



**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

Financial Statements

August 31, 2009

(With Independent Auditors' Report Thereon)



KPMG LLP
Suite 3100
717 North Harwood Street
Dallas, TX 75201-6585

INDEPENDENT AUDITORS' REPORT

Board of Criminal Court Judges
Tarrant County, Texas:

We have audited the accompanying combined financial statements of the Tarrant County Community Supervision and Corrections Department of Tarrant County Community Supervision and Corrections Department as of and for the year ended August 31, 2009. These financial statements are the responsibility of management of the Tarrant County Community Supervision and Corrections Department. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall combined financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, the financial statements are prepared using the prescribed basis of accounting that demonstrates compliance with the Texas Department of Criminal Justice – Community Justice Assistance Division financial reporting requirements, which is a comprehensive basis of accounting other than generally accepted accounting principles.

As discussed in Note 1, the financial statements present only the Tarrant County Community Supervision and Corrections Department, and are not intended to present fairly the financial position of Tarrant County, Texas and the results of its operations in conformity with generally accepted accounting principles.

In our opinion, the combined financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Tarrant County Community Supervision and Corrections Department, as of August 31, 2009, and the results of its operations for the year then ended, in conformity with the basis of accounting described in the Notes.

In accordance with *Government Auditing Standards*, we have also issued a report dated March 22, 2010 on our consideration of Tarrant County Community Supervision and Corrections Department's internal control structure and a report dated March 22, 2010 on its compliance with certain provisions of laws and regulations. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming opinion on the combined financial statements. The supplemental combining and individual fund schedules are presented for purposes of additional analysis of the combined financial statements. Such supplemental information has been subjected to the auditing procedures applied in the audit of the combined financial statements and, in our opinion, are fairly stated in all material respects in relation to the combined financial statements taken as a whole.

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

KPMG LLP

March 22, 2010



KPMG LLP
Suite 3100
717 North Harwood Street
Dallas, TX 75201-6585

**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***

Tarrant County Community Supervision and Corrections Department
Tarrant County, Texas

We have audited the financial statements of Tarrant County Community Supervision and Corrections Department (the Department) as of and for the year ended August 31, 2009, and have issued our report thereon dated March 22, 2010. We conducted our audit in accordance with 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.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Department's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Department's internal control over financial reporting.

A deficiency in internal control over financial reporting 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 combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Department's financial statements are free of 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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

KPMG LLP

March 22, 2010

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

COMBINED STATEMENT OF FINANCIAL POSITION

AUGUST 31, 2009

ASSETS	Basic Supervision	Community Corrections	Diversion Program	TAIP	Total
Cash:					
Bank Balances	\$ 4,419,629.67	116,491.97	305,397.28	139,955.40	4,981,474.32
Petty Cash	100.00	—	—	—	100.00
Total Cash	<u>4,419,729.67</u>	<u>116,491.97</u>	<u>305,397.28</u>	<u>139,955.40</u>	<u>4,981,574.32</u>
Accounts Receivable:					
Other Receivables	341,639.20	3,826.63	1,003.50	—	346,469.33
Total Accounts Receivable	<u>341,639.20</u>	<u>3,826.63</u>	<u>1,003.50</u>	<u>—</u>	<u>346,469.33</u>
Total Assets	<u>\$ 4,761,368.87</u>	<u>120,318.60</u>	<u>306,400.78</u>	<u>139,955.40</u>	<u>5,328,043.65</u>
LIABILITIES AND FUND BALANCE					
Liabilities:					
Accounts Payable	\$ 482,822.40	95,359.25	205,236.31	139,955.40	923,373.36
Due to TDCJ-CJAD	—	24,959.35	101,164.47	—	126,123.82
Total Liabilities	<u>482,822.40</u>	<u>120,318.60</u>	<u>306,400.78</u>	<u>139,955.40</u>	<u>1,049,497.18</u>
Fund Balance	<u>4,278,546.47</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>4,278,546.47</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 4,761,368.87</u>	<u>120,318.60</u>	<u>306,400.78</u>	<u>139,955.40</u>	<u>5,328,043.65</u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
YEAR ENDED AUGUST 31, 2009

