

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

**ANNUAL FINANCIAL AND  
COMPLIANCE REPORT**

**August 31, 2016**



**FORT BEND COUNTY COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT**  
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## REPORT OF INDEPENDENT AUDITORS

Fort Bend County Council of Judges  
and 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 (Department), which comprise the combined statement of financial position as of August 31, 2016, and the related combined statements of revenues, expenditures, and changes in fund balances for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 11, 2017.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

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

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

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

### **Opinion**

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the respective financial position of the Department, as of August 31, 2016, and the respective changes in financial position thereof for the year ended, in accordance with the financial reporting provisions of the TDCJ-CJAD as described in Note 1.

### **Basis of Accounting**

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

### **Emphasis of Matter**

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

### **Other Matters**

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Department's basic financial statements. The accompanying supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. The individual and combining fund statements and the Schedule of Differences Between Audit Report and CSCD Reports Sent to TDCJ-CJAD listed in the table of contents as Other Supplementary Information are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated January 11, 2017, on our consideration of the Department's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Department's internal control over financial reporting and compliance.

**Restriction of Use**

This report is intended solely for the information and use of the management of the Department, others within the organization, 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.

*Whitley Penn LLP*

Houston, Texas  
January 11, 2017



## **Basic Financial Statements**

FORT BEND COUNTY COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT  
COMBINED STATEMENT OF FINANCIAL POSITION  
AUGUST 31, 2016

	Basic Supervision	Community Corrections	Diversion Programs	TAIP	Total
<b>ASSETS</b>					
<b>Cash and Investments</b>					
Bank Balances	\$ 943,813	\$ 177,635	\$ 59,499	\$ 121,056	\$ 1,302,003
Total Cash and Investments	<u>943,813</u>	<u>177,635</u>	<u>59,499</u>	<u>121,056</u>	<u>1,302,003</u>
<b>Accounts Receivable</b>					
Community Supervision Fees	186,373				186,373
Due From Participants	32,176	8,201			40,377
Due From Other	801				801
Total Accounts Receivable	<u>219,350</u>	<u>8,201</u>			<u>227,551</u>
<b>Total Assets</b>	<u>\$ 1,163,163</u>	<u>\$ 185,836</u>	<u>\$ 59,499</u>	<u>\$ 121,056</u>	<u>\$ 1,529,554</u>
<b>LIABILITIES AND FUND BALANCE</b>					
<b>Liabilities</b>					
Accounts Payable	174,551	25,596	55,245	115,050	\$ 370,442
Total Liabilities	<u>174,551</u>	<u>25,596</u>	<u>55,245</u>	<u>115,050</u>	<u>370,442</u>
Fund Balance	<u>988,612</u>	<u>160,240</u>	<u>4,254</u>	<u>6,006</u>	<u>1,159,112</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$ 1,163,163</u>	<u>\$ 185,836</u>	<u>\$ 59,499</u>	<u>\$ 121,056</u>	<u>\$ 1,529,554</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, 2016

	Basic Supervision	Community Corrections	Diversion Programs	TAIP	Total
<b>REVENUE</b>					
State Aid	\$ 1,289,957	\$ 747,983	\$ 783,146	\$ 519,592	\$ 3,340,678
State Aid: SAFPF	19,266				19,266
Community Supervision Fees	1,914,557				1,914,557
Payment by Program Participants	305,699	76,046			381,745
Interest Income	13,746				13,746
Other Revenue	9,351				9,351
Total Revenue	<u>3,552,576</u>	<u>824,029</u>	<u>783,146</u>	<u>519,592</u>	<u>5,679,343</u>
<b>EXPENDITURES</b>					
Salaries and Fringe Benefits	2,977,298	542,251	864,341	62,086	4,445,976
Travel and Furnished Transportation	14,785				14,785
Contract Services for Offenders	139,235	7,135		580,336	726,706
Professional Fees	161,553	5,610	5,874	3,897	176,934
Supplies and Operating Expenses	57,725	14,737			72,462
Equipment	40				40
Total Expenditures	<u>3,350,636</u>	<u>569,733</u>	<u>870,215</u>	<u>646,319</u>	<u>5,436,903</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>					
	201,940	254,296	(87,069)	(126,727)	242,440
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer in			91,323	132,733	224,056
Transfer out	(130,000)	(94,056)			(224,056)
Total Other Financing Sources (Uses)	<u>(130,000)</u>	<u>(94,056)</u>	<u>91,323</u>	<u>132,733</u>	<u></u>
<b>FUND BALANCE 9/1/2015</b>					
	917,035				917,035
Prior Period Refund Paid to CJAD	(363)				(363)
Adjusted Beginning Fund Balance	<u>916,672</u>				<u>916,672</u>
<b>FUND BALANCE 8/31/2016</b>					
	<u>\$ 988,612</u>	<u>\$ 160,240</u>	<u>\$ 4,254</u>	<u>\$ 6,006</u>	<u>\$ 1,159,112</u>

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

# 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, 2016 for financial activity performed by August 31, 2016, are considered available. Also purchases for which the commitment has been established by August 31, 2016, are considered liabilities regardless of whether possession of these goods has been received by August 31, 2016 provided that the liability purchase is received and is paid by October 31, 2016. 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)**

The budgets governing the funding to the programs are prepared at the beginning of each biennium and approved by the district judges and the criminal court-at-law judges with jurisdiction over the department and by the Texas Department of Criminal Justice – Community Justice Assistance Division. Only budget adjustment requests, at year-end, received by September 30, 2016 will be reviewed and approved/disapproved by TDCJ-CJAD. TDCJ-CJAD will not accept budget adjustments after September 30, 2016 for the previous fiscal year. 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, 2016 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, 2016 for compensated absences was \$149,039.

