

**TOM GREEN COUNTY
COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

**FOR THE YEAR ENDED
AUGUST 31, 2015**

WITH INDEPENDENT AUDITORS' REPORT

**TOM GREEN COUNTY
COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

YEAR ENDED AUGUST 31, 2015

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PATTILLO, BROWN & HILL, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS ■ BUSINESS CONSULTANTS

INDEPENDENT AUDITORS' REPORT

Members of the Board
Tom Green County Community
Supervision and Corrections Department
Tom Green County, Texas

We have audited the accompanying combined statement of financial position as of August 31, 2015, the combined statement of revenue, expenditures and changes in fund balance, the combining statement of revenues, expenditures, and changes in fund balance for both the Community Corrections Program Funds and Diversion Program Funds, and the individual statements of revenue, expenditures and changes in fund balance – budget, actual, and variance for the year ended August 31, 2015, and the related notes to the financial statements, which collectively comprise Tom Green County Community Supervision and Corrections Department (CSCD) basic financial statements, and have issued our report thereon dated February 25, 2016.

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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the 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 auditors' judgment, including the assessment of the 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.

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

Opinion

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the combined statement of financial position as of August 31, 2015, and the combining statement of revenues, expenditures, and changes in fund balance for both the Community Corrections Program Funds and Diversion Program Funds, the combined statement of revenue, expenditures and changes in fund balance, and the individual statements of revenue, expenditures and changes in fund balance – budget, actual, and variance for the year ended August 31, 2015, and the related notes to the financial statements of Tom Green County Community Supervision and Corrections Department, 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 Tom Green County Community Supervision and Corrections Department only, and are not intended to present fairly the financial position of Tom Green 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 Tom Green County Community Supervision and Corrections 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 Schedules of Differences between the Audit Report and CSCD Reports Sent to TDCJ-CJAD 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 25, 2016, on our consideration of the Tom Green County Community Supervision and Corrections Department's internal control over financial reporting and on our tests of its compliance with certain provisions of laws and regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Tom Green County Community Supervision and Corrections Department's internal control over financial reporting and compliance.

Restriction on Use

This report is intended solely for the information and use of the management of Tom Green County Community Supervision and Corrections 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.

Pattillo, Brown & Hill, L.L.P.

Waco, Texas
February 25, 2016

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BASIC FINANCIAL STATEMENTS

**TOM GREEN COUNTY
COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT**

COMBINED STATEMENT OF FINANCIAL POSITION

AUGUST 31, 2015

	<u>Basic Supervision</u>	<u>Community Corrections</u>	<u>Diversion Target Program</u>
ASSETS			
Cash:			
Bank balances	\$ <u>575,402</u>	\$ <u>14,784</u>	\$ <u>1,628,862</u>
Total Cash	<u>575,402</u>	<u>14,784</u>	<u>1,628,862</u>
Accounts receivable:			
Community supervision fees	99,327	-	3,359
Due from other CSCD programs	<u>8,231</u>	<u>2,261</u>	<u>10,496</u>
Total Accounts Receivable	<u>107,558</u>	<u>2,261</u>	<u>13,855</u>
 Total Assets	 <u>682,960</u>	 <u>17,045</u>	 <u>1,642,717</u>
LIABILITIES AND FUND BALANCE			
Liabilities:			
Accounts payable	131,386	14,213	504,280
Due to TCCJ-CJAD	-	2,832	1,138,437
Due to other CSCD programs	<u>12,757</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>144,143</u>	<u>17,045</u>	<u>1,642,717</u>
 Fund Balance	 <u>538,817</u>	 <u>-</u>	 <u>-</u>
 Total Liabilities and Fund Balance	 <u>\$ 682,960</u>	 <u>\$ 17,045</u>	 <u>\$ 1,642,717</u>

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

<u>Treatment Alternative to Incarceration Program (TAIP)</u>	<u>Total</u>
\$ <u>80,142</u>	\$ <u>2,299,190</u>
<u>80,142</u>	<u>2,299,190</u>
866	103,552
-	<u>20,988</u>
<u>866</u>	<u>124,540</u>
<u>81,008</u>	<u>2,423,730</u>
40,992	690,871
31,785	1,173,054
<u>8,231</u>	<u>20,988</u>
<u>81,008</u>	<u>1,884,913</u>
<u>-</u>	<u>538,817</u>
<u>\$ 81,008</u>	<u>\$ 2,423,730</u>

**TOM GREEN COUNTY
COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT**

**COMBINED STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE**

FOR THE YEAR ENDED AUGUST 31, 2015

	<u>Basic Supervision</u>	<u>Community Corrections</u>	<u>Diversion Program</u>
REVENUE			
State aid	\$ 1,077,058	\$ 297,604	\$ 6,720,462
State aid - SAFPF	50,367	-	-
Community supervision fees	1,065,237	-	-
Payments made by program participants	237,497	-	428,368
Interest income	823	-	-
Other	<u>22,602</u>	<u>-</u>	<u>204,252</u>
Total Revenue	<u>2,453,584</u>	<u>297,604</u>	<u>7,353,082</u>
EXPENDITURES			
Salaries and fringe benefits	2,056,866	242,128	4,905,972
Travel and furnished transportation	75,603	6,678	230,609
Contract services for offenders	32,943	7,242	52,924
Professional fees	92,317	1,489	103,646
Supplies and operating expenses	42,800	17,292	984,741
Facilities	-	-	830,811
Utilities	6,782	-	207,616
Equipment	<u>16,188</u>	<u>11,882</u>	<u>222,628</u>
Total Expenditures	<u>2,323,499</u>	<u>286,711</u>	<u>7,538,947</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	130,085	10,893	(185,865)
OTHER FINANCING SOURCES (USES)			
Transfer in	-	1,924	54,094
Transfer out	<u>(34,449)</u>	<u>(72,802)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(34,449)</u>	<u>(70,878)</u>	<u>54,094</u>
FUND BALANCE, SEPTEMBER 1, 2014	443,181	62,817	1,270,208
REFUND DUE TO TDCJ-CJAD	<u>-</u>	<u>(2,832)</u>	<u>(1,138,437)</u>
FUND BALANCE AUGUST 31, 2015	<u>\$ 538,817</u>	<u>\$ -</u>	<u>\$ -</u>

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

Treatment Alternative to Incarceration Program	Total
\$ 297,157	\$ 8,392,281
-	50,367
-	1,065,237
13,174	679,039
-	823
-	226,854
<u>310,331</u>	<u>10,414,601</u>
233,040	7,438,006
4,146	317,036
86,000	179,109
2,755	200,207
17,495	1,062,328
-	830,811
-	214,398
-	250,698
<u>343,436</u>	<u>10,492,593</u>
(33,105)	(77,992)
51,233	107,251
-	(107,251)
<u>51,233</u>	<u>-</u>
13,657	1,789,863
(31,785)	(1,173,054)
<u>\$ -</u>	<u>\$ 538,817</u>

**TOM GREEN COUNTY
COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT**

ALL COMMUNITY CORRECTIONS PROGRAM FUNDS

**COMBINING STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE**

FOR THE YEAR ENDED AUGUST 31, 2015

	<u>Community Re-enrichment Work</u>	<u>Intensive Supervision Program</u>	<u>Sex Offender Counseling and Supervision</u>
REVENUE			
State aid	\$ 111,729	\$ 42,790	\$ 91,588
Total Revenue	<u>111,729</u>	<u>42,790</u>	<u>91,588</u>
EXPENDITURES			
Salaries and fringe benefits	92,416	45,957	75,552
Travel and furnished transportation	6,678	-	-
Contract services for offenders	1,242	-	6,000
Professional fees	559	185	458
Supplies and operating expenses	5,274	-	9,926
Equipment	8,994	-	1,925
Total Expenditures	<u>115,163</u>	<u>46,142</u>	<u>93,861</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(3,434)	(3,352)	(2,273)
OTHER FINANCING SOURCES (USES)			
Transfer in	-	1,924	-
Transfer out	(9,962)	-	(11,271)
Total Other Financing Sources (Uses)	<u>(9,962)</u>	<u>1,924</u>	<u>(11,271)</u>
FUND BALANCE, SEPTEMBER 1, 2014	15,180	1,684	14,137
REFUND DUE TO TDCJ-CJAD	(1,784)	(256)	(593)
FUND BALANCE AUGUST 31, 2015	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

