

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

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

**FOR THE YEAR ENDED
AUGUST 31, 2016**

WITH INDEPENDENT AUDITORS' REPORT

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

YEAR ENDED AUGUST 31, 2016

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PATILLO, 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, 2016, 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, 2016, 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 date February 27, 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.

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, 2016, 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, 2016, 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 27, 2017, 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 27, 2017

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

COMBINED STATEMENT OF FINANCIAL POSITION

AUGUST 31, 2016

	Basic Supervision	Community Corrections	Diversion Target Program
ASSETS			
Cash:			
Bank balances	\$ <u>555,667</u>	\$ <u>109,317</u>	\$ <u>1,282,013</u>
Total Cash	<u>555,667</u>	<u>109,317</u>	<u>1,282,013</u>
Accounts receivable:			
Accounts receivable	98,126	2,288	5,473
Due from TCCJ-CJAD	<u>18,185</u>	<u>-</u>	<u>-</u>
Total Accounts Receivable	<u>116,311</u>	<u>2,288</u>	<u>5,473</u>
Total Assets	<u>671,978</u>	<u>111,605</u>	<u>1,287,486</u>
LIABILITIES AND FUND BALANCE			
Liabilities:			
Accounts payable	<u>106,573</u>	<u>14,177</u>	<u>367,496</u>
Total Liabilities	<u>106,573</u>	<u>14,177</u>	<u>367,496</u>
Fund Balance	<u>565,405</u>	<u>97,428</u>	<u>919,990</u>
Total Liabilities and Fund Balance	<u>\$ 671,978</u>	<u>\$ 111,605</u>	<u>\$ 1,287,486</u>

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

<u>Treatment Alternative to Incarceration Program (TAIP)</u>	<u>Total</u>
\$ <u>65,889</u>	\$ <u>2,012,886</u>
<u>65,889</u>	<u>2,012,886</u>
1,584	107,471
<u>-</u>	<u>18,185</u>
<u>1,584</u>	<u>125,656</u>
<u>67,473</u>	<u>2,138,542</u>
<u>13,881</u>	<u>502,127</u>
<u>13,881</u>	<u>502,127</u>
<u>53,592</u>	<u>1,636,415</u>
\$ <u><u>67,473</u></u>	\$ <u><u>2,138,542</u></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, 2016

	<u>Basic Supervision</u>	<u>Community Corrections</u>	<u>Diversion Program</u>
REVENUE			
State aid	\$ 1,098,914	\$ 297,397	\$ 7,042,470
State aid - SAFPF	45,833	-	-
Community supervision fees	993,728	-	-
Payments made by program participants	149,705	5,098	420,698
Interest income	5,465	-	-
Other	11,020	-	213,735
Total Revenue	<u>2,304,665</u>	<u>302,495</u>	<u>7,676,903</u>
EXPENDITURES			
Salaries and fringe benefits	1,876,321	185,254	4,705,671
Travel and furnished transportation	35,393	4,074	91,879
Contract services for offenders	16,476	13,895	57,929
Professional fees	86,238	1,487	126,677
Supplies and operating expenses	34,908	357	800,927
Facilities	-	-	657,097
Utilities	6,018	-	216,801
Equipment	22,964	-	92,770
Total Expenditures	<u>2,078,318</u>	<u>205,067</u>	<u>6,749,751</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	226,347	97,428	927,152
OTHER FINANCING SOURCES (USES)			
Transfer in	-	-	42,368
Transfer out	(86,310)	-	-
Total Other Financing Sources (Uses)	<u>(86,310)</u>	<u>-</u>	<u>42,368</u>
FUND BALANCE, SEPTEMBER 1, 2015	538,817	-	-
PRIOR PERIOD REFUND PAID TO TDCJ-CJAD	(113,449)	-	(49,530)
FUND BALANCE AUGUST 31, 2016	<u>\$ 565,405</u>	<u>\$ 97,428</u>	<u>\$ 919,990</u>

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

Treatment Alternative to Incarceration Program	Total
\$ 237,983	\$ 8,676,764
-	45,833
-	993,728
19,407	594,908
-	5,465
-	224,755
<u>257,390</u>	<u>10,541,453</u>
235,891	7,003,137
-	131,346
11,849	100,149
-	214,402
-	836,192
-	657,097
-	222,819
-	115,734
<u>247,740</u>	<u>9,280,876</u>
9,650	1,260,577
43,942	86,310
-	(86,310)
<u>43,942</u>	<u>-</u>
-	538,817
-	(162,979)
<u>\$ 53,592</u>	<u>\$ 1,636,415</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, 2016

	Community Re-enrichment Work	Intensive Supervision Program	Sex Offender Counseling and Supervision
REVENUE			
State aid	\$ 97,221	\$ 37,254	\$ 89,011
Payments made by program participants	-	-	5,098
Total Revenue	97,221	37,254	94,109
EXPENDITURES			
Salaries and fringe benefits	88,328	23,644	47,459
Travel and furnished transportation	4,074	-	-
Contract services for offenders	1,295	-	12,600
Professional fees	486	186	445
Supplies and operating expenses	357	-	-
Total Expenditures	94,540	23,830	60,504
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	2,681	13,424	33,605
FUND BALANCE, SEPTEMBER 1, 2015	-	-	-
FUND BALANCE AUGUST 31, 2016	\$ 2,681	\$ 13,424	\$ 33,605

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

<u>Domestic Violence Caseload</u>	<u>Total</u>
\$ 73,911	\$ 297,397
-	5,098
<u>73,911</u>	<u>302,495</u>
25,823	185,254
-	4,074
-	13,895
370	1,487
-	357
<u>26,193</u>	<u>205,067</u>
47,718	97,428
-	-
<u>\$ 47,718</u>	<u>\$ 97,428</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, 2016