	<u>Basic Supervision</u>	<u>Community Corrections</u>	<u>Diversion Program</u>	<u>TAIP</u>	<u>Total</u>
REVENUE:					
State Aid	\$ 4,679,456.00	2,323,705.00	4,522,282.00	884,601.00	12,410,044.00
State Aid – SAFPF	103,614.10	—	—	—	103,614.10
Community Supervision Fees	8,290,319.79	—	—	—	8,290,319.79
Payments by Program Participants	412,271.19	33,334.55	6,422.76	—	452,028.50
Interest Income	123,004.11	—	—	—	123,004.11
Other Revenue	37,598.81	—	383.46	—	37,982.27
Total Revenue	<u>13,646,264.00</u>	<u>2,357,039.55</u>	<u>4,529,088.22</u>	<u>884,601.00</u>	<u>21,416,992.77</u>
EXPENDITURE:					
Salaries and Fringe Benefits	11,788,392.91	2,145,233.83	3,613,838.21	300,695.31	17,848,160.26
Travel and Furnished Transportation	127,152.43	37,881.31	121,346.99	2,407.63	288,788.36
Contract Services	475,528.35	123,902.50	657,490.61	791,152.73	2,048,074.19
Professional Fees	141,105.22	21,351.00	53,848.19	7,914.00	224,218.41
Supplies and Operating Expenses	203,662.83	15,577.31	87,739.30	1,996.47	308,975.91
Facilities	—	—	350,780.88	—	350,780.88
Utilities	20,558.79	3,240.05	106,816.83	—	130,615.67
Equipment	180,346.86	19,672.74	7,118.61	1,914.25	209,052.46
Total Expenditure	<u>12,936,747.39</u>	<u>2,366,858.74</u>	<u>4,998,979.62</u>	<u>1,106,080.39</u>	<u>21,408,666.14</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES					
	709,516.61	(9,819.19)	(469,891.40)	(221,479.39)	8,326.63
Fund Balance September 1, 2008	3,915,804.59	397,953.33	51,448.74	—	4,365,206.66
Prior Period Adjustment	—	—	31,137.00	—	31,137.00
Interfund Transfers In (Out)	(346,774.73)	(363,174.79)	488,470.13	221,479.39	—
Fund Balance Before Refund to CJAD	4,278,546.47	24,959.35	101,164.47	—	4,404,670.29
Refund Due to CJAD	—	(24,959.35)	(101,164.47)	—	(126,123.82)
Fund Balance August 31, 2009	<u>\$ 4,278,546.47</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>4,278,546.47</u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**
ALL COMMUNITY CORRECTIONS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
YEAR ENDED AUGUST 31, 2009

	021-2009 CCP Pre-Sentence Investigation	001-2009 CCP Community Service Restitution	008-2009 CCP MR/DD Mentally Impaired Caseloads	004-2009 CCP Enhanced Supervision Strategies	033-2009 CCP Pre-Trial Bond Supervision	009-2009 CCP Nonenglish Speaking Caseloads	042-2009 CCP Felony Alcohol Intervention Program	Total
REVENUE:								
State Aid	\$ 920,033.00	41,672.00	338,223.00	250,579.00	433,684.00	244,852.00	94,662.00	2,323,705.00
State Aid – SAFPF	—	—	—	—	—	—	—	—
Community Supervision Fees	—	—	—	—	—	—	—	—
Payments by Program Participants	952.00	—	793.05	3,007.75	24,998.75	2,756.00	827.00	33,334.55
Interest Income	—	—	—	—	—	—	—	—
Other Revenue	—	—	—	—	—	—	—	—
Total Revenue	920,985.00	41,672.00	339,016.05	253,586.75	458,682.75	247,608.00	95,489.00	2,357,039.55
EXPENDITURE:								
Salaries and Fringe Benefits	876,434.58	44,580.11	306,812.59	86,523.00	471,637.58	244,476.25	114,769.72	2,145,233.83
Travel and Furnished Transportation	856.70	327.24	21,070.64	1,588.71	7,931.38	3,696.90	2,409.74	37,881.31
Contract Services	5,600.00	—	29,206.00	5,781.50	70,081.00	8,829.00	4,405.00	123,902.50
Professional Fees	8,465.00	466.00	3,392.00	1,879.00	4,333.00	1,986.00	830.00	21,351.00
Supplies and Operating Expenses	5,869.42	3,525.77	1,486.03	1,383.97	2,812.12	—	500.00	15,577.31
Facilities	—	—	—	—	—	—	—	—
Utilities	295.05	—	2,060.30	—	884.70	—	—	3,240.05
Equipment	9,857.28	—	—	62.50	9,752.96	—	—	19,672.74
Total Expenditure	907,378.03	48,899.12	364,027.56	97,218.68	567,432.74	258,988.15	122,914.46	2,366,858.74
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	13,606.97	(7,227.12)	(25,011.51)	156,368.07	(108,749.99)	(11,380.15)	(27,425.46)	(9,819.19)
Fund Balance September 1, 2008	213.04	6,322.68	30,783.30	233,179.15	101,616.00	16,747.70	9,091.46	397,953.33
Interfund Transfers In (Out)	—	904.44	—	(389,547.22)	7,133.99	—	18,334.00	(363,174.79)
Fund Balance Before Refund to CJAD	13,820.01	—	5,771.79	—	—	5,367.55	—	24,959.35
Refund Due to CJAD	(13,820.01)	—	(5,771.79)	—	—	(5,367.55)	—	(24,959.35)
Fund Balance August 31, 2009	\$ —	—	—	—	—	—	—	—

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**
ALL DIVERSION PROGRAMS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
YEAR ENDED AUGUST 31, 2009

