

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

**ANNUAL FINANCIAL AND
COMPLIANCE REPORT**

August 31, 2011

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**
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Independent Auditors' Report

Michael Enax, Director
Fort Bend County Community Supervision
and Corrections Department
Fort Bend County, Texas

We have audited the accompanying combined financial statements of the Fort Bend County Community Supervision and Corrections Department, and the combining and individual funds of the Fort Bend County Community Supervision and Corrections Department as of and for the year ended August 31, 2011, as listed in the table of contents. These financial statements are the responsibility of the Fort Bend County Community Supervision and Corrections Department's management. Our responsibility is to express an opinion on these 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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, the financial statements are prepared using the prescribed basis of accounting that demonstrates compliance with the Texas Department of Criminal Justice – Community Justice Assistance Division's (TDCJ-CJAD's) financial reporting requirements, which is a comprehensive basis of accounting other than generally accepted accounting principles.

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

In our opinion, the combined financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Fort Bend County Community Supervision and Corrections Department as of August 31, 2011, and the results of its operations for the year ended, in conformity with the basis of accounting described in the Notes. Also, in our opinion, the combining and individual funds referred to above present fairly, in all material respects, the financial position of each of the individual funds of the Fort Bend County Community Supervision and Corrections Department, as of August 31, 2011, and the results of operation of such funds for the year then ended in conformity with the basis of accounting described in the Notes.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 23, 2011, on our consideration of the Fort Bend County Community Supervision and Corrections 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* and should be considered in assessing the results of our audit.

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

A handwritten signature in cursive script that reads "Sugar Land & Co." with a stylized flourish at the end.

Sugar Land, Texas
December 23, 2011

Financial Statements

**FORT BEND COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**
COMBINED STATEMENT OF FINANCIAL POSITION
August 31, 2011

	<u>Basic Supervision</u>	<u>Community Corrections</u>	<u>Diversion Program</u>	<u>TAIP/ Rider 75</u>	<u>Total</u>
Assets					
Cash and Cash Equivalents	\$ 974,768	\$ 19,226	\$ 25,019	\$ 56,265	\$ 1,075,278
Fees Receivable	198,382	2,261			200,643
Other Receivable	3,758				3,758
Total Assets	<u>\$ 1,176,908</u>	<u>\$ 21,487</u>	<u>\$ 25,019</u>	<u>\$ 56,265</u>	<u>\$ 1,279,679</u>
Liabilities					
Accounts Payable	\$ 219,233	\$ 4,045	\$	\$ 32,529	\$ 255,807
Accrued Payroll	77,865	16,261	25,019	2,553	121,698
Due to TDCJ-CJAD	21,155	1,181		21,183	43,519
Total Liabilities	<u>318,253</u>	<u>21,487</u>	<u>25,019</u>	<u>56,265</u>	<u>421,024</u>
Fund Balance					
Fund Balance at August 31, 2011	<u>858,655</u>				<u>858,655</u>
Total Liabilities and Fund Balance	<u>\$ 1,176,908</u>	<u>\$ 21,487</u>	<u>\$ 25,019</u>	<u>\$ 56,265</u>	<u>\$ 1,279,679</u>

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

**FORT BEND COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**
*COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE*
For the year ended August 31, 2011

	<u>Basic Supervision</u>	<u>Community Corrections</u>	<u>Diversion Program</u>	<u>TAIP/ Rider 75</u>	<u>Total</u>
Revenues					
State Aid	\$ 993,207	\$ 571,775	\$ 703,858	\$ 420,555	\$ 2,689,395
State Aid: SAFPF	26,116				26,116
Rider 80 State Aid	65,057	23,401	27,838	1,796	118,092
Community Supervision Fees	2,040,221				2,040,221
Payments by Program Participants	386,303	34,556			420,859
Interest Income	28,248				28,248
Other Revenue	13,448				13,448
Total Revenues	<u>3,552,600</u>	<u>629,732</u>	<u>731,696</u>	<u>422,351</u>	<u>5,336,379</u>
Expenditures					
Salaries and Fringe Benefits	2,610,832	568,799	816,343	91,674	4,087,648
Rider 80 Salaries & Related Fringe	65,057	23,401	27,838	1,796	118,092
Travel and Furnished Transportation	83,552				83,552
Contract Services	274,884	44,708		304,036	623,628
Professional Fees	161,262	4,288	5,279	3,679	174,508
Supplies and Operating Expenses	271,827	24,187	9,371		305,385
Equipment	118,184				118,184
Total Expenditures	<u>3,585,598</u>	<u>665,383</u>	<u>858,831</u>	<u>401,185</u>	<u>5,510,997</u>
Excess (Deficiency) of Revenues over (under)					
Expenditures	(32,998)	(35,651)	(127,135)	21,166	(174,618)
Fund Balances - September 1, 2010	996,098	60,900	19,777	17	1,076,792
Interfund Transfer In (Out)	(83,290)	(24,068)	107,358		
Fund Balance Before Refund to TDCJ-CJAD	879,810	1,181		21,183	902,174
Refund Due to TDCJ-CJAD	(21,155)	(1,181)		(21,183)	(43,519)
Fund Balance - August 31, 2011	<u>\$ 858,655</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 858,655</u>

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

**FORT BEND COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**
ALL COMMUNITY CORRECTIONS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the year ended August 31, 2011

