

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

**ANNUAL FINANCIAL AND
COMPLIANCE REPORT**

August 31, 2017

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

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Independent Auditors' Report

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Basic Financial Statements

FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT
COMBINED STATEMENT OF FINANCIAL POSITION
AUGUST 31, 2017

	Basic Supervision	Community Corrections	Diversion Programs	TAIP	Total
ASSETS					
Cash and Investments					
Bank Balances	\$ 1,034,685	\$ 168,585	\$ 45,660	\$ 71,550	\$ 1,320,480
Total Cash and Investments	<u>1,034,685</u>	<u>168,585</u>	<u>45,660</u>	<u>71,550</u>	<u>1,320,480</u>
Accounts Receivable					
Community Supervision Fees	130,459				130,459
Due From Participants	25,301	4,327			29,628
Due From Other	603				603
Total Accounts Receivable	<u>156,363</u>	<u>4,327</u>			<u>160,690</u>
Total Assets	<u>\$ 1,191,048</u>	<u>\$ 172,912</u>	<u>\$ 45,660</u>	<u>\$ 71,550</u>	<u>\$ 1,481,170</u>
LIABILITIES AND FUND BALANCE					
Liabilities					
Accounts Payable	203,686	81,573	45,660	71,550	\$ 402,469
Due To TDCJ-CJAD		91,339			91,339
Total Liabilities	<u>203,686</u>	<u>172,912</u>	<u>45,660</u>	<u>71,550</u>	<u>493,808</u>
Fund Balance	<u>987,362</u>				<u>987,362</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 1,191,048</u>	<u>\$ 172,912</u>	<u>\$ 45,660</u>	<u>\$ 71,550</u>	<u>\$ 1,481,170</u>

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

FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT
COMBINED STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED AUGUST 31, 2017

	Basic Supervision	Community Corrections	Diversion Programs	TAIP	Total
REVENUE					
State Aid	\$ 1,160,878	\$ 747,283	\$ 783,146	\$ 519,592	\$ 3,210,899
State Aid: SAFPF	23,455				23,455
One Time Payment	31,655				31,655
Total State Aid	<u>1,215,988</u>	<u>747,283</u>	<u>783,146</u>	<u>519,592</u>	<u>3,266,009</u>
Community Supervision Fees	1,782,278				1,782,278
Payment by Program Participants	321,754	81,006			402,760
Interest Income	27,919				27,919
Other Revenue	12,790				12,790
Total Revenue	<u>3,360,729</u>	<u>828,289</u>	<u>783,146</u>	<u>519,592</u>	<u>5,491,756</u>
EXPENDITURES					
Salaries and Fringe Benefits	2,869,611	479,942	939,630	65,096	4,354,279
Travel and Furnished Transportation	50,793	3,603			54,396
Contract Services for Offenders	102,923	7,519		643,915	754,357
Professional Fees	168,960	7,014	5,874	3,897	185,745
Supplies and Operating Expenses	45,193	149,740			194,933
Equipment	159	28,298			28,457
Total Expenditures	<u>3,237,639</u>	<u>676,116</u>	<u>945,504</u>	<u>712,908</u>	<u>5,572,167</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES					
	123,090	152,173	(162,358)	(193,316)	(80,411)
OTHER FINANCING SOURCES (USES)					
Transfer in from BS or CCP		35,904	158,104	187,310	381,318
Transfer out to DP or CCP or TAIP	(124,340)	(256,978)			(381,318)
Total Other Financing Sources (Uses)	<u>(124,340)</u>	<u>(221,074)</u>	<u>158,104</u>	<u>187,310</u>	
PRIOR YEAR ENDING FUND BALANCE					
	988,612	160,240	4,254	6,006	1,159,112
Refund Due to TDCJ-CJAD		(91,339)			(91,339)
AUDITED YEAR ENDING FUND BALANCE	<u>\$ 987,362</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 987,362</u>

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The accompanying financial statements include the revenue of the Fort Bend County Community Supervision and Corrections Department (CSCD) related to the receipt of funds administered by the 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 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.

Basis of Accounting

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

Basis of accounting refers to the time at which revenues and expenditures are recognized in the accounts and reported in the statements. The accounts of Fort Bend County CSCD are organized on the basis of fund accounting, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures. Resources are allocated to and accounted for in a fund based upon the source of the funds and the purposes for which they may be spent and the means by which the spending activities are controlled for the specific activities in accordance with laws, regulations or other restrictions. Revenues and expenditures are accounted for using either the cash basis of accounting or the modified accrual basis of accounting until the last quarter when the modified accrual basis of accounting must be used.

The modified accrual basis of accounting is followed in that revenues are recorded when susceptible to accrual; i.e., earned, measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Revenues received by October 31, 2017 for financial activity performed by August 31, 2017, are considered available. Also purchases for which the commitment has been established by August 31, 2017, are considered liabilities regardless of whether possession of these goods has been received by August 31, 2017 provided that the liability purchase is received and is paid by October 31, 2017. Exception to this method of accounting is the recording of refunds to the State as reductions of Fund Balance.

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

Budgets (Accounting and Legal Compliance)

Pursuant to Government Code, Section 76.004 and 76.002, the budgets governing the funding to the programs are prepared biennially, then approved by the district judges and the criminal court-at-law judges with jurisdiction over the department and by the Texas Department of Criminal Justice – Community Justice Assistance Division.

Only budget adjustment requests, at year-end, received by September 30, 2017 will be reviewed and approved/disapproved by TDCJ-CJAD. TDCJ-CJAD will not accept budget adjustments after September 30, 2017 for the previous fiscal year. Only budget adjustments approved by TDCJ-CJAD should be referred to in performing the financial audit.

