

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

**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

**FOR THE YEAR ENDED  
AUGUST 31, 2017**

**WITH INDEPENDENT AUDITORS' REPORT**

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

**YEAR ENDED AUGUST 31, 2017**

**TABLE OF CONTENTS**

	<b><u>Page Number</u></b>
Independent Auditors' Report.....	1 – 3
<b>BASIC FINANCIAL STATEMENTS</b>	
Combined Statement of Financial Position.....	4 – 5
Combined Statement of Revenue, Expenditures and Changes in Fund Balance .....	6 – 7
Combining Statement of Revenue, Expenditures and Changes in Fund Balance – All Community Corrections Program Funds .....	8 – 9
Combining Statement of Revenue, Expenditures and Changes in Fund Balance – All Diversion Target Grant Program Funds .....	10 – 11
Individual Statements of Revenue, Expenditures and Changes in Fund Balance – Budget, Actual, and Prior Year.....	12 – 23
Notes to Financial Statements.....	24 – 31
<b>SUPPLEMENTARY SCHEDULES</b>	
Schedules of Differences Between Audit Report and CSCD Reports .....	32 – 43
<b>COMPLIANCE SECTION</b>	
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i> .....	44 – 45
Schedule of Findings and Responses.....	46
Schedule of Prior Year Findings and Reponses.....	47
Fiscal Year 2017 TDCJ-CJAD Compliance Checklist.....	48 – 56

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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

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, 2017, 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, 2017, 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 27, 2018.

### *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, 2017, 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, 2017, 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, 2018, 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, 2018

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

**COMBINED STATEMENT OF FINANCIAL POSITION**

**AUGUST 31, 2017**

	Basic Supervision	Community Corrections	Diversion Target Program
<b>ASSETS</b>			
Cash:			
Bank balances	\$ 975,771	\$ 98,422	\$ 2,095,450
Total Cash	975,771	98,422	2,095,450
Accounts receivable:			
Accounts receivable	102,894	2,092	1,891
Due from other govts	2,598	-	-
Other receivables	91	-	-
Total Accounts Receivable	105,583	2,092	1,891
Total Assets	1,081,354	100,514	2,097,341
<b>LIABILITIES AND FUND BALANCE</b>			
Liabilities:			
Accounts payable	61,811	89,800	1,856,041
Accrued wages	85,508	10,714	241,300
Total Liabilities	147,319	100,514	2,097,341
Fund Balance	934,035	-	-
Total Liabilities and Fund Balance	\$ 1,081,354	\$ 100,514	\$ 2,097,341

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

<u>Treatment Alternative to Incarceration Program (TAIP)</u>	<u>Total</u>
\$ <u>38,912</u>	\$ <u>3,208,555</u>
<u>38,912</u>	<u>3,208,555</u>
1,115	107,992
-	2,598
-	<u>91</u>
<u>1,115</u>	<u>110,681</u>
<u>40,027</u>	<u>3,319,236</u>
28,572	2,036,224
<u>11,455</u>	<u>348,977</u>
<u>40,027</u>	<u>2,385,201</u>
<u>-</u>	<u>934,035</u>
<u>\$ 40,027</u>	<u>\$ 3,319,236</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, 2017**

	Basic Supervision	Community Corrections	Diversion Program
<b>REVENUE</b>			
State aid (Prior to One Time Payment)	\$ 1,089,468	\$ 302,071	\$ 6,992,940
One Time Payment (Addition to State aid)	111,805	-	-
Total State aid	1,201,273	302,071	6,992,940
State aid - SAFPF	25,532	-	-
Community supervision fees	1,053,871	-	-
Payments made by program participants	155,158	22,756	406,119
Interest income	12,735	-	-
Other	13,425	-	207,010
Total Revenue	2,461,994	324,827	7,606,069
<b>EXPENDITURES</b>			
Salaries and fringe benefits	1,709,321	199,811	4,651,150
Travel and furnished transportation	78,433	74,869	184,981
Contract services for offenders	12,139	50,422	57,529
Professional fees	157,892	4,413	161,540
Supplies and operating expenses	23,279	4,849	925,919
Facilities	-	-	858,749
Utilities	5,738	-	216,029
Equipment	12,455	5,481	141,292
Total Expenditures	1,999,257	339,845	7,197,189
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	462,737	( 15,018)	408,880
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer in from BS	-	-	67,410
Transfer in from CCP	-	-	2,500
Transfer out to TAIP	( 26,697)	-	-
Transfer out to DP	( 67,410)	( 2,500)	-
Total Other Financing Sources (Uses)	( 94,107)	( 2,500)	69,910
<b>PRIOR YEAR ENDING FUND BALANCE</b>			
Adjusted Beginning Fund Balance	565,405	97,425	919,987
Refund Due to TDCJ-CJAD	-	( 79,907)	( 1,398,777)
<b>AUDITED YEAR ENDING FUND BALANCE</b>	\$ 934,035	\$ -	\$ -

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

<u>Treatment Alternative to Incarceration Program</u>	<u>Total</u>
\$ 237,983	\$ 8,622,462
-	111,805
<u>237,983</u>	<u>8,734,267</u>
-	25,532
-	1,053,871
15,337	599,370
-	12,735
-	220,435
<u>253,320</u>	<u>10,646,210</u>
272,525	6,832,807
4,557	342,840
-	120,090
15,840	339,685
14,332	968,379
-	858,749
-	221,767
-	159,228
<u>307,254</u>	<u>9,843,545</u>
( 53,934)	802,665
26,697	94,107
-	2,500
-	( 26,697)
-	( 69,910)
<u>26,697</u>	<u>-</u>
<u>53,591</u>	<u>1,636,408</u>
<u>53,591</u>	<u>1,636,408</u>
( 26,354)	( 1,505,038)
<u>\$ -</u>	<u>\$ 934,035</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, 2017**

	<u>Community Re-enrichment Work</u>	<u>Intensive Supervision Program</u>	<u>Sex Offender Counseling and Supervision</u>
<b>REVENUE</b>			
State aid	\$ 97,221	\$ 71,928	\$ 89,011
Payments made by program participants	<u>-</u>	<u>-</u>	<u>22,756</u>
Total Revenue	<u>97,221</u>	<u>71,928</u>	<u>111,767</u>
<b>EXPENDITURES</b>			
Salaries and fringe benefits	87,089	35,459	41,725
Travel and furnished transportation	4,417	22,162	22,654
Contract services for offenders	1,358	-	49,064
Professional fees	486	1,023	1,635
Supplies and operating expenses	2,717	2,132	-
Equipment	<u>204</u>	<u>1,368</u>	<u>702</u>
Total Expenditures	<u>96,271</u>	<u>62,144</u>	<u>115,780</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	950	9,784	( 4,013)
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer out to DP	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>PRIOR YEAR ENDING FUND BALANCE</b>	<u>2,680</u>	<u>13,423</u>	<u>33,605</u>
Adjusted Beginning Fund Balance	<u>2,680</u>	<u>13,423</u>	<u>33,605</u>
Refund Due to CJAD	<u>( 3,630)</u>	<u>( 23,207)</u>	<u>( 29,592)</u>
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<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>
\$ 43,911	\$ 302,071
<u>-</u>	<u>22,756</u>
<u>43,911</u>	<u>324,827</u>
35,538	199,811
25,636	74,869
-	50,422
1,269	4,413
-	4,849
<u>3,207</u>	<u>5,481</u>
<u>65,650</u>	<u>339,845</u>
( 21,739)	( 15,018)
<u>( 2,500)</u>	<u>( 2,500)</u>
<u>( 2,500)</u>	<u>( 2,500)</u>
<u>47,717</u>	<u>97,425</u>
<u>47,717</u>	<u>97,425</u>
<u>( 23,478)</u>	<u>( 79,907)</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, 2017**

	Substance Abuse Caseloads	Special Needs Offender Program	Drug Courts
<b>REVENUE</b>			
State aid	\$ 229,940	\$ 87,305	\$ 80,431
Payments by program participants	-	-	9,574
Other	-	-	-
Total Revenue	229,940	87,305	90,005
<b>EXPENDITURES</b>			
Salaries and fringe benefits	223,305	109,916	58,338
Travel and furnished transportation	3,120	-	873
Contract services for offenders	-	-	-
Professional fees	8,028	2,879	1,602
Supplies and operating expenses	31,706	-	14,814
Facilities	-	-	-
Utilities	-	-	-
Equipment	800	-	1,200
Total Expenditures	266,959	112,795	76,827
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	( 37,019)	( 25,490)	13,178
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer in from BS	32,436	25,651	8,336
Transfer in from CCP	-	2,500	-
Total Other Financing Sources (Uses)	32,436	28,151	8,336
<b>PRIOR YEAR ENDING FUND BALANCE</b>	69,328	812	27,811
Adjusted Beginning Fund Balance	69,328	812	27,811
Refund Due to CJAD	( 64,745)	( 3,473)	( 49,325)
<b>AUDITED YEAR ENDING FUND BALANCE</b>	\$ -	\$ -	\$ -

