

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

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

**FOR THE YEAR ENDED
AUGUST 31, 2018**

WITH INDEPENDENT AUDITORS' REPORT

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

YEAR ENDED AUGUST 31, 2018

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INDEPENDENT AUDITORS' REPORT

Tom Green County Community
Supervision and Corrections Department
Tom Green County, Texas

We have audited the accompanying financial statements of the Tom Green County Community Supervision and Corrections Department (CSCD), which comprise the combined statement of financial position as of August 31, 2018, 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 then ended, and the related notes to the financial statements, and have issued our report thereon dated February 15, 2019.

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 opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to 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.

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

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

Opinion

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, combined statement of financial position as of August 31, 2018, 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, 2018, and the related notes to the financial statements of Tom Green County CSCD, 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 CSCD 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 CSCD'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 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 15, 2019, on our consideration of the Tom Green County CSCD'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 CSCD's internal control over financial reporting and compliance.

Restriction of Use

This report is intended solely for the information and use of the management of Tom Green County CSCD, 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 15, 2019

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

COMBINED STATEMENT OF FINANCIAL POSITION

AUGUST 31, 2018

	Basic Supervision	Community Corrections	Diversion Target Program
ASSETS			
Cash:			
Bank balances	\$ 1,099,147	\$ 36,955	\$ 1,048,551
Total Cash	1,099,147	36,955	1,048,551
Accounts receivable:			
Accounts receivable	104,638	2,406	3,500
Due from other governments	1,912	-	-
Total Accounts Receivable	106,550	2,406	3,500
Total Assets	1,205,697	39,361	1,052,051
LIABILITIES AND FUND BALANCE			
Liabilities:			
Accounts payable	6,620	1,282	161,183
Accrued wages	32,255	4,620	88,117
Total Liabilities	38,875	5,902	249,300
Fund Balance	1,166,822	33,459	802,751
Total Liabilities and Fund Balance	\$ 1,205,697	\$ 39,361	\$ 1,052,051

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

Treatment Alternative to Incarceration Program (TAIP)	<u>Total</u>
\$ <u>12,768</u>	\$ <u>2,197,421</u>
<u>12,768</u>	<u>2,197,421</u>
1,671	112,215
<u>-</u>	<u>1,912</u>
<u>1,671</u>	<u>114,127</u>
<u>14,439</u>	<u>2,311,548</u>
96	169,181
<u>4,160</u>	<u>129,152</u>
<u>4,256</u>	<u>298,333</u>
<u>10,183</u>	<u>2,013,215</u>
\$ <u><u>14,439</u></u>	\$ <u><u>2,311,548</u></u>

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

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

FOR THE YEAR ENDED AUGUST 31, 2018

	Basic Supervision	Community Corrections	Diversion Program
REVENUE			
State aid (Prior to Deobligation)	\$ 1,055,512	\$ 298,462	\$ 7,127,136
Deobligation (Reduction to State Aid)	-	-	(33,885)
Sub-Total State Aid (Including Deobligation)	1,055,512	298,462	7,093,251
State aid: SAFPF	22,638	-	-
Total State Aid (Sub-Total State Aid & SAFPF)	1,078,150	298,462	7,093,251
Community supervision fees	1,105,315	-	-
Payments by program participants	134,807	26,558	416,902
Interest income	5,548	-	-
Other revenue	32,780	-	231,627
Total Revenue	2,356,600	325,020	7,741,780
EXPENDITURES			
Salaries and fringe benefits	1,665,354	233,858	4,927,070
Travel and furnished transportation	31,410	5,665	114,515
Contract services for offenders	683	47,437	74,630
Professional fees	95,615	1,723	123,915
Supplies and operating expenses	11,621	2,000	816,301
Facilities	-	-	625,428
Utilities	7,753	-	240,954
Equipment	11,068	878	57,335
Total Expenditures	1,823,504	291,561	6,980,148
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	533,096	33,459	761,632
OTHER FINANCING SOURCES (USES)			
Basic Supervision interfund transfer	(47,247)	-	41,119
Total Other Financing Sources (Uses)	(47,247)	-	41,119
PRIOR YEAR ENDING FUND BALANCE			
Prior Period Refund Paid to CJAD	934,035	-	-
Adjusted Beginning Fund Balance	(253,062)	-	-
	680,973	-	-
AUDITED YEAR ENDING FUND BALANCE			
	\$ 1,166,822	\$ 33,459	\$ 802,751

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

Treatment Alternative to Incarceration Program	Total
\$ 237,983	\$ 8,719,093
-	(33,885)
237,983	8,685,208
-	22,638
237,983	8,707,846
-	1,105,315
17,084	595,351
-	5,548
-	264,407
255,067	10,678,467
246,252	7,072,534
-	151,590
-	122,750
4,760	226,013
-	829,922
-	625,428
-	248,707
-	69,281
251,012	9,346,225
4,055	1,332,242
6,128	-
6,128	-
-	934,035
-	(253,062)
-	680,973
\$ 10,183	\$ 2,013,215

**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, 2018

	Community Re-enrichment Work	Intensive Supervision Program	Sex Offender Counseling and Supervision
	<u> </u>	<u> </u>	<u> </u>
REVENUE			
State aid	\$ 120,515	\$ 26,317	\$ 61,808
Payment by program participants	<u> -</u>	<u> -</u>	<u>26,558</u>
Total Revenue	<u>120,515</u>	<u>26,317</u>	<u>88,366</u>
EXPENDITURES			
Salaries and fringe benefits	89,345	26,089	41,675
Travel and furnished transportation	4,849	-	-
Contract services for offenders	1,299	-	46,138
Professional fees	603	228	309
Supplies and operating expenses	1,021	-	-
Equipment	<u> -</u>	<u> -</u>	<u> -</u>
Total Expenditures	<u>97,117</u>	<u>26,317</u>	<u>88,122</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	23,398	-	244
PRIOR YEAR ENDING FUND BALANCE	<u> -</u>	<u> -</u>	<u> -</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ 23,398</u>	<u>\$ -</u>	<u>\$ 244</u>

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

<u>Domestic Violence Caseload</u>	<u>Cognitive Behavioral Intervention Program</u>	<u>Total</u>
\$ 36,956	\$ 52,866	\$ 298,462
<u>-</u>	<u>-</u>	<u>26,558</u>
<u>36,956</u>	<u>52,866</u>	<u>325,020</u>
35,909	40,840	233,858
-	816	5,665
-	-	47,437
185	398	1,723
-	979	2,000
<u>-</u>	<u>878</u>	<u>878</u>
<u>36,094</u>	<u>43,911</u>	<u>291,561</u>
862	8,955	33,459
<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 862</u>	<u>\$ 8,955</u>	<u>\$ 33,459</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, 2018

	Substance Abuse Caseloads	Special Needs Offender Program	Drug Courts
REVENUE			
State aid (Prior to Deobligation)	\$ 253,825	\$ 87,305	\$ 80,431
Deobligation (Reduction to State Aid)	<u>-</u>	<u>(10,000)</u>	<u>(23,885)</u>
Total State Aid	<u>253,825</u>	<u>77,305</u>	<u>56,546</u>
Payments by program participants	-	-	6,828
Other revenue	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>253,825</u>	<u>77,305</u>	<u>63,374</u>
EXPENDITURES			
Salaries and fringe benefits	248,129	62,988	55,338
Travel and furnished transportation	-	1,134	1,799
Contract services for offenders	-	-	-
Professional fees	1,269	817	284
Supplies and operating expenses	4,274	-	9,603
Facilities	-	-	-
Utilities	-	-	-
Equipment	<u>-</u>	<u>-</u>	<u>800</u>
Total Expenditures	<u>253,672</u>	<u>64,939</u>	<u>67,824</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	153	12,366	(4,450)
OTHER FINANCING SOURCES (USES)			
Basic Supervision interfund transfer	<u>29,201</u>	<u>-</u>	<u>11,918</u>
Total Other Financing Sources (Uses)	<u>29,201</u>	<u>-</u>	<u>11,918</u>
PRIOR YEAR ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
AUDITED YEAR ENDING FUND BALANCE	<u><u>\$ 29,354</u></u>	<u><u>\$ 12,366</u></u>	<u><u>\$ 7,468</u></u>