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, 2017 became part of the subsequent year's budget.

Compensated Absences

All full-time employees accumulate vacation benefits in varying annual number of days up to a maximum of twenty days a year. Accumulated vacation exceeding twenty days lapses on December 31 of each year.

Compensatory time exceeding 80 hours is paid to nonexempt employees. In the event of termination, an employee is paid for all maximum allowable accumulation of vacation and compensatory time.

Sick leave benefits are earned by all full-time employees at a rate of eight days per year and may be accumulated without limit. Upon retirement, an employee may be eligible to receive a payment for up to one-half of their unused sick leave balance, not to exceed a maximum of \$5,000. In the event of any termination other than retirement, an employee is not paid for any unused sick leave.

The liability amount at August 31, 2017 for compensated absences was \$134,765.

2. FUNDING SOURCES – STATE AID

Basic Supervision (BS) 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 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. Basic Supervision is distributed only to CSCDs.

Community Corrections Program (CCP) 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 CCP 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 as of 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 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.

Pre-Trial Funding: Funds were appropriated by the 85th Legislature. Appropriations of the Pre-Trial funding are allocated by TDCJ-CJAD through the DP line item but are budgeted and reported by CSCDs as state aid under Basic Supervision.

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

Source	Amount Received	Restrictions for use	Expended In Accordance With Restriction
Supervision Fees	\$1,782,278	<i>Financial Management Manual for TDCJ-CJAD Funding</i> restrictions	Yes
Program Participant Fees	\$347,421	<i>Financial Management Manual for TDCJ-CJAD Funding</i> restrictions	Yes
Pre-Trial Diversion	\$55,339	<i>Financial Management Manual for TDCJ-CJAD Funding</i> restrictions	Yes
Interest Income	\$27,919	<i>Financial Management Manual for TDCJ-CJAD Funding</i> restrictions	Yes
Card Replacement Fees	\$4,461	<i>Financial Management Manual for TDCJ-CJAD Funding</i> restrictions	Yes
Reimbursements	\$3,540	<i>Financial Management Manual for TDCJ-CJAD Funding</i> restrictions	Yes
State Percent of Restitution Paid	\$4,748	<i>Financial Management Manual for TDCJ-CJAD Funding</i> restrictions	Yes
Percent of Unclaimed Restitution	\$10	<i>Financial Management Manual for TDCJ-CJAD Funding</i> restrictions	Yes
Subpoena Fees	\$32	<i>Financial Management Manual for TDCJ-CJAD Funding</i> restrictions	Yes

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

Source	Amount Received	Restrictions for use	Expended In Accordance With Restriction	Fund Balance at August 31, 2017
Victim Restitution	\$626,960	Government code 76.013, paid directly to victim within certain timelines	Yes	\$13,058
Pretrial Bond Supervision Fees	\$421,253	Article 17.40 of the Code of Criminal Procedure \ Senate Bill (SB) 880 in the 82 nd Legislature	Yes	\$956,789
Pretrial Bond Program Participant Fees	\$353,360	Government Code, Section 76.015; Section 19, Article 42.12 Code of Criminal Procedures (Supervision Fees)	Yes	\$0
Supervision Fee for Sex Offenders	\$6,121	Article 42.12, Section 19(f) of Texas Code of Criminal Procedure	Yes	\$0
Crime Victims' Compensation Fund	\$13,797	Texas Code of Criminal Procedure, Article 42.12, Section 11 (a) (18) and Texas State Comptroller remittance timeline	Yes	\$0
Crime Stoppers	\$40,170	Texas Code of Criminal Procedure, Article 42.12, Section 11 (a) (21)	Yes	\$0
Miscellaneous Other Fees	\$138,631	Texas Code of Criminal Procedure, Article 42.12, Section 11 (b) (1) (C)	Yes	\$0
Drug Court Program Fee	\$32,802	Texas Code of Criminal Procedure, Article 102.0178	Yes	\$76,181
Electronic Monitoring Deposit *	(\$12,509)	Local Government Code, Chapter 113, Section 113.022	Yes	\$97,496
District Court Fees, Fines and Payments	\$593,428	Local Government Code, Chapter 113, Section 113.022	Yes	\$0
Local Businesses	\$8,000	Local Government Code, Chapter 113, Section 113.022	Yes	\$0
Private Donations	\$1,000	Local Government Code, Chapter 113, Section 113.022	Yes	\$1,973
Office of the Governor CJD Grants	\$192,155	CJD Grant Guidelines	Yes	\$0

* Deposits refunded exceeded deposits collected.

5. CASH, COLLECTIONS, CHANGE FUND, PETTY CASH AND INVESTMENTS

Collection or clearing accounts are trust funds and must be covered by pledged collateral to cover the estimated highest daily balance of funds operated in conjunction with or through the county depository by the CSCD. 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 (the county's bank account) and must be disbursed by the County Treasurer. (Government code 509.011 I and Local Government Code 140.003 (f)).

Fort Bend County CSCD does not maintain petty cash or change fund accounts.

During the year ended August 31, 2017, the CJAD Programs' investments consisted entirely of demand deposits in Prosperity Bank.