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

Battery Intervention Prevention Program	Concho Valley Female CCF	Roy K. Robb Men's CCF	Total
\$ 34,952	\$ 3,680,114	\$ 2,880,198	\$ 6,992,940
8,892	237,126	150,527	406,119
-	76,417	130,593	207,010
<u>43,844</u>	<u>3,993,657</u>	<u>3,161,318</u>	<u>7,606,069</u>
37,989	2,347,525	1,874,077	4,651,150
457	113,532	66,999	184,981
-	43,604	13,925	57,529
405	76,771	71,855	161,540
3,889	467,020	408,490	925,919
-	488,998	369,751	858,749
-	115,234	100,795	216,029
702	75,977	62,613	141,292
<u>43,442</u>	<u>3,728,661</u>	<u>2,968,505</u>	<u>7,197,189</u>
402	264,996	192,813	408,880
987	-	-	67,410
-	-	-	2,500
<u>987</u>	<u>-</u>	<u>-</u>	<u>69,910</u>
<u>4,757</u>	<u>505,074</u>	<u>312,205</u>	<u>919,987</u>
<u>4,757</u>	<u>505,074</u>	<u>312,205</u>	<u>919,987</u>
( 6,146)	( 770,070)	( 505,018)	( 1,398,777)
<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, 2017**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)	Prior Year Actual
<b>REVENUE</b>				
State aid (Prior to One Time Payment)	\$ 1,089,468	\$ 1,089,468	\$ -	\$ 1,098,914
One Time Payment (Addition to State aid)	<u>111,805</u>	<u>111,805</u>	<u>-</u>	<u>-</u>
Total State aid	<u>1,201,273</u>	<u>1,201,273</u>	<u>-</u>	<u>1,098,914</u>
State aid - SAFPF	25,000	25,532	532	45,833
Community supervision fees	926,400	1,053,871	127,471	993,728
Payments by program participants	149,612	155,158	5,546	149,705
Interest income	1,000	12,735	11,735	5,465
Other revenue	<u>7,000</u>	<u>13,425</u>	<u>6,425</u>	<u>11,020</u>
Total Revenue	<u>2,310,285</u>	<u>2,461,994</u>	<u>151,709</u>	<u>2,304,665</u>
<b>EXPENDITURES</b>				
Salaries and fringe benefits	2,044,553	1,709,321	335,232	1,876,321
Travel and furnished transportation	107,810	78,433	29,377	35,393
Contract services for offenders	22,627	12,139	10,488	16,476
Professional fees	166,343	157,892	8,451	86,238
Supplies and operating expenses	415,350	23,279	392,071	34,908
Utilities	10,400	5,738	4,662	6,018
Equipment	<u>14,500</u>	<u>12,455</u>	<u>2,045</u>	<u>22,964</u>
Total Expenditures	<u>2,781,583</u>	<u>1,999,257</u>	<u>782,326</u>	<u>2,078,318</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	( 471,298)	462,737	934,035	226,347
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer out to TAIP	( 26,697)	( 26,697)	-	-
Transfer out to DP	<u>( 67,410)</u>	<u>( 67,410)</u>	<u>-</u>	<u>( 86,310)</u>
Total Other Financing Sources (Uses)	<u>( 94,107)</u>	<u>( 94,107)</u>	<u>-</u>	<u>( 86,310)</u>
<b>PRIOR YEAR ENDING FUND BALANCE</b>	565,405	565,405	-	538,817
Prior Period Refund Paid to CJAD	-	-	-	( 113,449)
Adjusted Beginning Fund Balance	<u>565,405</u>	<u>565,405</u>	<u>-</u>	<u>425,368</u>
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$ -</u>	<u>\$ 934,035</u>	<u>\$ 934,035</u>	<u>\$ 565,405</u>

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

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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**

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

**FOR THE YEAR ENDED AUGUST 31, 2017**

	Budget	Actual	Variance Favorable (Unfavorable)	Prior Year Actual
<b>REVENUE</b>				
State aid	\$ 97,221	\$ 97,221	\$ -	\$ 97,221
Total Revenue	97,221	97,221	-	97,221
<b>EXPENDITURES</b>				
Salaries and fringe benefits	88,892	87,089	1,803	88,328
Travel and furnished transportation	4,943	4,417	526	4,074
Contract services for offenders	1,400	1,358	42	1,295
Professional fees	486	486	-	486
Supplies and operating expenses	3,900	2,717	1,183	357
Utilities	280	204	76	-
Total Expenditures	99,901	96,271	3,630	94,540
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	( 2,680)	950	3,630	2,681
<b>PRIOR YEAR ENDING FUND BALANCE</b>	2,680	2,680	-	-
Adjusted Beginning Fund Balance	2,680	2,680	-	-
Refund Due to CJAD	-	( 3,630)	( 3,630)	-
<b>AUDITED YEAR ENDING FUND BALANCE</b>	\$ -	\$ -	\$ -	\$ 2,681

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

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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**

**COMMUNITY CORRECTIONS PROGRAM -  
INTENSIVE SUPERVISION PROGRAM**

**FOR THE YEAR ENDED AUGUST 31, 2017**

	Budget	Actual	Variance Favorable (Unfavorable)	Prior Year Actual
<b>REVENUE</b>				
State aid	\$ 71,928	\$ 71,928	\$ -	\$ 37,254
Total Revenue	71,928	71,928	-	37,254
<b>EXPENDITURES</b>				
Salaries and fringe benefits	37,068	35,459	1,609	23,644
Travel and Furnished Transportation	32,000	22,162	9,838	
Professional fees	1,209	1,023	186	186
Supplies and operating expenses	13,514	2,132	11,382	-
Utilities	160	-	160	
Equipment	1,400	1,368	32	-
Total Expenditures	85,351	62,144	23,207	23,830
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>				
	( 13,423)	9,784	23,207	13,424
<b>PRIOR YEAR ENDING FUND BALANCE</b>				
Adjusted Beginning Fund Balance	13,423	13,423	-	-
Refund Due to CJAD	-	( 23,207)	( 23,207)	-
<b>AUDITED YEAR ENDING FUND BALANCE</b>	\$ -	\$ -	\$ -	\$ 13,424

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

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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**

**COMMUNITY CORRECTIONS PROGRAM -  
SEX OFFENDER COUNSELING**

**FOR THE YEAR ENDED AUGUST 31, 2017**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year Actual</u>
<b>REVENUE</b>				
State aid	\$ 89,011	\$ 89,011	\$ -	\$ 89,011
Payments by program participants	<u>22,996</u>	<u>22,756</u>	<u>( 240)</u>	<u>5,098</u>
Total Revenue	<u>112,007</u>	<u>111,767</u>	<u>( 240)</u>	<u>94,109</u>
<b>EXPENDITURES</b>				
Salaries and fringe benefits	61,743	41,725	20,018	47,459
Travel and Furnished Transportation	32,000	22,654	9,346	-
Contract services for offenders	49,064	49,064	-	12,600
Professional fees	1,645	1,635	10	445
Utilities	160	-	160	-
Equipment	<u>1,000</u>	<u>702</u>	<u>298</u>	<u>-</u>
Total Expenditures	<u>145,612</u>	<u>115,780</u>	<u>29,832</u>	<u>60,504</u>
<b>EXCESS OF REVENUE OVER (UNDER)</b>				
<b>EXPENDITURES</b>	( 33,605)	( 4,013)	29,592	33,605
<b>PRIOR YEAR ENDING FUND BALANCE</b>				
Adjusted Beginning Fund Balance	<u>33,605</u>	<u>33,605</u>	<u>-</u>	<u>-</u>
	<u>33,605</u>	<u>33,605</u>	<u>-</u>	<u>-</u>
Refund Due to CJAD	<u>-</u>	<u>( 29,592)</u>	<u>( 29,592)</u>	<u>-</u>
<b>AUDITED YEAR ENDING FUND BALANCE</b>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 33,605</u>

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

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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**