	<u>Substance Abuse Caseloads</u>	<u>Special Needs Offender Program</u>	<u>Drug Courts</u>
REVENUE			
State aid	\$ 153,089	\$ 87,305	\$ 80,431
Payments by program participants	-	-	6,335
Other	-	-	-
Total Revenue	<u>153,089</u>	<u>87,305</u>	<u>86,766</u>
EXPENDITURES			
Salaries and fringe benefits	88,285	109,636	58,599
Travel and furnished transportation	-	-	515
Contract services for offenders	-	-	-
Professional fees	746	437	402
Supplies and operating expenses	1,234	-	7,775
Facilities	-	-	-
Utilities	-	-	-
Equipment	-	-	-
Total Expenditures	<u>90,265</u>	<u>110,073</u>	<u>67,291</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	62,824	(22,768)	19,475
OTHER FINANCING SOURCES (USES)			
Transfer in	<u>6,505</u>	<u>23,581</u>	<u>8,336</u>
Total Other Financing Sources (Uses)	<u>6,505</u>	<u>23,581</u>	<u>8,336</u>
FUND BALANCE, SEPTEMBER 1, 2015	-	-	-
REFUND DUE TO TDCJ-CJAD	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, AUGUST 31, 2016	<u>\$ 69,329</u>	<u>\$ 813</u>	<u>\$ 27,811</u>

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>
\$ 48,261	\$ 78,120	\$ 34,952	\$ 3,680,114	\$ 2,880,198	\$ 7,042,470
-	-	5,385	243,699	165,279	420,698
-	-	-	77,002	136,733	213,735
<u>48,261</u>	<u>78,120</u>	<u>40,337</u>	<u>4,000,815</u>	<u>3,182,210</u>	<u>7,676,903</u>
32,009	39,361	38,456	2,401,411	1,937,914	4,705,671
-	-	-	57,096	34,268	91,879
-	-	-	44,918	13,011	57,929
161	5,320	175	65,761	53,675	126,677
-	-	895	410,292	380,731	800,927
-	-	-	349,771	307,326	657,097
-	-	-	115,150	101,651	216,801
-	-	-	51,341	41,429	92,770
<u>32,170</u>	<u>44,681</u>	<u>39,526</u>	<u>3,495,740</u>	<u>2,870,005</u>	<u>6,749,751</u>
16,091	33,439	811	505,075	312,205	927,152
-	-	3,946	-	-	42,368
-	-	3,946	-	-	42,368
-	-	-	-	-	-
<u>(16,091)</u>	<u>(33,439)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(49,530)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,757</u>	<u>\$ 505,075</u>	<u>\$ 312,205</u>	<u>\$ 919,990</u>

**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, 2016

	Budget	Actual	Variance Favorable (Unfavorable)	Prior Year Actual
REVENUE				
State aid	\$ 1,098,914	\$ 1,098,914	\$ -	\$ 1,077,058
State aid - SAFPF	45,000	45,833	833	50,367
Community supervision fees	953,594	993,728	40,134	1,065,237
Payments by program participants	196,112	149,705	(46,407)	237,497
Interest income	1,000	5,465	4,465	823
Other revenue	10,105	11,020	915	22,602
Total Revenue	2,304,725	2,304,665	(60)	2,453,584
EXPENDITURES				
Salaries and fringe benefits	2,204,766	1,876,321	328,445	2,056,866
Travel and furnished transportation	60,032	35,393	24,639	75,603
Contract services for offenders	43,549	16,476	27,073	32,943
Professional fees	102,278	86,238	16,040	92,317
Supplies and operating expenses	200,058	34,908	165,150	42,800
Utilities	8,400	6,018	2,382	6,782
Equipment	24,700	22,964	1,736	16,188
Total Expenditures	2,643,783	2,078,318	565,465	2,323,499
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(339,058)	226,347	565,405	130,085
OTHER FINANCING SOURCES (USES)				
Transfer out	(86,310)	(86,310)	-	(34,449)
Total Other Financing Sources (Uses)	(86,310)	(86,310)	-	(34,449)
FUND BALANCE, SEPTEMBER 1, 2015	425,368	538,817	113,449	443,181
Prior period refund paid to TDCJ-CJAD	-	(113,449)	(113,449)	-
Total Expenditures	425,368	425,368	-	443,181
FUND BALANCE, AUGUST 31, 2016	\$ -	\$ 565,405	\$ 565,405	\$ 538,817

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, 2016

	Budget	Actual	Variance Favorable (Unfavorable)	Prior Year Actual
REVENUE				
State aid	\$ 97,221	\$ 97,221	\$ -	\$ 111,729
Total Revenue	97,221	97,221	-	111,729
EXPENDITURES				
Salaries and fringe benefits	90,017	88,328	1,689	92,416
Travel and furnished transportation	4,943	4,074	869	6,678
Contract services for offenders	1,400	1,295	105	1,242
Professional fees	486	486	-	559
Supplies and operating expenses	375	357	18	5,274
Equipment	-	-	-	8,994
Total Expenditures	97,221	94,540	2,681	115,163
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	2,681	2,681	(3,434)
OTHER FINANCING SOURCES (USES)				
Transfer out	-	-	-	(9,962)
Total Other Financing Sources (Uses)	-	-	-	(9,962)
FUND BALANCE, SEPTEMBER 1, 2015	-	-	-	15,180
REFUND DUE TO TDCJ-CJAD	-	-	-	(1,784)
FUND BALANCE, AUGUST 31, 2016	\$ -	\$ 2,681	\$ 2,681	\$ -

