

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

Combined Financial Statements – Regulatory Basis

August 31, 2016

(With Independent Auditors' Report Thereon)

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2016
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INDEPENDENT AUDITORS' REPORT

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

Report on the Combined Financial Statements

We have audited the accompanying combined 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, 2016, 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 is 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, 2016, 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 that 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 as of August 31, 2016 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 individual combined statements of revenue, expenditures, and changes in fund balance, the individual statements of revenues, expenditures, and changes in fund balance – budget, actual and variance, and the schedules of differences between audit report and CSCD reports sent 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 itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information referred to above is fairly stated, in all material respects, in relation to the combined financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 24, 2017 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 to

describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering 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 management, the Board of Criminal Court Judges of Tarrant County, Texas, Tarrant County Commissioners Court, others within the Tarrant County Community Supervision and Corrections Department, and is not intended to be and should not be used by anyone other than these specified parties.

Deloitte & Touche LLP

February 24, 2017

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

COMBINED STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 2016

	Basic Supervision	Community Corrections	Diversion Program	TAIP	Total
ASSETS					
Cash and Investments	\$ 5,712,827	\$ 236,436	\$ 387,407	\$ 33,687	\$ 6,370,357
Total Cash and Investments	<u>5,712,827</u>	<u>236,436</u>	<u>387,407</u>	<u>33,687</u>	<u>6,370,357</u>
Accounts Receivable					
Community Supervision Fees	71,701	-	-	-	71,701
Due From TDCJ-CJAD	19,465	-	-	-	19,465
Other Accounts Receivable	16,520	5,219	119	-	21,859
Total Assets	<u>\$ 5,820,513</u>	<u>\$ 241,655</u>	<u>\$ 387,526</u>	<u>\$ 33,687</u>	<u>\$ 6,483,381</u>
LIABILITIES AND FUND BALANCE					
Liabilities					
Accounts Payable	\$ 887,211	\$ 131,851	\$ 180,046	\$ 16,139	\$ 1,215,247
Total Liabilities	<u>887,211</u>	<u>131,851</u>	<u>180,046</u>	<u>16,139</u>	<u>1,215,247</u>
Fund Balance	4,933,302	109,805	207,480	17,547	5,268,134
Total Liabilities and Fund Balances	<u>\$ 5,820,513</u>	<u>\$ 241,655</u>	<u>\$ 387,526</u>	<u>\$ 33,687</u>	<u>\$ 6,483,381</u>

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, 2016**

	Basic Supervision	Community Corrections	Diversion Program	TAIP	Total
REVENUE					
State Aid	\$ 6,645,037	\$ 2,810,579	\$ 3,471,449	\$ 797,803	\$ 13,724,868
State Aid - SAFFP	126,198	0	0	0	126,198
Community Supervision Fees	8,549,432	0	0	0	8,549,432
Payments by Program Participants	1,228,911	850	(5)	0	1,229,756
Interest Income	31,903	0	0	0	31,903
Other Revenue	50,600	0	0	0	50,600
Total Revenue	16,632,081	2,811,429	3,471,444	797,803	23,712,757
EXPENDITURES					
Salaries and Fringe Benefits	14,078,862	2,518,897	2,991,918	363,502	19,953,179
Travel and Furnished Transportation	135,683	8,013	17,098	1,035	161,829
Contract Services for Offenders	635,876	8,066	297,831	407,723	1,349,495
Professional Fees	196,555	31,212	36,948	6,752	271,468
Supplies and Operating	634,144	57,370	15,769	1,068	708,351
Facilities	0	0	132,892	0	132,892
Utilities	9,582	1,148	4,870	0	15,600
Equipment	132,462	1,080	3,000	175	136,718
Total Expenditures	15,823,164	2,625,787	3,500,325	780,256	22,729,532
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	808,917	185,642	(28,881)	17,547	983,225
OTHER FINANCING SOURCES (USES)					
Transfers In	126,286	277,403	236,361	90,024	730,074
Transfers Out	(286,810)	(353,240)	0	(90,024)	(730,074)
Total Other Financing Sources (Uses)	(160,524)	(75,837)	236,361	0	(0)
FUND BALANCE 9/1/2015	4,284,909	0	0	0	4,284,909
Adjusted Fund Balance	4,933,302	109,805	207,480	17,547	5,268,134
FUND BALANCE 8/31/2016	\$ 4,933,302	\$ 109,805	\$ 207,480	\$ 17,547	\$ 5,268,134

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

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED AUGUST 31, 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The accompanying financial statements include the revenue of the Tarrant County Community Supervision and Corrections Department (CSCD) related to the receipt of funds administered by the Community Justice Assistance Division of the Texas Department of Criminal Justice from State Appropriations for the Basic Supervision Fund, Community Corrections Program 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, was organized to provide certain adult probation services to judicial districts.

Basis of Accounting

Since CSCD 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 regulatory 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. Under fund accounting, each fund is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts 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 CSCD, 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, 2016 for financial activity performed by August 31, 2016, are considered available. Also, purchases for which the commitment has been established by August 31, 2016, are considered liabilities regardless of whether possession of these goods has been received by August 31, provided that the liability purchase is received and is paid for by October 31, 2016. Exception to this method of accounting is the recording of refunds to the State as reductions of Fund Balance.

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED AUGUST 31, 2016

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)

The budgets governing the funding to the programs are prepared at the beginning of each biennium and are approved by the district judges and the criminal court-at-law judges with jurisdiction over the department and by the Texas Department of Criminal Justice – Community Justice Assistance Division.

Only budget adjustment requests, at year-end, received by September 30, 2016 will be reviewed and approved/disapproved by TDCJ-CJAD. TDCJ-CJAD will not accept budget adjustments after September 30, 2016 for the previous fiscal year.

Encumbrance Accounting

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is utilized. All encumbrances not liquidated by October 31, 2016 became part of the subsequent year's budget.

Compensated Absences

The liability for compensated absences consists of accumulated earned but unpaid vacation and sick pay benefits.

Sick pay benefits are earned at an accrual rate of one day per month. A maximum of 180 days may be accumulated by an employee. Payout rates for unused sick leave are limited to a percentage based upon years of service up to a maximum of 50% beginning at 19 years of service.

Vacation pay benefits are earned at an accrual rate of 10 days per year at 0-5 years of service, 15 days with > 5 to 10 years of service, 20 days per year for > 10 - 15 years of service and 25 days per year with over 15 years of service. Upon separation vacation payoffs are limited to twice the employee's current annual accrual rate.

The compensated absence liability for CSCD as of August 31, 2016 is \$2,036,785.

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED AUGUST 31, 2016

2. FUNDING SOURCES - STATE AID

Basic Supervision Funds

The State funding is a per capita allocation based on statistics from the previous full calendar year. The per capita formula includes calendar year misdemeanor placements, direct felony and felony pre-trial cases. Funding is first allocated to misdemeanor placements for 182 days. The remaining funding is allocated to felons under direct community supervision and pre-trial supervision based on the CSCD's share of the state total population of direct and pre-trial felons. Basic Supervision is distributed only to CSCDs.

Community Corrections (CC) Program Funds

This appropriation line item is allocation based. The funding is based on two equally assigned factors: the percentage of the State's population residing in the counties served by the department and the percentage of all felony defendants in the state under direct community supervision by the department. CSCDs are the only entities eligible for CC funds.

Diversion Program (DP) Grant Funds

This discretionary appropriation line item funding is awarded on a competitive basis. The priorities for distribution are determined biennially. All requests are reviewed by TDCJ-CJAD staff, approved by management, and then presented to the Judicial Advisory Council.

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

Dedicated Salary Funding: Funds were appropriated by the 81st Legislature specifically for community supervision officers and direct care staff salary increases of 3.5% of the salaries as of August 31, 2009 for FY 2010 and another 3.5% increase of the August 31, 2009 salaries for FY 2011. To date, the dedicated salary funding amounts are the same as in FY 2011. Appropriations of the Dedicated Salary are allocated by TDCJ-CJAD through the DP line item but are budgeted and reported by CSCDs as state aid under Basic Supervision.

High / Medium Reduction Caseload Funding: Appropriations of the High/Medium Reduction Caseload funding are allocated by TDCJ-CJAD through the DP line item but are budgeted and reported by CSCDs as state aid under Basic Supervision.

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

NOTES TO
FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2016

Treatment Alternative to Incarceration Programs (TAIP) Grant Funds

The Treatment Alternative to Incarceration Program provides a continuum of substance abuse treatment services and accountability programming for individual offenders, subject to TAIP funding and guidelines. Services include assessment, screening, and referral to treatment services.

3. FUNDS COLLECTED BY THE CSCD FROM SOURCES OTHER THAN TDCJ-CJAD WHICH ARE REQUIRED TO BE REPORTED ON THE TDCJ-CJAD QUARTERLY FINANCIAL REPORTS

<u>Source</u>	<u>Amount Received</u>	<u>Restrictions for use</u>	<u>Expended in accordance with Restriction</u>
Community Supervision Fees	\$ 8,549,432	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
Program Participation Fees	1,229,756	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
Interest Income	31,903	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
Auction Proceeds	13	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
Collection Fees - Texas Dept of Health and Human Services	21,700	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
Training	1,100	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
Subpoena Fees	32	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
Insurance Proceeds	27,755	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

**NOTES TO
FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2016**

4. FUNDS COLLECTED BY THE CSCD FROM SOURCES OTHER THAN TDCJ-CJAD WHICH ARE NOT REQUIRED TO BE REPORTED ON THE TDCJ-CJAD QUARTERLY FINANCIAL REPORTS (Civil Fees, Victim Restitution Funds, Federal Grants, Bond Supervision Funds, Grants from Sources Other Than TDCJ-CJAD, etc.)