## **2. FUNDING SOURCES – STATE AID**

### **Basic Supervision Funds**

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

### **Community Corrections (CC) Program Funds**

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

## **Diversion Program (DP) Grant Funds**

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

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

**Dedicated Salary Funding:** Funds were appropriated by the 81<sup>st</sup> 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.

## **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**

<b>Source</b>	<b>Amount Received</b>	<b>Restrictions for use</b>	<b>Expended In Accordance With Restriction</b>
Supervision Fees	\$1,914,557	<i>Financial Management Manual for TDCJ-CJAD Funding</i> restrictions	Yes
Program Participant Fees, including Pre-Trial Diversion/Intervention Fees	\$381,745	<i>Financial Management Manual for TDCJ-CJAD Funding</i> restrictions	Yes
Interest Income	\$13,746	<i>Financial Management Manual for TDCJ-CJAD Funding</i> restrictions	Yes
Card Replacement Fees	\$3,048	<i>Financial Management Manual for TDCJ-CJAD Funding</i> restrictions	Yes
Reimbursements	\$4,789	<i>Financial Management Manual for TDCJ-CJAD Funding</i> restrictions	Yes
State Percent of Restitution Paid	\$1,492	<i>Financial Management Manual for TDCJ-CJAD Funding</i> restrictions	Yes
Percent of Unclaimed Restitution	\$1	<i>Financial Management Manual for TDCJ-CJAD Funding</i> restrictions	Yes
Subpoena Fees	\$21	<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**

<b>Source</b>	<b>Amount Received</b>	<b>Restrictions for use</b>	<b>Expended In Accordance With Restriction</b>	<b>Fund Balance at August 31, 2016</b>
Victim Restitution	\$493,841	Government code 76.013, paid directly to victim within certain timelines	Yes	\$10,253
Personal Bond, Pretrial Bond, Surety Bond, Bail, and Certain Other Supervision	\$671,539	Article 17.40 of the Code of Criminal Procedure \ Senate Bill (SB) 880 in the 82 <sup>nd</sup> Legislature	Yes	\$870,889
Supervision Fee for Sex Offenders	\$6,154	Texas Code of Criminal Procedure, Article 42.12, Section 19(f)	Yes	\$0
Crime Victims' Compensation Fund	\$19,875	Texas Code of Criminal Procedure, Article 42.12, Section 11 (a) (18) and Texas State Comptroller remittance timeline	Yes	\$0
Crime Stoppers	\$39,714	Texas Code of Criminal Procedure, Article 42.12, Section 11 (a) (21)	Yes	\$0
Miscellaneous Other Fees	\$72,829	Texas Code of Criminal Procedure, Article 42.12, Section 11 (b) (1) (C)	Yes	\$0
Drug Court Program Fee	\$30,259	Texas Code of Criminal Procedure, Article 102.0178	Yes	\$73,379
Electronic Monitoring Deposit	\$65,705	Local Government Code, Chapter 113, Section 113.022	Yes	\$110,005
District Court Fees, Fines and Payments	\$586,207	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	\$0	Local Government Code, Chapter 113, Section 113.022	Yes	\$1,747
Office of the Governor CJD Grants	\$187,954	CJD Grant Guidelines	Yes	\$0

## 5. CASH, PETTY CASH AND INVESTMENTS

Collection or clearing accounts are trust funds and must be covered by pledged collateral to cover the estimated highest daily balance of funds operated in conjunction with or through the county depository by the CSCD. Collection accounts must be transferred to the county treasury within the time frames listed in Local Government Code 113.022. All CSCD funds must be in the county treasury (the county's bank account) 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, 2016, 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, 2016, there were no excess expenditure amounts and no line item expenditure exceeded \$15,000 or 15% of the TDCJ-CJAD approved line item budget.

## 7. ACCOUNTS RECEIVABLES AND/OR PAYABLES AS STATED ON THE COMBINED STATEMENT OF FINANCIAL POSITION AS OF AUGUST 31, 2016

Fort Bend County CSCD had Accounts Receivable totaling \$227,551 at August 31, 2016. Fees related to August activity deposited with the County Treasurer in September amounted to \$226,750, while the remaining \$801 resulted from other miscellaneous revenues.

Fort Bend County CSCD had Accounts Payable totaling \$370,442 at August 31, 2016. \$143,133 resulted from vendor invoices for services rendered and goods encumbered by August 31, 2016, but paid between September 1, 2016 and October 31, 2016, while the remaining \$227,309 resulted from accrued payroll.

## 8. INTERFUND TRANSFERS

The following interfund transfers were performed to cover funding shortfalls.

