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the combined 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 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.

This report is intended solely for the information and use 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 specified parties.

Forvis Mazars, LLP

**Houston, Texas
February 19, 2026**

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**
*SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2025*

I. Summary of Auditor's Results

Financial Statements

Type of auditor's report issued Unmodified

Internal control over financial reporting:

Material weakness(es) identifies? No

Significant deficiency(ies) identified that are not considered to be
material weaknesses? No

Noncompliance material to the financial statements noted? No

II. Financial Statement Findings

None Noted

III. Program Findings and Questioned Costs

None noted for the year ended August 31, 2025.

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**
*SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR
THE YEAR ENDED AUGUST 31, 2025*

I. Status of Prior Year Findings

FY2024: Finding #2024-001: Employee Surety Bond Coverage

Reportable Condition

The Department did not have an employee surety bond policy in place during the audit period. The previous dishonesty and crime bond coverage policy expired on January 27, 2023.

Statement of Corrective Action Taken

The department secured Employee Dishonesty Bond coverage for FY 2025 through McGriff, A Marsh & McLennan Agency LLC Company. They have set a system in place to ensure that this coverage will remain in place moving forward and maintain continuous protection in future years. A copy of the policy is provided to Forvis Mazars.

XV. 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”. *Contact your Fiscal Auditor if you have any questions.*

YES NO N/A

FINANCIAL POLICIES AND PROCEDURES (Questions 1-4)

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- 4 are answered NO.

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

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

1. Did the fiscal officer follow the applicable laws, guidelines, and duties as specified on Fiscal Officer section of the FMM?

Credit (Procurement) Cards, FMM, Internal Controls, Separation of Duties, Credit Cards (Question 2)

CSCDs may obtain a credit (procurement) card in the CSCD’s name for official use only. Charges to the CSCD credit card for personal items shall not be allowed, even if promptly reimbursed. If a credit card is maintained by the CSCD for official expenditures, the CSCD shall maintain a written policy regarding credit card use by employees, which must include authorization and documentation procedures.

2. If the CSCD has a credit (procurement) card for official CSCD use, does the CSCD follow a written policy regarding credit card use by employees including authorization and documentation procedures?

Inventory of Equipment, FMM, Disposal of Surplus Property / Allowable and Unallowable Expenditures, Equipment (Question 3)

Equipment items purchased valued at \$1,000 or more and has a useful life of more than three years must be tagged and included on an inventory list. Inventory tags indicating CSCD ownership must be placed on all equipment purchased with CSCD funds. Periodic inventory testing must be performed by the CSCD, and an updated annual inventory kept on file for auditing purposes.

3. Was equipment physically inventoried and adequately supported with an inventory form?

Cash Matching for Grants; FMM, Grants, Donations, Fees (Question 4)

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 FMM, Allowable and Unallowable Expenditures.

4. Was cash matching properly authorized, budgeted, and expended?

FINANCIAL STATEMENTS (Questions 5-11)

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 5, 7, 9, and 11 are answered NO. All sources identified in questions 6, 8, & 10-11 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.

5. Were expenditures and revenues supported by adequate documentation?

Interfund Transfers; FMM, Financial Reports, Additional Reporting Requirements (Questions 6-7)

CSCDs cannot end a fiscal year with a negative fund balance in any program. Any negative fund balances in CC, DP, or TAIP must be covered by an interfund transfer from Basic Supervision.

Basic Supervision can transfer funds to CC, DP, and TAIP. CC can transfer funds to DP and TAIP. Basic Supervision cannot receive funds from any programs unless those programs are returning funds they received from Basic earlier in the fiscal year. Transfers from DP and TAIP can only go to CC if 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.

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

7. If any, were all interfund and/or DP fund transfers allowable?

Deobligations, Government Code, Chapter 509, Section 509.011 (h), FMM, Deobligations (Questions 8-9)

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

8. In the fiscal year audited, did any deobligation of funds occur because of an excess of funds allocated to programs?

9. Were the appropriate budget adjustments made for any reallocated funds?

Budget Variances, FMM, Budgets (Question 10)

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.

10. 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 11)

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.

11. 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 12-14)

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 12-14 are answered NO.

Basis of Accounting Requirements, FMM, Fiscal Officer, Duties of the Fiscal Officer / Financial Reports, Basis of Accounting (Questions 12-14)

FMM, Fiscal Officer, Duties of the Fiscal Officer: 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 CSCDs 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 CSCD to report an accrual, as of August 31st on the fourth quarter report, TDCJ-CJAD requires that the expenditures be paid, and the item received by October 31st.