**COMMUNITY CORRECTIONS PROGRAM -  
DOMESTIC VIOLENCE CASELOAD**

**FOR THE YEAR ENDED AUGUST 31, 2017**

	Budget	Actual	Variance Favorable (Unfavorable)	Prior Year Actual
<b>REVENUE</b>				
State aid	\$ 43,911	\$ 43,911	\$ -	\$ 73,911
Total Revenue	43,911	43,911	-	73,911
<b>EXPENDITURES</b>				
Salaries and fringe benefits	50,898	35,538	15,360	25,823
Travel and Furnished Transportation	33,200	25,636	7,564	-
Professional fees	1,319	1,269	50	370
Supplies and operating expenses	151	-	151	-
Utilities	160	-	160	-
Equipment	3,400	3,207	193	-
Total Expenditures	89,128	65,650	23,478	26,193
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>				
	( 45,217)	( 21,739)	23,478	47,718
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer out to DP	( 2,500)	( 2,500)	-	-
Total Other Financing Sources (Uses)	( 2,500)	( 2,500)	-	-
<b>PRIOR YEAR ENDING FUND BALANCE</b>				
Adjusted Beginning Fund Balance	47,717	47,717	-	-
Refund Due to CJAD	-	( 23,478)	( 23,478)	-
<b>AUDITED YEAR ENDING FUND BALANCE</b>				
	\$ -	\$ -	\$ -	\$ 47,718

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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**

**DIVERSION PROGRAM -  
SUBSTANCE ABUSE CASELOADS**

**FOR THE YEAR ENDED AUGUST 31, 2017**

	Budget	Actual	Variance Favorable (Unfavorable)	Prior Year Actual
<b>REVENUE</b>				
State aid	\$ 229,940	\$ 229,940	\$ -	\$ 153,089
Total Revenue	229,940	229,940	-	153,089
<b>EXPENDITURES</b>				
Salaries and fringe benefits	268,461	223,305	45,156	88,285
Travel and Furnished Transportation	6,000	3,120	2,880	
Professional Fees	8,150	8,028	122	746
Supplies and Operating Expenses	47,813	31,706	16,107	1,234
Utilities	480	-	480	-
Equipment	800	800	-	-
Total Expenditures	331,704	266,959	64,745	90,265
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>				
	( 101,764)	( 37,019)	64,745	62,824
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer in from BS	32,436	32,436	-	6,505
Total Other Financing Sources (Uses)	32,436	32,436	-	6,505
<b>PRIOR YEAR ENDING FUND BALANCE</b>				
Adjusted Beginning Fund Balance	69,328	69,328	-	-
Refund Due to CJAD	-	( 64,745)	( 64,745)	-
<b>AUDITED YEAR ENDING FUND BALANCE</b>	\$ -	\$ -	\$ -	\$ 69,329

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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**

**DIVERSION PROGRAM -  
SPECIAL NEEDS OFFENDER PROGRAM**

**FOR THE YEAR ENDED AUGUST 31, 2017**

	Budget	Actual	Variance Favorable (Unfavorable)	Prior Year Actual
<b>REVENUE</b>				
State aid	\$ 87,305	\$ 87,305	\$ -	\$ 87,305
Total Revenue	87,305	87,305	-	87,305
<b>EXPENDITURES</b>				
Salaries and fringe benefits	113,171	109,916	3,255	109,636
Professional fees	2,937	2,879	58	437
Utilities	160	-	160	-
Total Expenditures	116,268	112,795	3,473	110,073
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	( 28,963)	( 25,490)	3,473	( 22,768)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer in from BS	25,651	25,651	-	23,581
Transfer in from CCP	2,500	2,500	-	-
Total Other Financing Sources (Uses)	28,151	28,151	-	23,581
<b>PRIOR YEAR ENDING FUND BALANCE</b>				
Adjusted Beginning Fund Balance	812	812	-	-
Refund Due to CJAD	-	( 3,473)	( 3,473)	-
<b>AUDITED YEAR ENDING FUND BALANCE</b>	\$ -	\$ -	\$ -	\$ 813

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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**

**DIVERSION PROGRAM -  
DRUG COURTS**

**FOR THE YEAR ENDED AUGUST 31, 2017**

	Budget	Actual	Variance Favorable (Unfavorable)	Prior Year Actual
<b>REVENUE</b>				
State aid	\$ 80,431	\$ 80,431	\$ -	\$ 80,431
Payments by program participants	<u>6,500</u>	<u>9,574</u>	<u>3,074</u>	<u>6,335</u>
Total Revenue	<u>86,931</u>	<u>90,005</u>	<u>3,074</u>	<u>86,766</u>
<b>EXPENDITURES</b>				
Salaries and fringe benefits	80,938	58,338	22,600	58,599
Travel and furnished transportation	5,750	873	4,877	515
Professional fees	1,902	1,602	300	402
Supplies and operating expenses	32,928	14,814	18,114	7,775
Utilities	160	-	160	-
Equipment	<u>1,400</u>	<u>1,200</u>	<u>200</u>	<u>-</u>
Total Expenditures	<u>123,078</u>	<u>76,827</u>	<u>46,251</u>	<u>67,291</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	( 36,147)	13,178	49,325	19,475
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer in from BS	<u>8,336</u>	<u>8,336</u>	<u>-</u>	<u>8,336</u>
Total Other Financing Sources (Uses)	<u>8,336</u>	<u>8,336</u>	<u>-</u>	<u>8,336</u>
<b>PRIOR YEAR ENDING FUND BALANCE</b>				
Adjusted Beginning Fund Balance	<u>27,811</u>	<u>27,811</u>	<u>-</u>	<u>-</u>
Refund Due to CJAD	<u>-</u>	<u>( 49,325)</u>	<u>( 49,325)</u>	<u>-</u>
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,811</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**

**DIVERSION PROGRAM -  
BATTERY INTERVENTION PREVENTION PROGRAM**

**FOR THE YEAR ENDED AUGUST 31, 2017**

	Budget	Actual	Variance Favorable (Unfavorable)	Prior Year Actual
<b>REVENUE</b>				
State aid	\$ 34,952	\$ 34,952	\$ -	\$ 34,952
Payments by program participants	<u>5,000</u>	<u>8,892</u>	<u>3,892</u>	<u>5,385</u>
Total Revenue	<u>39,952</u>	<u>43,844</u>	<u>3,892</u>	<u>40,337</u>
<b>EXPENDITURES</b>				
Salaries and fringe benefits	38,723	37,989	734	38,456
Travel and furnished transportation	730	457	273	-
Professional fees	1,275	405	870	175
Supplies and operating expenses	3,968	3,889	79	895
Equipment	<u>1,000</u>	<u>702</u>	<u>298</u>	<u>-</u>
Total Expenditures	<u>45,696</u>	<u>43,442</u>	<u>2,254</u>	<u>39,526</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	( 5,744)	402	6,146	811
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer in from BS	<u>987</u>	<u>987</u>	<u>-</u>	<u>3,946</u>
Total Other Financing Sources (Uses)	<u>987</u>	<u>987</u>	<u>-</u>	<u>3,946</u>
<b>PRIOR YEAR ENDING FUND BALANCE</b>				
Adjusted Beginning Fund Balance	<u>4,757</u>	<u>4,757</u>	<u>-</u>	<u>-</u>
Refund Due to CJAD	<u>-</u>	<u>( 6,146)</u>	<u>( 6,146)</u>	<u>-</u>
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,757</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**

**DIVERSION PROGRAM -  
CONCHO VALLEY FEMALE CCF**

**FOR THE YEAR ENDED AUGUST 31, 2017**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year Actual</u>
<b>REVENUE</b>				
State aid	\$ 3,680,114	\$ 3,680,114	\$ -	\$ 3,680,114
Payments by program participants	221,100	237,126	16,026	243,699
Other revenue	56,500	76,417	19,917	77,002
Total Revenue	<u>3,957,714</u>	<u>3,993,657</u>	<u>35,943</u>	<u>4,000,815</u>
<b>EXPENDITURES</b>				
Salaries and fringe benefits	2,834,282	2,347,525	486,757	2,401,411
Travel and furnished transportation	137,000	113,532	23,468	57,096
Contract services for offenders	53,350	43,604	9,746	44,918
Professional fees	91,054	76,771	14,283	65,761
Supplies and operating expenses	580,864	467,020	113,844	410,292
Facilities	533,842	488,998	44,844	349,771
Utilities	132,246	115,234	17,012	115,150
Equipment	100,150	75,977	24,173	51,341
Total Expenditures	<u>4,462,788</u>	<u>3,728,661</u>	<u>734,127</u>	<u>3,495,740</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	( 505,074)	264,996	770,070	505,075
<b>PRIOR YEAR ENDING FUND BALANCE</b>	<u>505,074</u>	<u>505,074</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Fund Balance	<u>505,074</u>	<u>505,074</u>	<u>-</u>	<u>-</u>
Refund Due to CJAD	<u>-</u>	<u>( 770,070)</u>	<u>( 770,070)</u>	<u>-</u>
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 505,075</u>