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	Concho Valley CSCD Pretrial Diversion	Total
\$ 34,952	\$ 3,680,114	\$ 2,880,198	\$ 110,311	\$ 7,127,136
-	-	-	-	(33,885)
<u>34,952</u>	<u>3,680,114</u>	<u>2,880,198</u>	<u>110,311</u>	<u>7,093,251</u>
6,272	225,514	178,288	-	416,902
-	95,824	135,803	-	231,627
<u>41,224</u>	<u>4,001,452</u>	<u>3,194,289</u>	<u>110,311</u>	<u>7,741,780</u>
38,797	2,468,397	2,014,916	38,505	4,927,070
-	50,770	32,786	28,026	114,515
-	60,634	13,996	-	74,630
675	65,258	53,836	1,776	123,915
1,468	425,383	368,291	7,282	816,301
-	375,062	250,366	-	625,428
-	123,648	117,189	117	240,954
-	27,178	26,645	2,712	57,335
<u>40,940</u>	<u>3,596,330</u>	<u>2,878,025</u>	<u>78,418</u>	<u>6,980,148</u>
284	405,122	316,264	31,893	761,632
-	-	-	-	41,119
-	-	-	-	41,119
-	-	-	-	-
<u>\$ 284</u>	<u>\$ 405,122</u>	<u>\$ 316,264</u>	<u>\$ 31,893</u>	<u>\$ 802,751</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, 2018

	Budget	Actual	Variance Favorable (Unfavorable)	Prior Year Actual
REVENUE				
State aid (Prior to One Time Payment)	\$ 1,055,512	\$ 1,055,512	\$ -	\$ 1,089,468
One-time payment (Addition to State aid)	-	-	-	111,805
Sub-Total State Aid (Including One Time Payment)	1,055,512	1,055,512	-	1,201,273
State aid: SAFPF	20,000	22,638	2,638	25,532
Total State Aid (Sub-Total State Aid & SAFPF)	1,075,512	1,078,150	2,638	1,226,805
Community supervision fees	926,400	1,105,315	178,915	1,053,871
Payments by program participants	142,112	134,807	(7,305)	155,158
Interest income	5,000	5,548	548	12,735
Other revenue	8,830	32,780	23,950	13,425
Total Revenue	2,157,854	2,356,600	198,746	2,461,994
EXPENDITURES				
Salaries and fringe benefits	2,034,241	1,665,354	368,887	1,709,321
Travel and furnished transportation	57,810	31,410	26,400	78,433
Contract services for offenders	9,699	683	9,016	12,139
Professional fees	114,289	95,615	18,674	157,892
Supplies and operating expenses	552,535	11,621	540,914	23,279
Utilities	9,900	7,753	2,147	5,738
Equipment	13,106	11,068	2,038	12,455
Total Expenditures	2,791,580	1,823,504	968,076	1,999,257
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(633,726)	533,096	1,166,822	462,737
OTHER FINANCING SOURCES (USES)				
Basic Supervision interfund transfer	(47,247)	(47,247)	-	(94,107)
Total Other Financing Sources (Uses)	(47,247)	(47,247)	-	(94,107)
PRIOR YEAR ENDING FUND BALANCE	680,973	934,035	253,062	565,405
Prior Period Refund Paid to CJAD	-	(253,062)	(253,062)	-
Adjusted Beginning Fund Balance	680,973	680,973	-	565,405
AUDITED YEAR ENDING FUND BALANCE	\$ -	\$ 1,166,822	\$ 1,166,822	\$ 934,035

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

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

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

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

FOR THE YEAR ENDED AUGUST 31, 2018

	Budget	Actual	Variance Favorable (Unfavorable)	Prior Year Actual
REVENUE				
State aid	\$ 120,515	\$ 120,515	\$ -	\$ 97,221
Total Revenue	120,515	120,515	-	97,221
EXPENDITURES				
Salaries and fringe benefits	91,687	89,345	2,342	87,089
Travel and furnished transportation	25,325	4,849	20,476	4,417
Contract services for offenders	1,400	1,299	101	1,358
Professional fees	603	603	-	486
Supplies and operating expenses	1,500	1,021	479	2,717
Utilities	-	-	-	204
Total Expenditures	120,515	97,117	23,398	96,271
EXCESS OF REVENUE OVER (UNDER)				
EXPENDITURES	-	23,398	23,398	950
PRIOR YEAR ENDING FUND BALANCE				
	-	-	-	2,680
Refund Due to TDCJ-CJAD	-	-	-	(3,630)
AUDITED YEAR ENDING FUND BALANCE				
	\$ -	\$ 23,398	\$ 23,398	\$ -

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

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

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

**COMMUNITY CORRECTIONS PROGRAM -
INTENSIVE SUPERVISION PROGRAM**

FOR THE YEAR ENDED AUGUST 31, 2018

	Budget	Actual	Variance Favorable (Unfavorable)	Prior Year Actual
REVENUE				
State aid	\$ 26,317	\$ 26,317	\$ -	\$ 71,928
Total Revenue	26,317	26,317	-	71,928
EXPENDITURES				
Salaries and fringe benefits	26,089	26,089	-	35,459
Travel and furnished transportation	-	-	-	22,162
Professional fees	228	228	-	1,023
Supplies and operating expenses	-	-	-	2,132
Equipment	-	-	-	1,368
Total Expenditures	26,317	26,317	-	62,144
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	-	-	9,784
PRIOR YEAR ENDING FUND BALANCE	-	-	-	13,423
Refund Due to TDCJ-CJAD	-	-	-	(23,207)
AUDITED YEAR ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -

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

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

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

**COMMUNITY CORRECTIONS PROGRAM -
SEX OFFENDER COUNSELING**

FOR THE YEAR ENDED AUGUST 31, 2018

	Budget	Actual	Variance Favorable (Unfavorable)	Prior Year Actual
REVENUE				
State aid	\$ 61,808	\$ 61,808	\$ -	\$ 89,011
Payments by program participants	<u>32,996</u>	<u>26,558</u>	<u>(6,438)</u>	<u>22,756</u>
Total Revenue	<u>94,804</u>	<u>88,366</u>	<u>(6,438)</u>	<u>111,767</u>
EXPENDITURES				
Salaries and fringe benefits	45,499	41,675	3,824	41,725
Travel and furnished transportation	-	-	-	22,654
Contract services for offenders	48,996	46,138	2,858	49,064
Professional fees	309	309	-	1,635
Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>702</u>
Total Expenditures	<u>94,804</u>	<u>88,122</u>	<u>6,682</u>	<u>115,780</u>
EXCESS OF REVENUE OVER (UNDER)				
EXPENDITURES	-	244	244	(4,013)
PRIOR YEAR ENDING FUND BALANCE				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>33,605</u>
Refund Due to TDCJ-CJAD	<u>-</u>	<u>-</u>	<u>-</u>	<u>(29,592)</u>
AUDITED YEAR ENDING FUND BALANCE				
	<u>\$ -</u>	<u>\$ 244</u>	<u>\$ 244</u>	<u>\$ -</u>

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

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

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

**COMMUNITY CORRECTIONS PROGRAM -
DOMESTIC VIOLENCE CASELOAD**

FOR THE YEAR ENDED AUGUST 31, 2018

	Budget	Actual	Variance Favorable (Unfavorable)	Prior Year Actual
REVENUE				
State aid	\$ 36,956	\$ 36,956	\$ -	\$ 43,911
Total Revenue	36,956	36,956	-	43,911
EXPENDITURES				
Salaries and fringe benefits	36,771	35,909	862	35,538
Travel and furnished transportation	-	-	-	25,636
Professional fees	185	185	-	1,269
Equipment	-	-	-	3,207
Total Expenditures	36,956	36,094	862	65,650
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES				
	-	862	862	(21,739)
OTHER FINANCING SOURCES (USES)				
CC interfund transfer	-	-	-	(2,500)
Total Other Financing Sources (Uses)	-	-	-	(2,500)
PRIOR YEAR ENDING FUND BALANCE				
	-	-	-	47,717
Refund Due to TDCJ-CJAD	-	-	-	(23,478)
AUDITED YEAR ENDING FUND BALANCE				
	\$ -	\$ 862	\$ 862	\$ -

