

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

Combined Financial Statements – Regulatory Basis

August 31, 2023

(With Independent Auditor's Report Thereon)

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

**COMBINED FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2023
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INDEPENDENT AUDITOR'S REPORT

The Board of Criminal Court Judges
Tarrant County, Texas

Report on the Audit of the Combined Financial Statements

Opinion

We have audited the combined financial statements—regulatory basis of the Tarrant County (the County) Community Supervision and Corrections Department (the Department), which comprise the combined statement of financial position as of August 31, 2023, the related combined statement of revenues, expenditures and changes in fund balance for the year then ended, and the related notes to the combined financial statements, which collectively comprise the Department's combined financial statements as listed in the table of contents.

In our opinion, the accompanying combined financial statements referred to above present fairly, in all material respects, the respective financial position of the Department, as of August 31, 2023, and the respective changes in financial position for the year then ended, in accordance with the financial reporting provisions of the Texas Department of Criminal Justice-Community Justice Assistance Division (TDCJ-CJAD) as described in Note 1.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standard*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Combined Financial Statements section of our report. We are required to be independent of the Department and the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter—Basis of Accounting

We draw attention to Note 1 of the combined financial statements, which describes the basis of accounting. The combined 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 this matter.

Emphasis of Matter—Presentation

As discussed in Note 1 of the combined financial statements, the combined statements present the operations of the Department only and are not intended to present fairly the financial position of Tarrant County or the state of Texas, and the results of its operations in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Combined Financial Statements

Management is responsible for the preparation and fair presentation of the combined financial statements in accordance with financial reporting provisions of the TDCJ-CJAD, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of combined financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Combined Financial Statements

Our objectives are to obtain reasonable assurance about whether the combined financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the combined financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the combined financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the combined financial statements.
- obtain an understanding of internal control relevant to the audit 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 Department's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the combined financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the combined financial statements that collectively comprise the Department's combined financial statements. The individual Combining Statement of Revenues, Expenditures, and Changes in Fund Balance All Community Corrections Funds and All Diversion Funds, the individual fund statements of revenues, expenditures, and changes in fund balance—budget, actual and variance, and the schedules of differences between audit report and CSCD reports sent to TDCJ-CJAD are presented for purposes of additional analysis and are not a required part of the combined financial statements. Such information is the responsibility of management and was

derived from and relates directly to the underlying accounting and other records used to prepare the combined financial statements. The information has been subjected to the auditing procedures applied in the audit of the combined financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the combined financial statements or to the combined financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the individual Combining Statement of Revenues, Expenditures, and Changes in Fund Balance All Community Corrections Funds and All Diversion Funds, the individual fund statements of revenues, expenditures, and changes in fund balance—budget, actual and variance, and the schedules of differences between audit report and CSCD reports sent to TDCJ-CJAD are fairly stated, in all material respects, in relation to the combined financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the TDCJ-CJAD Independent Audit Compliance Checklist but does not include the combined financial statements and our auditor’s report thereon. Our opinion on the combined financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the combined financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the combined financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 28, 2024 on our consideration of the Department’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 the effectiveness of the Department’s 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 Department’s internal control over financial reporting and compliance.

Restriction on Use

This report is intended solely for the information and use of Texas Department of Criminal Justice—Community Justice Assistance Division management, the Board of Criminal Court Judges of Tarrant County, Texas, Tarrant County Commissioners Court, and others within the Department and is not intended to be and should not be used by anyone other than these specified parties.

Deloitte & Touche LLP

February 28, 2024

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
 COMBINED STATEMENT OF FINANCIAL POSITION
 AUGUST 31, 2023

	Basic Supervision	Community Corrections	Diversion Programs	TAIP	Total
ASSETS					
Cash and Investments					
Bank Balances	\$7,813,107	\$133,683	\$214,235	\$39,904	\$8,200,929
Petty Cash	0	0	0	0	0
Time Deposits	0	0	0	0	0
Total Cash and Investments	<u>\$ 7,813,107</u>	<u>\$ 133,683</u>	<u>\$ 214,235</u>	<u>\$ 39,904</u>	<u>\$ 8,200,929</u>
Accounts Receivable					
Community Supervision Fees	0	0	0	0	0
Other Accounts Receivable	29,714	0	0	0	29,714
Total Accounts Receivable	<u>29,714</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>29,714</u>
Total Assets	<u><u>\$ 7,842,821</u></u>	<u><u>\$ 133,683</u></u>	<u><u>\$ 214,235</u></u>	<u><u>\$ 39,904</u></u>	<u><u>\$ 8,230,643</u></u>
LIABILITIES AND FUND BALANCE					
Liabilities					
Accounts Payable	1,337,120	116,414	159,908	39,904	1,653,346
Due To TDCJ-CJAD	0	17,269	54,327	0	71,596
Other Liabilities	0	0	0	0	0
Total Liabilities	<u>1,337,120</u>	<u>133,683</u>	<u>214,235</u>	<u>39,904</u>	<u>1,724,942</u>
Fund Balance	6,505,701	0	0	0	6,505,701
Total Liabilities and Fund Balance	<u><u>\$ 7,842,821</u></u>	<u><u>\$ 133,683</u></u>	<u><u>\$ 214,235</u></u>	<u><u>\$ 39,904</u></u>	<u><u>\$ 8,230,643</u></u>

The accompanying notes are an integral part of these financial statements

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
 COMBINED STATEMENT OF REVENUE, EXPENDITURES,
 AND CHANGES IN FUND BALANCE
 FOR THE YEAR ENDED AUGUST 31, 2023

	Basic Supervision	Community Corrections	Diversion Program	TAIP	Total
REVENUES					
State Aid	7,094,327	3,070,271	3,428,140	797,803	14,390,541
One Time/Supplemental Payment (+)	0	0	0	0	0
Deobligation (-)	0	0	(75,751)	0	(75,751)
Total State Aid Not Including SAFPF	7,094,327	3,070,271	3,352,389	797,803	14,314,790
State Aid: SAFPF	99,827	0	0	0	99,827
Community Supervision Fees	9,631,334	0	0	0	9,631,334
Payment by Program Participants	1,216,701	0	59	0	1,216,760
Interest Income	451,755	0	0	0	451,755
Other Revenue	3,373	0	0	0	3,373
Total Revenues	18,497,317	3,070,271	3,352,448	797,803	25,717,839
EXPENDITURES					
Salaries and Fringe Benefits	14,839,945	3,379,166	3,814,489	928,885	22,962,485
Travel and Furnished Transportation	134,982	2,606	3,327	1,290	142,205
Contract Services for Offenders	1,648,830	18,175	173,626	42,037	1,882,668
Professional Fees	448,785	23,527	28,558	8,025	508,895
Supplies and Operating Expenses	220,291	377	9,717	4,858	235,243
Facilities	0	0	139,655	0	139,655
Utilities	5,224	2,745	6,590	0	14,559
Equipment	336,694	1,762	5,476	0	343,932
Total Expenditures	17,634,751	3,428,358	4,181,438	985,095	26,229,642
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	862,566	(358,087)	(828,990)	(187,292)	(511,803)
OTHER FINANCING SOURCES (USES)					
Basic Supervision Interfund Transfer [+ or -]	(1,331,491)	1,175,696	139,834	15,961	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	(832,846)	661,515	171,331	0
Total Other Financing Sources (Uses)	(1,331,491)	342,850	801,349	187,292	0
PRIOR YEAR ENDING FUND BALANCE					
Prior Period Adjustment	6,973,271	32,506	81,969	0	7,087,746
Prior Period Refunds (BS only)	1,355	0	0	0	1,355
Adjusted Beginning Fund Balance	0	0	0	0	0
	6,974,626	32,506	81,969	0	7,089,101
Refund Due to TDCJ-CJAD (CC, DP, TAIP only)	0	(17,269)	(54,328)	0	(71,597)
AUDITED YEAR ENDING FUND BALANCE	\$ 6,505,701	\$ 0	\$ 0	\$ 0	\$ 6,505,701

The accompanying notes are an integral part of these financial statements

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED AUGUST 31, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The accompanying financial statements include the revenue of the Tarrant County Community Supervision and Corrections Department (CSCD) related to the receipt of funds administered by the Community Justice Assistance Division of the Texas Department of Criminal Justice 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 Tarrant County Community Supervision and Corrections Department is a special purpose district of state government and is not a department of the administrative county, nor is it an agency of the State of Texas. The Tarrant County Community Supervision and Corrections Department 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 Tarrant 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 the cash 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.

Funds of the Tarrant County CSCD are grouped into the agency fund type for the purpose of operation on the Tarrant County, Texas accounting system. Accounting agency funds are accounts established for deposit

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED AUGUST 31, 2023

and disbursement of funds which are not controlled through the Tarrant 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 November 30 will be reviewed and approved/disapproved by TDCJ-CJAD. TDCJ-CJAD will not accept budget adjustments after November 30 for the previous fiscal year.

2. PRIOR PERIOD ADJUSTMENTS

The following prior period adjustments were made during the 2023 fiscal year.

Adjustments to FY22 Invoices for Lab Services= \$1,355.50

Total Prior Period Adjustments = \$1,355.50

3. REFUNDS

The following refunds were paid to TDCJ-CJAD for the 2023 fiscal year:

Refund for program 021 (Pre-Sentence Investigation Unit) - \$12,675

Refund for program 057 (Cognitive Treatment & Continuing Care Program) - \$4,594

Refund for program 040 (Contract Residential Treatment) - \$52,614

Refund for program 053 (High Risk Caseload) - \$1,714

4. BUDGET VARIANCES

There were no program line items with variances of expenditures in excess of 15% of the approved budget amounts for the 2023 fiscal year.

5. CASH, COLLECTIONS, CHANGE FUND, PETTY CASH AND INVESTMENTS

The County utilizes a “pooled cash” concept for investment purposes. All idle funds are invested, in the “pooled cash” fund. There are no investments in any individual fund. All interest earned by the “pooled funds” is allocated on the average cash balance of each fund. CSCD’s position in the pooled cash fund on 8/31/2023 was \$8,200,929.

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

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED AUGUST 31, 2023

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 CSCD restitution bank account is included in Tarrant County's depository. All cash is covered by the Federal Depository Insurance Corporation or by collateral held by the County's agent in the County's name.

CSCD has no petty cash fund.

