

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

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

**FOR THE YEAR ENDED
AUGUST 31, 2021**

WITH INDEPENDENT AUDITOR'S REPORT

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

YEAR ENDED AUGUST 31, 2021

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INDEPENDENT AUDITOR'S 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, 2021, the combined statement of revenue, expenditures and changes in fund balance, the combining statement of revenues, expenditures and changes in fund balance – all diversion funds, the combining statement of revenues, expenditures and changes in fund balance – all community correction funds, 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 25, 2022.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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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, 2021, the combined statement of revenue, expenditures and changes in fund balance, the combining statement of revenues, expenditures and changes in fund balance - all diversion funds, the combining statement of revenues, expenditures and changes in fund balance - all community correction funds, the individual statements of revenue, expenditures and changes in fund balance - budget, actual and variance for the year ended August 31, 2021, 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 based on 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 as Submitted to TDCJ-CJAD are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 25, 2022 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 25, 2022

BASIC FINANCIAL STATEMENTS

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

COMBINED STATEMENT OF FINANCIAL POSITION

AUGUST 31, 2021

ASSETS

	Basic Supervision	Community Corrections	Diversion Programs	TAIP	Total
Cash and investments					
Bank balances	\$ <u>1,210,681</u>	\$ <u>37,628</u>	\$ <u>1,707,882</u>	\$ <u>60,793</u>	\$ <u>3,016,984</u>
Total Cash and Investments	<u>1,210,681</u>	<u>37,628</u>	<u>1,707,882</u>	<u>60,793</u>	<u>3,016,984</u>
Accounts Receivable					
Accounts receivable	<u>83,935</u>	<u>2,496</u>	<u>6,988</u>	<u>561</u>	<u>93,980</u>
Total Accounts Receivable	<u>83,935</u>	<u>2,496</u>	<u>6,988</u>	<u>561</u>	<u>93,980</u>
 Total Assets	 <u>\$ 1,294,616</u>	 <u>\$ 40,124</u>	 <u>\$ 1,714,870</u>	 <u>\$ 61,354</u>	 <u>\$ 3,110,964</u>

LIABILITIES AND FUND BALANCE

Liabilities					
Accounts payable	\$ 31,355	\$ 6,578	\$ 466,799	\$ 2,175	\$ 506,907
Accrued wages	37,812	7,798	93,669	3,701	142,980
Due to TDCJ-CJAD	<u>-</u>	<u>25,748</u>	<u>1,154,402</u>	<u>55,478</u>	<u>1,235,628</u>
Total Liabilities	<u>69,167</u>	<u>40,124</u>	<u>1,714,870</u>	<u>61,354</u>	<u>1,885,515</u>
 Fund Balance	 <u>1,225,449</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>1,225,449</u>
 Total Liabilities and Fund Balance	 <u>\$ 1,294,616</u>	 <u>\$ 40,124</u>	 <u>\$ 1,714,870</u>	 <u>\$ 61,354</u>	 <u>\$ 3,110,964</u>

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

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

COMBINED STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE

FOR THE YEAR ENDED AUGUST 31, 2021

	<u>Basic Supervision</u>	<u>Community Corrections</u>	<u>Diversion Programs</u>
REVENUE			
State aid	\$ 968,665	\$ 293,811	\$ 6,657,021
Deobligation	<u>-</u>	<u>-</u>	<u>(580,000)</u>
Total State Aid Not Including SAFPF	<u>968,665</u>	<u>293,811</u>	<u>6,077,021</u>
State aid: SAFPF	25,470	-	-
Community supervision fees	829,588	-	-
Payments by program participants	261,159	30,355	218,459
Interest income	6,240	-	-
Other revenue	<u>39,010</u>	<u>13,751</u>	<u>176,307</u>
Total Revenue	<u>2,130,132</u>	<u>337,917</u>	<u>6,471,787</u>
EXPENDITURES			
Salaries and fringe benefits	1,572,858	225,213	3,804,838
Travel and furnished transportation	102,155	63,440	109,856
Contract services for offenders	610	71,338	27,933
Professional fees	243,497	1,499	135,416
Supplies and operating expenses	124,386	5,329	697,588
Facilities	-	-	850,824
Utilities	6,142	-	188,844
Equipment	<u>87,303</u>	<u>342</u>	<u>408,031</u>
Total Expenditures	<u>2,136,951</u>	<u>367,161</u>	<u>6,223,330</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(6,819)</u>	<u>(29,244)</u>	<u>248,457</u>
OTHER FINANCING SOURCES (USES)			
Basic Supervision interfund transfer	<u>(14,280)</u>	<u>-</u>	<u>14,280</u>
Total Other Financing Sources (Uses)	<u>(14,280)</u>	<u>-</u>	<u>14,280</u>
PRIOR YEAR ENDING FUND BALANCE	<u>1,246,548</u>	<u>54,992</u>	<u>891,665</u>
Refund due to TDCJ-CJAD	<u>-</u>	<u>(25,748)</u>	<u>(1,154,402)</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ 1,225,449</u>	<u>\$ -</u>	<u>\$ -</u>

<u>TAIP</u>	<u>Total</u>
\$ 237,983	\$ 8,157,480
(33,808)	(613,808)
<u>204,175</u>	<u>7,543,672</u>
-	25,470
-	829,588
10,148	520,121
-	6,240
-	<u>229,068</u>
<u>214,323</u>	<u>9,154,159</u>
166,264	5,769,173
620	276,071
-	99,881
6,351	386,763
6,013	833,316
-	850,824
-	194,986
-	<u>495,676</u>
<u>179,248</u>	<u>8,906,690</u>
35,075	247,469
-	-
-	-
<u>20,403</u>	<u>2,213,608</u>
(55,478)	(1,235,628)
<u>\$ -</u>	<u>\$ 1,225,449</u>

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

ALL COMMUNITY CORRECTIONS FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

FOR THE YEAR ENDED AUGUST 31, 2021

	Community Re-enrichment Work	Sex Offender Counseling and Supervision	Domestic Violence Caseload	Total
REVENUE				
State aid	\$ 116,734	\$ 87,901	\$ 89,176	\$ 293,811
Payments by program participants	-	30,355	-	30,355
Other revenue	<u>9,143</u>	<u>2,126</u>	<u>2,482</u>	<u>13,751</u>
Total Revenue	<u>125,877</u>	<u>120,382</u>	<u>91,658</u>	<u>337,917</u>
EXPENDITURES				
Salaries and fringe benefits	101,046	42,689	81,478	225,213
Travel and furnished transportation	45,150	10,372	7,918	63,440
Contract services for offenders	1,342	69,996	-	71,338
Professional fees	583	440	476	1,499
Supplies and operating expenses	489	1,996	2,844	5,329
Equipment	<u>342</u>	<u>-</u>	<u>-</u>	<u>342</u>
Total Expenditures	<u>148,952</u>	<u>125,493</u>	<u>92,716</u>	<u>367,161</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(23,075)	(5,111)	(1,058)	(29,244)
PRIOR YEAR ENDING FUND BALANCE	33,895	14,339	6,758	54,992
Refund to CJAD	<u>(10,820)</u>	<u>(9,228)</u>	<u>(5,700)</u>	<u>(25,748)</u>
Adjusted Beginning Fund Balance	<u>23,075</u>	<u>5,111</u>	<u>1,058</u>	<u>29,244</u>
AUDITED YEAR ENDING FUND BALANCE	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