	<u>Pre-Trial</u>	<u>Non English Speaking</u>	<u>Sex Offender</u>	<u>Total</u>
Revenues				
State Aid	\$ 208,112	\$ 164,300	\$ 199,363	\$ 571,775
Rider 80 State Aid	7,157	8,181	8,063	23,401
Payments by Program Participants	34,556			34,556
Total Revenues	<u>249,825</u>	<u>172,481</u>	<u>207,426</u>	<u>629,732</u>
Expenditures				
Salaries and Fringe Benefits	241,691	167,307	159,801	568,799
Rider 80 Salaries & Related Fringe	7,157	8,181	8,063	23,401
Contract Services	30,128		14,580	44,708
Professional Fees	1,561	1,232	1,495	4,288
Supplies and Operating Expenses	19,400	4,787		24,187
Total Expenditures	<u>299,937</u>	<u>181,507</u>	<u>183,939</u>	<u>665,383</u>
Excess (Deficiency) of Revenues over (under)				
Expenditures	(50,112)	(9,026)	23,487	(35,651)
Fund Balances - September 1, 2010	29,919	10,207	20,774	60,900
Interfund Transfer In (Out)	20,193		(44,261)	(24,068)
Fund Balance Before Refund to TDCJ-CJAD		1,181		1,181
Refund Due to TDCJ-CJAD		(1,181)		(1,181)
Fund Balances - August 31, 2011	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

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

**FORT BEND COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**
ALL DIVERSION PROGRAM FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the year ended August 31, 2011

	<u>Aftercare Caseload</u>	<u>Drug Court</u>	<u>Mental Impaired Caseload</u>	<u>Progressive Sanctions</u>	<u>Substance Abuse Caseload</u>	<u>Total</u>
Revenues						
State Aid	\$ 91,853	\$ 89,474	\$ 81,627	\$ 328,899	\$ 112,005	\$ 703,858
Rider 80 State Aid		2,661	5,198	14,521	5,458	27,838
Total Revenues	<u>91,853</u>	<u>92,135</u>	<u>86,825</u>	<u>343,420</u>	<u>117,463</u>	<u>731,696</u>
Expenditures						
Salaries and Fringe Benefits	101,723	121,321	105,349	380,110	107,840	816,343
Rider 80 Salaries & Related Fringe		2,661	5,198	14,521	5,458	27,838
Professional Fees	689	671	612	2,467	840	5,279
Supplies and Operating Expenses	3,301				6,070	9,371
Total Expenditures	<u>105,713</u>	<u>124,653</u>	<u>111,159</u>	<u>397,098</u>	<u>120,208</u>	<u>858,831</u>
(Deficiency) of Revenues (under)						
Expenditures	(13,860)	(32,518)	(24,334)	(53,678)	(2,745)	(127,135)
Fund Balances - September 1, 2010	12,277	2,547	411	1,797	2,745	19,777
Interfund Transfer In	1,583	29,971	23,923	51,881		107,358
Fund Balances - August 31, 2011	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

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

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

BASIC SUPERVISION

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET, ACTUAL, AND PRIOR YEAR**

For the year ended August 31, 2011

	<u>2011 Budget</u>	<u>2011 Actual</u>	Variance Favorable (Unfavorable)	<u>2010 Actual</u>
Revenues				
State Aid	\$ 993,207	\$ 993,207	\$	950,589
State Aid: SAFPF	27,050	26,116	(934)	9,467
Rider 80 State Aid	69,215	65,057	(4,158)	44,711
Community Supervision Fees	2,030,000	2,040,221	10,221	2,020,667
Payments by Program Participants	291,000	386,303	95,303	349,217
Interest Income	20,000	28,248	8,248	24,376
Other Revenue	9,135	13,448	4,313	14,340
Total Revenues	<u>3,439,607</u>	<u>3,552,600</u>	<u>112,993</u>	<u>3,413,367</u>
Expenditures				
Salaries and Fringe Benefits	2,699,014	2,610,832	88,182	2,566,972
Rider 80 Salaries & Related Fringe	69,215	65,057	4,158	44,711
Travel and Furnished Transportation	144,000	83,552	60,448	32,329
Contract Services	295,000	274,884	20,116	182,321
Professional Fees	221,689	161,262	60,427	180,088
Supplies and Operating Expenses	808,088	271,827	536,261	137,459
Utilities	8,000		8,000	
Equipment	107,559	118,184	(10,625)	17,078
Total Expenditures	<u>4,352,565</u>	<u>3,585,598</u>	<u>766,967</u>	<u>3,160,958</u>
Excess (Deficiency) of Revenues over (under)				
Expenditures	(912,958)	(32,998)	879,960	252,409
Fund Balance - September 1, 2010	996,098	996,098		791,978
Interfund Transfer (Out)	(83,140)	(83,290)	(150)	(48,289)
Fund Balance Before Refund to TDCJ-CJAD		879,810	879,810	996,098
Refund Due to TDCJ-CJAD		(21,155)	(21,155)	
Fund Balance - August 31, 2011	<u>\$</u>	<u>\$ 858,655</u>	<u>\$ 858,655</u>	<u>\$ 996,098</u>

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

**FORT BEND COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT
COMMUNITY CORRECTIONS PROGRAM
PRE-TRIAL INTERVENTION
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET, ACTUAL, AND PRIOR YEAR
For the year ended August 31, 2011**