	035-2009 Intensive Day Treatment	014-2009 Intensive Day Treatment Aftercare	012-2009 DP Sex Offender Caseloads	034-2009 DP Mentally Impaired Caseloads	006-2009 DP High Risk Youth	039-2009 DP High/Medium Reduction Caseloads	0041-2009 DP Contract Aftercare	0040-2009 Contract Residential	Total
REVENUE:									
State Aid	\$ 1,482,667.00	163,280.00	849,000.00	329,918.00	124,767.00	1,225,169.00	60,327.00	287,154.00	4,522,282.00
State Aid – SAFPF	—	—	—	—	—	—	—	—	—
Community Supervision Fees	—	—	—	—	—	—	—	—	—
Payments by Program Participants	634.00	1,260.75	4,345.01	—	183.00	—	—	—	6,422.76
Interest Income	—	—	—	—	—	—	—	—	—
Other Revenue	383.46	—	—	—	—	—	—	—	383.46
Total Revenue	1,483,684.46	164,540.75	853,345.01	329,918.00	124,950.00	1,225,169.00	60,327.00	287,154.00	4,529,088.22
EXPENDITURE:									
Salaries and Fringe Benefits	800,105.10	160,720.04	877,010.19	315,009.20	104,537.30	1,356,456.38	—	—	3,613,838.21
Travel and Furnished Transportation	34,854.95	4,649.24	43,625.52	17,314.60	3,125.40	17,777.28	—	—	121,346.99
Contract Services	55,627.10	21,358.50	65,174.60	—	5,283.00	—	243,291.41	266,756.00	657,490.61
Professional Fees	23,127.19	1,249.00	13,258.00	2,924.00	1,495.00	9,189.00	452.00	2,154.00	53,848.19
Supplies and Operating Expenses	84,056.61	273.06	1,918.43	871.85	619.35	—	—	—	87,739.30
Facilities	350,780.88	—	—	—	—	—	—	—	350,780.88
Utilities	97,374.71	643.23	5,868.01	2,291.08	639.80	—	—	—	106,816.83
Equipment	7,043.61	—	75.00	—	—	—	—	—	7,118.61
Total Expenditure	1,452,970.15	188,893.07	1,006,929.75	338,410.73	115,699.85	1,383,422.66	243,743.41	268,910.00	4,998,979.62
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	30,714.31	(24,352.32)	(153,584.74)	(8,492.73)	9,250.15	(158,253.66)	(183,416.41)	18,244.00	(469,891.40)
Fund Balance September 1, 2008	2,561.58	—	—	9,911.76	—	—	—	38,975.40	51,448.74
Prior Period Adjustment	—	—	—	—	—	—	31,137.00	—	31,137.00
Interfund Transfers In (Out)	—	24,352.32	153,584.74	—	—	158,253.66	152,279.41	—	488,470.13
Fund Balance Before Refund to CJAD	33,275.89	—	—	1,419.03	9,250.15	—	—	57,219.40	101,164.47
Refund Due to CJAD	(33,275.89)	—	—	(1,419.03)	(9,250.15)	—	—	(57,219.40)	(101,164.47)
Fund Balance August 31, 2009	\$ —	—	—	—	—	—	—	—	—

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET, ACTUAL AND PRIOR YEAR

YEAR ENDED AUGUST 31, 2009

BASIC SUPERVISION 900-2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year (Actual)</u>
REVENUE:				
State Aid	\$ 4,679,456.00	4,679,456.00	—	4,368,808.00
State Aid – SAFPF	94,057.00	103,614.10	9,557.10	117,572.43
Community Supervision Fees	7,818,624.00	8,290,319.79	471,695.79	7,937,832.63
Payments by Program Participants	350,000.00	412,271.19	62,271.19	429,541.88
Interest Income	300,000.00	123,004.11	(176,995.89)	280,573.00
Other Revenue	18,346.00	37,598.81	19,252.81	27,534.17
Total Revenue	<u>13,260,483.00</u>	<u>13,646,264.00</u>	<u>385,781.00</u>	<u>13,161,862.11</u>
EXPENDITURE:				
Salaries and Fringe Benefits	12,996,554.00	11,788,392.91	1,208,161.09	11,592,254.91
Travel and Furnished Transportation	243,500.00	127,152.43	116,347.57	173,844.87
Contract Services for Offenders	532,000.00	475,528.35	56,471.65	495,635.01
Professional Fees	198,131.00	141,105.22	57,025.78	166,239.84
Supplies and Operating Facilities	1,974,150.00	203,662.83	1,770,487.17	244,900.49
Utilities	24,600.00	20,558.79	4,041.21	20,579.75
Equipment	258,500.00	180,346.86	78,153.14	20,246.32
Total Expenditure	<u>16,227,435.00</u>	<u>12,936,747.39</u>	<u>3,290,687.61</u>	<u>12,713,701.19</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(2,966,952.00)	709,516.61	3,676,468.61	448,160.92
Fund Balance September 1, 2008	3,915,804.00	3,915,804.59	0.59	3,566,893.67
Prior Period Adjustment	—	—	—	—
Interfund Transfers In (Out)	(948,852.00)	(346,774.73)	602,077.27	(99,250.00)
Fund Balance Before Refund to CJAD	—	4,278,546.47	4,278,546.47	3,915,804.59
Refund Due to CJAD	—	—	—	—
Fund Balance August 31, 2009	<u>\$ —</u>	<u>4,278,546.47</u>	<u>4,278,546.47</u>	<u>3,915,804.59</u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET, ACTUAL AND PRIOR YEAR