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

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

ALL DIVERSION FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

FOR THE YEAR ENDED AUGUST 31, 2021

	Substance Abuse Caseloads	Special Needs Offender Program	Felony Drug Court	Battering Intervention and Prevention Program
REVENUE				
State aid	\$ 252,934	\$ 87,305	\$ 61,207	\$ 34,952
Deobligation	-	-	(10,000)	(10,000)
Total State Aid	<u>252,934</u>	<u>87,305</u>	<u>51,207</u>	<u>24,952</u>
Payments by program participants	-	-	8,446	1,241
Other revenue	<u>1,135</u>	-	-	-
Total Revenue	<u>254,069</u>	<u>87,305</u>	<u>59,653</u>	<u>26,193</u>
EXPENDITURES				
Salaries and fringe benefits	231,500	59,802	62,009	28,753
Travel and furnished transportation	5,788	23,553	7,136	-
Contract services for offenders	-	-	-	-
Professional fees	1,265	437	971	745
Supplies and operating expenses	8,602	641	11,952	2,556
Facilities	-	-	-	-
Utilities	-	-	-	-
Equipment	-	-	800	-
Total Expenditures	<u>247,155</u>	<u>84,433</u>	<u>82,868</u>	<u>32,054</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	6,914	2,872	(23,215)	(5,861)
OTHER FINANCING SOURCES (USES)				
Basic Supervision interfund transfer	-	-	14,280	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>14,280</u>	<u>-</u>
PRIOR YEAR ENDING FUND BALANCE				
Refund to CJAD	(12,849)	(15,843)	(10,115)	(4,039)
Adjusted Beginning Fund Balance	<u>(6,914)</u>	<u>(2,872)</u>	<u>8,935</u>	<u>5,861</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

Female Community Corrections Facility	Roy K. Robb Men's CCF	Concho Valley CSCD Pretrial Diversion	Total
\$ 3,430,114	\$ 2,680,198	\$ 110,311	\$ 6,657,021
(300,000)	(250,000)	(10,000)	(580,000)
<u>3,130,114</u>	<u>2,430,198</u>	<u>100,311</u>	<u>6,077,021</u>
123,672	85,100	-	218,459
<u>59,376</u>	<u>113,170</u>	<u>2,626</u>	<u>176,307</u>
<u>3,313,162</u>	<u>2,628,468</u>	<u>102,937</u>	<u>6,471,787</u>
1,835,413	1,523,195	64,166	3,804,838
42,434	24,823	6,122	109,856
18,868	9,065	-	27,933
70,738	58,232	3,028	135,416
303,791	357,203	12,843	697,588
534,877	315,947	-	850,824
93,897	94,674	273	188,844
<u>192,130</u>	<u>212,010</u>	<u>3,091</u>	<u>408,031</u>
<u>3,092,148</u>	<u>2,595,149</u>	<u>89,523</u>	<u>6,223,330</u>
221,014	33,319	13,414	248,457
-	-	-	14,280
<u>-</u>	<u>-</u>	<u>-</u>	<u>14,280</u>
478,914	350,214	14,681	891,665
(699,928)	(383,533)	(28,095)	(1,154,402)
(221,014)	(33,319)	(13,414)	(262,737)
\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

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

INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE

BASIC SUPERVISION

FOR THE YEAR ENDED AUGUST 31, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUE			
Requested TDCJ-CJAD funding (state aid)	\$ 968,665	\$ 968,665	\$ -
State aid: SAFPF	20,000	25,470	5,470
Community supervision fees collected	764,400	829,588	65,188
Payments by program participants	276,500	261,159	(15,341)
Interest income	5,000	6,240	1,240
Carry over from previous FY (prior year ending fund balance)	1,246,548	1,246,548	-
Other revenue	25,538	39,010	13,472
Basic Supervision interfund transfer	(14,280)	(14,280)	-
Total Revenue	3,292,371	3,362,400	70,029
TYPE OF EXPENDITURES			
Salaries and fringe benefits	1,853,103	1,572,858	280,245
Travel and furnished transportation	124,310	102,155	22,155
Contract services for offenders	4,999	610	4,389
Professional fees	294,577	243,497	51,080
Supplies and operating expenses	868,582	124,386	744,196
Utilities	9,900	6,142	3,758
Equipment	136,900	87,303	49,597
Total Expenditures	3,292,371	2,136,951	1,155,420
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	1,225,449	1,225,449
Prior year refund - actuals		-	
AUDITED YEAR ENDING FUND BALANCE - ACTUALS		\$ 1,225,449	

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

INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE

COMMUNITY CORRECTIONS PROGRAM
COMMUNITY RE-ENRICHMENT WORK

FOR THE YEAR ENDED AUGUST 31, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
TYPE OF REVENUE			
Requested TDCJ-CJAD funding (state aid)	\$ 116,734	\$ 116,734	\$ -
Carry over from previous FY (prior year ending fund balance)	33,895	33,895	-
Other revenue	<u>4,550</u>	<u>9,143</u>	<u>4,593</u>
Total Revenue	<u>155,179</u>	<u>159,772</u>	<u>4,593</u>
TYPE OF EXPENDITURES			
Salaries and fringe benefits	101,851	101,046	805
Travel and furnished transportation	50,025	45,150	4,875
Contract services for offenders	1,400	1,342	58
Professional fees	583	583	-
Supplies and operating expenses	820	489	331
Equipment	<u>500</u>	<u>342</u>	<u>158</u>
Total Expenditures	<u>155,179</u>	<u>148,952</u>	<u>6,227</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	10,820	10,820
Refund to CJAD - actuals		<u>(10,820)</u>	
AUDITED YEAR ENDING FUND BALANCE - ACTUALS		\$ <u>-</u>	

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

INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE

COMMUNITY CORRECTIONS PROGRAM
SEX OFFENDER COUNSELING AND SUPERVISION

FOR THE YEAR ENDED AUGUST 31, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
TYPE OF REVENUE			
Requested TDCJ-CJAD funding (state aid)	\$ 87,901	\$ 87,901	\$ -
Payments by program participants	23,000	30,355	7,355
Carry over from previous FY (prior year ending fund balance)	14,339	14,339	-
Other revenue	<u>2,126</u>	<u>2,126</u>	<u>-</u>
Total Revenue	<u>127,366</u>	<u>134,721</u>	<u>7,355</u>
TYPE OF EXPENDITURES			
Salaries and fringe benefits	44,188	42,689	1,499
Travel and furnished transportation	10,738	10,372	366
Contract services for offenders	70,000	69,996	4
Professional fees	440	440	-
Supplies and operating expenses	<u>2,000</u>	<u>1,996</u>	<u>4</u>
Total Expenditures	<u>127,366</u>	<u>125,493</u>	<u>1,873</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	-	9,228	9,228
Refund to CJAD - actuals		<u>(9,228)</u>	
AUDITED YEAR ENDING FUND BALANCE - ACTUALS			
		\$ <u>-</u>	