<u>Domestic Violence Caseload</u>	<u>Total</u>
\$ <u>51,497</u>	\$ <u>297,604</u>
<u>51,497</u>	<u>297,604</u>
28,203	242,128
-	6,678
-	7,242
287	1,489
2,092	17,292
<u>963</u>	<u>11,882</u>
<u>31,545</u>	<u>286,711</u>
19,952	10,893
-	1,924
<u>(51,569)</u>	<u>(72,802)</u>
<u>(51,569)</u>	<u>(70,878)</u>
31,816	62,817
<u>(199)</u>	<u>(2,832)</u>
<u>\$ -</u>	<u>\$ -</u>

**TOM GREEN COUNTY
COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT**

ALL DIVERSION PROGRAM FUNDS

**COMBINING STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE**

FOR THE YEAR ENDED AUGUST 31, 2015

	Substance Abuse Caseloads	Special Needs Offender Program	Drug Courts
REVENUE			
State aid	\$ 55,847	\$ 87,305	\$ 71,944
Payments by program participants	-	-	5,980
Other	-	-	-
Total Revenue	55,847	87,305	77,924
EXPENDITURES			
Salaries and fringe benefits	71,757	115,389	81,140
Travel and furnished transportation	-	-	982
Contract services for offenders	-	-	-
Professional fees	279	437	447
Supplies and operating expenses	-	-	15,719
Facilities	-	-	-
Utilities	-	-	-
Equipment	-	-	792
Total Expenditures	72,036	115,826	99,080
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(16,189)	(28,521)	(21,156)
OTHER FINANCING SOURCES (USES)			
Transfer in	15,814	25,206	6,995
Transfer out	-	-	-
Total Other Financing Sources (Uses)	15,814	25,206	6,995
FUND BALANCE, SEPTEMBER 1, 2014	716	3,436	17,424
REFUND DUE TO TDCJ-CJAD	(341)	(121)	(3,263)
FUND BALANCE, AUGUST 31, 2015	\$ -	\$ -	\$ -

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

<u>Community Corrections Facility Aftercare Program</u>	<u>Outpatient Services</u>	<u>Battery Intervention Prevention Program</u>	<u>Concho Valley Female CCF</u>	<u>Roy K. Robb Men's CCF</u>	<u>Total</u>
\$ 71,499	\$ 88,025	\$ 35,530	\$ 3,530,114	\$ 2,780,198	\$ 6,720,462
-	-	5,984	255,277	161,127	428,368
-	-	-	73,812	130,440	204,252
<u>71,499</u>	<u>88,025</u>	<u>41,514</u>	<u>3,859,203</u>	<u>3,071,765</u>	<u>7,353,082</u>
82,101	80,472	40,257	2,469,704	1,965,152	4,905,972
-	2,038	-	127,605	99,984	230,609
-	-	-	40,437	12,487	52,924
357	2,082	1,178	55,417	43,449	103,646
-	13,125	4,332	531,310	420,255	984,741
-	-	-	443,011	387,800	830,811
-	-	-	109,226	98,390	207,616
-	-	1,090	153,833	66,913	222,628
<u>82,458</u>	<u>97,717</u>	<u>46,857</u>	<u>3,930,543</u>	<u>3,094,430</u>	<u>7,538,947</u>
(10,959)	(9,692)	(5,343)	(71,340)	(22,665)	(185,865)
4,346	-	1,733	-	-	54,094
-	-	-	-	-	-
<u>4,346</u>	<u>-</u>	<u>1,733</u>	<u>-</u>	<u>-</u>	<u>54,094</u>
6,983	15,307	4,791	696,603	524,948	1,270,208
(370)	(5,615)	(1,181)	(625,263)	(502,283)	(1,138,437)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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**TOM GREEN COUNTY
COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT**

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

BASIC SUPERVISION PROGRAM

FOR THE YEAR ENDED AUGUST 31, 2015

	Budget	Actual	Variance Favorable (Unfavorable)	Prior Year Actual
REVENUE				
State aid	\$ 1,077,058	\$ 1,077,058	\$ -	\$ 1,098,717
State aid - SAFPF	30,000	50,367	20,367	26,296
Community supervision fees	1,088,260	1,065,237	(23,023)	1,099,520
Payments by program participants	240,600	237,497	(3,103)	247,042
Interest income	800	823	23	1,144
Other revenue	<u>3,105</u>	<u>22,602</u>	<u>19,497</u>	<u>18,771</u>
Total Revenue	<u>2,439,823</u>	<u>2,453,584</u>	<u>13,761</u>	<u>2,491,490</u>
EXPENDITURES				
Salaries and fringe benefits	2,359,729	2,056,866	302,863	2,072,515
Travel and furnished transportation	93,170	75,603	17,567	25,950
Contract services for offenders	50,387	32,943	17,444	36,478
Professional fees	133,049	92,317	40,732	58,571
Supplies and operating expenses	173,595	42,800	130,795	36,187
Utilities	9,900	6,782	3,118	6,843
Equipment	<u>28,725</u>	<u>16,188</u>	<u>12,537</u>	<u>37,261</u>
Total Expenditures	<u>2,848,555</u>	<u>2,323,499</u>	<u>525,056</u>	<u>2,273,805</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(408,732)	130,085	538,817	217,685
OTHER FINANCING SOURCES (USES)				
Transfer out	(34,449)	(34,449)	-	(64,202)
Total Other Financing Sources (Uses)	<u>(34,449)</u>	<u>(34,449)</u>	<u>-</u>	<u>(64,202)</u>
FUND BALANCE, SEPTEMBER 1, 2014	443,181	443,181	-	338,188
Prior period refund paid to TDCJ-CJAD	<u>-</u>	<u>-</u>	<u>-</u>	<u>(48,490)</u>
Total Expenditures	<u>443,181</u>	<u>443,181</u>	<u>-</u>	<u>289,698</u>
FUND BALANCE, AUGUST 31, 2015	<u>\$ -</u>	<u>\$ 538,817</u>	<u>\$ 538,817</u>	<u>\$ 443,181</u>

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

**TOM GREEN COUNTY
COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT**

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

**COMMUNITY CORRECTIONS PROGRAM -
COMMUNITY RE-ENRICHMENT WORK PROGRAM (CREW)**

FOR THE YEAR ENDED AUGUST 31, 2015

	Budget	Actual	Variance Favorable (Unfavorable)	Prior Year Actual
REVENUE				
State aid	\$ 111,729	\$ 111,729	\$ -	\$ 104,273
Total Revenue	111,729	111,729	-	104,273
EXPENDITURES				
Salaries and fringe benefits	92,948	92,416	532	69,924
Travel and furnished transportation	7,150	6,678	472	4,146
Contract services for offenders	1,243	1,242	1	1,190
Professional fees	559	559	-	521
Supplies and operating expenses	6,022	5,274	748	1,443
Equipment	9,025	8,994	31	419
Total Expenditures	116,947	115,163	1,784	77,643
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(5,218)	(3,434)	1,784	26,630
OTHER FINANCING SOURCES (USES)				
Transfer out	(9,962)	(9,962)	-	(11,450)
Total Other Financing Sources (Uses)	(9,962)	(9,962)	-	(11,450)
FUND BALANCE, SEPTEMBER 1, 2014	15,180	15,180	-	-
REFUND DUE TO TDCJ-CJAD	-	(1,784)	(1,784)	-
FUND BALANCE, AUGUST 31, 2015	\$ -	\$ -	\$ -	\$ 15,180