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

FUNDS COLLECTED FROM NON TDCJ-CJAD SOURCES WHICH ARE REQUIRED TO BE REPORTED ON THE TDCJ-CJAD QUARTERLY FINANCIAL REPORTS (Questions 15-24)

An explanation is required in the Funds Collected from Non TDCJ-CJAD Sources 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 15-16, or 24, are answered NO or 18-19, or 22-23 are answered YES.

*If any of the fees identified in questions 17, 20, and 21 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.*

15. Were TDCJ-CJAD funds and locally generated revenues expended in accordance with the FMM, Special Grant Conditions, and applicable laws?
16. 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 17-19)

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).

17.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	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)?
18.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> If collected, when the CSCD assessed the administrative fee, did the CSCD assess less than \$25 or more than \$60 for the fee?
19.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> 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 20)

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.

20.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Did the CSCD collect fees for pretrial intervention programs in the fiscal year audited?
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Administrative Fees (i.e., Transaction Administrative Fees); Texas Code of Criminal Procedure, Article 102.072, FMM, Statutory Requirements (Questions 21-24)

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.

21.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	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?
22.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> If collected, did any single transaction administrative fee exceed the allowable \$2?
23.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> 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?
24.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> If collected, was the transaction administrative fee budgeted and recorded as Other Revenue in Basic Supervision and accounted for on a consistent basis?

CASH, COLLECTIONS, CHANGE FUND, PETTY CASH (Questions 25-28)

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 25-28, 30, 34-35, and 36 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 25-28)

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.

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| 25. | <u>X</u> | <input type="checkbox"/> | Were all the CSCD's state aid and net funds (revenues) received: held, deposited, disbursed, invested, and otherwise cared for in a special fund of the county treasury (county's bank account) during the fiscal year audited? |
| 26. | <u>X</u> | <input type="checkbox"/> | 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? |
| 27. | <u>X</u> | <input type="checkbox"/> | Were all the CSCD's state aid and net funds (revenues) (revenues) received and 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? |
| 28. | <u>X</u> | <input type="checkbox"/> | 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 29-30)*

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.

29. 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*).

30. 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 31-35)*

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 / Fiscal Officer*).

31. Did the CSCD maintain **petty cash** in the fiscal year audited?

32. Was the petty cash fund maintained by **utilizing the CSCD’s funds** authorized by the county auditor?

33. Was the petty cash fund maintained by **utilizing NON-CSCD revenues** (i.e. vending machine revenues)?

34. Were **petty cash funds utilizing CSCD’s funds** used only for specific purposes for allowable items as listed in the *FMM for TDCJ-CJAD Funding*?

35. 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 36)*

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.

36. 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 37)

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 question 37 is answered NO.

37.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Were revenues and expenditures as reported to TDCJ-CJAD on the quarterly financial reports in agreement with the CSCD’s accounting records (CSCD’s actuals), the last approved budget, and with audited financial statements?
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COMPLIANCE Standards for Financial Audits, *Government Auditing Standards, FMM, Internal Controls* (Questions 38-42)

An explanation is required to be reported in the Report on Compliance and Internal Controls and in the Schedule of Findings and Questioned Costs If questions 38-42 are answered YES.

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| 38. | <input type="checkbox"/> | <input checked="" type="checkbox"/> | Were there any instances of deficiencies in internal controls noted by the auditor? |
| 39. | <input type="checkbox"/> | <input checked="" type="checkbox"/> | Were there any instances of non-compliance noted by the auditor? |
| 40. | <input type="checkbox"/> | <input checked="" type="checkbox"/> | Were there any instances of fraud noted by the auditor? |
| 41. | <input type="checkbox"/> | <input checked="" type="checkbox"/> | Were there any instances of waste noted by the auditor? |
| 42. | <input type="checkbox"/> | <input checked="" type="checkbox"/> | Were there any instances of abuse noted by the auditor? |

SCHEDULE OF FINDINGS AND QUESTIONED COSTS Standards for Financial Audits, *Government Auditing Standards* (Questions 43-44)

An explanation is required to be reported in Schedule of Findings and Questioned Costs for Prior Year if questions 43-44 are answered NO.

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| 43. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Do any action plans exist for findings from prior year audits? |
| 44. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | If action plans exist from prior year audit findings, are they compliant? |

OTHER MATTERS (Questions 45-46)

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| 45. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | Was an on-site visit to the CSCD headquarters conducted by the CPA or CPA firm staff during the duration of the audit? |
| 46. | <input type="checkbox"/> | <input checked="" type="checkbox"/> | Was a Governance letter noting certain immaterial instances of noncompliance issued to the CSCD? If yes, submit to CJAD with the Independent Audit Report. |