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, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year Actual</u>
REVENUE				
State aid	\$ 37,254	\$ 37,254	\$ -	\$ 42,790
Total Revenue	<u>37,254</u>	<u>37,254</u>	<u>-</u>	<u>42,790</u>
EXPENDITURES				
Salaries and fringe benefits	37,068	23,644	13,424	45,957
Professional fees	186	186	-	185
Total Expenditures	<u>37,254</u>	<u>23,830</u>	<u>13,424</u>	<u>46,142</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	13,424	13,424	(3,352)
OTHER FINANCING SOURCES (USES)				
Transfer in	-	-	-	1,924
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,924</u>
FUND BALANCE, SEPTEMBER 1, 2015	-	-	-	1,684
REFUND DUE TO TDCJ-CJAD	<u>-</u>	<u>-</u>	<u>-</u>	<u>(256)</u>
FUND BALANCE, AUGUST 31, 2016	<u>\$ -</u>	<u>\$ 13,424</u>	<u>\$ 13,424</u>	<u>\$ -</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 -
SEX OFFENDER COUNSELING**

FOR THE YEAR ENDED AUGUST 31, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year Actual</u>
REVENUE				
State aid	\$ 89,011	\$ 89,011	\$ -	\$ 91,588
Payments by program participants	<u>7,047</u>	<u>5,098</u>	<u>(1,949)</u>	<u>-</u>
Total Revenue	<u>96,058</u>	<u>94,109</u>	<u>(1,949)</u>	<u>91,588</u>
EXPENDITURES				
Salaries and fringe benefits	82,566	47,459	35,107	75,552
Contract services for offenders	13,047	12,600	447	6,000
Professional fees	445	445	-	458
Supplies and operating expenses	-	-	-	9,926
Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,925</u>
Total Expenditures	<u>96,058</u>	<u>60,504</u>	<u>35,554</u>	<u>93,861</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	33,605	33,605	(2,273)
OTHER FINANCING SOURCES (USES)				
Transfer out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(11,271)</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(11,271)</u>
FUND BALANCE, SEPTEMBER 1, 2015	-	-	-	14,137
REFUND DUE TO TDCJ-CJAD	<u>-</u>	<u>-</u>	<u>-</u>	<u>(593)</u>
FUND BALANCE, AUGUST 31, 2016	<u>\$ -</u>	<u>\$ 33,605</u>	<u>\$ 33,605</u>	<u>\$ -</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 -
DOMESTIC VIOLENCE CASELOAD**

FOR THE YEAR ENDED AUGUST 31, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year Actual</u>
REVENUE				
State aid	\$ 73,911	\$ 73,911	\$ -	\$ 51,497
Total Revenue	<u>73,911</u>	<u>73,911</u>	<u>-</u>	<u>51,497</u>
EXPENDITURES				
Salaries and fringe benefits	73,541	25,823	47,718	28,203
Professional fees	370	370	-	287
Supplies and operating expenses	-	-	-	2,092
Equipment	-	-	-	963
Total Expenditures	<u>73,911</u>	<u>26,193</u>	<u>47,718</u>	<u>31,545</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	47,718	47,718	19,952
OTHER FINANCING SOURCES (USES)				
Transfer out	-	-	-	(51,569)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(51,569)</u>
FUND BALANCE, SEPTEMBER 1, 2015	-	-	-	31,816
REFUND DUE TO TDCJ-CJAD	<u>-</u>	<u>-</u>	<u>-</u>	<u>(199)</u>
FUND BALANCE, AUGUST 31, 2016	<u>\$ -</u>	<u>\$ 47,718</u>	<u>\$ 47,718</u>	<u>\$ -</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 -
SUBSTANCE ABUSE CASELOADS**

FOR THE YEAR ENDED AUGUST 31, 2016

	Budget	Actual	Variance Favorable (Unfavorable)	Prior Year Actual
REVENUE				
State aid	\$ 153,089	\$ 153,089	\$ -	\$ 55,847
Total Revenue	153,089	153,089	-	55,847
EXPENDITURES				
Salaries and fringe benefits	151,836	88,285	63,551	71,757
Professional fees	746	746	-	279
Supplies and operating expenses	7,012	1,234	5,778	-
Total Expenditures	159,594	90,265	69,329	72,036
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(6,505)	62,824	69,329	(16,189)
OTHER FINANCING SOURCES (USES)				
Transfer in	6,505	6,505	-	15,814
Total Other Financing Sources (Uses)	6,505	6,505	-	15,814
FUND BALANCE, SEPTEMBER 1, 2015	-	-	-	716
REFUND DUE TO TDCJ-CJAD	-	-	-	(341)
FUND BALANCE, AUGUST 31, 2016	\$ -	\$ 69,329	\$ 69,329	\$ -

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, 2016

	Budget	Actual	Variance Favorable (Unfavorable)	Prior Year Actual
REVENUE				
State aid	\$ 87,305	\$ 87,305	\$ -	\$ 87,305
Total Revenue	87,305	87,305	-	87,305
EXPENDITURES				
Salaries and fringe benefits	110,449	109,636	813	115,389
Professional fees	437	437	-	437
Total Expenditures	110,886	110,073	813	115,826
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(23,581)	(22,768)	813	(28,521)
OTHER FINANCING SOURCES (USES)				
Transfer in	23,581	23,581	-	25,206
Total Other Financing Sources (Uses)	23,581	23,581	-	25,206
FUND BALANCE, SEPTEMBER 1, 2015	-	-	-	3,436
REFUND DUE TO TDCJ-CJAD	-	-	-	(121)
FUND BALANCE, AUGUST 31, 2016	\$ -	\$ 813	\$ 813	\$ -