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

**TOM GREEN COUNTY
COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT**

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

**COMMUNITY CORRECTIONS PROGRAM -
INTENSIVE SUPERVISION PROGRAM**

FOR THE YEAR ENDED AUGUST 31, 2015

	Budget	Actual	Variance Favorable (Unfavorable)	Prior Year Actual
REVENUE				
State aid	\$ 42,790	\$ 42,790	\$ -	\$ 36,938
Total Revenue	42,790	42,790	-	36,938
EXPENDITURES				
Salaries and fringe benefits	46,213	45,957	256	35,069
Professional fees	185	185	-	185
Total Expenditures	46,398	46,142	256	35,254
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES				
	(3,608)	(3,352)	256	1,684
OTHER FINANCING SOURCES (USES)				
Transfer in	1,924	1,924	-	-
Total Other Financing Sources (Uses)	1,924	1,924	-	-
FUND BALANCE, SEPTEMBER 1, 2014				
	1,684	1,684	-	-
REFUND DUE TO TDCJ-CJAD				
	-	(256)	(256)	-
FUND BALANCE, AUGUST 31, 2015				
	\$ -	\$ -	\$ -	\$ 1,684

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

**TOM GREEN COUNTY
COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT**

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

**COMMUNITY CORRECTIONS PROGRAM -
SEX OFFENDER COUNSELING**

FOR THE YEAR ENDED AUGUST 31, 2015

	Budget	Actual	Variance Favorable (Unfavorable)	Prior Year Actual
REVENUE				
State aid	\$ 91,588	\$ 91,588	\$ -	\$ 91,588
Total Revenue	91,588	91,588	-	91,588
EXPENDITURES				
Salaries and fringe benefits	75,983	75,552	431	67,993
Contract services for offenders	6,000	6,000	-	9,000
Professional fees	458	458	-	458
Supplies and operating expenses	10,013	9,926	87	-
Equipment	2,000	1,925	75	-
Total Expenditures	94,454	93,861	593	77,451
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(2,866)	(2,273)	593	14,137
OTHER FINANCING SOURCES (USES)				
Transfer out	(11,271)	(11,271)	-	-
Total Other Financing Sources (Uses)	(11,271)	(11,271)	-	-
FUND BALANCE, SEPTEMBER 1, 2014	14,137	14,137	-	-
REFUND DUE TO TDCJ-CJAD	-	(593)	(593)	-
FUND BALANCE, AUGUST 31, 2015	\$ -	\$ -	\$ -	\$ 14,137

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

**TOM GREEN COUNTY
COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT**

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

**COMMUNITY CORRECTIONS PROGRAM -
DOMESTIC VIOLENCE CASELOAD**

FOR THE YEAR ENDED AUGUST 31, 2015

	Budget	Actual	Variance Favorable (Unfavorable)	Prior Year Actual
REVENUE				
State aid	\$ 51,497	\$ 51,497	\$ -	\$ 57,349
Total Revenue	51,497	51,497	-	57,349
EXPENDITURES				
Salaries and fringe benefits	28,364	28,203	161	25,246
Professional Fees	287	287	-	287
Supplies & Operating Expenditures	2,093	2,092	1	-
Equipment	1,000	963	37	-
Total Expenditures	31,744	31,545	199	25,533
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	19,753	19,952	199	31,816
OTHER FINANCING SOURCES (USES)				
Transfer out	(51,569)	(51,569)	-	-
Total Other Financing Sources (Uses)	(51,569)	(51,569)	-	-
FUND BALANCE, SEPTEMBER 1, 2014	31,816	31,816	-	-
REFUND DUE TO TDCJ-CJAD	-	(199)	(199)	-
FUND BALANCE, AUGUST 31, 2015	\$ -	\$ -	\$ -	\$ 31,816

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

**TOM GREEN COUNTY
COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT**

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

**DIVERSION PROGRAM -
SUBSTANCE ABUSE CASELOADS**

FOR THE YEAR ENDED AUGUST 31, 2015

	Budget	Actual	Variance Favorable (Unfavorable)	Prior Year Actual
REVENUE				
State aid	\$ 55,847	\$ 55,847	\$ -	\$ 56,157
Total Revenue	55,847	55,847	-	56,157
EXPENDITURES				
Salaries and fringe benefits	72,098	71,757	341	78,594
Professional fees	279	279	-	281
Total Expenditures	72,377	72,036	341	78,875
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES				
	(16,530)	(16,189)	341	(22,718)
OTHER FINANCING SOURCES (USES)				
Transfer in	15,814	15,814	-	23,434
Total Other Financing Sources (Uses)	15,814	15,814	-	23,434
FUND BALANCE, SEPTEMBER 1, 2014				
	716	716	-	-
REFUND DUE TO TDCJ-CJAD				
	-	(341)	(341)	-
FUND BALANCE, AUGUST 31, 2015				
	\$ -	\$ -	\$ -	\$ 716

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

**TOM GREEN COUNTY
COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT**

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

**DIVERSION PROGRAM -
SPECIAL NEEDS OFFENDER PROGRAM**

FOR THE YEAR ENDED AUGUST 31, 2015

	Budget	Actual	Variance Favorable (Unfavorable)	Prior Year Actual
REVENUE				
State aid	\$ 87,305	\$ 87,305	\$ -	\$ 86,546
Total Revenue	87,305	87,305	-	86,546
EXPENDITURES				
Salaries and fringe benefits	115,510	115,389	121	82,677
Professional fees	437	437	-	433
Total Expenditures	115,947	115,826	121	83,110
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES				
	(28,642)	(28,521)	121	3,436
OTHER FINANCING SOURCES (USES)				
Transfer in	25,206	25,206	-	-
Total Other Financing Sources (Uses)	25,206	25,206	-	-
FUND BALANCE, SEPTEMBER 1, 2014				
	3,436	3,436	-	-
REFUND DUE TO TDCJ-CJAD				
	-	(121)	(121)	-
FUND BALANCE, AUGUST 31, 2015				
	\$ -	\$ -	\$ -	\$ 3,436

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

**TOM GREEN COUNTY
COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT**

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

**DIVERSION PROGRAM -
DRUG COURTS**

FOR THE YEAR ENDED AUGUST 31, 2015

	Budget	Actual	Variance Favorable (Unfavorable)	Prior Year Actual
REVENUE				
State aid	\$ 71,944	\$ 71,944	\$ -	\$ 87,465
Payments by Program Participants	<u>4,892</u>	<u>5,980</u>	<u>1,088</u>	<u>4,285</u>
Total Revenue	<u>76,836</u>	<u>77,924</u>	<u>1,088</u>	<u>91,750</u>
EXPENDITURES				
Salaries and fringe benefits	81,304	81,140	164	73,621
Travel/Furnished Transportation	2,150	982	1,168	674
Professional Fees	447	447	-	437
Supplies and operating expenses	16,554	15,719	835	2,349
Equipment	<u>800</u>	<u>792</u>	<u>8</u>	<u>3,067</u>
Total Expenditures	<u>101,255</u>	<u>99,080</u>	<u>2,175</u>	<u>80,148</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(24,419)	(21,156)	3,263	11,602
OTHER FINANCING SOURCES (USES)				
Transfer in	<u>6,995</u>	<u>6,995</u>	<u>-</u>	<u>5,822</u>
Total Other Financing Sources (Uses)	<u>6,995</u>	<u>6,995</u>	<u>-</u>	<u>5,822</u>
FUND BALANCE, SEPTEMBER 1, 2014	17,424	17,424	-	-
REFUND DUE TO TDCJ-CJAD	<u>-</u>	<u>(3,263)</u>	<u>(3,263)</u>	<u>-</u>
FUND BALANCE, AUGUST 31, 2015	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,424</u>