<b>Transfers In:</b>	<b>Transfers Out:</b>		
	Pre-Trial Diversion	Basic Supervision	Total
Felony Drug Court	\$ 26,738		\$ 26,738
Mental Health Initiative	11,313		11,313
Special Sanctions Court	5,517		5,517
Substance Abuse Aftercare	29,432		29,432
Substance Abuse Treatment	18,323		18,323
TAIP	2,733	130,000	132,733
<b>Total</b>	<b>\$ 94,056</b>	<b>\$ 130,000</b>	<b>\$ 224,056</b>

**9. VENDOR CONTRACTS FOR OFFENDER SERVICES**

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

<b>Vendor Name</b>	<b>Valid Contract(s)</b>	<b>Amounts Paid</b>	
		<b>TDCJ-CJAD Funded Programs</b>	<b>Other Funding Sources</b>
3M Electronic Monitoring	Yes	\$9,806	\$111,383
Fort Bend Regional Council on Substance Abuse	Yes	198,351	167,710
Turning Point	Yes	278,754	79,425

**10. COMMITMENTS AND CONTINGENCIES**

Not applicable.

**11. PRIOR PERIOD ADJUSTMENTS**

Not Applicable.

**12. REFUNDS**

Basic Supervision had a Prior Year Refund of \$363.

**13. SUBSEQUENT EVENTS**

Not applicable.

**14. OTHER**

Not applicable.

**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, 2016**

	<u>Pretrial Intervention</u>	<u>DWI Court</u>	<u>Misdemeanor Drug Court</u>	<u>Non-English Speaking Caseload</u>	<u>Sex Offender Caseload</u>	<u>Total All CCP Funds</u>
<b>REVENUE</b>						
State Aid	\$ 241,021	\$ 75,776	\$ 68,320	\$ 162,622	\$ 200,244	\$ 747,983
Payments by Program Participants	<u>76,046</u>					<u>76,046</u>
Total Revenue	<u>317,067</u>	<u>75,776</u>	<u>68,320</u>	<u>162,622</u>	<u>200,244</u>	<u>824,029</u>
<b>EXPENDITURES</b>						
Salaries and Fringe Benefits	81,171	73,837	66,908	154,685	165,650	542,251
Contract Services for Offenders					7,135	7,135
Professional Fees	1,808	568	512	1,220	1,502	5,610
Supplies and Operating Expenses	<u>14,737</u>					<u>14,737</u>
Total Expenditures	<u>97,716</u>	<u>74,405</u>	<u>67,420</u>	<u>155,905</u>	<u>174,287</u>	<u>569,733</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>						
	219,351	1,371	900	6,717	25,957	254,296
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfer out	<u>(94,056)</u>					<u>(94,056)</u>
Total Other Financing Sources (Uses)	<u>(94,056)</u>					<u>(94,056)</u>
<b>FUND BALANCE 9/1/2015</b>						
<b>FUND BALANCE 8/31/2016</b>	<u>\$ 125,295</u>	<u>\$ 1,371</u>	<u>\$ 900</u>	<u>\$ 6,717</u>	<u>\$ 25,957</u>	<u>\$ 160,240</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, 2016

	Felony Drug Court	Mental Health Initiative Caseload	Special Sanctions Court	Substance Abuse Aftercare Caseload	Substance Abuse Treatment Caseload	Total All DP Funds
<b>REVENUE</b>						
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>
<b>EXPENDITURES</b>						
Salaries and Fringe Benefits	114,564	139,157	340,002	131,088	139,530	864,341
Professional Fees	664	998	2,528	768	916	5,874
Total Expenditures	<u>115,228</u>	<u>140,155</u>	<u>342,530</u>	<u>131,856</u>	<u>140,446</u>	<u>870,215</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>						
	(26,738)	(7,059)	(5,517)	(29,432)	(18,323)	(87,069)
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfer in	26,738	11,313	5,517	29,432	18,323	91,323
Total Other Financing Sources (Uses)	<u>26,738</u>	<u>11,313</u>	<u>5,517</u>	<u>29,432</u>	<u>18,323</u>	<u>91,323</u>
<b>FUND BALANCE 9/1/2015</b>						
<hr/>						
<b>FUND BALANCE 8/31/2016</b>						
	<u>\$</u>	<u>\$ 4,254</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 4,254</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, 2016  
BASIC SUPERVISION

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUE</b>			
State Aid	\$ 1,289,957	\$ 1,289,957	\$
State Aid: SAFPF	18,657	19,266	609
Community Supervision Fees	1,900,000	1,914,557	14,557
Payment by Program Participants	289,409	305,699	16,290
Interest Income	12,500	13,746	1,246
Other Revenue	8,000	9,351	1,351
Total Revenue	<u>3,518,523</u>	<u>3,552,576</u>	<u>34,053</u>
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	3,052,027	2,977,298	74,729
Travel and Furnished Transportation	54,500	14,785	39,715
Contract Services for Offenders	283,025	139,235	143,790
Professional Fees	190,915	161,553	29,362
Supplies and Operating Expenses	713,728	57,725	656,003
Utilities	8,000		8,000
Equipment	3,000	40	2,960
Total Expenditures	<u>4,305,195</u>	<u>3,350,636</u>	<u>954,559</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	(786,672)	201,940	988,612
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer out	(130,000)	(130,000)	
Total Other Financing Sources (Uses)	<u>(130,000)</u>	<u>(130,000)</u>	
<b>FUND BALANCE 9/1/2015</b>	916,672	917,035	363
Prior Period Refund Paid to CJAD		(363)	(363)
Adjusted Beginning Fund Balance	<u>916,672</u>	<u>916,672</u>	
<b>FUND BALANCE 8/31/2016</b>	<u>\$</u>	<u>\$ 988,612</u>	<u>\$ 988,612</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, 2016**  
**COMMUNITY CORRECTIONS - PRETRIAL INTERVENTION**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUE</b>			
State Aid	\$ 241,021	\$ 241,021	\$
Payment by Program Participants	76,043	76,046	3
Total Revenue	317,064	317,067	3
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	83,617	81,171	2,446
Professional Fees	1,808	1,808	
Supplies and Operating Expenses	109,492	14,737	94,755
Total Expenditures	194,917	97,716	97,201
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	122,147	219,351	97,204
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer out	(122,147)	(94,056)	28,091
Total Other Financing Sources (Uses)	(122,147)	(94,056)	28,091
<b>FUND BALANCE 9/1/2015</b>			
<b>FUND BALANCE 8/31/2016</b>	\$	\$ 125,295	\$ 125,295