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

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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**

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

**FOR THE YEAR ENDED AUGUST 31, 2017**

	Budget	Actual	Variance Favorable (Unfavorable)	Prior Year Actual
<b>REVENUE</b>				
State aid	\$ 2,880,198	\$ 2,880,198	\$ -	\$ 2,880,198
Payments by program participants	156,000	150,527	( 5,473)	165,279
Other Revenue	129,413	130,593	1,180	136,733
	<u>3,165,611</u>	<u>3,161,318</u>	<u>( 4,293)</u>	<u>3,182,210</u>
<b>EXPENDITURES</b>				
Salaries and fringe benefits	2,195,527	1,874,077	321,450	1,937,914
Travel and furnished transportation	82,300	66,999	15,301	34,268
Contract services for offenders	20,075	13,925	6,150	13,011
Professional fees	92,094	71,855	20,239	53,675
Supplies and operating expenses	455,380	408,490	46,890	380,731
Facilities	433,950	369,751	64,199	307,326
Utilities	117,690	100,795	16,895	101,651
Equipment	80,800	62,613	18,187	41,429
Total Expenditures	<u>3,477,816</u>	<u>2,968,505</u>	<u>509,311</u>	<u>2,870,005</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	( 312,205)	192,813	505,018	312,205
<b>PRIOR YEAR ENDING FUND BALANCE</b>	<u>312,205</u>	<u>312,205</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Fund Balance	<u>312,205</u>	<u>312,205</u>	<u>-</u>	<u>-</u>
Refund Due to CJAD	<u>-</u>	<u>( 505,018)</u>	<u>( 505,018)</u>	<u>-</u>
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 312,205</u>

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

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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**

**TREATMENT ALTERNATIVES TO INCARCERATION PROGRAM (TAIP)**

**FOR THE YEAR ENDED AUGUST 31, 2017**

	Budget	Actual	Variance Favorable (Unfavorable)	Prior Year Actual
<b>REVENUE</b>				
State aid	\$ 237,983	\$ 237,983	\$ -	\$ 237,983
Payments by program participants	<u>13,000</u>	<u>15,337</u>	<u>2,337</u>	<u>19,407</u>
Total Revenue	<u>250,983</u>	<u>253,320</u>	<u>2,337</u>	<u>257,390</u>
<b>EXPENDITURES</b>				
Salaries and fringe benefits	293,521	272,525	20,996	235,891
Travel and furnished transportation	5,000	4,557	443	-
Contract services for offenders	-	-	-	11,849
Professional fees	17,100	15,840	1,260	-
Supplies and operating expenses	15,490	14,332	1,158	-
Utilities	<u>160</u>	<u>-</u>	<u>160</u>	<u>-</u>
Total Expenditures	<u>331,271</u>	<u>307,254</u>	<u>24,017</u>	<u>247,740</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	( 80,288)	( 53,934)	26,354	9,650
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer in from BS	<u>26,697</u>	<u>26,697</u>	<u>-</u>	<u>43,942</u>
Total Other Financing Sources (Uses)	<u>26,697</u>	<u>26,697</u>	<u>-</u>	<u>43,942</u>
<b>PRIOR YEAR ENDING FUND BALANCE</b>				
Adjusted Beginning Fund Balance	<u>53,591</u>	<u>53,591</u>	<u>-</u>	<u>-</u>
Refund Due to CJAD	<u>-</u>	<u>( 26,354)</u>	<u>( 26,354)</u>	<u>-</u>
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 53,592</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, 2017**

**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, 2017 for financial activity performed by August 31, 2017, are considered available. Also purchases for which the commitment has been established by August 31, 2017, are considered liabilities regardless of whether possession of these goods has been received by August 31, provided that the liability purchase is received and is paid by October 31, 2017. Exception to this method of accounting is the recording of refunds to the State as reductions of fund balance.

Funds of the 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, 2017 will be reviewed and approved/disapproved by TDCJ-CJAD. TDCJ-CJAD will not accept budget adjustments after September 30, 2017 for the previous fiscal year. Only budget adjustments approved by TDCJ-CJAD 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, 2017 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 \$235,124.

#### **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.

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

**Treatment Alternative to Incarceration Programs 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, 2017:

		<u>Restrictions for use</u>	<u>Expended in accordance with restriction</u>
Supervision fees	\$ 1,053,871	Revenue used to support programs that are not funded by DP & CCP grant funds	Yes
Program participant fees	581,675	Revenue used to support programs that are not funded by DP & CCP grant funds	Yes
Interest income	12,735	Revenue used to support programs that are not funded by DP & CCP grant funds	Yes
<b><u>Other Revenue:</u></b>			
Male & Female CCF Meals & Commissary	207,009	Revenue used to support programs that are not funded by DP & CCP grant funds	Yes
Restitution	11,810	Revenue used to support programs that are not funded by DP & CCP grant funds	Yes
Transactions' Administration fees	17,694	Revenue used to support programs that are not funded by DP & CCP grant funds	Yes
Officer Badges	35	Revenue used to support programs that are not funded by DP & CCP grant funds	Yes
Crime Auxilary Fund	<u>1,580</u>	Revenue used to support programs that are not funded by DP & CCP grant funds	Yes
	<u>\$ 1,886,409</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, 2017:

Source	Amount Received	Restrictions for use	Expended in accordance with restriction	Fund Balance at 8/31/2017
Victim Restitution Funds	\$ 324,716	Government Code 76.013, paid directly to victim within certain timelines.	Yes	\$ -
Court Cost	158,903	Local Government Code, Chapter 113, Section 113.022	Yes	-
Personal Bond, Pre-Trial Bond, Surety Bond, Bail, and Certain Other Supervision	10,178	Article 17.40 of the Code of Criminal Procedure\Senate Bill (SB) 880 in the 82nd Legislature.	Yes	-
CHAP/CHEC Program Fee	9,765	Local Government Code, Chapter 113, Section 113.022	Yes	-
Supervision Fee for Sex Offenders	4,258	Paid directly to State Comptroller within certain timelines	Yes	-
County contributions	376,032	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>6,956</u>	Purchase equipment not allowed by CJAD grant funds.	Yes	-
	<u>\$ 890,808</u>			

\$376,032 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 \$6,956 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, COLLECTIONS, CHANGE FUND, PETTY CASH AND INVESTMENTS**

Collection or clearing accounts are trust funds and must be covered by pledged collateral to cover the estimated highest daily balance of funds operated in conjunction with or through the county depository by the CSCD. Collection accounts must be transferred to the county treasury within the time frames listed in Local Government Code 113.022. All CSCD funds must be in the county treasury 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 RECEIVABLES AND/OR PAYABLES AS STATED ON THE COMBINED STATEMENT OF FINANCIAL POSITION AS OF AUGUST 31, 2017**

Accounts receivable at August 31, 2017 consisted of the following detailed items with dollar amounts:

Probation Fees	\$	90,942
Depository Interest		53
Miscellaneous Revenue		322
Payments by Program Participants		16,475
Restitution Revenue		2,598
Reimbursement of Travel Funds		91
Reimbursement of Registration Fees		<u>200</u>
Total	\$	<u><u>110,681</u></u>

Accounts payable at August 31, 2017 consisted of the following detailed items with dollar amounts:

Contract Labor	\$	1,700
Unemployment Insurance		3,040
Travel & Training		3,847
Furnished Transportation		51,720
Utilities		15,324
Facilities		276,289
Equipment		68,973
Professional Fees		15,795
Supplies & Operating Expense		81,975
Contract Services		12,522
Accrued Wages Payable		348,978
Refund to State		<u>1,505,038</u>
Total	\$	<u><u>2,385,201</u></u>

**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. Basic Supervision transferred out \$987 to BIPP, \$26,697 to TAIP, \$8,336 to Drug Court, \$32,436 to Substance Abuse Caseload, and \$25,651 to MHI Special Needs Offender Program for a total of \$94,107 for operating programs at full capacity. Community Corrections transferred out \$2,500 from Domestic Violence Caseload to MHI Special Needs Offender Program to cover the cost of skilled based training for Community Supervision Officer.