	<u>2011 Budget</u>	<u>2011 Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>2010 Actual</u>
Revenues				
State Aid	\$ 208,112	\$ 208,112	\$	\$ 208,112
Rider 80 State Aid	7,260	7,157	(103)	4,567
Payments by Program Participants	48,000	34,556	(13,444)	180,455
Total Revenues	<u>263,372</u>	<u>249,825</u>	<u>(13,547)</u>	<u>393,134</u>
Expenditures				
Salaries and Fringe Benefits	240,202	241,691	(1,489)	250,076
Rider 80 Salaries & Related Fringe	7,260	7,157	103	4,567
Contract Services	28,604	30,128	(1,524)	57,332
Professional Fees	1,561	1,561		1,561
Supplies and Operating Expenses	19,510	19,400	110	6,500
Total Expenditures	<u>297,137</u>	<u>299,937</u>	<u>(2,800)</u>	<u>320,036</u>
Excess (Deficiency) of Revenues over (under)				
Expenditures	(33,765)	(50,112)	(16,347)	73,098
Fund Balance - September 1, 2010	29,919	29,919		
Interfund Transfer In	3,846	20,193	16,347	(43,179)
Fund Balance - August 31, 2011	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 29,919</u>

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

**FORT BEND COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT
COMMUNITY CORRECTIONS PROGRAM
NON-ENGLISH SPEAKING CASELOAD
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET, ACTUAL, AND PRIOR YEAR
For the year ended August 31, 2011**

	<u>2011 Budget</u>	<u>2011 Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>2010 Actual</u>
Revenues				
State Aid	\$ 164,300	\$ 164,300	\$	\$ 161,563
Rider 80 State Aid	8,181	8,181		4,859
Total Revenues	<u>172,481</u>	<u>172,481</u>		<u>166,422</u>
Expenditures				
Salaries and Fringe Benefits	167,920	167,307	613	150,144
Rider 80 Salaries & Related Fringe	8,181	8,181		4,859
Professional Fees	1,232	1,232		1,212
Supplies and Operating Expenses	4,794	4,787	7	
Total Expenditures	<u>182,127</u>	<u>181,507</u>	<u>620</u>	<u>156,215</u>
Excess (Deficiency) of Revenues over (under)				
Expenditures	(9,646)	(9,026)	620	10,207
Fund Balance - September 1, 2010	10,207	10,207		
Interfund Transfer (Out)	(561)		561	
Fund Balance Before Refund to TDCJ-CJAD		1,181	1,181	10,207
Refund Due to TDCJ-CJAD		(1,181)	(1,181)	
Fund Balance - August 31, 2011	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 10,207</u>

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

**FORT BEND COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT
COMMUNITY CORRECTIONS PROGRAM
SEX OFFENDER CASELOAD
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET, ACTUAL, AND PRIOR YEAR
For the year ended August 31, 2011**

	<u>2011 Budget</u>	<u>2011 Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>2010 Actual</u>
Revenues				
State Aid	\$ 199,363	\$ 199,363	\$	\$ 196,060
Rider 80 State Aid	8,994	8,063	(931)	5,306
Total Revenues	<u>208,357</u>	<u>207,426</u>	<u>(931)</u>	<u>201,366</u>
Expenditures				
Salaries and Fringe Benefits	159,344	159,801	(457)	165,972
Rider 80 Salaries & Related Fringe	8,994	8,063	931	5,306
Contract Services	16,890	14,580	2,310	7,865
Professional Fees	1,495	1,495		1,449
Total Expenditures	<u>186,723</u>	<u>183,939</u>	<u>2,784</u>	<u>180,592</u>
Excess of Revenue over				
Expenditures	21,634	23,487	1,853	20,774
Fund Balance - September 1, 2010	20,774	20,774		
Interfund Transfer (Out)	(42,408)	(44,261)	(1,853)	
Fund Balance - August 31, 2011	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 20,774</u>

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

**FORT BEND COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT
DIVERSION PROGRAM
AFTERCARE CASELOAD
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET, ACTUAL, AND PRIOR YEAR
For the year ended August 31, 2011**

	<u>2011 Budget</u>	<u>2011 Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>2010 Actual</u>
Revenues				
State Aid	\$ 91,853	\$ 91,853	\$	\$ 83,165
Total Revenues	<u>91,853</u>	<u>91,853</u>		<u>83,165</u>
Expenditures				
Salaries and Fringe Benefits	101,715	101,723	(8)	70,264
Professional Fees	689	689		624
Supplies and Operating Expenses	<u>3,312</u>	<u>3,301</u>	<u>11</u>	
Total Expenditures	<u>105,716</u>	<u>105,713</u>	<u>3</u>	<u>70,888</u>
Excess (Deficiency) of Revenues over (under)				
Expenditures	(13,863)	(13,860)	3	12,277
Fund Balance - September 1, 2010	12,277	12,277		
Interfund Transfer In	<u>1,586</u>	<u>1,583</u>	<u>(3)</u>	
Fund Balance - August 31, 2011	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 12,277</u>

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

**FORT BEND COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT
DIVERSION PROGRAM
DRUG COURT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET, ACTUAL, AND PRIOR YEAR
For the year ended August 31, 2011**

	<u>2011 Budget</u>	<u>2011 Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>2010 Actual</u>
Revenues				
State Aid	\$ 89,474	89,474	\$	\$ 92,638
Rider 80 State Aid	2,661	2,661		1,689
Total Revenues	<u>92,135</u>	<u>92,135</u>		<u>94,327</u>
Expenditures				
Salaries and Fringe Benefits	122,430	121,321	1,109	117,389
Rider 80 Salaries & Related Fringe	2,661	2,661		1,689
Professional Fees	671	671		695
Total Expenditures	<u>125,762</u>	<u>124,653</u>	<u>1,109</u>	<u>119,773</u>
(Deficiency) of Revenues (under)				
Expenditures	(33,627)	(32,518)	1,109	(25,446)
Fund Balance - September 1, 2010	2,547	2,547		
Interfund Transfer In	31,080	29,971	(1,109)	27,993
Fund Balance - August 31, 2011	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 2,547</u>