YEAR ENDED AUGUST 31, 2009

PRE-SENTENCE INVESTIGATION UNIT 021-2009 CCP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year (Actual)</u>
REVENUE:				
State Aid	\$ 920,033.00	920,033.00	—	817,390.00
State Aid – SAFPF	—	—	—	—
Community Supervision Fees	—	—	—	—
Payments by Program Participants	—	952.00	952.00	—
Interest Income	—	—	—	—
Other Revenue	—	—	—	202.16
Total Revenue	<u>920,033.00</u>	<u>920,985.00</u>	<u>952.00</u>	<u>817,592.16</u>
EXPENDITURE:				
Salaries and Fringe Benefits	906,946.00	876,434.58	30,511.42	796,597.28
Travel and Furnished Transportation	4,000.00	856.70	3,143.30	1,913.28
Contract Services for Offenders	9,000.00	5,600.00	3,400.00	4,764.54
Professional Fees	10,400.00	8,465.00	1,935.00	8,985.84
Supplies and Operating Facilities	10,500.00	5,869.42	4,630.58	4,516.92
Utilities	1,200.00	295.05	904.95	283.26
Equipment	11,200.00	9,857.28	1,342.72	318.00
Total Expenditure	<u>953,246.00</u>	<u>907,378.03</u>	<u>45,867.97</u>	<u>817,379.12</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(33,213.00)	13,606.97	46,819.97	213.04
Fund Balance September 1, 2008	213.00	213.04	0.04	—
Prior Period Adjustment	—	—	—	—
Interfund Transfers In (Out)	33,000.00	—	(33,000.00)	—
Fund Balance Before Refund to CJAD	—	13,820.01	13,820.01	213.04
Refund Due to CJAD	—	(13,820.01)	(13,820.01)	—
Fund Balance August 31, 2009	<u>\$ —</u>	<u>—</u>	<u>—</u>	<u>213.04</u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET, ACTUAL AND PRIOR YEAR

YEAR ENDED AUGUST 31, 2009

COMMUNITY SERVICE RESTITUTION 001-2009 CCP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year (Actual)</u>
REVENUE:				
State Aid	\$ 41,672.00	41,672.00	—	33,355.00
State Aid – SAFFP	—	—	—	—
Community Supervision Fees	—	—	—	—
Payments by Program Participants	—	—	—	—
Interest Income	—	—	—	—
Other Revenue	—	—	—	—
Total Revenue	<u>41,672.00</u>	<u>41,672.00</u>	<u>—</u>	<u>33,355.00</u>
EXPENDITURE:				
Salaries and Fringe Benefits	48,081.00	44,580.11	3,500.89	24,833.86
Travel and Furnished Transportation	2,500.00	327.24	2,172.76	81.94
Contract Services for Offenders	—	—	—	—
Professional Fees	1,313.00	466.00	847.00	250.00
Supplies and Operating	5,600.00	3,525.77	2,074.23	1,866.52
Facilities	—	—	—	—
Utilities	—	—	—	—
Equipment	—	—	—	—
Total Expenditure	<u>57,494.00</u>	<u>48,899.12</u>	<u>8,594.88</u>	<u>27,032.32</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(15,822.00)	(7,227.12)	8,594.88	6,322.68
Fund Balance September 1, 2008	6,322.00	6,322.68	0.68	—
Prior Period Adjustment	—	—	—	—
Interfund Transfers In (Out)	<u>9,500.00</u>	<u>904.44</u>	<u>(8,595.56)</u>	<u>—</u>
Fund Balance Before Refund to CJAD	—	—	—	6,322.68
Refund Due to CJAD	—	—	—	—
Fund Balance August 31, 2009	<u>\$ —</u>	<u>—</u>	<u>—</u>	<u>6,322.68</u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET, ACTUAL AND PRIOR YEAR