**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. DEOBLIGATIONS**

The Department did not have any deobligated programs for the current fiscal year.

## **12. PRIOR PERIOD ADJUSTMENTS**

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

## **13. REFUNDS**

Community Corrections had refunds in the amount of \$79,907 in the following programs: Community Re-Enrichment Work - \$3,630, Intensive Supervision Program - \$23,207, Sex Offender Counseling - \$29,592, and Domestic Violence Caseload - \$23,478. Diversion Target Program had refunds in the amount of \$1,398,777 in the following programs: Substance Abuse Caseloads - \$64,745, Special Needs Offender Program - \$3,473, Drug Courts - \$49,325, Battering Intervention and Prevention Program - \$6,146, Concho Valley Female CCF - \$770,070, and Roy K. Robb Men's CCF - \$505,018. Treatment to Alternatives to Incarceration Program had a refund in the amount of \$26,354.

## **14. SUBSEQUENT EVENTS**

The Department had no subsequent events that require disclosures.

## **15. OTHER**

There is nothing further 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 AS SUBMITTED TO TDCJ-CJAD**

**BASIC SUPERVISION PROGRAM**

**FOR THE YEAR ENDED AUGUST 31, 2017**

	Audit	Per CSCD Report	Difference
<b>REVENUE</b>			
State aid (Prior to One Time Payment)	\$ 1,089,468	\$ 1,089,468	\$ -
One Time Payment (Addition to State aid)	111,805	111,805	-
Total State aid	1,201,273	1,201,273	-
State aid - SAFPF	25,532	25,532	-
Community supervision fees	1,053,871	1,053,871	-
Payments made by program participants	155,158	155,158	-
Interest income	12,735	12,735	-
Other	13,425	13,425	-
Total Revenue	2,461,994	2,461,994	-
<b>EXPENDITURES</b>			
Salaries and fringe benefits	1,709,321	1,709,321	-
Travel and furnished transportation	78,433	78,433	-
Contract services for offenders	12,139	12,139	-
Professional fees	157,892	157,892	-
Supplies and operating expenses	23,279	23,279	-
Utilities	5,738	5,738	-
Equipment	12,455	12,455	-
Total Expenditures	1,999,257	1,999,257	-
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	462,737	462,737	-
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer out to TAIP	( 26,697)	( 26,697)	-
Transfer out to DP	( 67,410)	( 67,410)	-
Total Other Financing Sources (Uses)	( 94,107)	( 94,107)	-
<b>PRIOR YEAR ENDING FUND BALANCE</b>			
Prior Period Refund Paid to CJAD	565,405	565,405	-
Adjusted Beginning Fund Balance			
<b>AUDITED YEAR ENDING FUND BALANCE</b>	\$ 934,035	\$ 934,035	\$ -

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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**

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

**FOR THE YEAR ENDED AUGUST 31, 2017**

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
<b>REVENUE</b>			
State aid	\$ 97,221	\$ 97,221	\$ -
Total Revenue	<u>97,221</u>	<u>97,221</u>	<u>-</u>
<b>EXPENDITURES</b>			
Salaries and fringe benefits	87,089	87,089	-
Travel and furnished transportation	4,417	4,417	-
Contract services for offenders	1,358	1,358	-
Professional fees	486	486	-
Supplies and operating expenses	2,717	2,717	-
Utilities	<u>204</u>	<u>204</u>	<u>-</u>
Total Expenditures	<u>96,271</u>	<u>96,271</u>	<u>-</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>			
	950	950	-
<b>PRIOR YEAR ENDING FUND BALANCE</b>			
Adjusted Beginning Fund Balance	<u>2,680</u>	<u>2,680</u>	<u>-</u>
Refund Due to CJAD	<u>( 3,630)</u>	<u>( 3,630)</u>	<u>-</u>
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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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**

**COMMUNITY CORRECTIONS PROGRAM -  
INTENSIVE SUPERVISION PROGRAM**

**FOR THE YEAR ENDED AUGUST 31, 2017**

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
<b>REVENUE</b>			
State aid	\$ 71,928	\$ 71,928	\$ -
Total Revenue	<u>71,928</u>	<u>71,928</u>	<u>-</u>
<b>EXPENDITURES</b>			
Salaries and fringe benefits	35,459	35,459	-
Travel and Furnished Transportation	22,162	22,162	-
Professional fees	1,023	1,023	-
Supplies and operating expenses	2,132	2,132	-
Equipment	<u>1,368</u>	<u>1,368</u>	<u>-</u>
Total Expenditures	<u>62,144</u>	<u>62,144</u>	<u>-</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>			
	9,784	9,784	-
<b>PRIOR YEAR ENDING FUND BALANCE</b>			
Adjusted Beginning Fund Balance	<u>13,423</u>	<u>13,423</u>	<u>-</u>
Refund Due to CJAD	<u>( 23,207)</u>	<u>( 23,207)</u>	<u>-</u>
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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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**

**COMMUNITY CORRECTIONS PROGRAM -  
SEX OFFENDER COUNSELING**

**FOR THE YEAR ENDED AUGUST 31, 2017**

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
<b>REVENUE</b>			
State aid	\$ 89,011	\$ 89,011	\$ -
Payments by program participants	<u>22,756</u>	<u>22,756</u>	<u>-</u>
Total Revenue	<u>111,767</u>	<u>111,767</u>	<u>-</u>
<b>EXPENDITURES</b>			
Salaries and fringe benefits	41,725	41,725	-
Travel and Furnished Transportation	22,654	22,654	-
Contract services for offenders	49,064	49,064	-
Professional fees	1,635	1,635	-
Equipment	<u>702</u>	<u>702</u>	<u>-</u>
Total Expenditures	<u>115,780</u>	<u>115,780</u>	<u>-</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>			
	( 4,013)	( 4,013)	-
<b>PRIOR YEAR ENDING FUND BALANCE</b>			
Adjusted Beginning Fund Balance	<u>33,605</u>	<u>33,605</u>	<u>-</u>
	<u>33,605</u>	<u>33,605</u>	<u>-</u>
Refund Due to CJAD	<u>( 29,592)</u>	<u>( 29,592)</u>	<u>-</u>
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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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**

**COMMUNITY CORRECTIONS PROGRAM -  
DOMESTIC VIOLENCE CASELOAD**

**FOR THE YEAR ENDED AUGUST 31, 2017**

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
<b>REVENUE</b>			
State aid	\$ 43,911	\$ 43,911	\$ -
Total Revenue	<u>43,911</u>	<u>43,911</u>	<u>-</u>
<b>EXPENDITURES</b>			
Salaries and fringe benefits	35,538	35,538	-
Travel and Furnished Transportation	25,636	25,636	-
Professional fees	1,269	1,269	-
Equipment	<u>3,207</u>	<u>3,207</u>	<u>-</u>
Total Expenditures	<u>65,650</u>	<u>65,650</u>	<u>-</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	( 21,739)	( 21,739)	-
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer out to DP	( 2,500)	( 2,500)	-
Total Other Financing Sources (Uses)	<u>( 2,500)</u>	<u>( 2,500)</u>	<u>-</u>
<b>PRIOR YEAR ENDING FUND BALANCE</b>			
Adjusted Beginning Fund Balance	<u>47,717</u>	<u>47,717</u>	<u>-</u>
Refund Due to CJAD	( 23,478)	( 23,478)	-
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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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**

**DIVERSION PROGRAM  
SUBSTANCE ABUSE CASELOADS**

**FOR THE YEAR ENDED AUGUST 31, 2017**

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
<b>REVENUE</b>			
State aid	\$ 229,940	\$ 229,940	\$ -
Total Revenue	<u>229,940</u>	<u>229,940</u>	<u>-</u>
<b>EXPENDITURES</b>			
Salaries and fringe benefits	223,305	223,305	-
Travel and Furnished Transportation	3,120	3,120	-
Professional fees	8,028	8,028	-
Supplies and operating expenses	31,706	31,706	-
Equipment	<u>800</u>	<u>800</u>	<u>-</u>
Total Expenditures	<u>266,959</u>	<u>266,959</u>	<u>-</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	( 37,019)	( 37,019)	-
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer in from BS	<u>32,436</u>	<u>32,436</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>32,436</u>	<u>32,436</u>	<u>-</u>
<b>PRIOR YEAR ENDING FUND BALANCE</b>			
Adjusted Beginning Fund Balance	<u>69,328</u>	<u>69,328</u>	<u>-</u>
Refund Due to CJAD	<u>( 64,745)</u>	<u>( 64,745)</u>	<u>-</u>
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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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**

