

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

Combined Financial Statements – Regulatory Basis

August 31, 2019

(With Independent Auditor's Report Thereon)

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

**COMBINED FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2019
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INDEPENDENT AUDITOR'S REPORT

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

Report on the Combined Financial Statements

We have audited the accompanying combined financial statements of the Tarrant County Community Supervision and Corrections Department (the "Department"), which comprise the combined statement of financial position as of August 31, 2019, and the related combined statement of revenues, expenditures and changes in fund balance for the year then ended (the "combined financial statements"), and the related notes to the combined financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the combined financial statements referred to above present fairly, in all material respects, the financial position of the Tarrant County Community Supervision and Corrections Department, as of August 31, 2019, and the changes in financial position thereof for the year then ended, in accordance with the financial reporting provisions of the TDCJ-CJAD as described in Note 1.

Emphasis of Matter—Basis of Accounting

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

Emphasis of Matter—Presentation

As discussed in Note 1, the combined financial statements of the Tarrant County Community Supervision and Corrections Department are intended to present the combined financial position and changes in fund balances of the Department. They do not purport to, and do not present fairly the combined financial position of Tarrant County or the State of Texas as of August 31, 2019 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 revenue, expenditures, and changes in fund balance, the individual fund statements of revenues, expenditures, and changes in fund balance – budget, actual and variance, and the schedules of differences between 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 21, 2020 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 21, 2020

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
 COMBINED STATEMENT OF FINANCIAL POSITION
 AUGUST 31, 2019

	Basic Supervision	Community Corrections	Diversion Programs	TAIP	Total
ASSETS					
Cash and Investments					
Bank Balances	\$ 5,555,539	\$ 121,215	\$ 152,614	\$ 53,273	\$ 5,882,641
Petty Cash	0	0	0	0	0
Time Deposits	0	0	0	0	0
Total Cash and Investments	\$ 5,555,539	\$ 121,215	\$ 152,614	\$ 53,273	\$ 5,882,641
Accounts Receivable					
Community Supervision Fees	131,015	0	0	0	131,015
Other Accounts Receivable	74,700	327	2,051	0	77,078
Total Accounts Receivable	\$ 205,715	\$ 327	\$ 2,051	\$ 0	\$ 208,093
Total Assets	\$ 5,761,254	\$ 121,542	\$ 154,665	\$ 53,273	\$ 6,090,734
LIABILITIES AND FUND BALANCE					
Liabilities					
Accounts Payable	625,909	63,329	94,098	53,273	836,609
Due To TDCJ-CJAD	0	58,213	30,567	0	88,780
Other Liabilities	0	0	0	0	0
Total Liabilities	\$ 625,909	\$ 121,542	\$ 124,665	\$ 53,273	\$ 925,389
Fund Balance	5,135,345	0	30,000	0	5,165,345
Total Liabilities and Fund Balance	\$ 5,761,254	\$ 121,542	\$ 154,665	\$ 53,273	\$ 6,090,734

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

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
 COMBINED STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCE
 FOR THE YEAR ENDED AUGUST 31, 2019

	Basic Supervision	Community Corrections	Diversion Program	TAIP	Total
REVENUES					
State Aid	\$ 6,270,355	\$ 2,885,473	\$ 3,251,547	\$ 797,803	\$ 13,205,178
One Time/Supplemental Payment (+)	0	0	0	0	0
Deobligation (-)	0	0	0	0	0
Total State Aid Not Including SAFPF	6,270,355	2,885,473	3,251,547	797,803	13,205,178
State Aid: SAFPF	104,027	0	0	0	104,027
Community Supervision Fees	8,296,742	0	0	0	8,296,742
Payment by Program Participants	1,558,460	61	126	0	1,558,647
Interest Income	188,398	0	0	0	188,398
Other Revenue	21,380	0	0	0	21,380
Total Revenues	16,439,362	2,885,534	3,251,673	797,803	23,374,372
EXPENDITURES					
Salaries and Fringe Benefits	14,031,104	3,031,846	3,401,314	729,354	21,193,618
Travel and Furnished Transportation	113,791	7,864	12,399	2,811	136,865
Contract Services for Offenders	493,010	30,076	142,378	259,871	925,335
Professional Fees	209,042	24,333	29,880	6,119	269,374
Supplies and Operating Expenses	652,818	4,494	26,371	5,599	689,282
Facilities	0	0	133,331	0	133,331
Utilities	8,122	2,003	5,350	0	15,475
Equipment	215,044	0	1,896	289	217,229
Total Expenditures	15,722,931	3,100,616	3,752,919	1,004,043	23,580,509
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	716,431	(215,082)	(501,246)	(206,240)	(206,137)
OTHER FINANCING SOURCES (USES)					
Basic Supervision Interfund Transfer [+ or -]	(1,019,270)	854,640	148,613	16,017	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	(585,822)	395,599	190,223	0
Total Other Financing Sources (Uses)	(1,019,270)	268,818	544,212	206,240	0
PRIOR YEAR ENDING FUND BALANCE					
Prior Period Adjustment	5,438,184	4,477	17,601	0	5,460,262
Prior Period Refunds (BS only)	0	0	0	0	0
Adjusted Beginning Fund Balance	5,438,184	4,477	17,601	0	5,460,262
Refund Due to TDCJ-CJAD (CC, DP, TAIP only)	0	(58,213)	(30,567)	0	(88,780)
AUDITED YEAR ENDING FUND BALANCE	\$ 5,135,345	\$ 0	\$ 30,000	\$ 0	\$ 5,165,345

The accompanying notes are an integral part of the financial statements

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

NOTES TO THE COMBINED FINANCIAL STATEMENTS FOR THE YEAR ENDED AUGUST 31, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

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

The Tarrant County Community Supervision and Corrections Department, 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, as defined by the Community Justice Assistance Division, 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 paid by October 31. Exceptions to this method of accounting include waiver items as approved by CJAD for which the liability purchase is received and is paid by December 31 as stated in the approved waiver, and for the recording of refunds to the State as reductions of Fund Balance.

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

NOTES TO THE COMBINED FINANCIAL STATEMENTS FOR THE YEAR ENDED AUGUST 31, 2019

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

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

The Tarrant County CSCD did not receive any one-time or supplemental payments from TDCJ-CJAD during the 2019 fiscal year.

3. DEOBLIGATIONS

There were no deobligations to Tarrant County CSCD's original State-Aid funding during the 2019 fiscal year.

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

**NOTES TO THE
COMBINED FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2019**

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:

Interfund Transfers Between Programs	Amount of Transfer	Date of Transfer
Transfer from Basic Supervision (program 900) to program 009 (CCP)	\$ 1,751	November 30, 2018
Transfer from Basic Supervision (program 900) to program 042 (CCP)	2,262	November 30, 2018
Transfer from Basic Supervision (program 900) to program 004 (CCP)	67,099	November 30, 2018
Transfer from Basic Supervision (program 900) to program 008 (CCP)	747	November 30, 2018
Transfer from Basic Supervision (program 900) to program 054 (CCP)	2,922	November 30, 2018
Transfer from Basic Supervision (program 900) to program 035 (DP)	17,790	November 30, 2018
Transfer from Basic Supervision (program 900) to program 014 (DP)	5,578	November 30, 2018
Transfer from Basic Supervision (program 900) to program 034 (DP)	19,465	November 30, 2018
Transfer from Basic Supervision (program 900) to program 053 (DP)	5,009	November 30, 2018
Transfer from Basic Supervision (program 900) to program 012 (DP)	3,912	November 30, 2018
Transfer from Basic Supervision (program 900) to program 046 (DP)	14,873	November 30, 2018
Transfer from Basic Supervision (program 900) to program 044 (DP)	22,427	November 30, 2018
Transfer from Basic Supervision (program 900) to program 015 (TAIP)	15,529	November 30, 2018
Total Q1 Transfers from Basic Supervision (program 900)	\$ 179,364	
Transfer from CCP (program 004) to program 034 (DP)	8,876	November 30, 2018
Transfer from CCP (program 004) to program 046 (DP)	5,346	November 30, 2018
Transfer from CCP (program 004) to program 044 (DP)	12,580	November 30, 2018
Total Q1 Transfers from CCP (program 004)	\$ 26,802	

