

**TARRANT COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

Combined Financial Statements – Regulatory Basis

August 31, 2020

(With Independent Auditors' Report Thereon)

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT**

**COMBINED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2020  
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## **INDEPENDENT AUDITORS' REPORT**

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

### **Report on the Combined Financial Statements**

We have audited the accompanying combined regulatory financial statements of the Tarrant County Community Supervision and Corrections Department (the "Department"), which comprise the combined statement of financial position as of August 31, 2020, and the related combined statement of revenues, expenditures and changes in fund balance for the year then ended (the "combined financial statements"), and the related notes to the combined financial statements.

### **Management's Responsibility for the Combined Financial Statements**

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

### **Auditors' Responsibility**

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

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

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

## **Opinion**

In our opinion, the combined financial statements referred to above present fairly, in all material respects, the financial position of the Tarrant County Community Supervision and Corrections Department, as of August 31, 2020, and the changes in fund balance thereof for the year then ended, in accordance with the financial reporting provisions of the TDCJ-CJAD as described in Note 1.

## **Emphasis of Matter—Basis of Accounting**

We draw attention to Note 1 of the combined financial statements, which describes the basis of accounting. The combined financial statements are prepared on the basis of the financial reporting provisions of the TDCJ-CJAD, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

## **Emphasis of Matter—Presentation**

As discussed in Note 1, the combined financial statements of the Tarrant County Community Supervision and Corrections Department are intended to present the combined financial position and changes in fund balances of the Department. They do not purport to, and do not present fairly the combined financial position of Tarrant County or the State of Texas as of August 31, 2020 or changes in its fund balances in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

## **Other Matters**

Our audit was conducted for the purpose of forming an opinion on the combined financial statements that collectively comprise the Tarrant County Community Supervision and Corrections Department's combined financial statements as a whole. The supplementary information, representing the combining statements of revenues, expenditures, and changes in fund balance, the individual fund statements of revenues, expenditures, and changes in fund balance – budget, actual and variance, and the schedules of differences between the audit report and CSCD reports as submitted to TDCJ-CJAD are presented for purposes of additional analysis and are not a required part of the combined financial statements.

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated February 24, 2021 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.

**Restriction on Use**

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

*Deloitte & Touche LLP*

February 24, 2021

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT  
 COMBINED STATEMENT OF FINANCIAL POSITION  
 AUGUST 31, 2020

	Basic Supervision	Community Corrections	Diversion Programs	TAIP	Total
<b>ASSETS</b>					
<b>Cash and Investments</b>					
Bank Balances	\$ 6,722,561	\$ 291,415	\$ 169,440	\$ 23,335	\$ 7,206,751
Petty Cash	0	0	0	0	0
Time Deposits	0	0	0	0	0
<b>Total Cash and Investments</b>	<b>\$ 6,722,561</b>	<b>\$ 291,415</b>	<b>\$ 169,440</b>	<b>\$ 23,335</b>	<b>\$ 7,206,751</b>
<b>Accounts Receivable</b>					
Community Supervision Fees	47,574	0	0	0	47,574
Other Accounts Receivable	41,256	505	38	0	41,799
<b>Total Accounts Receivable</b>	<b>\$ 88,830</b>	<b>\$ 505</b>	<b>\$ 38</b>	<b>\$ 0</b>	<b>\$ 89,373</b>
<b>Total Assets</b>	<b>\$ 6,811,391</b>	<b>\$ 291,920</b>	<b>\$ 169,478</b>	<b>\$ 23,335</b>	<b>\$ 7,296,124</b>
<b>LIABILITIES AND FUND BALANCE</b>					
<b>Liabilities</b>					
Accounts Payable	397,909	63,999	93,796	23,335	579,039
Due To TDCJ-CJAD	0	0	0	0	0
Other Liabilities	0	0	0	0	0
<b>Total Liabilities</b>	<b>\$ 397,909</b>	<b>\$ 63,999</b>	<b>\$ 93,796</b>	<b>\$ 23,335</b>	<b>\$ 579,039</b>
Fund Balance	6,413,482	227,921	75,682	0	6,717,085
<b>Total Liabilities and Fund Balance</b>	<b>\$ 6,811,391</b>	<b>\$ 291,920</b>	<b>\$ 169,478</b>	<b>\$ 23,335</b>	<b>\$ 7,296,124</b>

The accompanying notes are an integral part of these financial statements

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT  
 COMBINED STATEMENT OF REVENUE, EXPENDITURES,  
 AND CHANGES IN FUND BALANCE  
 FOR THE YEAR ENDED AUGUST 31, 2020

	Basic Supervision	Community Corrections	Diversion Program	TAIP	Total
<b>REVENUES</b>					
State Aid	\$ 6,289,037	\$ 2,904,355	\$ 3,380,563	\$ 797,803	\$ 13,371,758
One Time/Supplemental Payment (+)	0	0	0	0	0
Deobligation (-)	0	0	0	0	0
<b>Total State Aid Not Including SAFPF</b>	<b>6,289,037</b>	<b>2,904,355</b>	<b>3,380,563</b>	<b>797,803</b>	<b>13,371,758</b>
State Aid: SAFPF	113,379	0	0	0	113,379
Community Supervision Fees	8,400,487	0	0	0	8,400,487
Payment by Program Participants	1,309,372	0	17	0	1,309,389
Interest Income	84,393	0	0	0	84,393
Other Revenue	53,278	0	0	0	53,278
<b>Total Revenues</b>	<b>16,249,946</b>	<b>2,904,355</b>	<b>3,380,580</b>	<b>797,803</b>	<b>23,332,684</b>
<b>EXPENDITURES</b>					
Salaries and Fringe Benefits	13,246,606	2,651,299	3,404,355	710,091	20,012,351
Travel and Furnished Transportation	90,482	5,427	8,882	1,773	106,564
Contract Services for Offenders	390,400	20,794	147,954	145,689	704,837
Professional Fees	191,524	24,985	30,621	6,860	253,990
Supplies and Operating Expenses	401,856	1,997	21,608	5,916	431,377
Facilities	0	0	133,331	0	133,331
Utilities	10,541	2,106	6,398	0	19,045
Equipment	20,521	860	4,412	320	26,113
<b>Total Expenditures</b>	<b>14,351,930</b>	<b>2,707,468</b>	<b>3,757,561</b>	<b>870,649</b>	<b>21,687,608</b>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>1,898,016</b>	<b>196,887</b>	<b>(376,981)</b>	<b>(72,846)</b>	<b>1,645,076</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Basic Supervision Interfund Transfer [+ or -]	(526,543)	424,751	85,831	15,961	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	(393,717)	336,832	56,885	0
<b>Total Other Financing Sources (Uses)</b>	<b>(526,543)</b>	<b>31,034</b>	<b>422,663</b>	<b>72,846</b>	<b>0</b>
<b>PRIOR YEAR ENDING FUND BALANCE</b>					
Prior Period Adjustment	5,135,345	0	0	0	5,135,345
Prior Period Refunds (BS only)	0	0	30,000	0	30,000
Adjusted Beginning Fund Balance	(93,336)	0	0	0	(93,336)
	<b>5,042,009</b>	<b>0</b>	<b>30,000</b>	<b>0</b>	<b>5,072,009</b>
Refund Due to TDCJ-CJAD (CC, DP, TAIP only)	0	0	0	0	0
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<b>\$ 6,413,482</b>	<b>\$ 227,921</b>	<b>\$ 75,682</b>	<b>\$ 0</b>	<b>\$ 6,717,085</b>

The accompanying notes are an integral part of these financial statements

# TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED AUGUST 31, 2020

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### **Reporting Entity**

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

The Tarrant County Community Supervision and Corrections Department, 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 Tarrant County Community Supervision and Corrections Department was organized to provide certain adult probation services to judicial districts.

#### **Basis of Accounting**

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

Basis of accounting refers to the time at which revenues and expenditures are recognized in the accounts and reported in the statements. The accounts of Tarrant County CSCD are organized on the basis of fund accounting, 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 the cash basis of accounting until the last quarter when the modified accrual basis of accounting must be used.

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

Funds of the Tarrant County CSCD are grouped into the agency fund type for the purpose of operation on the Tarrant County, Texas accounting system. Accounting agency funds are accounts established for deposit

# TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED AUGUST 31, 2020

and disbursement of funds which are not controlled through the Tarrant County, Texas budget process and are held in purely a custodial capacity.

### **Budgets (Accounting and Legal Compliance)**

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

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

### **2. ONE-TIME/SUPPLEMENTAL PAYMENTS**

Program #43 - Mental Health Diversion Court received a one-time supplemental grant award in the amount of \$2,838 from TDCJ-CJAD during the 2020 fiscal year.

### **3. DEOBLIGATIONS**

Program #40 – Contract Residential Treatment was de-obligated by \$33,149 and the appropriate budget adjustment was made. There were no other deobligations to Tarrant County CSCD's original State-Aid funding during the 2020 fiscal year.

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT**

**NOTES TO THE  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2020**

**4. INTERFUND AND FUND TRANSFERS**

The following interfund transfers were made to offset expenditures to cover negative fund balances at the end of the 1st quarter:

<u>Interfund Transfers Between Programs</u>	<u>Amount of Transfer</u>	<u>Date of Transfer</u>
Transfer from Basic Supervision (program 900) to program 042 (CCP)	\$ 1,786	November 30, 2019
Transfer from Basic Supervision (program 900) to program 004 (CCP)	77,390	November 30, 2019
Transfer from Basic Supervision (program 900) to program 008 (CCP)	5,059	November 30, 2019
Transfer from Basic Supervision (program 900) to program 054 (CCP)	279	November 30, 2019
Transfer from Basic Supervision (program 900) to program 035 (DP)	21,098	November 30, 2019
Transfer from Basic Supervision (program 900) to program 014 (DP)	2,331	November 30, 2019
Transfer from Basic Supervision (program 900) to program 053 (DP)	5,020	November 30, 2019
Transfer from Basic Supervision (program 900) to program 046 (DP)	14,873	November 30, 2019
Transfer from Basic Supervision (program 900) to program 044 (DP)	22,427	November 30, 2019
Transfer from Basic Supervision (program 900) to program 015 (TAIP)	15,961	November 30, 2019
Transfer from CCP (program 004) to program 053 (DP)	804	November 30, 2019
Transfer from CCP (program 004) to program 046 (DP)	21,235	November 30, 2019
Transfer from CCP (program 004) to program 044 (DP)	12,090	November 30, 2019
Transfer from CCP (program 004) to program 015 (TAIP)	7,523	November 30, 2019
Transfer from Basic Supervision (program 900) to program 034 (DP)	9,284	February 1, 2020

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

<u>Interfund Transfers Between Programs</u>	<u>Amount of Transfer</u>	<u>Date of Transfer</u>
Transfer from Basic Supervision (program 900) to program 042 (CCP)	\$ 3,464	February 29, 2020
Transfer from Basic Supervision (program 900) to program 004 (CCP)	166,133	February 29, 2020
Transfer from Basic Supervision (program 900) to program 008 (CCP)	5,541	February 29, 2020
Transfer from Basic Supervision (program 900) to program 054 (CCP)	1,154	February 29, 2020
Transfer from Basic Supervision (program 900) to program 035 (DP)	12,348	February 29, 2020
Transfer from Basic Supervision (program 900) to program 014 (DP)	6,766	February 29, 2020
Transfer from Basic Supervision (program 900) to program 034 (DP)	10,181	February 29, 2020
Transfer from CCP (program 004) to program 035 (DP)	6,971	February 29, 2020
Transfer from CCP (program 004) to program 034 (DP)	3,898	February 29, 2020
Transfer from CCP (program 004) to program 043 (DP)	20,385	February 29, 2020
Transfer from CCP (program 004) to program 053 (DP)	8,434	February 29, 2020
Transfer from CCP (program 004) to program 046 (DP)	45,683	February 29, 2020
Transfer from CCP (program 004) to program 044 (DP)	44,727	February 29, 2020
Transfer from CCP (program 004) to program 015 (TAIP)	42,103	February 29, 2020