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, 2016

	Budget	Actual	Variance Favorable (Unfavorable)	Prior Year Actual
REVENUE				
State aid	\$ 80,431	\$ 80,431	\$ -	\$ 71,944
Payments by program participants	6,500	6,335	(165)	5,980
Total Revenue	86,931	86,766	(165)	77,924
EXPENDITURES				
Salaries and fringe benefits	80,938	58,599	22,339	81,140
Travel and furnished transportation	2,250	515	1,735	982
Professional fees	402	402	-	447
Supplies and operating expenses	10,877	7,775	3,102	15,719
Equipment	800	-	800	792
Total Expenditures	95,267	67,291	27,976	99,080
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(8,336)	19,475	27,811	(21,156)
OTHER FINANCING SOURCES (USES)				
Transfer in	8,336	8,336	-	6,995
Total Other Financing Sources (Uses)	8,336	8,336	-	6,995
FUND BALANCE, SEPTEMBER 1, 2015	-	-	-	17,424
REFUND DUE TO TDCJ-CJAD	-	-	-	(3,263)
FUND BALANCE, AUGUST 31, 2016	\$ -	\$ 27,811	\$ 27,811	\$ -

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, 2016

	Budget	Actual	Variance Favorable (Unfavorable)	Prior Year Actual
REVENUE				
State aid	\$ 32,170	\$ 48,261	\$ 16,091	\$ 71,499
Total Revenue	32,170	48,261	16,091	71,499
EXPENDITURES				
Salaries and fringe benefits	32,009	32,009	-	82,101
Professional fees	161	161	-	357
Total Expenditures	32,170	32,170	-	82,458
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	16,091	16,091	(10,959)
OTHER FINANCING SOURCES (USES)				
Transfer in	-	-	-	4,346
Total Other Financing Sources (Uses)	-	-	-	4,346
FUND BALANCE, SEPTEMBER 1, 2015	-	-	-	6,983
REFUND DUE TO TDCJ-CJAD	-	(16,091)	(16,091)	(370)
FUND BALANCE, AUGUST 31, 2016	\$ -	\$ -	\$ -	\$ -

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, 2016

	Budget	Actual	Variance Favorable (Unfavorable)	Prior Year Actual
REVENUE				
State aid	\$ 44,681	\$ 78,120	\$ 33,439	\$ 88,025
Total Revenue	44,681	78,120	33,439	88,025
EXPENDITURES				
Salaries and fringe benefits	39,361	39,361	-	80,472
Travel and furnished transportation	-	-	-	2,038
Professional fees	5,320	5,320	-	2,082
Supplies and operating expenses	-	-	-	13,125
Total Expenditures	44,681	44,681	-	97,717
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	33,439	33,439	(9,692)
FUND BALANCE, SEPTEMBER 1, 2015	-	-	-	15,307
REFUND DUE TO TDCJ-CJAD	-	(33,439)	(33,439)	(5,615)
FUND BALANCE, AUGUST 31, 2016	\$ -	\$ -	\$ -	\$ -

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, 2016

	Budget	Actual	Variance Favorable (Unfavorable)	Prior Year Actual
REVENUE				
State aid	\$ 34,952	\$ 34,952	\$ -	\$ 35,530
Payments by program participants	<u>5,000</u>	<u>5,385</u>	<u>385</u>	<u>5,984</u>
Total Revenue	<u>39,952</u>	<u>40,337</u>	<u>385</u>	<u>41,514</u>
EXPENDITURES				
Salaries and fringe benefits	39,127	38,456	671	40,257
Travel and furnished transportation	326	-	326	
Professional fees	1,275	175	1,100	1,178
Supplies and operating expenses	3,170	895	2,275	4,332
Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,090</u>
Total Expenditures	<u>43,898</u>	<u>39,526</u>	<u>4,372</u>	<u>46,857</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(3,946)	811	4,757	(5,343)
OTHER FINANCING SOURCES (USES)				
Transfer in	<u>3,946</u>	<u>3,946</u>	<u>-</u>	<u>1,733</u>
Total Other Financing Sources (Uses)	<u>3,946</u>	<u>3,946</u>	<u>-</u>	<u>1,733</u>
FUND BALANCE, SEPTEMBER 1, 2015	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,791</u>
REFUND DUE TO TDCJ-CJAD	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,181)</u>
FUND BALANCE, AUGUST 31, 2016	<u>\$ -</u>	<u>\$ 4,757</u>	<u>\$ 4,757</u>	<u>\$ -</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, 2016

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)	Prior Year Actual
REVENUE				
State aid	\$ 3,680,114	\$ 3,680,114	\$ -	\$ 3,530,114
Payments by program participants	221,100	243,699	22,599	255,277
Other revenue	56,500	77,002	20,502	73,812
Total Revenue	<u>3,957,714</u>	<u>4,000,815</u>	<u>43,101</u>	<u>3,859,203</u>
EXPENDITURES				
Salaries and fringe benefits	2,711,380	2,401,411	309,969	2,469,704
Travel and furnished transportation	70,500	57,096	13,404	127,605
Contract services for offenders	47,350	44,918	2,432	40,437
Professional fees	79,429	65,761	13,668	55,417
Supplies and operating expenses	467,867	410,292	57,575	531,310
Facilities	381,142	349,771	31,371	443,011
Utilities	125,746	115,150	10,596	109,226
Equipment	74,300	51,341	22,959	153,833
Total Expenditures	<u>3,957,714</u>	<u>3,495,740</u>	<u>461,974</u>	<u>3,930,543</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	505,075	505,075	(71,340)
FUND BALANCE, SEPTEMBER 1, 2015	-	-	-	696,603
REFUND DUE TO TDCJ-CJAD	<u>-</u>	<u>-</u>	<u>-</u>	(625,263)
FUND BALANCE, AUGUST 31, 2016	<u>\$ -</u>	<u>\$ 505,075</u>	<u>\$ 505,075</u>	<u>\$ -</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, 2016