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

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

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

**COMMUNITY CORRECTIONS PROGRAM -
COGNITIVE BEHAVIORAL INTERVENTION PROGRAM**

FOR THE YEAR ENDED AUGUST 31, 2018

	Budget	Actual	Variance Favorable (Unfavorable)	Prior Year Actual
REVENUE				
State aid	\$ 52,866	\$ 52,866	\$ -	\$ -
Total Revenue	52,866	52,866	-	-
EXPENDITURES				
Salaries and fringe benefits	48,047	40,840	7,207	-
Travel and furnished transportation	1,000	816	184	-
Professional fees	668	398	270	-
Supplies and operating expenses	2,051	979	1,072	-
Equipment	1,100	878	222	-
Total Expenditures	52,866	43,911	8,955	-
EXCESS OF REVENUE OVER (UNDER)				
EXPENDITURES	-	8,955	8,955	-
PRIOR YEAR ENDING FUND BALANCE				
	-	-	-	-
AUDITED YEAR ENDING FUND BALANCE				
	\$ -	\$ 8,955	\$ 8,955	\$ -

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

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

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

**DIVERSION PROGRAM -
SUBSTANCE ABUSE CASELOADS**

FOR THE YEAR ENDED AUGUST 31, 2018

	Budget	Actual	Variance Favorable (Unfavorable)	Prior Year Actual
REVENUE				
State aid	\$ 253,825	\$ 253,825	\$ -	\$ 229,940
Total Revenue	253,825	253,825	-	229,940
EXPENDITURES				
Salaries and fringe benefits	275,374	248,129	27,245	223,305
Travel and furnished transportation	-	-	-	3,120
Professional Fees	1,269	1,269	-	8,028
Supplies and Operating Expenses	6,383	4,274	2,109	31,706
Equipment	-	-	-	800
Total Expenditures	283,026	253,672	29,354	266,959
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(29,201)	153	29,354	(37,019)
OTHER FINANCING SOURCES (USES)				
Basic Supervision interfund transfer	29,201	29,201	-	32,436
Total Other Financing Sources (Uses)	29,201	29,201	-	32,436
PRIOR YEAR ENDING FUND BALANCE	-	-	-	69,328
Refund Due to TDCJ-CJAD	-	-	-	(64,745)
AUDITED YEAR ENDING FUND BALANCE	\$ -	\$ 29,354	\$ 29,354	\$ -

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

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

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

**DIVERSION PROGRAM -
SPECIAL NEEDS OFFENDER PROGRAM**

FOR THE YEAR ENDED AUGUST 31, 2018

	Budget	Actual	Variance Favorable (Unfavorable)	Prior Year Actual
REVENUE				
State aid (Prior to Deobligation)	\$ 77,305	\$ 87,305	\$ 10,000	\$ 87,305
Deobligation (Reduction to State Aid)	-	(10,000)	(10,000)	-
Total Revenue	77,305	77,305	-	87,305
EXPENDITURES				
Salaries and fringe benefits	69,363	62,988	6,375	109,916
Travel and furnished transportation	3,777	1,134	2,643	-
Professional fees	4,165	817	3,348	2,879
Total Expenditures	77,305	64,939	12,366	112,795
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES				
	-	12,366	12,366	(25,490)
OTHER FINANCING SOURCES (USES)				
Basic Supervision interfund transfer	-	-	-	25,651
CC interfund transfer	-	-	-	2,500
Total Other Financing Sources (Uses)	-	-	-	28,151
PRIOR YEAR ENDING FUND BALANCE				
	-	-	-	812
Refund Due to TDCJ-CJAD	-	-	-	(3,473)
AUDITED YEAR ENDING FUND BALANCE				
	\$ -	\$ 12,366	\$ 12,366	\$ -

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

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

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

**DIVERSION PROGRAM -
DRUG COURTS**

FOR THE YEAR ENDED AUGUST 31, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year Actual</u>
REVENUE				
State aid (Prior to Deobligation)	\$ 56,546	\$ 80,431	\$ 23,885	\$ 80,431
Deobligation (Reduction to State aid)	-	(23,885)	(23,885)	-
Total State Aid	<u>56,546</u>	<u>56,546</u>	<u>-</u>	<u>80,431</u>
Payments by program participants	<u>6,500</u>	<u>6,828</u>	<u>328</u>	<u>9,574</u>
Total Revenue	<u>63,046</u>	<u>63,374</u>	<u>328</u>	<u>90,005</u>
EXPENDITURES				
Salaries and fringe benefits	57,171	55,338	1,833	58,338
Travel and furnished transportation	5,832	1,799	4,033	873
Professional fees	284	284	-	1,602
Supplies and operating expenses	10,877	9,603	1,274	14,814
Equipment	<u>800</u>	<u>800</u>	<u>-</u>	<u>1,200</u>
Total Expenditures	<u>74,964</u>	<u>67,824</u>	<u>7,140</u>	<u>76,827</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(11,918)	(4,450)	7,468	13,178
OTHER FINANCING SOURCES (USES)				
Basic Supervision interfund transfer	<u>11,918</u>	<u>11,918</u>	<u>-</u>	<u>8,336</u>
Total Other Financing Sources (Uses)	<u>11,918</u>	<u>11,918</u>	<u>-</u>	<u>8,336</u>
PRIOR YEAR ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,811</u>
Refund Due to TDCJ-CJAD	<u>-</u>	<u>-</u>	<u>-</u>	<u>(49,325)</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ 7,468</u>	<u>\$ 7,468</u>	<u>\$ -</u>

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

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

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

**DIVERSION PROGRAM -
BATTERY INTERVENTION PREVENTION PROGRAM**

FOR THE YEAR ENDED AUGUST 31, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year Actual</u>
REVENUE				
State aid	\$ 34,952	\$ 34,952	\$ -	\$ 34,952
Payments by program participants	<u>7,179</u>	<u>6,272</u>	<u>(907)</u>	<u>8,892</u>
Total Revenue	<u>42,131</u>	<u>41,224</u>	<u>(907)</u>	<u>43,844</u>
EXPENDITURES				
Salaries and fringe benefits	39,782	38,797	985	37,989
Travel and furnished transportation	-	-	-	457
Professional fees	675	675	-	405
Supplies and operating expenses	1,674	1,468	206	3,889
Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>702</u>
Total Expenditures	<u>42,131</u>	<u>40,940</u>	<u>1,191</u>	<u>43,442</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES				
	-	284	284	402
OTHER FINANCING SOURCES (USES)				
Basic Supervision interfund transfer	<u>-</u>	<u>-</u>	<u>-</u>	<u>987</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>987</u>
PRIOR YEAR ENDING FUND BALANCE				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,757</u>
Refund Due to TDCJ-CJAD	<u>-</u>	<u>-</u>	<u>-</u>	<u>(6,146)</u>
AUDITED YEAR ENDING FUND BALANCE				
	<u>\$ -</u>	<u>\$ 284</u>	<u>\$ 284</u>	<u>\$ -</u>

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

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

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

**DIVERSION PROGRAM -
CONCHO VALLEY FEMALE CCF**

FOR THE YEAR ENDED AUGUST 31, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year Actual</u>
REVENUE				
State aid	\$ 3,680,114	\$ 3,680,114	\$ -	\$ 3,680,114
Payments by program participants	221,100	225,514	4,414	237,126
Other revenue	56,500	95,824	39,324	76,417
Total Revenue	<u>3,957,714</u>	<u>4,001,452</u>	<u>43,738</u>	<u>3,993,657</u>
EXPENDITURES				
Salaries and fringe benefits	2,669,113	2,468,397	200,716	2,347,525
Travel and furnished transportation	69,322	50,770	18,552	113,532
Contract services for offenders	72,350	60,634	11,716	43,604
Professional fees	76,429	65,258	11,171	76,771
Supplies and operating expenses	502,244	425,383	76,861	467,020
Facilities	389,842	375,062	14,780	488,998
Utilities	133,714	123,648	10,066	115,234
Equipment	44,700	27,178	17,522	75,977
Total Expenditures	<u>3,957,714</u>	<u>3,596,330</u>	<u>361,384</u>	<u>3,728,661</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	405,122	405,122	264,996
PRIOR YEAR ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>	<u>505,074</u>
Refund Due to TDCJ-CJAD	<u>-</u>	<u>-</u>	<u>-</u>	<u>(770,070)</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ 405,122</u>	<u>\$ 405,122</u>	<u>\$ -</u>