YEAR ENDED AUGUST 31, 2009

MR/DD MENTALLY IMPAIRED CASELOADS 008-2009 CCP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year (Actual)</u>
REVENUE:				
State Aid	\$ 338,223.00	338,223.00	—	362,554.00
State Aid – SAFPF	—	—	—	—
Community Supervision Fees	—	—	—	—
Payments by Program Participants	500.00	793.05	293.05	—
Interest Income	—	—	—	—
Other Revenue	—	—	—	101.08
Total Revenue	<u>338,723.00</u>	<u>339,016.05</u>	<u>293.05</u>	<u>362,655.08</u>
EXPENDITURE:				
Salaries and Fringe Benefits	315,969.00	306,812.59	9,156.41	265,957.97
Travel and Furnished Transportation	38,000.00	21,070.64	16,929.36	23,107.72
Contract Services for Offenders	41,000.00	29,206.00	11,794.00	33,838.50
Professional Fees	4,537.00	3,392.00	1,145.00	4,470.66
Supplies and Operating Facilities	2,000.00	1,486.03	513.97	2,445.66
Utilities	—	—	—	—
Equipment	3,000.00	2,060.30	939.70	2,051.27
	1,000.00	—	1,000.00	—
Total Expenditure	<u>405,506.00</u>	<u>364,027.56</u>	<u>41,478.44</u>	<u>331,871.78</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(66,783.00)	(25,011.51)	41,771.49	30,783.30
Fund Balance September 1, 2008	30,783.00	30,783.30	0.30	—
Prior Period Adjustment	—	—	—	—
Interfund Transfers In (Out)	36,000.00	—	(36,000.00)	—
Fund Balance Before Refund to CJAD	—	5,771.79	5,771.79	30,783.30
Refund Due to CJAD	—	(5,771.79)	(5,771.79)	—
Fund Balance August 31, 2009	<u>\$ —</u>	<u>—</u>	<u>—</u>	<u>30,783.30</u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET, ACTUAL AND PRIOR YEAR

YEAR ENDED AUGUST 31, 2009

ENHANCED SUPERVISION STRATEGIES 004-2009 CCP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year (Actual)</u>
REVENUE:				
State Aid	\$ 250,579.00	250,579.00	—	537,060.84
State Aid – SAFPF	—	—	—	—
Community Supervision Fees	—	—	—	—
Payments by Program Participants	990.00	3,007.75	2,017.75	2,846.13
Interest Income	—	—	—	—
Other Revenue	—	—	—	50.54
Total Revenue	<u>251,569.00</u>	<u>253,586.75</u>	<u>2,017.75</u>	<u>539,957.51</u>
EXPENDITURE:				
Salaries and Fringe Benefits	86,523.00	86,523.00	—	43,676.48
Travel and Furnished Transportation	4,000.00	1,588.71	2,411.29	1,545.37
Contract Services for Offenders	15,000.00	5,781.50	9,218.50	7,236.00
Professional Fees	2,879.00	1,879.00	1,000.00	3,917.00
Supplies and Operating	1,500.00	1,383.97	116.03	175.82
Facilities	—	—	—	—
Utilities	—	—	—	—
Equipment	1,000.00	62.50	937.50	639.90
Total Expenditure	<u>110,902.00</u>	<u>97,218.68</u>	<u>13,683.32</u>	<u>57,190.57</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	140,667.00	156,368.07	15,701.07	482,766.94
Fund Balance September 1, 2008	233,179.00	233,179.15	0.15	—
Prior Period Adjustment	—	—	—	—
Interfund Transfers In (Out)	<u>(373,846.00)</u>	<u>(389,547.22)</u>	<u>(15,701.22)</u>	<u>(249,587.79)</u>
Fund Balance Before Refund to CJAD	—	—	—	233,179.15
Refund Due to CJAD	—	—	—	—
Fund Balance August 31, 2009	<u>\$ —</u>	<u>—</u>	<u>—</u>	<u>233,179.15</u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET, ACTUAL AND PRIOR YEAR

YEAR ENDED AUGUST 31, 2009

PRE-TRIAL BOND SUPERVISION 033-2009 CCP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year (Actual)</u>
REVENUE:				
State Aid	\$ 433,684.00	433,684.00	—	601,646.00
State Aid – SAFPF	—	—	—	—
Community Supervision Fees	—	—	—	—
Payments by Program Participants	30,000.00	24,998.75	(5,001.25)	46,895.71
Interest Income	—	—	—	—
Other Revenue	—	—	—	151.62
Total Revenue	<u>463,684.00</u>	<u>458,682.75</u>	<u>(5,001.25)</u>	<u>648,693.33</u>
EXPENDITURE:				
Salaries and Fringe Benefits	483,967.00	471,637.58	12,329.42	428,475.75
Travel and Furnished Transportation	12,000.00	7,931.38	4,068.62	4,808.95
Contract Services for Offenders	78,000.00	70,081.00	7,919.00	101,340.50
Professional Fees	6,253.00	4,333.00	1,920.00	6,767.66
Supplies and Operating Facilities	3,000.00	2,812.12	187.88	3,792.79
Utilities	1,080.00	884.70	195.30	849.78
Equipment	11,000.00	9,752.96	1,247.04	1,041.90
Total Expenditure	<u>595,300.00</u>	<u>567,432.74</u>	<u>27,867.26</u>	<u>547,077.33</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(131,616.00)	(108,749.99)	22,866.01	101,616.00
Fund Balance September 1, 2008	101,616.00	101,616.00	—	—
Prior Period Adjustment	—	—	—	—
Interfund Transfers In (Out)	30,000.00	7,133.99	(22,866.01)	—
Fund Balance Before Refund to CJAD	—	—	—	101,616.00
Refund Due to CJAD	—	—	—	—
Fund Balance August 31, 2009	<u>\$ —</u>	<u>—</u>	<u>—</u>	<u>101,616.00</u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET, ACTUAL AND PRIOR YEAR