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

**NOTES TO THE
COMBINED FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2019**

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

Interfund Transfers Between Programs	Amount of Transfer	Date of Transfer
Transfer from Basic Supervision (program 900) to program 009 (CCP)	\$ 2,947	March 1, 2019
Transfer from Basic Supervision (program 900) to program 042 (CCP)	3,177	March 1, 2019
Transfer from Basic Supervision (program 900) to program 004 (CCP)	183,687	March 1, 2019
Transfer from Basic Supervision (program 900) to program 008 (CCP)	1,849	March 1, 2019
Transfer from Basic Supervision (program 900) to program 054 (CCP)	4,091	March 1, 2019
Transfer from Basic Supervision (program 900) to program 035 (DP)	7,181	March 1, 2019
Transfer from Basic Supervision (program 900) to program 014 (DP)	5,663	March 1, 2019
Transfer from Basic Supervision (program 900) to program 053 (DP)	11	March 1, 2019
Transfer from Basic Supervision (program 900) to program 012 (DP)	17,857	March 1, 2019
Transfer from Basic Supervision (program 900) to program 015 (TAIP)	432	March 1, 2019
Total Q2 Transfers from Basic Supervision (program 900)	\$ 226,895	
Transfer from CCP (program 004) to program 014 (DP)	1,851	March 1, 2019
Transfer from CCP (program 004) to program 034 (DP)	24,251	March 1, 2019
Transfer from CCP (program 004) to program 053 (DP)	7,999	March 1, 2019
Transfer from CCP (program 004) to program 046 (DP)	28,841	March 1, 2019
Transfer from CCP (program 004) to program 044 (DP)	35,872	March 1, 2019
Transfer from CCP (program 004) to program 015 (TAIP)	35,024	March 1, 2019
Total Q2 Transfers from CCP (program 004)	\$ 133,838	

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

**NOTES TO THE
COMBINED FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2019**

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 009 (CCP)	\$ 2,801	May 31, 2019
Transfer from Basic Supervision (program 900) to program 042 (CCP)	5,147	May 31, 2019
Transfer from Basic Supervision (program 900) to program 004 (CCP)	197,856	May 31, 2019
Transfer from Basic Supervision (program 900) to program 008 (CCP)	793	May 31, 2019
Transfer from Basic Supervision (program 900) to program 054 (CCP)	21,802	May 31, 2019
Transfer from Basic Supervision (program 900) to program 035 (DP)	8,475	May 31, 2019
Transfer from Basic Supervision (program 900) to program 012 (DP)	14,761	May 31, 2019
Transfer from Basic Supervision (program 900) to program 015 (TAIP)	56	May 31, 2019
Total Q3 Transfers from Basic Supervision (program 900)	\$ 251,691	
Transfer from CCP (program 004) to program 035 (DP)	10,115	May 31, 2019
Transfer from CCP (program 004) to program 014 (DP)	6,755	May 31, 2019
Transfer from CCP (program 004) to program 034 (DP)	21,454	May 31, 2019
Transfer from CCP (program 004) to program 053 (DP)	5,981	May 31, 2019
Transfer from CCP (program 004) to program 046 (DP)	26,535	May 31, 2019
Transfer from CCP (program 004) to program 044 (DP)	33,504	May 31, 2019
Transfer from CCP (program 004) to program 015 (TAIP)	44,061	May 31, 2019
Total Q3 Transfers from CCP (program 004)	\$ 148,405	

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

**NOTES TO THE
COMBINED FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2019**

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 009 (CCP)	5,517	August 31, 2019
Transfer from Basic Supervision (program 900) to program 042 (CCP)	5,205	August 31, 2019
Transfer from Basic Supervision (program 900) to program 004 (CCP)	327,302	August 31, 2019
Transfer from Basic Supervision (program 900) to program 008 (CCP)	3,772	August 31, 2019
Transfer from Basic Supervision (program 900) to program 054 (CCP)	13,913	August 31, 2019
Transfer from Basic Supervision (program 900) to program 012 (DP)	5,611	August 31, 2019
Total Q4 Transfers from Basic Supervision (program 900)	\$ 361,320	
Transfer from CCP (program 004) to program 035 (DP)	38,284	August 31, 2019
Transfer from CCP (program 004) to program 014 (DP)	8,926	August 31, 2019
Transfer from CCP (program 004) to program 034 (DP)	25,025	August 31, 2019
Transfer from CCP (program 004) to program 053 (DP)	7,625	August 31, 2019
Transfer from CCP (program 004) to program 012 (DP)	20,473	August 31, 2019
Transfer from CCP (program 004) to program 046 (DP)	30,994	August 31, 2019
Transfer from CCP (program 004) to program 044 (DP)	34,312	August 31, 2019
Transfer from CCP (program 004) to program 015 (TAIP)	111,138	August 31, 2019
Total Q4 Transfers from CCP (program 004)	\$ 276,777	

5. PRIOR PERIOD ADJUSTMENTS

There were no prior period adjustments made during the 2019 fiscal year.

6. REFUNDS

The following refunds were paid to TDCJ-CJAD for the 2019 fiscal year:

- Refund for program 021 (Pre-Sentence Investigation Unit) - \$52,752
- Refund for program 057 (Cognitive Treatment & Continuing Care Program) - \$5,461
- Refund for program 040 (Contract Residential Treatment) - \$30,567

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 8/31/2019 was \$5,882,641.

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

NOTES TO THE COMBINED FINANCIAL STATEMENTS FOR THE YEAR ENDED AUGUST 31, 2019

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 (most recently updated on November 19, 2019). Authorized investments include the following:

- a. Obligations of the United States or its agencies and instrumentalities;
- b. Direct obligations of the State of Texas;
- c. Other obligations, the principal and interest of which are unconditionally guaranteed or insured by the State of Texas or the United States;
- d. Obligations of states, agencies, counties, cities and other political subdivisions of any state having been rated as to investment quality by a nationally recognized investment rating firm and having received a rating of not less than A or its equivalent;
- 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 270 days or less from the date of issuance that either:
 - (1) is rated not less than A-1, P-1 or the equivalent by at least two nationally recognized credit rating agencies; or

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

NOTES TO THE COMBINED FINANCIAL STATEMENTS FOR THE YEAR ENDED AUGUST 31, 2019

- (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 2019 fiscal year.

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

NOTES TO THE
COMBINED FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2019

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
<u>Community Supervision Fees</u>	\$ 8,296,742	Texas Code of Criminal Procedure Article 42A.652 (a); FMM for TDCJ-CJAD Funding Restrictions	Yes
<u>Payments by Program Participants</u>			
Program Participation Fees, including Pre-Trial Diversion/Intervention Fees	1,558,647	Texas Code of Criminal Procedure Chapter 102.012; FMM for TDCJ-CJAD Funding restrictions.	Yes
<u>Total Payments by Program Participants:</u>	\$ 1,558,647		
Interest Income	188,398	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
<u>Other Revenue:</u>			
Auction Proceeds	12,904	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
Collection Fees - Texas Dept of Health and Human Services	8,013	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
Subpoena Fees	12	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
Training	400	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
Other - Program Income/Non-Probation related revenue	51	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
<u>Total Other Revenue:</u>	\$ 21,380		

10. COMMITMENTS AND CONTINGENCIES

There were no commitments or contingencies during fiscal year 2019 to report.

11. SUBSEQUENT EVENTS

There were no significant events subsequent to fiscal year 2019 to report.

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, 2019

	CC 009-2019 Non-English Speaking Caseloads	CC 042-2019 Felony Alcohol Intervention Project	CC 004-2019 Enhanced Supervision Strategies	CC 021-2019 Pre-Sentence Investigation Unit	CC 057-2019 Cognitive Treatment & Continuing Care	CC 008-2019 MR/DD Mentally Impaired Caseloads	CC 054-2019 Alcohol Monitoring Caseloads	Total (All CC Funds)
REVENUES								
State Aid	\$ 305,259	\$ 125,566	\$ 52,595	\$ 470,540	\$ 101,096	\$ 197,692	\$ 1,632,725	\$ 2,885,473
One Time/Supplemental Payment (+)	0	0	0	0	0	0	0	0
Deobligation (-)	0	0	0	0	0	0	0	0
Total State Aid	305,259	125,566	52,595	470,540	101,096	197,692	1,632,725	2,885,473
Community Supervision Fees	0	0	0	0	0	0	0	0
Payment by Program Participants	0	0	18	40	0	3	0	61
Interest Income	0	0	0	0	0	0	0	0
Other Revenue	0	0	0	0	0	0	0	0
Total Revenues	305,259	125,566	52,613	470,580	101,096	197,695	1,632,725	2,885,534
EXPENDITURES								
Salaries and Fringe Benefits	314,276	139,179	240,596	401,700	99,202	187,739	1,649,154	3,031,846
Travel and Furnished Transportation	146	510	0	720	152	2,385	3,951	7,864
Contract Services for Offenders	1,564	499	94	9,800	0	10,551	7,568	30,076
Professional Fees	2,289	972	424	3,537	758	2,238	14,115	24,333
Supplies and Operating Expenses	0	197	0	2,071	0	1,561	665	4,494
Facilities	0	0	0	0	0	0	0	0
Utilities	0	0	1,621	0	0	382	0	2,003
Equipment	0	0	0	0	0	0	0	0
Total Expenditures	318,275	141,357	242,735	417,828	100,112	204,856	1,675,453	3,100,616
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(13,016)	(15,791)	(190,122)	52,752	984	(7,161)	(42,728)	(215,082)
OTHER FINANCING SOURCES (USES)								
Basic Supervision Interfund Transfer [+ or -]	13,016	15,791	775,944	0	0	7,161	42,728	854,640
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	(585,822)	0	0	0	0	(585,822)
Total Other Financing Sources (Uses)	13,016	15,791	190,122	0	0	7,161	42,728	268,818
PRIOR YEAR ENDING FUND BALANCE								
Prior Period Adjustment	0	0	0	0	0	0	0	0
Refund to CJAD	0	0	0	(52,752)	(5,461)	0	0	(58,213)
Adjusted Beginning Fund Balance	0	0	0	(52,752)	(984)	0	0	(53,736)
AUDITED YEAR ENDING FUND BALANCE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