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

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

INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE

COMMUNITY CORRECTIONS PROGRAM
DOMESTIC VIOLENCE CASELOAD

FOR THE YEAR ENDED AUGUST 31, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
TYPE OF REVENUE			
Requested TDCJ-CJAD funding (state aid)	\$ 89,176	\$ 89,176	\$ -
Carry over from previous FY (prior year ending fund balance)	6,758	6,758	-
Other revenue	<u>2,482</u>	<u>2,482</u>	-
Total Revenue	<u>98,416</u>	<u>98,416</u>	<u>-</u>
TYPE OF EXPENDITURES			
Salaries and fringe benefits	86,130	81,478	4,652
Travel and furnished transportation	8,082	7,918	164
Professional fees	1,204	476	728
Supplies and operating expenses	<u>3,000</u>	<u>2,844</u>	<u>156</u>
Total Expenditures	<u>98,416</u>	<u>92,716</u>	<u>5,700</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	5,700	5,700
Refund to CJAD - actuals		<u>(5,700)</u>	
AUDITED YEAR ENDING FUND BALANCE - ACTUALS		\$ <u>-</u>	

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

INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE

DIVERSION PROGRAM
SUBSTANCE ABUSE CASELOADS

FOR THE YEAR ENDED AUGUST 31, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
TYPE OF REVENUE			
Requested TDCJ-CJAD funding (state aid)	\$ 252,934	\$ 252,934	\$ -
Carry over from previous FY (prior year ending fund balance)	5,935	5,935	-
Other revenue	<u>1,135</u>	<u>1,135</u>	-
Total Revenue	<u>260,004</u>	<u>260,004</u>	<u>-</u>
TYPE OF EXPENDITURES			
Salaries and fringe benefits	243,220	231,500	11,720
Travel and furnished transportation	6,340	5,788	552
Professional fees	1,265	1,265	-
Supplies and operating expenses	<u>9,179</u>	<u>8,602</u>	<u>577</u>
Total Expenditures	<u>260,004</u>	<u>247,155</u>	<u>12,849</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	12,849	12,849
Refund to CJAD - actuals		<u>(12,849)</u>	
AUDITED YEAR ENDING FUND BALANCE - ACTUALS		<u>\$ -</u>	

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

INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE

DIVERSION PROGRAM
SPECIAL NEEDS OFFENDER PROGRAM

FOR THE YEAR ENDED AUGUST 31, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
TYPE OF REVENUE			
Requested TDCJ-CJAD funding (state aid)	\$ 87,305	\$ 87,305	\$ -
Carry over from previous FY (prior year ending fund balance)	<u>12,971</u>	<u>12,971</u>	<u>-</u>
Total Revenue	<u>100,276</u>	<u>100,276</u>	<u>-</u>
TYPE OF EXPENDITURES			
Salaries and fringe benefits	74,708	59,802	14,906
Travel and furnished transportation	24,485	23,553	932
Professional fees	437	437	-
Supplies and operating expenses	<u>646</u>	<u>641</u>	<u>5</u>
Total Expenditures	<u>100,276</u>	<u>84,433</u>	<u>15,843</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	15,843	15,843
Refund to CJAD - actuals		<u>(15,843)</u>	
AUDITED YEAR ENDING FUND BALANCE - ACTUALS		\$ <u>-</u>	

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

INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE

DIVERSION PROGRAM
FELONY DRUG COURT

FOR THE YEAR ENDED AUGUST 31, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUE			
Requested TDCJ-CJAD funding (state aid)	\$ 51,207	\$ 61,207	\$ 10,000
Payments by program participants	6,500	8,446	1,946
Carry over from previous FY (prior year ending fund balance)	19,050	19,050	-
Basic Supervision interfund transfer	14,280	14,280	-
Total Revenue	91,037	102,983	11,946
TYPE OF EXPENDITURES			
Salaries and fringe benefits	62,617	62,009	608
Travel and furnished transportation	8,433	7,136	1,297
Professional fees	1,256	971	285
Supplies and operating expenses	14,031	11,952	2,079
Equipment	4,700	800	3,900
Total Expenditures	91,037	82,868	8,169
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	20,115	20,115
OTHER FINANCING SOURCES (USES) ACTUALS			
Deobligation - actuals		(10,000)	
Total Other Financing Sources (uses)		(10,000)	
Refund to CJAD - actuals		(10,115)	
AUDITED YEAR ENDING FUND BALANCE - ACTUALS		\$ -	

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

INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE

DIVERSION PROGRAM
BATTERING INTERVENTION AND PREVENTION PROGRAM

FOR THE YEAR ENDED AUGUST 31, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
TYPE OF REVENUE			
Requested TDCJ-CJAD funding (state aid)	\$ 24,952	\$ 34,952	\$ 10,000
Carry over from previous FY (prior year ending fund balance)	9,900	9,900	-
Payments by program participants	<u>100</u>	<u>1,241</u>	<u>1,141</u>
Total Revenue	<u>34,952</u>	<u>46,093</u>	<u>11,141</u>
TYPE OF EXPENDITURES			
Salaries and fringe benefits	30,001	28,753	1,248
Travel and furnished transportation	820	-	820
Professional fees	1,125	745	380
Supplies and operating expenses	<u>3,006</u>	<u>2,556</u>	<u>450</u>
Total Expenditures	<u>34,952</u>	<u>32,054</u>	<u>2,898</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	<u>14,039</u>	14,039
OTHER FINANCING SOURCES (USES) ACTUALS			
Deobligation - actuals		<u>(10,000)</u>	
Total Other Financing Sources (uses)		<u>(10,000)</u>	
Refund to CJAD - actuals		<u>(4,039)</u>	
AUDITED YEAR ENDING FUND BALANCE - ACTUALS		\$ <u> -</u>	

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

INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE

DIVERSION PROGRAM
FEMALE COMMUNITY CORRECTIONS FACILITY

FOR THE YEAR ENDED AUGUST 31, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUE			
Requested TDCJ-CJAD funding (state aid)	\$ 3,130,114	\$ 3,430,114	\$ 300,000
Payments by program participants	65,000	123,672	58,672
Carry over from previous FY (prior year ending fund balance)	478,914	478,914	-
Other revenue	42,151	59,376	17,225
Total Revenue	3,716,179	4,092,076	375,897
TYPE OF EXPENDITURES			
Salaries and fringe benefits	2,066,702	1,835,413	231,289
Travel and furnished transportation	56,066	42,434	13,632
Contract services for offenders	46,350	18,868	27,482
Professional fees	78,523	70,738	7,785
Supplies and operating expenses	468,943	303,791	165,152
Facilities	635,220	534,877	100,343
Utilities	136,655	93,897	42,758
Equipment	227,720	192,130	35,590
Total Expenditures	3,716,179	3,092,148	624,031
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	999,928	999,928
OTHER FINANCING SOURCES (USES) ACTUALS			
Deobligation - actuals		(300,000)	
Total Other Financing Sources (uses)		(300,000)	
Refund to CJAD - actuals		(699,928)	
AUDITED YEAR ENDING FUND BALANCE - ACTUALS		\$ -	