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

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

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

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

FOR THE YEAR ENDED AUGUST 31, 2018

	Budget	Actual	Variance Favorable (Unfavorable)	Prior Year Actual
REVENUE				
State aid	\$ 2,880,198	\$ 2,880,198	\$ -	\$ 2,880,198
Payments by program participants	156,000	178,288	22,288	150,527
Other revenue	129,413	135,803	6,390	130,593
Total Revenue	3,165,611	3,194,289	28,678	3,161,318
EXPENDITURES				
Salaries and fringe benefits	2,170,562	2,014,916	155,646	1,874,077
Travel and furnished transportation	40,074	32,786	7,288	66,999
Contract services for offenders	16,075	13,996	2,079	13,925
Professional fees	64,327	53,836	10,491	71,855
Supplies and operating expenses	401,930	368,291	33,639	408,490
Facilities	297,950	250,366	47,584	369,751
Utilities	131,943	117,189	14,754	100,795
Equipment	42,750	26,645	16,105	62,613
Total Expenditures	3,165,611	2,878,025	287,586	2,968,505
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	316,264	316,264	192,813
PRIOR YEAR ENDING FUND BALANCE	-	-	-	312,205
Refund Due to TDCJ-CJAD	-	-	-	(505,018)
AUDITED YEAR ENDING FUND BALANCE	\$ -	\$ 316,264	\$ 316,264	\$ -

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

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

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

**DIVERSION PROGRAM -
CONCHO VALLEY CSCD PRETRIAL DIVERSION**

FOR THE YEAR ENDED AUGUST 31, 2018

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)	Prior Year Actual
REVENUE				
State aid	\$ 110,311	\$ 110,311	\$ -	\$ -
Total Revenue	<u>110,311</u>	<u>110,311</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Salaries and fringe benefits	47,023	38,505	8,518	-
Travel and furnished transportation	40,300	28,026	12,274	-
Professional fees	6,008	1,776	4,232	-
Supplies and operating expenses	13,810	7,282	6,528	-
Utilities	154	117	37	-
Equipment	<u>3,016</u>	<u>2,712</u>	<u>304</u>	<u>-</u>
Total Expenditures	<u>110,311</u>	<u>78,418</u>	<u>31,893</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER)				
EXPENDITURES	-	31,893	31,893	-
PRIOR YEAR ENDING FUND BALANCE				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
AUDITED YEAR ENDING FUND BALANCE				
	<u>\$ -</u>	<u>\$ 31,893</u>	<u>\$ 31,893</u>	<u>\$ -</u>

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

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

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

TREATMENT ALTERNATIVES TO INCARCERATION PROGRAM (TAIP)

FOR THE YEAR ENDED AUGUST 31, 2018

	Budget	Actual	Variance Favorable (Unfavorable)	Prior Year Actual
REVENUE				
State aid	\$ 237,983	\$ 237,983	\$ -	\$ 237,983
Payments by program participants	<u>14,409</u>	<u>17,084</u>	<u>2,675</u>	<u>15,337</u>
Total Revenue	<u>252,392</u>	<u>255,067</u>	<u>2,675</u>	<u>253,320</u>
EXPENDITURES				
Salaries and fringe benefits	253,520	246,252	7,268	272,525
Travel and furnished transportation	-	-	-	4,557
Professional fees	5,000	4,760	240	15,840
Supplies and operating expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,332</u>
Total Expenditures	<u>258,520</u>	<u>251,012</u>	<u>7,508</u>	<u>307,254</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(6,128)	4,055	10,183	(53,934)
OTHER FINANCING SOURCES (USES)				
Basic Supervision interfund transfer	<u>6,128</u>	<u>6,128</u>	<u>-</u>	<u>26,697</u>
Total Other Financing Sources (Uses)	<u>6,128</u>	<u>6,128</u>	<u>-</u>	<u>26,697</u>
PRIOR YEAR ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>	<u>53,591</u>
Refund Due to TDCJ-CJAD	<u>-</u>	<u>-</u>	<u>-</u>	(26,354)
AUDITED YEAR ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ 10,183</u>	<u>\$ 10,183</u>	<u>\$ -</u>

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

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

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED AUGUST 31, 2018

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 for financial activity performed by August 31 are considered available. Also purchases for which the commitment has been established by August 31 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. 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)

Pursuant to Government Code, Section 76.004 and 76.002, the budgets governing the funding to the programs are prepared biennially, then approved by the district judges and the criminal court-at-law judges with jurisdiction over the Department and by the TDCJ-CJAD. The Director of the Department presents a budget for approval by the Judges after receiving funding availability totals from CJAD, on the State biennium budget year and each interim year, along with a staff compensation plan. The Director locally requests approval of adjustments to the budget from the Judges and Fiscal Officer before submission of budget amendments to TDCJ-CJAD.

Only budget adjustment requests, at year-end, received by September 30 will be reviewed and approved/disapproved by TDCJ-CJAD. TDCJ-CJAD will not accept budget adjustments after September 30, 2018 for the previous fiscal year. Only budget adjustments approved by TDCJ-CJAD are referred to in performing the financial audit.

2. ONE-TIME/SUPPLEMENTAL PAYMENTS

The Department did not receive any one-time/supplemental payments for the audited fiscal year.

3. DEOBLIGATIONS

During the audited fiscal year, the Department deobligated \$10,000 in the Diversion Program – Special Needs Offender Program and \$23,885 in the Diversion Program – Drug Courts.

4. INTERFUND TRANSFERS

Basic Supervision transferred out \$29,201 to Diversion Program - Substance Abuse Caseloads, \$11,918 to Diversion Program – Drug Courts, and \$6,128 to TAIP for a total of \$47,247 to cover salary expenses as per the budget.

5. PRIOR PERIOD ADJUSTMENTS

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

6. REFUNDS

The Department issued a Prior Year Refund for Basic Supervision in the amount of \$253,062.

7. 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 does not maintain a change fund.

The Department maintains a petty cash fund of \$600. These funds are used to pay for emergency purchases by cash authorized by the CSCD Director and written policy. Funds are audited by the fiscal office for replenishment.

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

8. 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%.

9. FUNDS COLLECTED BY THE CSCD FROM SOURCES OTHER THAN TDCJ-CJAD WHICH ARE REQUIRED TO BE REPORTED ON THE TDCJ-CJAD QUARTERLY FINANCIAL REPORTS

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, 2018:

<u>Source</u>	<u>Amount Received</u>	<u>Restrictions for use</u>	<u>Expended in accordance with restriction</u>
Community Supervision Fees	\$ 1,046,175	Financial Management Manual for TDCJ-CJAD Funding restrictions.	Yes
Pretrial Intervention (Diversion) Program Fees	59,140	Financial Management Manual for TDCJ-CJAD Funding restrictions.	Yes

Source	Amount Received	Restrictions for use	Expended in accordance with restriction
<u>Payments by Program Participants:</u>			
Battering Intervention Program Class	\$ 6,272	Financial Management Manual for TDCJ-CJAD Funding restrictions.	Yes
TAIP Programs	17,084	Financial Management Manual for TDCJ-CJAD Funding restrictions.	Yes
Interstate Compact Application Fee	1,225	Financial Management Manual for TDCJ-CJAD Funding restrictions.	Yes
Drug Offender Education	6,828	Financial Management Manual for TDCJ-CJAD Funding restrictions.	Yes
Anger Management Class	7,978	Financial Management Manual for TDCJ-CJAD Funding restrictions.	Yes
Drug Test	119,840	Financial Management Manual for TDCJ-CJAD Funding restrictions.	Yes
Petty Theft Classes	5,508	Financial Management Manual for TDCJ-CJAD Funding restrictions.	Yes
Theft by Check Classes	256	Financial Management Manual for TDCJ-CJAD Funding restrictions.	Yes
Room and Board	107,932	Financial Management Manual for TDCJ-CJAD Funding restrictions.	Yes
Transportation	295,870	Financial Management Manual for TDCJ-CJAD Funding restrictions.	Yes
Sex Offender Therapy Program	26,558	Financial Management Manual for TDCJ-CJAD Funding restrictions.	Yes
Total Payments by Program Participants:	595,351		
Interest Income	5,548	Financial Management Manual for TDCJ-CJAD Funding restrictions.	Yes
<u>Other Revenue:</u>			
Restitution Collection Fee	11,177	Financial Management Manual for TDCJ-CJAD Funding restrictions.	Yes
ID Cards (Officer Badges)	25	Financial Management Manual for TDCJ-CJAD Funding restrictions.	Yes
Transactions Administrative Fees	17,484	Financial Management Manual for TDCJ-CJAD Funding restrictions.	Yes

Source	Amount Received	Restrictions for use	Expended in accordance with restriction
Insurance and Class Action Settlements	\$ 4,094	Financial Management Manual for TDCJ-CJAD Funding restrictions.	Yes
Vending Revenue	12,040	Financial Management Manual for TDCJ-CJAD Funding restrictions.	Yes
Commissary Revenue	94,968	Financial Management Manual for TDCJ-CJAD Funding restrictions.	Yes
Non-Residential Meal Fees	3,378	Financial Management Manual for TDCJ-CJAD Funding restrictions.	Yes
Telephone Commission	14,683	Financial Management Manual for TDCJ-CJAD Funding restrictions.	Yes
Pool Table Revenue	1,032	Financial Management Manual for TDCJ-CJAD Funding restrictions.	Yes
Meal Contract with TDCJ	105,526	Financial Management Manual for TDCJ-CJAD Funding restrictions.	Yes
Total Other Revenue:	264,407		

10. COMMITMENTS AND CONTINGENCIES

There were no commitments or contingencies at year-end.