The accompanying notes are an integral part of the 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, 2019

	DP 035-2019 Day Treatment Programs	DP 014-2019 Substance Abuse Aftercare Caseloads	DP 040-2019 Contract Residential Treatment	DP 034-2019 Mentally Impaired Caseloads	DP 053-2019 High Risk Caseload	DP 012-2019 Sex Offender Caseloads	DP 046-2019 Assessment Unit	DP 044-2019 S.W.I.F.T. Court	Total (All DP Funds)
REVENUES									
State Aid	\$ 980,875	\$ 160,290	\$ 132,595	\$ 376,643	\$ 119,644	\$ 838,703	\$ 465,845	\$ 176,952	\$ 3,251,547
One Time/Supplemental Payment (+)	0	0	0	0	0	0	0	0	0
Deobligation (-)	0	0	0	0	0	0	0	0	0
Total State Aid	980,875	160,290	132,595	376,643	119,644	838,703	465,845	176,952	3,251,547
Community Supervision Fees	0	0	0	0	0	0	0	0	0
Payment by Program Participants	2	20	0	0	70	34	0	0	126
Interest Income	0	0	0	0	0	0	0	0	0
Other Revenue	0	0	0	0	0	0	0	0	0
Total Revenues	980,877	160,310	132,595	376,643	119,714	838,737	465,845	176,952	3,251,673
EXPENDITURES									
Salaries and Fringe Benefits	890,796	186,467	0	467,777	143,353	834,969	566,361	311,591	3,401,314
Travel and Furnished Transportation	1,257	816	0	3,159	942	4,424	10	1,791	12,399
Contract Services for Offenders	4,875	487	88,635	0	200	47,950	231	0	142,378
Professional Fees	7,442	1,232	994	3,930	1,117	9,880	3,494	1,791	29,880
Supplies and Operating Expenses	21,108	17	0	0	409	2,406	2,338	93	26,371
Facilities	133,331	0	0	0	0	0	0	0	133,331
Utilities	2,017	64	0	848	318	1,722	0	381	5,350
Equipment	1,896	0	0	0	0	0	0	0	1,896
Total Expenditures	1,062,722	189,083	89,629	475,714	146,339	901,351	572,434	315,647	3,752,919
EXCESS OF REVENUE OVER (UNDER)									
EXPENDITURES	(81,845)	(28,773)	42,966	(99,071)	(26,625)	(62,614)	(106,589)	(138,695)	(501,246)
OTHER FINANCING SOURCES (USES)									
Basic Supervision Interfund Transfer [+ or -]	33,446	11,241	0	19,465	5,020	42,141	14,873	22,427	148,613
CC Interfund Transfer [+ or -] (to DP or TAIP)	48,399	17,532	0	79,606	21,605	20,473	91,716	116,268	395,599
Total Other Financing Sources (Uses)	81,845	28,773	0	99,071	26,625	62,614	106,589	138,695	544,212
PRIOR YEAR ENDING FUND BALANCE	0	0	17,601	0	0	0	0	0	17,601
Prior Period Adjustment	0	0	0	0	0	0	0	0	0
Refund to CJAD	0	0	(30,567)	0	0	0	0	0	(30,567)
Adjusted Beginning Fund Balance	0	0	(12,966)	0	0	0	0	0	(12,966)
AUDITED YEAR ENDING FUND BALANCE	\$ 0	\$ 0	\$ 30,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 30,000

The accompanying notes are an integral part of the 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, 2019
BASIC SUPERVISION - PROGRAM 900-2019

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUES			
Requested TDCJ-CJAD Funding (State Aid)	\$ 6,270,355	\$ 6,270,355	\$ 0
State Aid: SAFPF	60,000	104,027	44,027
Community Supervision Fees Collected	7,500,000	8,296,742	796,742
Payment by Program Participants	845,000	1,558,460	713,460
Interest Income	10,000	188,398	178,398
Carry Over from Previous FY (Prior Year Ending Fund Balance)	5,438,184	5,438,184	0
Other Revenue	314,000	21,380	(292,620)
Basic Supervision Interfund Transfer [+ or -]	(1,229,418)	(1,019,270)	210,148
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	0
Total Revenues	<u>19,208,121</u>	<u>20,858,276</u>	<u>1,650,155</u>
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	16,518,148	14,031,104	2,487,044
Travel and Furnished Transportation	344,000	113,791	230,209
Contract Services for Offenders	538,000	493,010	44,990
Professional Fees	258,421	209,042	49,379
Supplies and Operating Expenses	1,308,539	652,818	655,721
Facilities	0	0	0
Utilities	22,500	8,122	14,378
Equipment	218,513	215,044	3,469
Total Expenditures	<u>19,208,121</u>	<u>15,722,931</u>	<u>3,485,190</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 0	\$ 5,135,345	\$ 5,135,345
OTHER FINANCING SOURCES (USES) ACTUALS			
One-Time/Supplemental Payment (+) - Actuals		0	
Deobligation (-) - Actuals		<u>0</u>	
Total Other Financing Sources (Uses)		0	
Prior Period Adjustment - Actuals		0	
Prior Period Refund - Actuals		<u>0</u>	
Total Prior Period Adjustments & Refunds - Actuals		0	
AUDITED YEAR ENDING FUND BALANCE - ACTUALS		<u>\$ 5,135,345</u>	

The accompanying notes are an integral part of the 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, 2019
COMMUNITY CORRECTIONS - PROGRAM 009-2019
NON-ENGLISH SPEAKING CASELOADS

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUES			
Requested TDCJ-CJAD Funding (State Aid)	\$ 307,728	\$ 305,259	\$ (2,469)
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
Carry Over from Previous FY (Prior Year Ending Fund Balance)	0	0	0
Other Revenue	0	0	0
Basic Supervision Interfund Transfer [+ or -]	18,285	13,016	(5,269)
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	0
Total Revenues	326,013	318,275	(7,738)
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	320,595	314,276	6,319
Travel and Furnished Transportation	1,110	146	964
Contract Services for Offenders	2,000	1,564	436
Professional Fees	2,308	2,289	19
Supplies and Operating Expenses	0	0	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	326,013	318,275	7,738
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 0	\$ 0	\$ 0
OTHER FINANCING SOURCES (USES) ACTUALS			
One-Time/Supplemental Payment (+) - Actuals		0	
Deobligation (-) - Actuals		0	
Total Other Financing Sources (Uses)		0	
Prior Period Adjustment - Actuals		0	
Refund to CJAD Actuals		0	
Total Prior Period Adjustments & Refunds - Actuals		0	
AUDITED YEAR ENDING FUND BALANCE - ACTUALS		\$ 0	

The accompanying notes are an integral part of the 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, 2019
COMMUNITY CORRECTIONS - PROGRAM 042-2019
FELONY ALCOHOL INTERVENTION PROJECT

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUES			
Requested TDCJ-CJAD Funding (State Aid)	\$ 134,007	\$ 125,566	\$ (8,441)
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
Carry Over from Previous FY (Prior Year Ending Fund Balance)	0	0	0
Other Revenue	0	0	0
Basic Supervision Interfund Transfer [+ or -]	11,721	15,791	4,070
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	0
Total Revenues	145,728	141,357	(4,371)
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	141,693	139,179	2,514
Travel and Furnished Transportation	2,000	510	1,490
Contract Services for Offenders	500	499	1
Professional Fees	1,035	972	63
Supplies and Operating Expenses	500	197	303
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	145,728	141,357	4,371
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 0	\$ 0	\$ 0
OTHER FINANCING SOURCES (USES) ACTUALS			
One-Time/Supplemental Payment (+) - Actuals		0	
Deobligation (-) - Actuals		0	
Total Other Financing Sources (Uses)		0	
Prior Period Adjustment - Actuals		0	
Refund to CJAD Actuals		0	
Total Prior Period Adjustments & Refunds - Actuals		0	
AUDITED YEAR ENDING FUND BALANCE - ACTUALS		\$ 0	