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT**

**NOTES TO THE  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2020**

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

Interfund Transfers Between Programs	Amount of Transfer	Date of Transfer
Transfer from Basic Supervision (program 900) to program 042 (CCP)	\$ 1,565	May 31, 2020
Transfer from Basic Supervision (program 900) to program 004 (CCP)	145,029	May 31, 2020
Transfer from Basic Supervision (program 900) to program 054 (CCP)	5,746	May 31, 2020
Transfer from Basic Supervision (program 900) to program 014 (DP)	2,144	May 31, 2020
Transfer from CCP (program 004) to program 035 (DP)	38,167	May 31, 2020
Transfer from CCP (program 004) to program 014 (DP)	1,775	May 31, 2020
Transfer from CCP (program 004) to program 043 (DP)	6,674	May 31, 2020
Transfer from CCP (program 004) to program 053 (DP)	7,190	May 31, 2020
Transfer from CCP (program 004) to program 046 (DP)	43,887	May 31, 2020
Transfer from CCP (program 004) to program 044 (DP)	44,542	May 31, 2020
Transfer from CCP (program 004) to program 015 (TAIP)	16,515	May 31, 2020

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

Interfund Transfers Between Programs	Amount of Transfer	Date of Transfer
Transfer from Basic Supervision (program 900) to program 004 (CCP)	\$ 36,199	August 31, 2020
Transfer from CCP (program 004) to program 043 (DP)	6,445	August 31, 2020
Transfer from CCP (program 004) to program 053 (DP)	2,118	August 31, 2020
Transfer from CCP (program 004) to program 046 (DP)	13,348	August 31, 2020
Transfer from CCP (program 004) to program 044 (DP)	20,140	August 31, 2020

The following interfund transfers were made to Basic Supervision and CCP to refund those programs for amounts previously transferred to other CSCD programs.

Interfund Transfers Between Programs	Amount of Transfer	Date of Transfer
Transfer from program 042 (CCP) back to Basic Supervision (program 900)	\$ (6,815)	August 31, 2020
Transfer from program 008 (CCP) back to Basic Supervision (program 900)	(10,600)	August 31, 2020
Transfer from program 054 (CCP) back to Basic Supervision (program 900)	(7,179)	August 31, 2020
Transfer from program 014 (DP) back to Basic Supervision (program 900)	(1,176)	August 31, 2020
Transfer from program 034 (DP) back to Basic Supervision (program 900)	(19,465)	August 31, 2020
Transfer from program 035 (DP) back to CCP (program 004)	(6,008)	August 31, 2020
Transfer from program 014 (DP) back to CCP (program 004)	(1,775)	August 31, 2020
Transfer from program 034 (DP) back to CCP (program 004)	(3,898)	August 31, 2020
Transfer from program 015 (TAIP) back to CCP (program 004)	(9,256)	August 31, 2020

# TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED AUGUST 31, 2020

### 5. PRIOR PERIOD ADJUSTMENTS

Tarrant County CSCD received a waiver in fiscal year 2019 from TDCJ-CJAD to retain a \$30,000 balance in Program #40 – Contract Residential Treatment that was carried over to the 2020 fiscal year. TDCJ-CJAD instructed Tarrant County CSCD to report this \$30,000 carryover as a prior period adjustment on the first quarterly report of the 2020 fiscal year.

### 6. REFUNDS

There were no refunds paid to TDCJ-CJAD for the 2020 fiscal year.

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

The County utilizes a “pooled cash” concept for investment purposes. All idle funds are invested, in the “pooled cash” fund. There are no investments in any individual fund. All interest earned by the “pooled funds” is allocated on the average cash balance of each fund. CSCD’s position in the pooled cash fund on 8/31/2020 was \$7,206,751.

Collection or clearing accounts are trust funds and must be covered by pledged collateral to cover the estimated highest daily balance of funds operated in conjunction with or through the county depository by the CSCD. Collection accounts must be transferred to the County treasury within the time frames listed in Local Government Code 113.022. All CSCD funds must be in the County treasury and must be disbursed by the County Treasurer. (Government Code 509.011 (c) and Local Government Code 140.003 (f)).

The CSCD restitution bank account is included in Tarrant County’s depository. All cash is covered by the Federal Depository Insurance Corporation or by collateral held by the County’s agent in the County’s name.

CSCD has no petty cash fund.

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

All investments of the County are made pursuant to the Texas Government Code Section 2256, the Texas Public Funds Investment Act, and Tarrant County investment policy established and approved by the Commissioners Court on November 24, 2020. Authorized investments include the following:

- a. Obligations of the United States or its agencies and instrumentalities;
- b. Direct obligations of the State of Texas;
- c. Other obligations, the principal and interest of which are unconditionally guaranteed or insured by the State of Texas or the United States;

# TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED AUGUST 31, 2020

- d. Obligations of states, agencies, counties, cities and other political subdivisions of any state having been rated as to investment quality by a nationally recognized investment rating firm and having received a rating of not less than A or its equivalent;
- e. Certificates of deposit issued by state and national banks that have their main office or a branch office in Texas, and that are:
  - (1) Guaranteed or insured by the FDIC, or its successor; or
  - (2) Secured by obligation described by items a-d above and that have a market value of not less than the principal amount of the certificate;
- f. Fully collateralized direct repurchase agreements having a defined termination date, secured by obligations described by item a. above, pledged with a third party selected or approved by the County, and placed through a primary government securities dealer or a financial institution doing business in the State of Texas;
- g. Commercial paper with a stated maturity of 365 days or less from the date of issuance that either:
  - (1) is rated not less than A-1, P-1 or the equivalent by at least two nationally recognized credit rating agencies; or
  - (2) is rated at least A-1, P-1 or the equivalent by at least one nationally recognized credit rating agency and is fully secured by an irrevocable letter of credit issued by a bank organized and existing under the laws of the United States or any state thereof.
- h. Mutual funds and money market mutual funds:
  - (1) No-load money market mutual funds are authorized if registered with and regulated by the SEC; provide the investing entity with a prospectus and other information required by the Securities and Exchange Act of 1934 or the Investment Company Act of 1940; and comply with Federal Securities and Exchange Commission Rule 2a-7.
  - (2) No-load mutual funds are authorized if registered by the SEC; have an average weighted maturity of less than two years; and either: (A) have a duration of one year or more and are invested exclusively in obligations approved by Chapter 2256.014 of the Government Code; or (B) have a duration of less than one year and the investment portfolio is limited to investment grade securities, excluding asset-backed securities and invested exclusively in obligations approved by this policy and rated no less than AAA or its equivalent; and invest dollar-for-dollar all County funds without sales commissions or loads.
- i. Investment pool as defined in Section 2256.016 of the Texas Government Code and rated no lower than AAA or its equivalent.

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

There were no programs with excess of expenditures over budget for the 2020 fiscal year.

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT**

NOTES TO THE  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2020

**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
<b><u>Community Supervision Fees</u></b>	<b>\$ 8,400,487</b>	Texas Code of Criminal Procedure Article 42A.652 (a); FMM for TDCJ-CJAD Funding Restrictions	Yes
<b><u>Payments by Program Participants</u></b>			
Program Participation Fees, including Pre-Trial Diversion/Intervention Fees	1,309,389	Texas Code of Criminal Procedure Chapter 102.012; FMM for TDCJ-CJAD Funding restrictions.	Yes
<b><u>Total Payments by Program Participants:</u></b>	<b>\$ 1,309,389</b>		
Interest Income	84,393	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
<b><u>Other Revenue:</u></b>			
Auction Proceeds	1,468	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
Pre-Trial Use of Computers and Software	26,040	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
Collection Fees - Texas Dept of Health and Human Services	9,901	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
Subpoena Fees	33	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
Training	1,100	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
Insurance Proceeds for Vehicle Loss	14,731	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
Other - Fee Deposit	5	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
<b><u>Total Other Revenue:</u></b>	<b>\$ 53,278</b>		

**10. COMMITMENTS AND CONTINGENCIES**

There are no currently no pending contingencies for fiscal year 2020 to report.

**11. SUBSEQUENT EVENTS**

Subsequent events were evaluated until the audit report date. No significant events were noted

TARRANT 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, 2020

	CC 009-2020 Non-English Speaking Caseloads	CC 042-2020 Felony Alcohol Intervention Project	CC 004-2020 Enhanced Supervision Strategies	CC 021-2020 Pre-Sentence Investigation Unit	CC 057-2020 Cognitive Treatment & Continuing Care	CC 008-2020 MR/DD Mentally Impaired Caseloads	CC 054-2020 Alcohol Monitoring Caseloads	Total (All CC Funds)
<b>REVENUES</b>								
State Aid	\$ 318,387	\$ 137,539	\$ 124,944	\$ 400,685	\$ 101,106	\$ 198,949	\$ 1,622,745	\$ 2,904,355
One Time/Supplemental Payment (+)	0	0	0	0	0	0	0	0
Deobligation (-)	0	0	0	0	0	0	0	0
<b>Total State Aid</b>	<b>318,387</b>	<b>137,539</b>	<b>124,944</b>	<b>400,685</b>	<b>101,106</b>	<b>198,949</b>	<b>1,622,745</b>	<b>2,904,355</b>
Community Supervision Fees	0	0	0	0	0	0	0	0
Payment by Program Participants	0	0	0	0	0	0	0	0
Interest Income	0	0	0	0	0	0	0	0
Other Revenue	0	0	0	0	0	0	0	0
<b>Total Revenues</b>	<b>318,387</b>	<b>137,539</b>	<b>124,944</b>	<b>400,685</b>	<b>101,106</b>	<b>198,949</b>	<b>1,622,745</b>	<b>2,904,355</b>
<b>EXPENDITURES</b>								
Salaries and Fringe Benefits	232,751	131,513	153,201	369,725	61,773	177,472	1,524,864	2,651,299
Travel and Furnished Transportation	0	429	0	512	0	3,186	1,300	5,427
Contract Services for Offenders	970	216	4	7,508	0	10,825	1,271	20,794
Professional Fees	2,608	1,187	1,143	3,238	758	2,085	13,966	24,985
Supplies and Operating Expenses	0	159	0	1,799	0	13	26	1,997
Facilities	0	0	0	0	0	0	0	0
Utilities	0	0	1,630	0	0	476	0	2,106
Equipment	0	0	0	860	0	0	0	860
<b>Total Expenditures</b>	<b>236,329</b>	<b>133,504</b>	<b>155,978</b>	<b>383,642</b>	<b>62,531</b>	<b>194,057</b>	<b>1,541,427</b>	<b>2,707,468</b>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>82,058</b>	<b>4,035</b>	<b>(31,034)</b>	<b>17,043</b>	<b>38,575</b>	<b>4,892</b>	<b>81,318</b>	<b>196,887</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Basic Supervision Interfund Transfer [+ or -]	0	0	424,751	0	0	0	0	424,751
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	(393,717)	0	0	0	0	(393,717)
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>31,034</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31,034</b>
<b>PRIOR YEAR ENDING FUND BALANCE</b>								
Prior Period Adjustment	0	0	0	0	0	0	0	0
Refund to CJAD	0	0	0	0	0	0	0	0
Adjusted Beginning Fund Balance	0	0	0	0	0	0	0	0
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<b>\$ 82,058</b>	<b>\$ 4,035</b>	<b>\$ 0</b>	<b>\$ 17,043</b>	<b>\$ 38,575</b>	<b>\$ 4,892</b>	<b>\$ 81,318</b>	<b>\$ 227,921</b>