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

INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE

DIVERSION PROGRAM
ROY K. ROBB MEN'S CCF

FOR THE YEAR ENDED AUGUST 31, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
TYPE OF REVENUE			
Requested TDCJ-CJAD funding (state aid)	\$ 2,430,198	\$ 2,680,198	\$ 250,000
Payments by program participants	57,500	85,100	27,600
Carry over from previous FY (prior year ending fund balance)	350,214	350,214	-
Other revenue	<u>130,868</u>	<u>113,170</u>	<u>(17,698)</u>
Total Revenue	<u>2,968,780</u>	<u>3,228,682</u>	<u>259,902</u>
TYPE OF EXPENDITURES			
Salaries and fringe benefits	1,725,248	1,523,195	202,053
Travel and furnished transportation	34,670	24,823	9,847
Contract services for offenders	12,075	9,065	3,010
Professional fees	62,795	58,232	4,563
Supplies and operating expenses	416,349	357,203	59,146
Facilities	349,724	315,947	33,777
Utilities	128,153	94,674	33,479
Equipment	<u>239,766</u>	<u>212,010</u>	<u>27,756</u>
Total Expenditures	<u>2,968,780</u>	<u>2,595,149</u>	<u>373,631</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	<u>633,533</u>	633,533
OTHER FINANCING SOURCES (USES) ACTUALS			
Deobligation - actuals		<u>(250,000)</u>	
Total Other Financing Sources (uses)		<u>(250,000)</u>	
Refund to CJAD - actuals		<u>(383,533)</u>	
AUDITED YEAR ENDING FUND BALANCE - ACTUALS		\$ <u>-</u>	

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

INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE

DIVERSION PROGRAM
CONCHO VALLEY CSCD PRETRIAL DIVERSION

FOR THE YEAR ENDED AUGUST 31, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
TYPE OF REVENUE			
Requested TDCJ-CJAD funding (state aid)	\$ 100,311	\$ 110,311	\$ 10,000
Carry over from previous FY (prior year ending fund balance)	14,681	14,681	-
Other revenue	<u>2,626</u>	<u>2,626</u>	<u>-</u>
Total Revenue	<u>117,618</u>	<u>127,618</u>	<u>10,000</u>
TYPE OF EXPENDITURES			
Salaries and fringe benefits	80,722	64,166	16,556
Travel and furnished transportation	12,160	6,122	6,038
Professional fees	4,998	3,028	1,970
Supplies and operating expenses	13,938	12,843	1,095
Utilities	800	273	527
Equipment	<u>5,000</u>	<u>3,091</u>	<u>1,909</u>
Total Expenditures	<u>117,618</u>	<u>89,523</u>	<u>28,095</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	<u>38,095</u>	38,095
OTHER FINANCING SOURCES (USES) ACTUALS			
Deobligation - actuals		<u>(10,000)</u>	
Total Other Financing Sources (uses)		<u>(10,000)</u>	
Refund to CJAD - actuals		<u>(28,095)</u>	
AUDITED YEAR ENDING FUND BALANCE - ACTUALS		<u>\$ -</u>	

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

INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE

TREATMENT ALTERNATIVES TO INCARCERATION PROGRAM

FOR THE YEAR ENDED AUGUST 31, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUE			
Requested TDCJ-CJAD funding (state aid)	\$ 204,175	\$ 237,983	\$ 33,808
Payments by program participants	5,000	10,148	5,148
Carry over from previous FY (prior year ending fund balance)	20,403	20,403	-
Total Revenue	229,578	268,534	38,956
TYPE OF EXPENDITURES			
Salaries and fringe benefits	200,819	166,264	34,555
Travel and furnished transportation	1,800	620	1,180
Professional fees	6,581	6,351	230
Supplies and operating expenses	20,378	6,013	14,365
Total Expenditures	229,578	179,248	50,330
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	89,286	89,286
OTHER FINANCING SOURCES (USES) ACTUALS			
Deobligation - actuals		(33,808)	
Total Other Financing Sources (uses)		(33,808)	
Refund to CJAD - actuals		(55,478)	
AUDITED YEAR ENDING FUND BALANCE - ACTUALS		\$ -	

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

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED AUGUST 31, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The accompanying financial statements include the revenue of the Tom Green Community Supervision and Corrections Department (CSCD) related to the receipt of funds administered by the TDCJ-CJAD from state appropriations for the Basic Supervision fund, Community Corrections funds, Diversion Program Grant Funds, Treatment Alternative to Incarceration Program Grant Funds, local fees collected for the use of the CSCD, and the expenditure of those funds.

The 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 accounting principles generally accepted in the United States of America.

Basis of accounting refers to the time at which revenues and expenditures are recognized in the accounts and reported in the statements. The accounts of Tom Green County CSCD are organized based on 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.

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 for the previous fiscal year. Only budget adjustments approved by TDCJ-CJAD are referred to in performing the financial audit.

2. PRIOR PERIOD ADJUSTMENTS

There were no prior period adjustments for the fiscal year ended August 31, 2021.

3. REFUNDS

The Department issued biennium refunds for the following programs:

Diversion Programs:

- Substance Abuse Caseloads - \$12,849
- Special Needs Offender Program - \$15,843
- Felony Drug Court - \$10,115
- Battering Intervention and Prevention Program - \$4,039
- Female Community Corrections Facility - \$699,928
- Roy K. Robb Men's CCF - \$383,533
- Concho Valley CSCD Pretrial Diversion - \$28,095

Community Correction Funds:

- Community Re-Enrichment Work - \$10,820
- Sex Offender Counseling and Supervision - \$9,228
- Domestic Violence Caseload - \$5,700

Treatment Alternative to Incarceration Program - \$55,478

4. BUDGET VARIANCES

The Department had no unfavorable budget variances that exceeded 15% of the last TDCJ-CJAD approved budget for any program.

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.

During the fiscal year audited: The CSCD's state aid and net funds (revenues) received were deposited and held, and collection accounts' remaining net funds (revenues) were transferred into a special fund of the county treasury, on or before the next regular business day, or on or before the fifth business day after the day on which the money was received. All the CSCD's state aid and net funds (revenues) received were held, deposited, disbursed, invested, and otherwise cared for by the County on behalf of the CSCD as the CSCD directed (Government Code 509.011(c) and Local Government Code 113.022 and 140.003 (f)).

CSCD employees who have access to, maintain, and administer public funds and petty cash funds are covered by a surety bond.

The Department does not maintain any change funds.

The Department maintains a petty cash fund of \$600, which consists of \$200 for the female facility and \$400 for the CSCD. These funds are used to pay for emergency purchases by cash authorized by the CSCD Director and written policy. Petty cash funds are replenished by submission through the accounts payable process in Tom Green County's accounting software.

Idle funds are invested only within the depository of the County in a manner that protects the integrity of the principal and guarantees no loss of principal to the CSCD.