	Budget	Actual	Variance Favorable (Unfavorable)	Prior Year Actual
REVENUE				
State aid	\$ 2,880,198	\$ 2,880,198	\$ -	\$ 2,780,198
Payments by program participants	156,000	165,279	9,279	161,127
Other Revenue	129,413	136,733	7,320	130,440
	3,165,611	3,182,210	16,599	3,071,765
EXPENDITURES				
Salaries and fringe benefits	2,112,733	1,937,914	174,819	1,965,152
Travel and furnished transportation	46,200	34,268	11,932	99,984
Contract services for offenders	16,575	13,011	3,564	12,487
Professional fees	65,283	53,675	11,608	43,449
Supplies and operating expenses	417,380	380,731	36,649	420,255
Facilities	338,950	307,326	31,624	387,800
Utilities	110,990	101,651	9,339	98,390
Equipment	57,500	41,429	16,071	66,913
Total Expenditures	3,165,611	2,870,005	295,606	3,094,430
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	312,205	312,205	(22,665)
FUND BALANCE, SEPTEMBER 1, 2015	-	-	-	524,948
REFUND DUE TO TDCJ-CJAD	-	-	-	(502,283)
FUND BALANCE, AUGUST 31, 2016	\$ -	\$ 312,205	\$ 312,205	\$ -

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, 2016

	Budget	Actual	Variance Favorable (Unfavorable)	Prior Year Actual
REVENUE				
State aid	\$ 237,983	\$ 237,983	\$ -	\$ 297,157
Payments by program participants	<u>9,705</u>	<u>19,407</u>	<u>9,702</u>	<u>13,174</u>
Total Revenue	<u>247,688</u>	<u>257,390</u>	<u>9,702</u>	<u>310,331</u>
EXPENDITURES				
Salaries and fringe benefits	279,781	235,891	43,890	233,040
Travel and furnished transportation	-	-	-	4,146
Contract services for offenders	11,849	11,849	-	86,000
Professional fees	-	-	-	2,755
Supplies and operating expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,495</u>
Total Expenditures	<u>291,630</u>	<u>247,740</u>	<u>43,890</u>	<u>343,436</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(43,942)	9,650	53,592	(33,105)
OTHER FINANCING SOURCES (USES)				
Transfer in	<u>43,942</u>	<u>43,942</u>	<u>-</u>	<u>51,233</u>
Total Other Financing Sources (Uses)	<u>43,942</u>	<u>43,942</u>	<u>-</u>	<u>51,233</u>
FUND BALANCE, SEPTEMBER 1, 2015	-	-	-	13,657
REFUND DUE TO TDCJ-CJAD	<u>-</u>	<u>-</u>	<u>-</u>	(31,785)
FUND BALANCE, AUGUST 31, 2016	<u>\$ -</u>	<u>\$ 53,592</u>	<u>\$ 53,592</u>	<u>\$ -</u>

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

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

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED AUGUST 31, 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The accompanying financial statements include the revenue of the 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, 2016 for financial activity performed by August 31, 2016, are considered available. Also purchases for which the commitment has been established by August 31, 2016, are considered liabilities regardless of whether possession of these goods has been received by August 31, provided that the liability purchase is received and is paid 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 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, 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 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, 2016 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 \$285,881.

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, 2016:

		<u>Restrictions for use</u>	<u>Expended in accordance with restriction</u>
Supervision fees	\$ 993,728	Revenue used to support programs that are not funded by DP & CCP grant funds	Yes
Program participant fees	578,629	Revenue used to support programs that are not funded by DP & CCP grant funds	Yes
Transactions' Administration fees	16,279	Revenue used to support programs that are not funded by DP & CCP grant funds	Yes
Interest income	5,465	Revenue used to support programs that are not funded by DP & CCP grant funds	Yes
Male & Female CCF Meals & Commissary	213,735	Revenue used to support programs that are not funded by DP & CCP grant funds	Yes
Restitution	5,598	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	2,297	Revenue used to support programs that are not funded by DP & CCP grant funds	Yes
Officer Badges	<u>20</u>	Revenue used to support programs that are not funded by DP & CCP grant funds	Yes
	<u>\$ 1,818,856</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, 2016:

Source	Amount Received	Restrictions for use	Expended in accordance with restriction	Fund Balance at 8/31/2016
Victim Restitution Funds	\$ 310,098	Government Code 76.013, paid directly to victim within certain timelines.	Yes	\$ -
Supervision Fee for Sex Offenders	3,331	Paid directly to State Comptroller within certain timelines	Yes	-
County contributions	361,704	Used only for pretrial release and pretrial bonding, suspension for release of county inmates, office space, utilities and salary and fringe benefits for 11 employees.	Yes	-
County contributions	<u>9,155</u>	Purchase equipment not allowed by CJAD grant funds.	Yes	-
	<u>\$ 684,288</u>			

\$361,704 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
- Four (4) Field Supervision Officers
- One (1) Administrative Employee
- One (1) UA Tech
- One (1) Pre-trial Diversion Officer (40% of salary)

The County also contributed \$9,155 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 had a petty cash fund of \$600. These funds are used to pay for emergency purchases authorized by the written policy. Funds are paid directly to vendors, and audited by fiscal office for replenishment.

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 for the current fiscal year that exceeded \$15,000 or 15%.

7. ACCOUNTS RECEIVABLE AND/OR PAYABLE AS STATED ON THE COMBINED STATEMENT OF FINANCIAL POSITION AS OF AUGUST 31, 2016

The accounts receivable consists of fees collected for the CSCD outstanding as of August 31, 2016. Accounts payable consists of accrued salaries and miscellaneous operating expenses.

8. INTERFUND TRANSFERS

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

9. VENDOR CONTRACTS FOR OFFENDER SERVICES

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

10. COMMITMENTS AND CONTINGENCIES

There were no commitments or contingencies at year-end.