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

**FORT BEND COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT
DIVERSION PROGRAM
MENTAL IMPAIRED CASELOAD
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET, ACTUAL, AND PRIOR YEAR
For the year ended August 31, 2011**

	<u>2011 Budget</u>	<u>2011 Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>2010 Actual</u>
Revenues				
State Aid	\$ 81,627	\$ 81,627	\$	\$ 83,136
Rider 80 State Aid	5,198	5,198		3,302
Total Revenues	<u>86,825</u>	<u>86,825</u>		<u>86,438</u>
Expenditures				
Salaries and Fringe Benefits	106,464	105,349	1,115	103,676
Rider 80 Salaries & Related Fringe	5,198	5,198		3,302
Professional Fees	612	612		624
Total Expenditures	<u>112,274</u>	<u>111,159</u>	<u>1,115</u>	<u>107,602</u>
(Deficiency) of Revenues (under)				
Expenditures	(25,449)	(24,334)	1,115	(21,164)
Fund Balance - September 1, 2010	411	411		
Interfund Transfer In	25,038	23,923	(1,115)	21,575
Fund Balance - August 31, 2011	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 411</u>

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

**FORT BEND COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT
DIVERSION PROGRAM
PROGRESSIVE SANCTIONS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET, ACTUAL, AND PRIOR YEAR
For the year ended August 31, 2011**

	<u>2011 Budget</u>	<u>2011 Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>2010 Actual</u>
Revenues				
State Aid	\$ 328,899	\$ 328,899	\$	\$ 337,260
Rider 80 State Aid	14,521	14,521		8,872
Total Revenues	<u>343,420</u>	<u>343,420</u>		<u>346,132</u>
Expenditures				
Salaries and Fringe Benefits	383,392	380,110	3,282	364,434
Rider 80 Salaries & Related Fringe	14,521	14,521		8,872
Professional Fees	2,467	2,467		2,529
Total Expenditures	<u>400,380</u>	<u>397,098</u>	<u>3,282</u>	<u>375,835</u>
(Deficiency) of Revenues (under)				
Expenditures	(56,960)	(53,678)	3,282	(29,703)
Fund Balance - September 1, 2010	1,797	1,797		
Interfund Transfer In	55,163	51,881	(3,282)	31,500
Fund Balance - August 31, 2011	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 1,797</u>

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

**FORT BEND COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT
DIVERSION PROGRAM
SUBSTANCE ABUSE CASELOAD
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET, ACTUAL, AND PRIOR YEAR
For the year ended August 31, 2011**

	<u>2011 Budget</u>	<u>2011 Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>2010 Actual</u>
Revenues				
State Aid	\$ 112,005	\$ 112,005	\$	\$ 104,816
Rider 80 State Aid	5,458	5,458		3,413
Total Revenues	<u>117,463</u>	<u>117,463</u>		<u>108,229</u>
Expenditures				
Salaries and Fringe Benefits	109,197	107,840	1,357	104,690
Rider 80 Salaries & Related Fringe	5,458	5,458		3,413
Professional Fees	840	840		781
Supplies and Operating Expenses	8,340	6,070	2,270	
Total Expenditures	<u>123,835</u>	<u>120,208</u>	<u>3,627</u>	<u>108,884</u>
(Deficiency) of Revenues (under)				
Expenditures	(6,372)	(2,745)	3,627	(655)
Fund Balance - September 1, 2010	2,745	2,745		
Interfund Transfer In	3,627		(3,627)	3,400
Fund Balance - August 31, 2011	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 2,745</u>

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

**FORT BEND COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT
TREATMENT ALTERNATIVE TO INCARCERATION/RIDER 75
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET, ACTUAL, AND PRIOR YEAR
For the year ended August 31, 2011**

	<u>2011 Budget</u>	<u>2011 Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>2010 Actual</u>
Revenues				
State Aid	\$ 420,555	420,555	\$	\$ 483,064
Rider 80 State Aid	2,496	1,796	(700)	1,820
Total Revenues	<u>423,051</u>	<u>422,351</u>	<u>(700)</u>	<u>484,884</u>
Expenditures				
Salaries and Fringe Benefits	92,220	91,674	546	115,563
Rider 80 Salaries & Related Fringe	2,496	1,796	700	1,820
Contract Services	330,442	304,036	26,406	370,794
Professional Fees	3,679	3,679		3,690
Total Expenditures	<u>428,837</u>	<u>401,185</u>	<u>27,652</u>	<u>491,867</u>
Excess (Deficiency) of Revenues over (under)				
Expenditures	(5,786)	21,166	26,952	(6,983)
Fund Balance - September 1, 2010	17	17		
Interfund Transfer In	5,769		(5,769)	7,000
Fund Balance Before Refund to TDCJ-CJAD		21,183	21,183	17
Refund Due to TDCJ-CJAD		(21,183)	(21,183)	
Fund Balance - August 31, 2011	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 17</u>

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

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

Note 1 - Summary of Significant Accounting Policies

A. Reporting Entity

The accompanying financial statements include the revenue of the Fort Bend County Community Supervision and Corrections Department 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 Alternatives to Incarceration Program Grant Funds, local fees collected for the use of the CSCD, and the expenditure of those funds.

The Fort Bend County Community Supervision and Corrections Department, a special purpose district of state government, was organized to provide certain adult probation services to judicial districts.