CSCD maintains a \$100 change fund to assist with daily cash collections and the fund is utilized only at the Central Location. The change fund is evenly divided between two cashiers at the start of each shift. Collections are balanced daily, and \$100 is deducted from the daily collections and secured in a vault at the end of each day. The change fund is used strictly for making change in connection with collections that are due and payable to the CSCD. All employees maintaining and administering change funds are covered by an Employee Surety Bond.

All investments of the County are made pursuant to the Texas Government Code Section 2256, the Texas Public Funds Investment Act, and Tarrant County investment policy established and approved by the Commissioners Court on November 7, 2023. Authorized investments include the following:

- a. Obligations of the United States or its agencies and instrumentalities;
- b. Direct obligations of the State of Texas;
- c. Other obligations, the principal and interest of which are unconditionally guaranteed or insured by the State of Texas or the United States;
- d. Obligations of states, agencies, counties, cities and other political subdivisions of any state having been rated as to investment quality by a nationally recognized investment rating firm and having received a rating of not less than A or its equivalent;
- e. Certificates of deposit issued by state and national banks that have their main office or a branch office in Texas, and that are:
 - (1) Guaranteed or insured by the FDIC, or its successor; or
 - (2) Secured by obligation described by items a-d above and that have a market value of not less than the principal amount of the certificate;
- f. Fully collateralized direct repurchase agreements having a defined termination date, secured by obligations described by item a. above, pledged with a third party selected or approved by the County, and placed through a primary government securities dealer or a financial institution doing business in the State of Texas;
- g. Commercial paper with a stated maturity of 365 days or less from the date of issuance that either:
 - (1) is rated not less than A-1, P-1 or the equivalent by at least two nationally recognized credit rating agencies; or
 - (2) is rated at least A-1, P-1 or the equivalent by at least one nationally recognized credit rating agency and is fully secured by an irrevocable letter of credit issued by a bank organized and existing under the laws of the United States or any state thereof.

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

NOTES TO THE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2023

- h. Mutual funds and money market mutual funds:
- (1) No-load money market mutual funds are authorized if registered with and regulated by the SEC; provide the investing entity with a prospectus and other information required by the Securities and Exchange Act of 1934 or the Investment Company Act of 1940; and comply with Federal Securities and Exchange Commission Rule 2a-7.
 - (2) No-load mutual funds are authorized if registered with the SEC; have an average weighted maturity of less than two years; and either: (A) have a duration of one year or more and are invested exclusively in obligations approved by Chapter 2256.014 of the Government Code; or (B) have a duration of less than one year and the investment portfolio is limited to investment grade securities, excluding asset-backed securities and invested exclusively in obligations approved by this policy and rated no less than AAA or its equivalent; and invest dollar-for-dollar all County funds without sales commissions or loads.
- i. Investment pool as defined in Section 2256.016 of the Texas Government Code and rated no lower than AAA or its equivalent.

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

<u>Source</u>	<u>Amount Received</u>	<u>Restrictions for use</u>	<u>Expended in accordance with Restriction</u>
<u>Community Supervision Fees</u>	\$ 9,631,334	Texas Code of Criminal Procedure Article 42A.652 (a); FMM for TDCJ-CJAD Funding Restrictions	Yes
<u>Payments by Program Participants</u>			
Program Participation Fees, including Pre-Trial Diversion/Intervention Fees	1,216,760	Texas Code of Criminal Procedure Chapter 102.012; FMM for TDCJ-CJAD Funding restrictions.	Yes
<u>Total Payments by Program Participants:</u>	\$ 1,216,760		
Interest Income	451,755	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
<u>Other Revenue:</u>			
Collection Fees - Texas Dept of Health and Human Services	3,373	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
<u>Total Other Revenue:</u>	\$ 3,373		

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

**NOTES TO THE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2023**

7. COMMITMENTS AND CONTINGENCIES

There are currently no pending contingencies for fiscal year 2023 to report.

8. SUBSEQUENT EVENTS

There were no significant events subsequent to fiscal year 2023 to report.

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 ALL COMMUNITY CORRECTIONS FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2023

	CC 009-2023 Non-English Speaking Caseloads	CC 042-2023 Felony Alcohol Intervention Project	CC 004-2023 Enhanced Supervision Strategies	CC 021-2023 Pre-Sentence Investigation Unit	CC 057-2023 Cognitive Treatment & Continuing Care	CC 008-2023 MR/DD Mentally Impaired Caseloads	CC 054-2023 Alcohol Monitoring Caseloads	Total (All CC Funds)
REVENUES								
State Aid	\$ 278,747	\$ 152,940	\$ 49,044	\$ 421,681	\$ 120,577	\$ 240,451	\$ 1,806,831	\$ 3,070,271
One Time/Supplemental Payment (+)	0	0	0	0	0	0	0	0
Deobligation (-)	0	0	0	0	0	0	0	0
Total State Aid	278,747	152,940	49,044	421,681	120,577	240,451	1,806,831	3,070,271
Community Supervision Fees	0	0	0	0	0	0	0	0
Payment by Program Participants	0	0	0	0	0	0	0	0
Interest Income	0	0	0	0	0	0	0	0
Other Revenue	0	0	0	0	0	0	0	0
Total Revenues	278,747	152,940	49,044	421,681	120,577	240,451	1,806,831	3,070,271
EXPENDITURES								
Salaries and Fringe Benefits	297,907	153,840	337,994	423,709	115,079	245,093	1,805,544	3,379,166
Travel and Furnished Transportation	19	490	0	882	0	992	223	2,606
Contract Services for Offenders	1,140	0	0	5,411	0	11,624	0	18,175
Professional Fees	2,091	1,147	368	3,163	904	1,803	14,051	23,527
Supplies and Operating Expenses	0	0	0	314	0	23	40	377
Facilities	0	0	0	0	0	0	0	0
Utilities	0	0	2,407	0	0	338	0	2,745
Equipment	0	0	0	1,762	0	0	0	1,762
Total Expenditures	301,157	155,477	340,769	435,241	115,983	259,873	1,819,858	3,428,358
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(22,410)	(2,537)	(291,725)	(13,560)	4,594	(19,422)	(13,027)	(358,087)
OTHER FINANCING SOURCES (USES)								
Basic Supervision Interfund Transfer [+ or -]	22,410	2,537	1,124,571	0	0	13,151	13,027	1,175,696
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	(832,846)	0	0	0	0	(832,846)
Total Other Financing Sources (Uses)	22,410	2,537	291,725	0	0	13,151	13,027	342,850
PRIOR YEAR ENDING FUND BALANCE	0	0	0	26,235	0	6,271	0	32,506
Prior Period Adjustment	0	0	0	0	0	0	0	0
Refund to CJAD	0	0	0	(12,675)	(4,594)	0	0	(17,269)
Adjusted Beginning Fund Balance	0	0	0	13,560	(4,594)	6,271	0	15,237
AUDITED YEAR ENDING FUND BALANCE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

The accompanying notes are an integral part of these financial statements

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 ALL DIVERSION FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2023

	DP 035-2023 Day Treatment Programs	DP 014-2023 Substance Abuse Aftercare Caseloads	DP 040-2023 Contract Residential Treatment	DP 034-2023 Mentally Impaired Caseloads	DP 043-2023 Mental Health Diversion Court	DP 053-2023 High Risk Caseload	DP 012-2023 Sex Offender Caseloads	DP 046-2023 Assessment Unit	DP 044-2023 S.W.I.F.T. Court	Total (All DP Funds)
REVENUES										
State Aid	\$ 980,875	\$ 176,319	\$ 132,595	\$ 414,307	\$ 56,725	\$ 119,644	\$ 922,573	\$ 465,845	\$ 159,257	\$ 3,428,140
One Time/Supplemental Payment (+)	0	0	0	0	0	0	0	0	0	0
Deobligation (-)	0	(60,751)	(15,000)	0	0	0	0	0	0	(75,751)
Total State Aid	980,875	115,568	117,595	414,307	56,725	119,644	922,573	465,845	159,257	3,352,389
Community Supervision Fees	0	0	0	0	0	0	0	0	0	0
Payment by Program Participants	0	0	0	0	0	0	59	0	0	59
Interest Income	0	0	0	0	0	0	0	0	0	0
Other Revenue	0	0	0	0	0	0	0	0	0	0
Total Revenues	980,875	115,568	117,595	414,307	56,725	119,644	922,632	465,845	159,257	3,352,448
EXPENDITURES										
Salaries and Fringe Benefits	961,690	153,036	0	587,443	67,024	127,153	1,095,548	627,610	194,985	3,814,489
Travel and Furnished Transportation	474	65	0	851	0	724	1,198	15	0	3,327
Contract Services for Offenders	20	0	113,715	0	0	0	59,650	241	0	173,626
Professional Fees	9,148	867	882	3,457	425	1,217	7,874	3,494	1,194	28,558
Supplies and Operating Expenses	8,158	266	0	85	0	0	665	587	(44)	9,717
Facilities	139,655	0	0	0	0	0	0	0	0	139,655
Utilities	4,579	69	0	535	0	129	1,032	0	246	6,590
Equipment	3,651	0	0	0	0	0	1,825	0	0	5,476
Total Expenditures	1,127,375	154,303	114,597	592,371	67,449	129,223	1,167,792	631,947	196,381	4,181,438
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(146,500)	(38,735)	2,998	(178,064)	(10,724)	(9,579)	(245,160)	(166,102)	(37,124)	(828,990)
OTHER FINANCING SOURCES (USES)										
Basic Supervision Interfund Transfer [+ or -]	33,446	11,241	0	19,465	0	0	38,382	14,873	22,427	139,834
CC Interfund Transfer [+ or -] (to DP or TAIP)	113,054	6,434	0	158,599	10,724	0	206,778	151,229	14,697	661,515
Total Other Financing Sources (Uses)	146,500	17,675	0	178,064	10,724	0	245,160	166,102	37,124	801,349
PRIOR YEAR ENDING FUND BALANCE										
Prior Period Adjustment	0	21,060	49,616	0	0	11,293	0	0	0	81,969
Refund to CJAD	0	0	0	0	0	0	0	0	0	0
Adjusted Beginning Fund Balance	0	0	(52,614)	0	0	(1,714)	0	0	0	(54,328)
	0	21,060	(2,998)	0	0	9,579	0	0	0	27,641
AUDITED YEAR ENDING FUND BALANCE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

The accompanying notes are an integral part of these financial statements

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2023
BASIC SUPERVISION - PROGRAM 900-2023

