STATEMENT OF FINANCIAL POSITION
August 31, 2024

CSCD: BURNET COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

ASSETS

CASH		425,753.59	
ACCOUNTS RECEIVABLE			
	Supervision Fees	124,250.25	
	Due from CJAD		
	Other	97,649.44	
INVESTMENTS			
	CSCD	800,466.24	
TOTAL ASSETS			$ 1,448,119.52

LIABILITIES

ACCOUNTS PAYABLE			
	Basic Supervision	202,481.59	
	Community Corrections	-	
	Diversion Programs	222,182.89	
	TAIP		
	Due to Others	205,764.63	
TOTAL LIABILITIES		630,429.11	$ 630,429.11

FUND BALANCES

	-	
Basic Supervision	815,705.22	
Community Corrections	1,985.19	
Diversion Programs	-	
TAIP	-	
TOTAL FUND BALANCES		$ 817,690.41
TOTAL FUND BALANCES AND LIABILITIES		$ 1,448,119.52

CSCD Director/Grant Recipient (signature) DATE

Fiscal Officer (signature) DATE

TEXAS DEPARTMENT OF CRIMINAL JUSTICE
Community Justice Assistance Division

BURNET COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
STATEMENT OF FINANCIAL POSITION

August 31, 2024

	CSCD-FD 18	ISF-FD 19		LINKED TO FORM
ASSETS				
CASH				
Cash in Bank				
CSCD/ ISF	9,800.20	210,188.76		
Cash in Bank - Residents		205,764.63		425,753.59
ACCOUNTS RECEIVABLE				
BASIC				
Supervision Fees	124,250.25			124,250.25
Due From				
Due From				
Misc Rec	8,608.00			
Interest	2,785.31			
Program Participant Fees	74,262.00			
ISF				
Resident Room & Board		3,890.21		
Commissary Sales				
Medical Reimbursements		200.00		
Teletrust Phone Bill & Phone Commission / TAC LOSS OF VEH		6,233.65		
DUE FROM OTHER FUNDS				
Prepaid Expenditures		1,670.27		
Supervision due from ISF - Interest				
Other Counties				
Basic due from ISF - Interfund Transfer				97,649.44
Investments				
CSCD	800,466.24			
Intermediate Sanctions Facility	-	-		800,466.24
TOTAL ASSETS	1,020,172.00	427,947.52	1,448,119.52	1,448,119.52
LIABILITIES				
DUE TO OTHERS				
ISF - TDCJ Refund				
ISF Residents		-		
Shooting Match		205,764.63		
DUE TO OTHER FUNDS				
ISF due to Supervision - Interest				
ISF due to Basic - Interfund Transfer				205,764.63
ACCOUNTS PAYABLE				
Basic Supervision	202,481.59			202,481.59
Community Corrections				
Pre-Trial Services				-
Diversion Programs				
Sex Offender Caseload				
Diversion Programs				
Sub Abuse Eval				-
Diversion Target Programs				
ISF (residential)		222,182.89		222,182.89
TOTAL LIABILITIES	202,481.59	427,947.52	630,429.11	630,429.11
FUND BALANCES				
FUND BALANCES				
Basic Supervision	815,705.22			815,705.22
Community Corrections				
Pretrial Services	1,985.19			1,985.19
Diversion Programs				
Sex Offender Caseload				-
Diversion Target Programs				
ISF (residential)		-		-
TOTAL FUND BALANCES	817,690.41	-	817,690.41	817,690.41
TOTAL LIABILITIES AND FUND BALANCES			1,448,119.52	1,448,119.52

Burnet County, TX Adult Probation

Balance Sheet
Account Summary
As Of 08/31/2024

Account	Name	Balance	
Fund: 18 - CSCD/ADULT PROBATION			
Assets			
18-103-100	CLAIM ON POOLED CASH	9,800.20	
18-117-000	PREPAID EXPENDITURES	0.00	
18-131-019	DUE FROM 33RD JUD DIST ISF	0.00	
18-132-100	DUE FROM BLANCO COUNTY	0.00	
18-132-200	DUE FROM BURNET COUNTY	0.00	
18-132-300	DUE FROM LLANO COUNTY	0.00	
18-132-500	DUE FROM SAN SABA COUNTY	0.00	
18-133-000	PROBATION FEES RECEIVABLE	124,250.25	
18-134-000	MISCELLANEOUS RECEIVABLES	8,608.00	
18-135-000	INTEREST RECEIVABLE	2,785.31	
18-136-000	UA FEES RECEIVABLE	0.00	
18-137-000	PARTICIPANT FEES RECEIVABLE	74,262.00	
18-151-400	TEXPOOL	0.00	
18-151-500	LOGIC	800,466.24	
	Total Assets:	**1,020,172.00**	**1,020,172.00**
Liability			
18-201-000	DUE TO TJPC/CJAD	0.00	
18-201-100	DUE TO BLANCO COUNTY	0.00	
18-201-200	DUE TO BURNET COUNTY	0.00	
18-201-201	ACCOUNTS PAYABLE POOLED	0.00	
18-201-300	DUE TO LLANO COUNTY	0.00	
18-201-600	DUE TO UNCLAIMED PROPERTY	0.00	
18-202-000	ACCOUNTS PAYABLE	202,481.59	
18-202-099	ACCRUED WAGES PAYABLE	0.00	
18-207-019	DUE TO ISF FUND	0.00	
18-207-100	DUE TO OTHERS	0.00	
18-223-000	REVENUES FUNDED IN ADVANCE	0.00	
18-230-000	DEFERRED REVENUE	0.00	
	Total Liability:	**202,481.59**	
Equity			
18-271-000	UNRESERVED FUND BALANCE	524,239.47	
	Total Beginning Equity:	**524,239.47**	
Total Revenue		1,850,374.39	
Total Expense		1,556,923.45	
Revenues Over/Under Expenses		**293,450.94**	
	Total Equity and Current Surplus (Deficit):	**817,690.41**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**1,020,172.00**