11. PRIOR PERIOD ADJUSTMENTS AND REFUNDS

The Department had no prior period adjustments for the current fiscal year.

12. REFUNDS

The Department had a prior year refund in the amount of \$113,449 in the Basic Supervision Program (biennium) and a \$49,530 refund in the Diversion Program (\$16,091 in the Community Corrections Facility Aftercare Program and \$33,439 in the Outpatient Services Program). The Diversion Program refunds were related to reorganization and the de-obligation of Correction Facility After Care and Outpatient Services programs.

13. SUBSEQUENT EVENTS

The Department had no subsequent events that require disclosures.

14. OTHER

There is nothing further requiring disclosure.

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SUPPLEMENTARY SCHEDULES

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

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

BASIC SUPERVISION PROGRAM

FOR THE YEAR ENDED AUGUST 31, 2016

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State aid	\$ 1,098,914	\$ 1,098,914	\$ -
State aid - SAFPF	45,833	45,833	-
Community supervision fees	993,728	993,728	-
Payments made by program participants	149,705	149,705	-
Interest income	5,465	5,465	-
Other	<u>11,020</u>	<u>11,020</u>	<u>-</u>
Total Revenue	<u>2,304,665</u>	<u>2,304,665</u>	<u>-</u>
EXPENDITURES			
Salaries and fringe benefits	1,876,321	1,876,321	-
Travel and furnished transportation	35,393	35,393	-
Contract services for offenders	16,476	16,476	-
Professional fees	86,238	86,238	-
Supplies and operating expenses	34,908	34,908	-
Utilities	6,018	6,018	-
Equipment	<u>22,964</u>	<u>22,964</u>	<u>-</u>
Total Expenditures	<u>2,078,318</u>	<u>2,078,318</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	226,347	226,347	-
OTHER FINANCING SOURCES (USES)			
Transfer out	<u>(86,310)</u>	<u>(86,310)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(86,310)</u>	<u>(86,310)</u>	<u>-</u>
FUND BALANCE, SEPTEMBER 1, 2015	<u>538,817</u>	<u>538,817</u>	<u>-</u>
PRIOR PERIOD REFUND PAID TO TDCJ-CJAD	<u>(113,449)</u>	<u>(113,449)</u>	<u>-</u>
FUND BALANCE, AUGUST 31, 2016	<u>\$ 565,405</u>	<u>\$ 565,405</u>	<u>\$ -</u>

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

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

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

FOR THE YEAR ENDED AUGUST 31, 2016

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State aid	\$ 97,221	\$ 97,221	\$ -
Total Revenue	<u>97,221</u>	<u>97,221</u>	<u>-</u>
EXPENDITURES			
Salaries and fringe benefits	88,328	88,328	-
Travel and furnished transportation	4,074	4,074	-
Contract services for offenders	1,295	1,295	-
Professional fees	486	486	-
Supplies and operating expenses	<u>357</u>	<u>357</u>	<u>-</u>
Total Expenditures	<u>94,540</u>	<u>94,540</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	2,681	2,681	-
FUND BALANCE, SEPTEMBER 1, 2015	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, AUGUST 31, 2016	<u>\$ 2,681</u>	<u>\$ 2,681</u>	<u>\$ -</u>

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

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

**COMMUNITY CORRECTIONS PROGRAM -
INTENSIVE SUPERVISION PROGRAM**

FOR THE YEAR ENDED AUGUST 31, 2016

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State aid	\$ 37,254	\$ 37,254	\$ -
Total Revenue	<u>37,254</u>	<u>37,254</u>	<u>-</u>
EXPENDITURES			
Salaries and fringe benefits	23,644	23,644	-
Professional fees	<u>186</u>	<u>186</u>	<u>-</u>
Total Expenditures	<u>23,830</u>	<u>23,830</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	13,424	13,424	-
FUND BALANCE, SEPTEMBER 1, 2015	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, AUGUST 31, 2016	<u>\$ 13,424</u>	<u>\$ 13,424</u>	<u>\$ -</u>

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

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

**COMMUNITY CORRECTIONS PROGRAM -
SEX OFFENDER COUNSELING**

FOR THE YEAR ENDED AUGUST 31, 2016

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State aid	\$ 89,011	\$ 89,011	\$ -
Payments by program participants	5,098	5,098	-
Total Revenue	<u>94,109</u>	<u>94,109</u>	<u>-</u>
EXPENDITURES			
Salaries and fringe benefits	47,459	47,459	-
Contract services for offenders	12,600	12,600	-
Professional fees	445	445	-
Total Expenditures	<u>60,504</u>	<u>60,504</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	33,605	33,605	-
FUND BALANCE, SEPTEMBER 1, 2015	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, AUGUST 31, 2016	<u>\$ 33,605</u>	<u>\$ 33,605</u>	<u>\$ -</u>

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

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

**COMMUNITY CORRECTIONS PROGRAM -
DOMESTIC VIOLENCE CASELOAD**

FOR THE YEAR ENDED AUGUST 31, 2016

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State aid	\$ 73,911	\$ 73,911	\$ -
Total Revenue	<u>73,911</u>	<u>73,911</u>	<u>-</u>
EXPENDITURES			
Salaries and fringe benefits	25,823	25,823	-
Professional fees	<u>370</u>	<u>370</u>	<u>-</u>
Total Expenditures	<u>26,193</u>	<u>26,193</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	47,718	47,718	-
FUND BALANCE, SEPTEMBER 1, 2015	-	-	-
FUND BALANCE, AUGUST 31, 2016	<u>\$ 47,718</u>	<u>\$ 47,718</u>	<u>\$ -</u>