B. Basis of Accounting

Basis of accounting refers to the time at which revenues and expenditures are recognized in the accounts and reported in the statements. The accounts of Fort Bend County CSCD are organized 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. 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. Revenues and expenditures are accounted for using either the cash basis of accounting or the modified accrual basis of accounting until the last quarter when the modified accrual basis of accounting must be used.

The modified accrual basis of accounting is followed in that revenues are recorded when susceptible to accrual; i.e., earned, measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay the liabilities of the current period. Revenues received by October 31, 2011 for financial activity performed by August 31, 2011, are considered available. Also purchases for which the commitment has been established by August 31, 2011, are considered liabilities regardless of whether possession of these goods has been received by August 31, provided that the liability purchase is received and is paid by October 31, 2011. Exception to this method of accounting is the recording of refunds to the State as reductions of Fund Balance.

C. Budgets (Accounting and Legal Compliance)

The budgets governing the funding to the programs 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 will be reviewed and approved/disapproved by TDCJ-CJAD. TDCJ-CJAD will not accept budget adjustments after September 30 for the previous fiscal year. Only budget adjustments approved by TDCJ-CJAD should be referred to in performing the financial audit.

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

NOTES TO FINANCIAL STATEMENTS (continued)

Note 1 - Summary of Significant Accounting Policies (continued)

D. 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, 2011 become part of the subsequent year's budget.

E. Compensated Absences

All full-time employees accumulate vacation and sick leave benefits. These benefits are recorded when paid along with salaries and fringe benefits.

Note 2 - Funding Sources - State Aid

The CJAD Programs consist of the following programs:

Basic Supervision Program is a multi-level system of supervision that achieves public protection through control, rehabilitation and reintegration of offenders placed on community supervision for determinate periods of time. This state funding is a per capita allocation based on statistics from the previous full calendar year. For example, fiscal year 2011 funding (September 1, 2010 through August 31, 2011) is calculated on statistics from Calendar Year 2009. The per capita formula includes felony and misdemeanor direct cases as well as felony pre-trial cases and is calculated by first allocating misdemeanor funding based on the number of misdemeanor placements of the previous calendar year times \$0.70 per day for 182 days. Then, the felony allocation is based on the proportion of the state's felons under direct community supervision and the pretrial supervision for the previous calendar year times funds remaining. Basic Supervision is distributed on to CSCDs.

Government Code 509.011 authorizes TDCJ-CJAD to withhold Basic Supervision (per capita) funds from CSCDs that have over six months of operating funds in their fund balance at the end of a biennium. TDCJ-CJAD may adopt policies permitting a CSCD to maintain reserves in amounts greater than otherwise permitted to cover certain costs. TDCJ-CJAD may distribute these unallocated funds to other CSCDs.

Community Corrections Programs Funding (CCP) – This appropriation line item is also 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 CCP funds. The CC programs administered within Fort Bend County include Pre-Trial Intervention, Non-English Speaking Caseload and Sex Offender Caseload.

Government Code 509.011 authorizes TDCJ-CJAD to withhold Community Corrections Programs (formula) funds from CSCDs that have over six (6) months of Basic Supervision operating funds in their fund balance at the end of a biennium. TDCJ-CJAD may distribute these unallocated funds to other CSCDs.

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

NOTES TO FINANCIAL STATEMENTS (continued)

Note 2 - Funding Sources - State Aid (continued)

Diversion Programs Funding (DP) – This 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 and approved by management. Municipalities, non-profit organizations, state agencies, CSCDs and counties are eligible to receive DP funds. DP funds are not to be used for Basic Supervision services. The DP programs administered within Fort Bend County include Aftercare Caseload, Drug Court, Mental Impaired Caseload, Progressive Sanctions, and Substance Abuse Caseload.

Substance Abuse Felony Punishment Facility (SAFPF) aftercare caseloads are funded on a per case basis and must meet specific supervision requirements set by TDCJ-CJAD. 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.

Treatment Alternatives to Incarceration Programs (TAIP) – This substance abuse funding is awarded on a competitive basis. The priorities for distribution are determined biennially; however, TAIP grants are awarded annually. All requests are reviewed by TDCJ-CJAD staff and approved by management. CSCDs are the only entities eligible for TAIP funds. Included in TAIP, are activities associated with the Rider 75 program.

Note 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

Source	Amount Received	Restrictions for use	Expended In Accordance With Restriction
Community Supervision Fees	\$2,040,221	None	Yes
Payments by Program Participants	420,859	Offset treatment costs	Yes
Interest Income	28,248	None	Yes
Other Revenue	13,448	None	Yes

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

NOTES TO FINANCIAL STATEMENTS (continued)

Note 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

<u>Source</u>	<u>Amount Received</u>	<u>Restrictions for use</u>	<u>Expended In Accordance With Restriction</u>
Fort Bend County	\$420,346	None	Yes
Victim Restitution	622,441	Paid directly to victim within certain timelines	Yes
Bond Supervision Funds	194,047	Support pre-trial bond caseload	Yes
Office of the Governor CJD Drug Court Grant	140,000	Substance abuse treatment	Yes
Office of the Governor CJD VOCA Grant	35,540	Crime victim assistance	Yes
TDCJ Private Facility Contract Monitoring	16,910	Offset CCO salary and benefits	Yes
Drug Court Program Fee	27,335	Drug court programs	Yes
Local Businesses	8,000	Purchase materials for CSR program	Yes
Private Donations	3,697	Substance abuse rehabilitation	Yes

Note 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 CSCD district account 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))

Fort Bend County CSCD does not maintain petty cash accounts.