11. SUBSEQUENT EVENTS

The Department had no subsequent events that require disclosures.

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SUPPLEMENTARY SCHEDULES

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

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

BASIC SUPERVISION PROGRAM

FOR THE YEAR ENDED AUGUST 31, 2018

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State aid	\$ 1,055,512	\$ 1,055,512	\$ -
State aid: SAFPF	<u>22,638</u>	<u>22,638</u>	<u>-</u>
Total State aid	<u>1,078,150</u>	<u>1,078,150</u>	<u>-</u>
Community supervision fees	1,105,315	1,105,315	-
Payments by program participants	134,807	134,807	-
Interest income	5,548	5,548	-
Other revenue	<u>32,780</u>	<u>32,780</u>	<u>-</u>
Total Revenue	<u>2,356,600</u>	<u>2,356,600</u>	<u>-</u>
EXPENDITURES			
Salaries and fringe benefits	1,665,354	1,665,354	-
Travel and furnished transportation	31,410	31,410	-
Contract services for offenders	683	683	-
Professional fees	95,615	95,615	-
Supplies and operating expenses	11,621	11,621	-
Utilities	7,753	7,753	-
Equipment	<u>11,068</u>	<u>11,068</u>	<u>-</u>
Total Expenditures	<u>1,823,504</u>	<u>1,823,504</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	533,096	533,096	-
OTHER FINANCING SOURCES (USES)			
Basic Supervision interfund transfer	<u>(47,247)</u>	<u>(47,247)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(47,247)</u>	<u>(47,247)</u>	<u>-</u>
PRIOR YEAR ENDING FUND BALANCE			
Prior Period Refund Paid to CJAD	<u>(253,062)</u>	<u>(253,062)</u>	<u>-</u>
Adjusted Beginning Fund Balance	<u>680,973</u>	<u>680,973</u>	<u>-</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ 1,166,822</u>	<u>\$ 1,166,822</u>	<u>\$ -</u>

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

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

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

FOR THE YEAR ENDED AUGUST 31, 2018

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State aid	\$ 120,515	\$ 120,515	\$ -
Total Revenue	<u>120,515</u>	<u>120,515</u>	<u>-</u>
EXPENDITURES			
Salaries and fringe benefits	89,345	89,345	-
Travel and furnished transportation	4,849	4,849	-
Contract services for offenders	1,299	1,299	-
Professional fees	603	603	-
Supplies and operating expenses	<u>1,021</u>	<u>1,021</u>	<u>-</u>
Total Expenditures	<u>97,117</u>	<u>97,117</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	23,398	23,398	-
PRIOR YEAR ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ 23,398</u>	<u>\$ 23,398</u>	<u>\$ -</u>

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

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

**COMMUNITY CORRECTIONS PROGRAM -
INTENSIVE SUPERVISION PROGRAM**

FOR THE YEAR ENDED AUGUST 31, 2018

	Audit	Per CSCD Report	Difference
REVENUE			
State aid	\$ 26,317	\$ 26,317	\$ -
Total Revenue	26,317	26,317	-
EXPENDITURES			
Salaries and fringe benefits	26,089	26,089	-
Professional fees	228	228	-
Total Expenditures	26,317	26,317	-
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	-	-	-
PRIOR YEAR ENDING FUND BALANCE			
	-	-	-
AUDITED YEAR ENDING FUND BALANCE			
	\$ -	\$ -	\$ -

**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, 2018

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State aid	\$ 61,808	\$ 61,808	\$ -
Payments by program participants	<u>26,558</u>	<u>26,558</u>	<u>-</u>
Total Revenue	<u>88,366</u>	<u>88,366</u>	<u>-</u>
EXPENDITURES			
Salaries and fringe benefits	41,675	41,675	-
Contract services for offenders	46,138	46,138	-
Professional fees	<u>309</u>	<u>309</u>	<u>-</u>
Total Expenditures	<u>88,122</u>	<u>88,122</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	244	244	-
PRIOR YEAR ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ 244</u>	<u>\$ 244</u>	<u>\$ -</u>

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

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

**COMMUNITY CORRECTIONS PROGRAM -
DOMESTIC VIOLENCE CASELOAD**

FOR THE YEAR ENDED AUGUST 31, 2018

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State aid	\$ 36,956	\$ 36,956	\$ -
Total Revenue	<u>36,956</u>	<u>36,956</u>	<u>-</u>
EXPENDITURES			
Salaries and fringe benefits	35,909	35,909	-
Professional fees	<u>185</u>	<u>185</u>	<u>-</u>
Total Expenditures	<u>36,094</u>	<u>36,094</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	862	862	-
PRIOR YEAR ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ 862</u>	<u>\$ 862</u>	<u>\$ -</u>

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

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

**COMMUNITY CORRECTIONS PROGRAM -
COGNITIVE BEHAVIORAL INTERVENTION PROGRAM**

FOR THE YEAR ENDED AUGUST 31, 2018

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State aid	\$ 52,866	\$ 52,866	\$ -
Total Revenue	<u>52,866</u>	<u>52,866</u>	<u>-</u>
EXPENDITURES			
Salaries and fringe benefits	40,840	40,840	-
Travel and Furnished Transportation	816	816	-
Professional fees	398	398	-
Supplies and operating expenses	979	979	-
Equipment	<u>878</u>	<u>878</u>	<u>-</u>
Total Expenditures	<u>43,911</u>	<u>43,911</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER)			
EXPENDITURES	8,955	8,955	-
PRIOR YEAR ENDING FUND BALANCE			
	<u>-</u>	<u>-</u>	<u>-</u>
AUDITED YEAR ENDING FUND BALANCE			
	<u>\$ 8,955</u>	<u>\$ 8,955</u>	<u>\$ -</u>

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

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

**DIVERSION PROGRAM
SUBSTANCE ABUSE CASELOADS**

FOR THE YEAR ENDED AUGUST 31, 2018

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State aid	\$ 253,825	\$ 253,825	\$ -
Total Revenue	<u>253,825</u>	<u>253,825</u>	<u>-</u>
EXPENDITURES			
Salaries and fringe benefits	248,129	248,129	-
Professional fees	1,269	1,269	-
Supplies and operating expenses	<u>4,274</u>	<u>4,274</u>	<u>-</u>
Total Expenditures	<u>253,672</u>	<u>253,672</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	153	153	-
OTHER FINANCING SOURCES (USES)			
Basic Supervision interfund transfer	<u>29,201</u>	<u>29,201</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>29,201</u>	<u>29,201</u>	<u>-</u>
PRIOR YEAR ENDING FUND BALANCE			
	<u>-</u>	<u>-</u>	<u>-</u>
AUDITED YEAR ENDING FUND BALANCE			
	<u>\$ 29,354</u>	<u>\$ 29,354</u>	<u>\$ -</u>

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

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

**DIVERSION PROGRAM -
SPECIAL NEEDS OFFENDER PROGRAM**

FOR THE YEAR ENDED AUGUST 31, 2018

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State aid (Prior to Deobligation)	\$ 87,305	\$ 87,305	\$ -
Deobligation (Reduction to State aid)	<u>(10,000)</u>	<u>(10,000)</u>	<u>-</u>
Total Revenue	<u>77,305</u>	<u>77,305</u>	<u>-</u>
EXPENDITURES			
Salaries and fringe benefits	62,988	62,988	-
Travel and furnished transportation	1,134	1,134	-
Professional fees	<u>817</u>	<u>817</u>	<u>-</u>
Total Expenditures	<u>64,939</u>	<u>64,939</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	12,366	12,366	-
PRIOR YEAR ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ 12,366</u>	<u>\$ 12,366</u>	<u>\$ -</u>