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

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

**DIVERSION PROGRAM
SUBSTANCE ABUSE CASELOADS**

FOR THE YEAR ENDED AUGUST 31, 2016

	Audit	Per CSCD Report	Difference
REVENUE			
State aid	\$ 153,089	\$ 153,089	\$ -
Total Revenue	153,089	153,089	-
EXPENDITURES			
Salaries and fringe benefits	88,285	88,285	-
Professional fees	746	746	-
Supplies and operating expenses	1,234	1,234	-
Total Expenditures	90,265	90,265	-
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	62,824	62,824	-
OTHER FINANCING SOURCES (USES)			
Transfer in	6,505	6,505	-
Total Other Financing Sources (Uses)	6,505	6,505	-
FUND BALANCE, SEPTEMBER 1, 2015	-	-	-
FUND BALANCE, AUGUST 31, 2016	\$ 69,329	\$ 69,329	\$ -

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

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

**DIVERSION PROGRAM -
SPECIAL NEEDS OFFENDER PROGRAM**

FOR THE YEAR ENDED AUGUST 31, 2016

	<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	109,636	109,636	-
Professional fees	<u>437</u>	<u>437</u>	<u>-</u>
Total Expenditures	<u>110,073</u>	<u>110,073</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(22,768)	(22,768)	-
OTHER FINANCING SOURCES (USES)			
Transfer in	<u>23,581</u>	<u>23,581</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>23,581</u>	<u>23,581</u>	<u>-</u>
FUND BALANCE, SEPTEMBER 1, 2015	-	-	-
FUND BALANCE, AUGUST 31, 2016	<u>\$ 813</u>	<u>\$ 813</u>	<u>\$ -</u>

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

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

**DIVERSION PROGRAM -
DRUG COURTS**

FOR THE YEAR ENDED AUGUST 31, 2016

	Audit	Per CSCD Report	Difference
REVENUE			
State aid	\$ 80,431	\$ 80,431	\$ -
Payments made by program participants	6,335	6,335	-
Total Revenue	86,766	86,766	-
EXPENDITURES			
Salaries and fringe benefits	58,599	58,599	-
Travel and furnished transportation	515	515	-
Professional fees	402	402	-
Supplies and operating expenses	7,775	7,775	-
Total Expenditures	67,291	67,291	-
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	19,475	19,475	-
OTHER FINANCING SOURCES (USES)			
Transfer in	8,336	8,336	-
Total Other Financing Sources (Uses)	8,336	8,336	-
FUND BALANCE, SEPTEMBER 1, 2015	-	-	-
FUND BALANCE, AUGUST 31, 2016	\$ 27,811	\$ 27,811	\$ -

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

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

**DIVERSION PROGRAM -
COMMUNITY CORRECTIONS FACILITY**

FOR THE YEAR ENDED AUGUST 31, 2016

	Audit	Per CSCD Report	Difference
REVENUE			
State aid	\$ 48,261	\$ 48,261	\$ -
Total Revenue	48,261	48,261	-
EXPENDITURES			
Salaries and fringe benefits	32,009	32,009	-
Professional fees	161	161	-
Total Expenditures	32,170	32,170	-
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	16,091	16,091	-
FUND BALANCE, SEPTEMBER 1, 2015	-	-	-
REFUND DUE TO TDCJ-CJAD	(16,091)	(16,091)	-
FUND BALANCE, AUGUST 31, 2016	\$ -	\$ -	\$ -

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

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

**DIVERSION PROGRAM -
OUTPATIENT SERVICES**

FOR THE YEAR ENDED AUGUST 31, 2016

	Audit	Per CSCD Report	Difference
REVENUE			
State aid	\$ 78,120	\$ 78,120	\$ -
Total Revenue	78,120	78,120	-
EXPENDITURES			
Salaries and fringe benefits	39,361	39,361	-
Professional fees	5,320	5,320	-
Total Expenditures	44,681	44,681	-
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	33,439	33,439	-
FUND BALANCE, SEPTEMBER 1, 2015	-	-	-
REFUND DUE TO TDCJ-CJAD	(33,439)	(33,439)	-
FUND BALANCE, AUGUST 31, 2016	\$ -	\$ -	\$ -

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

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

**DIVERSION PROGRAM -
BATTERY INTERVENTION PREVENTION PROGRAM**

FOR THE YEAR ENDED AUGUST 31, 2016

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State aid	\$ 34,952	\$ 34,952	\$ -
Payments by program participants	<u>5,385</u>	<u>5,385</u>	<u>-</u>
Total Revenue	<u>40,337</u>	<u>40,337</u>	<u>-</u>
EXPENDITURES			
Salaries and fringe benefits	38,456	38,456	-
Professional fees	175	175	-
Supplies and operating expenses	<u>895</u>	<u>895</u>	<u>-</u>
Total Expenditures	<u>39,526</u>	<u>39,526</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	811	811	-
OTHER FINANCING SOURCES (USES)			
Transfer in	<u>3,946</u>	<u>3,946</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>3,946</u>	<u>3,946</u>	<u>-</u>
FUND BALANCE, SEPTEMBER 1, 2015	-	-	-
FUND BALANCE, AUGUST 31, 2016	<u>\$ 4,757</u>	<u>\$ 4,757</u>	<u>\$ -</u>

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

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

**DIVERSION PROGRAM -
CONCHO VALLEY FEMALE CCF**

FOR THE YEAR ENDED AUGUST 31, 2016

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State aid	\$ 3,680,114	\$ 3,680,114	\$ -
Payments made by program participants	243,699	243,699	-
Other revenue	<u>77,002</u>	<u>77,002</u>	<u>-</u>
Total Revenue	<u>4,000,815</u>	<u>4,000,815</u>	<u>-</u>
EXPENDITURES			
Salaries and fringe benefits	2,401,411	2,401,411	-
Travel and furnished transportation	57,096	57,096	-
Contract services	44,918	44,918	-
Professional fees	65,761	65,761	-
Supplies and operating expenses	410,292	410,292	-
Facilities	349,771	349,771	-
Utilities	115,150	115,150	-
Equipment	<u>51,341</u>	<u>51,341</u>	<u>-</u>
Total Expenditures	<u>3,495,740</u>	<u>3,495,740</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	505,075	505,075	-
FUND BALANCE, SEPTEMBER 1, 2015	-	-	-
FUND BALANCE, AUGUST 31, 2016	<u>\$ 505,075</u>	<u>\$ 505,075</u>	<u>\$ -</u>