The accompanying notes are an integral part of the 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, 2019
COMMUNITY CORRECTIONS - PROGRAM 004-2019
ENHANCED SUPERVISION STRATEGIES

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUES			
Requested TDCJ-CJAD Funding (State Aid)	\$ 86,288	\$ 52,595	\$ (33,693)
State Aid: SAFPF	0	0	0
Community Supervision Fees Collected	0	0	0
Payment by Program Participants	0	18	18
Interest Income	0	0	0
Carry Over from Previous FY (Prior Year Ending Fund Balance)	0	0	0
Other Revenue	0	0	0
Basic Supervision Interfund Transfer [+ or -]	944,724	775,944	(168,780)
CC Interfund Transfer [+ or -] (to DP or TAIP)	(772,840)	(585,822)	187,018
Total Revenues	258,172	242,735	(15,437)
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	253,525	240,596	12,929
Travel and Furnished Transportation	500	0	500
Contract Services for Offenders	1,000	94	906
Professional Fees	947	424	523
Supplies and Operating Expenses	0	0	0
Facilities	0	0	0
Utilities	2,200	1,621	579
Equipment	0	0	0
Total Expenditures	258,172	242,735	15,437
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 0	\$ 0	\$ 0
OTHER FINANCING SOURCES (USES) ACTUALS			
One-Time/Supplemental Payment (+) - Actuals		0	
Deobligation (-) - Actuals		0	
Total Other Financing Sources (Uses)		0	
Prior Period Adjustment - Actuals		0	
Refund to CJAD Actuals		0	
Total Prior Period Adjustments & Refunds - Actuals		0	
AUDITED YEAR ENDING FUND BALANCE - ACTUALS		\$ 0	

The accompanying notes are an integral part of the 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, 2019
COMMUNITY CORRECTIONS - PROGRAM 021-2019
PRE-SENTENCE INVESTIGATION UNIT

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUES			
Requested TDCJ-CJAD Funding (State Aid)	\$ 418,214	\$ 470,540	\$ 52,326
State Aid: SAFPF	0	0	0
Community Supervision Fees Collected	0	0	0
Payment by Program Participants	0	40	40
Interest Income	0	0	0
Carry Over from Previous FY (Prior Year Ending Fund Balance)	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
Total Revenues	431,662	470,580	38,918
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	405,625	401,700	3,925
Travel and Furnished Transportation	2,000	720	1,280
Contract Services for Offenders	17,000	9,800	7,200
Professional Fees	3,637	3,537	100
Supplies and Operating Expenses	3,400	2,071	1,329
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	431,662	417,828	13,834
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 0	\$ 52,752	\$ 52,752
OTHER FINANCING SOURCES (USES) ACTUALS			
One-Time/Supplemental Payment (+) - Actuals		0	
Deobligation (-) - Actuals		0	
Total Other Financing Sources (Uses)		0	
Prior Period Adjustment - Actuals		0	
Refund to CJAD Actuals		(52,752)	
Total Prior Period Adjustments & Refunds - Actuals		(52,752)	
AUDITED YEAR ENDING FUND BALANCE - ACTUALS		\$ 0	

The accompanying notes are an integral part of the 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, 2019
COMMUNITY CORRECTIONS - PROGRAM 057-2019
COGNITIVE TREATMENT & CONTINUING CARE PROGRAM

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUES			
Requested TDCJ-CJAD Funding (State Aid)	\$ 101,096	\$ 101,096	\$ 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
Carry Over from Previous FY (Prior Year Ending Fund Balance)	4,477	4,477	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
Total Revenues	109,083	105,573	(3,510)
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	107,825	99,202	8,623
Travel and Furnished Transportation	500	152	348
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
Total Expenditures	109,083	100,112	8,971
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 0	\$ 5,461	\$ 5,461
OTHER FINANCING SOURCES (USES) ACTUALS			
One-Time/Supplemental Payment (+) - Actuals		0	
Deobligation (-) - Actuals		0	
Total Other Financing Sources (Uses)		0	
Prior Period Adjustment - Actuals		0	
Refund to CJAD Actuals		(5,461)	
Total Prior Period Adjustments & Refunds - Actuals		(5,461)	
AUDITED YEAR ENDING FUND BALANCE - ACTUALS		\$ 0	

The accompanying notes are an integral part of the 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, 2019
COMMUNITY CORRECTIONS - PROGRAM 008-2019
INTELLECTUALLY/DEVELOPMENTALLY DISABLED CASELOADS

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUES			
Requested TDCJ-CJAD Funding (State Aid)	\$ 200,881	\$ 197,692	\$ (3,189)
State Aid: SAFPF	0	0	0
Community Supervision Fees Collected	0	0	0
Payment by Program Participants	0	3	3
Interest Income	0	0	0
Carry Over from Previous FY (Prior Year Ending Fund Balance)	0	0	0
Other Revenue	0	0	0
Basic Supervision Interfund Transfer [+ or -]	19,325	7,161	(12,164)
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	0
Total Revenues	220,206	204,856	(15,350)
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	191,999	187,739	4,260
Travel and Furnished Transportation	8,000	2,385	5,615
Contract Services for Offenders	13,500	10,551	2,949
Professional Fees	2,507	2,238	269
Supplies and Operating Expenses	3,000	1,561	1,439
Facilities	0	0	0
Utilities	1,200	382	818
Equipment	0	0	0
Total Expenditures	220,206	204,856	15,350
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 0	\$ 0	\$ 0
OTHER FINANCING SOURCES (USES) ACTUALS			
One-Time/Supplemental Payment (+) - Actuals		0	
Deobligation (-) - Actuals		0	
Total Other Financing Sources (Uses)		0	
Prior Period Adjustment - Actuals		0	
Refund to CJAD Actuals		0	
Total Prior Period Adjustments & Refunds - Actuals		0	
AUDITED YEAR ENDING FUND BALANCE - ACTUALS		\$ 0	

The accompanying notes are an integral part of the 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, 2019
COMMUNITY CORRECTIONS - PROGRAM 054-2019
ALCOHOL MONITORING CASELOADS

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUES			
Requested TDCJ-CJAD Funding (State Aid)	\$ 1,637,259	\$ 1,632,725	\$ (4,534)
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
Carry Over from Previous FY (Prior Year Ending Fund Balance)	0	0	0
Other Revenue	0	0	0
Basic Supervision Interfund Transfer [+ or -]	53,831	42,728	(11,103)
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	0
Total Revenues	1,691,090	1,675,453	(15,637)
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	1,661,857	1,649,154	12,703
Travel and Furnished Transportation	4,000	3,951	49
Contract Services for Offenders	7,754	7,568	186
Professional Fees	14,279	14,115	164
Supplies and Operating Expenses	3,200	665	2,535
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	1,691,090	1,675,453	15,637
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 0	\$ 0	\$ 0
OTHER FINANCING SOURCES (USES) ACTUALS			
One-Time/Supplemental Payment (+) - Actuals		0	
Deobligation (-) - Actuals		0	
Total Other Financing Sources (Uses)		0	
Prior Period Adjustment - Actuals		0	
Refund to CJAD Actuals		0	
Total Prior Period Adjustments & Refunds - Actuals		0	
AUDITED YEAR ENDING FUND BALANCE - ACTUALS		\$ 0	

The accompanying notes are an integral part of the 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, 2019
DIVERSION GRANT PROGRAM - 035-2019
DAY TREATMENT PROGRAMS

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUES			
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	2	2
Interest Income	0	0	0
Carry Over from Previous FY (Prior Year Ending Fund Balance)	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)	80,766	48,399	(32,367)
Total Revenues	<u>1,095,087</u>	<u>1,062,722</u>	<u>(32,365)</u>
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	909,929	890,796	19,133
Travel and Furnished Transportation	5,020	1,257	3,763
Contract Services for Offenders	7,000	4,875	2,125
Professional Fees	8,857	7,442	1,415
Supplies and Operating Expenses	26,000	21,108	4,892
Facilities	133,341	133,331	10
Utilities	2,940	2,017	923
Equipment	2,000	1,896	104
Total Expenditures	<u>1,095,087</u>	<u>1,062,722</u>	<u>32,365</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 0	\$ 0	\$ 0
OTHER FINANCING SOURCES (USES) ACTUALS			
One-Time/Supplemental Payment (+) - Actuals		0	
Deobligation (-) - Actuals		<u>0</u>	
Total Other Financing Sources (Uses)		0	
Prior Period Adjustment - Actuals		0	
Refund to CJAD Actuals		<u>0</u>	
Total Prior Period Adjustments & Refunds - Actuals		0	
AUDITED YEAR ENDING FUND BALANCE - ACTUALS		<u>\$ 0</u>	