**DIVERSION PROGRAM -  
SPECIAL NEEDS OFFENDER PROGRAM**

**FOR THE YEAR ENDED AUGUST 31, 2017**

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
<b>REVENUE</b>			
State aid	\$ 87,305	\$ 87,305	\$ -
Total Revenue	<u>87,305</u>	<u>87,305</u>	<u>-</u>
<b>EXPENDITURES</b>			
Salaries and fringe benefits	109,916	109,916	-
Professional fees	<u>2,879</u>	<u>2,879</u>	<u>-</u>
Total Expenditures	<u>112,795</u>	<u>112,795</u>	<u>-</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	( 25,490)	( 25,490)	-
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer in from BS	25,651	25,651	-
Transfer in from CCP	<u>2,500</u>	<u>2,500</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>28,151</u>	<u>28,151</u>	<u>-</u>
<b>PRIOR YEAR ENDING FUND BALANCE</b>	<u>812</u>	<u>812</u>	<u>-</u>
Adjusted Beginning Fund Balance	<u>812</u>	<u>812</u>	<u>-</u>
Refund Due to CJAD	( 3,473)	( 3,473)	-
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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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**

**DIVERSION PROGRAM -  
DRUG COURTS**

**FOR THE YEAR ENDED AUGUST 31, 2017**

	Audit	Per CSCD Report	Difference
<b>REVENUE</b>			
State aid	\$ 80,431	\$ 80,431	\$ -
Payments made by program participants	<u>9,574</u>	<u>9,574</u>	<u>-</u>
Total Revenue	<u>90,005</u>	<u>90,005</u>	<u>-</u>
<b>EXPENDITURES</b>			
Salaries and fringe benefits	58,338	58,338	-
Travel and furnished transportation	873	873	-
Professional fees	1,602	1,602	-
Supplies and operating expenses	14,814	14,814	-
Equipment	<u>1,200</u>	<u>1,200</u>	<u>-</u>
Total Expenditures	<u>76,827</u>	<u>76,827</u>	<u>-</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	13,178	13,178	-
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer in from BS	<u>8,336</u>	<u>8,336</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>8,336</u>	<u>8,336</u>	<u>-</u>
<b>PRIOR YEAR ENDING FUND BALANCE</b>	<u>27,811</u>	<u>27,811</u>	<u>-</u>
Adjusted Beginning Fund Balance	<u>27,811</u>	<u>27,811</u>	<u>-</u>
Refund Due to CJAD	<u>( 49,325)</u>	<u>( 49,325)</u>	<u>-</u>
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

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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**

**DIVERSION PROGRAM -  
BATTERY INTERVENTION PREVENTION PROGRAM**

**FOR THE YEAR ENDED AUGUST 31, 2017**

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
<b>REVENUE</b>			
State aid	\$ 34,952	\$ 34,952	\$ -
Payments by program participants	<u>8,892</u>	<u>8,892</u>	<u>-</u>
Total Revenue	<u>43,844</u>	<u>43,844</u>	<u>-</u>
<b>EXPENDITURES</b>			
Salaries and fringe benefits	37,989	37,989	-
Travel and Furnished Transportation	457	457	-
Professional fees	405	405	-
Supplies and operating expenses	3,889	3,889	-
Equipment	<u>702</u>	<u>702</u>	<u>-</u>
Total Expenditures	<u>43,442</u>	<u>43,442</u>	<u>-</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	402	402	-
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer in from BS	<u>987</u>	<u>987</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>987</u>	<u>987</u>	<u>-</u>
<b>PRIOR YEAR ENDING FUND BALANCE</b>	<u>4,757</u>	<u>4,757</u>	<u>-</u>
Adjusted Beginning Fund Balance	<u>4,757</u>	<u>4,757</u>	<u>-</u>
Refund Due to CJAD	<u>( 6,146)</u>	<u>( 6,146)</u>	<u>-</u>
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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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**

**DIVERSION PROGRAM -  
CONCHO VALLEY FEMALE CCF**

**FOR THE YEAR ENDED AUGUST 31, 2017**

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
<b>REVENUE</b>			
State aid	\$ 3,680,114	\$ 3,680,114	\$ -
Payments made by program participants	237,126	237,126	-
Other revenue	<u>76,417</u>	<u>76,417</u>	<u>-</u>
Total Revenue	<u>3,993,657</u>	<u>3,993,657</u>	<u>-</u>
<b>EXPENDITURES</b>			
Salaries and fringe benefits	2,347,525	2,347,525	-
Travel and furnished transportation	113,532	113,532	-
Contract services	43,604	43,604	-
Professional fees	76,771	76,771	-
Supplies and operating expenses	467,020	467,020	-
Facilities	488,998	488,998	-
Utilities	115,234	115,234	-
Equipment	<u>75,977</u>	<u>75,977</u>	<u>-</u>
Total Expenditures	<u>3,728,661</u>	<u>3,728,661</u>	<u>-</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	264,996	264,996	-
<b>PRIOR YEAR ENDING FUND BALANCE</b>	<u>505,074</u>	<u>505,074</u>	<u>-</u>
Adjusted Beginning Fund Balance	<u>505,074</u>	<u>505,074</u>	<u>-</u>
Refund Due to CJAD	<u>( 770,070)</u>	<u>( 770,070)</u>	<u>-</u>
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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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**

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

**FOR THE YEAR ENDED AUGUST 31, 2017**

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
<b>REVENUE</b>			
State aid	\$ 2,880,198	\$ 2,880,198	\$ -
Payments made by program participants	150,527	150,527	-
Other revenue	<u>130,593</u>	<u>130,593</u>	-
Total Revenue	<u>3,161,318</u>	<u>3,161,318</u>	<u>-</u>
<b>EXPENDITURES</b>			
Salaries and fringe benefits	1,874,077	1,874,077	-
Travel and furnished transportation	66,999	66,999	-
Contract services	13,925	13,925	-
Professional fees	71,855	71,855	-
Supplies and operating expenses	408,490	408,490	-
Facilities	369,751	369,751	-
Utilities	100,795	100,795	-
Equipment	<u>62,613</u>	<u>62,613</u>	-
Total Expenditures	<u>2,968,505</u>	<u>2,968,505</u>	<u>-</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	192,813	192,813	-
<b>PRIOR YEAR ENDING FUND BALANCE</b>	<u>312,205</u>	<u>312,205</u>	<u>-</u>
Adjusted Beginning Fund Balance	<u>312,205</u>	<u>312,205</u>	<u>-</u>
Refund Due to CJAD	<u>( 505,018)</u>	<u>( 505,018)</u>	<u>-</u>
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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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**

**TREATMENT ALTERNATIVES TO INCARCERATION PROGRAM (TAIP)**

**FOR THE YEAR ENDED AUGUST 31, 2017**

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
<b>REVENUE</b>			
State aid	\$ 237,983	\$ 237,983	\$ -
Payments by program participants	<u>15,337</u>	<u>15,337</u>	<u>-</u>
Total Revenue	<u>253,320</u>	<u>253,320</u>	<u>-</u>
<b>EXPENDITURES</b>			
Salaries and fringe benefits	272,525	272,525	-
Travel and furnished transportation	4,557	4,557	-
Professional fees	15,840	15,840	-
Supplies and operating expenses	<u>14,332</u>	<u>14,332</u>	<u>-</u>
Total Expenditures	<u>307,254</u>	<u>307,254</u>	<u>-</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	( 53,934)	( 53,934)	-
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer in from BS	<u>26,697</u>	<u>26,697</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>26,697</u>	<u>26,697</u>	<u>-</u>
<b>PRIOR YEAR ENDING FUND BALANCE</b>			
Adjusted Beginning Fund Balance	<u>53,591</u>	<u>53,591</u>	<u>-</u>
Refund Due to CJAD	<u>( 26,354)</u>	<u>( 26,354)</u>	<u>-</u>
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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# **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, 2017, 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 27, 2018.

**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, 2018

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**FOR THE YEAR ENDED AUGUST 31, 2017**

**Findings:**

None

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

**SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS**

**FOR THE YEAR ENDED AUGUST 31, 2017**

**Findings:**

None.