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, 2016**  
**COMMUNITY CORRECTIONS - DWI COURT**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUE</b>			
State Aid	\$ 75,776	\$ 75,776	\$
Total Revenue	75,776	75,776	
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	75,208	73,837	1,371
Professional Fees	568	568	
Total Expenditures	75,776	74,405	1,371
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>			
		1,371	1,371
<b>FUND BALANCE 9/1/2015</b>			
<b>FUND BALANCE 8/31/2016</b>			
	\$	\$ 1,371	\$ 1,371

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, 2016  
COMMUNITY CORRECTIONS - MISDEMEANOR DRUG COURT

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUE</b>			
State Aid	\$ 68,320	\$ 68,320	\$
Total Revenue	68,320	68,320	
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	67,808	66,908	900
Professional Fees	512	512	
Total Expenditures	68,320	67,420	900
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>		900	900
<b>FUND BALANCE 9/1/2015</b>			
<b>FUND BALANCE 8/31/2016</b>	\$	\$ 900	\$ 900

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, 2016**  
**COMMUNITY CORRECTIONS - NON-ENGLISH SPEAKING CASELOAD**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUE</b>			
State Aid	\$ 162,622	\$ 162,622	\$
Total Revenue	162,622	162,622	
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	161,402	154,685	6,717
Professional Fees	1,220	1,220	
Total Expenditures	162,622	155,905	6,717
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>		6,717	6,717
<b>FUND BALANCE 9/1/2015</b>			
<b>FUND BALANCE 8/31/2016</b>		\$ 6,717	\$ 6,717

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, 2016  
 COMMUNITY CORRECTIONS - SEX OFFENDER CASELOAD**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUE</b>			
State Aid	\$ 200,244	\$ 200,244	\$
Total Revenue	200,244	200,244	
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	168,695	165,650	3,045
Contract Services for Offenders	27,100	7,135	19,965
Professional Fees	1,502	1,502	
Supplies and Operating Expenses	2,947		2,947
Total Expenditures	200,244	174,287	25,957
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>			
		25,957	25,957
<b>FUND BALANCE 9/1/2015</b>			
<b>FUND BALANCE 8/31/2016</b>	\$	\$ 25,957	\$ 25,957

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, 2016**  
**DIVERSION GRANT PROGRAM - FELONY DRUG COURT**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUE</b>			
State Aid	\$ 88,490	\$ 88,490	\$
Total Revenue	<u>88,490</u>	<u>88,490</u>	
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	121,072	114,564	6,508
Professional Fees	<u>664</u>	<u>664</u>	
Total Expenditures	<u>121,736</u>	<u>115,228</u>	<u>6,508</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>			
	(33,246)	(26,738)	6,508
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer in	<u>33,246</u>	<u>26,738</u>	<u>(6,508)</u>
Total Other Financing Sources (Uses)	<u>33,246</u>	<u>26,738</u>	<u>(6,508)</u>
<b>FUND BALANCE 9/1/2015</b>			
	<u>                    </u>	<u>                    </u>	
<b>FUND BALANCE 8/31/2016</b>			
	<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, 2016**  
**DIVERSION GRANT PROGRAM - MENTAL HEALTH INITIATIVE CASELOAD**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>REVENUE</b>			
State Aid	\$ 133,096	\$ 133,096	\$
Total Revenue	<u>133,096</u>	<u>133,096</u>	
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	144,062	139,157	4,905
Professional Fees	998	998	
Total Expenditures	<u>145,060</u>	<u>140,155</u>	<u>4,905</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	(11,964)	(7,059)	4,905
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer in	11,964	11,313	(651)
Total Other Financing Sources (Uses)	<u>11,964</u>	<u>11,313</u>	<u>(651)</u>
<b>FUND BALANCE 9/1/2015</b>	<u>          </u>	<u>          </u>	<u>          </u>
<b>FUND BALANCE 8/31/2016</b>	<u>\$</u>	<u>\$ 4,254</u>	<u>\$ 4,254</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, 2016**  
**DIVERSION GRANT PROGRAM - SPECIAL SANCTIONS COURT**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUE</b>			
State Aid	\$ 337,013	\$ 337,013	\$
Total Revenue	<u>337,013</u>	<u>337,013</u>	
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	340,489	340,002	487
Professional Fees	2,528	2,528	
Supplies and Operating Expenses	<u>10,140</u>		<u>10,140</u>
Total Expenditures	<u>353,157</u>	<u>342,530</u>	<u>10,627</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>			
	(16,144)	(5,517)	10,627
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer in	<u>16,144</u>	<u>5,517</u>	<u>(10,627)</u>
Total Other Financing Sources (Uses)	<u>16,144</u>	<u>5,517</u>	<u>(10,627)</u>
<b>FUND BALANCE 9/1/2015</b>			
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>FUND BALANCE 8/31/2016</b>			
	<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, 2016**  
**DIVERSION GRANT PROGRAM - SUBSTANCE ABUSE AFTERCARE CASELOAD**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUE</b>			
State Aid	\$ 102,424	\$ 102,424	\$
Total Revenue	102,424	102,424	
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	136,628	131,088	5,540
Professional Fees	768	768	
Total Expenditures	137,396	131,856	5,540
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>			
	(34,972)	(29,432)	5,540
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer in	34,972	29,432	(5,540)
Total Other Financing Sources (Uses)	34,972	29,432	(5,540)
<b>FUND BALANCE 9/1/2015</b>			
<b>FUND BALANCE 8/31/2016</b>			
	\$	\$	\$