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUES			
Requested TDCJ-CJAD Funding (State Aid)	\$ 7,094,327	\$ 7,094,327	\$ 0
State Aid: SAFPF	60,000	99,827	39,827
Community Supervision Fees Collected	8,500,000	9,631,334	1,131,334
Payment by Program Participants	1,095,000	1,216,701	121,701
Interest Income	10,000	451,755	441,755
Carry Over from Previous FY (Prior Year Ending Fund Balance)	6,973,271	6,973,271	0
Other Revenue	14,000	3,373	(10,627)
Basic Supervision Interfund Transfer [+ or -]	(1,383,691)	(1,331,491)	52,200
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	0
Total Revenues	<u>22,362,907</u>	<u>24,139,097</u>	<u>1,776,190</u>
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	16,606,748	14,839,945	1,766,803
Travel and Furnished Transportation	185,755	134,982	50,773
Contract Services for Offenders	1,648,750	1,648,830	(80)
Professional Fees	508,127	448,785	59,342
Supplies and Operating Expenses	3,038,027	220,291	2,817,736
Facilities	0	0	0
Utilities	22,500	5,224	17,276
Equipment	353,000	336,694	16,306
Total Expenditures	<u>22,362,907</u>	<u>17,634,751</u>	<u>4,728,156</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 0	\$ 6,504,346	\$ 6,504,346
OTHER FINANCING SOURCES (USES) ACTUALS			
One-Time/Supplemental Payment (+) - Actuals		0	
Deobligation (-) - Actuals		0	
Total Other Financing Sources (Uses)		<u>0</u>	
PRIOR YEAR ENDING FUND BALANCE			
Prior Period Adjustment - Actuals		1,355	
Prior Period Refund - Actuals		0	
Total Prior Period Adjustments & Refunds - Actuals		<u>1,355</u>	
AUDITED YEAR ENDING FUND BALANCE - ACTUALS		<u>\$ 6,505,701</u>	

The accompanying notes are an integral part of these financial statements

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2023
TREATMENT ALTERNATIVE TO INCARCERATION PROGRAM (TAIP) - 015-2023

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUES			
Requested TDCJ-CJAD Funding (State Aid)	\$ 797,803	\$ 797,803	\$ 0
State Aid: SAFPF	0	0	0
Community Supervision Fees Collected	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
Carry Over from Previous FY (Prior Year Ending Fund Balance)	0	0	0
Other Revenue	0	0	0
Basic Supervision Interfund Transfer [+ or -]	15,961	15,961	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	174,310	171,331	(2,979)
Total Revenues	988,074	985,095	(2,979)
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	928,999	928,885	114
Travel and Furnished Transportation	2,100	1,290	810
Contract Services for Offenders	42,391	42,037	354
Professional Fees	8,084	8,025	59
Supplies and Operating Expenses	6,100	4,858	1,242
Facilities	0	0	0
Utilities	0	0	0
Equipment	400	0	400
Total Expenditures	988,074	985,095	2,979
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 0	\$ 0	\$ 0
OTHER FINANCING SOURCES (USES) ACTUALS			
One-Time/Supplemental Payment (+) - Actuals		0	
Deobligation (-) - Actuals		0	
Total Other Financing Sources (Uses)		0	
PRIOR YEAR ENDING FUND BALANCE			
Prior Period Adjustment - Actuals		0	
Refund to CJAD Actuals		0	
Total Prior Period Adjustments & Refunds - Actuals		0	
AUDITED YEAR ENDING FUND BALANCE - ACTUALS		\$ 0	

The accompanying notes are an integral part of these financial statements

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2023
COMMUNITY CORRECTIONS - PROGRAM 009-2023
NON-ENGLISH SPEAKING CASELOADS

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUES			
Requested TDCJ-CJAD Funding (State Aid)	\$ 278,747	\$ 278,747	\$ 0
State Aid: SAFPF	0	0	0
Community Supervision Fees Collected	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
Carry Over from Previous FY (Prior Year Ending Fund Balance)	0	0	0
Other Revenue	0	0	0
Basic Supervision Interfund Transfer [+ or -]	22,607	22,410	(197)
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	0
Total Revenues	301,354	301,157	(197)
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	298,013	297,907	106
Travel and Furnished Transportation	110	19	91
Contract Services for Offenders	1,140	1,140	0
Professional Fees	2,091	2,091	0
Supplies and Operating Expenses	0	0	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	301,354	301,157	197
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 0	\$ 0	\$ 0
OTHER FINANCING SOURCES (USES) ACTUALS			
One-Time/Supplemental Payment (+) - Actuals		0	
Deobligation (-) - Actuals		0	
Total Other Financing Sources (Uses)		0	
PRIOR YEAR ENDING FUND BALANCE			
Prior Period Adjustment - Actuals		0	
Refund to CJAD Actuals		0	
Total Prior Period Adjustments & Refunds - Actuals		0	
AUDITED YEAR ENDING FUND BALANCE - ACTUALS		\$ 0	

The accompanying notes are an integral part of these financial statements

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2023
COMMUNITY CORRECTIONS - PROGRAM 042-2023
FELONY ALCOHOL INTERVENTION PROJECT

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUES			
Requested TDCJ-CJAD Funding (State Aid)	\$ 152,940	\$ 152,940	\$ 0
State Aid: SAFPF	0	0	0
Community Supervision Fees Collected	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
Carry Over from Previous FY (Prior Year Ending Fund Balance)	0	0	0
Other Revenue	0	0	0
Basic Supervision Interfund Transfer [+ or -]	3,112	2,537	(575)
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	0
Total Revenues	<u>156,052</u>	<u>155,477</u>	<u>(575)</u>
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	153,905	153,840	65
Travel and Furnished Transportation	500	490	10
Contract Services for Offenders	0	0	0
Professional Fees	1,147	1,147	0
Supplies and Operating Expenses	500	0	500
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	<u>156,052</u>	<u>155,477</u>	<u>575</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 0	\$ 0	\$ 0
OTHER FINANCING SOURCES (USES) ACTUALS			
One-Time/Supplemental Payment (+) - Actuals		0	
Deobligation (-) - Actuals		0	
Total Other Financing Sources (Uses)		<u>0</u>	
PRIOR YEAR ENDING FUND BALANCE			
Prior Period Adjustment - Actuals		0	
Refund to CJAD Actuals		0	
Total Prior Period Adjustments & Refunds - Actuals		<u>0</u>	
AUDITED YEAR ENDING FUND BALANCE - ACTUALS		<u>\$ 0</u>	

The accompanying notes are an integral part of these financial statements

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2023
COMMUNITY CORRECTIONS - PROGRAM 004-2023
ENHANCED SUPERVISION STRATEGIES

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUES			
Requested TDCJ-CJAD Funding (State Aid)	\$ 49,044	\$ 49,044	\$ 0
State Aid: SAFPF	0	0	0
Community Supervision Fees Collected	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
Carry Over from Previous FY (Prior Year Ending Fund Balance)	0	0	0
Other Revenue	0	0	0
Basic Supervision Interfund Transfer [+ or -]	1,154,941	1,124,571	(30,370)
CC Interfund Transfer [+ or -] (to DP or TAIP)	(861,062)	(832,846)	28,216
Total Revenues	342,923	340,769	(2,154)
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	338,055	337,994	61
Travel and Furnished Transportation	250	0	250
Contract Services for Offenders	1,000	0	1,000
Professional Fees	368	368	0
Supplies and Operating Expenses	250	0	250
Facilities	0	0	0
Utilities	3,000	2,407	593
Equipment	0	0	0
Total Expenditures	342,923	340,769	2,154
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 0	\$ 0	\$ 0
OTHER FINANCING SOURCES (USES) ACTUALS			
One-Time/Supplemental Payment (+) - Actuals		0	
Deobligation (-) - Actuals		0	
Total Other Financing Sources (Uses)		0	
PRIOR YEAR ENDING FUND BALANCE			
Prior Period Adjustment - Actuals		0	
Refund to CJAD Actuals		0	
Total Prior Period Adjustments & Refunds - Actuals		0	
AUDITED YEAR ENDING FUND BALANCE - ACTUALS		\$ 0	

The accompanying notes are an integral part of these financial statements

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2023
COMMUNITY CORRECTIONS - PROGRAM 021-2023
PRE-SENTENCE INVESTIGATION UNIT

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUES			
Requested TDCJ-CJAD Funding (State Aid)	\$ 421,681	\$ 421,681	\$ 0
State Aid: SAFPF	0	0	0
Community Supervision Fees Collected	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
Carry Over from Previous FY (Prior Year Ending Fund Balance)	26,235	26,235	0
Other Revenue	0	0	0
Basic Supervision Interfund Transfer [+ or -]	77	0	(77)
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	0
Total Revenues	447,993	\$ 447,916	(77)
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	423,880	423,709	171
Travel and Furnished Transportation	1,250	882	368
Contract Services for Offenders	16,000	5,411	10,589
Professional Fees	3,163	3,163	0
Supplies and Operating Expenses	1,900	314	1,586
Facilities	0	0	0
Utilities	0	0	0
Equipment	1,800	1,762	38
Total Expenditures	447,993	435,241	12,752
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 0	\$ 12,675	\$ 12,675
OTHER FINANCING SOURCES (USES) ACTUALS			
One-Time/Supplemental Payment (+) - Actuals		0	
Deobligation (-) - Actuals		0	
Total Other Financing Sources (Uses)		0	
PRIOR YEAR ENDING FUND BALANCE			
Prior Period Adjustment - Actuals		0	
Refund to CJAD Actuals		(12,675)	
Total Prior Period Adjustments & Refunds - Actuals		(12,675)	
AUDITED YEAR ENDING FUND BALANCE - ACTUALS		\$ 0	

The accompanying notes are an integral part of these financial statements

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2023
COMMUNITY CORRECTIONS - PROGRAM 057-2023
COGNITIVE TREATMENT & CONTINUING CARE PROGRAM