The accompanying notes are an integral part of these financial statements

TARRANT 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, 2020

	DP 035-2020 Day Treatment Programs	DP 014-2020 Substance Abuse Aftercare Caseloads	DP 040-2020 Contract Residential Treatment	DP 034-2020 Mentally Impaired Caseloads	DP 043-2020 Mental Health Diversion Court	DP 053-2020 High Risk Caseload	DP 012-2020 Sex Offender Caseloads	DP 046-2020 Assessment Unit	DP 044-2020 S.W.I.F.T. Court	Total (All DP Funds)
<b>REVENUES</b>										
State Aid	\$ 980,875	\$ 176,319	\$ 69,447	\$ 444,307	\$ 42,296	\$ 119,644	\$ 922,573	\$ 465,845	\$ 159,257	\$ 3,380,563
One Time/Supplemental Payment (+)	0	0	0	0	0	0	0	0	0	0
Deobligation (-)	0	0	0	0	0	0	0	0	0	0
<b>Total State Aid</b>	<b>980,875</b>	<b>176,319</b>	<b>69,447</b>	<b>444,307</b>	<b>42,296</b>	<b>119,644</b>	<b>922,573</b>	<b>465,845</b>	<b>159,257</b>	<b>3,380,563</b>
Community Supervision Fees	0	0	0	0	0	0	0	0	0	0
Payment by Program Participants	0	0	0	0	0	0	17	0	0	17
Interest Income	0	0	0	0	0	0	0	0	0	0
Other Revenue	0	0	0	0	0	0	0	0	0	0
<b>Total Revenues</b>	<b>980,875</b>	<b>176,319</b>	<b>69,447</b>	<b>444,307</b>	<b>42,296</b>	<b>119,644</b>	<b>922,590</b>	<b>465,845</b>	<b>159,257</b>	<b>3,380,580</b>
<b>EXPENDITURES</b>										
Salaries and Fringe Benefits	882,433	181,705	0	432,846	75,405	138,887	792,926	599,407	300,746	3,404,355
Travel and Furnished Transportation	1,584	483	0	2,573	0	2,275	1,818	0	149	8,882
Contract Services for Offenders	4,988	1,987	94,715	0	0	375	45,650	239	0	147,954
Professional Fees	8,611	1,555	521	5,166	395	1,167	7,682	4,102	1,422	30,621
Supplies and Operating Expenses	17,056	590	0	1,679	0	37	1,073	1,123	50	21,608
Facilities	133,331	0	0	0	0	0	0	0	0	133,331
Utilities	1,647	64	0	1,041	0	469	2,361	0	816	6,398
Equipment	3,801	0	0	0	0	0	611	0	0	4,412
<b>Total Expenditures</b>	<b>1,053,451</b>	<b>186,384</b>	<b>95,236</b>	<b>443,305</b>	<b>75,800</b>	<b>143,210</b>	<b>852,121</b>	<b>604,871</b>	<b>303,183</b>	<b>3,757,561</b>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>(72,576)</b>	<b>(10,065)</b>	<b>(25,789)</b>	<b>1,002</b>	<b>(33,504)</b>	<b>(23,566)</b>	<b>70,469</b>	<b>(139,026)</b>	<b>(143,926)</b>	<b>(376,981)</b>
<b>OTHER FINANCING SOURCES (USES)</b>										
Basic Supervision Interfund Transfer [+ or -]	33,446	10,065	0	0	0	5,020	0	14,873	22,427	85,831
CC Interfund Transfer [+ or -] (to DP or TAIP)	39,130	0	0	0	33,504	18,546	0	124,153	121,499	336,832
<b>Total Other Financing Sources (Uses)</b>	<b>72,576</b>	<b>10,065</b>	<b>0</b>	<b>0</b>	<b>33,504</b>	<b>23,566</b>	<b>0</b>	<b>139,026</b>	<b>143,926</b>	<b>422,663</b>
<b>PRIOR YEAR ENDING FUND BALANCE</b>										
Prior Period Adjustment	0	0	0	0	0	0	0	0	0	0
Refund to CJAD	0	0	30,000	0	0	0	0	0	0	30,000
Adjusted Beginning Fund Balance	0	0	30,000	0	0	0	0	0	0	30,000
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 4,211</b>	<b>\$ 1,002</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 70,469</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 75,682</b>

The accompanying notes are an integral part of these financial statements

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT  
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE  
FOR THE YEAR ENDED AUGUST 31, 2020  
BASIC SUPERVISION - PROGRAM 900-2020

	Budget	Actual	Variance Favorable (Unfavorable)
<b>TYPE OF REVENUES</b>			
Requested TDCJ-CJAD Funding (State Aid)	\$ 6,289,037	\$ 6,289,037	\$ 0
State Aid: SAFPF	60,000	113,379	53,379
Community Supervision Fees Collected	7,833,175	8,400,487	567,312
Payment by Program Participants	795,000	1,309,372	514,372
Interest Income	83,000	84,393	1,393
<b>Carry Over from Previous FY (Prior Year Ending Fund Balance)</b>	<b>5,042,009</b>	<b>5,135,345</b>	<b>93,336</b>
Other Revenue	340,040	53,278	(286,762)
Basic Supervision Interfund Transfer [+ or -]	(1,341,861)	(526,543)	815,318
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	0
<b>Total Revenues</b>	<b>19,100,400</b>	<b>20,858,748</b>	<b>1,758,348</b>
<b>TYPE OF EXPENDITURES</b>			
Salaries and Fringe Benefits	16,782,317	13,246,606	3,535,711
Travel and Furnished Transportation	183,500	90,482	93,018
Contract Services for Offenders	496,600	390,400	106,200
Professional Fees	520,668	191,524	329,144
Supplies and Operating Expenses	846,767	401,856	444,911
Facilities	0	0	0
Utilities	22,500	10,541	11,959
Equipment	248,048	20,521	227,527
<b>Total Expenditures</b>	<b>19,100,400</b>	<b>14,351,930</b>	<b>4,748,470</b>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>\$ 0</b>	<b>\$ 6,506,818</b>	<b>\$ 6,506,818</b>
<b>OTHER FINANCING SOURCES (USES) ACTUALS</b>			
One-Time/Supplemental Payment (+) - Actuals		0	
Deobligation (-) - Actuals		0	
<b>Total Other Financing Sources (Uses)</b>		<b>0</b>	
<b>PRIOR YEAR ENDING FUND BALANCE</b>			
Prior Period Adjustment - Actuals		0	
Prior Period Refund - Actuals		(93,336)	
<b>Total Prior Period Adjustments &amp; Refunds - Actuals</b>		<b>(93,336)</b>	
<b>AUDITED YEAR ENDING FUND BALANCE - ACTUALS</b>		<b>\$ 6,413,482</b>	

The accompanying notes are an integral part of these financial statements

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT  
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE  
FOR THE YEAR ENDED AUGUST 31, 2020  
TREATMENT ALTERNATIVE TO INCARCERATION PROGRAM (TAIP) - 015-2020

	Budget	Actual	Variance Favorable (Unfavorable)
<b>TYPE OF REVENUES</b>			
Requested TDCJ-CJAD Funding (State Aid)	\$ 797,803	\$ 797,803	\$ 0
State Aid: SAFPF	0	0	0
Community Supervision Fees Collected	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
<b>Carry Over from Previous FY (Prior Year Ending Fund Balance)</b>	0	0	0
Other Revenue	0	0	0
Basic Supervision Interfund Transfer [+ or -]	15,961	15,961	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	131,434	56,885	(74,549)
<b>Total Revenues</b>	945,198	870,649	(74,549)
<b>TYPE OF EXPENDITURES</b>			
Salaries and Fringe Benefits	770,574	710,091	60,483
Travel and Furnished Transportation	4,050	1,773	2,277
Contract Services for Offenders	154,990	145,689	9,301
Professional Fees	8,084	6,860	1,224
Supplies and Operating Expenses	7,100	5,916	1,184
Facilities	0	0	0
Utilities	0	0	0
Equipment	400	320	80
<b>Total Expenditures</b>	945,198	870,649	74,549
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	\$ 0	\$ 0	\$ 0
<b>OTHER FINANCING SOURCES (USES) ACTUALS</b>			
One-Time/Supplemental Payment (+) - Actuals		0	
Deobligation (-) - Actuals		0	
<b>Total Other Financing Sources (Uses)</b>		0	
<b>PRIOR YEAR ENDING FUND BALANCE</b>			
Prior Period Adjustment - Actuals		0	
Refund to CJAD Actuals		0	
<b>Total Prior Period Adjustments &amp; Refunds - Actuals</b>		0	
<b>AUDITED YEAR ENDING FUND BALANCE - ACTUALS</b>		\$ 0	

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TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT  
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE  
FOR THE YEAR ENDED AUGUST 31, 2020  
COMMUNITY CORRECTIONS - PROGRAM 009-2020  
NON-ENGLISH SPEAKING CASELOADS

	Budget	Actual	Variance Favorable (Unfavorable)
<b>TYPE OF REVENUES</b>			
Requested TDCJ-CJAD Funding (State Aid)	\$ 318,387	\$ 318,387	\$ 0
State Aid: SAFPF	0	0	0
Community Supervision Fees Collected	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
<b>Carry Over from Previous FY (Prior Year Ending Fund Balance)</b>	0	0	0
Other Revenue	0	0	0
Basic Supervision Interfund Transfer [+ or -]	18,285	0	(18,285)
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	0
<b>Total Revenues</b>	336,672	318,387	(18,285)
<b>TYPE OF EXPENDITURES</b>			
Salaries and Fringe Benefits	331,953	232,751	99,202
Travel and Furnished Transportation	1,110	0	1,110
Contract Services for Offenders	1,000	970	30
Professional Fees	2,609	2,608	1
Supplies and Operating Expenses	0	0	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
<b>Total Expenditures</b>	336,672	236,329	100,343
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	\$ 0	\$ 82,058	\$ 82,058
<b>OTHER FINANCING SOURCES (USES) ACTUALS</b>			
One-Time/Supplemental Payment (+) - Actuals		0	
Deobligation (-) - Actuals		0	
<b>Total Other Financing Sources (Uses)</b>		0	
<b>PRIOR YEAR ENDING FUND BALANCE</b>			
Prior Period Adjustment - Actuals		0	
Refund to CJAD Actuals		0	
<b>Total Prior Period Adjustments &amp; Refunds - Actuals</b>		0	
<b>AUDITED YEAR ENDING FUND BALANCE - ACTUALS</b>		\$ 82,058	

The accompanying notes are an integral part of these financial statements

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT  
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE  
FOR THE YEAR ENDED AUGUST 31, 2020  
COMMUNITY CORRECTIONS - PROGRAM 042-2020  
FELONY ALCOHOL INTERVENTION PROJECT

	Budget	Actual	Variance Favorable (Unfavorable)
<b>TYPE OF REVENUES</b>			
Requested TDCJ-CJAD Funding (State Aid)	\$ 137,539	\$ 137,539	\$ 0
State Aid: SAFPF	0	0	0
Community Supervision Fees Collected	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
<b>Carry Over from Previous FY (Prior Year Ending Fund Balance)</b>	0	0	0
Other Revenue	0	0	0
Basic Supervision Interfund Transfer [+ or -]	11,721	0	(11,721)
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	0
<b>Total Revenues</b>	149,260	137,539	(11,721)
<b>TYPE OF EXPENDITURES</b>			
Salaries and Fringe Benefits	143,256	131,513	11,743
Travel and Furnished Transportation	2,000	429	1,571
Contract Services for Offenders	716	216	500
Professional Fees	1,188	1,187	1
Supplies and Operating Expenses	2,100	159	1,941
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
<b>Total Expenditures</b>	149,260	133,504	15,756
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	\$ 0	\$ 4,035	\$ 4,035
<b>OTHER FINANCING SOURCES (USES) ACTUALS</b>			
One-Time/Supplemental Payment (+) - Actuals		0	
Deobligation (-) - Actuals		0	
<b>Total Other Financing Sources (Uses)</b>		0	
<b>PRIOR YEAR ENDING FUND BALANCE</b>			
Prior Period Adjustment - Actuals		0	
Refund to CJAD Actuals		0	
<b>Total Prior Period Adjustments &amp; Refunds - Actuals</b>		0	
<b>AUDITED YEAR ENDING FUND BALANCE - ACTUALS</b>		\$ 4,035	