1 OF 2:

Source	Amount Received	Restrictions for use	Expended in accordance with Restriction	Fund Balance at August 31, 2016
Victim Restitution	\$ 1,995,684	Government Code 76.013, paid directly to victim within specified timelines	Yes	\$ 122,912
Office of the Governor (CJD) SF-15-A10-20458-06 grant revenue	46,406	Felony Alcohol Intervention Program per approved budget	Yes	-
Office of the Governor (CJD) 2045807 grant revenue	123,693	Felony Alcohol Intervention Program per approved budget	Yes	(21,788)
Office of the Governor (CJD) SF-16-A10-29852-01 grant revenue/program fees/other revenue	147,261	D.I.R.E.C.T. Court Program per approved budget	Yes	(35,427)
Office of the Governor (CJD) SF-16-2928401 grant revenue	29,027	Misdemeanor DWI Court program per approved budget	Yes	(14,860)
Office of the Governor (CJD) SF-15-A10-25895-03 grant revenue	19,198	Reaching Independence through Self-Empowerment (RISE) Program per approved budget	Yes	-
Office of the Governor (CJD) 2589504 grant revenue/program fees	120,748	Reaching Independence through Self-Empowerment (RISE) Program per approved budget	Yes	(21,147)
City of Fort Worth-PTE for Justice Assistance Grant 2013-DJ-BX-0364 grant revenue/other revenue	23,421	Justice Assistance Grant Program per approved budget	Yes	-
City of Fort Worth-PTE for Justice Assistance Grant 2014-DJ-BX-0297 grant revenue	17,132	Justice Assistance Grant Program per approved budget	Yes	(7,612)

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

NOTES TO
FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2016

4. FUNDS COLLECTED BY THE CSCD FROM SOURCES OTHER THAN TDCJ-CJAD WHICH ARE NOT REQUIRED TO BE REPORTED ON THE TDCJ-CJAD QUARTERLY FINANCIAL REPORTS (Civil Fees, Victim Restitution Funds, Federal Grants, Bond Supervision Funds, Grants from Sources Other Than TDCJ-CJAD, etc.) - **CONTINUED**

2 OF 2:

<u>Source</u>	<u>Amount Received</u>	<u>Restrictions for use</u>	<u>Expended in accordance with Restriction</u>	<u>Fund Balance at August 31, 2016</u>
Office of Justice Programs DOJ-NIJ 2011-RY-BX-K009 grant revenue	\$ 17,289	Honest Opportunity Probation Enforcement per approved budget	Yes	\$ (9,840)
Tarrant County Bond Supervision Unit T3300-2015 program fees	34,822	Tarrant County Special Revenue Fund per approved budget	Yes	-
Tarrant County Bond Supervision Unit T3300-2016 program fees	422,904	Tarrant County Special Revenue Fund per approved budget	Yes	-
Crime Stopper Fee	136,405	Code of Criminal Procedure, Article 42.12, Section 11 (a) (21), paid to Safe City Commission Inc	Yes	11,867
Domestic Violence Fee	20,427	Code of Criminal Procedure, Article 42.12, Section 11 (h), paid to SafeHaven of Tarrant County	Yes	1,718
\$5 Sex Offender Fee	17,566	Code of Criminal Procedure, Article 42.12, Section 19 (e), remitted to State Treasurer	Yes	2,773
Court Costs	6,277	Local Government Code, Chapter 113, Section 113.022	Yes	-
Appointed Attorney Fees	8,906	Local Government Code, Chapter 113, Section 113.022	Yes	-
Fines	15,990	Local Government Code, Chapter 113, Section 113.022	Yes	-

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED AUGUST 31, 2016

5. CASH, PETTY CASH AND INVESTMENTS

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

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

CSCD has no petty cash fund.

All investments of the County are made pursuant to the Government Code Section 2256, the Texas Public Funds Investments Act, and Tarrant County investment policy established and approved by the Commissioners Court on November 25, 2014. 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 domiciled in Texas 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 bank domiciled in Texas;

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED AUGUST 31, 2016

- 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
 - (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.

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 8/31/2016 was \$6,370,357.

6. EXCESS OF EXPENDITURES OVER BUDGETS IN INDIVIDUAL PROGRAMS

There are no instances in which the expenditures exceeded the budget.

7. ACCOUNTS RECEIVABLE and PAYABLES

The Combined statement of Financial Position shows all assets, liabilities, and fund balances for TDCJ-CJAD programs on 8/31/2016.

Accounts receivable consist of the following: Community Supervision Fees Receivable - which are supervision fees collected by the CSCD before August 31, but transferred to the judicial district CSCD fund after the end of the fiscal year; Due from CJAD – which are payments due from CJAD for FY16 that have not been received by August 31st; and other accounts receivable - which consist of all other revenues due at the end of the fiscal year, but received by the judicial district CSCD fund after 8/31/2016. The total amount of accounts receivable at August 31, 2016 is \$113,025.

Accounts Payable consist of either a purchase order prepared and issued to a vendor no later than August 31, or services rendered no later than August 31st. The total amount of accounts payable at August 31, 2016 is \$1,215,247.

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

NOTES TO
FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2016

8. INTERFUND TRANSFERS

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

<u>Interfund Transfers between Programs</u>	<u>Amount of Transfer</u>	<u>Date of Transfer</u>
Transfer from Basic Supervision (program 900) to program 4	\$ 35,001	2/29/2016
Transfer from Basic Supervision (program 900) to program 54	29,347	2/29/2016
Transfer from Basic Supervision (program 900) to program 14	3,947	2/29/2016
Transfer from Basic Supervision (program 900) to program 34	19,465	2/29/2016
Transfer from Basic Supervision (program 900) to program 46	14,873	2/29/2016
Transfer from Basic Supervision (program 900) to program 44	22,427	2/29/2016
Transfer from Basic Supervision (program 900) to program 15	15,961	2/29/2016
Transfer from CCP (program 4) to program 34	2,337	2/29/2016
Transfer from CCP (program 4) to program 46	25,618	2/29/2016
Transfer from CCP (program 4) to program 44	64,743	2/29/2016
Transfer from CCP (program 4) to program 15	72,237	2/29/2016

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

<u>Interfund Transfers between Programs</u>	<u>Amount of Transfer</u>	<u>Date of Transfer</u>
Transfer from Basic Supervision (program 900) to program 42	\$ 3,464	5/31/2016
Transfer from Basic Supervision (program 900) to program 54	99,703	5/31/2016
Transfer from Basic Supervision (program 900) to program 14	2,559	5/31/2016
Transfer from CCP (program 4) to program 34	17,136	5/31/2016
Transfer from CCP (program 4) to program 46	42	5/31/2016
Transfer from CCP (program 4) to program 44	25,834	5/31/2016
Transfer from CCP (program 4) to program 15	1,826	5/31/2016

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

NOTES TO
FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2016

8. INTERFUND TRANSFERS – CONTINUED

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 4	\$ 29,036	8/31/2016
Transfer from Basic Supervision (program 900) to program 21	6,789	8/31/2016
Transfer from Basic Supervision (program 900) to program 14	4,238	8/31/2016
Transfer from CCP (program 4) to program 34	9,965	8/31/2016
Transfer from CCP (program 4) to program 46	12,299	8/31/2016
Transfer from CCP (program 4) to program 44	10,878	8/31/2016

The following interfund transfers were made at the end of the 4th quarter to return excess funds previously transferred:

Interfund Transfers between Programs	Amount of Transfer	Date of Transfer
Return from program 15 to CCP (program 4)	\$ 74,063	8/31/2016
Return from program 42 to Basic Supervision (program 900)	3,464	8/31/2016
Return from program 54 to Basic Supervision (program 900)	106,861	8/31/2016
Return from program 15 to Basic Supervision (program 900)	15,961	8/31/2016

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

NOTES TO
FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2016

9. VENDOR CONTRACTS FOR OFFENDER SERVICES

There were 17 significant contracts with terms exceeding \$100,000 per vendor or per same type service. Valid contracts exist for each vendor per the Contract Management Manual for TDCJ-CJAD Funding of Offender Services (CMM). The names and the amounts paid are as follows:

<u>Vendor Name</u>	<u>Contract Amount</u>	<u>Amounts Paid FY 16</u>
Allworld Language Consultants, Inc.	\$ 30,000	\$ -
Catholic Charities, Diocese of Fort Worth, Inc.	35,000	7,485
Center for Therapeutic Change (Substance Abuse Outpatient Treatment Services)	280,000	151,389
Center for Therapeutic Change (Brief Counseling for Marijuana Dependence Services)	50,000	49,869
Helping Open People's Eyes, Inc. DBA H.O.P.E. Inc.	200,000	43,939
Hired Hands, Inc.	36,000	18,685
Lena Pope Home, Inc. (Brief Counseling for Marijuana Dependence Services)	50,000	23,450
Lena Pope Home, Inc. (Substance Abuse Outpatient Treatment Services)	200,000	14,101
MHMR of Tarrant County (Substance Abuse Outpatient Treatment Services)	200,000	110,509
MHMR of Tarrant County (Substance Abuse Residential Treatment Services)	150,000	118,845
OMEGA Laboratories, Inc.	100,000	95,268
Recovery Healthcare Corporation	200,000	1,069
Recovery Resource Council (Brief Counseling for Marijuana Dependence Services)	50,000	-
Recovery Resource Council (Substance Abuse Outpatient Treatment Services)	200,000	20,034
SAGE, Substance Abuse Guidance and Education, PLLC	200,000	59,170
Technical Resource Management, Inc.	560,000	521,936
Volunteers of America Texas, Inc.	150,000	69,086

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED AUGUST 31, 2016

10. COMMITMENTS AND CONTINGENCIES

None.

11. PRIOR PERIOD ADJUSTMENTS

There were no prior period adjustments identified during the year.

12. REFUNDS

There were no prior year refunds or biennium refunds to CJAD, or audit refunds made or required to be made for fiscal year 2016.

13. SUBSEQUENT EVENTS

None.

14. RETIREMENT PLANS

Plan Description

The County provides retirement, disability and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). This is accounted for as an agent multiple-employer defined benefit pension plan. The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034 or viewed at www.tcdrs.org.

Benefits Provided

Plan provisions are adopted by the Commissioners Court, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service, with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by the County.

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED AUGUST 31, 2016

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the Commissioners Court within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the County's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

Annually, the County reviews the plan to determine benefit and contribution levels. In December 2015 the County granted a cost-of-living adjustment benefit increase for retirees at the rate of 50% of the Consumer Price Index (CPI).