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

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

**DIVERSION PROGRAM -
DRUG COURTS**

FOR THE YEAR ENDED AUGUST 31, 2018

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State aid (Prior to Deobligation)	\$ 80,431	\$ 80,431	\$ -
Deobligation (Reduction to State aid)	(23,885)	(23,885)	-
Total State Aid	<u>56,546</u>	<u>56,546</u>	<u>-</u>
Payments by program participants	<u>6,828</u>	<u>6,828</u>	<u>-</u>
Total Revenue	<u>63,374</u>	<u>63,374</u>	<u>-</u>
EXPENDITURES			
Salaries and fringe benefits	55,338	55,338	-
Travel and furnished transportation	1,799	1,799	-
Professional fees	284	284	-
Supplies and operating expenses	9,603	9,603	-
Equipment	<u>800</u>	<u>800</u>	<u>-</u>
Total Expenditures	<u>67,824</u>	<u>67,824</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(4,450)	(4,450)	-
OTHER FINANCING SOURCES (USES)			
Basic Supervision interfund transfer	<u>11,918</u>	<u>11,918</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>11,918</u>	<u>11,918</u>	<u>-</u>
PRIOR YEAR ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ 7,468</u>	<u>\$ 7,468</u>	<u>-</u>

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

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

**DIVERSION PROGRAM -
BATTERY INTERVENTION PREVENTION PROGRAM**

FOR THE YEAR ENDED AUGUST 31, 2018

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State aid	\$ 34,952	\$ 34,952	\$ -
Payments by program participants	<u>6,272</u>	<u>6,272</u>	<u>-</u>
Total Revenue	<u>41,224</u>	<u>41,224</u>	<u>-</u>
EXPENDITURES			
Salaries and fringe benefits	38,797	38,797	-
Professional fees	675	675	-
Supplies and operating expenses	<u>1,468</u>	<u>1,468</u>	<u>-</u>
Total Expenditures	<u>40,940</u>	<u>40,940</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	284	284	-
PRIOR YEAR ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ 284</u>	<u>\$ 284</u>	<u>\$ -</u>

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

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

**DIVERSION PROGRAM -
CONCHO VALLEY FEMALE CCF**

FOR THE YEAR ENDED AUGUST 31, 2018

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State aid	\$ 3,680,114	\$ 3,680,114	\$ -
Payments by program participants	225,514	225,514	-
Other revenue	<u>95,824</u>	<u>95,824</u>	<u>-</u>
Total Revenue	<u>4,001,452</u>	<u>4,001,452</u>	<u>-</u>
EXPENDITURES			
Salaries and fringe benefits	2,468,397	2,468,397	-
Travel and furnished transportation	50,770	50,770	-
Contract services	60,634	60,634	-
Professional fees	65,258	65,258	-
Supplies and operating expenses	425,383	425,383	-
Facilities	375,062	375,062	-
Utilities	123,648	123,648	-
Equipment	<u>27,178</u>	<u>27,178</u>	<u>-</u>
Total Expenditures	<u>3,596,330</u>	<u>3,596,330</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	405,122	405,122	-
PRIOR YEAR ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ 405,122</u>	<u>\$ 405,122</u>	<u>\$ -</u>

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

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

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

FOR THE YEAR ENDED AUGUST 31, 2018

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State aid	\$ 2,880,198	\$ 2,880,198	\$ -
Payments by program participants	178,288	178,288	-
Other revenue	<u>135,803</u>	<u>135,803</u>	-
Total Revenue	<u>3,194,289</u>	<u>3,194,289</u>	-
EXPENDITURES			
Salaries and fringe benefits	2,014,916	2,014,916	-
Travel and furnished transportation	32,786	32,786	-
Contract services	13,996	13,996	-
Professional fees	53,836	53,836	-
Supplies and operating expenses	368,291	368,291	-
Facilities	250,366	250,366	-
Utilities	117,189	117,189	-
Equipment	<u>26,645</u>	<u>26,645</u>	-
Total Expenditures	<u>2,878,025</u>	<u>2,878,025</u>	-
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	316,264	316,264	-
PRIOR YEAR ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ 316,264</u>	<u>\$ 316,264</u>	<u>\$ -</u>

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

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

**DIVERSION PROGRAM -
CONCHO VALLEY CSCD PRETRIAL DIVERSION**

FOR THE YEAR ENDED AUGUST 31, 2018

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State aid	\$ 110,311	\$ 110,311	\$ -
Total Revenue	<u>110,311</u>	<u>110,311</u>	<u>-</u>
EXPENDITURES			
Salaries and fringe benefits	38,505	38,505	-
Travel and furnished transportation	28,026	28,026	-
Professional fees	1,776	1,776	-
Supplies and operating expenses	7,282	7,282	-
Utilities	117	117	-
Equipment	<u>2,712</u>	<u>2,712</u>	<u>-</u>
Total Expenditures	<u>78,418</u>	<u>78,418</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	31,893	31,893	-
PRIOR YEAR ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ 31,893</u>	<u>\$ 31,893</u>	<u>\$ -</u>

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

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

TREATMENT ALTERNATIVES TO INCARCERATION PROGRAM (TAIP)

FOR THE YEAR ENDED AUGUST 31, 2018

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State aid	\$ 237,983	\$ 237,983	\$ -
Payments by program participants	<u>17,084</u>	<u>17,084</u>	<u>-</u>
Total Revenue	<u>255,067</u>	<u>255,067</u>	<u>-</u>
EXPENDITURES			
Salaries and fringe benefits	246,252	246,252	-
Professional fees	<u>4,760</u>	<u>4,760</u>	<u>-</u>
Total Expenditures	<u>251,012</u>	<u>251,012</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	4,055	4,055	-
OTHER FINANCING SOURCES (USES)			
Basic Supervision interfund transfer	<u>6,128</u>	<u>6,128</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>6,128</u>	<u>6,128</u>	<u>-</u>
PRIOR YEAR ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ 10,183</u>	<u>\$ 10,183</u>	<u>\$ -</u>

COMPLIANCE SECTION

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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 the 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 (CSCD) as of and for the year ended August 31, 2018, and the related notes to the financial statements, which collectively comprise Tom Green County Community Supervision and Corrections Department's basic financial statements, and have issued our report thereon dated February 15, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Tom Green CSCD's internal control over financial reporting 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 CSCD's internal control. Accordingly, we do not express an opinion on the effectiveness of Tom Green County CSCD'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.

OFFICE LOCATIONS

TEXAS | Waco | Temple | Hillsboro | Houston
NEW MEXICO | Albuquerque

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

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Tom Green County CSCD’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 CSCD’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 CSCD, 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 15, 2019

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED AUGUST 31, 2018

Findings:

None

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE PRIOR YEAR ENDED AUGUST 31, 2017

Findings:

None.

VIII. TDCJ-CJAD INDEPENDENT AUDIT COMPLIANCE CHECKLIST

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

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

FINANCIAL POLICIES AND PROCEDURES (Questions 1-2)

If questions 1 is answered YES, and questions 2 is answered NO, an explanation is required to be reported in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

Duties of the Fiscal Officer, FMM Fiscal Officer, Texas Government Code, Section 76.004 (Question 3)

Texas Government Code, Section 76.004, effective September 1, 2001 allows the judge(s) as described by Government Code section 76.002 the option to appoint a fiscal officer, other than the county auditor, to be responsible for the following: Managing and protecting funds, fees, state aid, and receipts to the same extent that a county auditor manages county funds and funds of other local entities; Ensuring that financial transactions of the department are lawful and allowable; and Prescribing accounting procedures for the department.

1. Yes Did the fiscal officer follow the applicable laws, guidelines, and duties as specified on Fiscal Officer section of the Financial Management Manual for TDCJ-CJAD Funding?

Cash Matching for Grants; FMM Grants, Donations, Fees... (Question 2)

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 (CC, DP, or TAIP cash matching) or for funding an accepted Strategic Plan program (Basic Supervision or CC cash matching). All expenditures from the CSCDs' matching funds shall be in accordance with the Financial Management Manual for TDCJ-CJAD Funding (see the Allowable and Unallowable Expenditures section of this manual).