The accompanying notes are an integral part of these financial statements

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT  
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE  
FOR THE YEAR ENDED AUGUST 31, 2020  
COMMUNITY CORRECTIONS - PROGRAM 004-2020  
ENHANCED SUPERVISION STRATEGIES

	Budget	Actual	Variance Favorable (Unfavorable)
<b>TYPE OF REVENUES</b>			
Requested TDCJ-CJAD Funding (State Aid)	\$ 124,944	\$ 124,944	\$ 0
State Aid: SAFPF	0	0	0
Community Supervision Fees Collected	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
<b>Carry Over from Previous FY (Prior Year Ending Fund Balance)</b>	0	0	0
Other Revenue	0	0	0
Basic Supervision Interfund Transfer [+ or -]	984,032	424,751	(559,281)
CC Interfund Transfer [+ or -] (to DP or TAIP)	(790,046)	(393,717)	396,329
<b>Total Revenues</b>	318,930	155,978	(162,952)
<b>TYPE OF EXPENDITURES</b>			
Salaries and Fringe Benefits	314,037	153,201	160,836
Travel and Furnished Transportation	500	0	500
Contract Services for Offenders	1,000	4	996
Professional Fees	1,143	1,143	0
Supplies and Operating Expenses	250	0	250
Facilities	0	0	0
Utilities	2,000	1,630	370
Equipment	0	0	0
<b>Total Expenditures</b>	318,930	155,978	162,952
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	\$ 0	\$ 0	\$ 0
<b>OTHER FINANCING SOURCES (USES) ACTUALS</b>			
One-Time/Supplemental Payment (+) - Actuals		0	
Deobligation (-) - Actuals		0	
<b>Total Other Financing Sources (Uses)</b>		0	
<b>PRIOR YEAR ENDING FUND BALANCE</b>			
Prior Period Adjustment - Actuals		0	
Refund to CJAD Actuals		0	
<b>Total Prior Period Adjustments &amp; Refunds - Actuals</b>		0	
<b>AUDITED YEAR ENDING FUND BALANCE - ACTUALS</b>		\$ 0	

The accompanying notes are an integral part of these financial statements

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT  
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE  
FOR THE YEAR ENDED AUGUST 31, 2020  
COMMUNITY CORRECTIONS - PROGRAM 021-2020  
PRE-SENTENCE INVESTIGATION UNIT

	Budget	Actual	Variance Favorable (Unfavorable)
<b>TYPE OF REVENUES</b>			
Requested TDCJ-CJAD Funding (State Aid)	\$ 400,685	\$ 400,685	\$ 0
State Aid: SAFPF	0	0	0
Community Supervision Fees Collected	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
<b>Carry Over from Previous FY (Prior Year Ending Fund Balance)</b>	0	0	0
Other Revenue	0	0	0
Basic Supervision Interfund Transfer [+ or -]	13,448	0	(13,448)
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	0
<b>Total Revenues</b>	414,133	400,685	(13,448)
<b>TYPE OF EXPENDITURES</b>			
Salaries and Fringe Benefits	389,135	369,725	19,410
Travel and Furnished Transportation	1,000	512	488
Contract Services for Offenders	17,000	7,508	9,492
Professional Fees	3,238	3,238	0
Supplies and Operating Expenses	2,900	1,799	1,101
Facilities	0	0	0
Utilities	0	0	0
Equipment	860	860	0
<b>Total Expenditures</b>	414,133	383,642	30,491
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	\$ 0	\$ 17,043	\$ 17,043
<b>OTHER FINANCING SOURCES (USES) ACTUALS</b>			
One-Time/Supplemental Payment (+) - Actuals		0	
Deobligation (-) - Actuals		0	
<b>Total Other Financing Sources (Uses)</b>		0	
<b>PRIOR YEAR ENDING FUND BALANCE</b>			
Prior Period Adjustment - Actuals		0	
Refund to CJAD Actuals		0	
<b>Total Prior Period Adjustments &amp; Refunds - Actuals</b>		0	
<b>AUDITED YEAR ENDING FUND BALANCE - ACTUALS</b>		\$ 17,043	

The accompanying notes are an integral part of these financial statements

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT  
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE  
FOR THE YEAR ENDED AUGUST 31, 2020  
COMMUNITY CORRECTIONS - PROGRAM 057-2020  
COGNITIVE TREATMENT & CONTINUING CARE PROGRAM

	Budget	Actual	Variance Favorable (Unfavorable)
<b>TYPE OF REVENUES</b>			
Requested TDCJ-CJAD Funding (State Aid)	\$ 101,106	\$ 101,106	\$ 0
State Aid: SAFPF	0	0	0
Community Supervision Fees Collected	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
<b>Carry Over from Previous FY (Prior Year Ending Fund Balance)</b>	0	0	0
Other Revenue	0	0	0
Basic Supervision Interfund Transfer [+ or -]	3,510	0	(3,510)
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	0
<b>Total Revenues</b>	104,616	101,106	(3,510)
<b>TYPE OF EXPENDITURES</b>			
Salaries and Fringe Benefits	103,358	61,773	41,585
Travel and Furnished Transportation	500	0	500
Contract Services for Offenders	0	0	0
Professional Fees	758	758	0
Supplies and Operating Expenses	0	0	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
<b>Total Expenditures</b>	104,616	62,531	42,085
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	\$ 0	\$ 38,575	\$ 38,575
<b>OTHER FINANCING SOURCES (USES) ACTUALS</b>			
One-Time/Supplemental Payment (+) - Actuals		0	
Deobligation (-) - Actuals		0	
<b>Total Other Financing Sources (Uses)</b>		0	
<b>PRIOR YEAR ENDING FUND BALANCE</b>			
Prior Period Adjustment - Actuals		0	
Refund to CJAD Actuals		0	
<b>Total Prior Period Adjustments &amp; Refunds - Actuals</b>		0	
<b>AUDITED YEAR ENDING FUND BALANCE - ACTUALS</b>		\$ 38,575	

The accompanying notes are an integral part of these financial statements

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT  
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE  
FOR THE YEAR ENDED AUGUST 31, 2020  
COMMUNITY CORRECTIONS - PROGRAM 008-2020  
INTELLECTUALLY/DEVELOPMENTALLY DISABLED CASELOADS

	Budget	Actual	Variance Favorable (Unfavorable)
<b>TYPE OF REVENUES</b>			
Requested TDCJ-CJAD Funding (State Aid)	\$ 198,949	\$ 198,949	\$ 0
State Aid: SAFPF	0	0	0
Community Supervision Fees Collected	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
<b>Carry Over from Previous FY (Prior Year Ending Fund Balance)</b>	0	0	0
Other Revenue	0	0	0
Basic Supervision Interfund Transfer [+ or -]	19,325	0	(19,325)
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	0
<b>Total Revenues</b>	218,274	198,949	(19,325)
<b>TYPE OF EXPENDITURES</b>			
Salaries and Fringe Benefits	191,932	177,472	14,460
Travel and Furnished Transportation	9,000	3,186	5,814
Contract Services for Offenders	12,000	10,825	1,175
Professional Fees	2,592	2,085	507
Supplies and Operating Expenses	1,750	13	1,737
Facilities	0	0	0
Utilities	1,000	476	524
Equipment	0	0	0
<b>Total Expenditures</b>	218,274	194,057	24,217
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	\$ 0	\$ 4,892	\$ 4,892
<b>OTHER FINANCING SOURCES (USES) ACTUALS</b>			
One-Time/Supplemental Payment (+) - Actuals		0	
Deobligation (-) - Actuals		0	
<b>Total Other Financing Sources (Uses)</b>		0	
<b>PRIOR YEAR ENDING FUND BALANCE</b>			
Prior Period Adjustment - Actuals		0	
Refund to CJAD Actuals		0	
<b>Total Prior Period Adjustments &amp; Refunds - Actuals</b>		0	
<b>AUDITED YEAR ENDING FUND BALANCE - ACTUALS</b>		\$ 4,892	

The accompanying notes are an integral part of these financial statements

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT  
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE  
FOR THE YEAR ENDED AUGUST 31, 2020  
COMMUNITY CORRECTIONS - PROGRAM 054-2020  
ALCOHOL MONITORING CASELOADS

	Budget	Actual	Variance Favorable (Unfavorable)
<b>TYPE OF REVENUES</b>			
Requested TDCJ-CJAD Funding (State Aid)	\$ 1,622,745	\$ 1,622,745	\$ 0
State Aid: SAFPF	0	0	0
Community Supervision Fees Collected	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
<b>Carry Over from Previous FY (Prior Year Ending Fund Balance)</b>	0	0	0
Other Revenue	0	0	0
Basic Supervision Interfund Transfer [+ or -]	126,966	0	(126,966)
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	0
<b>Total Revenues</b>	1,749,711	1,622,745	(126,966)
<b>TYPE OF EXPENDITURES</b>			
Salaries and Fringe Benefits	1,726,340	1,524,864	201,476
Travel and Furnished Transportation	4,000	1,300	2,700
Contract Services for Offenders	1,500	1,271	229
Professional Fees	14,171	13,966	205
Supplies and Operating Expenses	1,100	26	1,074
Facilities	0	-	0
Utilities	0	-	0
Equipment	2,600	-	2,600
<b>Total Expenditures</b>	1,749,711	1,541,427	208,284
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	\$ 0	\$ 81,318	\$ 81,318
<b>OTHER FINANCING SOURCES (USES) ACTUALS</b>			
One-Time/Supplemental Payment (+) - Actuals		0	
Deobligation (-) - Actuals		0	
<b>Total Other Financing Sources (Uses)</b>		0	
<b>PRIOR YEAR ENDING FUND BALANCE</b>			
Prior Period Adjustment - Actuals		0	
Refund to CJAD Actuals		0	
<b>Total Prior Period Adjustments &amp; Refunds - Actuals</b>		0	
<b>AUDITED YEAR ENDING FUND BALANCE - ACTUALS</b>		\$ 81,318	

The accompanying notes are an integral part of these financial statements

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT  
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE  
FOR THE YEAR ENDED AUGUST 31, 2020  
DIVERSION GRANT PROGRAM - 035-2020  
DAY TREATMENT PROGRAMS

	Budget	Actual	Variance Favorable (Unfavorable)
<b>TYPE OF REVENUES</b>			
Requested TDCJ-CJAD Funding (State Aid)	\$ 980,875	\$ 980,875	\$ 0
State Aid: SAFPF	0	0	0
Community Supervision Fees Collected	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
<b>Carry Over from Previous FY (Prior Year Ending Fund Balance)</b>	0	0	0
Other Revenue	0	0	0
Basic Supervision Interfund Transfer [+ or -]	33,446	33,446	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	129,163	39,130	(90,033)
<b>Total Revenues</b>	1,143,484	1,053,451	(90,033)
<b>TYPE OF EXPENDITURES</b>			
Salaries and Fringe Benefits	958,591	882,433	76,158
Travel and Furnished Transportation	3,495	1,584	1,911
Contract Services for Offenders	7,000	4,988	2,012
Professional Fees	8,657	8,611	46
Supplies and Operating Expenses	24,465	17,056	7,409
Facilities	133,336	133,331	5
Utilities	2,940	1,647	1,293
Equipment	5,000	3,801	1,199
<b>Total Expenditures</b>	1,143,484	1,053,451	90,033
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	\$ 0	\$ 0	\$ 0
<b>OTHER FINANCING SOURCES (USES) ACTUALS</b>			
One-Time/Supplemental Payment (+) - Actuals		0	
Deobligation (-) - Actuals		0	
<b>Total Other Financing Sources (Uses)</b>		0	
<b>PRIOR YEAR ENDING FUND BALANCE</b>			
Prior Period Adjustment - Actuals		0	
Refund to CJAD Actuals		0	
<b>Total Prior Period Adjustments &amp; Refunds - Actuals</b>		0	
<b>AUDITED YEAR ENDING FUND BALANCE - ACTUALS</b>		\$ 0	