Contributions

The County has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the County based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the County is actuarially determined annually.

The County contributed 17.5% for the calendar years of 2015, which was 2.9% greater than the actuarially required contribution rate of 14.6% and continued contributing 17.5% for the calendar year 2016, which was 3.32% greater than the actuarially required contribution rate of 14.18%. The contribution rate payable by the employee members for the calendar years 2015 and 2016 is the rate of 7% as adopted by the governing body of the County.

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

ALL COMMUNITY CORRECTIONS FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 FOR THE YEAR ENDED AUGUST 31, 2016

	009-2016 CCP Non-English Speaking Caseloads	042-2016 CCP Felony Alcohol Intervention Program	004-2016 CCP Enhanced Supervision Strategies	021-2016 CCP Pre-Sentence Investigation	057-2016 CCP Cognitive Treatment & Continuing Care	001-2016 CCP Community Service Restitution	008-2016 CCP MR/DD Mentally Impaired Caseloads	054-2016 CCP Ignition Interlock Caseloads	Total (All CCP Funds)
REVENUE									
State Aid	\$ 292,296	\$ 168,768	\$ 159,314	\$ 399,377	\$ 125,244	\$ 62,181	\$ 290,741	\$ 1,312,658	\$ 2,810,579
State Aid - SAFP	0	0	0	0	0	0	0	0	0
Community Supervision Fees	0	0	0	0	0	0	0	0	0
Payments by Program Participants	0	0	0	746	0	0	104	0	850
Interest Income	0	0	0	0	0	0	0	0	0
Other Revenue	0	0	0	0	0	0	0	0	0
Total Revenue	292,296	168,768	159,314	400,123	125,244	62,181	290,845	1,312,658	2,811,429
EXPENDITURES									
Salaries and Fringe Benefits	253,605	97,328	52,564	394,072	79,489	60,249	265,999	1,315,594	2,518,897
Travel and Furnished Transportation	884	1,719	120	358	405	438	2,448	1,640	8,013
Contract Services for Offenders	0	0	0	5,470	0	0	2,596	0	8,066
Professional Fees	2,192	2,090	1,194	3,320	1,174	466	3,163	17,613	31,212
Supplies and Operating	0	53,399	0	2,612	0	128	1,230	0	57,370
Facilities	0	0	0	0	0	0	0	0	0
Utilities	0	0	621	0	0	0	527	0	1,148
Equipment	0	0	0	1,080	0	0	0	0	1,080
Total Expenditures	256,681	154,536	54,499	406,912	81,068	61,281	275,963	1,334,847	2,625,787
EXCESS OF REVENUE OVER (UNDER)	35,615	14,232	104,815	(6,789)	44,176	900	14,882	(22,189)	185,642
OTHER FINANCING SOURCES (USES)									
Transfers In	0	3,464	138,100	6,789	0	0	0	129,050	277,403
Transfers Out	0	(3,464)	(242,915)	0	0	0	0	(106,861)	(353,240)
Total Other Financing Sources (Uses)	0	0	(104,815)	6,789	0	0	0	22,189	(75,837)
FUND BALANCE 9/1/2015	0	0	0	0	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0	0	0	0	0
Prior Period Refund Paid to CJAD	0	0	0	0	0	0	0	0	0
Adjusted Fund Balance	35,615	14,232	0	44,176	0	900	14,882	0	109,805
Refund Due to CJAD	0	0	0	0	0	0	0	0	0
FUND BALANCE 8/31/2016	\$ 35,615	\$ 14,232	\$ 0	\$ 44,176	\$ 0	\$ 900	\$ 14,882	\$ (0)	\$ 109,805

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

ALL DIVERSION PROGRAMS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 FOR THE YEAR ENDED AUGUST 31, 2016

	035-2016 DP Day Treatment Programs	014-2016 DP Substance Abuse Aftercare Case/loads	0040-2016 DP Contract Residential Treatment	034-2016 DP Mentally Impaired Case/loads	053-2016 DP High Risk Youth	012-2016 DP Sex Offender Case/loads	0046-2016 DP Assessment Unit	044-2016 DP S.W.J.F.T. Court	Total Diversion Programs
REVENUE									
State Aid	\$ 1,155,875	\$ 151,911	\$ 172,595	\$ 317,978	\$ 132,938	\$ 897,368	\$ 465,845	\$ 176,952	\$ 3,471,449
State Aid - SAFP	0	0	0	0	0	0	0	0	0
Community Supervision Fees	0	0	0	0	0	0	0	0	0
Payments by Program Participants	0	13	0	0	0	(18)	0	0	(5)
Interest Income	0	0	0	0	0	0	0	0	0
Other Revenue	0	0	0	0	0	0	0	0	0
Total Revenue	1,155,875	151,911	172,595	317,978	132,938	897,350	465,845	176,952	3,471,444
EXPENDITURES									
Salaries and Fringe Benefits	783,261	160,371	0	359,777	122,011	758,185	510,812	297,501	2,991,918
Travel and Furnished Transportation	2,787	480	0	1,919	1,434	10,133	29	316	17,098
Contract Services for Offenders	117,475	0	146,451	0	350	33,355	200	0	297,831
Professional Fees	12,338	1,736	1,294	3,499	1,547	10,025	3,493	3,017	36,948
Supplies and Operating	8,254	17	0	769	686	1,899	4,143	0	15,769
Facilities	132,892	0	0	0	0	0	0	0	132,892
Utilities	1,836	51	0	918	305	1,759	0	0	4,870
Equipment	3,000	0	0	0	0	0	0	0	3,000
Total Expenditures	1,061,843	162,655	147,745	366,882	126,333	815,357	518,677	300,834	3,500,325
EXCESS OF REVENUE OVER (UNDER)	94,032	(10,744)	24,850	(48,904)	6,605	81,993	(52,832)	(123,882)	(28,881)
OTHER FINANCING SOURCES (USES)									
Transfers In	0	10,744	0	48,904	0	0	52,832	123,882	236,361
Transfers Out	0	0	0	0	0	0	0	0	0
Total Other Financing Sources (Uses)	0	10,744	0	48,904	0	0	52,832	123,882	236,361
FUND BALANCE 9/1/2015	0	0	0	0	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0	0	0	0	0
Prior Period Refund Paid to CJAD	0	0	0	0	0	0	0	0	0
Adjusted Fund Balance	94,032	0	24,850	0	6,605	81,993	0	0	207,480
Refund Due to CJAD	0	0	0	0	0	0	0	0	0
FUND BALANCE 8/31/2016	94,032	0	24,850	0	6,605	81,993	0	0	207,480

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, 2016

	Basic Supervision Program 900-2016		Variance
	Budget	Actual	Favorable (Unfavorable)
REVENUE			
State Aid	\$ 6,645,037	\$ 6,645,037	\$ 0
State Aid - SAFFP	60,000	126,198	66,198
Community Supervision Fees	7,500,000	8,549,432	1,049,432
Payments by Program Participants	795,000	1,228,911	433,911
Interest Income	10,000	31,903	21,903
Other Revenue	134,000	50,600	(83,400)
Total Revenue	<u>15,144,037</u>	<u>16,632,081</u>	<u>1,488,044</u>
EXPENDITURES			
Salaries and Fringe Benefits	16,237,288	14,078,862	2,158,426
Travel and Furnished Transportation	184,000	135,683	48,317
Contract Services for Offenders	745,000	635,876	109,124
Professional Fees	431,818	196,555	235,263
Supplies and Operating	1,101,392	634,144	467,248
Facilities	0	0	0
Utilities	22,500	9,582	12,918
Equipment	251,000	132,462	118,538
Total Expenditures	<u>18,972,998</u>	<u>15,823,164</u>	<u>3,149,834</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(3,828,961)	808,917	4,637,878
OTHER FINANCING SOURCES (USES)			
Transfers In	0	126,286	126,286
Transfers Out	(455,948)	(286,810)	169,138
Total Other Financing Sources (Uses)	<u>(455,948)</u>	<u>(160,524)</u>	<u>295,424</u>
FUND BALANCE 9/1/2015	4,284,909	4,284,909	0
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Fund Balance	<u>0</u>	<u>4,933,302</u>	<u>4,933,302</u>
Refund Due to CJAD	0	0	0
FUND BALANCE 8/31/2016	<u>\$ 0</u>	<u>\$ 4,933,302</u>	<u>\$ 4,933,302</u>

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, 2016

Non-English Speaking Caseloads
Program 009-2016 CCP

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 292,296	\$ 292,296	\$ 0
State Aid - SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	<u>292,296</u>	<u>292,296</u>	<u>0</u>
EXPENDITURES			
Salaries and Fringe Benefits	298,362	253,605	44,757
Travel and Furnished Transportation	1,110	884	226
Contract Services for Offenders	2,000	0	2,000
Professional Fees	2,192	2,192	0
Supplies and Operating	6,917	0	6,917
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	<u>310,581</u>	<u>256,681</u>	<u>53,900</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(18,285)	35,615	53,900
OTHER FINANCING SOURCES (USES)			
Transfers In	18,285	0	(18,285)
Transfers Out	0	0	0
Total Other Financing Sources (Uses)	<u>18,285</u>	<u>0</u>	<u>(18,285)</u>
FUND BALANCE 9/1/2015	0	0	0
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Fund Balance	<u>0</u>	<u>35,615</u>	<u>35,615</u>
Refund Due to CJAD	0	0	0
FUND BALANCE 8/31/2016	<u>\$ 0</u>	<u>\$ 35,615</u>	<u>\$ 35,615</u>

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, 2016

Felony Alcohol Intervention Program
Program 042-2016 CCP

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 168,768	\$ 168,768	\$ 0
State Aid - SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	<u>168,768</u>	<u>168,768</u>	<u>0</u>
EXPENDITURES			
Salaries and Fringe Benefits	113,798	97,328	16,470
Travel and Furnished Transportation	2,000	1,719	281
Contract Services for Offenders	500	0	500
Professional Fees	2,091	2,090	1
Supplies and Operating	62,100	53,399	8,701
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	<u>180,489</u>	<u>154,536</u>	<u>25,953</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(11,721)	14,232	25,953
OTHER FINANCING SOURCES (USES)			
Transfers In	11,721	3,464	(8,257)
Transfers Out	0	(3,464)	(3,464)
Total Other Financing Sources (Uses)	<u>11,721</u>	<u>0</u>	<u>(11,721)</u>
FUND BALANCE 9/1/2015	0	0	0
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Fund Balance	<u>0</u>	<u>14,232</u>	<u>14,232</u>
Refund Due to CJAD	0	0	0
FUND BALANCE 8/31/2016	<u>\$ 0</u>	<u>\$ 14,232</u>	<u>\$ 14,232</u>