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

**TOM GREEN COUNTY
COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT**

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

**DIVERSION PROGRAM -
COMMUNITY CORRECTIONS FACILITY**

FOR THE YEAR ENDED AUGUST 31, 2015

	Budget	Actual	Variance Favorable (Unfavorable)	Prior Year Actual
REVENUE				
State aid	\$ 71,499	\$ 71,499	\$ -	\$ 70,009
Total Revenue	<u>71,499</u>	<u>71,499</u>	<u>-</u>	<u>70,009</u>
EXPENDITURES				
Salaries and fringe benefits	82,471	82,101	370	62,676
Professional fees	<u>357</u>	<u>357</u>	<u>-</u>	<u>350</u>
Total Expenditures	<u>82,828</u>	<u>82,458</u>	<u>370</u>	<u>63,026</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(11,329)	(10,959)	370	6,983
OTHER FINANCING SOURCES (USES)				
Transfer in	<u>4,346</u>	<u>4,346</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>4,346</u>	<u>4,346</u>	<u>-</u>	<u>-</u>
FUND BALANCE, SEPTEMBER 1, 2014	6,983	6,983	-	-
REFUND DUE TO TDCJ-CJAD	<u>-</u>	<u>(370)</u>	<u>(370)</u>	<u>-</u>
FUND BALANCE, AUGUST 31, 2015	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,983</u>

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

**TOM GREEN COUNTY
COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT**

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

**DIVERSION PROGRAM -
OUTPATIENT SERVICES**

FOR THE YEAR ENDED AUGUST 31, 2015

	Budget	Actual	Variance Favorable (Unfavorable)	Prior Year Actual
REVENUE				
State aid	\$ 88,025	\$ 88,025	\$ -	\$ 104,160
Total Revenue	88,025	88,025	-	104,160
EXPENDITURES				
Salaries and fringe benefits	80,918	80,472	446	87,059
Travel/Furnished Transportation	2,084	2,038	46	124
Professional Fees	6,812	2,082	4,730	826
Supplies & Operating Expenditures	13,518	13,125	393	844
Total Expenditures	103,332	97,717	5,615	88,853
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(15,307)	(9,692)	5,615	15,307
FUND BALANCE, SEPTEMBER 1, 2014	15,307	15,307	-	-
REFUND DUE TO TDCJ-CJAD	-	(5,615)	(5,615)	-
FUND BALANCE, AUGUST 31, 2015	\$ -	\$ -	\$ -	\$ 15,307

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

**TOM GREEN COUNTY
COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT**

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

**DIVERSION PROGRAM -
BATTERY INTERVENTION PREVENTION PROGRAM**

FOR THE YEAR ENDED AUGUST 31, 2015

	Budget	Actual	Variance Favorable (Unfavorable)	Prior Year Actual
REVENUE				
State aid	\$ 35,530	\$ 35,530	\$ -	\$ 34,952
Payments by Program Participants	<u>5,000</u>	<u>5,984</u>	<u>984</u>	<u>6,678</u>
Total Revenue	<u>40,530</u>	<u>41,514</u>	<u>984</u>	<u>41,630</u>
EXPENDITURES				
Salaries and fringe benefits	40,447	40,257	190	36,189
Professional Fees	1,178	1,178	-	250
Supplies & Operating Expenditures	4,335	4,332	3	400
Equipment	<u>1,094</u>	<u>1,090</u>	<u>4</u>	<u>-</u>
Total Expenditures	<u>47,054</u>	<u>46,857</u>	<u>197</u>	<u>36,839</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(6,524)	(5,343)	1,181	4,791
OTHER FINANCING SOURCES (USES)				
Transfer in	<u>1,733</u>	<u>1,733</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>1,733</u>	<u>1,733</u>	<u>-</u>	<u>-</u>
FUND BALANCE, SEPTEMBER 1, 2014	4,791	4,791	-	-
REFUND DUE TO TDCJ-CJAD	<u>-</u>	<u>(1,181)</u>	<u>(1,181)</u>	<u>-</u>
FUND BALANCE, AUGUST 31, 2015	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,791</u>

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

**TOM GREEN COUNTY
COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT**

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

**DIVERSION PROGRAM -
CONCHO VALLEY FEMALE CCF**

FOR THE YEAR ENDED AUGUST 31, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year Actual</u>
REVENUE				
State aid	\$ 3,530,114	\$ 3,530,114	\$ -	\$ 3,799,591
Payments by Program Participants	175,000	255,277	80,277	210,707
Other Revenue	<u>20,628</u>	<u>73,812</u>	<u>53,184</u>	<u>48,809</u>
Total Revenue	<u>3,725,742</u>	<u>3,859,203</u>	<u>133,461</u>	<u>4,059,107</u>
EXPENDITURES				
Salaries and fringe benefits	2,512,858	2,469,704	43,154	2,359,305
Travel/Furnished Transportation	175,000	127,605	47,395	70,931
Contract Services	53,350	40,437	12,913	26,877
Professional Fees	74,836	55,417	19,419	35,959
Supplies & Operating Expenditures	719,011	531,310	187,701	352,834
Facilities	517,642	443,011	74,631	366,084
Utilities	156,875	109,226	47,649	104,527
Equipment	<u>212,773</u>	<u>153,833</u>	<u>58,940</u>	<u>45,986</u>
Total Expenditures	<u>4,422,345</u>	<u>3,930,543</u>	<u>491,802</u>	<u>3,362,503</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(696,603)	(71,340)	625,263	696,604
FUND BALANCE, SEPTEMBER 1, 2014	696,603	696,603	-	-
REFUND DUE TO TDCJ-CJAD	<u>-</u>	<u>(625,263)</u>	<u>(625,263)</u>	<u>-</u>
FUND BALANCE, AUGUST 31, 2015	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 696,604</u>

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

**TOM GREEN COUNTY
COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT**

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

**DIVERSION PROGRAM -
ROY K. ROBB MEN'S CCF**

FOR THE YEAR ENDED AUGUST 31, 2015

	Budget	Actual	Variance Favorable (Unfavorable)	Prior Year Actual
REVENUE				
State aid	\$ 2,780,198	\$ 2,780,198	\$ -	\$ 3,020,883
Payments by Program Participants	148,000	161,127		167,066
Other Revenue	113,413	130,440	17,027	129,667
	<u>3,041,611</u>	<u>3,071,765</u>	<u>30,154</u>	<u>3,317,616</u>
EXPENDITURES				
Salaries and fringe benefits	2,097,287	1,965,152	132,135	1,869,752
Travel and furnished transportation	145,000	99,984	45,016	50,400
Contract Services	26,575	12,487	14,088	12,589
Professional fees	53,635	43,449	10,186	25,802
Supplies and operating expenses	616,164	420,255	195,909	362,475
Facilities	394,150	387,800	6,350	331,523
Utilities	133,075	98,390	34,685	98,841
Equipment	100,673	66,913	33,760	41,287
Total Expenditures	<u>3,566,559</u>	<u>3,094,430</u>	<u>472,129</u>	<u>2,792,669</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(524,948)	(22,665)	502,283	524,947
FUND BALANCE, SEPTEMBER 1, 2014	524,948	524,948	-	-
REFUND DUE TO TDCJ-CJAD	<u>-</u>	<u>(502,283)</u>	<u>(502,283)</u>	<u>-</u>
FUND BALANCE, AUGUST 31, 2015	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 524,947</u>

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

**TOM GREEN COUNTY
COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT**

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

TREATMENT ALTERNATIVES TO INCARCERATION PROGRAM (TAIP)