The accompanying notes are an integral part of these financial statements

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT  
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE  
FOR THE YEAR ENDED AUGUST 31, 2020  
DIVERSION GRANT PROGRAM - 014-2020  
SUBSTANCE ABUSE AFTERCARE CASELOADS

	Budget	Actual	Variance Favorable (Unfavorable)
<b>TYPE OF REVENUES</b>			
Requested TDCJ-CJAD Funding (State Aid)	\$ 176,319	\$ 176,319	\$ 0
State Aid: SAFPF	0	0	0
Community Supervision Fees Collected	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
<b>Carry Over from Previous FY (Prior Year Ending Fund Balance)</b>	0	0	0
Other Revenue	0	0	0
Basic Supervision Interfund Transfer [+ or -]	11,241	10,065	(1,176)
CC Interfund Transfer [+ or -] (to DP or TAIP)	14,116	0	(14,116)
<b>Total Revenues</b>	201,676	186,384	(15,292)
<b>TYPE OF EXPENDITURES</b>			
Salaries and Fringe Benefits	194,820	181,705	13,115
Travel and Furnished Transportation	2,000	483	1,517
Contract Services for Offenders	2,000	1,987	13
Professional Fees	1,556	1,555	1
Supplies and Operating Expenses	1,000	590	410
Facilities	0	0	0
Utilities	300	64	236
Equipment	0	0	0
<b>Total Expenditures</b>	201,676	186,384	15,292
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	\$ 0	\$ 0	\$ 0
<b>OTHER FINANCING SOURCES (USES) ACTUALS</b>			
One-Time/Supplemental Payment (+) - Actuals		0	
Deobligation (-) - Actuals		0	
<b>Total Other Financing Sources (Uses)</b>		0	
<b>PRIOR YEAR ENDING FUND BALANCE</b>			
Prior Period Adjustment - Actuals		0	
Refund to CJAD Actuals		0	
<b>Total Prior Period Adjustments &amp; Refunds - Actuals</b>		0	
<b>AUDITED YEAR ENDING FUND BALANCE - ACTUALS</b>		\$ 0	

The accompanying notes are an integral part of these financial statements

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT  
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE  
FOR THE YEAR ENDED AUGUST 31, 2020  
DIVERSION GRANT PROGRAM - 040-2020  
CONTRACT RESIDENTIAL TREATMENT

	Budget	Actual	Variance Favorable (Unfavorable)
<b>TYPE OF REVENUES</b>			
Requested TDCJ-CJAD Funding (State Aid)	\$ 69,446	\$ 69,447	\$ 1
State Aid: SAFPF	0	0	0
Community Supervision Fees Collected	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
<b>Carry Over from Previous FY (Prior Year Ending Fund Balance)</b>	0	0	0
Other Revenue	0	0	0
Basic Supervision Interfund Transfer [+ or -]	0	0	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	62,676	0	(62,676)
<b>Total Revenues</b>	132,122	69,447	(62,675)
<b>TYPE OF EXPENDITURES</b>			
Salaries and Fringe Benefits	0	0	0
Travel and Furnished Transportation	0	0	0
Contract Services for Offenders	131,601	94,715	36,886
Professional Fees	521	521	0
Supplies and Operating Expenses	0	0	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
<b>Total Expenditures</b>	132,122	95,236	36,886
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	\$ 0	\$ (25,789)	\$ (25,789)
<b>OTHER FINANCING SOURCES (USES) ACTUALS</b>			
One-Time/Supplemental Payment (+) - Actuals		0	
Deobligation (-) - Actuals		0	
<b>Total Other Financing Sources (Uses)</b>		0	
<b>PRIOR YEAR ENDING FUND BALANCE</b>			
Prior Period Adjustment - Actuals		30,000	
Refund to CJAD Actuals		0	
<b>Total Prior Period Adjustments &amp; Refunds - Actuals</b>		30,000	
<b>AUDITED YEAR ENDING FUND BALANCE - ACTUALS</b>		\$ 4,211	

The accompanying notes are an integral part of these financial statements

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT  
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE  
FOR THE YEAR ENDED AUGUST 31, 2020  
DIVERSION GRANT PROGRAM - 034-2020  
MENTALLY IMPAIRED CASELOADS

	Budget	Actual	Variance Favorable (Unfavorable)
<b>TYPE OF REVENUES</b>			
Requested TDCJ-CJAD Funding (State Aid)	\$ 444,307	\$ 444,307	\$ 0
State Aid: SAFPF	0	0	0
Community Supervision Fees Collected	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
<b>Carry Over from Previous FY (Prior Year Ending Fund Balance)</b>	0	0	0
Other Revenue	0	0	0
Basic Supervision Interfund Transfer [+ or -]	19,465	0	(19,465)
CC Interfund Transfer [+ or -] (to DP or TAIP)	46,552	0	(46,552)
<b>Total Revenues</b>	<u>510,324</u>	<u>444,307</u>	<u>(66,017)</u>
<b>TYPE OF EXPENDITURES</b>			
Salaries and Fringe Benefits	498,159	432,846	65,313
Travel and Furnished Transportation	2,800	2,573	227
Contract Services for Offenders	0	0	0
Professional Fees	5,166	5,166	0
Supplies and Operating Expenses	2,999	1,679	1,320
Facilities	0	0	0
Utilities	1,200	1,041	159
Equipment	0	0	0
<b>Total Expenditures</b>	<u>510,324</u>	<u>443,305</u>	<u>67,019</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	\$ 0	\$ 1,002	\$ 1,002
<b>OTHER FINANCING SOURCES (USES) ACTUALS</b>			
One-Time/Supplemental Payment (+) - Actuals		0	
Deobligation (-) - Actuals		<u>0</u>	
<b>Total Other Financing Sources (Uses)</b>		<u>0</u>	
<b>PRIOR YEAR ENDING FUND BALANCE</b>			
Prior Period Adjustment - Actuals		<u>0</u>	
Refund to CJAD Actuals		<u>0</u>	
<b>Total Prior Period Adjustments &amp; Refunds - Actuals</b>		<u>0</u>	
<b>AUDITED YEAR ENDING FUND BALANCE - ACTUALS</b>		<u>\$ 1,002</u>	

The accompanying notes are an integral part of these financial statements

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT  
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE  
FOR THE YEAR ENDED AUGUST 31, 2020  
DIVERSION GRANT PROGRAM - 043-2020  
MENTAL HEALTH DIVERSION COURT PROGRAM

	Budget	Actual	Variance Favorable (Unfavorable)
<b>TYPE OF REVENUES</b>			
Requested TDCJ-CJAD Funding (State Aid)	\$ 42,296	\$ 42,296	\$ 0
State Aid: SAFPF	0	0	0
Community Supervision Fees Collected	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
<b>Carry Over from Previous FY (Prior Year Ending Fund Balance)</b>	0	0	0
Other Revenue	0	0	0
Basic Supervision Interfund Transfer [+ or -]	0	0	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	41,426	33,504	(7,922)
<b>Total Revenues</b>	83,722	75,800	(7,922)
<b>TYPE OF EXPENDITURES</b>			
Salaries and Fringe Benefits	82,577	75,405	7,172
Travel and Furnished Transportation	500	0	500
Contract Services for Offenders	0	0	0
Professional Fees	395	395	0
Supplies and Operating Expenses	250	0	250
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
<b>Total Expenditures</b>	83,722	75,800	7,922
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	\$ 0	\$ 0	\$ 0
<b>OTHER FINANCING SOURCES (USES) ACTUALS</b>			
One-Time/Supplemental Payment (+) - Actuals		0	
Deobligation (-) - Actuals		0	
<b>Total Other Financing Sources (Uses)</b>		0	
<b>PRIOR YEAR ENDING FUND BALANCE</b>			
Prior Period Adjustment - Actuals		0	
Refund to CJAD Actuals		0	
<b>Total Prior Period Adjustments &amp; Refunds - Actuals</b>		0	
<b>AUDITED YEAR ENDING FUND BALANCE - ACTUALS</b>		\$ 0	

The accompanying notes are an integral part of these financial statements

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT  
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE  
FOR THE YEAR ENDED AUGUST 31, 2020  
DIVERSION GRANT PROGRAM - 053-2020  
HIGH RISK CASELOAD

	Budget	Actual	Variance Favorable (Unfavorable)
<b>TYPE OF REVENUES</b>			
Requested TDCJ-CJAD Funding (State Aid)	\$ 119,644	\$ 119,644	\$ 0
State Aid: SAFPF	0	0	0
Community Supervision Fees Collected	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
<b>Carry Over from Previous FY (Prior Year Ending Fund Balance)</b>	0	0	0
Other Revenue	0	0	0
Basic Supervision Interfund Transfer [+ or -]	5,020	5,020	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	30,808	18,546	(12,262)
<b>Total Revenues</b>	155,472	143,210	(12,262)
<b>TYPE OF EXPENDITURES</b>			
Salaries and Fringe Benefits	148,255	138,887	9,368
Travel and Furnished Transportation	3,200	2,275	925
Contract Services for Offenders	1,500	375	1,125
Professional Fees	1,397	1,167	230
Supplies and Operating Expenses	400	37	363
Facilities	0	-	0
Utilities	720	469	251
Equipment	0	-	0
<b>Total Expenditures</b>	155,472	143,210	12,262
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	\$ 0	\$ 0	\$ 0
<b>OTHER FINANCING SOURCES (USES) ACTUALS</b>			
One-Time/Supplemental Payment (+) - Actuals		0	
Deobligation (-) - Actuals		0	
<b>Total Other Financing Sources (Uses)</b>		0	
<b>PRIOR YEAR ENDING FUND BALANCE</b>			
Prior Period Adjustment - Actuals		0	
Refund to CJAD Actuals		0	
<b>Total Prior Period Adjustments &amp; Refunds - Actuals</b>		0	
<b>AUDITED YEAR ENDING FUND BALANCE - ACTUALS</b>		\$ 0	

The accompanying notes are an integral part of these financial statements

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT  
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE  
FOR THE YEAR ENDED AUGUST 31, 2020  
DIVERSION GRANT PROGRAM - 012-2020  
SEX OFFENDER CASELOADS

	Budget	Actual	Variance Favorable (Unfavorable)
<b>TYPE OF REVENUES</b>			
Requested TDCJ-CJAD Funding (State Aid)	\$ 922,573	\$ 922,573	\$ 0
State Aid: SAFPF	0	0	0
Community Supervision Fees Collected	0	0	0
Payment by Program Participants	0	17	17
Interest Income	0	0	0
<b>Carry Over from Previous FY (Prior Year Ending Fund Balance)</b>	0	0	0
Other Revenue	0	0	0
Basic Supervision Interfund Transfer [+ or -]	42,141	0	(42,141)
CC Interfund Transfer [+ or -] (to DP or TAIP)	7,742	0	(7,742)
<b>Total Revenues</b>	972,456	922,590	(49,866)
<b>TYPE OF EXPENDITURES</b>			
Salaries and Fringe Benefits	892,580	792,926	99,654
Travel and Furnished Transportation	10,000	1,818	8,182
Contract Services for Offenders	51,500	45,650	5,850
Professional Fees	12,919	7,682	5,237
Supplies and Operating Expenses	2,058	1,073	985
Facilities	0	0	0
Utilities	2,399	2,361	38
Equipment	1,000	611	389
<b>Total Expenditures</b>	972,456	852,121	120,335
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	\$ 0	\$ 70,469	\$ 70,469
<b>OTHER FINANCING SOURCES (USES) ACTUALS</b>			
One-Time/Supplemental Payment (+) - Actuals		0	
Deobligation (-) - Actuals		0	
<b>Total Other Financing Sources (Uses)</b>		0	
<b>PRIOR YEAR ENDING FUND BALANCE</b>			
Prior Period Adjustment - Actuals		0	
Refund to CJAD Actuals		0	
<b>Total Prior Period Adjustments &amp; Refunds - Actuals</b>		0	
<b>AUDITED YEAR ENDING FUND BALANCE - ACTUALS</b>		\$ 70,469	