The accompanying notes are an integral part of the 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, 2019
DIVERSION GRANT PROGRAM - 014-2019
SUBSTANCE ABUSE AFTERCARE CASELOADS

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUES			
Requested TDCJ-CJAD Funding (State Aid)	\$ 160,290	\$ 160,290	\$ 0
State Aid: SAFPF	0	0	0
Community Supervision Fees Collected	0	0	0
Payment by Program Participants	0	20	20
Interest Income	0	0	0
Carry Over from Previous FY (Prior Year Ending Fund Balance)	0	0	0
Other Revenue	0	0	0
Basic Supervision Interfund Transfer [+ or -]	11,241	11,241	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	22,274	17,532	(4,742)
Total Revenues	193,805	189,083	(4,722)
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	189,203	186,467	2,736
Travel and Furnished Transportation	1,500	816	684
Contract Services for Offenders	500	487	13
Professional Fees	1,702	1,232	470
Supplies and Operating Expenses	600	17	583
Facilities	0	0	0
Utilities	300	64	236
Equipment	0	0	0
Total Expenditures	193,805	189,083	4,722
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 0	\$ 0	\$ 0
OTHER FINANCING SOURCES (USES) ACTUALS			
One-Time/Supplemental Payment (+) - Actuals		0	
Deobligation (-) - Actuals		0	
Total Other Financing Sources (Uses)		0	
Prior Period Adjustment - Actuals		0	
Refund to CJAD Actuals		0	
Total Prior Period Adjustments & Refunds - Actuals		0	
AUDITED YEAR ENDING FUND BALANCE - ACTUALS		\$ 0	

The accompanying notes are an integral part of the 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, 2019
DIVERSION GRANT PROGRAM - 040-2019
CONTRACT RESIDENTIAL TREATMENT

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUES			
Requested TDCJ-CJAD Funding (State Aid)	\$ 132,595	\$ 132,595	\$ 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
Carry Over from Previous FY (Prior Year Ending Fund Balance)	17,601	17,601	0
Other Revenue	0	0	0
Basic Supervision Interfund Transfer [+ or -]	0	0	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	0
Total Revenues	<u>150,196</u>	<u>150,196</u>	<u>0</u>
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	0	0	0
Travel and Furnished Transportation	0	0	0
Contract Services for Offenders	149,202	88,635	60,567
Professional Fees	994	994	0
Supplies and Operating Expenses	0	0	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	<u>150,196</u>	<u>89,629</u>	<u>60,567</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 0	\$ 60,567	\$ 60,567
OTHER FINANCING SOURCES (USES) ACTUALS			
One-Time/Supplemental Payment (+) - Actuals		0	
Deobligation (-) - Actuals		<u>0</u>	
Total Other Financing Sources (Uses)		0	
Prior Period Adjustment - Actuals		0	
Refund to CJAD Actuals		<u>(30,567)</u>	
Total Prior Period Adjustments & Refunds - Actuals		<u>(30,567)</u>	
AUDITED YEAR ENDING FUND BALANCE - ACTUALS		<u>\$ 30,000</u>	

The accompanying notes are an integral part of the 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, 2019
DIVERSION GRANT PROGRAM - PROGRAM 034-2019
MENTALLY IMPAIRED CASELOADS

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUES			
Requested TDCJ-CJAD Funding (State Aid)	\$ 376,643	\$ 376,643	\$ 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
Carry Over from Previous FY (Prior Year Ending Fund Balance)	0	0	0
Other Revenue	0	0	0
Basic Supervision Interfund Transfer [+ or -]	19,465	19,465	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	103,834	79,606	(24,228)
Total Revenues	499,942	475,714	(24,228)
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	486,917	467,777	19,140
Travel and Furnished Transportation	4,500	3,159	1,341
Contract Services for Offenders	0	0	0
Professional Fees	4,325	3,930	395
Supplies and Operating Expenses	3,000	0	3,000
Facilities	0	0	0
Utilities	1,200	848	352
Equipment	0	0	0
Total Expenditures	499,942	475,714	24,228
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 0	\$ 0	\$ 0
OTHER FINANCING SOURCES (USES) ACTUALS			
One-Time/Supplemental Payment (+) - Actuals		0	
Deobligation (-) - Actuals		0	
Total Other Financing Sources (Uses)		0	
Prior Period Adjustment - Actuals		0	
Refund to CJAD Actuals		0	
Total Prior Period Adjustments & Refunds - Actuals		0	
AUDITED YEAR ENDING FUND BALANCE - ACTUALS		\$ 0	

The accompanying notes are an integral part of the 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, 2019
DIVERSION GRANT PROGRAM - 053-2019
HIGH RISK CASELOAD

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUES			
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	70	70
Interest Income	0	0	0
Carry Over from Previous FY (Prior Year Ending Fund Balance)	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)	26,954	21,605	(5,349)
Total Revenues	151,618	146,339	(5,279)
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	145,234	143,353	1,881
Travel and Furnished Transportation	2,167	942	1,225
Contract Services for Offenders	1,300	200	1,100
Professional Fees	1,397	1,117	280
Supplies and Operating Expenses	800	409	391
Facilities	0	0	0
Utilities	720	318	402
Equipment	0	0	0
Total Expenditures	151,618	146,339	5,279
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 0	\$ 0	\$ 0
OTHER FINANCING SOURCES (USES) ACTUALS			
One-Time/Supplemental Payment (+) - Actuals		0	
Deobligation (-) - Actuals		0	
Total Other Financing Sources (Uses)		0	
Prior Period Adjustment - Actuals		0	
Refund to CJAD Actuals		0	
Total Prior Period Adjustments & Refunds - Actuals		0	
AUDITED YEAR ENDING FUND BALANCE - ACTUALS		\$ 0	

The accompanying notes are an integral part of the 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, 2019
DIVERSION GRANT PROGRAM - 012-2019
SEX OFFENDER CASELOADS

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUES			
Requested TDCJ-CJAD Funding (State Aid)	\$ 838,703	\$ 838,703	\$ 0
State Aid: SAFPF	0	0	0
Community Supervision Fees Collected	0	0	0
Payment by Program Participants	0	34	34
Interest Income	0	0	0
Carry Over from Previous FY (Prior Year Ending Fund Balance)	0	0	0
Other Revenue	0	0	0
Basic Supervision Interfund Transfer [+ or -]	42,141	42,141	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	67,689	20,473	(47,216)
Total Revenues	<u>948,533</u>	<u>901,351</u>	<u>(47,182)</u>
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	859,144	834,969	24,175
Travel and Furnished Transportation	7,000	4,424	2,576
Contract Services for Offenders	66,500	47,950	18,550
Professional Fees	10,290	9,880	410
Supplies and Operating Expenses	3,000	2,406	594
Facilities	0	0	0
Utilities	2,399	1,722	677
Equipment	200	0	200
Total Expenditures	<u>948,533</u>	<u>901,351</u>	<u>47,182</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 0	\$ 0	\$ 0
OTHER FINANCING SOURCES (USES) ACTUALS			
One-Time/Supplemental Payment (+) - Actuals		0	
Deobligation (-) - Actuals		<u>0</u>	
Total Other Financing Sources (Uses)		0	
Prior Period Adjustment - Actuals		0	
Refund to CJAD Actuals		<u>0</u>	
Total Prior Period Adjustments & Refunds - Actuals		0	
AUDITED YEAR ENDING FUND BALANCE - ACTUALS		<u>\$ 0</u>	

The accompanying notes are an integral part of the 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, 2019
DIVERSION GRANT PROGRAM - 046-2019
ASSESSMENT UNIT

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUES			
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
Carry Over from Previous FY (Prior Year Ending Fund Balance)	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)	100,333	91,716	(8,617)
Total Revenues	581,051	572,434	(8,617)
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	571,157	566,361	4,796
Travel and Furnished Transportation	900	10	890
Contract Services for Offenders	2,000	231	1,769
Professional Fees	3,494	3,494	0
Supplies and Operating Expenses	3,500	2,338	1,162
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	581,051	572,434	8,617
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 0	\$ 0	\$ 0
OTHER FINANCING SOURCES (USES) ACTUALS			
One-Time/Supplemental Payment (+) - Actuals		0	
Deobligation (-) - Actuals		0	
Total Other Financing Sources (Uses)		0	
Prior Period Adjustment - Actuals		0	
Refund to CJAD Actuals		0	
Total Prior Period Adjustments & Refunds - Actuals		0	
AUDITED YEAR ENDING FUND BALANCE - ACTUALS		\$ 0	