## VI. TDCJ-CJAD INDEPENDENT AUDIT COMPLIANCE CHECKLIST

(Note: **The Compliance Checklist FORMAT AND CONTENT are NOT TO BE ATTLTERED.**)

Indicate whether these compliance requirements have been met by answering “Yes,” “No,” or “NA” (Not Applicable). If “N/A” is blocked out then answers must be “Yes” or “No”. *Please contact your Fiscal Auditor if you have any questions.*

YES	NO	N/A	
			<b><u>POLICIES AND PROCEDURES</u></b>
1.	<u>___</u>	<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.
2.	<u>YES</u>	<u>___</u>	Are all employees with access to funds covered by a surety bond? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
3.	<u>YES</u>	<u>___</u>	Did the Fiscal Officer follow the applicable laws, guidelines, and duties as specified on Fiscal Officer section 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.
4.	<u>YES</u>	<u>___</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> Purchasing)? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
5.	<u>___</u>	<u>___</u>	<u>N/A</u>
6.	<u>YES</u>	<u>___</u>	<u>___</u>
7.	<u>YES</u>	<u>___</u>	<u>___</u>
8.	<u>YES</u>	<u>___</u>	<u>___</u>

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* Grants, Donations, Fees...)? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

9.     \_\_\_     \_\_\_     N/A

Local Benefit Coordinators shall participate in required ERS training. The TDCJ-CJAD Benefits Administrator will train local Benefit Coordinators on Benefits Administration and the ERS Online Website procedures. Did the Local Benefit Coordinators, as required each year by TDCJ-CJAD-PS-11 and ERS, attend an FY 2017 Refresher Training and the Annual Enrollment Training?

10.    YES     \_\_\_

Is equipment physically inventoried annually and adequately supported with a TDCJ-CJAD Equipment Inventory Form as instructed in the Equipment Section of the *FMM*? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

11.    YES     \_\_\_

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

12.    YES     \_\_\_

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

13.    YES     \_\_\_     \_\_\_

When the CSCD or a vendor operating a commissary for a CSCD purchase goods at retail outlets for resale at the commissary using sales tax exemption documentation, did the CSCD charge and collect state sales tax from the residents for items purchased? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

14.     \_\_\_     \_\_\_     N/A

If the CSCD charged and collected state sales tax from residents, does the CSCD have a sales tax permit issued by the Comptroller of Public Accounts? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

15.     \_\_\_     \_\_\_     N/A

Did the CSCD remit the collected sales taxes to the state either quarterly or yearly (with the permission of the Comptroller of Public Accounts)? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

16.     \_\_\_     \_\_\_     N/A

Did the CSCD follow the procedures for tax return, record keeping, tax remittance regarding state sales tax as summarized in Rule §3.286 of the Texas Administrative Code? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

17.     \_\_\_     \_\_\_     N/A

**FINANCIAL STATEMENTS**

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.

18.    YES     \_\_\_

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

19.    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* Fiscal Officer)? If not, explain in the Interfund Transfer note Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

20.    \_\_\_    \_\_\_    N/A
21.    \_\_\_    NO    [REDACTED] In FY 2017, did the CSCD determine if funds allocated to program(s) were in excess of the actual needs to operate the programs for the remainder of the fiscal year, resulting in deobligation of funds? Government Code, Chapter 509, Section 509.011 (h), allows CSCDs to deobligate any unencumbered state funds held by the department during a fiscal year (Basic Supervision, CC, DP, and TAIP). If so, indicate the program(s) and the amount(s) in the Deobligation note of the Notes to the Financial Statements and in their specified line of the financial statements in the Independent Audit.
22.    \_\_\_    \_\_\_    N/A
23.    \_\_\_    \_\_\_    N/A
24.    YES    \_\_\_    [REDACTED] Are the deobligated funds, if any, reported as reductions to State Aid (I.e. is the reported state aid the correct amount after deobligation)? If applicable. If not, explain in the Deobligation note of the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
25.    YES    \_\_\_    \_\_\_
26.    \_\_\_    NO    [REDACTED] If funds were deobligated, were the appropriate budget adjustments made for the reallocated funds? If not, explain in the Deobligation note of the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
27.    \_\_\_    \_\_\_    N/A
28.    YES    \_\_\_    [REDACTED] Did the CSCD receive any One Time Payments in FY 2017? If so, include them in their specified line of the financial statements in the Independent Audit.
29.    YES    \_\_\_    \_\_\_
30.    \_\_\_    \_\_\_    \_\_\_
31.    YES    \_\_\_    \_\_\_
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**BASIS OF ACCOUNTING**

28.    YES    \_\_\_    [REDACTED] Is separate accountability maintained for TDCJ-CJAD funds; i.e., fund accounting of self-balancing funds? If not, explain in the Basis of Accounting portion of the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
29.    YES    \_\_\_    [REDACTED] Are proper cutoff procedures observed at the end of each fiscal period? The cutoff date for revenues recognition and expenditures payments of FY 2017 is **October 31, 2017**. If not, explain in the Basis of Accounting portion of the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
30.    YES    \_\_\_    [REDACTED] Is the modified accrual basis of accounting used in preparing the fourth quarter reports for submission to TDCJ-CJAD? If not, explain in the Basis of Accounting portion of the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

**BUDGET**

31. YES \_\_\_ 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 Financial Management Manual for TDCJ-CJAD Funding (FMM Budgets)). If not, explain in the Budget note of the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
32. YES \_\_\_ 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, 2017, and in accordance with the Financial Management Manual for TDCJ-CJAD Funding (FMM Budgets)? If not, explain in the Budget note of the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

**FUNDS COLLECTED FROM SOURCES OTHER THAN TDCJ-CJAD**

33. YES \_\_\_ Are TDCJ-CJAD funds and locally generated revenues expended in accordance with the Financial Management Manual for TDCJ-CJAD Funding (FMM), 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.
34. YES \_\_\_ 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.
35. YES \_\_\_ Did the CSCD collect any administrative fees for Offender Program Participation on individuals who participate in a program operated by the department or receives services from the department and who is not paying a monthly fee under Articles 42A Code of Criminal Procedure (Supervision Fees)? If so, indicate whether they were accounted for as payments by program participants or as community supervision fees, as a separate line item, in the Funds Collected by the CSCD From Sources Other Than TDCJ-CJAD Which ARE Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports note of the Notes to the Financial Statements.
36. YES \_\_\_ If the CSCD collected administrative fees for Offender Program Participation, did the CSCD assess a reasonable administrative fee of not less than \$25 and not more than \$60 per Government Code, Section 76.015? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
37. YES \_\_\_ Did the CSCD collect pretrial diversion/intervention fees in fiscal year 2017? If so, indicate whether they were accounted for as payments by program participants or as community supervision fees, as a separate line item, in the Funds Collected by the CSCD From Sources Other Than TDCJ-CJAD Which ARE Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports note of the Notes to the Financial Statements.
38. YES \_\_\_ Were pretrial diversion/intervention fees properly accounted for, if collected (FMM Statutory Requirements, 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.

39. YES    \_\_\_    [REDACTED] Did the CSCD collect transactions' administrative fees in fiscal year 2017? If so, include them in the Funds Collected by the CSCD From Sources Other Than TDCJ-CJAD Which ARE Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports of the Notes to the Financial Statements.
40. YES    \_\_\_    \_\_\_ Is the transactions' administrative fee budgeted and recorded as Other Revenue in Basic Supervision and accounted for on a consistent basis (FMM Statutory Requirements)? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
41. YES    \_\_\_    [REDACTED] Did the CSCD collect Supervision Fee's for Sex Offenders in fiscal year 2017? If so, include them in the 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 of the Notes to the Financial Statements.
42. 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 remitted to the State Comptroller (FMM Statutory Requirements)? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
43. YES    \_\_\_    \_\_\_ Are Supervision Fee's for Sex Offenders expended in accordance with applicable limitations? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
44.    \_\_\_    NO    [REDACTED] Did the CSCD collect Crime Victims' Compensation Funds in fiscal year 2017? If so, include them in the 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 of the Notes to the Financial Statements.
45.    \_\_\_    \_\_\_    N/A 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. Were these fees remitted to the State Comptroller in compliance with the timelines outlined by the State Comptroller's Office (FMM Statutory Requirements)? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
46.    \_\_\_    \_\_\_    N/A Are Crime Victims' Compensation Funds expended in accordance with applicable limitations? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
47. YES    \_\_\_    [REDACTED] Did the CSCD collect Victim Restitution Funds in fiscal year 2017? If so, include them in the 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 note of the Notes to the Financial Statements.
48. YES    \_\_\_    \_\_\_ Are Victim Restitution Funds accounted for in accordance with Texas Government Code, Section 76.013 (FMM Statutory Requirements)? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
49. YES    \_\_\_    \_\_\_ Are Victim Restitution Funds unclaimed funds tracked for the required five-year period prior to sending to the State Comptroller? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

If a CSCD employee (or more than one employee where cumulative time is not over 10% of one full-time equivalent position) spends no more than 10% of his/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 Grants, Donations, Fees..., Statutory Requirements 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.