FOR THE YEAR ENDED AUGUST 31, 2015

	Budget	Actual	Variance Favorable (Unfavorable)	Prior Year Actual
REVENUE				
State aid	\$ 297,157	\$ 297,157	\$ -	\$ 270,379
Payments by program participants	<u>13,173</u>	<u>13,174</u>	<u>1</u>	<u>6,125</u>
Total Revenue	<u>310,330</u>	<u>310,331</u>	<u>1</u>	<u>276,504</u>
EXPENDITURES				
Salaries and fringe benefits	234,217	233,040	1,177	230,874
Travel/Furnished Transportation	4,240	4,146	94	-
Contract Services	99,677	86,000	13,677	78,369
Professional Fees	8,800	2,755	-	-
Supplies and operating expenses	<u>28,286</u>	<u>17,495</u>	<u>10,791</u>	<u>-</u>
Total Expenditures	<u>375,220</u>	<u>343,436</u>	<u>25,739</u>	<u>309,243</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES				
	(64,890)	(33,105)	31,785	(32,739)
OTHER FINANCING SOURCES (USES)				
Transfer in	<u>51,233</u>	<u>51,233</u>	<u>-</u>	<u>46,396</u>
Total Other Financing Sources (Uses)	<u>51,233</u>	<u>51,233</u>	<u>-</u>	<u>46,396</u>
FUND BALANCE, SEPTEMBER 1, 2014				
	13,657	13,657	-	-
REFUND DUE TO TDCJ-CJAD				
	<u>-</u>	<u>(31,785)</u>	<u>(31,785)</u>	<u>-</u>
FUND BALANCE, AUGUST 31, 2015				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,657</u>

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

**TOM GREEN COUNTY
COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED AUGUST 31, 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The accompanying financial statements include the revenue of the Tom Green County Community Supervision and Corrections Department related to the receipt of funds administered by the Community Justice Assistance Division of the Texas Department of Criminal Justice from state appropriations for Diversion Target Grants, Community Corrections Program Funds, the Basic Supervision Fund, and Treatment Alternatives to Incarceration Program Funding, local fees collected for the use of the CSCD, and the expenditure of those funds. The district includes the 51st, 119th, 340th, and 391st Judicial Districts of the State of Texas.

The Tom Green 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 generally accepted accounting principles. This comprehensive basis of accounting is not in accordance with generally accepted accounting principles.

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 Tom Green 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, 2015 for financial activity performed by August 31, 2015, are considered available. Also purchases for which the commitment has been established by August 31, 2015, are considered liabilities regardless of whether possession of these goods has been received by August 31, provided that the liability purchase is received and is paid by October 31, 2015. Exception to this method of accounting is the recording of refunds to the State as reductions of fund balance.

Funds of the Tom Green County CSCD are grouped into the agency fund type for the purpose of operation on the Tom Green County, Texas accounting system. Accounting agency funds are accounts established for deposit and disbursement of funds which are not controlled through the Tom Green 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 in an open meeting and by the Texas Department of Criminal Justice – Community Justice Assistance Division. Only budget adjustment requests, at year-end, received by September 30, 2015 will be reviewed and approved/disapproved by TDCJ-CJAD. TDCJ-CJAD will not accept budget adjustments after September 30, 2015 for the previous fiscal year. Only budget adjustments approved by TDCJ-CJAD are 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, 2015 became part of the subsequent year's budget.

Compensated Absences

Vacation

The CSCD's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment upon separation from service. A liability for those amounts is not recorded in the financial statements. The total amount of earned but unused vacation as of year-end was \$198,907.

Sick Leave

Accumulated sick leave lapses when employees leave the employment of the CSCD and, upon separation from service, no monetary obligation exists.

2. **FUNDING SOURCES – STATE AID**

Basic Supervision Funds

This 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 community supervision and pretrial supervision based on the CSCD's share of the state total population of direct and pretrial felons. Basic Supervision is distributed only to CSCDs.

Community Corrections 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 Community Corrections funds.

Diversion Program 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. Diversion Program funds shall not be used for Basic Supervision services.

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

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

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

Treatment Alternative to Incarceration Programs 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 (community supervision fees collected, program participation fees collected, county contributions, donations, etc.)

The Department utilized the following funds collected from sources other than TDCJ-CJAD which are required to be reported for the year ended August 31, 2015:

		<u>Restrictions for use</u>	<u>Expended in accordance with restriction</u>
Supervision fees	\$ 1,065,237	Revenue used to support programs that are not funded by DP & CCP grant funds	Yes
Program participant fees	661,329	Revenue used to support programs that are not funded by DP & CCP grant funds	Yes
Transactions' Administration fees	17,710	Revenue used to support programs that are not funded by DP & CCP grant funds	Yes
Interest income	823	Revenue used to support programs that are not funded by DP & CCP grant funds	Yes
Male & Female CCF Meals & Commissary	204,252	Revenue used to support programs that are not funded by DP & CCP grant funds	Yes
Restitution	19,298	Revenue used to support programs that are not funded by DP & CCP grant funds	Yes
Comanche, Hockley, and Lamb Benefits	3,105	Revenue used to support programs that are not funded by DP & CCP grant funds	Yes
Crime Auxiliary Fund	189	Revenue used to support programs that are not funded by DP & CCP grant funds	Yes
Officer Badges	<u>10</u>	Revenue used to support programs that are not funded by DP & CCP grant funds	Yes
	<u>\$ 1,971,953</u>		

4. FUNDS COLLECTED BY THE CSCD FROM SOURCES OTHER THAN TDCJ-CJAD WHICH ARE NOT REQUIRED TO BE REPORTED ON THE TDCJ-CJAD QUARTERLY FINANCIAL REPORTS (civil fees, CSR funds, victim restitution funds, federal grants, grants from sources other than TDCJ-CJAD, etc.)

The Department utilized the following funds collected from sources other than TDCJ-CJAD which are not required to be reported for the year ended August 31, 2015:

Source	Amount Received	Restrictions for use	Expended in accordance with restriction	Fund Balance at 8/31/2013
Victim Restitution Funds	\$ 40,267	Government Code 76.013, paid directly to victim within certain timelines.	Yes	\$ -
Supervision Fee for Sex Offenders	3,970	Paid directly to State Comptroller within certain timelines	Yes	-
County contributions	359,212	Used only for pretrial release and pretrial bonding, suspension for release of county inmates, office space, utilities and salary and fringe benefits for 13 employees.	Yes	-
County contributions	<u>19,428</u>	Purchase equipment not allowed by CJAD grant funds.	Yes	-
	<u>\$ 422,877</u>			

\$359,212 is provided by Tom Green County for the provision of pre-trial release and pre-trial bonding supervision for released inmates from the Tom Green County jail due to overcrowding of the jail. This funding is used to provide office space, utilities, and salaries for the following:

- One (1) Community Supervision Officer
- Two (2) PR Bond Officers
- One (1) PR Bond Coordinator
- Six (6) Field Supervision Officers
- One (1) Administrative Employee
- One (1) UA Tech
- One (1) Pre-trial Diversion Officer (40% of salary)

The County also contributed \$19,428 for equipment and supplies, which were not to be purchased with TDCJ-CJAD funds. These funds were designated solely for the purchase of equipment and supplies and were controlled by Tom Green County.

5. CASH, PETTY CASH, AND INVESTMENTS

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

The Department does not maintain a petty cash account.

Idle funds such as interest were maintained in an interest bearing account.

6. EXCESS OF EXPENDITURES OVER BUDGETS IN INDIVIDUAL PROGRAMS

There are no excess expenditures over budgets in individual programs.

7. ACCOUNTS RECEIVABLE AND/OR PAYABLE AND/OR INTERFUND TRANSFER RECEIVABLE AND PAYABLE AT AUGUST 31, 2015

The accounts receivable consists of fees collected for the CSCD outstanding as of August 31, 2015. Accounts payable consists of accrued salaries and miscellaneous operating expenses. The interfund receivable and payable balance resulted from timing between the dates that interfund goods and services are provided and expenditures occur, transactions are recorded in the accounting system, and payments between funds are made.

8. VENDOR CONTRACTS FOR OFFENDER SERVICES

The Department does not have a vendor who provides services to offenders in excess of \$100,000.

9. COMMITMENTS AND CONTINGENCIES

There were no commitments or contingencies at year-end.