During the year ended August 31, 2011, the CJAD Programs’ investments consisted entirely of demand deposits in Prosperity Bank. The carrying value, which approximates market value, of the CJAD Programs’ cash and cash equivalents at year-end was \$1,075,278.

Note 6 - Vendors for Offender Services Contracts

Vendors for offender service contracts with the County with a value of \$100,000 or above are listed below. The County has entered a valid contract or contracts with all vendors listed.

<u>Vendor name</u>	<u>Contract Amount</u>
*Fort Bend Regional Council on Substance Abuse	\$100,000
Protech	\$110,000

*This contract was funded with TDCJ-CJAD funds, as well as other sources.

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

NOTES TO FINANCIAL STATEMENTS (continued)

Note 7 – Prior Period Adjustments

None.



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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*

Michael Enax, Director
Fort Bend County Community Supervision
and Corrections Department
Fort Bend County, Texas

We have audited the accompanying financial statements of the Fort Bend County Community Supervision and Corrections Department, as of and for the year ended August 31, 2011, and have issued our report thereon dated December 23, 2011. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Fort Bend County Community Supervision and Corrections Department's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Fort Bend County Community Supervision and Corrections Department's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Fort Bend County Community Supervision and Corrections Department internal control over financial reporting.

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Fort Bend County Community Supervision and Corrections Department's financial statements are free of 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 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*.

This report is intended solely for the information and use of management, others within the organization, the Fort Bend County Community Supervision and Corrections Department and the Texas Department of Criminal Justice and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Sugar Land & Co." with a stylized flourish at the end.

Sugar Land, Texas
December 23, 2011

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**
*COMMUNITY JUSTICE ASSISTANCE DIVISION FUNDED PROGRAM FUNDS
COMPLIANCE REQUIREMENTS CHECKLIST*

The following checklist indicates whether the compliance requirements have been met.

Yes	No	
X		Separate accountability is maintained for TDCJ-CJAD funds.
X		Revenues and Expenditures reported to TDCJ-CJAD are in agreement with, or reconcilable to, the funding recipient's accounting records and with audited expenditures in each budget category.
X		TDCJ-CJAD funds and locally generated revenues are expended in accordance with <i>The Financial Management Manual for TDCJ-CJAD Funding</i> , TDCJ-CJAD Funding and Fiscal Management Updates, TDCJ-CJAD Standards, TDCJ-CJAD Field Correspondence, TDCJ-CJAD Policy Statements, Standard and Special Grant Conditions, and applicable laws.
X		Proper cut-off procedures are observed at the end of each fiscal period. The cutoff date for revenues recognition and expenditures payments of FY 2011 is October 31, 2011. The modified accrual basis of accounting is used in preparing the fourth quarter reports for submission to TDCJ-CJAD.
N/A		If the CSCD serves both juveniles and adults, expenditures that benefit both juveniles and adults are prorated on an equitable basis. Determination of the method of prorating such expenditures is supported by adequate documentation.
X		TDCJ-CJAD funds are not 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.
X		Expenditures and revenues are supported by adequate documentation.
X		If the CSCD determines that an increase or decrease in revenue or expenditures is required, budget adjustments are submitted to TDCJ-CJAD, by September 30 of the following fiscal year and in accordance with the <i>Financial Management Manual for TDCJ-CJAD Funding</i> .
X		Idle funds, if any, are invested.
X		All employees with access to funds are covered by a surety bond.
X		Locally generated funds, and other collections, are documented with a proper receipt system.
X		All non-TDCJ-CJAD funded program fees are expended in accordance with applicable limitations.
X		All equipment is physically inventoried and adequately supported with an inventory form. Surplus equipment is disposed of in accordance with TDCJ-CJAD guidelines.
X		Victim Restitution Funds are accounted for in accordance with <u>Vernon's Texas Codes Annotated Government Code</u> , Section 76.013.

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**
*COMMUNITY JUSTICE ASSISTANCE DIVISION FUNDED PROGRAM FUNDS
COMPLIANCE REQUIREMENTS CHECKLIST*

X		TDCJ-CJAD policies regarding contracts with vendors have been followed, which includes maintaining a Contract Monitoring Plan (policy) to monitor vendor payments and compliance with contracts.
N/A		All expenditures for leases have received TDCJ-CJAD approval prior to the expenditure of funds.
X		The CSCD has a policy regarding eligibility for employee salary merit increases, if applicable.
X		All purchases adhere to the requirements of the <u>Vernon's Texas Codes Annotated Local Government Code</u> , Section 262.023 regarding competitive bids.
X		The CSCD has an existing policy on budget approval, operates by the policy, and the policy has been approved in an open meeting by the judges charged with oversight of the CSCD (Government Code, Section 76.002, and the TDCJ-CJAD <i>Financial Management Manual</i> .)
	X	The CSCD allows offenders to pay a fee in lieu of performing community service restitution (CSR) work hours.
X		The CSCD's funds are deposited in the county depository and are disbursed by the county treasurer, or the county auditor.