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUES			
Requested TDCJ-CJAD Funding (State Aid)	\$ 120,577	\$ 120,577	\$ 0
State Aid: SAFPF	0	0	0
Community Supervision Fees Collected	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
Carry Over from Previous FY (Prior Year Ending Fund Balance)	0	0	0
Other Revenue	0	0	0
Basic Supervision Interfund Transfer [+ or -]	3,260	0	(3,260)
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	0
Total Revenues	123,837	120,577	(3,260)
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	122,683	115,079	7,604
Travel and Furnished Transportation	250	0	250
Contract Services for Offenders	0	0	0
Professional Fees	904	904	0
Supplies and Operating Expenses	0	0	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	123,837	115,983	7,854
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 0	\$ 4,594	\$ 4,594
OTHER FINANCING SOURCES (USES) ACTUALS			
One-Time/Supplemental Payment (+) - Actuals		0	
Deobligation (-) - Actuals		0	
Total Other Financing Sources (Uses)		0	
PRIOR YEAR ENDING FUND BALANCE			
Prior Period Adjustment - Actuals		0	
Refund to CJAD Actuals		(4,594)	
Total Prior Period Adjustments & Refunds - Actuals		(4,594)	
AUDITED YEAR ENDING FUND BALANCE - ACTUALS		\$ 0	

The accompanying notes are an integral part of these financial statements

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2023
COMMUNITY CORRECTIONS - PROGRAM 008-2023
MR/DD MENTALLY IMPAIRED CASELOADS

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUES			
Requested TDCJ-CJAD Funding (State Aid)	\$ 240,451	\$ 240,451	\$ 0
State Aid: SAFPF	0	0	0
Community Supervision Fees Collected	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
Carry Over from Previous FY (Prior Year Ending Fund Balance)	6,271	6,271	0
Other Revenue	0	0	0
Basic Supervision Interfund Transfer [+ or -]	24,582	13,151	(11,431)
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	0
Total Revenues	271,304	259,873	(11,431)
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	245,151	245,093	58
Travel and Furnished Transportation	9,000	992	8,008
Contract Services for Offenders	14,000	11,624	2,376
Professional Fees	2,153	1,803	350
Supplies and Operating Expenses	500	23	477
Facilities	0	0	0
Utilities	500	338	162
Equipment	0	0	0
Total Expenditures	271,304	259,873	11,431
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 0	\$ 0	\$ 0
OTHER FINANCING SOURCES (USES) ACTUALS			
One-Time/Supplemental Payment (+) - Actuals		0	
Deobligation (-) - Actuals		0	
Total Other Financing Sources (Uses)		0	
PRIOR YEAR ENDING FUND BALANCE			
Prior Period Adjustment - Actuals		0	
Refund to CJAD Actuals		0	
Total Prior Period Adjustments & Refunds - Actuals		0	
AUDITED YEAR ENDING FUND BALANCE - ACTUALS		\$ 0	

The accompanying notes are an integral part of these financial statements

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2023
COMMUNITY CORRECTIONS - PROGRAM 054-2023
ALCOHOL MONITORING CASELOADS

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUES			
Requested TDCJ-CJAD Funding (State Aid)	\$ 1,806,831	\$ 1,806,831	\$ 0
State Aid: SAFPF	0	0	0
Community Supervision Fees Collected	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
Carry Over from Previous FY (Prior Year Ending Fund Balance)	0	0	0
Other Revenue	0	0	0
Basic Supervision Interfund Transfer [+ or -]	14,297	13,027	(1,270)
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	0
Total Revenues	1,821,128	1,819,858	(1,270)
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	1,805,577	1,805,544	33
Travel and Furnished Transportation	1,000	223	777
Contract Services for Offenders	0	0	0
Professional Fees	14,051	14,051	0
Supplies and Operating Expenses	500	40	460
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	1,821,128	1,819,858	1,270
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 0	\$ 0	\$ 0
OTHER FINANCING SOURCES (USES) ACTUALS			
One-Time/Supplemental Payment (+) - Actuals		0	
Deobligation (-) - Actuals		0	
Total Other Financing Sources (Uses)		0	
PRIOR YEAR ENDING FUND BALANCE			
Prior Period Adjustment - Actuals		0	
Refund to CJAD Actuals		0	
Total Prior Period Adjustments & Refunds - Actuals		0	
AUDITED YEAR ENDING FUND BALANCE - ACTUALS		\$ 0	

The accompanying notes are an integral part of these financial statements

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2023
DIVERSION GRANT PROGRAM - 035-2023
DAY TREATMENT PROGRAMS

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUES			
Requested TDCJ-CJAD Funding (State Aid)	\$ 980,875	\$ 980,875	\$ 0
State Aid: SAFPF	0	0	0
Community Supervision Fees Collected	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
Carry Over from Previous FY (Prior Year Ending Fund Balance)	0	0	0
Other Revenue	0	0	0
Basic Supervision Interfund Transfer [+ or -]	33,446	33,446	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	128,037	113,054	(14,983)
Total Revenues	1,142,358	1,127,375	(14,983)
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	961,719	961,690	29
Travel and Furnished Transportation	2,000	474	1,526
Contract Services for Offenders	1,000	20	980
Professional Fees	10,057	9,148	909
Supplies and Operating Expenses	19,465	8,158	11,307
Facilities	139,655	139,655	0
Utilities	4,810	4,579	231
Equipment	3,652	3,651	1
Total Expenditures	1,142,358	1,127,375	14,983
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 0	\$ 0	\$ 0
OTHER FINANCING SOURCES (USES) ACTUALS			
One-Time/Supplemental Payment (+) - Actuals		0	
Deobligation (-) - Actuals		0	
Total Other Financing Sources (Uses)		0	
PRIOR YEAR ENDING FUND BALANCE			
Prior Period Adjustment - Actuals		0	
Refund to CJAD Actuals		0	
Total Prior Period Adjustments & Refunds - Actuals		0	
AUDITED YEAR ENDING FUND BALANCE - ACTUALS		\$ 0	

The accompanying notes are an integral part of these financial statements

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2023
DIVERSION GRANT PROGRAM - 014-2023
SUBSTANCE ABUSE AFTERCARE CASELOADS

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUES			
Requested TDCJ-CJAD Funding (State Aid)	\$ 176,319	\$ 176,319	\$ 0
State Aid: SAFPF	0	0	0
Community Supervision Fees Collected	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
Carry Over from Previous FY (Prior Year Ending Fund Balance)	21,060	21,060	0
Other Revenue	0	0	0
Basic Supervision Interfund Transfer [+ or -]	11,241	11,241	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	7,320	6,434	(886)
Total Revenues	<u>215,940</u>	<u>215,054</u>	<u>(886)</u>
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	153,097	153,036	61
Travel and Furnished Transportation	150	65	85
Contract Services for Offenders	0	0	0
Professional Fees	867	867	0
Supplies and Operating Expenses	1,000	266	734
Facilities	0	0	0
Utilities	75	69	6
Equipment	0	0	0
Total Expenditures	<u>155,189</u>	<u>154,303</u>	<u>886</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 60,751	\$ 60,751	\$ 0
OTHER FINANCING SOURCES (USES) ACTUALS			
One-Time/Supplemental Payment (+) - Actuals		0	
Deobligation (-) - Actuals		(60,751)	
Total Other Financing Sources (Uses)		<u>(60,751)</u>	
PRIOR YEAR ENDING FUND BALANCE		<u>0</u>	
Prior Period Adjustment - Actuals		0	
Refund to CJAD Actuals		0	
Total Prior Period Adjustments & Refunds - Actuals		<u>0</u>	
AUDITED YEAR ENDING FUND BALANCE - ACTUALS		<u>\$ 0</u>	

The accompanying notes are an integral part of these financial statements

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2023
DIVERSION GRANT PROGRAM - 040-2023
CONTRACT RESIDENTIAL TREATMENT

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUES			
Requested TDCJ-CJAD Funding (State Aid)	\$ 132,595	\$ 132,595	\$ 0
State Aid: SAFPF	0	0	0
Community Supervision Fees Collected	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
Carry Over from Previous FY (Prior Year Ending Fund Balance)	49,616	49,616	0
Other Revenue	0	0	0
Basic Supervision Interfund Transfer [+ or -]	0	0	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	0
Total Revenues	<u>182,211</u>	<u>182,211</u>	<u>0</u>
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	0	0	0
Travel and Furnished Transportation	0	0	0
Contract Services for Offenders	166,329	113,715	52,614
Professional Fees	882	882	0
Supplies and Operating Expenses	0	0	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	<u>167,211</u>	<u>114,597</u>	<u>52,614</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 15,000	\$ 67,614	\$ 52,614
OTHER FINANCING SOURCES (USES) ACTUALS			
One-Time/Supplemental Payment (+) - Actuals		0	
Deobligation (-) - Actuals		(15,000)	
Total Other Financing Sources (Uses)		<u>(15,000)</u>	
PRIOR YEAR ENDING FUND BALANCE			
Prior Period Adjustment - Actuals		0	
Refund to CJAD Actuals		(52,614)	
Total Prior Period Adjustments & Refunds - Actuals		<u>(52,614)</u>	
AUDITED YEAR ENDING FUND BALANCE - ACTUALS		<u>\$ 0</u>	

The accompanying notes are an integral part of these financial statements

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2023
DIVERSION GRANT PROGRAM - 034-2023
MENTALLY IMPAIRED CASELOADS

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUES			
Requested TDCJ-CJAD Funding (State Aid)	\$ 414,307	\$ 414,307	\$ 0
State Aid: SAFPF	0	0	0
Community Supervision Fees Collected	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
Carry Over from Previous FY (Prior Year Ending Fund Balance)	0	0	0
Other Revenue	0	0	0
Basic Supervision Interfund Transfer [+ or -]	19,465	19,465	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	160,314	158,599	(1,715)
Total Revenues	594,086	592,371	(1,715)
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	587,579	587,443	136
Travel and Furnished Transportation	1,700	851	849
Contract Services for Offenders	0	0	0
Professional Fees	3,607	3,457	150
Supplies and Operating Expenses	500	85	415
Facilities	0	0	0
Utilities	700	535	165
Equipment	0	0	0
Total Expenditures	594,086	592,371	1,715
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 0	\$ 0	\$ 0
OTHER FINANCING SOURCES (USES) ACTUALS			
One-Time/Supplemental Payment (+) - Actuals		0	
Deobligation (-) - Actuals		0	
Total Other Financing Sources (Uses)		0	
PRIOR YEAR ENDING FUND BALANCE			
Prior Period Adjustment - Actuals		0	
Refund to CJAD Actuals		0	
Total Prior Period Adjustments & Refunds - Actuals		0	
AUDITED YEAR ENDING FUND BALANCE - ACTUALS		\$ 0	

The accompanying notes are an integral part of these financial statements

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2023
DIVERSION GRANT PROGRAM - 043-2023
MENTAL HEALTH DIVERSION COURT PROGRAM