Balance Sheet

As Of 08/31/2024

Account	Name	Balance	
Fund: 19 - CSCD/ISF			
Assets			
19-103-050	CLAIM ON POOLED CASH	210,188.76	
19-103-100	CASH IN BANK (ISF) - 2184	0.00	
19-115-100	ACCOUNTS REC - RESIDENTS	200.00	
19-115-101	ALLOWANCE - UNCOLL RES REC	0.00	
19-115-200	DUE FROM EMPLOYEES	0.00	
19-117-000	PREPAID EXPENDITURES	1,670.27	
19-131-100	DUE FROM RESIDENT MONIES ACCT	3,890.21	
19-131-200	DUE FROM CJAD	0.00	
19-132-018	DUE FROM 33RD JUD DIST CSCD	0.00	
19-132-200	DUE FROM BURNET COUNTY	0.00	
19-134-000	MISCELLANEOUS RECEIVABLES	6,233.65	
19-135-000	INTEREST RECEIVABLE	0.00	
19-151-300	GOVERNMENT SECURITIES	0.00	
19-151-400	TEXPOOL	0.00	
19-151-500	LOGIC INVESTMENTS	0.00	
19-202-999	A/P CREDITS WITH VENDORS	0.00	
	Total Assets:	**222,182.89**	**222,182.89**
Liability			
19-201-000	DUE TO TJPC/CJD	0.00	
19-201-100	DUE TO OTHERS	0.00	
19-201-200	DUE TO BURNET COUNTY	0.00	
19-201-201	ACCOUNTS PAYABLE POOLED	0.00	
19-202-000	ACCOUNTS PAYABLE	222,182.89	
19-207-018	DUE TO 33RD JUD DIST CSCD	0.00	
19-207-100	DUE TO OTHER FUNDS	0.00	
	Total Liability:	**222,182.89**	
Equity			
19-271-000	UNRESERVED FUND BALANCE	0.00	
	Total Beginning Equity:	**0.00**	
Total Revenue		1,893,931.79	
Total Expense		1,893,931.79	
Revenues Over/Under Expenses		**0.00**	
	Total Equity and Current Surplus (Deficit):	**0.00**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**222,182.89**

Local Government Code

Sec. 140.004. BUDGETS OF CERTAIN JUVENILE BOARDS AND COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENTS. (a) This section applies only to:

(1) a juvenile board, juvenile probation office, or juvenile department established for one or more counties; and

(2) a community supervision and corrections department established for a judicial district.

(b) Before the 45th day before the first day of the fiscal year of a county, a juvenile board and a community supervision and corrections department that each have jurisdiction in the county shall:

(1) prepare a budget for the board's or department's next fiscal year; and

(2) hold a meeting to finalize the budget.

(c) Before the 14th day before the juvenile board or community supervision and corrections department has a meeting to finalize its budget, the board or department shall file with the commissioners court:

(1) a copy of the proposed budget; and

(2) a statement containing the date of the board's or department's meeting to finalize its budget.

(d) Before the later of the 90th day after the last day of the juvenile board's or community supervision and corrections department's fiscal year, or the date the county auditor's annual report is made to the commissioners court, the board or department shall file with the commissioners court a complete financial statement of the board or department covering the board's or department's preceding fiscal year.

(e) The financial statement required by Subsection (d) must contain any information considered appropriate by the juvenile board or community supervision and corrections department and any information required by the commissioners court of each county in which the board or department has jurisdiction.

(f) The budget for a juvenile board or community supervision and corrections department may not include an automobile allowance for a member of the governing body of the board or department if the member holds another state, county, or municipal office. The budget may include reimbursement of actual travel expenses, including mileage for automobile travel, incurred while the member is engaged in the official business of the board or department.

Added by Acts 1991, 72nd Leg., ch. 600, Sec. 1, eff. June 15, 1991. Amended by Acts 1995, 74th Leg., ch. 713, Sec. 1, eff. Sept. 1, 1995.