The accompanying notes are an integral part of these financial statements

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT  
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE  
FOR THE YEAR ENDED AUGUST 31, 2020  
DIVERSION GRANT PROGRAM - 046-2020  
ASSESSMENT UNIT

	Budget	Actual	Variance Favorable (Unfavorable)
<b>TYPE OF REVENUES</b>			
Requested TDCJ-CJAD Funding (State Aid)	\$ 465,845	\$ 465,845	\$ 0
State Aid: SAFPF	0	0	0
Community Supervision Fees Collected	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
<b>Carry Over from Previous FY (Prior Year Ending Fund Balance)</b>	0	0	0
Other Revenue	0	0	0
Basic Supervision Interfund Transfer [+ or -]	14,873	14,873	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	170,348	124,153	(46,195)
<b>Total Revenues</b>	651,066	604,871	(46,195)
<b>TYPE OF EXPENDITURES</b>			
Salaries and Fringe Benefits	640,213	599,407	40,806
Travel and Furnished Transportation	1,250	0	1,250
Contract Services for Offenders	500	239	261
Professional Fees	4,103	4,102	1
Supplies and Operating Expenses	5,000	1,123	3,877
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
<b>Total Expenditures</b>	651,066	604,871	46,195
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	\$ 0	\$ 0	\$ 0
<b>OTHER FINANCING SOURCES (USES) ACTUALS</b>			
One-Time/Supplemental Payment (+) - Actuals		0	
Deobligation (-) - Actuals		0	
<b>Total Other Financing Sources (Uses)</b>		0	
<b>PRIOR YEAR ENDING FUND BALANCE</b>			
Prior Period Adjustment - Actuals		0	
Refund to CJAD Actuals		0	
<b>Total Prior Period Adjustments &amp; Refunds - Actuals</b>		0	
<b>AUDITED YEAR ENDING FUND BALANCE - ACTUALS</b>		\$ 0	

The accompanying notes are an integral part of these financial statements

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT  
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE  
FOR THE YEAR ENDED AUGUST 31, 2020  
DIVERSION GRANT PROGRAM - 044-2020  
S.W.I.F.T COURT

	Budget	Actual	Variance Favorable (Unfavorable)
<b>TYPE OF REVENUES</b>			
Requested TDCJ-CJAD Funding (State Aid)	\$ 159,257	\$ 159,257	\$ 0
State Aid: SAFPF	0	0	0
Community Supervision Fees Collected	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
<b>Carry Over from Previous FY (Prior Year Ending Fund Balance)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Revenue	0	0	0
Basic Supervision Interfund Transfer [+ or -]	22,427	22,427	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	155,781	121,499	(34,282)
<b>Total Revenues</b>	<b>337,465</b>	<b>303,183</b>	<b>(34,282)</b>
<b>TYPE OF EXPENDITURES</b>			
Salaries and Fringe Benefits	332,613	300,746	31,867
Travel and Furnished Transportation	1,555	149	1,406
Contract Services for Offenders	0	0	0
Professional Fees	2,194	1,422	772
Supplies and Operating Expenses	228	50	178
Facilities	0	0	0
Utilities	875	816	59
Equipment	0	0	0
<b>Total Expenditures</b>	<b>337,465</b>	<b>303,183</b>	<b>34,282</b>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>OTHER FINANCING SOURCES (USES) ACTUALS</b>			
One-Time/Supplemental Payment (+) - Actuals		0	
Deobligation (-) - Actuals		0	
<b>Total Other Financing Sources (Uses)</b>		0	
<b>PRIOR YEAR ENDING FUND BALANCE</b>		0	
Prior Period Adjustment - Actuals		0	
Refund to CJAD Actuals		0	
<b>Total Prior Period Adjustments &amp; Refunds - Actuals</b>		0	
<b>AUDITED YEAR ENDING FUND BALANCE - ACTUALS</b>		<b>\$ 0</b>	

The accompanying notes are an integral part of these financial statements

**SCHEDULE OF DIFFERENCES BETWEEN AUDIT AND CSCD REPORTS**

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT  
 SCHEDULE OF DIFFERENCES BETWEEN  
 AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD  
 BASIC SUPERVISION - # 900  
 FOR THE YEAR ENDED AUGUST 31, 2020

	Actual	Per CSCD Quarterly Report	Difference
<b>REVENUES</b>			
State Aid	\$ 6,289,037	\$ 6,289,037	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	0	0	0
<b>Total State Aid Not Including SAFPF</b>	<b>6,289,037</b>	<b>6,289,037</b>	<b>0</b>
State Aid: SAFPF	113,379	113,379	0
Community Supervision Fees	8,400,487	8,400,487	0
Payment by Program Participants	1,309,372	1,309,372	0
Interest Income	84,393	84,393	0
Other Revenue	53,278	53,278	0
<b>Total Revenues</b>	<b>16,249,946</b>	<b>16,249,946</b>	<b>0</b>
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	13,246,606	13,246,606	0
Travel and Furnished Transportation	90,482	90,482	0
Contract Services for Offenders	390,400	390,400	0
Professional Fees	191,524	191,524	0
Supplies and Operating Expenses	401,856	401,856	0
Facilities	0	0	0
Utilities	10,541	10,541	0
Equipment	20,521	20,521	0
<b>Total Expenditures</b>	<b>14,351,930</b>	<b>14,351,930</b>	<b>0</b>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>1,898,016</b>	<b>1,898,016</b>	<b>0</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer [+ or -]	(526,543)	(526,543)	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>(526,543)</b>	<b>(526,543)</b>	<b>0</b>
<b>PRIOR YEAR ENDING FUND BALANCE</b>	<b>5,135,345</b>	<b>5,135,345</b>	<b>0</b>
Prior Period Adjustment	0	0	0
Prior Year Refund	(93,336)	(93,336)	0
Refund Due to CJAD	0	0	0
Adjusted Beginning Fund Balance	5,042,009	5,042,009	0
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<b>\$ 6,413,482</b>	<b>\$ 6,413,482</b>	<b>\$ 0</b>

**SCHEDULE OF DIFFERENCES BETWEEN AUDIT AND CSCD REPORTS**

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT  
 SCHEDULE OF DIFFERENCES BETWEEN  
 AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD  
 COMMUNITY CORRECTIONS - PROGRAM #009 - NON-ENGLISH SPEAKING CASELOADS  
 FOR THE YEAR ENDED AUGUST 31, 2020

	Actual	Per CSCD Quarterly Report	Difference
<b>REVENUES</b>			
State Aid	\$ 318,387	\$ 318,387	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	0	0	0
<b>Total State Aid Not Including SAFPF</b>	<u>318,387</u>	<u>318,387</u>	<u>0</u>
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
<b>Total Revenues</b>	<u>318,387</u>	<u>318,387</u>	<u>0</u>
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	232,751	232,751	0
Travel and Furnished Transportation	0	0	0
Contract Services for Offenders	970	970	0
Professional Fees	2,608	2,608	0
Supplies and Operating Expenses	0	0	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
<b>Total Expenditures</b>	<u>236,329</u>	<u>236,329</u>	<u>0</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	82,058	82,058	0
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer [+ or -]	0	0	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>PRIOR YEAR ENDING FUND BALANCE</b>	0	0	0
Prior Period Adjustment	0	0	0
Refund Due to CJAD	0	0	0
Adjusted Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$ 82,058</u>	<u>\$ 82,058</u>	<u>\$ 0</u>

**SCHEDULE OF DIFFERENCES BETWEEN AUDIT AND CSCD REPORTS**

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT  
 SCHEDULE OF DIFFERENCES BETWEEN  
 AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD  
 COMMUNITY CORRECTIONS - PROGRAM #042 - FELONY ALCOHOL INTERVENTION PROJECT  
 FOR THE YEAR ENDED AUGUST 31, 2020

	Actual	Per CSCD Quarterly Report	Difference
<b>REVENUES</b>			
State Aid	\$ 137,539	\$ 137,539	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	0	0	0
<b>Total State Aid Not Including SAFPF</b>	<u>137,539</u>	<u>137,539</u>	<u>0</u>
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
<b>Total Revenues</b>	<u>137,539</u>	<u>137,539</u>	<u>0</u>
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	131,513	131,513	0
Travel and Furnished Transportation	429	429	0
Contract Services for Offenders	216	216	0
Professional Fees	1,187	1,187	0
Supplies and Operating Expenses	159	159	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
<b>Total Expenditures</b>	<u>133,504</u>	<u>133,504</u>	<u>0</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	4,035	4,035	0
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer [+ or -]	0	0	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>PRIOR YEAR ENDING FUND BALANCE</b>	0	0	0
Prior Period Adjustment	0	0	0
Refund Due to CJAD	0	0	0
Adjusted Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$ 4,035</u>	<u>\$ 4,035</u>	<u>\$ 0</u>

**SCHEDULE OF DIFFERENCES BETWEEN AUDIT AND CSCD REPORTS**

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT  
 SCHEDULE OF DIFFERENCES BETWEEN  
 AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD  
 COMMUNITY CORRECTIONS - PROGRAM #004 - ENHANCED SUPERVISION STRATEGIES  
 FOR THE YEAR ENDED AUGUST 31, 2020

	Actual	Per CSCD Quarterly Report	Difference
<b>REVENUES</b>			
State Aid	\$ 124,944	\$ 124,944	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	0	0	0
<b>Total State Aid Not Including SAFPF</b>	<u>124,944</u>	<u>124,944</u>	<u>0</u>
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
<b>Total Revenues</b>	<u>124,944</u>	<u>124,944</u>	<u>0</u>
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	153,201	153,201	0
Travel and Furnished Transportation	0	0	0
Contract Services for Offenders	4	4	0
Professional Fees	1,143	1,143	0
Supplies and Operating Expenses	0	0	0
Facilities	0	0	0
Utilities	1,630	1,630	0
Equipment	0	0	0
<b>Total Expenditures</b>	<u>155,978</u>	<u>155,978</u>	<u>0</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	(31,034)	(31,034)	0
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer [+ or -]	424,751	424,751	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	(393,717)	(393,717)	0
<b>Total Other Financing Sources (Uses)</b>	<u>31,034</u>	<u>31,034</u>	<u>0</u>
<b>PRIOR YEAR ENDING FUND BALANCE</b>	0	0	0
Prior Period Adjustment	0	0	0
Refund Due to CJAD	0	0	0
Adjusted Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**SCHEDULE OF DIFFERENCES BETWEEN AUDIT AND CSCD REPORTS**

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT  
 SCHEDULE OF DIFFERENCES BETWEEN  
 AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD  
 COMMUNITY CORRECTIONS - PROGRAM #021 - PRE-SENTENCE INVESTIGATION UNIT  
 FOR THE YEAR ENDED AUGUST 31, 2020

	Actual	Per CSCD Quarterly Report	Difference
<b>REVENUES</b>			
State Aid	\$ 400,685	\$ 400,685	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	0	0	0
<b>Total State Aid Not Including SAFPF</b>	<u>400,685</u>	<u>400,685</u>	<u>0</u>
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
<b>Total Revenues</b>	<u>400,685</u>	<u>400,685</u>	<u>0</u>
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	369,725	369,725	0
Travel and Furnished Transportation	512	512	0
Contract Services for Offenders	7,508	7,508	0
Professional Fees	3,238	3,238	0
Supplies and Operating Expenses	1,799	1,799	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	860	860	0
<b>Total Expenditures</b>	<u>383,642</u>	<u>383,642</u>	<u>0</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	17,043	17,043	0
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer [+ or -]	0	0	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>PRIOR YEAR ENDING FUND BALANCE</b>	0	0	0
Prior Period Adjustment	0	0	0
Refund Due to CJAD	0	0	0
Adjusted Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$ 17,043</u>	<u>\$ 17,043</u>	<u>\$ 0</u>