10. PRIOR PERIOD ADJUSTMENTS AND REFUNDS

The Department had no prior period adjustments or refunds that require disclosure.

11. SUBSEQUENT EVENTS

There are no subsequent events requiring disclosure.

SUPPLEMENTARY SCHEDULES

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**TOM GREEN COUNTY
COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT**

**SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD**

BASIC SUPERVISION PROGRAM

FOR THE YEAR ENDED AUGUST 31, 2015

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State aid	\$ 1,077,058	\$ 1,077,058	\$ -
State aid - SAFPF	50,367	50,367	-
Community supervision fees	1,065,237	1,065,237	-
Payments made by program participants	237,497	237,497	-
Interest income	823	823	-
Other	<u>22,602</u>	<u>22,602</u>	-
Total Revenue	<u>2,453,584</u>	<u>2,453,584</u>	<u>-</u>
EXPENDITURES			
Salaries and fringe benefits	2,056,866	2,056,866	-
Travel and furnished transportation	75,603	75,603	-
Contract services for offenders	32,943	32,943	-
Professional fees	92,317	92,317	-
Supplies and operating expenses	42,800	42,800	-
Utilities	6,782	6,782	-
Equipment	<u>16,188</u>	<u>16,188</u>	-
Total Expenditures	<u>2,323,499</u>	<u>2,323,499</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	130,085	130,085	-
OTHER FINANCING SOURCES (USES)			
Transfer out	<u>(34,449)</u>	<u>(34,449)</u>	-
Total Other Financing Sources (Uses)	<u>(34,449)</u>	<u>(34,449)</u>	<u>-</u>
FUND BALANCE, SEPTEMBER 1, 2014	<u>443,181</u>	<u>443,181</u>	<u>-</u>
FUND BALANCE, AUGUST 31, 2015	<u>\$ 538,817</u>	<u>\$ 538,817</u>	<u>\$ -</u>

**TOM GREEN COUNTY
COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT**

**SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD**

**COMMUNITY CORRECTIONS PROGRAM -
COMMUNITY RE-ENRICHMENT WORK PROGRAM (CREW)**

FOR THE YEAR ENDED AUGUST 31, 2015

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State aid	\$ 111,729	\$ 111,729	\$ -
Total Revenue	<u>111,729</u>	<u>111,729</u>	<u>-</u>
EXPENDITURES			
Salaries and fringe benefits	92,416	92,416	-
Travel and furnished transportation	6,678	6,678	-
Contract services for offenders	1,242	1,242	-
Professional fees	559	559	-
Supplies and operating expenses	5,274	5,274	-
Equipment	<u>8,994</u>	<u>8,994</u>	<u>-</u>
Total Expenditures	<u>115,163</u>	<u>115,163</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(3,434)	(3,434)	-
OTHER FINANCING SOURCES (USES)			
Transfer out	(9,962)	(9,962)	-
Total Other Financing Sources (Uses)	<u>(9,962)</u>	<u>(9,962)</u>	<u>-</u>
FUND BALANCE, SEPTEMBER 1, 2014	15,180	15,180	-
REFUND DUE TO TDCJ-CJAD	<u>(1,784)</u>	<u>(1,784)</u>	<u>-</u>
FUND BALANCE, AUGUST 31, 2015	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**TOM GREEN COUNTY
COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT**

**SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD**

**COMMUNITY CORRECTIONS PROGRAM -
INTENSIVE SUPERVISION PROGRAM**

FOR THE YEAR ENDED AUGUST 31, 2015

	Audit	Per CSCD Report	Difference
REVENUE			
State aid	\$ 42,790	\$ 42,790	\$ -
Total Revenue	42,790	42,790	-
EXPENDITURES			
Salaries and fringe benefits	45,957	45,957	-
Professional fees	185	185	-
Total Expenditures	46,142	46,142	-
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	(3,352)	(3,352)	-
OTHER FINANCING SOURCES (USES)			
Transfer in	1,924	1,924	-
Total Other Financing Sources (Uses)	1,924	1,924	-
FUND BALANCE, SEPTEMBER 1, 2014			
	1,684	1,684	-
REFUND DUE TO TDCJ-CJAD			
	(256)	(256)	-
FUND BALANCE, AUGUST 31, 2015			
	\$ -	\$ -	\$ -

**TOM GREEN COUNTY
COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT**

**SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD**

**COMMUNITY CORRECTIONS PROGRAM -
SEX OFFENDER COUNSELING**

FOR THE YEAR ENDED AUGUST 31, 2015

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State aid	\$ 91,588	\$ 91,588	\$ -
Total Revenue	<u>91,588</u>	<u>91,588</u>	<u>-</u>
EXPENDITURES			
Salaries and fringe benefits	75,552	75,552	-
Contract services for offenders	6,000	6,000	-
Professional fees	458	458	-
Supplies and operating expenses	9,926	9,926	-
Professional fees	<u>1,925</u>	<u>1,925</u>	<u>-</u>
Total Expenditures	<u>93,861</u>	<u>93,861</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(2,273)	(2,273)	-
OTHER FINANCING SOURCES (USES)			
Transfer out	(11,271)	(11,271)	-
Total Other Financing Sources (Uses)	<u>(11,271)</u>	<u>(11,271)</u>	<u>-</u>
FUND BALANCE, SEPTEMBER 1, 2014	14,137	14,137	-
REFUND DUE TO TDCJ-CJAD	<u>(593)</u>	<u>(593)</u>	<u>-</u>
FUND BALANCE, AUGUST 31, 2015	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**TOM GREEN COUNTY
COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT**

**SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD**

**COMMUNITY CORRECTIONS PROGRAM -
DOMESTIC VIOLENCE CASELOAD**

FOR THE YEAR ENDED AUGUST 31, 2015

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State aid	\$ 51,497	\$ 51,497	\$ -
Total Revenue	<u>51,497</u>	<u>51,497</u>	<u>-</u>
EXPENDITURES			
Salaries and fringe benefits	28,203	28,203	-
Professional Fees	287	287	-
Supplies & Operating Expenditures	2,092	2,092	-
Equipment	<u>963</u>	<u>963</u>	<u>-</u>
Total Expenditures	<u>31,545</u>	<u>31,545</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	19,952	19,952	-
OTHER FINANCING SOURCES (USES)			
Transfer out	(51,569)	(51,569)	-
Total Other Financing Sources (Uses)	<u>(51,569)</u>	<u>(51,569)</u>	<u>-</u>
FUND BALANCE, SEPTEMBER 1, 2014	31,816	31,816	-
REFUND DUE TO TDCJ-CJAD	<u>(199)</u>	<u>(199)</u>	<u>-</u>
FUND BALANCE, AUGUST 31, 2015	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**TOM GREEN COUNTY
COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT**

**SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD**

**DIVERSION PROGRAM
SUBSTANCE ABUSE CASELOADS**

FOR THE YEAR ENDED AUGUST 31, 2015

	Audit	Per CSCD Report	Difference
REVENUE			
State aid	\$ 55,847	\$ 55,847	\$ -
Total Revenue	55,847	55,847	-
EXPENDITURES			
Salaries and fringe benefits	71,757	71,757	-
Professional fees	279	279	-
Total Expenditures	72,036	72,036	-
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(16,189)	(16,189)	-
OTHER FINANCING SOURCES (USES)			
Transfer in	15,814	15,814	-
Total Other Financing Sources (Uses)	15,814	15,814	-
FUND BALANCE, SEPTEMBER 1, 2014	716	716	-
REFUND DUE TO TDCJ-CJAD	(341)	(341)	-
FUND BALANCE, AUGUST 31, 2015	\$ -	\$ -	\$ -