The accompanying notes are an integral part of the 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, 2019
DIVERSION GRANT PROGRAM - 044-2019
S.W.I.F.T COURT

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUES			
Requested TDCJ-CJAD Funding (State Aid)	\$ 176,952	\$ 176,952	\$ 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
Carry Over from Previous FY (Prior Year Ending Fund Balance)	0	0	0
Other Revenue	0	0	0
Basic Supervision Interfund Transfer [+ or -]	22,427	22,427	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	126,846	116,268	(10,578)
Total Revenues	326,225	315,647	(10,578)
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	320,993	311,591	9,402
Travel and Furnished Transportation	2,055	1,791	264
Contract Services for Offenders	0	0	0
Professional Fees	2,327	1,791	536
Supplies and Operating Expenses	200	93	107
Facilities	0	0	0
Utilities	650	381	269
Equipment	0	0	0
Total Expenditures	326,225	315,647	10,578
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 0	\$ 0	\$ 0
OTHER FINANCING SOURCES (USES) ACTUALS			
One-Time/Supplemental Payment (+) - Actuals		0	
Deobligation (-) - Actuals		0	
Total Other Financing Sources (Uses)		0	
Prior Period Adjustment - Actuals		0	
Refund to CJAD Actuals		0	
Total Prior Period Adjustments & Refunds - Actuals		0	
AUDITED YEAR ENDING FUND BALANCE - ACTUALS		\$ 0	

The accompanying notes are an integral part of the 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, 2019
TREATMENT ALTERNATIVE TO INCARCERATION PROGRAM (TAIP) - 015-2019

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUES			
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
Carry Over from Previous FY (Prior Year Ending Fund Balance)	0	0	0
Other Revenue	0	0	0
Basic Supervision Interfund Transfer [+ or -]	15,961	16,017	56
CC Interfund Transfer [+ or -] (to DP or TAIP)	244,144	190,223	(53,921)
Total Revenues	<u>1,057,908</u>	<u>1,004,043</u>	<u>(53,865)</u>
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	741,513	729,354	12,159
Travel and Furnished Transportation	4,100	2,811	1,289
Contract Services for Offenders	294,311	259,871	34,440
Professional Fees	9,584	6,119	3,465
Supplies and Operating Expenses	8,000	5,599	2,401
Facilities	0	0	0
Utilities	0	0	0
Equipment	400	289	111
Total Expenditures	<u>1,057,908</u>	<u>1,004,043</u>	<u>53,865</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 0	\$ 0	\$ 0
OTHER FINANCING SOURCES (USES) ACTUALS			
One-Time/Supplemental Payment (+) - Actuals		0	
Deobligation (-) - Actuals		<u>0</u>	
Total Other Financing Sources (Uses)		0	
Prior Period Adjustment - Actuals		0	
Refund to CJAD Actuals		<u>0</u>	
Total Prior Period Adjustments & Refunds - Actuals		0	
AUDITED YEAR ENDING FUND BALANCE - ACTUALS		<u>\$ 0</u>	

The accompanying notes are an integral part of the 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, 2019

	Actual	Per CSCD Quarterly Report	Difference
REVENUES			
State Aid	\$ 6,270,355	\$ 6,270,355	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	0	0	0
Total State Aid Not Including SAFPF	<u>6,270,355</u>	<u>6,270,355</u>	<u>0</u>
State Aid: SAFPF	104,027	104,027	0
Community Supervision Fees	8,296,742	8,296,742	0
Payment by Program Participants	1,558,460	1,558,460	0
Interest Income	188,398	188,398	0
Other Revenue	21,380	21,380	0
Total Revenues	<u>16,439,362</u>	<u>16,439,362</u>	<u>0</u>
EXPENDITURES			
Salaries and Fringe Benefits	14,031,104	14,031,104	0
Travel and Furnished Transportation	113,791	113,791	0
Contract Services for Offenders	493,010	493,010	0
Professional Fees	209,042	209,042	0
Supplies and Operating Expenses	652,818	652,818	0
Facilities	0	0	0
Utilities	8,122	8,122	0
Equipment	215,044	215,044	0
Total Expenditures	<u>15,722,931</u>	<u>15,722,931</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	716,431	716,431	0
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer [+ or -]	(1,019,270)	(1,019,270)	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	0
Total Other Financing Sources (Uses)	<u>(1,019,270)</u>	<u>(1,019,270)</u>	<u>0</u>
PRIOR YEAR ENDING FUND BALANCE	5,438,184	5,438,184	0
Prior Period Adjustment	0	0	0
Prior Year Refund	0	0	0
Refund Due to CJAD	0	0	0
Adjusted Beginning Fund Balance	<u>5,438,184</u>	<u>5,438,184</u>	<u>0</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ 5,135,345</u>	<u>\$ 5,135,345</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 #009 - NON-ENGLISH SPEAKING CASELOADS
 FOR THE YEAR ENDED AUGUST 31, 2019

	Actual	Per CSCD Quarterly Report	Difference
REVENUES			
State Aid	\$ 305,259	\$ 305,259	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	0	0	0
Total State Aid Not Including SAFPF	<u>305,259</u>	<u>305,259</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
Total Revenues	<u>305,259</u>	<u>305,259</u>	<u>0</u>
EXPENDITURES			
Salaries and Fringe Benefits	314,276	314,276	0
Travel and Furnished Transportation	146	146	0
Contract Services for Offenders	1,564	1,564	0
Professional Fees	2,289	2,289	0
Supplies and Operating Expenses	0	0	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	<u>318,275</u>	<u>318,275</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(13,016)	(13,016)	0
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer [+ or -]	13,016	13,016	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	0
Total Other Financing Sources (Uses)	<u>13,016</u>	<u>13,016</u>	<u>0</u>
PRIOR YEAR ENDING FUND BALANCE	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>
AUDITED YEAR ENDING FUND BALANCE	<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 #042 - FELONY ALCOHOL INTERVENTION PROJECT
 FOR THE YEAR ENDED AUGUST 31, 2019

	Actual	Per CSCD Quarterly Report	Difference
REVENUES			
State Aid	\$ 125,566	\$ 125,566	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	0	0	0
Total State Aid Not Including SAFPF	<u>125,566</u>	<u>125,566</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
Total Revenues	<u>125,566</u>	<u>125,566</u>	<u>0</u>
EXPENDITURES			
Salaries and Fringe Benefits	139,179	139,179	0
Travel and Furnished Transportation	510	510	0
Contract Services for Offenders	499	499	0
Professional Fees	972	972	0
Supplies and Operating Expenses	197	197	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	<u>141,357</u>	<u>141,357</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(15,791)	(15,791)	0
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer [+ or -]	15,791	15,791	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	0
Total Other Financing Sources (Uses)	<u>15,791</u>	<u>15,791</u>	<u>0</u>
PRIOR YEAR ENDING FUND BALANCE	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>
AUDITED YEAR ENDING FUND BALANCE	<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 #004 - ENHANCED SUPERVISION STRATEGIES
 FOR THE YEAR ENDED AUGUST 31, 2019

	Actual	Per CSCD Quarterly Report	Difference
REVENUES			
State Aid	\$ 52,595	\$ 52,595	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	0	0	0
Total State Aid Not Including SAFPF	<u>52,595</u>	<u>52,595</u>	<u>0</u>
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payment by Program Participants	18	18	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenues	<u>52,613</u>	<u>52,613</u>	<u>0</u>
EXPENDITURES			
Salaries and Fringe Benefits	240,596	240,596	0
Travel and Furnished Transportation	0	0	0
Contract Services for Offenders	94	94	0
Professional Fees	424	424	0
Supplies and Operating Expenses	0	0	0
Facilities	0	0	0
Utilities	1,621	1,621	0
Equipment	0	0	0
Total Expenditures	<u>242,735</u>	<u>242,735</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(190,122)	(190,122)	0
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer [+ or -]	775,944	775,944	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	(585,822)	(585,822)	0
Total Other Financing Sources (Uses)	<u>190,122</u>	<u>190,122</u>	<u>0</u>
PRIOR YEAR ENDING FUND BALANCE	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>
AUDITED YEAR ENDING FUND BALANCE	<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, 2019