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, 2016

Enhanced Supervision Strategies
Program 004-2016 CCP

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 159,314	\$ 159,314	\$ 0
State Aid - SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	<u>159,314</u>	<u>159,314</u>	<u>0</u>
EXPENDITURES			
Salaries and Fringe Benefits	56,320	52,564	3,756
Travel and Furnished Transportation	620	120	500
Contract Services for Offenders	0	0	0
Professional Fees	1,195	1,194	1
Supplies and Operating	0	0	0
Facilities	0	0	0
Utilities	1,000	621	379
Equipment	0	0	0
Total Expenditures	<u>59,135</u>	<u>54,499</u>	<u>4,636</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	100,179	104,815	4,636
OTHER FINANCING SOURCES (USES)			
Transfers In	168,395	138,100	(30,295)
Transfers Out	<u>(268,574)</u>	<u>(242,915)</u>	<u>25,659</u>
Total Other Financing Sources (Uses)	<u>(100,179)</u>	<u>(104,815)</u>	<u>(4,636)</u>
FUND BALANCE 9/1/2015	0	0	0
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	<u>0</u>	<u>0</u>	<u>0</u>
Adjusted Fund Balance	0	0	0
Refund Due to CJAD	0	0	0
FUND BALANCE 8/31/2016	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

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, 2016

Pre-Sentence Investigation Unit
Program 021-2016 CCP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUE			
State Aid	\$ 399,377	\$ 399,377	\$ 0
State Aid - SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	0	746	746
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	<u>399,377</u>	<u>400,123</u>	<u>746</u>
EXPENDITURES			
Salaries and Fringe Benefits	397,705	394,072	3,633
Travel and Furnished Transportation	600	358	242
Contract Services for Offenders	6,000	5,470	530
Professional Fees	3,320	3,320	0
Supplies and Operating	4,000	2,612	1,388
Facilities	0	0	0
Utilities	0	0	0
Equipment	1,200	1,080	120
Total Expenditures	<u>412,825</u>	<u>406,912</u>	<u>5,913</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(13,448)	(6,789)	6,659
OTHER FINANCING SOURCES (USES)			
Transfers In	13,448	6,789	(6,659)
Transfers Out	0	0	0
Total Other Financing Sources (Uses)	<u>13,448</u>	<u>6,789</u>	<u>(6,659)</u>
FUND BALANCE 9/1/2015	0	0	0
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>
Refund Due to CJAD	0	0	0
FUND BALANCE 8/31/2016	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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, 2016

Cognitive Treatment & Continuing Care Program
Program 057-2016 CCP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUE			
State Aid	\$ 125,244	\$ 125,244	\$ 0
State Aid - SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	<u>125,244</u>	<u>125,244</u>	<u>0</u>
EXPENDITURES			
Salaries and Fringe Benefits	124,812	79,489	45,323
Travel and Furnished Transportation	759	405	354
Contract Services for Offenders	0	0	0
Professional Fees	1,439	1,174	265
Supplies and Operating	1,744	0	1,744
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	<u>128,754</u>	<u>81,068</u>	<u>47,686</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(3,510)	44,176	47,686
OTHER FINANCING SOURCES (USES)			
Transfers In	3,510	0	(3,510)
Transfers Out	0	0	0
Total Other Financing Sources (Uses)	<u>3,510</u>	<u>0</u>	<u>(3,510)</u>
FUND BALANCE 9/1/2015	0	0	0
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Fund Balance	<u>0</u>	<u>44,176</u>	<u>44,176</u>
Refund Due to CJAD	0	0	0
FUND BALANCE 8/31/2016	<u>\$ 0</u>	<u>\$ 44,176</u>	<u>\$ 44,176</u>

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, 2016

Community Service Restitution
Program 001-2016 CCP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUE			
State Aid	\$ 62,181	\$ 62,181	\$ 0
State Aid - SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	<u>62,181</u>	<u>62,181</u>	<u>0</u>
EXPENDITURES			
Salaries and Fringe Benefits	63,324	60,249	3,075
Travel and Furnished Transportation	1,000	438	562
Contract Services for Offenders	0	0	0
Professional Fees	466	466	0
Supplies and Operating	250	128	122
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	<u>65,040</u>	<u>61,281</u>	<u>3,759</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(2,859)	900	3,759
OTHER FINANCING SOURCES (USES)			
Transfers In	2,859	0	(2,859)
Transfers Out	0	0	0
Total Other Financing Sources (Uses)	<u>2,859</u>	<u>0</u>	<u>(2,859)</u>
FUND BALANCE 9/1/2015	0	0	0
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Fund Balance	<u>0</u>	<u>900</u>	<u>900</u>
Refund Due to CJAD	0	0	0
FUND BALANCE 8/31/2016	<u>\$ 0</u>	<u>\$ 900</u>	<u>\$ 900</u>

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, 2016

Intellectually/Developmentally Disabled Caseloads
Program 008-2016 CCP

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 290,741	\$ 290,741	\$ 0
State Aid - SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	500	104	(396)
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	<u>291,241</u>	<u>290,845</u>	<u>(396)</u>
EXPENDITURES			
Salaries and Fringe Benefits	282,835	265,999	16,836
Travel and Furnished Transportation	13,000	2,448	10,552
Contract Services for Offenders	4,500	2,596	1,904
Professional Fees	6,781	3,163	3,618
Supplies and Operating	2,250	1,230	1,020
Facilities	0	0	0
Utilities	1,200	527	673
Equipment	0	0	0
Total Expenditures	<u>310,566</u>	<u>275,963</u>	<u>34,603</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(19,325)	14,882	34,207
OTHER FINANCING SOURCES (USES)			
Transfers In	19,325	0	(19,325)
Transfers Out	0	0	0
Total Other Financing Sources (Uses)	<u>19,325</u>	<u>0</u>	<u>(19,325)</u>
FUND BALANCE 9/1/2015	0	0	0
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Fund Balance	<u>0</u>	<u>14,882</u>	<u>14,882</u>
Refund Due to CJAD	0	0	0
FUND BALANCE 8/31/2016	<u>\$ 0</u>	<u>\$ 14,882</u>	<u>\$ 14,882</u>

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, 2016

Ignition Interlock Caseloads
Program 054-2016 CCP

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 1,312,658	\$ 1,312,658	\$ 0
State Aid - SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	<u>1,312,658</u>	<u>1,312,658</u>	<u>0</u>
EXPENDITURES			
Salaries and Fringe Benefits	1,337,444	1,315,594	21,850
Travel and Furnished Transportation	4,000	1,640	2,360
Contract Services for Offenders	0	0	0
Professional Fees	21,845	17,613	4,232
Supplies and Operating	3,200	0	3,200
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	<u>1,366,489</u>	<u>1,334,847</u>	<u>31,642</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(53,831)	(22,189)	31,642
OTHER FINANCING SOURCES (USES)			
Transfers In	53,831	129,050	75,219
Transfers Out	0	(106,861)	(106,861)
Total Other Financing Sources (Uses)	<u>53,831</u>	<u>22,189</u>	<u>(31,642)</u>
FUND BALANCE 9/1/2015	0	0	0
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>
Refund Due to CJAD	0	0	0
FUND BALANCE 8/31/2016	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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, 2016

Day Treatment Programs
Program 035-2016 DP

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 1,155,875	\$ 1,155,875	\$ 0
State Aid - SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	<u>1,155,875</u>	<u>1,155,875</u>	<u>0</u>
EXPENDITURES			
Salaries and Fringe Benefits	859,684	783,261	76,423
Travel and Furnished Transportation	5,020	2,787	2,233
Contract Services for Offenders	177,270	117,475	59,795
Professional Fees	15,620	12,338	3,282
Supplies and Operating	21,500	8,254	13,246
Facilities	133,500	132,892	608
Utilities	2,940	1,836	1,104
Equipment	3,000	3,000	0
Total Expenditures	<u>1,218,534</u>	<u>1,061,843</u>	<u>156,691</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(62,659)	94,032	156,691
OTHER FINANCING SOURCES (USES)			
Transfers In	62,659	0	(62,659)
Transfers Out	0	0	0
Total Other Financing Sources (Uses)	<u>62,659</u>	<u>0</u>	<u>(62,659)</u>
FUND BALANCE 9/1/2015	0	0	0
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Fund Balance	<u>0</u>	<u>94,032</u>	<u>94,032</u>
Refund Due to CJAD	0	0	0
FUND BALANCE 8/31/2016	<u>\$ 0</u>	<u>\$ 94,032</u>	<u>\$ 94,032</u>

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, 2016

Substance Abuse Aftercare Caseloads
Program 014-2016 DP

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 151,898	\$ 151,898	\$ 0
State Aid - SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	0	13	13
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	<u>151,898</u>	<u>151,911</u>	<u>13</u>
EXPENDITURES			
Salaries and Fringe Benefits	166,044	160,371	5,673
Travel and Furnished Transportation	1,000	480	520
Contract Services for Offenders	500	0	500
Professional Fees	1,739	1,736	3
Supplies and Operating	500	17	483
Facilities	0	0	0
Utilities	300	51	249
Equipment	0	0	0
Total Expenditures	<u>170,083</u>	<u>162,655</u>	<u>7,428</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(18,185)	(10,744)	7,441
OTHER FINANCING SOURCES (USES)			
Transfers In	18,185	10,744	(7,441)
Transfers Out	0	0	0
Total Other Financing Sources (Uses)	<u>18,185</u>	<u>10,744</u>	<u>(7,441)</u>
FUND BALANCE 9/1/2015	0	0	0
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>
Refund Due to CJAD	0	0	0
FUND BALANCE 8/31/2016	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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, 2016