6. 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, 2021:

Source	Amount Received	Restrictions for Use	Expended in Accordance with Restrictions
Community Supervision Fees Collected	\$ 829,588	Texas Code of Criminal Procedure Article 42A.652 (a); <i>FMM for TDCJ-CJAD Funding</i> restrictions	Yes
<u>Payments by Program Participants</u>			
Battering Intervention Program Class	1,241	<i>FMM for TDCJ-CJAD Funding</i> restrictions	Yes
Pretrial Intervention Supervision Fees	154,165	Texas Code of Criminal Procedure Chapter 102.012; <i>FMM for TDCJ-CJAD Funding</i> restrictions	Yes
TAIP Programs	10,148	<i>FMM for TDCJ-CJAD Funding</i> restrictions	Yes
Drug Offender Education	8,446	<i>FMM for TDCJ-CJAD Funding</i> restrictions	Yes
Anger Management Classes	4,562	<i>FMM for TDCJ-CJAD Funding</i> restrictions	Yes
Interstate Compact Application Fee	1,860	<i>FMM for TDCJ-CJAD Funding</i> restrictions	Yes
Drug Testing	98,401	<i>FMM for TDCJ-CJAD Funding</i> restrictions	Yes
Petty Theft Class	2,071	<i>FMM for TDCJ-CJAD Funding</i> restrictions	Yes
Theft by Check Class	100	<i>FMM for TDCJ-CJAD Funding</i> restrictions	Yes
Sex Offender Therapy Program	30,355	<i>FMM for TDCJ-CJAD Funding</i> restrictions	Yes
Room and Board	58,738	<i>FMM for TDCJ-CJAD Funding</i> restrictions	Yes
Transportation	150,034	<i>FMM for TDCJ-CJAD Funding</i> restrictions	Yes
Total Payments by Program Participants:	520,121	Government Code, Sec. 76.015; Sec. 19, Art. 42.12 Code of Criminal Procedures; <i>FMM for TDCJ-CJAD Funding</i> restrictions	Yes
Interest Income	6,240	<i>FMM for TDCJ-CJAD Funding</i> restrictions	Yes

Source	Amount Received	Restrictions for Use	Expended in Accordance with Restrictions
<u>Other Revenue</u>			
Transaction Administrative \$2 Fees	22,444	Code of Criminal Procedure Art. 102.072; <i>FMM for TDCJ-CJAD Funding</i> restrictions	Yes
Salvage Sale	20,651	<i>FMM for TDCJ-CJAD Funding</i> restrictions	Yes
Insurance Payment for Damage Claim	34,850	<i>FMM for TDCJ-CJAD Funding</i> restrictions	Yes
HHSC Restitution Collection Reimbursement	2,294	<i>FMM for TDCJ-CJAD Funding</i> restrictions	Yes
Commissary	40,928	<i>FMM for TDCJ-CJAD Funding</i> restrictions	Yes
Non-residential Meal Fees	2,636	<i>FMM for TDCJ-CJAD Funding</i> restrictions	Yes
Pool Fees	982	<i>FMM for TDCJ-CJAD Funding</i> restrictions	Yes
Recycling	2,460	<i>FMM for TDCJ-CJAD Funding</i> restrictions	Yes
Replacement Badge	5	<i>FMM for TDCJ-CJAD Funding</i> restrictions	Yes
Vending	7,829	<i>FMM for TDCJ-CJAD Funding</i> restrictions	Yes
Telephone Commission	5,156	<i>FMM for TDCJ-CJAD Funding</i> restrictions	Yes
Meal Contract with TDCJ	87,177	<i>FMM for TDCJ-CJAD Funding</i> restrictions	Yes
Rebate	1,478	<i>FMM for TDCJ-CJAD Funding</i> restrictions	Yes
Admin Fee from Unclaimed Restitution	178	<i>FMM for TDCJ-CJAD Funding</i> restrictions	Yes
Total Other Revenue:	229,068		

Locally generated revenues are expended in accordance with the Financial Management Manual for TDCJ-CJAD Funding, TDCJ-CJAD Funding and Fiscal Management Updates, TDCJ-CJAD Standards, TDCJ-CJAD Field Correspondence, TDCJ-CJAD Policy Statements, Standard and Special Grant Conditions, and applicable laws.

7. COMMITMENTS AND CONTINGENCIES

The Department is contingently liable in respect to lawsuits and other claims in the ordinary course of its operations. The potential settlement (if any) of such contingencies under the budgetary process would require appropriation of revenues yet to be realized and in the opinion of Department management would not materially affect the financial position of the Department at August 31, 2021.

8. SUBSEQUENT EVENTS

The department had no subsequent events that require disclosure.

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SUPPLEMENTARY SCHEDULES

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

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

BASIC SUPERVISION

FOR THE YEAR ENDED AUGUST 31, 2021

	<u>Actual</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE			
State aid	\$ 968,665	\$ 968,665	\$ -
State aid: SAFPF	25,470	25,470	-
Community supervision fees	829,588	829,588	-
Payments by program participants	261,159	261,159	-
Interest income	6,240	6,240	-
Other revenue	<u>39,010</u>	<u>39,010</u>	<u>-</u>
Total Revenue	<u>2,130,132</u>	<u>2,130,132</u>	<u>-</u>
EXPENDITURES			
Salaries and fringe benefits	1,572,858	1,572,858	-
Travel and furnished transportation	102,155	102,155	-
Contract services for offenders	610	610	-
Professional fees	243,497	243,497	-
Supplies and operating expenses	124,386	124,386	-
Utilities	6,142	6,142	-
Equipment	<u>87,303</u>	<u>87,303</u>	<u>-</u>
Total Expenditures	<u>2,136,951</u>	<u>2,136,951</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(6,819)	(6,819)	-
OTHER FINANCING SOURCES (USES)			
Basic Supervision interfund transfer	<u>(14,280)</u>	<u>(14,280)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(14,280)</u>	<u>(14,280)</u>	<u>-</u>
PRIOR YEAR ENDING FUND BALANCE	<u>1,246,548</u>	<u>1,246,548</u>	<u>-</u>
AUDITED YEAR ENDING FUND BALANCE	\$ <u>1,225,449</u>	\$ <u>1,225,449</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

FOR THE YEAR ENDED AUGUST 31, 2021

	<u>Actual</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE			
State aid	\$ 116,734	\$ 116,734	\$ -
Other revenue	9,143	9,143	-
Total Revenue	<u>125,877</u>	<u>125,877</u>	<u>-</u>
EXPENDITURES			
Salaries and fringe benefits	101,046	101,046	-
Travel and furnished transportation	45,150	45,150	-
Contract services for offenders	1,342	1,342	-
Professional fees	583	583	-
Supplies and operating expenses	489	489	-
Equipment	<u>342</u>	<u>342</u>	<u>-</u>
Total Expenditures	<u>148,952</u>	<u>148,952</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	<u>(23,075)</u>	<u>(23,075)</u>	<u>-</u>
PRIOR YEAR ENDING FUND BALANCE			
Refund due to CJAD	<u>(10,820)</u>	<u>(10,820)</u>	<u>-</u>
Adjusted Beginning Fund Balance	<u>23,075</u>	<u>23,075</u>	<u>-</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

COMMUNITY CORRECTIONS PROGRAM
SEX OFFENDER COUNSELING AND SUPERVISION

FOR THE YEAR ENDED AUGUST 31, 2021

	<u>Actual</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE			
State aid	\$ 87,901	\$ 87,901	\$ -
Payments by program participants	30,355	30,355	-
Other revenue	<u>2,126</u>	<u>2,126</u>	<u>-</u>
Total Revenue	<u>120,382</u>	<u>120,382</u>	<u>-</u>
EXPENDITURES			
Salaries and fringe benefits	42,689	42,689	-
Travel and furnished transportation	10,372	10,372	-
Contract services for offenders	69,996	69,996	-
Professional fees	440	440	-
Supplies and operating expenses	<u>1,996</u>	<u>1,996</u>	<u>-</u>
Total Expenditures	<u>125,493</u>	<u>125,493</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(5,111)</u>	<u>(5,111)</u>	<u>-</u>
PRIOR YEAR ENDING FUND BALANCE	14,339	14,339	-
Refund due to CJAD	<u>(9,228)</u>	<u>(9,228)</u>	<u>-</u>
Adjusted Beginning Fund Balance	<u>5,111</u>	<u>5,111</u>	<u>-</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</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, 2021