YEAR ENDED AUGUST 31, 2009

NON-ENGLISH SPEAKING CASELOADS 009-2009 CCP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year (Actual)</u>
REVENUE:				
State Aid	\$ 244,852.00	244,852.00	—	80,608.00
State Aid – SAFPF	—	—	—	—
Community Supervision Fees	—	—	—	—
Payments by Program Participants	326.00	2,756.00	2,430.00	—
Interest Income	—	—	—	—
Other Revenue	—	—	—	—
Total Revenue	<u>245,178.00</u>	<u>247,608.00</u>	<u>2,430.00</u>	<u>80,608.00</u>
EXPENDITURE:				
Salaries and Fringe Benefits	259,089.00	244,476.25	14,612.75	62,502.10
Travel and Furnished Transportation	7,000.00	3,696.90	3,303.10	753.20
Contract Services for Offenders	12,000.00	8,829.00	3,171.00	—
Professional Fees	3,836.00	1,986.00	1,850.00	605.00
Supplies and Operating	—	—	—	—
Facilities	—	—	—	—
Utilities	—	—	—	—
Equipment	—	—	—	—
Total Expenditure	<u>281,925.00</u>	<u>258,988.15</u>	<u>22,936.85</u>	<u>63,860.30</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(36,747.00)	(11,380.15)	25,366.85	16,747.70
Fund Balance September 1, 2008	16,747.00	16,747.70	0.70	—
Prior Period Adjustment	—	—	—	—
Interfund Transfers In (Out)	<u>20,000.00</u>	<u>—</u>	<u>(20,000.00)</u>	<u>—</u>
Fund Balance Before Refund to CJAD	—	5,367.55	5,367.55	16,747.70
Refund Due to CJAD	—	<u>(5,367.55)</u>	<u>(5,367.55)</u>	<u>—</u>
Fund Balance August 31, 2009	<u>\$ —</u>	<u>—</u>	<u>—</u>	<u>16,747.70</u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET, ACTUAL AND PRIOR YEAR

YEAR ENDED AUGUST 31, 2009

FELONY ALCOHOL INTERVENTION PROGRAM 042-2009 CCP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year (Actual)</u>
REVENUE:				
State Aid	\$ 94,662.00	94,662.00	—	20,426.00
State Aid – SAFPF	—	—	—	—
Community Supervision Fees	—	—	—	—
Payments by Program Participants	—	827.00	827.00	—
Interest Income	—	—	—	—
Other Revenue	25,000.00	—	(25,000.00)	—
Total Revenue	119,662.00	95,489.00	(24,173.00)	20,426.00
EXPENDITURE:				
Salaries and Fringe Benefits	136,402.00	114,769.72	21,632.28	10,778.53
Travel and Furnished Transportation	4,000.00	2,409.74	1,590.26	201.83
Contract Services for Offenders	5,000.00	4,405.00	595.00	—
Professional Fees	1,710.00	830.00	880.00	153.00
Supplies and Operating	500.00	500.00	—	201.18
Facilities	—	—	—	—
Utilities	—	—	—	—
Equipment	—	—	—	—
Total Expenditure	147,612.00	122,914.46	24,697.54	11,334.54
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(27,950.00)	(27,425.46)	524.54	9,091.46
Fund Balance September 1, 2008	9,091.00	9,091.46	0.46	—
Prior Period Adjustment	—	—	—	—
Interfund Transfers In (Out)	18,859.00	18,334.00	(525.00)	—
Fund Balance Before Refund to CJAD	—	—	—	9,091.46
Refund Due to CJAD	—	—	—	—
Fund Balance August 31, 2009	\$ —	—	—	9,091.46

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET, ACTUAL AND PRIOR YEAR

YEAR ENDED AUGUST 31, 2009

INTENSIVE DAY TREATMENT 035-2009 DP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year (Actual)</u>
REVENUE:				
State Aid	\$ 1,482,667.00	1,482,667.00	—	1,482,667.00
State Aid – SAFPF	—	—	—	—
Community Supervision Fees	—	—	—	—
Payments by Program Participants	67.00	634.00	567.00	795.75
Interest Income	—	—	—	—
Other Revenue	125.00	383.46	258.46	2,218.84
	<u>1,482,859.00</u>	<u>1,483,684.46</u>	<u>825.46</u>	<u>1,485,681.59</u>
EXPENDITURE:				
Salaries and Fringe Benefits	861,768.00	800,105.10	61,662.90	789,482.98
Travel and Furnished Transportation	74,000.00	34,854.95	39,145.05	55,161.49
Contract Services for Offenders	98,970.00	55,627.10	43,342.90	91,415.50
Professional Fees	28,120.00	23,127.19	4,992.81	15,518.44
Supplies and Operating	110,100.00	84,056.61	26,043.39	76,427.92
Facilities	365,000.00	350,780.88	14,219.12	344,518.57
Utilities	124,000.00	97,374.71	26,625.29	105,670.02
Equipment	10,100.00	7,043.61	3,056.39	4,925.09
	<u>1,672,058.00</u>	<u>1,452,970.15</u>	<u>219,087.85</u>	<u>1,483,120.01</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES				
	(189,199.00)	30,714.31	219,913.31	2,561.58
Fund Balance September 1, 2008	2,561.00	2,561.58	0.58	—
Prior Period Adjustment	—	—	—	—
Interfund Transfers In (Out)	186,638.00	—	(186,638.00)	—
	<u>—</u>	<u>33,275.89</u>	<u>33,275.89</u>	<u>2,561.58</u>
Fund Balance Before Refund to CJAD				
	—	(33,275.89)	(33,275.89)	—
	<u>—</u>	<u>—</u>	<u>—</u>	<u>2,561.58</u>
Fund Balance August 31, 2009	\$ —	—	—	2,561.58