Contract Residential Treatment
Program 040-2016 DP

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 172,595	\$ 172,595	\$ 0
State Aid - SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	<u>172,595</u>	<u>172,595</u>	<u>0</u>
EXPENDITURES			
Salaries and Fringe Benefits	0	0	0
Travel and Furnished Transportation	0	0	0
Contract Services for Offenders	171,301	146,451	24,850
Professional Fees	1,294	1,294	0
Supplies and Operating	0	0	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	<u>172,595</u>	<u>147,745</u>	<u>24,850</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	0	24,850	24,850
OTHER FINANCING SOURCES (USES)			
Transfers In	0	0	0
Transfers Out	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE 9/1/2015	0	0	0
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Fund Balance	<u>0</u>	<u>24,850</u>	<u>24,850</u>
Refund Due to CJAD	0	0	0
FUND BALANCE 8/31/2016	<u>\$ 0</u>	<u>\$ 24,850</u>	<u>\$ 24,850</u>

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, 2016

Mentally Impaired Caseloads (MHI)
Program 034-2016 DP

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 317,978	\$ 317,978	\$ 0
State Aid - SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	<u>317,978</u>	<u>317,978</u>	<u>0</u>
EXPENDITURES			
Salaries and Fringe Benefits	367,363	359,777	7,586
Travel and Furnished Transportation	3,500	1,919	1,581
Contract Services for Offenders	0	0	0
Professional Fees	3,885	3,499	386
Supplies and Operating	2,500	769	1,731
Facilities	0	0	0
Utilities	1,200	918	282
Equipment	0	0	0
Total Expenditures	<u>378,448</u>	<u>366,882</u>	<u>11,566</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(60,470)	(48,904)	11,566
OTHER FINANCING SOURCES (USES)			
Transfers In	60,470	48,904	(11,566)
Transfers Out	0	0	0
Total Other Financing Sources (Uses)	<u>60,470</u>	<u>48,904</u>	<u>(11,566)</u>
FUND BALANCE 9/1/2015	0	0	0
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>
Refund Due to CJAD	0	0	0
FUND BALANCE 8/31/2016	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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, 2016

High Risk Caseload
Program 053-2016 DP

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 132,938	\$ 132,938	\$ 0
State Aid - SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	<u>132,938</u>	<u>132,938</u>	<u>0</u>
EXPENDITURES			
Salaries and Fringe Benefits	126,922	122,011	4,911
Travel and Furnished Transportation	2,000	1,434	566
Contract Services for Offenders	2,500	350	2,150
Professional Fees	1,997	1,547	450
Supplies and Operating	3,819	686	3,133
Facilities	0	0	0
Utilities	720	305	415
Equipment	0	0	0
Total Expenditures	<u>137,958</u>	<u>126,333</u>	<u>11,625</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(5,020)	6,605	11,625
OTHER FINANCING SOURCES (USES)			
Transfers In	5,020	0	(5,020)
Transfers Out	0	0	0
Total Other Financing Sources (Uses)	<u>5,020</u>	<u>0</u>	<u>(5,020)</u>
FUND BALANCE 9/1/2015	0	0	0
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Fund Balance	<u>0</u>	<u>6,605</u>	<u>6,605</u>
Refund Due to CJAD	0	0	0
FUND BALANCE 8/31/2016	<u>\$ 0</u>	<u>\$ 6,605</u>	<u>\$ 6,605</u>

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, 2016

Sex Offender Caseloads
Program 012-2016 DP

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 897,368	\$ 897,368	\$ 0
State Aid - SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	0	(18)	(18)
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	<u>897,368</u>	<u>897,350</u>	<u>(18)</u>
EXPENDITURES			
Salaries and Fringe Benefits	816,183	758,185	57,998
Travel and Furnished Transportation	19,000	10,133	8,867
Contract Services for Offenders	46,500	33,355	13,145
Professional Fees	10,730	10,025	705
Supplies and Operating	44,497	1,899	42,598
Facilities	0	0	0
Utilities	2,399	1,759	640
Equipment	200	0	200
Total Expenditures	<u>939,509</u>	<u>815,357</u>	<u>124,152</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(42,141)	81,993	124,134
OTHER FINANCING SOURCES (USES)			
Transfers In	42,141	0	(42,141)
Transfers Out	0	0	0
Total Other Financing Sources (Uses)	<u>42,141</u>	<u>0</u>	<u>(42,141)</u>
FUND BALANCE 9/1/2015	0	0	0
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Fund Balance	<u>0</u>	<u>81,993</u>	<u>81,993</u>
Refund Due to CJAD	0	0	0
FUND BALANCE 8/31/2016	<u>\$ 0</u>	<u>\$ 81,993</u>	<u>\$ 81,993</u>

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, 2016

	Assessment Unit Program 046-2016 DP		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUE			
State Aid	\$ 465,845	\$ 465,845	\$ 0
State Aid - SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	465,845	465,845	0
EXPENDITURES			
Salaries and Fringe Benefits	529,969	510,812	19,157
Travel and Furnished Transportation	1,355	29	1,326
Contract Services for Offenders	500	200	300
Professional Fees	3,494	3,493	1
Supplies and Operating	4,200	4,143	57
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	539,518	518,677	20,841
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(73,673)	(52,832)	20,841
OTHER FINANCING SOURCES (USES)			
Transfers In	73,673	52,832	(20,841)
Transfers Out	0	0	0
Total Other Financing Sources (Uses)	73,673	52,832	(20,841)
FUND BALANCE 9/1/2015	0	0	0
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Fund Balance	0	0	0
Refund Due to CJAD	0	0	0
FUND BALANCE 8/31/2016	\$ 0	\$ 0	\$ 0

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, 2016

S.W.I.F.T. Court
Program 044-2016 DP

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 176,952	\$ 176,952	\$ 0
State Aid - SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	<u>176,952</u>	<u>176,952</u>	<u>0</u>
EXPENDITURES			
Salaries and Fringe Benefits	326,609	297,501	29,108
Travel and Furnished Transportation	1,555	316	1,239
Contract Services for Offenders	0	0	0
Professional Fees	3,827	3,017	810
Supplies and Operating	0	0	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	<u>331,991</u>	<u>300,834</u>	<u>31,157</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(155,039)	(123,882)	31,157
OTHER FINANCING SOURCES (USES)			
Transfers In	155,039	123,882	(31,157)
Transfers Out	0	0	0
Total Other Financing Sources (Uses)	<u>155,039</u>	<u>123,882</u>	<u>(31,157)</u>
FUND BALANCE 9/1/2015	0	0	0
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>
Refund Due to CJAD	0	0	0
FUND BALANCE 8/31/2016	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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, 2016

Treatment Alternatives to Incarceration Program (TAIP)
Program 015-2016

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 797,803	\$ 797,803	\$ 0
State Aid - SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	<u>797,803</u>	<u>797,803</u>	<u>0</u>
EXPENDITURES			
Salaries and Fringe Benefits	376,393	363,502	12,891
Travel and Furnished Transportation	2,100	1,035	1,065
Contract Services for Offenders	423,937	407,723	16,215
Professional Fees	7,334	6,752	582
Supplies and Operating	3,600	1,068	2,532
Facilities	0	0	0
Utilities	0	0	0
Equipment	400	175	225
Total Expenditures	<u>813,764</u>	<u>780,256</u>	<u>33,508</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(15,961)	17,547	33,508
OTHER FINANCING SOURCES (USES)			
Transfers In	15,961	90,024	74,063
Transfers Out	0	(90,024)	(90,024)
Total Other Financing Sources (Uses)	<u>15,961</u>	<u>0</u>	<u>(15,961)</u>
FUND BALANCE 9/1/2015	0	0	0
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Fund Balance	<u>0</u>	<u>17,547</u>	<u>17,547</u>
Refund Due to CJAD	0	0	0
FUND BALANCE 8/31/2016	<u>\$ 0</u>	<u>\$ 17,547</u>	<u>\$ 17,547</u>

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
FOR THE YEAR ENDED AUGUST 31, 2016

	Basic Supervision Program 900-2016		
	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 6,645,037	\$ 6,645,037	\$ 0
State Aid: SAFPF	126,198	126,198	0
Community Supervision Fees	8,549,432	8,549,432	0
Payments by Program Participants	1,228,911	1,228,911	0
Interest Income	31,903	31,903	0
Other Revenue	50,600	50,600	0
Total Revenue	<u>16,632,081</u>	<u>16,632,081</u>	<u>0</u>
EXPENDITURE			
Salaries/Fringe Benefits	14,078,862	14,078,862	0
Travel/Furnished Transportation	135,683	135,683	0
Contract Services for Offenders	635,876	635,876	0
Professional Fees	196,555	196,555	0
Supplies & Operating Expenditures	634,144	634,144	0
Facilities	0	0	0
Utilities	9,582	9,582	0
Equipment	132,462	132,462	0
Total Expenditure	<u>15,823,164</u>	<u>15,823,164</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	808,917	808,917	0
OTHER FINANCING SOURCES			
Transfers In	126,286	126,286	0
Transfer Out	(286,810)	(286,810)	0
Total Other Financing Sources (Uses)	(160,524)	(160,524)	0
FUND BALANCE 9/1/2015	4,284,909	4,284,909	0
Prior Period Adjustment	0	0	0
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Fund Balance	<u>4,933,302</u>	<u>4,933,302</u>	<u>0</u>
Refund Paid to CJAD	0	0	0
FUND BALANCE 8/31/2016	<u>\$ 4,933,302</u>	<u>\$ 4,933,302</u>	<u>\$ 0</u>

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
FOR THE YEAR ENDED AUGUST 31, 2016

Non-English Speaking Caseloads
Program 009-2016 CCP

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 292,296	\$ 292,296	\$ 0
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	<u>292,296</u>	<u>292,296</u>	<u>0</u>
EXPENDITURE			
Salaries/Fringe Benefits	253,605	253,605	0
Travel/Furnished Transportation	884	884	0
Contract Services for Offenders	0	0	0
Professional Fees	2,192	2,192	0
Supplies & Operating Expenditures	0	0	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditure	<u>256,681</u>	<u>256,681</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	35,615	35,615	0
OTHER FINANCING SOURCES			
Transfers In	0	0	0
Transfer Out	0	0	0
Total Other Financing Sources (Uses)	0	0	0
FUND BALANCE 9/1/2015	0	0	0
Prior Period Adjustment	0	0	0
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Fund Balance	<u>35,615</u>	<u>35,615</u>	<u>0</u>
Refund Paid to CJAD	0	0	0
FUND BALANCE 8/31/2016	<u>\$ 35,615</u>	<u>\$ 35,615</u>	<u>\$ 0</u>