6. EXCESS OF EXPENDITURES OVER BUDGETS IN INDIVIDUAL PROGRAMS

During the year ended August 31, 2017, there were three programs that experienced excess expenditure amounts. The Non-English Speaking program salaries and fringe benefits was over budget by \$1,692 which was 1% of the amount budgeted due to an excessive reduction in the August 2017 budget adjustment. The Mental Health Initiative Caseload program salaries and fringe benefits was over budget by \$1,027 which was 0.7% of the amount budgeted due to personnel changes not accounted for in the budget. The Pre-Trial Intervention program travel and furnished transportation was over budget by \$103 which was 3% of the amount budgeted due to larger than expected conference expenditures.

The overages did not exceed the \$15,000 or 15% rule.

7. ACCOUNTS RECEIVABLES AND/OR PAYABLES AS STATED ON THE COMBINED STATEMENT OF FINANCIAL POSITION AS OF AUGUST 31, 2017

Fort Bend County CSCD had Accounts Receivable totaling \$160,690 at August 31, 2017. Fees related to August activity deposited with the County Treasurer in September amounted to \$160,087, while the remaining \$603 resulted from other miscellaneous revenues.

Fort Bend County CSCD had Accounts Payable totaling \$402,469 at August 31, 2017. \$189,312 resulted from vendor invoices for services rendered and goods encumbered by August 31, 2017, but paid between September 1, 2017 and October 31, 2017, while the remaining \$213,157 resulted from accrued payroll.

8. INTERFUND TRANSFERS

The following interfund transfers were performed to cover funding shortfalls.

Transfers In:	Transfers Out:		
	Pre-Trial	Basic	Total
	Diversion	Supervision	
Felony Drug Court	\$ 22,253	\$ 6,754	\$ 29,007
Mental Health Initiative	3,300	19,414	22,714
Special Sanctions Court	9,573	26,482	36,055
Substance Abuse Aftercare	19,902	14,818	34,720
Substance Abuse Treatment	21,922	13,686	35,608
TAIP	180,028	7,282	187,310
Non-English		7,014	7,014
Sex Offender		15,926	15,926
Misdemeanor		6,056	6,056
DWI Court		6,908	6,908
Total	\$ 256,978	\$ 124,340	\$ 381,318

9. VENDOR CONTRACTS FOR OFFENDER SERVICES

Vendors providing offender services with contracts and/or payments totaling more than \$100,000 are listed below.

Vendor Name	Valid Contract(s)	Amounts Paid	
		TDCJ-CJAD Funded Programs	Other Funding Sources
3M Electronic Monitoring	Yes	\$10,493	\$128,794
Fort Bend Regional Council on Substance Abuse	Yes	259,011	161,695
Turning Point	Yes	314,622	79,325
Redwood Toxicology	Yes	169,974	50

10. COMMITMENTS AND CONTINGENCIES

None for the year ended August 31, 2017.

11. DEOBLIGATIONS

None for the year ended August 31, 2017.

12. PRIOR PERIOD ADJUSTMENTS

None for the year ended August 31, 2017.

13. REFUNDS

The following programs refunded unspent balances on 11/29/17.

DWI Court	\$ 396
Misdemeanor Drug Court	19
Pretrial Intervention	86,679
Sex Offender Caseload	<u>4,245</u>
Total	<u>\$ 91,339</u>

14. SUBSEQUENT EVENTS

No reportable subsequent events for the year ended August 31, 2017.

15. OTHER

None for the year ended August 31, 2017.

Other Supplementary Information

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
 CORRECTIONS DEPARTMENT**
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
ALL COMMUNITY CORRECTIONS FUNDS
FOR THE YEAR ENDED AUGUST 31, 2017

	Pretrial Intervention	DWI Court	Misdemeanor Drug Court	Non-English Speaking Caseload	Sex Offender Caseload	Total All CCP Funds
REVENUE						
State Aid	\$ 376,772	\$ 65,926	\$ 60,220	\$ 142,605	\$ 101,760	\$ 747,283
Payments by Program Participants	81,006					81,006
Total Revenue	<u>457,778</u>	<u>65,926</u>	<u>60,220</u>	<u>142,605</u>	<u>101,760</u>	<u>828,289</u>
EXPENDITURES						
Salaries and Fringe Benefits	53,527	73,315	66,705	155,279	131,116	479,942
Travel and Furnished Transportation	3,603					3,603
Contract Services for Offenders					7,519	7,519
Professional Fees	4,248	494	452	1,057	763	7,014
Supplies and Operating Expenses	149,740					149,740
Equipment	28,298					28,298
Total Expenditures	<u>239,416</u>	<u>73,809</u>	<u>67,157</u>	<u>156,336</u>	<u>139,398</u>	<u>676,116</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	218,362	(7,883)	(6,937)	(13,731)	(37,638)	152,173
OTHER FINANCING SOURCES (USES)						
Transfer in from BS or CCP		6,908	6,056	7,014	15,926	35,904
Transfer out to DP or CCP or TAIP	(256,978)					(256,978)
Total Other Financing Sources (Uses)	<u>(256,978)</u>	<u>6,908</u>	<u>6,056</u>	<u>7,014</u>	<u>15,926</u>	<u>(221,074)</u>
PRIOR YEAR ENDING FUND BALANCE	125,295	1,371	900	6,717	25,957	160,240
Refund Due to TDCJ-CJAD	(86,679)	(396)	(19)		(4,245)	(91,339)
AUDITED YEAR ENDING FUND BALANCE	<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
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL DIVERSION FUNDS
FOR THE YEAR ENDED AUGUST 31, 2017