	<u>Actual</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE			
State aid	\$ 89,176	\$ 89,176	\$ -
Other revenue	<u>2,482</u>	<u>2,482</u>	<u>-</u>
Total Revenue	<u>91,658</u>	<u>91,658</u>	<u>-</u>
EXPENDITURES			
Salaries and fringe benefits	81,478	81,478	-
Travel and furnished transportation	7,918	7,918	-
Professional fees	476	476	-
Supplies and operating expenses	<u>2,844</u>	<u>2,844</u>	<u>-</u>
Total Expenditures	<u>92,716</u>	<u>92,716</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(1,058)</u>	<u>(1,058)</u>	<u>-</u>
PRIOR YEAR ENDING FUND BALANCE	6,758	6,758	-
Refund due to CJAD	<u>(5,700)</u>	<u>(5,700)</u>	<u>-</u>
Adjusted Beginning Fund Balance	<u>1,058</u>	<u>1,058</u>	<u>-</u>
AUDITED YEAR ENDING FUND BALANCE	\$ <u>-</u>	\$ <u>-</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, 2021

	<u>Actual</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE			
State aid	\$ 252,934	\$ 252,934	\$ -
Other revenue	<u>1,135</u>	<u>1,135</u>	<u>-</u>
Total Revenue	<u>254,069</u>	<u>254,069</u>	<u>-</u>
EXPENDITURES			
Salaries and fringe benefits	231,500	231,500	-
Travel and furnished transportation	5,788	5,788	-
Professional fees	1,265	1,265	-
Supplies and operating expenses	<u>8,602</u>	<u>8,602</u>	<u>-</u>
Total Expenditures	<u>247,155</u>	<u>247,155</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	<u>6,914</u>	<u>6,914</u>	<u>-</u>
PRIOR YEAR ENDING FUND BALANCE			
Refund due to CJAD	5,935	5,935	-
	<u>(12,849)</u>	<u>(12,849)</u>	<u>-</u>
Adjusted Beginning Fund Balance	<u>(6,914)</u>	<u>(6,914)</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, 2021

	Actual	Per CSCD Quarterly Report	Difference
REVENUE			
State aid	\$ 87,305	\$ 87,305	\$ -
Total Revenue	87,305	87,305	-
EXPENDITURES			
Salaries and fringe benefits	59,802	59,802	-
Travel and furnished transportation	23,553	23,553	-
Professional fees	437	437	-
Supplies and operating expenses	641	641	-
Total Expenditures	84,433	84,433	-
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	2,872	2,872	-
PRIOR YEAR ENDING FUND BALANCE			
Refund due to CJAD	12,971	12,971	-
Refund due to CJAD	(15,843)	(15,843)	-
Adjusted Beginning Fund Balance	(2,872)	(2,872)	-
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

DIVERSION PROGRAM
FELONY DRUG COURT

FOR THE YEAR ENDED AUGUST 31, 2021

	<u>Actual</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE			
State aid	\$ 61,207	\$ 61,207	\$ -
Deobligation	(10,000)	(10,000)	-
Total State Aid	<u>51,207</u>	<u>51,207</u>	-
Payments by program participants	<u>8,446</u>	<u>8,446</u>	-
Total Revenue	<u>59,653</u>	<u>59,653</u>	-
EXPENDITURES			
Salaries and fringe benefits	62,009	62,009	-
Travel and furnished transportation	7,136	7,136	-
Professional fees	971	971	-
Supplies and operating expenses	11,952	11,952	-
Equipment	<u>800</u>	<u>800</u>	-
Total Expenditures	<u>82,868</u>	<u>82,868</u>	-
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(23,215)	(23,215)	-
OTHER FINANCING SOURCES (USES)			
Basic Supervision interfund transfer	<u>14,280</u>	<u>14,280</u>	-
Total Other Financing Sources (Uses)	<u>14,280</u>	<u>14,280</u>	-
PRIOR YEAR ENDING FUND BALANCE	19,050	19,050	-
Refund due to CJAD	<u>(10,115)</u>	<u>(10,115)</u>	-
Adjusted Beginning Fund Balance	<u>8,935</u>	<u>8,935</u>	-
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

DIVERSION PROGRAM
BATTERING INTERVENTION AND PREVENTION PROGRAM

FOR THE YEAR ENDED AUGUST 31, 2021

	Actual	Per CSCD Quarterly Report	Difference
REVENUE			
State aid	\$ 34,952	\$ 34,952	\$ -
Deobligation	(10,000)	(10,000)	-
Total State Aid	24,952	24,952	-
Payments by program participants	1,241	1,241	-
Total Revenue	26,193	26,193	-
EXPENDITURES			
Salaries and fringe benefits	28,753	28,753	-
Professional fees	745	745	-
Supplies and operating expenses	2,556	2,556	-
Total Expenditures	32,054	32,054	-
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(5,861)	(5,861)	-
PRIOR YEAR ENDING FUND BALANCE			
Refund due to CJAD	9,900	9,900	-
	(4,039)	(4,039)	-
Adjusted Beginning Fund Balance	5,861	5,861	-
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

DIVERSION PROGRAM
FEMALE COMMUNITY CORRECTIONS FACILITY

FOR THE YEAR ENDED AUGUST 31, 2021

	<u>Actual</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE			
State aid	\$ 3,430,114	\$ 3,430,114	\$ -
Deobligation	<u>(300,000)</u>	<u>(300,000)</u>	<u>-</u>
Total State Aid	<u>3,130,114</u>	<u>3,130,114</u>	<u>-</u>
Payments by program participants	123,672	123,672	-
Other revenue	<u>59,376</u>	<u>59,376</u>	<u>-</u>
Total Revenue	<u>3,313,162</u>	<u>3,313,162</u>	<u>-</u>
EXPENDITURES			
Salaries and fringe benefits	1,835,413	1,835,413	-
Travel and furnished transportation	42,434	42,434	-
Contract services for offenders	18,868	18,868	-
Professional fees	70,738	70,738	-
Supplies and operating expenses	303,791	303,791	-
Facilities	534,877	534,877	-
Utilities	93,897	93,897	-
Equipment	<u>192,130</u>	<u>192,130</u>	<u>-</u>
Total Expenditures	<u>3,092,148</u>	<u>3,092,148</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>221,014</u>	<u>221,014</u>	<u>-</u>
PRIOR YEAR ENDING FUND BALANCE	478,914	478,914	-
Refund due to CJAD	<u>(699,928)</u>	<u>(699,928)</u>	<u>-</u>
Adjusted Beginning Fund Balance	<u>(221,014)</u>	<u>(221,014)</u>	<u>-</u>
AUDITED YEAR ENDING FUND BALANCE	\$ <u>-</u>	\$ <u>-</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, 2021