**TOM GREEN COUNTY
COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT**

**SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD**

**DIVERSION PROGRAM -
SPECIAL NEEDS OFFENDER PROGRAM**

FOR THE YEAR ENDED AUGUST 31, 2015

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State aid	\$ 87,305	\$ 87,305	\$ -
Total Revenue	<u>87,305</u>	<u>87,305</u>	<u>-</u>
EXPENDITURES			
Salaries and fringe benefits	115,389	115,389	-
Professional fees	<u>437</u>	<u>437</u>	<u>-</u>
Total Expenditures	<u>115,826</u>	<u>115,826</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(28,521)	(28,521)	-
OTHER FINANCING SOURCES (USES)			
Transfer in	<u>25,206</u>	<u>25,206</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>25,206</u>	<u>25,206</u>	<u>-</u>
FUND BALANCE, SEPTEMBER 1, 2014	3,436	3,436	-
REFUND DUE TO TDCJ-CJAD	<u>(121)</u>	<u>(121)</u>	<u>-</u>
FUND BALANCE, AUGUST 31, 2015	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**TOM GREEN COUNTY
COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT**

**SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD**

**DIVERSION PROGRAM -
DRUG COURTS**

FOR THE YEAR ENDED AUGUST 31, 2015

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State aid	71,944	71,944	-
Total Revenue	<u>71,944</u>	<u>71,944</u>	<u>-</u>
EXPENDITURES			
Salaries and fringe benefits	81,140	81,140	-
Travel/Furnished Transportation	982	982	-
Professional Fees	447	447	-
Supplies and operating expenses	15,719	15,719	-
Equipment	<u>792</u>	<u>792</u>	<u>-</u>
Total Expenditures	<u>99,080</u>	<u>99,080</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(21,156)	(21,156)	-
OTHER FINANCING SOURCES (USES)			
Transfer in	<u>6,995</u>	<u>6,995</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>6,995</u>	<u>6,995</u>	<u>-</u>
FUND BALANCE, SEPTEMBER 1, 2014	<u>17,424</u>	<u>17,424</u>	<u>-</u>
REFUND DUE TO TDCJ-CJAD	<u>(3,263)</u>	<u>(3,263)</u>	<u>-</u>
FUND BALANCE, AUGUST 31, 2015	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**TOM GREEN COUNTY
COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT**

**SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD**

**DIVERSION PROGRAM -
COMMUNITY CORRECTIONS FACILITY**

FOR THE YEAR ENDED AUGUST 31, 2015

	Audit	Per CSCD Report	Difference
REVENUE			
State aid	71,499	71,499	-
Total Revenue	71,499	71,499	-
EXPENDITURES			
Salaries and fringe benefits	82,101	82,101	-
Professional Fees	357	357	-
Total Expenditures	82,458	82,458	-
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(10,959)	(10,959)	-
OTHER FINANCING SOURCES (USES)			
Transfer in	4,346	4,346	-
Total Other Financing Sources (Uses)	4,346	4,346	-
FUND BALANCE, SEPTEMBER 1, 2014	6,983	6,983	-
REFUND DUE TO TDCJ-CJAD	(370)	(370)	-
FUND BALANCE, AUGUST 31, 2015	\$ -	\$ -	\$ -

**TOM GREEN COUNTY
COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT**

**SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD**

**DIVERSION PROGRAM -
OUTPATIENT SERVICES**

FOR THE YEAR ENDED AUGUST 31, 2015

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State aid	\$ 88,025	\$ 88,025	\$ -
Total Revenue	<u>88,025</u>	<u>88,025</u>	<u>-</u>
EXPENDITURES			
Salaries and fringe benefits	80,472	80,472	-
Travel/Furnished Transportation	2,038	2,038	-
Professional fees	2,082	2,082	-
Supplies and operating expenses	<u>13,125</u>	<u>13,125</u>	<u>-</u>
Total Expenditures	<u>97,717</u>	<u>97,717</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(9,692)	(9,692)	-
FUND BALANCE, SEPTEMBER 1, 2014	15,307	15,307	-
REFUND DUE TO TDCJ-CJAD	<u>(5,615)</u>	<u>(5,615)</u>	<u>-</u>
FUND BALANCE, AUGUST 31, 2015	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**TOM GREEN COUNTY
COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT**

**SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD**

**DIVERSION PROGRAM -
BATTERY INTERVENTION PREVENTION PROGRAM**

FOR THE YEAR ENDED AUGUST 31, 2015

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State aid	\$ 35,530	\$ 35,530	\$ -
Payments by program participants	<u>5,984</u>	<u>5,984</u>	<u>-</u>
Total Revenue	<u>41,514</u>	<u>41,514</u>	<u>-</u>
EXPENDITURES			
Salaries and fringe benefits	40,257	40,257	-
Professional fees	1,178	1,178	-
Supplies and operating expenses	4,332	4,332	-
Equipment	<u>1,090</u>	<u>1,090</u>	<u>-</u>
Total Expenditures	<u>46,857</u>	<u>46,857</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(5,343)	(5,343)	-
OTHER FINANCING SOURCES (USES)			
Transfer in	<u>1,733</u>	<u>1,733</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>1,733</u>	<u>1,733</u>	<u>-</u>
FUND BALANCE, SEPTEMBER 1, 2014	4,791	4,791	-
REFUND DUE TO TDCJ-CJAD	<u>(1,181)</u>	<u>(1,181)</u>	<u>-</u>
FUND BALANCE, AUGUST 31, 2015	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**TOM GREEN COUNTY
COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT**

**SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD**

**DIVERSION PROGRAM -
CONCHO VALLEY FEMALE CCF**

FOR THE YEAR ENDED AUGUST 31, 2015

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State aid	\$ 3,530,114	\$ 3,530,114	\$ -
Payments by Program Participants	255,277	255,277	-
Other Revenue	<u>73,812</u>	<u>73,812</u>	<u>-</u>
Total Revenue	<u>3,859,203</u>	<u>3,859,203</u>	<u>-</u>
EXPENDITURES			
Salaries and fringe benefits	2,469,704	2,469,704	-
Travel/Furnished Transportation	127,605	127,605	-
Contract Serviceecs	40,437	40,437	-
Professional Fees	55,417	55,417	-
Supplies & Operating Expenditures	531,310	531,310	-
Facilities	443,011	443,011	-
Utilities	109,226	109,226	-
Equipment	<u>153,833</u>	<u>153,833</u>	<u>-</u>
Total Expenditures	<u>3,930,543</u>	<u>3,930,543</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(71,340)	(71,340)	-
FUND BALANCE, SEPTEMBER 1, 2014	696,603	696,603	-
REFUND DUE TO TDCJ-CJAD	<u>(625,263)</u>	<u>(625,263)</u>	<u>-</u>
FUND BALANCE, AUGUST 31, 2015	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**TOM GREEN COUNTY
COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT**

**SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD**

**DIVERSION PROGRAM -
ROY K. ROBB MEN'S CCF**

FOR THE YEAR ENDED AUGUST 31, 2015

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State aid	\$ 2,780,198	\$ 2,780,198	\$ -
Payments by Program Participants	161,127	161,127	-
Other Revenue	<u>130,440</u>	<u>130,440</u>	<u>-</u>
Total Revenue	<u>3,071,765</u>	<u>3,071,765</u>	<u>-</u>
EXPENDITURES			
Salaries and fringe benefits	1,965,152	1,965,152	-
Travel and furnished transportation	99,984	99,984	-
Contract Services	12,487	12,487	-
Professional fees	43,449	43,449	-
Supplies and operating expenses	420,255	420,255	-
Facilities	387,800	387,800	-
Utilities	98,390	98,390	-
Equipment	<u>66,913</u>	<u>66,913</u>	<u>-</u>
Total Expenditures	<u>3,094,430</u>	<u>3,094,430</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(22,665)	(22,665)	-
FUND BALANCE, SEPTEMBER 1, 2014	524,948	524,948	-
REFUND DUE TO TDCJ-CJAD	<u>(502,283)</u>	<u>(502,283)</u>	<u>-</u>
FUND BALANCE, AUGUST 31, 2015	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**TOM GREEN COUNTY
COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT**

**SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD**

TREATMENT ALTERNATIVES TO INCARCERATION PROGRAM (TAIP)

FOR THE YEAR ENDED AUGUST 31, 2015

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State aid	\$ 297,157	\$ 297,157	\$ -
Payments by program participants	<u>13,174</u>	<u>13,174</u>	<u>-</u>
Total Revenue	<u>310,331</u>	<u>310,331</u>	<u>-</u>
EXPENDITURES			
Salaries and fringe benefits	233,040	233,040	-
Travel/Furnished Transportation	4,146	4,146	-
Contract Services	86,000	86,000	-
Professional Fees	2,755	2,755	-
Supplies and operating expenses	<u>17,495</u>	<u>17,495</u>	<u>-</u>
Total Expenditures	<u>343,436</u>	<u>343,436</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(33,105)	(33,105)	-
OTHER FINANCING SOURCES (USES)			
Transfer in	<u>51,233</u>	<u>51,233</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>51,233</u>	<u>51,233</u>	<u>-</u>
FUND BALANCE, SEPTEMBER 1, 2014	13,657	13,657	-
REFUND DUE TO TDCJ-CJAD	<u>(31,785)</u>	<u>(31,785)</u>	<u>-</u>
FUND BALANCE, AUGUST 31, 2015	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMPLIANCE SECTION

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PATTILLO, BROWN & HILL, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS ■ BUSINESS CONSULTANTS

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

Tom Green County Community
Supervision and Corrections Department
Tom Green 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 Tom Green County Community Supervision and Corrections Department, as of and for the year ended August 31, 2015, and the related notes to the financial statements, which collectively comprise the Tom Green County Community Supervision and Corrections Department's financial statements, and have issued our report thereon dated February 25, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Tom Green County Community Supervision and Corrections 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 Tom Green County Community Supervision and Corrections Department's internal control. Accordingly, we do not express an opinion on the effectiveness of Tom Green County Community Supervision and Corrections 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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Tom Green County Community Supervision and Corrections Department's financial statements are free of material misstatement, we performed tests of its compliance with certain provision of laws, regulations, contracts and grants, 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 Tom Green County Community Supervision and Corrections Department's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Tom Green County Community Supervision and Corrections Department'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 Tom Green County Community Supervision and Corrections 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.

Pattillo, Brown & Hill, L.L.P.

Waco, Texas
February 25, 2016

**TOM GREEN COUNTY
COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED AUGUST 31, 2015

Findings:

None

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Fiscal Year 2015 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>Yes</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>Yes</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>Yes</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>Yes</u>	___		Are proper cutoff procedures observed at the end of each fiscal period? The cutoff date for revenues recognition and expenditures payments of FY 2015 is October 31, 2015.
<u>Yes</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>No</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>Yes</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>Yes</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>Yes</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)</i> Pages 8-10). If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>Yes</u>	___		Are all of the CSCD’s funds and collections deposited in the county treasury (county’s bank account)? (<i>FMM</i> Pages 7-8; Government Code, Section 509.011; Local Government Code, Section 140.003 (f); and Attorney General’s Opinion DM-257, dated September 15, 1993) If not, explain in the Notes to the Financial Statements and include in the Schedule of Findings and Questioned Costs.

<u>Yes</u>	_____	Are all of the CSCD's funds and collections disbursed by the county treasurer on behalf of the CSCD? (<i>FMM</i> Pages 7-8; Government Code, Section 509.011; Local Government Code, Section 140.003 (f); and Attorney General's Opinion DM-257, dated September 15, 1993) If not, explain in the Notes to the Financial Statements and include in the Schedule of Findings and Questioned Costs.
<u>Yes</u>	_____	Are all of the CSCD's funds and collections deposited in the county treasury (county's bank account) within the time period required by Local Government Code 113.022? (<i>FMM</i> Pages 7-8) If not, explain in the Notes to the Financial Statements and include in the Schedule of Findings and Questioned Costs.
<u>Yes</u>	_____	Did the Fiscal Officer follow the applicable laws, guidelines, and duties as specified on Pages 31-35 of the <i>Financial Management Manual for TDCJ-CJAD Funding</i> ? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>Yes</u>	_____	Were purchasing laws, including required competitive bidding, followed as directed in accordance with the same procedures applicable to a county? (Texas Local Government Code Section 140.003 and Chapter 262, <i>FMM</i> Pages 35-36) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
_____	<u>No</u>	Were there any instances of fraud, non-compliance, waste, or abuse noted by the auditor (Chapter 4, Item 4.25 <i>Government Auditing Standards</i>)? If yes, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>Yes</u>	_____	Are locally generated funds, and other collections, documented with a proper receipt system, and can they be traced to probationers' accounts, bank deposits and statements? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>Yes</u>	_____	Is <u>equipment</u> 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.
<u>Yes</u>	_____	Is surplus <u>equipment</u> disposed of in accordance with TDCJ-CJAD guidelines? (<i>FMM</i> Page 24) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
_____	_____	<u>N/A</u> Was an explanation given in the Schedule of Differences for any changes or adjustments that were made to Revenues and Expenditures (by either the CSCD or the Independent Auditor) that adjusted the previous amounts reported to TDCJ-CJAD? If not, explain in the Schedule of Differences, Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
_____	_____	<u>N/A</u> Are expenditures that benefit both juveniles and adults prorated on an equitable basis? Is determination of the method of prorating such expenditures supported by adequate documentation, including an annual time study? (<i>FMM</i> Page 26) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>Yes</u>	_____	If the CSCD determines that an increase or decrease in revenue or expenditures is required, were budget adjustments submitted to TDCJ-CJAD, by September 30, 2015 , and in accordance with the <i>Financial Management Manual for TDCJ-CJAD Funding</i> ? (<i>FMM</i> Pages 8-10) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>Yes</u>	_____	Are all non-TDCJ-CJAD funded program fees expended in accordance with applicable limitations; i.e., civil fees, Federal grants, bond fees, sex offender fees,

crime victims compensation fund fees, etc.? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

Yes ___ ___
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 28) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

Yes ___ ___
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 10-11 of these Guidelines) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

Yes ___ ___
Does the CSCD have a policy regarding eligibility for employee salary merit increases, if merit or one-time increases are given? (*FMM* Page 46) 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.

___ ___ N/A
If the CSCD allows offenders to pay a fee or donate goods to a local food bank in lieu of performing community service restitution (CSR) work hours, does the CSCD have a written **CSR Policy** stating this fact? (TDCJ-CJAD Policy Statement No. CJAD-PS-08) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

___ ___ N/A
Are petty cash funds (not change funds) authorized by the county auditor or fiscal officer? (*FMM*, Pages 7-8, 20 and 34) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

___ ___ N/A
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 7-8, 20 and 34) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

Yes ___ ___
Are Personal Bond, Pre-Trial Bond, Surety Bond, Bail and Certain Other Supervision expenses relating to CSCD employees supervising these cases paid from the administrative fees (and not from state-funded budgets) set in Article 76.015(c) of the Texas Government Code, as amended; i.e., salaries, fringe benefits, travel, supplies, equipment, etc., paid from these fees? If a CSCD employee (or more than one employee where cumulative time is not over 10% of one full-time equivalent position) spends no more than 10% of his/her time on the Bond/Other Supervision Program activities, 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 20-21 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.

___ ___ N/A
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 21-22) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

Yes ___ ___
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 27) 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.

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 28-29) 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.

___ ___ N/A

Were pretrial diversion/intervention fees properly collected and accounted for as payments by program participants? (*FMM* Pages 28-29, 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.

___ ___ N/A

Is there proper identification on motor vehicles that are issued exempt license plates? (*FMM* Pages 29-30, Transportation Code, Chapter 721) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

___ ___ N/A

Is the transactions' administrative fee, if collected, accounted for on a consistent basis? (*FMM* Page 30) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

Yes ___ ___

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 33-34) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

Yes ___ ___

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.

___ ___ N/A