	Felony Drug Court	Mental Health Initiative Caseload	Special Sanctions Court	Substance Abuse Aftercare Caseload	Substance Abuse Treatment Caseload	Total All DP Funds
REVENUE						
State Aid	\$ 88,490	\$ 133,096	\$ 337,013	\$ 102,424	\$ 122,123	\$ 783,146
Total Revenue	<u>88,490</u>	<u>133,096</u>	<u>337,013</u>	<u>102,424</u>	<u>122,123</u>	<u>783,146</u>
EXPENDITURES						
Salaries and Fringe Benefits	116,833	159,066	370,540	136,376	156,815	939,630
Professional Fees	664	998	2,528	768	916	5,874
Total Expenditures	<u>117,497</u>	<u>160,064</u>	<u>373,068</u>	<u>137,144</u>	<u>157,731</u>	<u>945,504</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(29,007)	(26,968)	(36,055)	(34,720)	(35,608)	(162,358)
OTHER FINANCING SOURCES (USES)						
Transfer in from BS or CCP	29,007	22,714	36,055	34,720	35,608	158,104
Total Other Financing Sources (Uses)	<u>29,007</u>	<u>22,714</u>	<u>36,055</u>	<u>34,720</u>	<u>35,608</u>	<u>158,104</u>
PRIOR YEAR ENDING FUND BALANCE		4,254				4,254
AUDITED YEAR ENDING FUND BALANCE	<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
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL, AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2017
BASIC SUPERVISION

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 1,160,878	\$ 1,160,878	\$
State Aid: SAFFP	19,000	23,455	4,455
One Time Payment	31,655	31,655	
Total State Aid	<u>1,211,533</u>	<u>1,215,988</u>	<u>4,455</u>
Community Supervision Fees	1,800,000	1,782,278	(17,722)
Payment by Program Participants	317,648	321,754	4,106
Interest Income	15,700	27,919	12,219
Other Revenue	9,000	12,790	3,790
Total Revenue	<u>3,353,881</u>	<u>3,360,729</u>	<u>6,848</u>
EXPENDITURES			
Salaries and Fringe Benefits	3,003,484	2,869,611	133,873
Travel and Furnished Transportation	93,500	50,793	42,707
Contract Services for Offenders	223,200	102,923	120,277
Professional Fees	208,684	168,960	39,724
Supplies and Operating Expenses	679,035	45,193	633,842
Utilities	8,000		8,000
Equipment	2,250	159	2,091
Total Expenditures	<u>4,218,153</u>	<u>3,237,639</u>	<u>980,514</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(864,272)	123,090	987,362
OTHER FINANCING SOURCES (USES)			
Transfer out to CCP	(35,904)	(35,904)	
Transfer out to DP	(81,154)	(81,154)	
Transfer out to TAIP	(7,282)	(7,282)	
Total Other Financing Sources (Uses)	<u>(124,340)</u>	<u>(124,340)</u>	
PRIOR YEAR ENDING FUND BALANCE	<u>988,612</u>	<u>988,612</u>	
AUDITED YEAR ENDING FUND BALANCE	<u>\$</u>	<u>\$ 987,362</u>	<u>\$ 987,362</u>

FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL, AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2017
COMMUNITY CORRECTIONS - PRETRIAL INTERVENTION

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 378,464	\$ 376,772	\$ (1,692)
Payment by Program Participants	75,000	81,006	6,006
Total Revenue	<u>453,464</u>	<u>457,778</u>	<u>4,314</u>
EXPENDITURES			
Salaries and Fringe Benefits	53,664	53,527	137
Travel and Furnished Transportation	3,500	3,603	(103)
Professional Fees	6,838	4,248	2,590
Supplies and Operating Expenses	149,865	149,740	125
Equipment	35,069	28,298	6,771
Total Expenditures	<u>248,936</u>	<u>239,416</u>	<u>9,520</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	204,528	218,362	13,834
OTHER FINANCING SOURCES (USES)			
Transfer out to DP	(84,411)	(76,950)	7,461
Transfer out to TAIP	(245,412)	(180,028)	65,384
Total Other Financing Sources (Uses)	<u>(329,823)</u>	<u>(256,978)</u>	<u>72,845</u>
PRIOR YEAR ENDING FUND BALANCE	125,295	125,295	
Refund Due to TDCJ-CJAD		(86,679)	(86,679)
AUDITED YEAR ENDING FUND BALANCE	<u>\$</u>	<u>\$</u>	<u>\$</u>

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

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**
**INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL, AND VARIANCE**
FOR THE YEAR ENDED AUGUST 31, 2017
COMMUNITY CORRECTIONS - DWI COURT

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 65,926	\$ 65,926	\$
Total Revenue	<u>65,926</u>	<u>65,926</u>	
EXPENDITURES			
Salaries and Fringe Benefits	73,711	73,315	396
Professional Fees	494	494	
Total Expenditures	<u>74,205</u>	<u>73,809</u>	<u>396</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	(8,279)	(7,883)	396
OTHER FINANCING SOURCES (USES)			
Transfer in from Basic Supervision	6,908	6,908	
Total Other Financing Sources (Uses)	<u>6,908</u>	<u>6,908</u>	
PRIOR YEAR ENDING FUND BALANCE			
	1,371	1,371	
Refund Due to TDCJ-CJAD*		(396)	(396)
AUDITED YEAR ENDING FUND BALANCE	<u>\$</u>	<u>\$</u>	<u>\$</u>

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

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**
**INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL, AND VARIANCE**
FOR THE YEAR ENDED AUGUST 31, 2017
COMMUNITY CORRECTIONS - MISDEMEANOR DRUG COURT