50.           N/A  
[REDACTED] Did the CSCD collect Personal Bond fees in fiscal year 2017? If so, include them in the 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 note of the Notes to the Financial Statements.
51.      NO  
[REDACTED] Are Personal Bonds fees expended in accordance with applicable limitations? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
52.           N/A  
[REDACTED] Did the CSCD collect Pre-Trial Bonds fees in fiscal year 2017? If so, include them in the 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 note of the Notes to the Financial Statements.
53. YES       
[REDACTED] Are Pre-Trial Bonds fees expended in accordance with applicable limitations? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
54. YES       
[REDACTED] Did the CSCD collect Surety Bonds fees in fiscal year 2017? If so, include them in the 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 note of the Notes to the Financial Statements.
55.      NO  
[REDACTED] Are Surety Bonds fees expended in accordance with applicable limitations? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
56.           N/A  
[REDACTED] Did the CSCD collect Bail fees Fiscal year 2017? If so, include them in the 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 note of the Notes to the Financial Statements.
57.      NO  
[REDACTED] Are Bail fees expended in accordance with applicable limitations? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
58.           N/A  
[REDACTED] Did the CSCD collect fees for occupational licenses issued by Drug Courts in fiscal year 2017? If so, include them in the 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 note of the Notes to the Financial Statements.
59.      NO  
[REDACTED] Were fees for occupational licenses issued by Drug Courts expended in accordance with applicable limitations? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
60.           N/A

61. NO Did the CSCD collect fees for ignition interlock installation upon conviction in fiscal year 2017? If so, include them in the 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 note of the Notes to the Financial Statements.

62. N/A Were fees for ignition interlock installation upon conviction expended in accordance with applicable limitations? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

63. NO Attorney General (AG) Opinion No. LO-98-008 indicates that state aid provided to a CSCD under the authority of Chapter 509, Texas Government Code, may only be used to provide services to criminal defendants. Therefore, when hiring a person who is responsible for supervising offenders charged with a noncriminal offense, the person's salary, benefits, and related expenses must be paid with funds from sources other than funds provided by TDCJ-CJAD or from criminal supervision fees or other locally collected funds. Expenses for the supervision of noncriminal respondents must be paid from civil supervision fees or outside grants. Did the CSCD collect Civil fees from respondents on child support civil caseloads (or other noncriminal offenders)? If so, include them in the 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 note of the Notes to the Financial Statements.

64. N/A If Civil fees were collected, were they accounted for as if they were a separate grant from an outside source (other than TDCJ-CJAD)? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

65. N/A If Civil fees were collected, were they deposited in a special fund of the county treasury, provided for by the Code of Criminal Procedure, to be used for Community Supervision? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

66. N/A If Civil fees were collected, did the CSCD send a check from the civil fees fund (or from other outside grant funds) to the TDCJ-CJAD Cashier's office to reimburse the Basic Supervision Insurance reserve for these employees' insurance premiums (the employer portion)? Although these employees are eligible for state health insurance, the employer portion of the insurance premiums for these employees cannot be paid from the Basic Supervision reserve that is deducted from Basic Supervision funds each fiscal year, or from any other state funds. If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

67. YES Are all non-TDCJ-CJAD funded program fees expended in accordance with applicable limitations; i.e., Court Costs, Federal grants and other fees, etc.? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

**CASH, COLLECTIONS, CHANGE FUND, PETTY CASH**

68. YES Are all of the CSCD's funds and collections deposited in the county treasury (county's bank account)? (FMM State Payments; 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 Cash, Collections, Change Fund, Petty Cash & Investments note of the Notes to the Financial Statements and include in the Schedule of Findings and Questioned Costs.

69. YES   Are all of the CSCD's funds and collections disbursed by the county treasurer on behalf of the CSCD? (FMM State Payments; 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 Cash, Collections, Change Fund, Petty Cash & Investments note of the Notes to the Financial Statements and include in the Schedule of Findings and Questioned Costs.
70. YES   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 State Payments) If not, explain in the Cash, Collections, Change Fund, Petty Cash & Investments note of the Notes to the Financial Statements and include in the Schedule of Findings and Questioned Costs.
71.  NO  Did the CSCD maintain a Change Fund authorized by the fiscal officer in fiscal year 2017? Change Funds are not to be confused with petty cash funds. (FMM Fiscal Officer) If so, indicate the Cash Change Fund amount in the Cash, Collections, Change Fund, Petty Cash & Investments note of the Notes to the Financial Statements.
72.   N/A Was the Change Fund only used to make change in connection with collections that are due and payable to the CSCD? If not, explain in the Cash, Collections, Change Fund, Petty Cash & Investments note of the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
73.   N/A Did the Employee Surety Bond coverage include the CSCD employee who maintains and administers such Change Fund and covered that employee's responsibility for the correct accounting and disposition of the change fund? If not, explain in the Cash, Collections, Change Fund, Petty Cash & Investments note of the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
74. YES   Did the CSCD maintain petty cash utilizing CSCD's funds authorized by the county auditor in the fiscal year 2017? If so, indicate the petty cash dollar amount in the Cash, Collections, Change Fund, Petty Cash & Investments note of the Notes to the Financial Statements.
75. YES   Are petty cash funds utilizing CSCD's funds used only for specific purposes for allowable items as listed in the Financial Management Manual for TDCJ-CJAD Funding? (FMM, State Payments, Financial Reports, Community Corrections Facility and Fiscal Officer) If not, explain in the Cash, Collections, Change Fund, Petty Cash & Investments note of the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
76. YES   Are petty cash funds utilizing CSCD's funds used expended only for emergency situations authorized by a written policy and approved by the CSCD director? If not, explain in the Cash, Collections, Change Fund, Petty Cash & Investments note of the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
77.  NO  Did the CSCD maintain petty cash utilizing NON CSCD's revenues (i.e. vending machine revenues) in the fiscal year 2017? If so, indicate the petty cash as "other petty cash" and include the dollar amount in the Cash, Collections, Change Fund, Petty Cash & Investments note of the Notes to the Financial Statements.
78.   N/A Are petty cash funds utilizing NON CSCD's funds used only for specific purposes for allowable items as listed in the Financial Management Manual for TDCJ-CJAD Funding? If not, explain in the Cash, Collections, Change Fund, Petty Cash & Investments note of the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

**SCHEDULE OF DIFFERENCES**

79. YES \_\_\_ 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.
80. \_\_\_ NO Were there any differences identified in the Schedule of Differences?
81. \_\_\_ \_\_\_ N/A 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.

**COMPLIANCE AND OTHER MATTERS**

82. \_\_\_ NO Were there any instances of fraud noted by the auditor (Chapter 4, Item 4.25 Government Auditing Standards)? If yes, explain in the Notes to the Financial Statements, Report on Compliance and Internal Control or in the Schedule of Findings and Questioned Costs.
83. \_\_\_ NO Were there any instances of deficiencies in internal control noted by the auditor (Chapter 4, Item 4.25 Government Auditing Standards)? If yes, explain in the Notes to the Financial Statements, Report on Compliance and Internal Control or in the Schedule of Findings and Questioned Costs.
84. \_\_\_ NO Were there any instances of non-compliance noted by the auditor (Chapter 4, Item 4.25 Government Auditing Standards)? If yes, explain in the Notes to the Financial Statements, Report on Compliance and Internal Control or in the Schedule of Findings and Questioned Costs.
85. \_\_\_ NO Were there any instances of waste noted by the auditor (Chapter 4, Item 4.25 Government Auditing Standards)? If yes, explain in the Notes to the Financial Statements, Report on Compliance and Internal Control or in the Schedule of Findings and Questioned Costs.
86. \_\_\_ NO Were there any instances of abuse noted by the auditor (Chapter 4, Item 4.25 Government Auditing Standards)? If yes, explain in the Notes to the Financial Statements, Report on Compliance and Internal Control or in the Schedule of Findings and Questioned Costs.

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

87. \_\_\_ \_\_\_ N/A Do any action plans exist for significant findings from prior audits (Chapter 4, Item 4.05, Government Auditing Standards)? If not, explain in the Notes to the Financial Statements and in the Schedule of Findings and Questioned Costs.
88. \_\_\_ \_\_\_ N/A If action plans exist from prior audit findings, are they current (Chapter 4, Item 4.05, Government Auditing Standards)? If not, explain in the Notes to the Financial Statements and in the Schedule of Findings and Questioned Costs.

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