**SCHEDULE OF DIFFERENCES BETWEEN AUDIT AND CSCD REPORTS**

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT  
 SCHEDULE OF DIFFERENCES BETWEEN  
 AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD  
 COMMUNITY CORRECTIONS - PROGRAM #057 - COGNITIVE TREATMENT & CONTINUING CARE PROGRAM  
 FOR THE YEAR ENDED AUGUST 31, 2020

	Actual	Per CSCD Quarterly Report	Difference
<b>REVENUES</b>			
State Aid	\$ 101,106	\$ 101,106	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	0	0	0
<b>Total State Aid Not Including SAFPF</b>	<b>101,106</b>	<b>101,106</b>	<b>0</b>
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
<b>Total Revenues</b>	<b>101,106</b>	<b>101,106</b>	<b>0</b>
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	61,773	61,773	0
Travel and Furnished Transportation	0	0	0
Contract Services for Offenders	0	0	0
Professional Fees	758	758	0
Supplies and Operating Expenses	0	0	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
<b>Total Expenditures</b>	<b>62,531</b>	<b>62,531</b>	<b>0</b>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>38,575</b>	<b>38,575</b>	<b>0</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer [+ or -]	0	0	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PRIOR YEAR ENDING FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>
Prior Period Adjustment	0	0	0
Refund Due to CJAD	0	0	0
Adjusted Beginning Fund Balance	0	0	0
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<b>\$ 38,575</b>	<b>\$ 38,575</b>	<b>\$ 0</b>

**SCHEDULE OF DIFFERENCES BETWEEN AUDIT AND CSCD REPORTS**

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT  
 SCHEDULE OF DIFFERENCES BETWEEN  
 AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD  
 COMMUNITY CORRECTIONS - PROGRAM #008 - INTELLECTUALLY/DEVELOPMENTALLY DISABLED CASELOADS  
 FOR THE YEAR ENDED AUGUST 31, 2020

	Actual	Per CSCD Quarterly Report	Difference
<b>REVENUES</b>			
State Aid	\$ 198,949	\$ 198,949	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	0	0	0
<b>Total State Aid Not Including SAFPF</b>	<u>198,949</u>	<u>198,949</u>	<u>0</u>
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
<b>Total Revenues</b>	<u>198,949</u>	<u>198,949</u>	<u>0</u>
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	177,472	177,472	0
Travel and Furnished Transportation	3,186	3,186	0
Contract Services for Offenders	10,825	10,825	0
Professional Fees	2,085	2,085	0
Supplies and Operating Expenses	13	13	0
Facilities	0	0	0
Utilities	476	476	0
Equipment	0	0	0
<b>Total Expenditures</b>	<u>194,057</u>	<u>194,057</u>	<u>0</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	4,892	4,892	0
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer [+ or -]	0	0	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>PRIOR YEAR ENDING FUND BALANCE</b>	0	0	0
Prior Period Adjustment	0	0	0
Refund Due to CJAD	0	0	0
Adjusted Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$ 4,892</u>	<u>\$ 4,892</u>	<u>\$ 0</u>

**SCHEDULE OF DIFFERENCES BETWEEN AUDIT AND CSCD REPORTS**

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT  
 SCHEDULE OF DIFFERENCES BETWEEN  
 AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD  
 COMMUNITY CORRECTIONS - PROGRAM #054 - ALCOHOL MONITORING CASELOADS  
 FOR THE YEAR ENDED AUGUST 31, 2020

	Actual	Per CSCD Quarterly Report	Difference
<b>REVENUES</b>			
State Aid	\$ 1,622,745	\$ 1,622,745	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	0	0	0
<b>Total State Aid Not Including SAFPF</b>	<u>1,622,745</u>	<u>1,622,745</u>	<u>0</u>
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
<b>Total Revenues</b>	<u>1,622,745</u>	<u>1,622,745</u>	<u>0</u>
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	1,524,864	1,524,864	0
Travel and Furnished Transportation	1,300	1,300	0
Contract Services for Offenders	1,271	1,271	0
Professional Fees	13,966	13,966	0
Supplies and Operating Expenses	26	26	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
<b>Total Expenditures</b>	<u>1,541,427</u>	<u>1,541,427</u>	<u>0</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	81,318	81,318	0
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer [+ or -]	0	0	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>PRIOR YEAR ENDING FUND BALANCE</b>	0	0	0
Prior Period Adjustment	0	0	0
Refund Due to CJAD	0	0	0
Adjusted Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$ 81,318</u>	<u>\$ 81,318</u>	<u>\$ 0</u>

**SCHEDULE OF DIFFERENCES BETWEEN AUDIT AND CSCD REPORTS**

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT  
 SCHEDULE OF DIFFERENCES BETWEEN  
 AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD  
 DIVERSION GRANT PROGRAM - PROGRAM #035 - DAY TREATMENT PROGRAMS  
 FOR THE YEAR ENDED AUGUST 31, 2020

	Actual	Per CSCD Quarterly Report	Difference
<b>REVENUES</b>			
State Aid	\$ 980,875	\$ 980,875	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	0	0	0
<b>Total State Aid Not Including SAFPF</b>	<u>980,875</u>	<u>980,875</u>	<u>0</u>
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
<b>Total Revenues</b>	<u>980,875</u>	<u>980,875</u>	<u>0</u>
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	882,433	882,433	0
Travel and Furnished Transportation	1,584	1,584	0
Contract Services for Offenders	4,988	4,988	0
Professional Fees	8,611	8,611	0
Supplies and Operating Expenses	17,056	17,056	0
Facilities	133,331	133,331	0
Utilities	1,647	1,647	0
Equipment	3,801	3,801	0
<b>Total Expenditures</b>	<u>1,053,451</u>	<u>1,053,451</u>	<u>0</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>(72,576)</u>	<u>(72,576)</u>	<u>0</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer [+ or -]	33,446	33,446	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	39,130	39,130	0
<b>Total Other Financing Sources (Uses)</b>	<u>72,576</u>	<u>72,576</u>	<u>0</u>
<b>PRIOR YEAR ENDING FUND BALANCE</b>	0	0	0
Prior Period Adjustment	0	0	0
Refund Due to CJAD	0	0	0
Adjusted Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**SCHEDULE OF DIFFERENCES BETWEEN AUDIT AND CSCD REPORTS**

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT  
 SCHEDULE OF DIFFERENCES BETWEEN  
 AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD  
 DIVERSION GRANT PROGRAM - PROGRAM #014 - SUBSTANCE ABUSE AFTERCARE CASELOADS  
 FOR THE YEAR ENDED AUGUST 31, 2020

	Actual	Per CSCD Quarterly Report	Difference
<b>REVENUES</b>			
State Aid	\$ 176,319	\$ 176,319	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	0	0	0
<b>Total State Aid Not Including SAFPF</b>	<u>176,319</u>	<u>176,319</u>	<u>0</u>
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
<b>Total Revenues</b>	<u>176,319</u>	<u>176,319</u>	<u>0</u>
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	181,705	181,705	0
Travel and Furnished Transportation	483	483	0
Contract Services for Offenders	1,987	1,987	0
Professional Fees	1,555	1,555	0
Supplies and Operating Expenses	590	590	0
Facilities	0	0	0
Utilities	64	64	0
Equipment	0	0	0
<b>Total Expenditures</b>	<u>186,384</u>	<u>186,384</u>	<u>0</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	(10,065)	(10,065)	0
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer [+ or -]	10,065	10,065	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<u>10,065</u>	<u>10,065</u>	<u>0</u>
<b>PRIOR YEAR ENDING FUND BALANCE</b>	0	0	0
Prior Period Adjustment	0	0	0
Refund Due to CJAD	0	0	0
Adjusted Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**SCHEDULE OF DIFFERENCES BETWEEN AUDIT AND CSCD REPORTS**

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT  
 SCHEDULE OF DIFFERENCES BETWEEN  
 AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD  
 DIVERSION GRANT PROGRAM - PROGRAM #040 - CONTRACT RESIDENTIAL TREATMENT  
 FOR THE YEAR ENDED AUGUST 31, 2020

	Actual	Per CSCD Quarterly Report	Difference
<b>REVENUES</b>			
State Aid	\$ 69,447	\$ 69,447	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	0	0	0
<b>Total State Aid Not Including SAFPF</b>	<u>69,447</u>	<u>69,447</u>	<u>0</u>
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
<b>Total Revenues</b>	<u>69,447</u>	<u>69,447</u>	<u>0</u>
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	0	0	0
Travel and Furnished Transportation	0	0	0
Contract Services for Offenders	94,715	94,715	0
Professional Fees	521	521	0
Supplies and Operating Expenses	0	0	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
<b>Total Expenditures</b>	<u>95,236</u>	<u>95,236</u>	<u>0</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	(25,789)	(25,789)	0
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer [+ or -]	0	0	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>PRIOR YEAR ENDING FUND BALANCE</b>	0	0	0
Prior Period Adjustment	30,000	30,000	0
Refund Due to CJAD	0	0	0
Adjusted Beginning Fund Balance	<u>30,000</u>	<u>30,000</u>	<u>0</u>
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$ 4,211</u>	<u>\$ 4,211</u>	<u>\$ 0</u>

**SCHEDULE OF DIFFERENCES BETWEEN AUDIT AND CSCD REPORTS**

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT  
 SCHEDULE OF DIFFERENCES BETWEEN  
 AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD  
 DIVERSION GRANT PROGRAM - PROGRAM #034 - MENTALLY IMPAIRED CASELOADS  
 FOR THE YEAR ENDED AUGUST 31, 2020

	Actual	Per CSCD Quarterly Report	Difference
<b>REVENUES</b>			
State Aid	\$ 444,307	\$ 444,307	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	0	0	0
<b>Total State Aid Not Including SAFPF</b>	<u>444,307</u>	<u>444,307</u>	<u>0</u>
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
<b>Total Revenues</b>	<u>444,307</u>	<u>444,307</u>	<u>0</u>
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	432,846	432,846	0
Travel and Furnished Transportation	2,573	2,573	0
Contract Services for Offenders	0	0	0
Professional Fees	5,166	5,166	0
Supplies and Operating Expenses	1,679	1,679	0
Facilities	0	0	0
Utilities	1,041	1,041	0
Equipment	0	0	0
<b>Total Expenditures</b>	<u>443,305</u>	<u>443,305</u>	<u>0</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	1,002	1,002	0
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer [+ or -]	0	0	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>PRIOR YEAR ENDING FUND BALANCE</b>	0	0	0
Prior Period Adjustment	0	0	0
Refund Due to CJAD	0	0	0
Adjusted Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$ 1,002</u>	<u>\$ 1,002</u>	<u>\$ 0</u>

**SCHEDULE OF DIFFERENCES BETWEEN AUDIT AND CSCD REPORTS**

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT  
 SCHEDULE OF DIFFERENCES BETWEEN  
 AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD  
 DIVERSION GRANT PROGRAM - PROGRAM #043 - MENTAL HEALTH DIVERSION COURT  
 FOR THE YEAR ENDED AUGUST 31, 2020

	Actual	Per CSCD Quarterly Report	Difference
<b>REVENUES</b>			
State Aid	\$ 42,296	\$ 42,296	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	0	0	0
<b>Total State Aid Not Including SAFPF</b>	<u>42,296</u>	<u>42,296</u>	<u>0</u>
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
<b>Total Revenues</b>	<u>42,296</u>	<u>42,296</u>	<u>0</u>
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	75,405	75,405	0
Travel and Furnished Transportation	0	0	0
Contract Services for Offenders	0	0	0
Professional Fees	395	395	0
Supplies and Operating Expenses	0	0	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
<b>Total Expenditures</b>	<u>75,800</u>	<u>75,800</u>	<u>0</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>(33,504)</u>	<u>(33,504)</u>	<u>0</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer [+ or -]	0	0	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	33,504	33,504	0
<b>Total Other Financing Sources (Uses)</b>	<u>33,504</u>	<u>33,504</u>	<u>0</u>
<b>PRIOR YEAR ENDING FUND BALANCE</b>	0	0	0
Prior Period Adjustment	0	0	0
Refund Due to CJAD	0	0	0
Adjusted Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**SCHEDULE OF DIFFERENCES BETWEEN AUDIT AND CSCD REPORTS**