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, 2016**  
**DIVERSION GRANT PROGRAM - SUBSTANCE ABUSE TREATMENT CASELOAD**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUE</b>			
State Aid	\$ 122,123	\$ 122,123	\$
Total Revenue	122,123	122,123	
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	144,295	139,530	4,765
Professional Fees	916	916	
Total Expenditures	145,211	140,446	4,765
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	(23,088)	(18,323)	4,765
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer in	23,088	18,323	(4,765)
Total Other Financing Sources (Uses)	23,088	18,323	(4,765)
<b>FUND BALANCE 9/1/2015</b>			
<b>FUND BALANCE 8/31/2016</b>	\$	\$	\$

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, 2016**  
**TREATMENT ALTERNATIVE TO INCARCERATION**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUE</b>			
State Aid	\$ 519,592	\$ 519,592	\$
Total Revenue	519,592	519,592	
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	65,812	62,086	3,726
Contract Services for Offenders	582,616	580,336	2,280
Professional Fees	3,897	3,897	
Total Expenditures	652,325	646,319	6,006
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	(132,733)	(126,727)	6,006
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer in	132,733	132,733	
Total Other Financing Sources (Uses)	132,733	132,733	
<b>FUND BALANCE 9/1/2015</b>			
<b>FUND BALANCE 8/31/2016</b>	\$	\$ 6,006	\$ 6,006

The accompanying notes are an integral part of these 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, 2016

	Audit	Per CSCD Quarterly Report	Difference
<b>REVENUE</b>			
State Aid	\$ 1,289,957	\$ 1,289,957	\$
State Aid: SAFPF	19,266	19,266	
Community Supervision Fees	1,914,557	1,914,557	
Payment by Program Participants	305,699	305,699	
Interest Income	13,746	13,746	
Other Revenue	9,351	9,351	
Total Revenue	<u>3,552,576</u>	<u>3,552,576</u>	
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	2,977,298	2,977,298	
Travel and Furnished Transportation	14,785	14,785	
Contract Services for Offenders	139,235	139,235	
Professional Fees	161,553	161,553	
Supplies and Operating Expenses	57,725	57,725	
Equipment	40	40	
Total Expenditures	<u>3,350,636</u>	<u>3,350,636</u>	
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	201,940	201,940	
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer out	(130,000)	(130,000)	
Total Other Financing Sources (Uses)	<u>(130,000)</u>	<u>(130,000)</u>	
<b>FUND BALANCE 9/1/2015</b>	917,035	917,035	
Prior Period Refund Paid to CJAD	(363)	(363)	
Adjusted Beginning Fund Balance	<u>916,672</u>	<u>916,672</u>	
<b>FUND BALANCE 8/31/2016</b>	<u>\$ 988,612</u>	<u>\$ 988,612</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, 2016

	Audit	Per CSCD Quarterly Report	Difference
<b>REVENUE</b>			
State Aid	\$ 241,021	\$ 241,021	\$
Payment by Program Participants	76,046	76,046	
Total Revenue	<u>317,067</u>	<u>317,067</u>	
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	81,171	81,171	
Professional Fees	1,808	1,808	
Supplies and Operating Expenses	14,737	14,737	
Total Expenditures	<u>97,716</u>	<u>97,716</u>	
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	219,351	219,351	
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer out	(94,056)	(94,056)	
Total Other Financing Sources (Uses)	<u>(94,056)</u>	<u>(94,056)</u>	
<b>FUND BALANCE 9/1/2015</b>			
<b>FUND BALANCE 8/31/2016</b>	<u>\$ 125,295</u>	<u>\$ 125,295</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 - DWI COURT  
FOR THE YEAR ENDED AUGUST 31, 2016

	Audit	Per CSCD Quarterly Report	Difference
<b>REVENUE</b>			
State Aid	\$ 75,776	\$ 75,776	\$
Total Revenue	<u>75,776</u>	<u>75,776</u>	
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	73,837	73,837	
Professional Fees	568	568	
Total Expenditures	<u>74,405</u>	<u>74,405</u>	
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	1,371	1,371	
<b>FUND BALANCE 9/1/2015</b>			
<b>FUND BALANCE 8/31/2016</b>	<u>\$ 1,371</u>	<u>\$ 1,371</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, 2016

	Audit	Per CSCD Quarterly Report	Difference
<b>REVENUE</b>			
State Aid	\$ 68,320	\$ 68,320	\$
Total Revenue	<u>68,320</u>	<u>68,320</u>	
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	66,908	66,908	
Professional Fees	512	512	
Total Expenditures	<u>67,420</u>	<u>67,420</u>	
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	900	900	
<b>FUND BALANCE 9/1/2015</b>			
<b>FUND BALANCE 8/31/2016</b>	<u>\$ 900</u>	<u>\$ 900</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, 2016