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**
*COMMUNITY JUSTICE ASSISTANCE DIVISION FUNDED PROGRAM FUNDS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2011*

Findings: **None**

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**
BASIC SUPERVISION
*SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORTS AND CSCD REPORTS*
Year Ended August 31, 2011

	<u>Audit</u>	<u>Per CSCD Reports</u>	<u>Difference*</u>
Revenues			
State Aid	\$ 993,207	\$ 993,207	\$
State Aid: SAFPF Payments	26,116	26,116	
Rider 80 State Aid	65,057	65,057	
Probation Fees	2,040,221	2,040,221	
Payments by Program Participants	386,303	386,303	
Interest Income	28,248	28,248	
Other Revenue	13,448	13,448	
Total Revenues	<u>3,552,600</u>	<u>3,552,600</u>	
Expenditures			
Salaries and Fringe Benefits	2,610,832	2,610,832	
Rider 80 Salaries & Related Fringe	65,057	65,057	
Travel and Furnished Transportation	83,552	83,552	
Contract Services	274,884	274,884	
Professional Fees	161,262	161,262	
Supplies and Operating Expenditures	271,827	271,827	
Equipment	118,184	118,184	
Total Expenditures	<u>3,585,598</u>	<u>3,585,598</u>	
(Deficiency) of Revenues (under)			
Expenditures	(32,998)	(32,998)	
Fund Balance - September 1, 2010	996,098	996,098	
Interfund Transfer (Out)	(83,290)	(83,290)	
Fund Balance Before Refund to TDCJ-CJAD	879,810	879,810	
Refund Due to TDCJ-CJAD	(21,155)		(21,155)
Fund Balance - August 31, 2011	<u>\$ 858,655</u>	<u>\$ 879,810</u>	<u>\$ (21,155)</u>

* The difference is due to the refund formula calculation representing amounts due to TDCJ-CJAD by the Department. This calculation was done subsequent to the submission of the quarterly report for the period ending August 31, 2011.

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT
COMMUNITY CORRECTIONS PROGRAM
PRE-TRIAL INTERVENTION
SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORTS AND CSCD REPORTS
Year Ended August 31, 2011**

	<u>Audit</u>	<u>Per CSCD Reports</u>	<u>Difference</u>
Revenues			
State Aid	\$ 208,112	\$ 208,112	\$
Rider 80 State Aid	7,157	7,157	
Payments by Program Participants	34,556	34,556	
Total Revenues	<u>249,825</u>	<u>249,825</u>	
Expenditures			
Salaries and Fringe Benefits	241,691	241,691	
Rider 80 Salaries & Related Fringe	7,157	7,157	
Contract Services	30,128	30,128	
Professional Fees	1,561	1,561	
Supplies and Operating Expenditures	19,400	19,400	
Total Expenditures	<u>299,937</u>	<u>299,937</u>	
(Deficiency) of Revenues (under)			
Expenditures	(50,112)	(50,112)	
Fund Balance - September 1, 2010	29,919	29,919	
Interfund Transfer In	20,193	20,193	
Fund Balance - August 31, 2011	<u>\$</u>	<u>\$</u>	<u>\$</u>

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT
COMMUNITY CORRECTIONS PROGRAM
NON-ENGLISH SPEAKING CASELOAD
SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORTS AND CSCD REPORTS
Year Ended August 31, 2011**

	<u>Audit</u>	<u>Per CSCD Reports</u>	<u>Difference</u>
Revenues			
State Aid	\$ 164,300	\$ 164,300	\$
Rider 80 State Aid	8,181	8,181	
Total Revenues	<u>172,481</u>	<u>172,481</u>	
Expenditures			
Salaries and Fringe Benefits	167,307	167,307	
Rider 80 Salaries & Related Fringe	8,181	8,181	
Professional Fees	1,232	1,232	
Supplies and Operating Expenditures	4,787	4,787	
Total Expenditures	<u>181,507</u>	<u>181,507</u>	
(Deficiency) of Revenues (under)			
Expenditures	(9,026)	(9,026)	
Fund Balance - September 1, 2010	<u>10,207</u>	<u>10,207</u>	
Fund Balance Before Refund to TDCJ-CJAD	1,181	1,181	
Refund Due to TDCJ-CJAD	<u>(1,181)</u>	<u>(1,181)</u>	
Fund Balance - August 31, 2011	<u><u>\$</u></u>	<u><u>\$</u></u>	<u><u>\$</u></u>

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT
COMMUNITY CORRECTIONS PROGRAM
SEX OFFENDER CASELOAD
SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORTS AND CSCD REPORTS
Year Ended August 31, 2011**

	<u>Audit</u>	<u>Per CSCD Reports</u>	<u>Difference</u>
Revenues			
State Aid	\$ 199,363	\$ 199,363	\$
Rider 80 State Aid	8,063	8,063	
Total Revenues	<u>207,426</u>	<u>207,426</u>	
Expenditures			
Salaries and Fringe Benefits	159,801	159,801	
Rider 80 Salaries & Related Fringe	8,063	8,063	
Contract Services	14,580	14,580	
Professional Fees	1,495	1,495	
Total Expenditures	<u>183,939</u>	<u>183,939</u>	
Excess of Revenues over			
Expenditures	23,487	23,487	
Fund Balance - September 1, 2010	20,774	20,774	
Interfund Transfer (Out)	(44,261)	(44,261)	
Fund Balance - August 31, 2011	<u>\$</u>	<u>\$</u>	<u>\$</u>

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT
DIVERSION PROGRAM
AFTERCARE CASELOAD
SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORTS AND CSCD REPORTS
Year Ended August 31, 2011**

	<u>Audit</u>	<u>Per CSCD Reports</u>	<u>Difference</u>
Revenues			
State Aid	\$ 91,853	\$ 91,853	\$
Total Revenues	<u>91,853</u>	<u>91,853</u>	
Expenditures			
Salaries and Fringe Benefits	101,723	101,723	
Professional Fees	689	689	
Supplies and Operating Expenditures	3,301	3,301	
Total Expenditures	<u>105,713</u>	<u>105,713</u>	
(Deficiency) of Revenues (under)			
Expenditures	(13,860)	(13,860)	
Fund Balance - September 1, 2010	12,277	12,277	
Interfund Transfer In	1,583	1,583	
Fund Balance - August 31, 2011	<u><u>\$</u></u>	<u><u>\$</u></u>	<u><u>\$</u></u>