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUES			
Requested TDCJ-CJAD Funding (State Aid)	\$ 56,725	\$ 56,725	\$ 0
State Aid: SAFPF	0	0	0
Community Supervision Fees Collected	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
Carry Over from Previous FY (Prior Year Ending Fund Balance)	0	0	0
Other Revenue	0	0	0
Basic Supervision Interfund Transfer [+ or -]	0	0	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	10,725	10,724	(1)
Total Revenues	67,450	67,449	(1)
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	67,025	67,024	1
Travel and Furnished Transportation	0	0	0
Contract Services for Offenders	0	0	0
Professional Fees	425	425	0
Supplies and Operating Expenses	0	0	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	67,450	67,449	1
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 0	\$ 0	\$ 0
OTHER FINANCING SOURCES (USES) ACTUALS			
One-Time/Supplemental Payment (+) - Actuals		0	
Deobligation (-) - Actuals		0	
Total Other Financing Sources (Uses)		0	
PRIOR YEAR ENDING FUND BALANCE			
Prior Period Adjustment - Actuals		0	
Refund to CJAD Actuals		0	
Total Prior Period Adjustments & Refunds - Actuals		0	
AUDITED YEAR ENDING FUND BALANCE - ACTUALS		\$ 0	

The accompanying notes are an integral part of these financial statements

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2023
DIVERSION GRANT PROGRAM - 053-2023
HIGH RISK CASELOAD

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUES			
Requested TDCJ-CJAD Funding (State Aid)	\$ 119,644	\$ 119,644	\$ 0
State Aid: SAFPF	0	0	0
Community Supervision Fees Collected	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
Carry Over from Previous FY (Prior Year Ending Fund Balance)	11,293	11,293	0
Other Revenue	0	0	0
Basic Supervision Interfund Transfer [+ or -]	5,020	0	(5,020)
CC Interfund Transfer [+ or -] (to DP or TAIP)	1,750	0	(1,750)
Total Revenues	137,707	130,937	(6,770)
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	134,850	127,153	7,697
Travel and Furnished Transportation	1,100	724	376
Contract Services for Offenders	0	0	0
Professional Fees	1,217	1,217	0
Supplies and Operating Expenses	400	0	400
Facilities	0	0	0
Utilities	140	129	11
Equipment	0	0	0
Total Expenditures	137,707	129,223	8,484
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 0	\$ 1,714	\$ 1,714
OTHER FINANCING SOURCES (USES) ACTUALS			
One-Time/Supplemental Payment (+) - Actuals		0	
Deobligation (-) - Actuals		0	
Total Other Financing Sources (Uses)		0	
PRIOR YEAR ENDING FUND BALANCE			
Prior Period Adjustment - Actuals		0	
Refund to CJAD Actuals		(1,714)	
Total Prior Period Adjustments & Refunds - Actuals		(1,714)	
AUDITED YEAR ENDING FUND BALANCE - ACTUALS		\$ 0	

The accompanying notes are an integral part of these financial statements

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2023
DIVERSION GRANT PROGRAM - 012-2023
SEX OFFENDER CASELOADS

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUES			
Requested TDCJ-CJAD Funding (State Aid)	\$ 922,573	\$ 922,573	\$ 0
State Aid: SAFPF	0	0	0
Community Supervision Fees Collected	0	0	0
Payment by Program Participants	0	59	59
Interest Income	0	0	0
Carry Over from Previous FY (Prior Year Ending Fund Balance)	0	0	0
Other Revenue	0	0	0
Basic Supervision Interfund Transfer [+ or -]	38,382	38,382	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	210,838	206,778	(4,060)
Total Revenues	<u>1,171,793</u>	<u>1,167,792</u>	<u>(4,001)</u>
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	1,095,765	1,095,548	217
Travel and Furnished Transportation	2,500	1,198	1,302
Contract Services for Offenders	60,685	59,650	1,035
Professional Fees	8,419	7,874	545
Supplies and Operating Expenses	1,200	665	535
Facilities	0	0	0
Utilities	1,399	1,032	367
Equipment	1,825	1,825	0
Total Expenditures	<u>1,171,793</u>	<u>1,167,792</u>	<u>4,001</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 0	\$ 0	\$ 0
OTHER FINANCING SOURCES (USES) ACTUALS			
One-Time/Supplemental Payment (+) - Actuals		0	
Deobligation (-) - Actuals		0	
Total Other Financing Sources (Uses)		<u>0</u>	
PRIOR YEAR ENDING FUND BALANCE			
Prior Period Adjustment - Actuals		0	
Refund to CJAD Actuals		0	
Total Prior Period Adjustments & Refunds - Actuals		<u>0</u>	
AUDITED YEAR ENDING FUND BALANCE - ACTUALS		<u>\$ 0</u>	

The accompanying notes are an integral part of these financial statements

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2023
DIVERSION GRANT PROGRAM - 046-2023
ASSESSMENT UNIT

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUES			
Requested TDCJ-CJAD Funding (State Aid)	\$ 465,845	\$ 465,845	\$ 0
State Aid: SAFPF	0	0	0
Community Supervision Fees Collected	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
Carry Over from Previous FY (Prior Year Ending Fund Balance)	0	0	0
Other Revenue	0	0	0
Basic Supervision Interfund Transfer [+ or -]	14,873	14,873	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	152,204	151,229	(975)
Total Revenues	<u>632,922</u>	<u>631,947</u>	<u>(975)</u>
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	627,678	627,610	68
Travel and Furnished Transportation	250	15	235
Contract Services for Offenders	500	241	259
Professional Fees	3,494	3,494	0
Supplies and Operating Expenses	1,000	587	413
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	<u>632,922</u>	<u>631,947</u>	<u>975</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 0	\$ 0	\$ 0
OTHER FINANCING SOURCES (USES) ACTUALS			
One-Time/Supplemental Payment (+) - Actuals		0	
Deobligation (-) - Actuals		0	
Total Other Financing Sources (Uses)		<u>0</u>	
PRIOR YEAR ENDING FUND BALANCE			
Prior Period Adjustment - Actuals		0	
Refund to CJAD Actuals		0	
Total Prior Period Adjustments & Refunds - Actuals		<u>0</u>	
AUDITED YEAR ENDING FUND BALANCE - ACTUALS		<u>\$ 0</u>	

The accompanying notes are an integral part of these financial statements

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2023
DIVERSION GRANT PROGRAM - 044-2023
S.W.I.F.T COURT

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUES			
Requested TDCJ-CJAD Funding (State Aid)	\$ 159,257	\$ 159,257	\$ 0
State Aid: SAFPF	0	0	0
Community Supervision Fees Collected	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
Carry Over from Previous FY (Prior Year Ending Fund Balance)	0	0	0
Other Revenue	0	0	0
Basic Supervision Interfund Transfer [+ or -]	22,427	22,427	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	15,564	14,697	(867)
Total Revenues	197,248	196,381	(867)
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	195,226	194,985	241
Travel and Furnished Transportation	200	0	200
Contract Services for Offenders	0	0	0
Professional Fees	1,194	1,194	0
Supplies and Operating Expenses	228	(44)	272
Facilities	0	0	0
Utilities	400	246	154
Equipment	0	0	0
Total Expenditures	197,248	196,381	867
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 0	\$ 0	\$ 0
OTHER FINANCING SOURCES (USES) ACTUALS			
One-Time/Supplemental Payment (+) - Actuals		0	
Deobligation (-) - Actuals		0	
Total Other Financing Sources (Uses)		0	
PRIOR YEAR ENDING FUND BALANCE			
Prior Period Adjustment - Actuals		0	
Refund to CJAD Actuals		0	
Total Prior Period Adjustments & Refunds - Actuals		0	
AUDITED YEAR ENDING FUND BALANCE - ACTUALS		\$ 0	

The accompanying notes are an integral part of these financial statements

SCHEDULE OF DIFFERENCES BETWEEN AUDIT AND CSCD REPORTS

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
 SCHEDULE OF DIFFERENCES BETWEEN
 AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
 BASIC SUPERVISION - # 900
 FOR THE YEAR ENDED AUGUST 31, 2023

	Actual	Per CSCD Quarterly Report	Difference
REVENUES			
State Aid	\$ 7,094,327	\$ 7,094,327	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	0	0	0
Total State Aid Not Including SAFPF	<u>7,094,327</u>	<u>7,094,327</u>	<u>0</u>
State Aid: SAFPF	99,827	99,827	0
Community Supervision Fees	9,631,334	9,631,334	0
Payment by Program Participants	1,216,701	1,216,701	0
Interest Income	451,755	451,755	0
Other Revenue	3,373	3,373	0
Total Revenues	<u>18,497,317</u>	<u>18,497,317</u>	<u>0</u>
EXPENDITURES			
Salaries and Fringe Benefits	14,839,945	14,839,945	0
Travel and Furnished Transportation	134,982	134,982	0
Contract Services for Offenders	1,648,830	1,648,830	0
Professional Fees	448,785	448,785	0
Supplies and Operating Expenses	220,291	220,291	0
Facilities	0	0	0
Utilities	5,224	5,224	0
Equipment	336,694	336,694	0
Total Expenditures	<u>17,634,751</u>	<u>17,634,751</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	862,566	862,566	0
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer [+ or -]	(1,331,491)	(1,331,491)	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	0
Total Other Financing Sources (Uses)	<u>(1,331,491)</u>	<u>(1,331,491)</u>	<u>0</u>
PRIOR YEAR ENDING FUND BALANCE	6,973,271	6,973,271	0
Prior Period Adjustment	1,355	1,355	0
Prior Year Refund	0	0	0
Refund Due to CJAD	0	0	0
Adjusted Beginning Fund Balance	<u>6,974,626</u>	<u>6,974,626</u>	<u>0</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ 6,505,701</u>	<u>\$ 6,505,701</u>	<u>\$ 0</u>

SCHEDULE OF DIFFERENCES BETWEEN AUDIT AND CSCD REPORTS

TARRANT 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) - PROGRAM #015
 FOR THE YEAR ENDED AUGUST 31, 2023