	Audit	Per CSCD Quarterly Report	Difference
<b>REVENUE</b>			
State Aid	\$ 162,622	\$ 162,622	\$
Total Revenue	<u>162,622</u>	<u>162,622</u>	
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	154,685	154,685	
Professional Fees	1,220	1,220	
Total Expenditures	<u>155,905</u>	<u>155,905</u>	
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	6,717	6,717	
<b>FUND BALANCE 9/1/2015</b>			
<b>FUND BALANCE 8/31/2016</b>	<u>\$ 6,717</u>	<u>\$ 6,717</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, 2016

	Audit	Per CSCD Quarterly Report	Difference
<b>REVENUE</b>			
State Aid	\$ 200,244	\$ 200,244	\$
Total Revenue	<u>200,244</u>	<u>200,244</u>	
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	165,650	165,650	
Contract Services for Offenders	7,135	7,135	
Professional Fees	1,502	1,502	
Total Expenditures	<u>174,287</u>	<u>174,287</u>	
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	25,957	25,957	
<b>FUND BALANCE 9/1/2015</b>			
<b>FUND BALANCE 8/31/2016</b>	<u>\$ 25,957</u>	<u>\$ 25,957</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, 2016

	Audit	Per CSCD Quarterly Report	Difference
<b>REVENUE</b>			
State Aid	\$ 88,490	\$ 88,490	\$
Total Revenue	<u>88,490</u>	<u>88,490</u>	
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	114,564	114,564	
Professional Fees	664	664	
Total Expenditures	<u>115,228</u>	<u>115,228</u>	
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>			
	(26,738)	(26,738)	
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer in	26,738	26,738	
Total Other Financing Sources (Uses)	<u>26,738</u>	<u>26,738</u>	
<b>FUND BALANCE 9/1/2015</b>			
<b>FUND BALANCE 8/31/2016</b>			
	<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, 2016

	Audit	Per CSCD Quarterly Report	Difference
<b>REVENUE</b>			
State Aid	\$ 133,096	\$ 133,096	\$
Total Revenue	<u>133,096</u>	<u>133,096</u>	
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	139,157	139,157	
Professional Fees	998	998	
Total Expenditures	<u>140,155</u>	<u>140,155</u>	
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>			
	(7,059)	(7,059)	
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer in	11,313	11,313	
Total Other Financing Sources (Uses)	<u>11,313</u>	<u>11,313</u>	
<b>FUND BALANCE 9/1/2015</b>			
<b>FUND BALANCE 8/31/2016</b>	<u>\$ 4,254</u>	<u>\$ 4,254</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, 2016

	Audit	Per CSCD Quarterly Report	Difference
<b>REVENUE</b>			
State Aid	\$ 337,013	\$ 337,013	\$
Total Revenue	<u>337,013</u>	<u>337,013</u>	
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	340,002	340,002	
Professional Fees	2,528	2,528	
Total Expenditures	<u>342,530</u>	<u>342,530</u>	
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>			
	(5,517)	(5,517)	
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer in	5,517	5,517	
Total Other Financing Sources (Uses)	<u>5,517</u>	<u>5,517</u>	
<b>FUND BALANCE 9/1/2015</b>			
<b>FUND BALANCE 8/31/2016</b>			
	<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, 2016

	Audit	Per CSCD Quarterly Report	Difference
<b>REVENUE</b>			
State Aid	\$ 102,424	\$ 102,424	\$
Total Revenue	<u>102,424</u>	<u>102,424</u>	
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	131,088	131,088	
Professional Fees	768	768	
Total Expenditures	<u>131,856</u>	<u>131,856</u>	
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>			
	(29,432)	(29,432)	
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer in	29,432	29,432	
Total Other Financing Sources (Uses)	<u>29,432</u>	<u>29,432</u>	
<b>FUND BALANCE 9/1/2015</b>			
<b>FUND BALANCE 8/31/2016</b>			
	<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, 2016**

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
<b>REVENUE</b>			
State Aid	\$ 122,123	\$ 122,123	\$
Total Revenue	<u>122,123</u>	<u>122,123</u>	
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	139,530	139,530	
Professional Fees	916	916	
Total Expenditures	<u>140,446</u>	<u>140,446</u>	
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>			
	(18,323)	(18,323)	
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer in	18,323	18,323	
Total Other Financing Sources (Uses)	<u>18,323</u>	<u>18,323</u>	
<b>FUND BALANCE 9/1/2015</b>			
<b>FUND BALANCE 8/31/2016</b>			
	<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, 2016

	Audit	Per CSCD Quarterly Report	Difference
<b>REVENUE</b>			
State Aid	\$ 519,592	\$ 519,592	\$
Total Revenue	<u>519,592</u>	<u>519,592</u>	
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	62,086	62,086	
Contract Services for Offenders	580,336	580,336	
Professional Fees	3,897	3,897	
Total Expenditures	<u>646,319</u>	<u>646,319</u>	
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>			
	(126,727)	(126,727)	
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer in	132,733	132,733	
Total Other Financing Sources (Uses)	<u>132,733</u>	<u>132,733</u>	
<b>FUND BALANCE 9/1/2015</b>			
<b>FUND BALANCE 8/31/2016</b>	<u>\$ 6,006</u>	<u>\$ 6,006</u>	<u>\$</u>



**REPORT OF INDEPENDENT AUDITORS 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***

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Fort Bend County Community Supervision and Corrections Department (Department), as of and for the year ended August 31, 2016, and the related notes to the financial statements, which collectively comprise the Department's basic financial statements, and have issued our report thereon dated January 11, 2017.