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

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

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

FOR THE YEAR ENDED AUGUST 31, 2016

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State aid	\$ 2,880,198	\$ 2,880,198	\$ -
Payments made by program participants	165,279	165,279	-
Other revenue	<u>136,733</u>	<u>136,733</u>	<u>-</u>
Total Revenue	<u>3,182,210</u>	<u>3,182,210</u>	<u>-</u>
EXPENDITURES			
Salaries and fringe benefits	1,937,914	1,937,914	-
Travel and furnished transportation	34,268	34,268	-
Contract services	13,011	13,011	-
Professional fees	53,675	53,675	-
Supplies and operating expenses	380,731	380,731	-
Facilities	307,326	307,326	-
Utilities	101,651	101,651	-
Equipment	<u>41,429</u>	<u>41,429</u>	<u>-</u>
Total Expenditures	<u>2,870,005</u>	<u>2,870,005</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	312,205	312,205	-
FUND BALANCE, SEPTEMBER 1, 2015	-	-	-
FUND BALANCE, AUGUST 31, 2016	<u>\$ 312,205</u>	<u>\$ 312,205</u>	<u>\$ -</u>

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

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

TREATMENT ALTERNATIVES TO INCARCERATION PROGRAM (TAIP)

FOR THE YEAR ENDED AUGUST 31, 2016

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State aid	\$ 237,983	\$ 237,983	\$ -
Payments by program participants	19,407	19,407	-
Total Revenue	<u>257,390</u>	<u>257,390</u>	<u>-</u>
EXPENDITURES			
Salaries and fringe benefits	235,891	235,891	-
Contract services	11,849	11,849	-
Total Expenditures	<u>247,740</u>	<u>247,740</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	9,650	9,650	-
OTHER FINANCING SOURCES (USES)			
Transfer in	43,942	43,942	-
Total Other Financing Sources (Uses)	<u>43,942</u>	<u>43,942</u>	<u>-</u>
FUND BALANCE, SEPTEMBER 1, 2015	-	-	-
FUND BALANCE, AUGUST 31, 2016	<u>\$ 53,592</u>	<u>\$ 53,592</u>	<u>\$ -</u>

COMPLIANCE SECTION

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P A T T I L L O , B R O W N & H I L L , 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, 2016, 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 date February 27, 2017.

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 27, 2017

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED AUGUST 31, 2016

Findings:

None

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

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED AUGUST 31, 2016

Findings:

None.

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	
1.	<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.
2.	<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.
3.	<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.
4.	<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 2016 is October 31, 2016 .
5.	<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.
6.	___	<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.
7.	<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.
8.	<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.
9.	<u>YES</u>	___		Does the CSCD have an existing policy on budget approval, operate by the policy, and the policy has been approved by the judges charged with oversight of the CSCD (Government Code, Section 76.002, and the <i>Financial Management Manual for TDCJ-CJAD Funding (FMM)</i> Pages 8-10)). If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
10.	<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.
11.	<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.
- 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.
12. YES ___
- 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.
13. YES ___
- 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.
14. YES ___
- 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.
15. ___ NO
- 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.
16. YES ___
- 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.
17. YES ___
- 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.
18. YES ___
- 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.
19. ___ ___ N/A
- 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.
20. ___ ___ N/A
- 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.
21. YES ___ ___
- 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.
22. YES ___ ___
- Are Victim Restitution Funds accounted for in accordance with Texas Government
23. YES ___ ___

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.

24. YES ___ ___

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.

25. YES ___ ___

If a Judge allows an offender to pay a fee or donate goods to a local food bank or food pantry in the community in which the defendant resides or another nonprofit organization that: (A) has a 501 (a) IRS exemption as listed in Section 501 (c) (3) of that code and (B) provides services or assistance to needy individuals and families in the community in which the defendant resides in lieu of performing community service restitution (CSR) work hours, does the CSCD have a written **CSR Policy** stating that fact? (As amended in Section 16 (f), Article 42.12, Code of Criminal Procedure) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings of Questioned Costs.

26. YES ___ ___

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.

27. YES ___ ___

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.

28. YES ___ ___

If a CSCD employee (or more than one employee where cumulative time is not over 10% of one full-time equivalent position) spends no more than 10% of his/her time on the Bond/Other Supervision Program activities (Pre-Trial Bond, Surety Bond, Bail etc.), separation of expenses is considered immaterial and is not required. However, all revenue generated from these fees must be accounted for separately in a local budget. Is this being properly captured? (*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.

29. ___ ___ 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 24-25) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

30. ___ ___ N/A

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* Pages 30-31) If fees are collected, include them in the Note to the Financial Statements for funds not required to be budgeted. If not, explain in the Notes to the Financial Statements or in the

31. YES ___ ___

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* Page 31) If these fees are collected, include in the Note to the Financial Statements for funds not required to be budgeted. If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

32. ___ ___ N/A

Were pretrial diversion/intervention fees properly collected and accounted for as payments by program participants or as community supervision fees? (*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.

33. ___ ___ N/A

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.

34. YES ___ ___

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.

35. YES ___ ___

Were interfund transfers, if any, correctly identified in the financial statements (*FMM*, Pages 16-17)? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

36. YES ___ ___

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.

37. YES ___ ___

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

38. ___ ___ N/A