	Actual	Per CSCD Quarterly Report	Difference
REVENUES			
State Aid	\$ 797,803	\$ 797,803	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	0	0	0
Total State Aid Not Including SAFPF	797,803	797,803	0
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenues	797,803	797,803	0
EXPENDITURES			
Salaries and Fringe Benefits	928,885	928,885	0
Travel and Furnished Transportation	1,290	1,290	0
Contract Services for Offenders	42,037	42,037	0
Professional Fees	8,025	8,025	0
Supplies and Operating Expenses	4,858	4,858	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	985,095	985,095	0
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(187,292)	(187,292)	0
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer [+ or -]	15,961	15,961	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	171,331	171,331	0
Total Other Financing Sources (Uses)	187,292	187,292	0
PRIOR YEAR ENDING FUND BALANCE	0	0	0
Prior Period Adjustment	0	0	0
Refund Due to CJAD	0	0	0
Adjusted Beginning Fund Balance	0	0	0
AUDITED YEAR ENDING FUND BALANCE	\$ 0	\$ 0	\$ 0

SCHEDULE OF DIFFERENCES BETWEEN AUDIT AND CSCD REPORTS

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
 SCHEDULE OF DIFFERENCES BETWEEN
 AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
 COMMUNITY CORRECTIONS - PROGRAM #009 - NON-ENGLISH SPEAKING CASELOADS
 FOR THE YEAR ENDED AUGUST 31, 2023

	Actual	Per CSCD Quarterly Report	Difference
REVENUES			
State Aid	\$ 278,747	\$ 278,747	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	0	0	0
Total State Aid Not Including SAFPF	<u>278,747</u>	<u>278,747</u>	<u>0</u>
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenues	<u>278,747</u>	<u>278,747</u>	<u>0</u>
EXPENDITURES			
Salaries and Fringe Benefits	297,907	297,907	0
Travel and Furnished Transportation	19	19	0
Contract Services for Offenders	1,140	1,140	0
Professional Fees	2,091	2,091	0
Supplies and Operating Expenses	0	0	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	<u>301,157</u>	<u>301,157</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(22,410)	(22,410)	0
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer [+ or -]	22,410	22,410	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	0
Total Other Financing Sources (Uses)	<u>22,410</u>	<u>22,410</u>	<u>0</u>
PRIOR YEAR ENDING FUND BALANCE	0	0	0
Prior Period Adjustment	0	0	0
Refund Due to CJAD	0	0	0
Adjusted Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

SCHEDULE OF DIFFERENCES BETWEEN AUDIT AND CSCD REPORTS

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
 SCHEDULE OF DIFFERENCES BETWEEN
 AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
 COMMUNITY CORRECTIONS - PROGRAM #042 - FELONY ALCOHOL INTERVENTION PROJECT
 FOR THE YEAR ENDED AUGUST 31, 2023

	Actual	Per CSCD Quarterly Report	Difference
REVENUES			
State Aid	\$ 152,940	\$ 152,940	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	0	0	0
Total State Aid Not Including SAFPF	152,940	152,940	0
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenues	152,940	152,940	0
EXPENDITURES			
Salaries and Fringe Benefits	153,840	153,840	0
Travel and Furnished Transportation	490	490	0
Contract Services for Offenders	0	0	0
Professional Fees	1,147	1,147	0
Supplies and Operating Expenses	0	0	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	155,477	155,477	0
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(2,537)	(2,537)	0
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer [+ or -]	2,537	2,537	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	0
Total Other Financing Sources (Uses)	2,537	2,537	0
PRIOR YEAR ENDING FUND BALANCE	0	0	0
Prior Period Adjustment	0	0	0
Refund Due to CJAD	0	0	0
Adjusted Beginning Fund Balance	0	0	0
AUDITED YEAR ENDING FUND BALANCE	\$ 0	\$ 0	\$ 0

SCHEDULE OF DIFFERENCES BETWEEN AUDIT AND CSCD REPORTS

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
 SCHEDULE OF DIFFERENCES BETWEEN
 AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
 COMMUNITY CORRECTIONS - PROGRAM #004 - ENHANCED SUPERVISION STRATEGIES
 FOR THE YEAR ENDED AUGUST 31, 2023

	Actual	Per CSCD Quarterly Report	Difference
REVENUES			
State Aid	\$ 49,044	\$ 49,044	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	0	0	0
Total State Aid Not Including SAFPF	49,044	49,044	0
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenues	49,044	49,044	0
EXPENDITURES			
Salaries and Fringe Benefits	337,994	337,994	0
Travel and Furnished Transportation	0	0	0
Contract Services for Offenders	0	0	0
Professional Fees	368	368	0
Supplies and Operating Expenses	0	0	0
Facilities	0	0	0
Utilities	2,407	2,407	0
Equipment	0	0	0
Total Expenditures	340,769	340,769	0
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(291,725)	(291,725)	0
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer [+ or -]	1,124,571	1,124,571	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	(832,846)	(832,846)	0
Total Other Financing Sources (Uses)	291,725	291,725	0
PRIOR YEAR ENDING FUND BALANCE	0	0	0
Prior Period Adjustment	0	0	0
Refund Due to CJAD	0	0	0
Adjusted Beginning Fund Balance	0	0	0
AUDITED YEAR ENDING FUND BALANCE	\$ 0	\$ 0	\$ 0

SCHEDULE OF DIFFERENCES BETWEEN AUDIT AND CSCD REPORTS

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
 SCHEDULE OF DIFFERENCES BETWEEN
 AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
 COMMUNITY CORRECTIONS - PROGRAM #021 - PRE-SENTENCE INVESTIGATION UNIT
 FOR THE YEAR ENDED AUGUST 31, 2023

	Actual	Per CSCD Quarterly Report	Difference
REVENUES			
State Aid	\$ 421,681	\$ 421,681	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	0	0	0
Total State Aid Not Including SAFPF	421,681	421,681	0
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenues	421,681	421,681	0
EXPENDITURES			
Salaries and Fringe Benefits	423,709	423,709	0
Travel and Furnished Transportation	882	882	0
Contract Services for Offenders	5,411	5,411	0
Professional Fees	3,163	3,163	0
Supplies and Operating Expenses	314	314	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	1,762	1,762	0
Total Expenditures	435,241	435,241	0
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(13,560)	(13,560)	0
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer [+ or -]	0	0	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	0
Total Other Financing Sources (Uses)	0	0	0
PRIOR YEAR ENDING FUND BALANCE	26,235	26,235	0
Prior Period Adjustment	0	0	0
Refund Due to CJAD	(12,675)	(12,675)	0
Adjusted Beginning Fund Balance	13,560	13,560	0
AUDITED YEAR ENDING FUND BALANCE	\$ 0	\$ 0	\$ 0

SCHEDULE OF DIFFERENCES BETWEEN AUDIT AND CSCD REPORTS

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
 SCHEDULE OF DIFFERENCES BETWEEN
 AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
 COMMUNITY CORRECTIONS - PROGRAM #057 - COGNITIVE TREATMENT & CONTINUING CARE PROGRAM
 FOR THE YEAR ENDED AUGUST 31, 2023

	Actual	Per CSCD Quarterly Report	Difference
REVENUES			
State Aid	\$ 120,577	\$ 120,577	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	0	0	0
Total State Aid Not Including SAFPF	<u>120,577</u>	<u>120,577</u>	<u>0</u>
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenues	<u>120,577</u>	<u>120,577</u>	<u>0</u>
EXPENDITURES			
Salaries and Fringe Benefits	115,079	115,079	0
Travel and Furnished Transportation	0	0	0
Contract Services for Offenders	0	0	0
Professional Fees	904	904	0
Supplies and Operating Expenses	0	0	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	<u>115,983</u>	<u>115,983</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	4,594	4,594	0
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer [+ or -]	0	0	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
PRIOR YEAR ENDING FUND BALANCE	0	0	0
Prior Period Adjustment	0	0	0
Refund Due to CJAD	(4,594)	(4,594)	0
Adjusted Beginning Fund Balance	<u>(4,594)</u>	<u>(4,594)</u>	<u>0</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

SCHEDULE OF DIFFERENCES BETWEEN AUDIT AND CSCD REPORTS

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
 SCHEDULE OF DIFFERENCES BETWEEN
 AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
 COMMUNITY CORRECTIONS - PROGRAM #008 - INTELLECTUALLY/DEVELOPMENTALLY DISABLED CASELOADS
 FOR THE YEAR ENDED AUGUST 31, 2023

	Actual	Per CSCD Quarterly Report	Difference
REVENUES			
State Aid	\$ 240,451	\$ 240,451	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	0	0	0
Total State Aid Not Including SAFPF	<u>240,451</u>	<u>240,451</u>	<u>0</u>
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenues	<u>240,451</u>	<u>240,451</u>	<u>0</u>
EXPENDITURES			
Salaries and Fringe Benefits	245,093	245,093	0
Travel and Furnished Transportation	992	992	0
Contract Services for Offenders	11,624	11,624	0
Professional Fees	1,803	1,803	0
Supplies and Operating Expenses	23	23	0
Facilities	0	0	0
Utilities	338	338	0
Equipment	0	0	0
Total Expenditures	<u>259,873</u>	<u>259,873</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(19,422)	(19,422)	0
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer [+ or -]	13,151	13,151	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	0
Total Other Financing Sources (Uses)	<u>13,151</u>	<u>13,151</u>	<u>0</u>
PRIOR YEAR ENDING FUND BALANCE	6,271	6,271	0
Prior Period Adjustment	0	0	0
Refund Due to CJAD	0	0	0
Adjusted Beginning Fund Balance	<u>6,271</u>	<u>6,271</u>	<u>0</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

SCHEDULE OF DIFFERENCES BETWEEN AUDIT AND CSCD REPORTS

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
 SCHEDULE OF DIFFERENCES BETWEEN
 AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
 COMMUNITY CORRECTIONS - PROGRAM #054 - ALCOHOL MONITORING CASELOADS
 FOR THE YEAR ENDED AUGUST 31, 2023

	Actual	Per CSCD Quarterly Report	Difference
REVENUES			
State Aid	\$ 1,806,831	\$ 1,806,831	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	0	0	0
Total State Aid Not Including SAFPF	<u>1,806,831</u>	<u>1,806,831</u>	<u>0</u>
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenues	<u>1,806,831</u>	<u>1,806,831</u>	<u>0</u>
EXPENDITURES			
Salaries and Fringe Benefits	1,805,544	1,805,544	0
Travel and Furnished Transportation	223	223	0
Contract Services for Offenders	0	0	0
Professional Fees	14,051	14,051	0
Supplies and Operating Expenses	40	40	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	<u>1,819,858</u>	<u>1,819,858</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(13,027)</u>	<u>(13,027)</u>	<u>0</u>
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer [+ or -]	13,027	13,027	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	0
Total Other Financing Sources (Uses)	<u>13,027</u>	<u>13,027</u>	<u>0</u>
PRIOR YEAR ENDING FUND BALANCE	0	0	0
Prior Period Adjustment	0	0	0
Refund Due to CJAD	0	0	0
Adjusted Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