	Actual	Per CSCD Quarterly Report	Difference
REVENUE			
State aid	\$ 2,680,198	\$ 2,680,198	\$ -
Deobligation	(250,000)	(250,000)	-
Total State Aid	2,430,198	2,430,198	-
Payments by program participants	85,100	85,100	-
Other revenue	113,170	113,170	-
Total Revenue	2,628,468	2,628,468	-
EXPENDITURES			
Salaries and fringe benefits	1,523,195	1,523,195	-
Travel and furnished transportation	24,823	24,823	-
Contract services for offenders	9,065	9,065	-
Professional fees	58,232	58,232	-
Supplies and operating expenses	357,203	357,203	-
Facilities	315,947	315,947	-
Utilities	94,674	94,674	-
Equipment	212,010	212,010	-
Total Expenditures	2,595,149	2,595,149	-
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	33,319	33,319	-
PRIOR YEAR ENDING FUND BALANCE	350,214	350,214	-
Refund due to CJAD	(383,533)	(383,533)	-
Adjusted Beginning Fund Balance	(33,319)	(33,319)	-
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

DIVERSION PROGRAM
CONCHO VALLEY CSCD PRETRIAL DIVERSION

FOR THE YEAR ENDED AUGUST 31, 2021

	Actual	Per CSCD Quarterly Report	Difference
REVENUE			
State aid	\$ 110,311	\$ 110,311	\$ -
Deobligation	(10,000)	(10,000)	-
Total State Aid	100,311	100,311	-
Other revenue	2,626	2,626	-
Total Revenue	102,937	102,937	-
EXPENDITURES			
Salaries and fringe benefits	64,166	64,166	-
Travel and furnished transportation	6,122	6,122	-
Professional fees	3,028	3,028	-
Supplies and operating expenses	12,843	12,843	-
Utilities	273	273	-
Equipment	3,091	3,091	-
Total Expenditures	89,523	89,523	-
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	13,414	13,414	-
PRIOR YEAR ENDING FUND BALANCE			
Refund due to CJAD	14,681	14,681	-
	(28,095)	(28,095)	-
Adjusted Beginning Fund Balance	(13,414)	(13,414)	-
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

TREATMENT ALTERNATIVES TO INCARCERATION PROGRAM

FOR THE YEAR ENDED AUGUST 31, 2021

	<u>Actual</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE			
State aid	\$ 237,983	\$ 237,983	\$ -
Deobligation	<u>(33,808)</u>	<u>(33,808)</u>	<u>-</u>
Total State Aid	<u>204,175</u>	<u>204,175</u>	<u>-</u>
Payments by program participants	<u>10,148</u>	<u>10,148</u>	<u>-</u>
Total Revenue	<u>214,323</u>	<u>214,323</u>	<u>-</u>
EXPENDITURES			
Salaries and fringe benefits	166,264	166,264	-
Travel and furnished transportation	620	620	-
Professional fees	6,351	6,351	-
Supplies and operating expenses	<u>6,013</u>	<u>6,013</u>	<u>-</u>
Total Expenditures	<u>179,248</u>	<u>179,248</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>35,075</u>	<u>35,075</u>	<u>-</u>
PRIOR YEAR ENDING FUND BALANCE	20,403	20,403	-
Refund due to CJAD	<u>(55,478)</u>	<u>(55,478)</u>	<u>-</u>
Adjusted Beginning Fund Balance	<u>(35,075)</u>	<u>(35,075)</u>	<u>-</u>
AUDITED YEAR ENDING FUND BALANCE	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

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COMPLIANCE SECTION

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INDEPENDENT AUDITOR'S 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, 2021, 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 25, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Tom Green County CSCD's internal control over financial reporting as a basis for designing 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.

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.

OFFICE LOCATIONS

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

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 financial statements. 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.

Patillo, Brown & Hill, L.L.P.

Waco, Texas
February 25, 2022

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2021

None.

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE PRIOR YEAR ENDED AUGUST 31, 2020

None.

TDCJ-CJAD INDEPENDENT AUDIT COMPLIANCE CHECKLIST

The Compliance Checklist FORMAT AND CONTENT are NOT TO BE ALTERED.

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

YES NO N/A

FINANCIAL POLICIES AND PROCEDURES (Questions 1-2)

An explanation is required to be reported in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs if questions 1 and 2 are answered NO.

Duties of the Fiscal Officer, FMM Fiscal Officer, Texas Government Code, Section 76.004 (Question 1)

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 CSCD’s 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. N/A Was cash matching properly: authorized, budgeted, and expended?

FINANCIAL STATEMENTS (Questions 3-9)

An explanation is required in the corresponding note of the Notes to the Financial Statements and in the Schedule of Findings and Questioned Costs if questions 3, 5, 7, and 9 are answered NO. All sources identified in questions 4, 6, & 8-9 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.

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

Interfund Transfers; FMM Financial Reports, Additional Reporting Requirements (Questions 4-5)

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 returning funds received from CC earlier in the fiscal year. Transfers between CCs are not allowed; they should be done by increasing/decreasing state aid. Apart from returning unused funds, transfers cannot come from DP (even to/from another DP program) unless approved by the TDCJ-CJAD Division Director.

4. Yes ___ Did the CSCD have any interfund transfers and/or DP fund transfers in the fiscal year audited?

5. Yes ___ ___ If any, were all interfund transfers and/or DP fund transfers noted during the audit allowable?

Deobligation, Government Code, Chapter 509, Section 509.011 (h), FMM Deobligations (Questions 6-7)

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.

6. Yes ___ In the fiscal year audited, did any deobligation of funds occur because of an excess of funds allocated to programs?

7. Yes ___ ___ Were the appropriate budget adjustments made for any reallocated funds?

Budget Variances, FMM Budgets (Question 8)

All budget variances identified in the budget variance statements are to be reported in the Budget Variances note of the notes to the financial statements, see note for further instructions. **If any budget variances in excess of the 15% rule, they are required to be reported in the Schedule of Findings and Questioned Costs.**

Expenditure line-item differences over 15% of the last TDCJ-CJAD approved budget within each individual program for the fiscal year audited.

8. ___ No Were any unfavorable budget variances in excess of the 15% rule identified in the Individual Statement of Revenues, Budget, Actual, and Variance for the fiscal year audited?

Prior Period Adjustments, FMM Financial Reports, Additional Reporting Requirements (Question 9)

Adjustment to beginning fund balance because of corrections and/or reporting adjustments to the general ledger of prior fiscal years, **not prior quarters of the current fiscal year.** This amount does not include prior-year refunds.

9. ___ ___ N/A If the CSCD had any **prior period adjustments** resulting from accounting corrections or reporting adjustments to the general ledger for the prior fiscal year(s), were they properly reported as prior period adjustments on the quarterly financial report in the corresponding quarter during which they were identified?

BASIS OF ACCOUNTING (Questions 10-12)

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 if questions 10-12 are answered NO.

Basis of Accounting Requirements, FMM Fiscal Officer, Duties of the Fiscal Officer and Financial Reports (Questions 10-12)

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.

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.