2. NA Was cash matching properly: authorized, budgeted, and expended?

FINANCIAL STATEMENTS (Questions 3-14)

All sources identified in questions 3-14 are required to be reported on their designated line item of the audited financial statements and in their corresponding note. See note for further instructions. If questions 3, 5-7, 9-10, and 13-14 are answered NO, an explanation is required in the corresponding note of the Notes to the Financial Statements and in the Schedule of Findings and Questioned Costs.

3. Yes Are expenditures and revenues supported by adequate documentation?

Interfund Transfers; FMM Financial Reports, Additional Reporting Requirements (Questions 4-7)

CSCDs cannot end a fiscal year with a negative fund balance in any program. Any negative fund balances in CC, DP, or TAIP must be covered by an interfund transfer from Basic Supervision. Basic Supervision can transfer funds to CC, DP, and TAIP. CC can transfer funds to DP and TAIP. Basic Supervision cannot receive funds from any programs unless those programs are returning funds they received from Basic earlier in the fiscal year. Transfers from DP and TAIP can only go to CC if they are returning funds they received from CC earlier in the fiscal year. Transfers between CCs are not allowed; they should be done by increasing/decreasing state aid. With the exception of returning unused funds, transfers cannot come from DP (even to/from another DP) unless approved by the TDCJ-CJAD Division Director.

4. Yes ___ Did the CSCD have any interfund transfers in the fiscal year audited?
5. Yes ___ ___ If any, were all interfund transfers noted during the audit allowable?
6. Yes ___ ___ If any, were interfund transfers correctly identified in the financial statements?
7. Yes ___ ___ Did any interfund transfers result from the need to cover potential negative fund balances at the end of the fiscal year?

Deobligation, Government Code, Chapter 509, Section 509.011 (h), FMM Deobligations (Questions 8-10)

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). Deobligations are a reduction to state aid for funds that are in excess of the amount needed to operate the programs for the remainder of the year and are not to be reported as a refund.

8. Yes ___ In the fiscal year audited, did any deobligation of funds occur as a result of an excess of funds allocated to programs?
9. Yes ___ ___ If any, were deobligated funds reported as reductions to State Aid and as a separate line item on the audited financial statements (i.e. is the reported state aid the correct amount after deobligation)?
10. Yes ___ ___ Were the appropriate budget adjustments made for any reallocated funds?

One-Time/Supplemental Payments, FMM Fund Balances/Refund Policy (Questions 11)

One-time funding is awarded on a competitive basis. The priorities for distribution are determined biennially. One-time funding consist of: additional basic supplemental payment and additional one-time payments. Examples include, but are not limited to: longevity increases, one time grant-TRAS training, research, fund movement, closed and deobligated carryover fund reobligated, insurance reduction, etc...

11. ___ No Did the CSCD receive any One-Time Additional and Basic Supervision Supplemental Payments in of the fiscal year audited?

Unauthorized Expenditures, FMM Budgets (Questions 12-13)

*All unauthorized expenditures identified in the budget variance statements are to be reported in the related Excess of Expenditures Over Budgets note of the notes to the financial statements, see note for further instructions. **If any unauthorized expenditure that is in excess of the \$15,000 or 15% rule, they are required to be reported in the Schedule of Findings and Questioned Costs.***

Budget total line item differences either over \$15,000 or 15% that resulted in unauthorized expenditures (expenditures that did not receive prior approval from TDCJ-CJAD) for the fiscal year under audit in the CSCD's independent audit report shall be refunded to TDCJ-CJAD from the then-current Basic Supervision funding for the CSCD. Should a total line item expenditure exceed the last CJAD-approved amount by both \$15,000 and 15%, the greater amount would be used to determine the refund amount.

12. ___ No Were any unfavorable budget variances identified in the Individual Statement of Revenues, Budget, Actual, and Variance of the fiscal year audited?

13. NA Were there any unfavorable budget variances in excess of the \$15,000 or 15% rule from the prior fiscal year that resulted in unauthorized expenditure(s) that the CSCD was required to refund to the TDCJ-CJAD in the fiscal year being audited?

Prior Period Adjustments, FMM Financial Reports, Additional Reporting Requirements (Question 14)

Adjustment to beginning fund balance as a result of corrections and/or audit findings of prior fiscal years, **not prior quarters of the current fiscal year**. This amount does not include prior-year refunds.

14. NA If the CSCD had any unauthorized expenditure refunds resulting from the audit conducted in the **prior fiscal year**, were these refunds properly reported as prior period adjustments on the quarterly financial report in the period that the funds were paid and returned to TDCJ-CJAD?

BASIS OF ACCOUNTING (Questions 15-17)

If questions 34-36 are answered NO, an explanation is required in the Basis of Accounting portion of the Notes to the Financial Statements and in the Schedule of Findings and Questioned Costs.

Basis of Accounting Requirements, FMM Fiscal Officer, Duties of the Fiscal Officer and Financial Reports (Questions 15-17)

FMM, Fiscal Officer, Duties of the Fiscal Officers: Managing and protecting funds, fees, state aid, and other receipts of money. Each program is to be maintained utilizing a separate self-balancing set of financial books and accounting records in accordance with proper fund accounting.

FMM Financial Reports, Basis of Accounting: Although funding recipients are encouraged to use the modified accrual basis of accounting for each quarter, the first, second, and third quarter reports may be prepared on the cash basis method of accounting. The fourth quarter report, which closes out the fiscal year, must be prepared on the modified accrual basis of accounting.

In order for the funding recipient to report an accrual, as of August 31, on the fourth quarter report, TDCJ-CJAD requires that the expenditures be paid and the item received by October 31.

15. Yes Is separate accountability maintained for TDCJ-CJAD funds; i.e., fund accounting of self-balancing funds?
16. Yes Is the modified accrual basis of accounting used in preparing the fourth quarter reports for submission to TDCJ-CJAD?
17. Yes Are proper cutoff procedures observed at the end of each fiscal period? *The cutoff date for revenues recognition and expenditures payments of the fiscal year audited is **October 31, of the fiscal year audited.***

FUNDS COLLECTED FROM SOURCES OTHER THAN TDCJ-CJAD REQUIRED TO BE REPORTED ON THE TDCJ-CJAD QUARTERLY FINANCIAL REPORTS (Questions 18-29)

If any of the fees identified in questions 20-28 were collected they are required to be reported in the Funds Collected from Sources Other Than TDCJ-CJAD Which are Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports note of the Notes to Financial Statements. If questions 18-19, 21, 24, and 28 are answered NO and 22, 26-27 answered YES, an explanation is required in the Funds Collected from Sources Other Than TDCJ-CJAD Which are Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports note of the Notes to Financial Statements and in the Schedule of Findings and Questioned Costs.

18. 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, Special Grant Conditions, and applicable laws?

19. 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?

Administrative Fees, Texas Government Code Section 76.015c, FMM Statutory Requirements (*Questions 20-22, 24, 29*)

Government Code Chapter 76 Community Supervision and Corrections Departments Section 76.015c states: A department may assess a reasonable administrative fee of not less than \$25 and not more than \$60 per month on an individual who participates in a program operated by the department or receives services from the department and who is not paying a monthly fee under Article [42A.652](#), Code of Criminal Procedure (i.e. Community Supervision Fees).

20. No 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 (i.e. Community Supervision Fees)?

21. NA If collected, did the CSCD assess a reasonable administrative fee of not less than \$25 and not more than \$60?

22. NA If the CSCD collected administrative fees for offender program participation, did that individual also pay a monthly fee under Articles 42A.652 Code of Criminal Procedure (Supervision Fees)?

Fees for Pretrial Intervention Programs; Texas Code of Criminal Procedure Chapter 102.012, FMM Statutory Requirements (*Questions 23-24, 29*)

Code of Criminal Procedure Chapter 102 Subchapter A General Costs Article 102.012a, Fees for Pretrial Intervention Program states: A court that authorizes a defendant to participate in a pretrial intervention program established under Section [76.011](#), Government Code, may order the defendant to pay to the court a supervision fee in an amount not more than \$60 per month as a condition of participating in the program.

23. Yes Did the CSCD collect fees for **pretrial intervention programs** in of the fiscal year audited?

24. Yes If collected, were **administrative fees** (Government Code Section 76.015c) and **fees for pretrial intervention programs** (Texas Code of Criminal Procedure Chapter 102.012) budgeted and recorded as payments by program participants or as community supervision fees, and listed 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?