***Internal Control over Financial Reporting***

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the Department's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

***Purpose of this Report***

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

This report is intended solely for the information and use of the Department, others within the organization, 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.

*Whitley Penn LLP*  
Houston, Texas  
January 11, 2017

**FORT BEND COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended August 31, 2016**

**I. Summary of Auditor's Results**

**Financial Statements**

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weakness (es) identified?	No
Significant deficiency (ies) identified that are not considered to be material weaknesses?	None reported
Noncompliance material to the financial statements noted?	No

**II. Financial Statement Findings**

None Noted

**III. Program Findings and Questioned Costs**

None Noted

**IV. Status of Prior Year Findings**

None Noted

**Fiscal Year 2016 TDCJ-CJAD Compliance Checklist**

Indicate whether these compliance requirements have been met by answering “Yes,” “No,” or “NA” (Not Applicable): (Note: The first eighteen (18) checklist items are to be answered “Yes” or “No” only.)

YES	NO	N/A	
<u>  X  </u>	<u>    </u>		Is separate accountability maintained for TDCJ-CJAD funds; i.e., fund accounting of self-balancing funds? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>  X  </u>	<u>    </u>		Are Revenues and Expenditures reported to TDCJ-CJAD in agreement with, or reconcilable to, the funding recipient’s accounting records and with audited expenditures in each budget category? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>  X  </u>	<u>    </u>		Are TDCJ-CJAD funds and locally generated revenues expended in accordance with the <i>Financial Management Manual for TDCJ-CJAD Funding (FMM)</i> , TDCJ-CJAD Standards, TDCJ-CJAD Field Correspondence, TDCJ-CJAD Policy Statements, Standard and Special Grant Conditions, and applicable laws? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>  X  </u>	<u>    </u>		Are proper cutoff procedures observed at the end of each fiscal period? The cutoff date for revenues recognition and expenditures payments of FY 2016 is October 31, 2016.
<u>  X  </u>	<u>    </u>		Is the modified accrual basis of accounting used in preparing the fourth quarter reports for submission to TDCJ-CJAD? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>    </u>	<u>  X  </u>		Are any TDCJ-CJAD funds used to pay judges’ salaries (unless specifically approved by TDCJ-CJAD in a Program Budget; i.e., DWI Courts), community justice council members’ salaries, or other court-related expenses? If any of these salaries or expenses are paid, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>  X  </u>	<u>    </u>		Are expenditures and revenues supported by adequate documentation? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>  X  </u>	<u>    </u>		Are all employees with access to funds covered by a surety bond? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>  X  </u>	<u>    </u>		Does the CSCD have an existing policy on budget approval, operate 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 <i>Financial Management Manual for TDCJ-CJAD Funding (FMM Pages 8-10)</i> ). If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>  X  </u>	<u>    </u>		Are all of the CSCD’s funds and collections deposited in the county treasury (county’s bank account)? ( <i>FMM Pages 7-8</i> ; Government Code, Section 509.011; Local Government Code, Section 140.003 (f); and Attorney General’s Opinion DM-257, dated September 15, 1993) If not, explain in the Notes to the Financial Statements and include in the Schedule of Findings and Questioned Costs.
<u>  X  </u>	<u>    </u>		Are all of the CSCD’s funds and collections disbursed by the county treasurer on

behalf of the CSCD? (*FMM* Pages 7-8; Government Code, Section 509.011; Local Government Code, Section 140.003 (f); and Attorney General's Opinion DM-257, dated September 15, 1993) If not, explain in the Notes to the Financial Statements and include in the Schedule of Findings and Questioned Costs.

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Are all of the CSCD's funds and collections deposited in the county treasury (county's bank account) within the time period required by Local Government Code 113.022? (*FMM* Pages 7-8) If not, explain in the Notes to the Financial Statements and include in the Schedule of Findings and Questioned Costs.

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Did the Fiscal Officer follow the applicable laws, guidelines, and duties as specified on Pages 34-38 of the *Financial Management Manual for TDCJ-CJAD Funding*? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

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Were purchasing laws, including required competitive bidding, followed as directed in accordance with the same procedures applicable to a county? (Texas Local Government Code Section 140.003 and Chapter 262, *FMM* Pages 39-40) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

\_\_\_  \_\_\_

Were there any instances of fraud, non-compliance, waste, or abuse noted by the auditor (Chapter 4, Item 4.25 *Government Auditing Standards*)? If yes, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

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Are locally generated funds, and other collections, documented with a proper receipt system, and can they be traced to probationers' accounts, bank deposits and statements? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

\_\_\_

Is equipment physically inventoried and adequately supported with an inventory form? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

\_\_\_

Is surplus equipment disposed of in accordance with TDCJ-CJAD guidelines? (*FMM* Page 27-28) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

\_\_\_ \_\_\_  \_\_\_

Was an explanation given in the Schedule of Differences for any changes or adjustments that were made to Revenues and Expenditures (by either the CSCD or the Independent Auditor) that adjusted the previous amounts reported to TDCJ-CJAD? If not, explain in the Schedule of Differences, Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