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 60,220	\$ 60,220	\$
Total Revenue	60,220	60,220	
EXPENDITURES			
Salaries and Fringe Benefits	66,724	66,705	19
Professional Fees	452	452	
Total Expenditures	67,176	67,157	19
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	(6,956)	(6,937)	19
OTHER FINANCING SOURCES (USES)			
Transfer in from Basic Supervision	6,056	6,056	
Total Other Financing Sources (Uses)	6,056	6,056	
PRIOR YEAR ENDING FUND BALANCE			
	900	900	
Refund Due to TDCJ-CJAD*		(19)	(19)
AUDITED YEAR ENDING FUND BALANCE	\$	\$	\$

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

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**
**INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL, AND VARIANCE**
FOR THE YEAR ENDED AUGUST 31, 2017
COMMUNITY CORRECTIONS - NON-ENGLISH SPEAKING CASELOAD

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 140,913	\$ 142,605	\$ 1,692
Total Revenue	140,913	142,605	1,692
EXPENDITURES			
Salaries and Fringe Benefits	153,587	155,279	(1,692)
Professional Fees	1,057	1,057	
Total Expenditures	154,644	156,336	(1,692)
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	(13,731)	(13,731)	
OTHER FINANCING SOURCES (USES)			
Transfer in from Basic Supervision	7,014	7,014	
Total Other Financing Sources (Uses)	7,014	7,014	
PRIOR YEAR ENDING FUND BALANCE	6,717	6,717	
AUDITED YEAR ENDING FUND BALANCE	\$	\$	\$

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

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**
**INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL, AND VARIANCE**
FOR THE YEAR ENDED AUGUST 31, 2017
COMMUNITY CORRECTIONS - SEX OFFENDER CASELOAD

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 101,760	\$ 101,760	\$
Total Revenue	<u>101,760</u>	<u>101,760</u>	
EXPENDITURES			
Salaries and Fringe Benefits	134,176	131,116	3,060
Contract Services for Offenders	8,704	7,519	1,185
Professional Fees	763	763	
Total Expenditures	<u>143,643</u>	<u>139,398</u>	<u>4,245</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(41,883)	(37,638)	4,245
OTHER FINANCING SOURCES (USES)			
Transfer in from Basic Supervision	15,926	15,926	
Total Other Financing Sources (Uses)	<u>15,926</u>	<u>15,926</u>	
PRIOR YEAR ENDING FUND BALANCE	25,957	25,957	
Refund Due to TDCJ-CJAD*		(4,245)	(4,245)
AUDITED YEAR ENDING FUND BALANCE	<u>\$</u>	<u>\$</u>	<u>\$</u>

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

FORT BEND COUNTY COMMUNITY SUPERVISION AND
 CORRECTIONS DEPARTMENT
 INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL, AND VARIANCE
 FOR THE YEAR ENDED AUGUST 31, 2017
 DIVERSION GRANT PROGRAM - FELONY DRUG COURT

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 88,490	\$ 88,490	\$
Total Revenue	<u>88,490</u>	<u>88,490</u>	
EXPENDITURES			
Salaries and Fringe Benefits	116,862	116,833	29
Professional Fees	<u>664</u>	<u>664</u>	
Total Expenditures	<u>117,526</u>	<u>117,497</u>	29
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	(29,036)	(29,007)	29
OTHER FINANCING SOURCES (USES)			
Transfer in from Basic Supervision	6,754	6,754	
Transfer in from CCP	<u>22,282</u>	<u>22,253</u>	(29)
Total Other Financing Sources (Uses)	<u>29,036</u>	<u>29,007</u>	(29)
PRIOR YEAR ENDING FUND BALANCE			
	<u> </u>	<u> </u>	<u> </u>
AUDITED YEAR ENDING FUND BALANCE			
	<u>\$ </u>	<u>\$ </u>	<u>\$ </u>

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

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**
**INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL, AND VARIANCE**
FOR THE YEAR ENDED AUGUST 31, 2017
DIVERSION GRANT PROGRAM - MENTAL HEALTH INITIATIVE CASELOAD

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 133,096	\$ 133,096	\$
Total Revenue	<u>133,096</u>	<u>133,096</u>	
EXPENDITURES			
Salaries and Fringe Benefits	158,039	159,066	(1,027)
Professional Fees	<u>998</u>	<u>998</u>	
Total Expenditures	<u>159,037</u>	<u>160,064</u>	<u>(1,027)</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	(25,941)	(26,968)	(1,027)
OTHER FINANCING SOURCES (USES)			
Transfer in from Basic Supervision	19,414	19,414	
Transfer in from CCP	<u>2,273</u>	<u>3,300</u>	<u>1,027</u>
Total Other Financing Sources (Uses)	<u>21,687</u>	<u>22,714</u>	<u>1,027</u>
PRIOR YEAR ENDING FUND BALANCE	<u>4,254</u>	<u>4,254</u>	
AUDITED YEAR ENDING FUND BALANCE	<u>\$</u>	<u>\$</u>	<u>\$</u>

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

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**
**INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL, AND VARIANCE**
FOR THE YEAR ENDED AUGUST 31, 2017
DIVERSION GRANT PROGRAM - SPECIAL SANCTIONS COURT

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 337,013	\$ 337,013	\$
Total Revenue	<u>337,013</u>	<u>337,013</u>	
EXPENDITURES			
Salaries and Fringe Benefits	372,773	370,540	2,233
Professional Fees	<u>2,528</u>	<u>2,528</u>	
Total Expenditures	<u>375,301</u>	<u>373,068</u>	<u>2,233</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	(38,288)	(36,055)	2,233
OTHER FINANCING SOURCES (USES)			
Transfer in from Basic Supervision	26,482	26,482	
Transfer in from CCP	<u>11,806</u>	<u>9,573</u>	<u>(2,233)</u>
Total Other Financing Sources (Uses)	<u>38,288</u>	<u>36,055</u>	<u>(2,233)</u>
PRIOR YEAR ENDING FUND BALANCE			
AUDITED YEAR ENDING FUND BALANCE	<u>\$</u>	<u>\$</u>	<u>\$</u>