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET, ACTUAL AND PRIOR YEAR

YEAR ENDED AUGUST 31, 2009

INTENSIVE DAY TREATMENT AFTERCARE 014-2009 DP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year (Actual)</u>
REVENUE:				
State Aid	\$ 163,280.00	163,280.00	—	163,280.00
State Aid – SAFPF	—	—	—	—
Community Supervision Fees	—	—	—	—
Payments by Program Participants	540.00	1,260.75	720.75	367.50
Interest Income	—	—	—	—
Other Revenue	—	—	—	50.54
Total Revenue	<u>163,820.00</u>	<u>164,540.75</u>	<u>720.75</u>	<u>163,698.04</u>
EXPENDITURE:				
Salaries and Fringe Benefits	169,803.00	160,720.04	9,082.96	145,592.06
Travel and Furnished Transportation	10,500.00	4,649.24	5,850.76	7,539.70
Contract Services for Offenders	25,000.00	21,358.50	3,641.50	26,999.00
Professional Fees	3,725.00	1,249.00	2,476.00	2,275.33
Supplies and Operating	1,500.00	273.06	1,226.94	751.25
Facilities	—	—	—	—
Utilities	800.00	643.23	156.77	591.22
Equipment	—	—	—	30.00
Total Expenditure	<u>211,328.00</u>	<u>188,893.07</u>	<u>22,434.93</u>	<u>183,778.56</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(47,508.00)	(24,352.32)	23,155.68	(20,080.52)
Fund Balance September 1, 2008	—	—	—	—
Prior Period Adjustment	—	—	—	—
Interfund Transfers In (Out)	47,508.00	24,352.32	(23,155.68)	20,080.52
Fund Balance Before Refund to CJAD	—	—	—	—
Refund Due to CJAD	—	—	—	—
Fund Balance August 31, 2009	<u>\$ —</u>	<u>—</u>	<u>—</u>	<u>—</u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET, ACTUAL AND PRIOR YEAR

YEAR ENDED AUGUST 31, 2009

SEX OFFENDER CASELOADS 012-2009 DP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year (Actual)</u>
REVENUE:				
State Aid	\$ 862,395.00	849,000.00	(13,395.00)	862,395.00
State Aid – SAFPF	—	—	—	—
Community Supervision Fees	—	—	—	—
Payments by Program Participants	2,782.00	4,345.01	1,563.01	396.88
Interest Income	—	—	—	—
Other Revenue	—	—	—	252.70
Total Revenue	<u>865,177.00</u>	<u>853,345.01</u>	<u>(11,831.99)</u>	<u>863,044.58</u>
EXPENDITURE:				
Salaries and Fringe Benefits	914,447.00	877,010.19	37,436.81	820,575.79
Travel and Furnished Transportation	60,000.00	43,625.52	16,374.48	44,678.49
Contract Services for Offenders	82,500.00	65,174.60	17,325.40	65,666.10
Professional Fees	16,468.00	13,258.00	3,210.00	15,300.82
Supplies and Operating	4,000.00	1,918.43	2,081.57	5,670.46
Facilities	—	—	—	—
Utilities	8,340.00	5,868.01	2,471.99	4,950.47
Equipment	200.00	75.00	125.00	75.00
Total Expenditure	<u>1,085,955.00</u>	<u>1,006,929.75</u>	<u>79,025.25</u>	<u>956,917.13</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(220,778.00)	(153,584.74)	67,193.26	(93,872.55)
Fund Balance September 1, 2008	—	—	—	—
Prior Period Adjustment	—	—	—	—
Interfund Transfers In (Out)	<u>220,778.00</u>	<u>153,584.74</u>	<u>(67,193.26)</u>	<u>93,872.55</u>
Fund Balance Before Refund to CJAD	—	—	—	—
Refund Due to CJAD	—	—	—	—
Fund Balance August 31, 2009	<u>\$ —</u>	<u>—</u>	<u>—</u>	<u>—</u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET, ACTUAL AND PRIOR YEAR