SCHEDULE OF DIFFERENCES BETWEEN AUDIT AND CSCD REPORTS

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
 SCHEDULE OF DIFFERENCES BETWEEN
 AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
 DIVERSION GRANT PROGRAM - PROGRAM #035 - DAY TREATMENT PROGRAMS
 FOR THE YEAR ENDED AUGUST 31, 2023

	Actual	Per CSCD Quarterly Report	Difference
REVENUES			
State Aid	\$ 980,875	\$ 980,875	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	0	0	0
Total State Aid Not Including SAFPF	980,875	980,875	0
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenues	980,875	980,875	0
EXPENDITURES			
Salaries and Fringe Benefits	961,690	961,690	0
Travel and Furnished Transportation	474	474	0
Contract Services for Offenders	20	20	0
Professional Fees	9,148	9,148	0
Supplies and Operating Expenses	8,158	8,158	0
Facilities	139,655	139,655	0
Utilities	4,579	4,579	0
Equipment	3,651	3,651	0
Total Expenditures	1,127,375	1,127,375	0
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(146,500)	(146,500)	0
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer [+ or -]	33,446	33,446	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	113,054	113,054	0
Total Other Financing Sources (Uses)	146,500	146,500	0
PRIOR YEAR ENDING FUND BALANCE	0	0	0
Prior Period Adjustment	0	0	0
Refund Due to CJAD	0	0	0
Adjusted Beginning Fund Balance	0	0	0
AUDITED YEAR ENDING FUND BALANCE	\$ 0	\$ 0	\$ 0

SCHEDULE OF DIFFERENCES BETWEEN AUDIT AND CSCD REPORTS

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
 SCHEDULE OF DIFFERENCES BETWEEN
 AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
 DIVERSION GRANT PROGRAM - PROGRAM #014 - SUBSTANCE ABUSE AFTERCARE CASELOADS
 FOR THE YEAR ENDED AUGUST 31, 2023

	Actual	Per CSCD Quarterly Report	Difference
REVENUES			
State Aid	\$ 176,319	\$ 176,319	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	(60,751)	(60,751)	0
Total State Aid Not Including SAFPF	<u>115,568</u>	<u>115,568</u>	<u>0</u>
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenues	<u>115,568</u>	<u>115,568</u>	<u>0</u>
EXPENDITURES			
Salaries and Fringe Benefits	153,036	153,036	0
Travel and Furnished Transportation	65	65	0
Contract Services for Offenders	0	0	0
Professional Fees	867	867	0
Supplies and Operating Expenses	266	266	0
Facilities	0	0	0
Utilities	69	69	0
Equipment	0	0	0
Total Expenditures	<u>154,303</u>	<u>154,303</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(38,735)</u>	<u>(38,735)</u>	<u>0</u>
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer [+ or -]	11,241	11,241	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	6,434	6,434	0
Total Other Financing Sources (Uses)	<u>17,675</u>	<u>17,675</u>	<u>0</u>
PRIOR YEAR ENDING FUND BALANCE	21,060	21,060	0
Prior Period Adjustment	0	0	0
Refund Due to CJAD	0	0	0
Adjusted Beginning Fund Balance	<u>21,060</u>	<u>21,060</u>	<u>0</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

SCHEDULE OF DIFFERENCES BETWEEN AUDIT AND CSCD REPORTS

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
 SCHEDULE OF DIFFERENCES BETWEEN
 AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
 DIVERSION GRANT PROGRAM - PROGRAM #040 - CONTRACT RESIDENTIAL TREATMENT
 FOR THE YEAR ENDED AUGUST 31, 2023

	Actual	Per CSCD Quarterly Report	Difference
REVENUES			
State Aid	\$ 132,595	\$ 132,595	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	(15,000)	(15,000)	0
Total State Aid Not Including SAFPF	117,595	117,595	0
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenues	117,595	117,595	0
EXPENDITURES			
Salaries and Fringe Benefits	0	0	0
Travel and Furnished Transportation	0	0	0
Contract Services for Offenders	113,715	113,715	0
Professional Fees	882	882	0
Supplies and Operating Expenses	0	0	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	114,597	114,597	0
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	2,998	2,998	0
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer [+ or -]	0	0	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	0
Total Other Financing Sources (Uses)	0	0	0
PRIOR YEAR ENDING FUND BALANCE	49,616	49,616	0
Prior Period Adjustment	0	0	0
Refund Due to CJAD	(52,614)	(52,614)	0
Adjusted Beginning Fund Balance	(2,998)	(2,998)	0
AUDITED YEAR ENDING FUND BALANCE	\$ 0	\$ 0	\$ 0

SCHEDULE OF DIFFERENCES BETWEEN AUDIT AND CSCD REPORTS

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
 SCHEDULE OF DIFFERENCES BETWEEN
 AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
 DIVERSION GRANT PROGRAM - PROGRAM #034 - MENTALLY IMPAIRED CASELOADS
 FOR THE YEAR ENDED AUGUST 31, 2023

	Actual	Per CSCD Quarterly Report	Difference
REVENUES			
State Aid	\$ 414,307	\$ 414,307	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	0	0	0
Total State Aid Not Including SAFPF	414,307	414,307	0
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenues	414,307	414,307	0
EXPENDITURES			
Salaries and Fringe Benefits	587,443	587,443	0
Travel and Furnished Transportation	851	851	0
Contract Services for Offenders	0	0	0
Professional Fees	3,457	3,457	0
Supplies and Operating Expenses	85	85	0
Facilities	0	0	0
Utilities	535	535	0
Equipment	0	0	0
Total Expenditures	592,371	592,371	0
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(178,064)	(178,064)	0
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer [+ or -]	19,465	19,465	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	158,599	158,599	0
Total Other Financing Sources (Uses)	178,064	178,064	0
PRIOR YEAR ENDING FUND BALANCE	0	0	0
Prior Period Adjustment	0	0	0
Refund Due to CJAD	0	0	0
Adjusted Beginning Fund Balance	0	0	0
AUDITED YEAR ENDING FUND BALANCE	\$ 0	\$ 0	\$ 0

SCHEDULE OF DIFFERENCES BETWEEN AUDIT AND CSCD REPORTS

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
 SCHEDULE OF DIFFERENCES BETWEEN
 AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
 DIVERSION GRANT PROGRAM - PROGRAM #043 - MENTAL HEALTH DIVERSION COURT
 FOR THE YEAR ENDED AUGUST 31, 2023

	Actual	Per CSCD Quarterly Report	Difference
REVENUES			
State Aid	\$ 56,725	\$ 56,725	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	0	0	0
Total State Aid Not Including SAFPF	<u>56,725</u>	<u>56,725</u>	<u>0</u>
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenues	<u>56,725</u>	<u>56,725</u>	<u>0</u>
EXPENDITURES			
Salaries and Fringe Benefits	67,024	67,024	0
Travel and Furnished Transportation	0	0	0
Contract Services for Offenders	0	0	0
Professional Fees	425	425	0
Supplies and Operating Expenses	0	0	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	<u>67,449</u>	<u>67,449</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(10,724)	(10,724)	0
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer [+ or -]	0	0	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	10,724	10,724	0
Total Other Financing Sources (Uses)	<u>10,724</u>	<u>10,724</u>	<u>0</u>
PRIOR YEAR ENDING FUND BALANCE	0	0	0
Prior Period Adjustment	0	0	0
Refund Due to CJAD	0	0	0
Adjusted Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

SCHEDULE OF DIFFERENCES BETWEEN AUDIT AND CSCD REPORTS

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
 SCHEDULE OF DIFFERENCES BETWEEN
 AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
 DIVERSION GRANT PROGRAM - PROGRAM #053 - HIGH RISK CASELOAD
 FOR THE YEAR ENDED AUGUST 31, 2023

	Actual	Per CSCD Quarterly Report	Difference
REVENUES			
State Aid	\$ 119,644	\$ 119,644	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	0	0	0
Total State Aid Not Including SAFPF	119,644	119,644	0
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenues	119,644	119,644	0
EXPENDITURES			
Salaries and Fringe Benefits	127,153	127,153	0
Travel and Furnished Transportation	724	724	0
Contract Services for Offenders	0	0	0
Professional Fees	1,217	1,217	0
Supplies and Operating Expenses	0	0	0
Facilities	0	0	0
Utilities	129	129	0
Equipment	0	0	0
Total Expenditures	129,223	129,223	0
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(9,579)	(9,579)	0
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer [+ or -]	0	0	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	0	0	0
Total Other Financing Sources (Uses)	0	0	0
PRIOR YEAR ENDING FUND BALANCE	11,293	11,293	0
Prior Period Adjustment	0	0	0
Refund Due to CJAD	(1,714)	(1,714)	0
Adjusted Beginning Fund Balance	9,579	9,579	0
AUDITED YEAR ENDING FUND BALANCE	\$ 0	\$ 0	\$ 0

SCHEDULE OF DIFFERENCES BETWEEN AUDIT AND CSCD REPORTS

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
 SCHEDULE OF DIFFERENCES BETWEEN
 AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
 DIVERSION GRANT PROGRAM - PROGRAM #012 - SEX OFFENDER CASELOADS
 FOR THE YEAR ENDED AUGUST 31, 2023

	Actual	Per CSCD Quarterly Report	Difference
REVENUES			
State Aid	\$ 922,573	\$ 922,573	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	0	0	0
Total State Aid Not Including SAFPF	<u>922,573</u>	<u>922,573</u>	<u>0</u>
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payment by Program Participants	59	59	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenues	<u>922,632</u>	<u>922,632</u>	<u>0</u>
EXPENDITURES			
Salaries and Fringe Benefits	1,095,548	1,095,548	0
Travel and Furnished Transportation	1,198	1,198	0
Contract Services for Offenders	59,650	59,650	0
Professional Fees	7,874	7,874	0
Supplies and Operating Expenses	665	665	0
Facilities	0	0	0
Utilities	1,032	1,032	0
Equipment	1,825	1,825	0
Total Expenditures	<u>1,167,792</u>	<u>1,167,792</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(245,160)	(245,160)	0
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer [+ or -]	38,382	38,382	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	206,778	206,778	0
Total Other Financing Sources (Uses)	<u>245,160</u>	<u>245,160</u>	<u>0</u>
PRIOR YEAR ENDING FUND BALANCE	0	0	0
Prior Period Adjustment	0	0	0
Refund Due to CJAD	0	0	0
Adjusted Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