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
FOR THE YEAR ENDED AUGUST 31, 2016

Felony Alcohol Intervention Program
Program 042-2016 CCP

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 168,768	\$ 168,768	\$ 0
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	<u>168,768</u>	<u>168,768</u>	<u>0</u>
EXPENDITURE			
Salaries/Fringe Benefits	97,328	97,328	0
Travel/Furnished Transportation	1,719	1,719	0
Contract Services for Offenders	0	0	0
Professional Fees	2,090	2,090	0
Supplies & Operating Expenditures	53,399	53,399	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditure	<u>154,536</u>	<u>154,536</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	14,232	14,232	0
OTHER FINANCING SOURCES			
Transfers In	3,464	3,464	0
Transfer Out	(3,464)	(3,464)	0
Total Other Financing Sources (Uses)	0	0	0
FUND BALANCE 9/1/2015	0	0	0
Prior Period Adjustment	0	0	0
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Fund Balance	<u>14,232</u>	<u>14,232</u>	<u>0</u>
Refund Paid to CJAD	0	0	0
FUND BALANCE 8/31/2016	<u>\$ 14,232</u>	<u>\$ 14,232</u>	<u>\$ 0</u>

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
FOR THE YEAR ENDED AUGUST 31, 2016

Enhanced Supervision Strategies
Program 004-2016 CCP

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 159,314	\$ 159,314	\$ 0
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	<u>159,314</u>	<u>159,314</u>	<u>0</u>
EXPENDITURE			
Salaries/Fringe Benefits	52,564	52,564	0
Travel/Furnished Transportation	120	120	0
Contract Services for Offenders	0	0	0
Professional Fees	1,194	1,194	0
Supplies & Operating Expenditures	0	0	0
Facilities	0	0	0
Utilities	621	621	0
Equipment	0	0	0
Total Expenditure	<u>54,499</u>	<u>54,499</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	104,815	104,815	0
OTHER FINANCING SOURCES			
Transfers In	138,100	138,100	0
Transfer Out	(242,915)	(242,915)	0
Total Other Financing Sources (Uses)	<u>(104,815)</u>	<u>(104,815)</u>	<u>0</u>
FUND BALANCE 9/1/2015	0	0	0
Prior Period Adjustment	0	0	0
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>
Refund Paid to CJAD	0	0	0
FUND BALANCE 8/31/2016	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
FOR THE YEAR ENDED AUGUST 31, 2016

Pre-Sentence Investigation Unit
Program 021-2016 CCP

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 399,377	\$ 399,377	\$ 0
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	746	746	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	<u>400,123</u>	<u>400,123</u>	<u>0</u>
EXPENDITURE			
Salaries/Fringe Benefits	394,072	394,072	0
Travel/Furnished Transportation	358	358	0
Contract Services for Offenders	5,470	5,470	0
Professional Fees	3,320	3,320	0
Supplies & Operating Expenditures	2,612	2,612	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	1,080	1,080	0
Total Expenditure	<u>406,912</u>	<u>406,912</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(6,789)	(6,789)	0
OTHER FINANCING SOURCES			
Transfers In	6,789	6,789	0
Transfer Out	0	0	0
Total Other Financing Sources (Uses)	6,789	6,789	0
FUND BALANCE 9/1/2015	0	0	0
Prior Period Adjustment	0	0	0
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>
Refund Paid to CJAD	0	0	0
FUND BALANCE 8/31/2016	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
FOR THE YEAR ENDED AUGUST 31, 2016

Cognitive Treatment & Continuing Care Program
Program 057-2016 CCP

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 125,244	\$ 125,244	\$ 0
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	<u>125,244</u>	<u>125,244</u>	<u>0</u>
EXPENDITURE			
Salaries/Fringe Benefits	79,489	79,489	0
Travel/Furnished Transportation	405	405	0
Contract Services for Offenders	0	0	0
Professional Fees	1,174	1,174	0
Supplies & Operating Expenditures	0	0	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditure	<u>81,068</u>	<u>81,068</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	44,176	44,176	0
OTHER FINANCING SOURCES			
Transfers In	0	0	0
Transfer Out	0	0	0
Total Other Financing Sources (Uses)	0	0	0
FUND BALANCE 9/1/2015	0	0	0
Prior Period Adjustment	0	0	0
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Fund Balance	<u>44,176</u>	<u>44,176</u>	<u>0</u>
Refund Paid to CJAD	0	0	0
FUND BALANCE 8/31/2016	<u>\$ 44,176</u>	<u>\$ 44,176</u>	<u>\$ 0</u>

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
FOR THE YEAR ENDED AUGUST 31, 2016

Community Service Restitution
Program 001-2016 CCP

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 62,181	\$ 62,181	\$ 0
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	<u>62,181</u>	<u>62,181</u>	<u>0</u>
EXPENDITURE			
Salaries/Fringe Benefits	60,249	60,249	0
Travel/Furnished Transportation	438	438	0
Contract Services for Offenders	0	0	0
Professional Fees	466	466	0
Supplies & Operating Expenditures	128	128	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditure	<u>61,281</u>	<u>61,281</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	900	900	0
OTHER FINANCING SOURCES			
Transfers In	0	0	0
Transfer Out	0	0	0
Total Other Financing Sources (Uses)	0	0	0
FUND BALANCE 9/1/2015	0	0	0
Prior Period Adjustment	0	0	0
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Fund Balance	<u>900</u>	<u>900</u>	<u>0</u>
Refund Paid to CJAD	0	0	0
FUND BALANCE 8/31/2016	<u>\$ 900</u>	<u>\$ 900</u>	<u>\$ 0</u>

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
FOR THE YEAR ENDED AUGUST 31, 2016

Intellectually/Developmentally Disabled Caseloads
Program 008-2016 CCP

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 290,741	\$ 290,741	\$ 0
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	104	104	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	290,845	290,845	0
EXPENDITURE			
Salaries/Fringe Benefits	265,999	265,999	0
Travel/Furnished Transportation	2,448	2,448	0
Contract Services for Offenders	2,596	2,596	0
Professional Fees	3,163	3,163	0
Supplies & Operating Expenditures	1,230	1,230	0
Facilities	0	0	0
Utilities	527	527	0
Equipment	0	0	0
Total Expenditure	275,963	275,963	0
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	14,882	14,882	0
OTHER FINANCING SOURCES			
Transfers In	0	0	0
Transfer Out	0	0	0
Total Other Financing Sources (Uses)	0	0	0
FUND BALANCE 9/1/2015	0	0	0
Prior Period Adjustment	0	0	0
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Fund Balance	14,882	14,882	0
Refund Paid to CJAD	0	0	0
FUND BALANCE 8/31/2016	\$ 14,882	\$ 14,882	\$ 0

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
FOR THE YEAR ENDED AUGUST 31, 2016

Ignition Interlock Caseloads
Program 054-2016 CCP

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 1,312,658	\$ 1,312,658	\$ 0
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	<u>1,312,658</u>	<u>1,312,658</u>	<u>0</u>
EXPENDITURE			
Salaries/Fringe Benefits	1,315,594	1,315,594	0
Travel/Furnished Transportation	1,640	1,640	0
Contract Services for Offenders	0	0	0
Professional Fees	17,613	17,613	0
Supplies & Operating Expenditures	0	0	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditure	<u>1,334,847</u>	<u>1,334,847</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(22,189)	(22,189)	0
OTHER FINANCING SOURCES			
Transfers In	129,050	129,050	0
Transfer Out	(106,861)	(106,861)	0
Total Other Financing Sources (Uses)	22,189	22,189	0
FUND BALANCE 9/1/2015	0	0	0
Prior Period Adjustment	0	0	0
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>
Refund Paid to CJAD	0	0	0
FUND BALANCE 8/31/2016	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
FOR THE YEAR ENDED AUGUST 31, 2016

Day Treatment Programs
Program 035-2016 DP

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 1,155,875	\$ 1,155,875	\$ 0
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	<u>1,155,875</u>	<u>1,155,875</u>	<u>0</u>
EXPENDITURE			
Salaries/Fringe Benefits	783,261	783,261	0
Travel/Furnished Transportation	2,787	2,787	0
Contract Services for Offenders	117,475	117,475	0
Professional Fees	12,338	12,338	0
Supplies & Operating Expenditures	8,254	8,254	0
Facilities	132,892	132,892	0
Utilities	1,836	1,836	0
Equipment	3,000	3,000	0
Total Expenditure	<u>1,061,843</u>	<u>1,061,843</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	94,032	94,032	0
OTHER FINANCING SOURCES			
Transfers In	0	0	0
Transfer Out	0	0	0
Total Other Financing Sources (Uses)	0	0	0
FUND BALANCE 9/1/2015	0	0	0
Prior Period Adjustment	0	0	0
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Fund Balance	<u>94,032</u>	<u>94,032</u>	<u>0</u>
Refund Paid to CJAD	0	0	0
FUND BALANCE 8/31/2016	<u>\$ 94,032</u>	<u>\$ 94,032</u>	<u>\$ 0</u>

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
FOR THE YEAR ENDED AUGUST 31, 2016

Substance Abuse Aftercare Caseloads
Program 014-2016 DP

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 151,898	\$ 151,898	\$ 0
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	13	13	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	<u>151,911</u>	<u>151,911</u>	<u>0</u>
EXPENDITURE			
Salaries/Fringe Benefits	160,371	160,371	0
Travel/Furnished Transportation	480	480	0
Contract Services for Offenders	0	0	0
Professional Fees	1,736	1,736	0
Supplies & Operating Expenditures	17	17	0
Facilities	0	0	0
Utilities	51	51	0
Equipment	0	0	0
Total Expenditure	<u>162,655</u>	<u>162,655</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(10,744)	(10,744)	0
OTHER FINANCING SOURCES			
Transfers In	10,744	10,744	0
Transfer Out	0	0	0
Total Other Financing Sources (Uses)	10,744	10,744	0
FUND BALANCE 9/1/2015	0	0	0
Prior Period Adjustment	0	0	0
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>
Refund Paid to CJAD	0	0	0
FUND BALANCE 8/31/2016	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
FOR THE YEAR ENDED AUGUST 31, 2016