	Actual	Per CSCD Quarterly Report	Difference
REVENUES			
State Aid	\$ 470,540	\$ 470,540	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	0	0	0
Total State Aid Not Including SAFPF	<u>470,540</u>	<u>470,540</u>	<u>0</u>
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payment by Program Participants	40	40	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenues	<u>470,580</u>	<u>470,580</u>	<u>0</u>
EXPENDITURES			
Salaries and Fringe Benefits	401,700	401,700	0
Travel and Furnished Transportation	720	720	0
Contract Services for Offenders	9,800	9,800	0
Professional Fees	3,537	3,537	0
Supplies and Operating Expenses	2,071	2,071	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	<u>417,828</u>	<u>417,828</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	52,752	52,752	0
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer [+ or -]	0	0	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
PRIOR YEAR ENDING FUND BALANCE	0	0	0
Prior Period Adjustment	0	0	0
Refund Due to CJAD	(52,752)	(52,752)	0
Adjusted Beginning Fund Balance	<u>(52,752)</u>	<u>(52,752)</u>	<u>0</u>
AUDITED YEAR ENDING FUND BALANCE	<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 #057 - COGNITIVE TREATMENT & CONTINUING CARE PROGRAM
 FOR THE YEAR ENDED AUGUST 31, 2019

	Actual	Per CSCD Quarterly Report	Difference
REVENUES			
State Aid	\$ 101,096	\$ 101,096	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	0	0	0
Total State Aid Not Including SAFPF	<u>101,096</u>	<u>101,096</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
Total Revenues	<u>101,096</u>	<u>101,096</u>	<u>0</u>
EXPENDITURES			
Salaries and Fringe Benefits	99,202	99,202	0
Travel and Furnished Transportation	152	152	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
Total Expenditures	<u>100,112</u>	<u>100,112</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	984	984	0
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer [+ or -]	0	0	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
PRIOR YEAR ENDING FUND BALANCE	4,477	4,477	0
Prior Period Adjustment	0	0	0
Refund Due to CJAD	(5,461)	(5,461)	0
Adjusted Beginning Fund Balance	<u>(984)</u>	<u>(984)</u>	<u>0</u>
AUDITED YEAR ENDING FUND BALANCE	<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 #008 - INTELLECTUALLY/DEVELOPMENTALLY DISABLED CASELOADS
 FOR THE YEAR ENDED AUGUST 31, 2019

	Actual	Per CSCD Quarterly Report	Difference
REVENUES			
State Aid	\$ 197,692	\$ 197,692	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	0	0	0
Total State Aid Not Including SAFPF	<u>197,692</u>	<u>197,692</u>	<u>0</u>
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payment by Program Participants	3	3	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenues	<u>197,695</u>	<u>197,695</u>	<u>0</u>
EXPENDITURES			
Salaries and Fringe Benefits	187,739	187,739	0
Travel and Furnished Transportation	2,385	2,385	0
Contract Services for Offenders	10,551	10,551	0
Professional Fees	2,238	2,238	0
Supplies and Operating Expenses	1,561	1,561	0
Facilities	0	0	0
Utilities	382	382	0
Equipment	0	0	0
Total Expenditures	<u>204,856</u>	<u>204,856</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(7,161)	(7,161)	0
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer [+ or -]	7,161	7,161	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	0
Total Other Financing Sources (Uses)	<u>7,161</u>	<u>7,161</u>	<u>0</u>
PRIOR YEAR ENDING FUND BALANCE	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>
AUDITED YEAR ENDING FUND BALANCE	<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 #054 - ALCOHOL MONITORING CASELOADS
 FOR THE YEAR ENDED AUGUST 31, 2019

	Actual	Per CSCD Quarterly Report	Difference
REVENUES			
State Aid	\$ 1,632,725	\$ 1,632,725	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	0	0	0
Total State Aid Not Including SAFPF	<u>1,632,725</u>	<u>1,632,725</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
Total Revenues	<u>1,632,725</u>	<u>1,632,725</u>	<u>0</u>
EXPENDITURES			
Salaries and Fringe Benefits	1,649,154	1,649,154	0
Travel and Furnished Transportation	3,951	3,951	0
Contract Services for Offenders	7,568	7,568	0
Professional Fees	14,115	14,115	0
Supplies and Operating Expenses	665	665	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	<u>1,675,453</u>	<u>1,675,453</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(42,728)</u>	<u>(42,728)</u>	<u>0</u>
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer [+ or -]	42,728	42,728	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	0
Total Other Financing Sources (Uses)	<u>42,728</u>	<u>42,728</u>	<u>0</u>
PRIOR YEAR ENDING FUND BALANCE	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>
AUDITED YEAR ENDING FUND BALANCE	<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 #035 - DAY TREATMENT PROGRAMS
 FOR THE YEAR ENDED AUGUST 31, 2019

	Actual	Per CSCD Quarterly Report	Difference
REVENUES			
State Aid	\$ 980,875	\$ 980,875	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	0	0	0
Total State Aid Not Including SAFPF	<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	2	2	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenues	<u>980,877</u>	<u>980,877</u>	<u>0</u>
EXPENDITURES			
Salaries and Fringe Benefits	890,796	890,796	0
Travel and Furnished Transportation	1,257	1,257	0
Contract Services for Offenders	4,875	4,875	0
Professional Fees	7,442	7,442	0
Supplies and Operating Expenses	21,108	21,108	0
Facilities	133,331	133,331	0
Utilities	2,017	2,017	0
Equipment	1,896	1,896	0
Total Expenditures	<u>1,062,722</u>	<u>1,062,722</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(81,845)	(81,845)	0
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer [+ or -]	33,446	33,446	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	48,399	48,399	0
Total Other Financing Sources (Uses)	<u>81,845</u>	<u>81,845</u>	<u>0</u>
PRIOR YEAR ENDING FUND BALANCE	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>
AUDITED YEAR ENDING FUND BALANCE	<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, 2019

	Actual	Per CSCD Quarterly Report	Difference
REVENUES			
State Aid	\$ 160,290	\$ 160,290	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	0	0	0
Total State Aid Not Including SAFPF	<u>160,290</u>	<u>160,290</u>	<u>0</u>
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payment by Program Participants	20	20	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenues	<u>160,310</u>	<u>160,310</u>	<u>0</u>
EXPENDITURES			
Salaries and Fringe Benefits	186,467	186,467	0
Travel and Furnished Transportation	816	816	0
Contract Services for Offenders	487	487	0
Professional Fees	1,232	1,232	0
Supplies and Operating Expenses	17	17	0
Facilities	0	0	0
Utilities	64	64	0
Equipment	0	0	0
Total Expenditures	<u>189,083</u>	<u>189,083</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(28,773)	(28,773)	0
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer [+ or -]	11,241	11,241	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	17,532	17,532	0
Total Other Financing Sources (Uses)	<u>28,773</u>	<u>28,773</u>	<u>0</u>
PRIOR YEAR ENDING FUND BALANCE	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>
AUDITED YEAR ENDING FUND BALANCE	<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, 2019

	Actual	Per CSCD Quarterly Report	Difference
REVENUES			
State Aid	\$ 132,595	\$ 132,595	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	0	0	0
Total State Aid Not Including SAFPF	<u>132,595</u>	<u>132,595</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
Total Revenues	<u>132,595</u>	<u>132,595</u>	<u>0</u>
EXPENDITURES			
Salaries and Fringe Benefits	0	0	0
Travel and Furnished Transportation	0	0	0
Contract Services for Offenders	88,635	88,635	0
Professional Fees	994	994	0
Supplies and Operating Expenses	0	0	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	<u>89,629</u>	<u>89,629</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	42,966	42,966	0
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer [+ or -]	0	0	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
PRIOR YEAR ENDING FUND BALANCE	17,601	17,601	0
Prior Period Adjustment	0	0	0
Refund Due to CJAD	(30,567)	(30,567)	0
Adjusted Beginning Fund Balance	<u>(12,966)</u>	<u>(12,966)</u>	<u>0</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ 30,000</u>	<u>\$ 30,000</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, 2019

	Actual	Per CSCD Quarterly Report	Difference
REVENUES			
State Aid	\$ 376,643	\$ 376,643	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	0	0	0
Total State Aid Not Including SAFPF	<u>376,643</u>	<u>376,643</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
Total Revenues	<u>376,643</u>	<u>376,643</u>	<u>0</u>
EXPENDITURES			
Salaries and Fringe Benefits	467,777	467,777	0
Travel and Furnished Transportation	3,159	3,159	0
Contract Services for Offenders	0	0	0
Professional Fees	3,930	3,930	0
Supplies and Operating Expenses	0	0	0
Facilities	0	0	0
Utilities	848	848	0
Equipment	0	0	0
Total Expenditures	<u>475,714</u>	<u>475,714</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(99,071)	(99,071)	0
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer [+ or -]	19,465	19,465	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	79,606	79,606	0
Total Other Financing Sources (Uses)	<u>99,071</u>	<u>99,071</u>	<u>0</u>
PRIOR YEAR ENDING FUND BALANCE	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>
AUDITED YEAR ENDING FUND BALANCE	<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, 2019