Administrative Fee (i.e. Transaction Administrative Fee); Texas Code of Criminal Procedure, Article 102.072, FMM Statutory Requirements (*Questions 25-29*)

Texas Code of Criminal Procedure, Article 102.072; Administrative Fee states: An officer listed in Article [103.003](#) or a community supervision and corrections department may assess an administrative fee for each transaction made by the officer or department relating to the collection of fines, fees, restitution, or other costs imposed by a court. The fee may not exceed \$2 for each transaction. This article does not apply to a transaction relating to the collection of child support. A "transaction" is defined as an event that involves the collection of money for one or more purposes that results in a preparation of a single

receipt. CSCDs shall not prepare separate receipts for money received during a single event for multiple purposes (i.e. in order to collect multiple \$2 administrative fees).

25. Yes Did the CSCD collect administrative fees (i.e. transaction administrative fees) for each transaction made by the department relating to the collection of fines, fees, restitutions, or other costs imposed by a court during the fiscal year audited?

26. No If collected, did any single transaction administrative fee exceed the allowable \$2?

27. No If collected, does the CSCD issue a separate receipt while charging the \$2 **transaction administrative fee** for each fine, fee, restitution, or other cost paid during the time of the transaction when collecting multiple fees from a probationer during a single transaction,?

28. Yes If collected, is the **transaction administrative fee** budgeted and recorded as Other Revenue in Basic Supervision and accounted for on a consistent basis (FMM Statutory Requirements)?

29. Yes If any of the fees identified in questions 20, 23 and 25 were collected, were these fees included as a separate line item with the dollar amount 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?

CASH, COLLECTIONS, CHANGE FUND, PETTY CASH (Questions 30-39)

If questions 30-32, 34, 36-37, and 39 are answered NO, an explanation is required to be reported 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. All change fund and petty cash funds are required to be reported in the Cash, Collections, Change Fund, and Petty Cash & Investments note of the Notes to the Financial Statements. If questions 37 is answered NO, an explanation is required to be reported 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.

Deposits and Disbursement Requirements, (Questions 30-32)

Government Code, Section 509.011 (c) Each department, county, or municipality shall deposit all state aid received from the division in a special fund of the county treasury or municipal treasury, as appropriate, to be used solely for the provision of services, programs, and facilities under this chapter or Subchapter H, Chapter [351](#), Local Government Code.

Local Government Code, Section 140.003 (f) Each specialized local entity shall deposit in the county treasury of the county in which the entity has jurisdiction the funds the entity receives. The county shall hold, deposit, disburse, invest, and otherwise care for the funds on behalf of the specialized local entity as the entity directs. If a specialized local entity has jurisdiction in more than one county, the district judges having jurisdiction in those counties, by a majority vote, shall designate from among those counties the county responsible for managing the entity's funds.

Local Government Code, Section 113.022 (a) A county officer or other person who receives money shall deposit the money with the county treasurer on or before the next regular business day after the date on which the money is received. If this deadline cannot be met, the officer or person must deposit the money, without exception, on or before the fifth business day after the day on which the money is received. However, in a county with fewer than 50,000 inhabitants, the commissioners court may extend the period during which funds must be deposited with the county treasurer, but the period may not exceed 15 days after the date the funds are received.

Local Government Code, Section 113.041 (a) The county treasurer shall disburse the money belonging to the county and shall pay and apply the money as required by law and as the commissioners court may require or direct, not inconsistent with law. (FMM State Payments) (See also Attorney General's Opinion DM-257)

30. Yes ___ Are all of the CSCD's funds and collections deposited in the county treasury (county's bank account)?
31. Yes ___ Are all of the CSCD's funds and collections disbursed by the county treasurer on behalf of the CSCD?
32. 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?

Change Fund, Local Government Code, Chapter 130, Section 130.902 (a), FMM Fiscal Change Fund (Questions 33-34)

Local Government Code, Chapter 130, Section 130.902 (a) The commissioners court of a county may set aside from the general fund of the county an amount approved by the county auditor for use as a change fund by any county or district official who collects public funds. The fund may be used only to make change in connection with collections that are due and payable to the county, the state, or another political subdivision of the state that are often made by the official. (b) The bond of that official who receives such a change fund must cover the official's responsibility for the correct accounting and disposition of the change fund.

33. ___ No Did the CSCD maintain a **change fund** authorized by the fiscal officer in the fiscal year audited? Change Funds are not to be confused with petty cash funds. (FMM Fiscal Officer)
34. ___ ___ NA Was the **change fund *only*** used to make change in connection with collections that are due and payable to the CSCD?

Petty Cash Utilizing CSCD Funds, Local Government Code, Section 130.909, FMM Petty Cash (Questions 35-37)

Local Government Code, Section 130.909. (a) The commissioners court of a county may set aside from the general fund of the county, for the establishment of a petty cash fund for any county or district official or department head approved by the commissioners court, an amount approved by: (1) the county auditor, for a county with a population of 3.3 million or more; or (2) the commissioners court, for a county with a population of less than 3.3 million. (FMM, State Payments, Financial Reports, Community Corrections Facility and Fiscal Officer)

35. Yes ___ Did the CSCD maintain **petty cash utilizing the CSCD's funds** authorized by the county auditor in the fiscal year audited?
36. 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?
37. Yes ___ ___ Are **petty cash funds utilizing CSCD's funds** expended only for emergency situations authorized by a written policy and approved by the CSCD director?

Petty Cash Funds Utilizing NON CSCD Revenues, FMM Petty Cash (Question 38)

38. ___ No Did the CSCD maintain **petty cash utilizing NON CSCD's revenues** (i.e. vending machine revenues) in the fiscal year audited? *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.

Employee Surety Bond Coverage, FMM Employee Surety Bond Coverage (Question 39)

CSCD directors shall ensure that all public funds are protected by requiring that all employees with access to funds are covered by Employee Surety Bond coverage and that all funds maintained on CSCD premises are protected by appropriate insurance or bonding. Funds on CSCD premises shall not exceed insurance/bond limits of coverage. CSCDs that have been authorized to have a change fund shall have Employee Surety Bond coverage on the employee who maintains and administers the change fund or petty cash fund, and the coverage shall include the employee’s responsibility for the correct accounting and disposition of the change fund or petty cash fund.

39. Yes Are all the employees who have access to funds and/or maintains and administers change funds and petty cash, which covers the employees’ responsibility for the correct accounting and disposition of the change fund and petty cash, covered by an employee surety bond?

SCHEDULE OF DIFFERENCES (Questions 40-42)

If questions 40 and 42 are answered NO, an explanation is required to be reported in the Schedule of Differences, Notes to the Financial Statements and in the Schedule of Findings and Questioned Costs?

40. 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?

41. No Were there any differences identified in the Schedule of Differences?

42. NA 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?

COMPLIANCE AND OTHER MATTERS; Standards for Financial Audits; Chapter 4, Item 4.25 Government Auditing Standards (Questions 43-47)

If questions 43-47 are answered YES, and explanation is required to be reported in the Report on Compliance and Internal Control and in the Schedule of Findings and Questioned Costs.

43. No Were there any instances of deficiencies in internal control noted by the auditor?

44. No Were there any instances of non-compliance noted by the auditor?

45. No Were there any instances of fraud noted by the auditor?

46. No Were there any instances of waste noted by the auditor?

47. No Were there any instances of abuse noted by the auditor?

SCHEDULE OF FINDINGS AND QUESTIONED COSTS Standards for Financial Audits; Chapter 4, Item 4.05, Government Auditing Standards (Questions 48-49)


If questions 48-49 are answered no, an explanation is required to be reported in Schedule of Findings and Questioned Costs for Prior Year.

48. No Do any action plans exist for significant findings from prior year audits?

49. NA If action plans exist from prior year audit findings, are they current?

TDCJ-CJAD COMPLIANCE CHECKLIST SURVEY

In our attempt to make the Compliance Checklist user friendly and self-explanatory, we have made updates to break out several questions that were previously combined, also offer more specific language to each topic matter, and provide question specific direction. It is our hope, that with these changes to the Compliance Checklist, it will become a better tool in the completion of the audit process. Your feedback is welcome and important to us. Best Regards, TDCJ-CJAD Fiscal Audit Department.

50. Yes  Were the questions in the Compliance Checklist easier to understand and offer better direction than in prior years? If no, please identify the question numbers below that you feel need more work.

User Feed Back: N/A