\_\_\_ \_\_\_  \_\_\_

Are expenditures that benefit both juveniles and adults prorated on an equitable basis? Is determination of the method of prorating such expenditures supported by adequate documentation, including an annual time study? (*FMM* Pages 28-29) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

\_\_\_ \_\_\_

If the CSCD determines that an increase or decrease in revenue or expenditures is required, were budget adjustments submitted to TDCJ-CJAD, **by September 30, 2016**, and in accordance with the *Financial Management Manual for TDCJ-CJAD Funding*? (*FMM* Pages 8-10) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

\_\_\_ \_\_\_

Are all non-TDCJ-CJAD funded program fees expended in accordance with applicable limitations; i.e., civil fees, Federal grants, bond fees, sex offender fees, crime victims compensation fund fees, etc.? If not, explain in the Notes to the

Financial Statements or in the Schedule of Findings and Questioned Costs.

Are Victim Restitution Funds accounted for in accordance with Texas Government Code, Section 76.013, and are unclaimed funds tracked for the required five-year period prior to sending to the State Comptroller? (*FMM* Page 31) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

Have TDCJ-CJAD policies regarding contracts with vendors been followed, which includes maintaining a Contract Monitoring Plan (policy) to monitor vendor payments and compliance with contracts? (*CMM* and Pages 13-14 of these Guidelines) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

Does the CSCD have a policy regarding eligibility for employee salary merit increases, if merit or one-time increases are given? (*FMM* Page 50) If such increases are given without a written policy, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

If a Judge allows an offender to pay a fee or donate goods to a local food bank or food pantry in the community in which defendant resides or another nonprofit organization that (A) has a 501 (a) IRS exemption as listed in Section 501 (c) (3) of that code and (B) provides services or assistance to needy individuals and families in the community in which the defendant resides in lieu of performing community service restitution (CSR) work hours, does the CSCD have a written **CSR Policy** stating this fact? (As amended in Section 15 (f), Article 42.12. Code of Criminal Procedure) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

Are petty cash funds (not change funds) authorized by the county auditor or fiscal officer? (*FMM*, Pages 8, 21-22, 27 and 38) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

Are petty cash funds used only for specific purposes for allowable items as listed in the *Financial Management Manual for TDCJ-CJAD Funding* and expended only for emergency situations authorized by a written policy and approved by the CSCD director? (*FMM*, Pages 8, 21-22, 27 and 38) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

If a CSCD employee (or more than one employee where cumulative time is not over 10% of one full-time equivalent position) spends no more than 10% of his/hers time on the Bond/Other Supervision Program activities (Pre-Trial Bond, Surety Bond, Bail etc.) separation of expenses is considered immaterial and is not required. However, all revenue generated from these fees must be accounted for separately in a local budget. Is this being properly captured? (*FMM* Pages 23, 32 and TDCJ-CJAD Policy Statement No. CJAD-PS-09) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

With prior TDCJ-CJAD approval, CSCDs may use Basic Supervision, CC, DP, or TAIP funds as required cash matching for grants from other governmental agencies, non-profit organizations, or private foundations, etc., for the purpose of expanding an existing program. Was cash matching properly authorized, budgeted, and expended? (*FMM* Pages 24-25) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

The Texas Code of Criminal Procedure, Article 42.12, Section 19 (e) requires as a condition of probation that certain sex offenders pay \$5.00 per month during the period of supervision. These fees are in addition to court costs or any other fee imposed on the offender as court ordered. Are these fees collected and accounted

for by the CSCD and remitted to the State Comptroller? (*FMM* Page 30-31) If fees are collected, include them in the Note to the Financial Statements for funds not required to be budgeted. If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

  X                

Article 42.12, Section 11 (a) (18), Code of Criminal Procedure authorizes the court to order a defendant, as a condition of community supervision, to reimburse the Crime Victims' Compensation Fund for any amounts paid from that fund to a victim of the defendant's offense or, if no reimbursement is required, make one payment to the fund in an amount not to exceed \$50 if the offense is a misdemeanor or not to exceed \$100 if the offense is a felony. If these fees were collected, were they remitted to the State Comptroller in compliance with the timelines outlined by the State Comptroller's Office? (*FMM* Pages 31) If these fees are collected, include in the Note to the Financial Statements for funds not required to be budgeted. If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

  X                

Were pretrial diversion/intervention fees properly collected and accounted for as payments by program participants? (*FMM* Pages 31-32, Government Code, Section 76.015 (c), Texas Code of Criminal Procedure, Article 102.012) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

  X                

Is there proper identification on motor vehicles that are issued exempt license plates? (*FMM* Page 33, Transportation Code, Chapter 721) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

                X  

Is the transactions' administrative fee, if collected, accounted for on a consistent basis? (*FMM* Page 33) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

                X  

If there were negative fund balances in programs, were they covered by interfund transfers as described in the *Financial Management Manual for TDCJ-CJAD Funding*? (*FMM* Pages 16-17) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

                X  

It is inappropriate for government funded programs to end a fiscal year in a deficit. If there were negative fund balances at the end of the fiscal year, were they covered by interfund transfers as described in the *Financial Management Manual for TDCJ-CJAD Funding*? (*FMM* Page 37) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

                X  

Do action plans exist for all significant findings from previous audits, if applicable, and are action plans current? (Chapter 4, Item 4.05, *Government Auditing Standards*) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.