10. Yes Was separate accountability maintained for TDCJ-CJAD funds, i.e., fund accounting of self-balancing funds?
11. Yes Was the modified accrual basis of accounting used in preparing the fourth quarter reports for submission to TDCJ-CJAD?
12. Yes Were 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 13-22)

*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, if questions 13-14, or 22, are answered **NO** or 16-17, or 20-21 answered **YES**.*

*If any of the fees identified in questions 15, 18, and 19 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.*

13. Yes Were 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?
14. Yes Were 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 15-17)

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).

15. No Did the CSCD collect any **administrative fees of \$25-\$60** from **offender and/or non-offender individuals** who either participate in a TDCJ-CJAD funded program or receive services from the department and who are not paying a monthly fee under Articles 42A Code of Criminal Procedure (i.e. Community Supervision Fees)?
16. N/A If collected, when the CSCD assessed the administrative fee, did the CSCD assess less than \$25 or more than \$60 for the fee?
17. N/A If collected, did the CSCD assess administrative fees of \$25-\$60 for those individuals who also pay a monthly supervision fee under Articles 42A.652 Code of Criminal Procedure?

Fees for Pretrial Intervention Programs; Texas Code of Criminal Procedure Chapter 102.012, FMM Statutory Requirements (*Question 18*)

Code of Criminal Procedure Chapter 102 Subchapter A General Costs Article 102.012, Fees for Pretrial Intervention Program states: (a) 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. (b) In addition to or in lieu of the supervision fee authorized by Subsection (a), the court may order the defendant to pay or reimburse a community supervision and corrections department for any other expense that is: (1) incurred as a result of the defendant's participation in the pretrial intervention program, other than an expense described by Article [102.0121](#); or (2) necessary to the defendant's successful completion of the program.

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

Administrative Fee (i.e., Transaction Administrative Fee); Texas Code of Criminal Procedure, Article 102.072, FMM Statutory Requirements (*Questions 19-22*)

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. to collect multiple \$2 administrative fees).

The "transaction" administrative \$2 fee is required to be budgeted and reported as Other Revenue in Basic Supervision.

19. 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?

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

21. No If collected, during each transaction, does the CSCD issue separate receipts for each fine, fee, restitution, or other cost paid while charging the \$2 **transaction administrative fee** for each receipt?

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

CASH, COLLECTIONS, CHANGE FUND, PETTY CASH (*Questions 23-26*)

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 included in the Schedule of Findings and Questioned Costs if questions 23-26, 28, 32-33, and 34 are answered NO. 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.

Deposits and Disbursement Requirements, (*Questions 23-26*)

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 (CSCD) 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 (CSCD) as the entity (CSCD) 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 commissioner's 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. (b) A county treasurer shall deposit the money received under Subsection (a) in the county depository in accordance with Section 116.113(a). In all cases, the treasurer shall deposit the money on or before the seventh business day after the date the treasurer receives the money.

Local Government Code, Section 113.001. COUNTY TREASURER AS CHIEF CUSTODIAN OF MONEY. The county treasurer, as chief custodian of county funds, shall keep in a designated depository and shall account for all money belonging to the county.

Local Government Code, Section 116.113. DEPOSIT OF FUNDS. (a) Immediately after the commissioner's court designates a county depository, the county treasurer shall transfer to the depository all of the county's funds and the funds of any district or municipal subdivision of the county that does not select its own depository. The treasurer shall also immediately deposit with the depository to the credit of the county, district, or municipality any money received after the depository is designated.

Local Government Code Section 116.115. CLEARINGHOUSE FOR MULTIPLE DEPOSITORIES. If the funds of a county are deposited with more than one depository, the commissioner's court shall by order name one of the depositories to act as a clearinghouse for the others. All county orders for payment are finally payable at the depository named as the clearinghouse.

23. Yes Were all the CSCD's state aid and net funds (revenues) received, deposited, and held in a special fund of the county treasury (county's bank account) during the fiscal year audited?

24. Yes Were all the CSCD's state aid and net funds (revenues) received: held, deposited, disbursed, invested, and otherwise cared for by the county on behalf of the CSCD, as the CSCD directed during the fiscal year audited?

25. Yes Were all the CSCD's state aid and net funds' (revenues) received deposited in the county treasury (county's bank account) within the time period required by Local Government Code 113.022 during the fiscal year audited?

26. Yes Were all the CSCD's collection accounts' remaining net funds (revenues) transferred to the county treasury (county's bank account) within the time period required by Local Government Code 113.022 during the fiscal year audited?

Change Fund, Local Government Code, Chapter 130, Section 130.902 (a), FMM Fiscal Change Fund (*Questions 27-28*)

Local Government Code, Chapter 130, Section 130.902 (a) The commissioner's 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.

27. 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*).

28. N/A 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 29-33)

Local Government Code, Section 130.909. (a) The commissioner's 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 commissioner's court, an amount approved by: (1) the county auditor, for a county with a population of 3.3 million or more; or (2) the commissioner's court, for a county with a population of less than 3.3 million. (FMM, State Payments, Financial Reports, Community Corrections Facility and Fiscal Officer)

29. Yes Did the CSCD maintain **petty cash** in the fiscal year audited?
30. Yes Was the petty cash fund maintained by **utilizing the CSCD's funds** authorized by the county auditor?
31. No Was the petty cash fund maintained by **utilizing NON-CSCD revenues** (i.e. vending machine revenues)?
32. Yes Were **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?
33. Yes Were **petty cash funds utilizing CSCD's funds** expended only for emergency situations authorized by a written policy and approved by the CSCD director?

Employee Surety Bond Coverage, FMM Employee Surety Bond Coverage (Question 34)

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.

34. Yes Were all employees who had access to public funds and/or maintained and administered public funds, change funds and petty cash, which cover 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 (Question 35)

*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 if questions 35 is answered **NO**.*

35. Yes Were revenues and expenditures as reported to TDCJ-CJAD on the quarterly financial reports in agreement with the funding recipient's accounting records (CSCD's actuals), the last approved budget, and with audited financial statements?

COMPLIANCE AND OTHER MATTERS; Standards for Financial Audits; Chapter 4, Item 4.25 Government Auditing Standards (Questions 36-40)

An explanation is required to be reported in the Report on Compliance and Internal Control and in the Schedule of Findings and Questioned Costs If questions 36-40 are answered **YES**.

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|-----|--------------------------|-----------|--|
| 36. | <input type="checkbox"/> | <u>No</u> | Were there any instances of deficiencies in internal control noted by the auditor? |
| 37. | <input type="checkbox"/> | <u>No</u> | Were there any instances of non-compliance noted by the auditor? |
| 38. | <input type="checkbox"/> | <u>No</u> | Were there any instances of fraud noted by the auditor? |
| 39. | <input type="checkbox"/> | <u>No</u> | Were there any instances of waste noted by the auditor? |
| 40. | <input type="checkbox"/> | <u>No</u> | 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 41-42*)

An explanation is required to be reported in Schedule of Findings and Questioned Costs for Prior Year if questions 41-42 are answered **NO**.

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|-----|--------------------------|--------------------------|------------|--|
| 41. | <input type="checkbox"/> | <input type="checkbox"/> | <u>N/A</u> | Do any action plans exist for significant findings from prior year audits? |
| 42. | <input type="checkbox"/> | <input type="checkbox"/> | <u>N/A</u> | If action plans exist from prior year audit findings, are they current? |

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