SCHEDULE OF DIFFERENCES BETWEEN AUDIT AND CSCD REPORTS

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
 SCHEDULE OF DIFFERENCES BETWEEN
 AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
 DIVERSION GRANT PROGRAM - PROGRAM #046 - ASSESSMENT UNIT
 FOR THE YEAR ENDED AUGUST 31, 2023

	Actual	Per CSCD Quarterly Report	Difference
REVENUES			
State Aid	\$ 465,845	\$ 465,845	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	0	0	0
Total State Aid Not Including SAFPF	465,845	465,845	0
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenues	465,845	465,845	0
EXPENDITURES			
Salaries and Fringe Benefits	627,610	627,610	0
Travel and Furnished Transportation	15	15	0
Contract Services for Offenders	241	241	0
Professional Fees	3,494	3,494	0
Supplies and Operating Expenses	587	587	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Total Expenditures	631,947	631,947	0
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(166,102)	(166,102)	0
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer [+ or -]	14,873	14,873	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	151,229	151,229	0
Total Other Financing Sources (Uses)	166,102	166,102	0
PRIOR YEAR ENDING FUND BALANCE	0	0	0
Prior Period Adjustment	0	0	0
Refund Due to CJAD	0	0	0
Adjusted Beginning Fund Balance	0	0	0
AUDITED YEAR ENDING FUND BALANCE	\$ 0	\$ 0	\$ 0

SCHEDULE OF DIFFERENCES BETWEEN AUDIT AND CSCD REPORTS

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
 SCHEDULE OF DIFFERENCES BETWEEN
 AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
 DIVERSION GRANT PROGRAM - PROGRAM #044 - S.W.I.F.T. COURT
 FOR THE YEAR ENDED AUGUST 31, 2023

	Actual	Per CSCD Quarterly Report	Difference
REVENUES			
State Aid	\$ 159,257	\$ 159,257	\$ 0
One Time/Supplemental Payment (+)	0	0	0
Deobligation (-)	0	0	0
Total State Aid Not Including SAFPF	159,257	159,257	0
State Aid: SAFPF	0	0	0
Community Supervision Fees	0	0	0
Payment by Program Participants	0	0	0
Interest Income	0	0	0
Other Revenue	0	0	0
Total Revenues	159,257	159,257	0
EXPENDITURES			
Salaries and Fringe Benefits	194,985	194,985	0
Travel and Furnished Transportation	0	0	0
Contract Services for Offenders	0	0	0
Professional Fees	1,194	1,194	0
Supplies and Operating Expenses	(44)	(44)	0
Facilities	0	0	0
Utilities	246	246	0
Equipment	0	0	0
Total Expenditures	196,381	196,381	0
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(37,124)	(37,124)	0
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer [+ or -]	22,427	22,427	0
CC Interfund Transfer [+ or -] (to DP or TAIP)	14,697	14,697	0
Total Other Financing Sources (Uses)	37,124	37,124	0
PRIOR YEAR ENDING FUND BALANCE	0	0	0
Prior Period Adjustment	0	0	0
Refund Due to CJAD	0	0	0
Adjusted Beginning Fund Balance	0	0	0
AUDITED YEAR ENDING FUND BALANCE	\$ 0	\$ 0	\$ 0

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

The Board of Criminal Court Judges
Tarrant County, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (Government Auditing Standards), the combined financial statements—regulatory basis of the Tarrant County Community Supervision and Corrections Department (the “Department”), as of and for the year ended August 31, 2023, and the related notes to the combined financial statements, which collectively comprise the Department’s combined financial statements (“combined financial statements”), and have issued our report thereon dated February 28, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the combined financial statements, we considered the Department’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the combined financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Department’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Department’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Department’s combined 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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Department’s combined financial statements are free from material misstatement, we performed tests of its compliance with certain provisions 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 the Department's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Department's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Restriction on Use

This report is intended solely for the information and use of Texas Department of Criminal Justice—Community Justice Assistance Division management, the Board of Criminal Court Judges of Tarrant County, Texas, Tarrant County Commissioners Court, and others within the Department and is not intended to be and should not be used by anyone other than these specified parties.

Deloitte & Touche LLP

February 28, 2024

**COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
OF TARRANT COUNTY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2023**

There were no findings or questioned costs that are required to be reported for the current year.

**COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
OF TARRANT COUNTY**

**SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2022**

There were no findings or questioned costs that were required to be reported for the prior year.

XIII. 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”. *Contact your Fiscal Auditor if you have any questions.*

YES NO N/A

FINANCIAL POLICIES AND PROCEDURES (Questions 1-4)

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- 4 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. 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?

Credit (Procurement) Cards, FMM Internal Controls, Separation of Duties, Credit Cards, (Question 2)

CSCDs may obtain a credit card in the CSCD’s name for official use only. Charges to the CSCD credit card for personal items shall not be allowed, even if promptly reimbursed. If a credit card is maintained by the CSCD for official expenditures, the CSCD shall maintain a written policy regarding credit card use by employees.

2. If the CSCD has a credit (procurement) card for official CSCD use, does the CSCD have a written policy regarding credit card use by employees and is the CSCD following the policy?

Equipment, FMM Disposal of Surplus Property / Allowable and Unallowable Expenditures, Equipment, (Question 3)

Equipment items purchased valued at \$1,000 or more and has a useful life of more than three years must be tagged and included on an inventory list. Inventory tags indicating CSCD ownership must be placed on all equipment purchased with CSCD funds. Periodic inventory testing must be performed by the CSCD, and an updated annual inventory kept on file for auditing purposes.

3. Was equipment physically inventoried and adequately supported with an inventory form?

Cash Matching for Grants; FMM Grants, Donations, Fees (Question 4)

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).

4. Was cash matching properly authorized, budgeted, and expended?

FINANCIAL STATEMENTS (Questions 5-11)

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 5, 7, 9, and 11 are answered NO. All sources identified in questions 6, 8, & 10-11 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.

5. X Were expenditures and revenues supported by adequate documentation?

Interfund Transfers; FMM Financial Reports, Additional Reporting Requirements (Questions 6-7)

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 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.

6. X Did the CSCD have any interfund transfers and/or DP fund transfers in the fiscal year audited?

7. X If any, were all interfund transfers and/or DP fund transfers noted during the audit allowable?

Deobligations, Government Code, Chapter 509, Section 509.011 (h), FMM Deobligations (Questions 8-9)

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

9. X Were the appropriate budget adjustments made for any reallocated funds?

Budget Variances, FMM Budgets (Question 10)

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.

10. X Were any unfavorable budget variances in excess of the 15% rule identified in the Individual Statement of Revenues, Actual, and Variance for the fiscal year audited?

Prior Period Adjustments, FMM Financial Reports, Additional Reporting Requirements (Question 11)

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.

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?

11. X ___ ___

BASIS OF ACCOUNTING (Questions 12-14)

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 12-14 are answered NO.

Basis of Accounting Requirements, FMM Fiscal Officer, Duties of the Fiscal Officer and Financial Reports
(Questions 12-14)

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 CSCDs 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 CSCD to report an accrual, as of August 31st on the fourth quarter report, TDCJ-CJAD requires that the expenditures be paid, and the item received by October 31st.

12. X ___ ___

Was separate accountability maintained for TDCJ-CJAD funds, i.e., fund accounting of self-balancing funds?

13. X ___ ___

Was the modified accrual basis of accounting used in preparing the fourth quarter reports for submission to TDCJ-CJAD?

14. X ___ ___

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 31st, of the fiscal year audited.***

FUNDS COLLECTED FROM NON TDCJ-CJAD SOURCES WHICH ARE REQUIRED TO BE REPORTED ON THE TDCJ-CJAD QUARTERLY FINANCIAL REPORTS (Questions 15-24)

An explanation is required in the Funds Collected from Non TDCJ-CJAD Sources 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 15-16, or 24, are answered NO or 18-19, or 22-23 answered YES.

*If any of the fees identified in questions 17, 20, and 21 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.*

15. X ___ ___

Were TDCJ-CJAD funds and locally generated revenues expended in accordance with the Financial Management Manual for TDCJ-CJAD funding (FMM), TDCJ-CJAD Standards, Special Grant Conditions, and applicable laws?

16. X ___ ___

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 17-19)

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).

YES NO N/A

17. 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)?
18. If collected, when the CSCD assessed the administrative fee, did the CSCD assess less than \$25 or more than \$60 for the fee?
19. 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 20)

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.

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

Administrative Fees (i.e., Transaction Administrative Fees); Texas Code of Criminal Procedure, Article 102.072, FMM Statutory Requirements (Questions 21-24)

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.

21. 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?
22. If collected, did any single **transaction administrative** fee exceed the allowable \$2?
23. 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?
24. 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 25-28)

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 25-28, 30, 34-35, and 36 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 25-28)

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 DEPOSITORY. 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.

25. X 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?

26. X 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?

27. X 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?

28. X 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 29-30*)

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.

29. X 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*).

30. X 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 31-35*)

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).

31. X Did the CSCD maintain **petty cash** in the fiscal year audited?

32. X Was the petty cash fund maintained by **utilizing the CSCD’s funds** authorized by the county auditor?

33. X Was the petty cash fund maintained by **utilizing NON-CSCD revenues** (i.e. vending machine revenues)?

34. X 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?

35. X 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 36*)

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.

36. X 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 37)

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 question 37 is answered NO.

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

COMPLIANCE Standards for Financial Audits; Chapter 4, Item 4.25 Government Auditing Standards (Questions 38-42)

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 38-42 are answered YES.

38. X Were there any instances of deficiencies in internal control noted by the auditor?

39. X Were there any instances of non-compliance noted by the auditor?

40. X Were there any instances of fraud noted by the auditor?

41. X Were there any instances of waste noted by the auditor?

42. X 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 43-44)

An explanation is required to be reported in Schedule of Findings and Questioned Costs for Prior Year if questions 43-44 are answered NO.

43. X Do any action plans exist for significant findings from prior year audits?

44. X If action plans exist from prior year audit findings, are they compliant?

OTHER MATTERS

45. X Was an on-site visit to the CSCD headquarters conducted by the CPA or CPA firm staff during the duration of the audit?

46. X Was a management letter noting certain immaterial instances of noncompliance issued to the CSCD?