	Actual	Per CSCD Quarterly Report	Difference
REVENUES			
State Aid	\$ 119,644	\$ 119,644	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	0	0	0
Total State Aid Not Including SAFPF	<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	70	70	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenues	<u>119,714</u>	<u>119,714</u>	<u>0</u>
EXPENDITURES			
Salaries and Fringe Benefits	143,353	143,353	0
Travel and Furnished Transportation	942	942	0
Contract Services for Offenders	200	200	0
Professional Fees	1,117	1,117	0
Supplies and Operating Expenses	409	409	0
Facilities	0	0	0
Utilities	318	318	0
Equipment	0	0	0
Total Expenditures	<u>146,339</u>	<u>146,339</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(26,625)	(26,625)	0
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer [+ or -]	5,020	5,020	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	21,605	21,605	0
Total Other Financing Sources (Uses)	<u>26,625</u>	<u>26,625</u>	<u>0</u>
PRIOR YEAR ENDING FUND BALANCE	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>
AUDITED YEAR ENDING FUND BALANCE	<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, 2019

	Actual	Per CSCD Quarterly Report	Difference
REVENUES			
State Aid	\$ 838,703	\$ 838,703	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	0	0	0
Total State Aid Not Including SAFPF	838,703	838,703	0
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payment by Program Participants	34	34	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenues	838,737	838,737	0
EXPENDITURES			
Salaries and Fringe Benefits	834,969	834,969	0
Travel and Furnished Transportation	4,424	4,424	0
Contract Services for Offenders	47,950	47,950	0
Professional Fees	9,880	9,880	0
Supplies and Operating Expenses	2,406	2,406	0
Facilities	0	0	0
Utilities	1,722	1,722	0
Equipment	0	0	0
Total Expenditures	901,351	901,351	0
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(62,614)	(62,614)	0
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer [+ or -]	42,141	42,141	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	20,473	20,473	0
Total Other Financing Sources (Uses)	62,614	62,614	0
PRIOR YEAR ENDING FUND BALANCE	0	0	0
Prior Period Adjustment	0	0	0
Refund Due to CJAD	0	0	0
Adjusted Beginning Fund Balance	0	0	0
AUDITED YEAR ENDING FUND BALANCE	\$ 0	\$ 0	\$ 0

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, 2019

	Actual	Per CSCD Quarterly Report	Difference
REVENUES			
State Aid	\$ 465,845	\$ 465,845	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	0	0	0
Total State Aid Not Including SAFPF	<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
Total Revenues	<u>465,845</u>	<u>465,845</u>	<u>0</u>
EXPENDITURES			
Salaries and Fringe Benefits	566,361	566,361	0
Travel and Furnished Transportation	10	10	0
Contract Services for Offenders	231	231	0
Professional Fees	3,494	3,494	0
Supplies and Operating Expenses	2,338	2,338	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	<u>572,434</u>	<u>572,434</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(106,589)	(106,589)	0
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer [+ or -]	14,873	14,873	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	91,716	91,716	0
Total Other Financing Sources (Uses)	<u>106,589</u>	<u>106,589</u>	<u>0</u>
PRIOR YEAR ENDING FUND BALANCE	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>
AUDITED YEAR ENDING FUND BALANCE	<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, 2019

	Actual	Per CSCD Quarterly Report	Difference
REVENUES			
State Aid	\$ 176,952	\$ 176,952	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	0	0	0
Total State Aid Not Including SAFPF	<u>176,952</u>	<u>176,952</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
Total Revenues	<u>176,952</u>	<u>176,952</u>	<u>0</u>
EXPENDITURES			
Salaries and Fringe Benefits	311,591	311,591	0
Travel and Furnished Transportation	1,791	1,791	0
Contract Services for Offenders	0	0	0
Professional Fees	1,791	1,791	0
Supplies and Operating Expenses	93	93	0
Facilities	0	0	0
Utilities	381	381	0
Equipment	0	0	0
Total Expenditures	<u>315,647</u>	<u>315,647</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(138,695)	(138,695)	0
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer [+ or -]	22,427	22,427	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	116,268	116,268	0
Total Other Financing Sources (Uses)	<u>138,695</u>	<u>138,695</u>	<u>0</u>
PRIOR YEAR ENDING FUND BALANCE	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>
AUDITED YEAR ENDING FUND BALANCE	<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, 2019

	Actual	Per CSCD Quarterly Report	Difference
REVENUES			
State Aid	\$ 797,803	\$ 797,803	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	0	0	0
Total State Aid Not Including SAFPF	<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
Total Revenues	<u>797,803</u>	<u>797,803</u>	<u>0</u>
EXPENDITURES			
Salaries and Fringe Benefits	729,354	729,354	0
Travel and Furnished Transportation	2,811	2,811	0
Contract Services for Offenders	259,871	259,871	0
Professional Fees	6,119	6,119	0
Supplies and Operating Expenses	5,599	5,599	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	289	289	0
Total Expenditures	<u>1,004,043</u>	<u>1,004,043</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(206,240)	(206,240)	0
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer [+ or -]	16,017	16,017	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	190,223	190,223	0
Total Other Financing Sources (Uses)	<u>206,240</u>	<u>206,240</u>	<u>0</u>
PRIOR YEAR ENDING FUND BALANCE	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>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

INDEPENDENT AUDITOR'S 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, 2019, 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 21, 2020, which included two emphasis of matter paragraphs related to the basis of accounting used and the intent to present only the operations of the Department and not the operations of Tarrant County.

Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the 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 determination of combined financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Restriction on Use

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

Deloitte & Touche LLP

February 21, 2020

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

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

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, 2018**

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

VIII. TDCJ-CJAD INDEPENDENT AUDIT COMPLIANCE CHECKLIST

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 they are returning funds they received from CC earlier in the fiscal year. Transfers between CCs are not allowed; they should be done by increasing/decreasing state aid. With the exception of returning unused funds, transfers cannot come from DP (even to/from another DP) unless approved by the TDCJ-CJAD Division Director.

4. Did the CSCD have any interfund transfers 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 as a result 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 reobligated, insurance reduction, etc.

8. Did the CSCD receive any One-Time Additional Grant Awards and/or Basic Supervision Supplemental Payments in of 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 as a result of corrections and/or audit findings of prior fiscal years, **not prior quarters of the current fiscal year**. This amount does not include prior-year refunds.

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

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

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.

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. in order 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. ___ X Did the CSCD collect **administrative fees** (i.e. **transaction administrative fees**) for each transaction made by the department relating to the collection of fines, fees, restitutions, or other costs imposed by a court during the fiscal year audited?
22. ___ ___ X If collected, did any single **transaction administrative** fee exceed the allowable \$2?
23. ___ ___ X If collected, during each transaction, does the CSCD issue separate receipts for each fine, fee, restitution, or other cost paid while charging the \$2 **transaction administrative fee** for each receipt?
24. ___ ___ X If collected, was the **transaction administrative fee** budgeted and recorded as Other Revenue in Basic Supervision and accounted for on a consistent basis (FMM Statutory Requirements)?

CASH, COLLECTIONS, CHANGE FUND, PETTY CASH (Questions 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. 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. Did the CSCD maintain a **change fund** authorized by the fiscal officer in the fiscal year audited? Change Funds are not to be confused with petty cash funds (*FMM Fiscal Officer*).
30. Was the **change fund only** used to make change in connection with collections that are due and payable to the CSCD?

Petty Cash Utilizing CSCD Funds, Local Government Code, Section 130.909, FMM Petty Cash (*Questions 31-35*)

Local Government Code, Section 130.909. (a) The 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. Did the CSCD maintain **petty cash** in the fiscal year audited?
32. Was the petty cash fund maintained by **utilizing the CSCD's funds** authorized by the county auditor?

33. ___ ___ 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. X ___ 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. ___ X Were there any instances of deficiencies in internal control noted by the auditor?
39. ___ X Were there any instances of non-compliance noted by the auditor?
40. ___ X Were there any instances of fraud noted by the auditor?
41. ___ X Were there any instances of waste noted by the auditor?
42. ___ X 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. ___ X ___ Do any action plans exist for significant findings from prior year audits?
44. ___ ___ X If action plans exist from prior year audit findings, are they current?