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

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**
**INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL, AND VARIANCE**
FOR THE YEAR ENDED AUGUST 31, 2017
DIVERSION GRANT PROGRAM - SUBSTANCE ABUSE AFTERCARE CASELOAD

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 102,424	\$ 102,424	\$
Total Revenue	102,424	102,424	
EXPENDITURES			
Salaries and Fringe Benefits	137,559	136,376	1,183
Professional Fees	768	768	
Total Expenditures	138,327	137,144	1,183
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	(35,903)	(34,720)	1,183
OTHER FINANCING SOURCES (USES)			
Transfer in from Basic Supervision	14,818	14,818	
Transfer in from CCP	21,085	19,902	(1,183)
Total Other Financing Sources (Uses)	35,903	34,720	(1,183)
PRIOR YEAR ENDING FUND BALANCE			
AUDITED YEAR ENDING FUND BALANCE			
	\$	\$	\$

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

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**
**INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL, AND VARIANCE**
FOR THE YEAR ENDED AUGUST 31, 2017
DIVERSION GRANT PROGRAM - SUBSTANCE ABUSE TREATMENT CASELOAD

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 122,123	\$ 122,123	\$
Total Revenue	122,123	122,123	
EXPENDITURES			
Salaries and Fringe Benefits	161,858	156,815	5,043
Professional Fees	916	916	
Total Expenditures	162,774	157,731	5,043
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	(40,651)	(35,608)	5,043
OTHER FINANCING SOURCES (USES)			
Transfer in from Basic Supervision	13,686	13,686	
Transfer in from CCP	26,965	21,922	(5,043)
Total Other Financing Sources (Uses)	40,651	35,608	(5,043)
PRIOR YEAR ENDING FUND BALANCE			
AUDITED YEAR ENDING FUND BALANCE	\$	\$	\$

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

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**
**INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL, AND VARIANCE**
FOR THE YEAR ENDED AUGUST 31, 2017
TREATMENT ALTERNATIVE TO INCARCERATION

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 519,592	\$ 519,592	\$
Total Revenue	519,592	519,592	
EXPENDITURES			
Salaries and Fringe Benefits	73,166	65,096	8,070
Contract Services for Offenders	701,229	643,915	57,314
Professional Fees	3,897	3,897	
Total Expenditures	778,292	712,908	65,384
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	(258,700)	(193,316)	65,384
OTHER FINANCING SOURCES (USES)			
Transfer in from Basic Supervision	7,282	7,282	
Transfer in from CCP	245,412	180,028	(65,384)
Total Other Financing Sources (Uses)	252,694	187,310	(65,384)
PRIOR YEAR ENDING FUND BALANCE			
	6,006	6,006	
AUDITED YEAR ENDING FUND BALANCE			
	\$	\$	\$

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

FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT
SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
BASIC SUPERVISION
FOR THE YEAR ENDED AUGUST 31, 2017

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 1,160,878	\$ 1,160,878	\$
State Aid: SAFPF	23,455	23,455	
One Time Payment	31,655	31,655	
Total State Aid	<u>1,215,988</u>	<u>1,215,988</u>	
Community Supervision Fees	1,782,278	1,782,278	
Payment by Program Participants	321,754	321,754	
Interest Income	27,919	27,919	
Other Revenue	12,790	12,790	
Total Revenue	<u>3,360,729</u>	<u>3,360,729</u>	
EXPENDITURES			
Salaries and Fringe Benefits	2,869,611	2,869,611	
Travel and Furnished Transportation	50,793	50,793	
Contract Services for Offenders	102,923	102,923	
Professional Fees	168,960	168,960	
Supplies and Operating Expenses	45,193	45,193	
Equipment	159	159	
Total Expenditure	<u>3,237,639</u>	<u>3,237,639</u>	
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	123,090	123,090	
OTHER FINANCING SOURCES (USES)			
Transfer out to CCP	(35,904)	(35,904)	
Transfer out to DP	(81,154)	(81,154)	
Transfer out to TAIP	(7,282)	(7,282)	
Total Other Financing Sources (Uses)	<u>(124,340)</u>	<u>(124,340)</u>	
PRIOR YEAR ENDING FUND BALANCE	988,612	988,612	
Refund Due to TDCJ-CJAD			
AUDITED YEAR ENDING FUND BALANCE	<u>\$ 987,362</u>	<u>\$ 987,362</u>	<u>\$</u>

FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT
SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
COMMUNITY CORRECTIONS - PRETRIAL INTERVENTION
FOR THE YEAR ENDED AUGUST 31, 2017

	Audit	Per CSCD Quarterly Report	Difference *
REVENUE			
State Aid	\$ 376,772	\$ 376,772	\$
Payment by Program Participants	81,006	81,006	
Total Revenue	<u>457,778</u>	<u>457,778</u>	
EXPENDITURES			
Salaries and Fringe Benefits	53,527	53,527	
Travel and Furnished Transportation	3,603	5,013	(1,410)
Professional Fees	4,248	2,838	1,410
Supplies and Operating Expenses	149,740	149,740	
Equipment	28,298	28,298	
Total Expenditure	<u>239,416</u>	<u>239,416</u>	
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	218,362	218,362	
OTHER FINANCING SOURCES (USES)			
Transfer out to DP	(76,950)	(76,950)	
Transfer out to TAIP	(180,028)	(180,028)	
Total Other Financing Sources (Uses)	<u>(256,978)</u>	<u>(256,978)</u>	
PRIOR YEAR ENDING FUND BALANCE	125,295	125,295	
Refund Due to TDCJ-CJAD	(86,679)	(86,679)	
AUDITED YEAR ENDING FUND BALANCE	<u>\$</u>	<u>\$</u>	<u>\$</u>

* **Note** : Difference due to misclassification of registration fees. Registration fees were reported under travel and furnished transportation and should had been reported under professional fees.

FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT
SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
COMMUNITY CORRECTIONS - DWI COURT
FOR THE YEAR ENDED AUGUST 31, 2017

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 65,926	\$ 65,926	\$
Total Revenue	<u>65,926</u>	<u>65,926</u>	
EXPENDITURES			
Salaries and Fringe Benefits	73,315	73,315	
Professional Fees	494	494	
Total Expenditure	<u>73,809</u>	<u>73,809</u>	
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	(7,883)	(7,883)	
OTHER FINANCING SOURCES (USES)			
Transfer in from Basic Supervision	6,908	6,908	
Total Other Financing Sources (Uses)	<u>6,908</u>	<u>6,908</u>	
PRIOR YEAR ENDING FUND BALANCE			
	1,371	1,371	
Refund Due to TDCJ-CJAD	(396)	(396)	
AUDITED YEAR ENDING FUND BALANCE	<u>\$</u>	<u>\$</u>	<u>\$</u>

FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT
SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
COMMUNITY CORRECTIONS - MISDEMEANOR DRUG COURT
FOR THE YEAR ENDED AUGUST 31, 2017

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 60,220	\$ 60,220	\$
Total Revenue	<u>60,220</u>	<u>60,220</u>	
EXPENDITURES			
Salaries and Fringe Benefits	66,705	66,705	
Professional Fees	452	452	
Total Expenditures	<u>67,157</u>	<u>67,157</u>	
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	(6,937)	(6,937)	
OTHER FINANCING SOURCES (USES)			
Transfer in from Basic Supervision	6,056	6,056	
Total Other Financing Sources (Uses)	<u>6,056</u>	<u>6,056</u>	
PRIOR YEAR ENDING FUND BALANCE			
	900	900	
Refund Due to TDCJ-CJAD	(19)	(19)	
AUDITED YEAR ENDING FUND BALANCE	<u>\$</u>	<u>\$</u>	<u>\$</u>

FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT
SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
COMMUNITY CORRECTIONS - NON-ENGLISH SPEAKING CASELOAD
FOR THE YEAR ENDED AUGUST 31, 2017

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 142,605	\$ 142,605	\$
Total Revenue	<u>142,605</u>	<u>142,605</u>	
EXPENDITURES			
Salaries and Fringe Benefits	155,279	155,279	
Professional Fees	<u>1,057</u>	<u>1,057</u>	
Total Expenditure	<u>156,336</u>	<u>156,336</u>	
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(13,731)	(13,731)	
OTHER FINANCING SOURCES (USES)			
Transfer in from Basic Supervision	<u>7,014</u>	<u>7,014</u>	
Total Other Financing Sources (Uses)	<u>7,014</u>	<u>7,014</u>	
PRIOR YEAR ENDING FUND BALANCE	6,717	6,717	
Refund Due to TDCJ-CJAD			
AUDITED YEAR ENDING FUND BALANCE	<u><u>\$</u></u>	<u><u>\$</u></u>	<u><u>\$</u></u>

FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT
SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
COMMUNITY CORRECTIONS - SEX OFFENDER CASELOAD
FOR THE YEAR ENDED AUGUST 31, 2017

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 101,760	\$ 101,760	\$
Total Revenue	<u>101,760</u>	<u>101,760</u>	
EXPENDITURES			
Salaries and Fringe Benefits	131,116	131,116	
Contract Services for Offenders	7,519	7,519	
Professional Fees	763	763	
Total Expenditure	<u>139,398</u>	<u>139,398</u>	
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	(37,638)	(37,638)	
OTHER FINANCING SOURCES (USES)			
Transfer in from Basic Supervision	15,926	15,926	
Total Other Financing Sources (Uses)	<u>15,926</u>	<u>15,926</u>	
PRIOR YEAR ENDING FUND BALANCE			
	25,957	25,957	
Refund Due to TDCJ-CJAD	<u>(4,245)</u>	<u>(4,245)</u>	
AUDITED YEAR ENDING FUND BALANCE	<u>\$</u>	<u>\$</u>	<u>\$</u>

FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT
SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
DIVERSION GRANT PROGRAM - FELONY DRUG COURT
FOR THE YEAR ENDED AUGUST 31, 2017

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 88,490	\$ 88,490	\$
Total Revenue	<u>88,490</u>	<u>88,490</u>	
EXPENDITURES			
Salaries and Fringe Benefits	116,833	116,833	
Professional Fees	664	664	
Total Expenditure	<u>117,497</u>	<u>117,497</u>	
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	(29,007)	(29,007)	
OTHER FINANCING SOURCES (USES)			
Transfer in from Basic Supervision	6,754	6,754	
Transfer in from CCP	22,253	22,253	
Total Other Financing Sources (Uses)	<u>29,007</u>	<u>29,007</u>	
PRIOR YEAR ENDING FUND BALANCE			
Refund Due to TDCJ-CJAD			
AUDITED YEAR ENDING FUND BALANCE	<u>\$</u>	<u>\$</u>	<u>\$</u>

FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT
SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
DIVERSION GRANT PROGRAM - MENTAL HEALTH INITIATIVE CASELOAD
FOR THE YEAR ENDED AUGUST 31, 2017

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 133,096	\$ 133,096	\$
Total Revenue	<u>133,096</u>	<u>133,096</u>	
EXPENDITURES			
Salaries and Fringe Benefits	159,066	159,066	
Professional Fees	998	998	
Total Expenditures	<u>160,064</u>	<u>160,064</u>	
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	(26,968)	(26,968)	
OTHER FINANCING SOURCES (USES)			
Transfer in from Basic Supervision	19,414	19,414	
Transfer in from CCP	3,300	3,300	
Total Other Financing Sources (Uses)	<u>22,714</u>	<u>22,714</u>	
PRIOR YEAR ENDING FUND BALANCE			
	4,254	4,254	
Refund Due to TDCJ-CJAD			
AUDITED YEAR ENDING FUND BALANCE	<u>\$</u>	<u>\$</u>	<u>\$</u>

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT
SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
DIVERSION GRANT PROGRAM - SPECIAL SANCTIONS COURT
FOR THE YEAR ENDED AUGUST 31, 2017**

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 337,013	\$ 337,013	\$
Total Revenue	<u>337,013</u>	<u>337,013</u>	
EXPENDITURES			
Salaries and Fringe Benefits	370,540	370,540	
Professional Fees	<u>2,528</u>	<u>2,528</u>	
Total Expenditure	<u>373,068</u>	<u>373,068</u>	
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(36,055)	(36,055)	
OTHER FINANCING SOURCES (USES)			
Transfer in from Basic Supervision	26,482	26,482	
Transfer in from CCP	<u>9,573</u>	<u>9,573</u>	
Total Other Financing Sources (Uses)	<u>36,055</u>	<u>36,055</u>	
PRIOR YEAR ENDING FUND BALANCE			
Refund Due to TDCJ-CJAD			
AUDITED YEAR ENDING FUND BALANCE	<u>\$</u>	<u>\$</u>	<u>\$</u>

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT
SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
DIVERSION GRANT PROGRAM - SUBSTANCE ABUSE AFTERCARE CASELOAD
FOR THE YEAR ENDED AUGUST 31, 2017**

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 102,424	\$ 102,424	\$
Total Revenue	<u>102,424</u>	<u>102,424</u>	
EXPENDITURES			
Salaries and Fringe Benefits	136,376	136,376	
Professional Fees	768	768	
Total Expenditure	<u>137,144</u>	<u>137,144</u>	
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	(34,720)	(34,720)	
OTHER FINANCING SOURCES (USES)			
Transfer in from Basic Supervision	14,818	14,818	
Transfer in from CCP	19,902	19,902	
Total Other Financing Sources (Uses)	<u>34,720</u>	<u>34,720</u>	
PRIOR YEAR ENDING FUND BALANCE			
Refund Due to TDCJ-CJAD			
AUDITED YEAR ENDING FUND BALANCE	<u>\$</u>	<u>\$</u>	<u>\$</u>

FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT
SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
DIVERSION GRANT PROGRAM - SUBSTANCE ABUSE TREATMENT CASELOAD
FOR THE YEAR ENDED AUGUST 31, 2017

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 122,123	\$ 122,123	\$
Total Revenue	<u>122,123</u>	<u>122,123</u>	
EXPENDITURES			
Salaries and Fringe Benefits	156,815	156,815	
Professional Fees	916	916	
Total Expenditure	<u>157,731</u>	<u>157,731</u>	
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	(35,608)	(35,608)	
OTHER FINANCING SOURCES (USES)			
Transfer in from Basic Supervision	13,686	13,686	
Transfer in from CCP	21,922	21,922	
Total Other Financing Sources (Uses)	<u>35,608</u>	<u>35,608</u>	
PRIOR YEAR ENDING FUND BALANCE			
Refund Due to TDCJ-CJAD			
AUDITED YEAR ENDING FUND BALANCE	<u>\$</u>	<u>\$</u>	<u>\$</u>

FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT
SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
TREATMENT ALTERNATIVE TO INCARCERATION
FOR THE YEAR ENDED AUGUST 31, 2017

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 519,592	\$ 519,592	\$
Total Revenue	<u>519,592</u>	<u>519,592</u>	
EXPENDITURES			
Salaries and Fringe Benefits	65,096	65,096	
Contract Services for Offenders	643,915	643,915	
Professional Fees	3,897	3,897	
Total Expenditure	<u>712,908</u>	<u>712,908</u>	
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	(193,316)	(193,316)	
OTHER FINANCING SOURCES (USES)			
Transfer in from Basic Supervision	7,282	7,282	
Transfer in from CCP	180,028	180,028	
Total Other Financing Sources (Uses)	<u>187,310</u>	<u>187,310</u>	
PRIOR YEAR ENDING FUND BALANCE			
	6,006	6,006	
Refund Due to TDCJ-CJAD			
AUDITED YEAR ENDING FUND BALANCE	<u>\$</u>	<u>\$</u>	<u>\$</u>

**Report on Internal Control over Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in Accordance with *Government
Auditing Standards* for Fort Bend County Community Supervision and Corrections
Department, Rosenberg, Texas**

FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED AUGUST 31, 2017

Findings: **None**

Fiscal Year 2017 TDCJ-CJAD Compliance Checklist