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT  
 SCHEDULE OF DIFFERENCES BETWEEN  
 AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD  
 DIVERSION GRANT PROGRAM - PROGRAM #053 - HIGH RISK CASELOAD  
 FOR THE YEAR ENDED AUGUST 31, 2020

	Actual	Per CSCD Quarterly Report	Difference
<b>REVENUES</b>			
State Aid	\$ 119,644	\$ 119,644	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	0	0	0
<b>Total State Aid Not Including SAFPF</b>	<u>119,644</u>	<u>119,644</u>	<u>0</u>
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
<b>Total Revenues</b>	<u>119,644</u>	<u>119,644</u>	<u>0</u>
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	138,887	138,887	0
Travel and Furnished Transportation	2,275	2,275	0
Contract Services for Offenders	375	375	0
Professional Fees	1,167	1,167	0
Supplies and Operating Expenses	37	37	0
Facilities	0	0	0
Utilities	469	469	0
Equipment	0	0	0
<b>Total Expenditures</b>	<u>143,210</u>	<u>143,210</u>	<u>0</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	(23,566)	(23,566)	0
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer [+ or -]	5,020	5,020	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	18,546	18,546	0
<b>Total Other Financing Sources (Uses)</b>	<u>23,566</u>	<u>23,566</u>	<u>0</u>
<b>PRIOR YEAR ENDING FUND BALANCE</b>	0	0	0
Prior Period Adjustment	0	0	0
Refund Due to CJAD	0	0	0
Adjusted Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**SCHEDULE OF DIFFERENCES BETWEEN AUDIT AND CSCD REPORTS**

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT  
 SCHEDULE OF DIFFERENCES BETWEEN  
 AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD  
 DIVERSION GRANT PROGRAM - PROGRAM #012 - SEX OFFENDER CASELOADS  
 FOR THE YEAR ENDED AUGUST 31, 2020

	Actual	Per CSCD Quarterly Report	Difference
<b>REVENUES</b>			
State Aid	\$ 922,573	\$ 922,573	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	0	0	0
<b>Total State Aid Not Including SAFPF</b>	<u>922,573</u>	<u>922,573</u>	<u>0</u>
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payment by Program Participants	17	17	0
Interest Income	0	0	0
Other Revenue	0	0	0
<b>Total Revenues</b>	<u>922,590</u>	<u>922,590</u>	<u>0</u>
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	792,926	792,926	0
Travel and Furnished Transportation	1,818	1,818	0
Contract Services for Offenders	45,650	45,650	0
Professional Fees	7,682	7,682	0
Supplies and Operating Expenses	1,073	1,073	0
Facilities	0	0	0
Utilities	2,361	2,361	0
Equipment	611	611	0
<b>Total Expenditures</b>	<u>852,121</u>	<u>852,121</u>	<u>0</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	70,469	70,469	0
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer [+ or -]	0	0	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>PRIOR YEAR ENDING FUND BALANCE</b>	0	0	0
Prior Period Adjustment	0	0	0
Refund Due to CJAD	0	0	0
Adjusted Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$ 70,469</u>	<u>\$ 70,469</u>	<u>\$ 0</u>

**SCHEDULE OF DIFFERENCES BETWEEN AUDIT AND CSCD REPORTS**

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT  
 SCHEDULE OF DIFFERENCES BETWEEN  
 AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD  
 DIVERSION GRANT PROGRAM - PROGRAM #046 - ASSESSMENT UNIT  
 FOR THE YEAR ENDED AUGUST 31, 2020

	Actual	Per CSCD Quarterly Report	Difference
<b>REVENUES</b>			
State Aid	\$ 465,845	\$ 465,845	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	0	0	0
<b>Total State Aid Not Including SAFPF</b>	<u>465,845</u>	<u>465,845</u>	<u>0</u>
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
<b>Total Revenues</b>	<u>465,845</u>	<u>465,845</u>	<u>0</u>
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	599,407	599,407	0
Travel and Furnished Transportation	0	0	0
Contract Services for Offenders	239	239	0
Professional Fees	4,102	4,102	0
Supplies and Operating Expenses	1,123	1,123	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
<b>Total Expenditures</b>	<u>604,871</u>	<u>604,871</u>	<u>0</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	(139,026)	(139,026)	0
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer [+ or -]	14,873	14,873	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	124,153	124,153	0
<b>Total Other Financing Sources (Uses)</b>	<u>139,026</u>	<u>139,026</u>	<u>0</u>
<b>PRIOR YEAR ENDING FUND BALANCE</b>	0	0	0
Prior Period Adjustment	0	0	0
Refund Due to CJAD	0	0	0
Adjusted Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**SCHEDULE OF DIFFERENCES BETWEEN AUDIT AND CSCD REPORTS**

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT  
 SCHEDULE OF DIFFERENCES BETWEEN  
 AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD  
 DIVERSION GRANT PROGRAM - PROGRAM #044 - S.W.I.F.T. COURT  
 FOR THE YEAR ENDED AUGUST 31, 2020

	Actual	Per CSCD Quarterly Report	Difference
<b>REVENUES</b>			
State Aid	\$ 159,257	\$ 159,257	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	0	0	0
<b>Total State Aid Not Including SAFPF</b>	<u>159,257</u>	<u>159,257</u>	<u>0</u>
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
<b>Total Revenues</b>	<u>159,257</u>	<u>159,257</u>	<u>0</u>
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	300,746	300,746	0
Travel and Furnished Transportation	149	149	0
Contract Services for Offenders	0	0	0
Professional Fees	1,422	1,422	0
Supplies and Operating Expenses	50	50	0
Facilities	0	0	0
Utilities	816	816	0
Equipment	0	0	0
<b>Total Expenditures</b>	<u>303,183</u>	<u>303,183</u>	<u>0</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	(143,926)	(143,926)	0
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer [+ or -]	22,427	22,427	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	121,499	121,499	0
<b>Total Other Financing Sources (Uses)</b>	<u>143,926</u>	<u>143,926</u>	<u>0</u>
<b>PRIOR YEAR ENDING FUND BALANCE</b>	0	0	0
Prior Period Adjustment	0	0	0
Refund Due to CJAD	0	0	0
Adjusted Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**SCHEDULE OF DIFFERENCES BETWEEN AUDIT AND CSCD REPORTS**

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT  
 SCHEDULE OF DIFFERENCES BETWEEN  
 AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD  
 TREATMENT ALTERNATIVES TO INCARCERATION PROGRAM (TAIP) - PROGRAM #015  
 FOR THE YEAR ENDED AUGUST 31, 2020

	Actual	Per CSCD Quarterly Report	Difference
<b>REVENUES</b>			
State Aid	\$ 797,803	\$ 797,803	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	0	0	0
<b>Total State Aid Not Including SAFPF</b>	<u>797,803</u>	<u>797,803</u>	<u>0</u>
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
<b>Total Revenues</b>	<u>797,803</u>	<u>797,803</u>	<u>0</u>
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	710,091	710,091	0
Travel and Furnished Transportation	1,773	1,773	0
Contract Services for Offenders	145,689	145,689	0
Professional Fees	6,860	6,860	0
Supplies and Operating Expenses	5,916	5,916	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	320	320	0
<b>Total Expenditures</b>	<u>870,649</u>	<u>870,649</u>	<u>0</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>(72,846)</u>	<u>(72,846)</u>	<u>0</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Basic Supervision Interfund Transfer [+ or -]	15,961	15,961	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	56,885	56,885	0
<b>Total Other Financing Sources (Uses)</b>	<u>72,846</u>	<u>72,846</u>	<u>0</u>
<b>PRIOR YEAR ENDING FUND BALANCE</b>	0	0	0
Prior Period Adjustment	0	0	0
Refund Due to CJAD	0	0	0
Adjusted Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States the combined regulatory basis financial statements (the “combined financial statements”) of the Tarrant County Community Supervision and Corrections Department (the Department), which comprise the combined statement of financial position as of August 31, 2020, and the related combined statement of revenues, expenditures, and changes in fund balance for the year then ended, and the related notes to the combined financial statements and have issued our report thereon dated February 24, 2021, which included two emphasis of matter paragraphs related to the basis of accounting used and the intent to present only the operations of the Department and not the operations of Tarrant County.

### **Internal Control Over Financial Reporting**

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

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Department's combined financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 Department's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Department's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

## **Restriction on Use**

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

*Deloitte & Touche LLP*

February 24, 2021

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED AUGUST 31, 2020**

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There were no findings or questioned costs that are required to be reported for the current year.

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

**SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED AUGUST 31, 2019**

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There were no findings or questioned costs that were required to be reported for the prior year.

**TDCJ-CJAD INDEPENDENT AUDIT COMPLIANCE CHECKLIST – FY2020**

***The Compliance Checklist FORMAT AND CONTENT are NOT TO BE ALTERED.***

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 3-14)

*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, 10, and 11 are answered **NO**. All sources identified in questions 4, 6, 8-9 & 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.*

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.  \_\_\_ 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?

**One-Time/Supplemental Payments, FMM Fund Balances/Refund Policy (Questions 8)**

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

8.  \_\_\_ Did the CSCD receive any One-Time Additional Grant Awards and/or Basic Supervision Supplemental Payments in the fiscal year audited?

**Unauthorized Expenditures, FMM Budgets (Questions 9-10)**

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

Budget total line item differences either over 15% that resulted in unauthorized expenditures (expenditures that did not receive prior approval from TDCJ-CJAD) for the fiscal year under audit in the CSCD's independent audit report shall be refunded to TDCJ-CJAD from the then-current Basic Supervision funding for the CSCD.

9. \_\_\_  Were any unfavorable budget variances identified in the Individual Statement of Revenues, Budget, Actual, and Variance in the fiscal year audited, including those that were not in excess of the 15% rule?

10. \_\_\_ \_\_\_  If so, were there any unfavorable budget variances in excess of the 15% rule from the fiscal year audited that resulted in unauthorized expenditure(s) that the CSCD will be required to refund to the TDCJ-CJAD?

**Prior Period Adjustments, FMM Financial Reports, Additional Reporting Requirements (Question 11)**

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

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

11.    \_\_\_    \_\_\_    X

**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 and Financial Reports** (Questions 12-14)

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.

12.    X    \_\_\_    Was separate accountability maintained for TDCJ-CJAD funds, i.e., fund accounting of self-balancing funds?
13.    X    \_\_\_    Was the modified accrual basis of accounting used in preparing the fourth quarter reports for submission to TDCJ-CJAD?
14.    X    \_\_\_    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 15-24)

*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 15-16, or 24, are answered **NO** or 18-19, or 22-23 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.    X    \_\_\_    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?
16.    X    \_\_\_    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.    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.    If collected, when the CSCD assessed the administrative fee, did the CSCD assess less than \$25 or more than \$60 for the fee?
19.    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 (Questions 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.    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 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.    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.    If collected, did any single **transaction administrative** fee exceed the allowable \$2?
23.    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.    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 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 commissioners court may extend the period during which funds must be deposited with the county treasurer, but the period may not exceed 15 days after the date the funds are received. (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 commissioners 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 commissioners 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.

25.   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?

26.   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.   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?

28. 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 29-30)**

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

29. 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*).

30. 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 31-35)**

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

31. \_\_\_ X \_\_\_

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

32. \_\_\_ \_\_\_ X

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

33. \_\_\_ \_\_\_ X

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

34. \_\_\_ \_\_\_ X

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?

35. \_\_\_ \_\_\_ X

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. X \_\_\_

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** (Questions 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 questions 37 is answered NO.*

37.   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 38-42)

*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 38-42 are answered YES.*

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

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

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

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

42.   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 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.*

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

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