Contract Residential Treatment
Program 040-2016 DP

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 172,595	\$ 172,595	\$ 0
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	<u>172,595</u>	<u>172,595</u>	<u>0</u>
EXPENDITURE			
Salaries/Fringe Benefits	0	0	0
Travel/Furnished Transportation	0	0	0
Contract Services for Offenders	146,451	146,451	0
Professional Fees	1,294	1,294	0
Supplies & Operating Expenditures	0	0	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditure	<u>147,745</u>	<u>147,745</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	24,850	24,850	0
OTHER FINANCING SOURCES			
Transfers In	0	0	0
Transfer Out	0	0	0
Total Other Financing Sources (Uses)	0	0	0
FUND BALANCE 9/1/2015	0	0	0
Prior Period Adjustment	0	0	0
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Fund Balance	<u>24,850</u>	<u>24,850</u>	<u>0</u>
Refund Paid to CJAD	0	0	0
FUND BALANCE 8/31/2016	<u>\$ 24,850</u>	<u>\$ 24,850</u>	<u>\$ 0</u>

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
FOR THE YEAR ENDED AUGUST 31, 2016

Mentally Impaired Caseloads (MHI)
Program 034-2016 DP

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 317,978	\$ 317,978	\$ 0
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	317,978	317,978	0
EXPENDITURE			
Salaries/Fringe Benefits	359,777	359,777	0
Travel/Furnished Transportation	1,919	1,919	0
Contract Services for Offenders	0	0	0
Professional Fees	3,499	3,499	0
Supplies & Operating Expenditures	769	769	0
Facilities	0	0	0
Utilities	918	918	0
Equipment	0	0	0
Total Expenditure	366,882	366,882	0
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(48,904)	(48,904)	0
OTHER FINANCING SOURCES			
Transfers In	48,904	48,904	0
Transfer Out	0	0	0
Total Other Financing Sources (Uses)	48,904	48,904	0
FUND BALANCE 9/1/2015	0	0	0
Prior Period Adjustment	0	0	0
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Fund Balance	0	0	0
Refund Paid to CJAD	0	0	0
FUND BALANCE 8/31/2016	\$ 0	\$ 0	\$ 0

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
FOR THE YEAR ENDED AUGUST 31, 2016

High Risk Caseload
Program 053-2016 DP

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 132,938	\$ 132,938	\$ 0
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	<u>132,938</u>	<u>132,938</u>	<u>0</u>
EXPENDITURE			
Salaries/Fringe Benefits	122,011	122,011	0
Travel/Furnished Transportation	1,434	1,434	0
Contract Services for Offenders	350	350	0
Professional Fees	1,547	1,547	0
Supplies & Operating Expenditures	686	686	0
Facilities	0	0	0
Utilities	305	305	0
Equipment	0	0	0
Total Expenditure	<u>126,333</u>	<u>126,333</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	6,605	6,605	0
OTHER FINANCING SOURCES			
Transfers In	0	0	0
Transfer Out	0	0	0
Total Other Financing Sources (Uses)	0	0	0
FUND BALANCE 9/1/2015	0	0	0
Prior Period Adjustment	0	0	0
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Fund Balance	<u>6,605</u>	<u>6,605</u>	<u>0</u>
Refund Paid to CJAD	0	0	0
FUND BALANCE 8/31/2016	<u>\$ 6,605</u>	<u>\$ 6,605</u>	<u>\$ 0</u>

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
FOR THE YEAR ENDED AUGUST 31, 2016

Sex Offender Caseloads
Program 012-2016 DP

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 897,368	\$ 897,368	\$ 0
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	(18)	(18)	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	<u>897,350</u>	<u>897,350</u>	<u>0</u>
EXPENDITURE			
Salaries/Fringe Benefits	758,185	758,185	0
Travel/Furnished Transportation	10,133	10,133	0
Contract Services for Offenders	33,355	33,355	0
Professional Fees	10,025	10,025	0
Supplies & Operating Expenditures	1,899	1,899	0
Facilities	0	0	0
Utilities	1,759	1,759	0
Equipment	0	0	0
Total Expenditure	<u>815,357</u>	<u>815,357</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	81,993	81,993	0
OTHER FINANCING SOURCES			
Transfers In	0	0	0
Transfer Out	0	0	0
Total Other Financing Sources (Uses)	0	0	0
FUND BALANCE 9/1/2015	0	0	0
Prior Period Adjustment	0	0	0
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Fund Balance	<u>81,993</u>	<u>81,993</u>	<u>0</u>
Refund Paid to CJAD	0	0	0
FUND BALANCE 8/31/2016	<u>\$ 81,993</u>	<u>\$ 81,993</u>	<u>\$ 0</u>

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
FOR THE YEAR ENDED AUGUST 31, 2016

Assessment Unit
Program 046-2016 DP

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 465,845	\$ 465,845	\$ 0
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	<u>465,845</u>	<u>465,845</u>	<u>0</u>
EXPENDITURE			
Salaries/Fringe Benefits	510,812	510,812	0
Travel/Furnished Transportation	29	29	0
Contract Services for Offenders	200	200	0
Professional Fees	3,493	3,493	0
Supplies & Operating Expenditures	4,143	4,143	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditure	<u>518,677</u>	<u>518,677</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(52,832)	(52,832)	0
OTHER FINANCING SOURCES			
Transfers In	52,832	52,832	0
Transfer Out	0	0	0
Total Other Financing Sources (Uses)	52,832	52,832	0
FUND BALANCE 9/1/2015	0	0	0
Prior Period Adjustment	0	0	0
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>
Refund Paid to CJAD	0	0	0
FUND BALANCE 8/31/2016	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
FOR THE YEAR ENDED AUGUST 31, 2016

S.W.I.F.T. Court
Program 044-2016 DP

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 176,952	\$ 176,952	\$ 0
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	<u>176,952</u>	<u>176,952</u>	<u>0</u>
EXPENDITURE			
Salaries/Fringe Benefits	297,501	297,501	0
Travel/Furnished Transportation	316	316	0
Contract Services for Offenders	0	0	0
Professional Fees	3,017	3,017	0
Supplies & Operating Expenditures	0	0	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditure	<u>300,834</u>	<u>300,834</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(123,882)	(123,882)	0
OTHER FINANCING SOURCES			
Transfers In	123,882	123,882	0
Transfer Out	0	0	0
Total Other Financing Sources (Uses)	123,882	123,882	0
FUND BALANCE 9/1/2015	0	0	0
Prior Period Adjustment	0	0	0
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>
Refund Paid to CJAD	0	0	0
FUND BALANCE 8/31/2016	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

**SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
FOR THE YEAR ENDED AUGUST 31, 2016**

Treatment Alternatives to Incarceration Program (TAIP)
Program 015-2016

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 797,803	\$ 797,803	\$ 0
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payments by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenue	<u>797,803</u>	<u>797,803</u>	<u>0</u>
EXPENDITURE			
Salaries/Fringe Benefits	363,502	363,502	0
Travel/Furnished Transportation	1,035	1,035	0
Contract Services for Offenders	407,723	407,723	0
Professional Fees	6,752	6,752	0
Supplies & Operating Expenditures	1,068	1,068	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	175	175	0
Total Expenditure	<u>780,256</u>	<u>780,256</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	17,547	17,547	0
OTHER FINANCING SOURCES			
Transfers In	90,024	90,024	0
Transfer Out	(90,024)	(90,024)	0
Total Other Financing Sources (Uses)	0	0	0
FUND BALANCE 9/1/2015			
Prior Period Adjustment	0	0	0
Prior Period Adjustment	0	0	0
Prior Period Refund Paid to CJAD	0	0	0
Adjusted Fund Balance	<u>17,547</u>	<u>17,547</u>	<u>0</u>
Refund Paid to CJAD	0	0	0
FUND BALANCE 8/31/2016	<u>\$ 17,547</u>	<u>\$ 17,547</u>	<u>\$ 0</u>

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States the combined regulatory basis combined financial statements (the “combined financial statements”) of the Community Supervision and Corrections Department (the Department), which comprise the combined statement of financial position as of August 31, 2016, and the related combined statement of revenues, expenditures, and changes in fund balance for the year then ended, and the related notes to the combined financial statements and have issued our report thereon dated February 24, 2017, 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 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 Department’s internal control. Accordingly, we do not express an opinion on the effectiveness of Department’s internal control.

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

Deloitte & Touche LLP

February 24, 2017

5A? ? G@;FK EGB7DH;E A@ 3@6 5ADD75F;A@E6 7B3DF? 7@F
A8F3DD3@F 5AG@FK

E5: 76G>7A88 @6;@9E3@6 CG7EF;A@76 5AEFE
8ADF: 7K73D7@676 3G9GEF %# \$' #

There were no findings and questioned costs in 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, 2016**

There were no findings and questioned costs in the prior year.