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT
DIVERSION PROGRAM
DRUG COURT
SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORTS AND CSCD REPORTS
Year Ended August 31, 2011**

	<u>Audit</u>	<u>Per CSCD Reports</u>	<u>Difference</u>
Revenues			
State Aid	\$ 89,474	\$ 89,474	\$
Rider 80 State Aid	2,661	2,661	
Total Revenues	<u>92,135</u>	<u>92,135</u>	
Expenditures			
Salaries and Fringe Benefits	121,321	121,321	
Rider 80 Salaries & Related Fringe	2,661	2,661	
Professional Fees	671	671	
Total Expenditures	<u>124,653</u>	<u>124,653</u>	
(Deficiency) of Revenues (under)			
Expenditures	(32,518)	(32,518)	
Fund Balance - September 1, 2010	2,547	2,547	
Interfund Transfer In	29,971	29,971	
Fund Balance - August 31, 2011	<u>\$</u>	<u>\$</u>	<u>\$</u>

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT
DIVERSION PROGRAM
MENTAL IMPAIRED CASELOAD
SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORTS AND CSCD REPORTS
Year Ended August 31, 2011**

	<u>Audit</u>	<u>Per CSCD Reports</u>	<u>Difference</u>
Revenues			
State Aid	\$ 81,627	\$ 81,627	\$
Rider 80 State Aid	5,198	5,198	
Total Revenues	<u>86,825</u>	<u>86,825</u>	
Expenditures			
Salaries and Fringe Benefits	105,349	105,349	
Rider 80 Salaries & Related Fringe	5,198	5,198	
Professional Fees	612	612	
Total Expenditures	<u>111,159</u>	<u>111,159</u>	
(Deficiency) of Revenues (under)			
Expenditures	(24,334)	(24,334)	
Fund Balance - September 1, 2010	411	411	
Interfund Transfer In	23,923	23,923	
Fund Balance - August 31, 2011	<u>\$</u>	<u>\$</u>	<u>\$</u>

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT
DIVERSION PROGRAM
PROGRESSIVE SANCTIONS
SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORTS AND CSCD REPORTS
Year Ended August 31, 2011**

	<u>Audit</u>	<u>Per CSCD Reports</u>	<u>Difference</u>
Revenues			
State Aid	\$ 328,899	328,899	\$
Rider 80 State Aid	14,521	14,521	
Total Revenues	<u>343,420</u>	<u>343,420</u>	
Expenditures			
Salaries and Fringe Benefits	380,110	380,110	
Rider 80 Salaries & Related Fringe	14,521	14,521	
Professional Fees	2,467	2,467	
Total Expenditures	<u>397,098</u>	<u>397,098</u>	
(Deficiency) of Revenues (under)			
Expenditures	(53,678)	(53,678)	
Fund Balance - September 1, 2010	1,797	1,797	
Interfund Transfer In	51,881	51,881	
Fund Balance - August 31, 2011	<u>\$</u>	<u>\$</u>	<u>\$</u>

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT
DIVERSION PROGRAM
SUBSTANCE ABUSE CASELOAD
SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORTS AND CSCD REPORTS
Year Ended August 31, 2011**

	<u>Audit</u>	<u>Per CSCD Reports</u>	<u>Difference</u>
Revenues			
State Aid	\$ 112,005	\$ 112,005	\$
Rider 80 State Aid	5,458	5,458	
Total Revenues	<u>117,463</u>	<u>117,463</u>	
Expenditures			
Salaries and Fringe Benefits	107,840	107,840	
Rider 80 Salaries & Related Fringe	5,458	5,458	
Professional Fees	840	840	
Supplies and Operating Expenditures	6,070	6,070	
Total Expenditures	<u>120,208</u>	<u>120,208</u>	
(Deficiency) of Revenues (under)			
Expenditures	(2,745)	(2,745)	
Fund Balance - September 1, 2010	2,745	2,745	
Fund Balance - August 31, 2011	<u>\$</u>	<u>\$</u>	<u>\$</u>

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT
COMMUNITY CORRECTIONS PROGRAM
TREATMENT ALTERNATIVE TO INCARCERATION/RIDER 75
SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORTS AND CSCD REPORTS
Year Ended August 31, 2011**

	<u>Audit</u>	<u>Per CSCD Reports</u>	<u>Difference</u>
Revenues			
State Aid	\$ 420,555	\$ 420,555	\$
Rider 80 State Aid	1,796	1,796	
Total Revenues	<u>422,351</u>	<u>422,351</u>	
Expenditures			
Salaries and Fringe Benefits	91,674	91,674	
Rider 80 Salaries & Related Fringe	1,796	1,796	
Contract Services	304,036	304,036	
Professional Fees	3,679	3,679	
Total Expenditures	<u>401,185</u>	<u>401,185</u>	
Excess of Revenues over			
Expenditures	21,166	21,166	
Fund Balance - September 1, 2010	17	17	
Fund Balance Before Refund to TDCJ-CJAD	21,183	21,183	
Refund Due to TDCJ-CJAD	<u>(21,183)</u>	<u>(21,183)</u>	
Fund Balance - August 31, 2011	<u>\$</u>	<u>\$</u>	<u>\$</u>

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