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

COMMUNITY JUSTICE ASSISTANCE DIVISION
COMPLIANCE CHECKLIST
FOR THE YEAR ENDED AUGUST 31, 2016

YES	NO	N/A	
<u>X</u>	_____		Is separate accountability maintained for TDCJ-CJAD funds; i.e., fund accounting of self-balancing funds? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>X</u>	_____		Are Revenues and Expenditures reported to TDCJ-CJAD in agreement with, or reconcilable to, the funding recipient's accounting records and with audited expenditures in each budget category? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>X</u>	_____		Are TDCJ-CJAD funds and locally generated revenues expended in accordance with the <i>Financial Management Manual for TDCJ-CJAD Funding (FMM)</i> , TDCJ-CJAD Standards, TDCJ-CJAD Field Correspondence, TDCJ-CJAD Policy Statements, Standard and Special Grant Conditions, and applicable laws? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>X</u>	_____		Are proper cutoff procedures observed at the end of each fiscal period? The cutoff date for revenues recognition and expenditures payments of FY 2016 is October 31, 2016 .
<u>X</u>	_____		Is the modified accrual basis of accounting used in preparing the fourth quarter reports for submission to TDCJ-CJAD? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
_____	<u>X</u>		Are any TDCJ-CJAD funds used to pay judges' salaries (unless specifically approved by TDCJ-CJAD in a Program Budget; i.e., DWI Courts), community justice council members' salaries, or other court-related expenses? If any of these salaries or expenses are paid, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>X</u>	_____		Are expenditures and revenues supported by adequate documentation? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>X</u>	_____		Are all employees with access to funds covered by a surety bond? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>X</u>	_____		Does the CSCD have an existing policy on budget approval, operate by the policy, and the policy has been approved by the judges charged with oversight of the CSCD (Government Code, Section 76.002, and the <i>Financial Management Manual for TDCJ-CJAD Funding (FMM Pages 8-10)</i>). If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

COMMUNITY JUSTICE ASSISTANCE DIVISION
COMPLIANCE CHECKLIST
FOR THE YEAR ENDED AUGUST 31, 2016

YES	NO	N/A	
<u>X</u>	___		Are all of the CSCD's funds and collections deposited in the county treasury (county's bank account)? (<i>FMM</i> Pages 7-8; Government Code, Section 509.011; Local Government Code, Section 140.003 (f); and Attorney General's Opinion DM-257, dated September 15, 1993) If not, explain in the Notes to the Financial Statements and include in the Schedule of Findings and Questioned Costs.
<u>X</u>	___		Are all of the CSCD's funds and collections disbursed by the county treasurer on behalf of the CSCD? (<i>FMM</i> Pages 7-8; Government Code, Section 509.011; Local Government Code, Section 140.003 (f); and Attorney General's Opinion DM-257, dated September 15, 1993) If not, explain in the Notes to the Financial Statements and include in the Schedule of Findings and Questioned Costs.
<u>X</u>	___		Are all of the CSCD's funds and collections deposited in the county treasury (county's bank account) within the time period required by Local Government Code 113.022? (<i>FMM</i> Pages 7-8) If not, explain in the Notes to the Financial Statements and include in the Schedule of Findings and Questioned Costs.
<u>X</u>	___		Did the Fiscal Officer follow the applicable laws, guidelines, and duties as specified on Pages 34-38 of the <i>Financial Management Manual for TDCJ-CJAD Funding</i> ? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>X</u>	___		Were purchasing laws, including required competitive bidding, followed as directed in accordance with the same procedures applicable to a county? (Texas Local Government Code Section 140.003 and Chapter 262, <i>FMM</i> Pages 39-40) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
___	___	<u>X</u>	Were there any instances of fraud, non-compliance, waste, or abuse noted by the auditor (Chapter 4, Item 4.25 <i>Government Auditing Standards</i>)? If yes, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>X</u>	___		Are locally generated funds, and other collections, documented with a proper receipt system, and can they be traced to probationers' accounts, bank deposits and statements? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>X</u>	___		Is equipment physically inventoried and adequately supported with an inventory form? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

COMMUNITY JUSTICE ASSISTANCE DIVISION
COMPLIANCE CHECKLIST
FOR THE YEAR ENDED AUGUST 31, 2016

YES	NO	N/A	
<u>X</u>	_____	_____	Is surplus equipment disposed of in accordance with TDCJ-CJAD guidelines? (<i>FMM</i> Page 27-28) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
_____	_____	<u>X</u>	Was an explanation given in the Schedule of Differences for any changes or adjustments that were made to Revenues and Expenditures (by either the CSCD or the Independent Auditor) that adjusted the previous amounts reported to TDCJ-CJAD? If not, explain in the Schedule of Differences, Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
_____	_____	<u>X</u>	Are expenditures that benefit both juveniles and adults prorated on an equitable basis? Is determination of the method of prorating such expenditures supported by adequate documentation, including an annual time study? (<i>FMM</i> Pages 28-29) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>X</u>	_____	_____	If the CSCD determines that an increase or decrease in revenue or expenditures is required, were budget adjustments submitted to TDCJ-CJAD, by September 30, 2016 , and in accordance with the <i>Financial Management Manual for TDCJ-CJAD Funding</i> ? (<i>FMM</i> Pages 8-10) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>X</u>	_____	_____	Are all non-TDCJ-CJAD funded program fees expended in accordance with applicable limitations; i.e., civil fees, Federal grants, bond fees, sex offender fees, crime victims compensation fund fees, etc.? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>X</u>	_____	_____	Are Victim Restitution Funds accounted for in accordance with Texas Government Code, Section 76.013, and are unclaimed funds tracked for the required five-year period prior to sending to the State Comptroller? (<i>FMM</i> Page 31) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>X</u>	_____	_____	Have TDCJ-CJAD policies regarding contracts with vendors been followed, which includes maintaining a Contract Monitoring Plan (policy) to monitor vendor payments and compliance with contracts? (<i>CMM</i> and Pages 13-14 of these Guidelines) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

COMMUNITY JUSTICE ASSISTANCE DIVISION
 COMPLIANCE CHECKLIST
 FOR THE YEAR ENDED AUGUST 31, 2016

YES	NO	N/A	
<u>X</u>	_____	_____	Does the CSCD have a policy regarding eligibility for employee salary merit increases, if merit or one-time increases are given? (<i>FMM</i> Page 50) If such increases are given without a written policy, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>X</u>	_____	_____	If a Judge allows an offender to pay a fee or donate goods to a local food bank or food pantry in the community in which the defendant resides or another nonprofit organization that: (A) has a 501 (a) IRS exemption as listed in Section 501 (c) (3) of that code and (B) provides services or assistance to needy individuals and families in the community in which the defendant resides in lieu of performing community service restitution (CSR) work hours, does the CSCD have a written CSR Policy stating that fact? (As amended in Section 16 (f), Article 42.12, Code of Criminal Procedure) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings of Questioned Costs.
_____	_____	<u>X</u>	Are petty cash funds (not change funds) authorized by the county auditor or fiscal officer? (<i>FMM</i> , Pages 8, 21-22, 27 and 38) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
_____	_____	<u>X</u>	Are petty cash funds used only for specific purposes for allowable items as listed in the <i>Financial Management Manual for TDCJ-CJAD Funding</i> and expended only for emergency situations authorized by a written policy and approved by the CSCD director? (<i>FMM</i> , Pages 8, 21-22, 27 and 38) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>X</u>	_____	_____	If a CSCD employee (or more than one employee where cumulative time is not over 10% of one full-time equivalent position) spends no more than 10% of his/her time on the Bond/Other Supervision Program activities (Pre-Trial Bond, Surety Bond, Bail etc.), separation of expenses is considered immaterial and is not required. However, all revenue generated from these fees must be accounted for separately in a local budget. Is this being properly captured? (<i>FMM</i> Pages 23, 32 and TDCJ-CJAD Policy Statement No. CJAD-PS-09) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>X</u>	_____	_____	With prior TDCJ-CJAD approval, CSCDs may use Basic Supervision, CC, DP, or TAIP funds as required cash matching for grants from other governmental agencies, non-profit organizations, or private foundations, etc., for the purpose of expanding an existing program. Was cash matching properly authorized, budgeted, and expended? (<i>FMM</i> Pages 24-25) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

COMMUNITY JUSTICE ASSISTANCE DIVISION
COMPLIANCE CHECKLIST
FOR THE YEAR ENDED AUGUST 31, 2016

YES	NO	N/A	
<u>X</u>	_____	_____	The Texas Code of Criminal Procedure, Article 42.12, Section 19 (e) requires as a condition of probation that certain sex offenders pay \$5.00 per month during the period of supervision. These fees are in addition to court costs or any other fee imposed on the offender as court ordered. Are these fees collected and accounted for by the CSCD and remitted to the State Comptroller? (<i>FMM</i> Pages 30-31) If fees are collected, include them in the Note to the Financial Statements for funds not required to be budgeted. If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
_____	_____	<u>X</u>	Article 42.12, Section 11 (a) (18), Code of Criminal Procedure authorizes the court to order a defendant, as a condition of community supervision, to reimburse the Crime Victims' Compensation Fund for any amounts paid from that fund to a victim of the defendant's offense or, if no reimbursement is required, make one payment to the fund in an amount not to exceed \$50 if the offense is a misdemeanor or not to exceed \$100 if the offense is a felony. If these fees were collected, were they remitted to the State Comptroller in compliance with the timelines outlined by the State Comptroller's Office? (<i>FMM</i> Page 31) If these fees are collected, include in the Note to the Financial Statements for funds not required to be budgeted. If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>X</u>	_____	_____	Were pretrial diversion/intervention fees properly collected and accounted for as payments by program participants or as community supervision fees? (<i>FMM</i> Pages 31-32, Government Code, Section 76.015 (c), Texas Code of Criminal Procedure, Article 102.012) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>X</u>	_____	_____	Is there proper identification on motor vehicles that are issued exempt license plates? (<i>FMM</i> Page 33, Transportation Code, Chapter 721) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
_____	_____	<u>X</u>	Is the transactions' administrative fee, if collected, accounted for on a consistent basis? (<i>FMM</i> Page 33) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>X</u>	_____	_____	Were interfund transfers, if any, correctly identified in the financial statements (<i>FMM</i> , Pages 16-17)? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

**COMMUNITY JUSTICE ASSISTANCE DIVISION
COMPLIANCE CHECKLIST
FOR THE YEAR ENDED AUGUST 31, 2016**

YES	NO	N/A
<u>X</u>	_____	_____
<p>It is inappropriate for government funded programs to end a fiscal year in a deficit. If there were negative fund balances at the end of the fiscal year, were they covered by interfund transfers as described in the <i>Financial Management Manual</i> for TDCJ-CJAD Funding? (<i>FMM</i> Page 37) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.</p>		
_____	_____	<u>X</u>
		<p>Do action plans exist for all significant findings from prior audits, if applicable, and are action plans current? (Chapter 4, Item 4.05, Government Auditing Standards) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.</p>