YEAR ENDED AUGUST 31, 2009

MENTALLY IMPAIRED CASELOADS 034-2009 DP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year (Actual)</u>
REVENUE:				
State Aid	\$ 329,918.00	329,918.00	—	329,918.00
State Aid – SAFPF	—	—	—	—
Community Supervision Fees	—	—	—	—
Payments by Program Participants	—	—	—	—
Interest Income	—	—	—	—
Other Revenue	—	—	—	101.08
Total Revenue	<u>329,918.00</u>	<u>329,918.00</u>	<u>—</u>	<u>330,019.08</u>
EXPENDITURE:				
Salaries and Fringe Benefits	323,404.00	315,009.20	8,394.80	300,352.11
Travel and Furnished Transportation	24,500.00	17,314.60	7,185.40	13,023.01
Contract Services for Offenders	—	—	—	—
Professional Fees	4,474.00	2,924.00	1,550.00	3,414.33
Supplies and Operating	2,249.00	871.85	1,377.15	1,692.99
Facilities	—	—	—	—
Utilities	2,880.00	2,291.08	588.92	1,624.88
Equipment	—	—	—	—
Total Expenditure	<u>357,507.00</u>	<u>338,410.73</u>	<u>19,096.27</u>	<u>320,107.32</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(27,589.00)	(8,492.73)	19,096.27	9,911.76
Fund Balance September 1, 2008	9,911.00	9,911.76	0.76	—
Prior Period Adjustment	—	—	—	—
Interfund Transfers In (Out)	<u>17,678.00</u>	<u>—</u>	<u>(17,678.00)</u>	<u>—</u>
Fund Balance Before Refund to CJAD	<u>—</u>	<u>1,419.03</u>	<u>1,419.03</u>	<u>9,911.76</u>
Refund Due to CJAD	<u>—</u>	<u>(1,419.03)</u>	<u>(1,419.03)</u>	<u>—</u>
Fund Balance August 31, 2009	<u><u>\$ —</u></u>	<u><u>—</u></u>	<u><u>—</u></u>	<u><u>9,911.76</u></u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET, ACTUAL AND PRIOR YEAR

YEAR ENDED AUGUST 31, 2009

HIGH RISK YOUTH 006-2009 DP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year (Actual)</u>
REVENUE:				
State Aid	\$ 124,767.00	124,767.00	—	124,767.00
State Aid – SAFPF	—	—	—	—
Community Supervision Fees	—	—	—	—
Payments by Program Participants	—	183.00	183.00	—
Interest Income	—	—	—	—
Other Revenue	—	—	—	50.54
Total Revenue	<u>124,767.00</u>	<u>124,950.00</u>	<u>183.00</u>	<u>124,817.54</u>
EXPENDITURE:				
Salaries and Fringe Benefits	107,988.00	104,537.30	3,450.70	116,784.31
Travel and Furnished Transportation	8,500.00	3,125.40	5,374.60	4,823.81
Contract Services for Offenders	8,100.00	5,283.00	2,817.00	7,950.00
Professional Fees	2,936.00	1,495.00	1,441.00	1,571.00
Supplies and Operating	1,100.00	619.35	480.65	613.85
Facilities	—	—	—	—
Utilities	800.00	639.80	160.20	566.52
Equipment	—	—	—	—
Total Expenditure	<u>129,424.00</u>	<u>115,699.85</u>	<u>13,724.15</u>	<u>132,309.49</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(4,657.00)	9,250.15	13,907.15	(7,491.95)
Fund Balance September 1, 2008	—	—	—	—
Prior Period Adjustment	—	—	—	—
Interfund Transfers In (Out)	4,657.00	—	(4,657.00)	7,491.95
Fund Balance Before Refund to CJAD	—	9,250.15	9,250.15	—
Refund Due to CJAD	—	(9,250.15)	(9,250.15)	—
Fund Balance August 31, 2009	<u>\$ —</u>	<u>—</u>	<u>—</u>	<u>—</u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET, ACTUAL AND PRIOR YEAR

YEAR ENDED AUGUST 31, 2009

HIGH/MEDIUM REDUCTION CASELOADS 039-2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year (Actual)</u>
REVENUE:				
State Aid	\$ 1,225,169.00	1,225,169.00	—	1,225,169.00
State Aid – SAFFP	—	—	—	—
Community Supervision Fees	—	—	—	—
Payments by Program Participants	—	—	—	—
Interest Income	—	—	—	—
Other Revenue	—	—	—	—
Total Revenue	<u>1,225,169.00</u>	<u>1,225,169.00</u>	<u>—</u>	<u>1,225,169.00</u>
EXPENDITURE:				
Salaries and Fringe Benefits	1,389,620.00	1,356,456.38	33,163.62	1,234,505.09
Travel and Furnished Transportation	30,000.00	17,777.28	12,222.72	16,884.74
Contract Services for Offenders	—	—	—	—
Professional Fees	9,189.00	9,189.00	—	9,189.00
Supplies and Operating	—	—	—	—
Facilities	—	—	—	—
Utilities	—	—	—	—
Equipment	—	—	—	—
Total Expenditure	<u>1,428,809.00</u>	<u>1,383,422.66</u>	<u>45,386.34</u>	<u>1,260,578.83</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(203,640.00)	(158,253.66)	45,386.34	(35,409.83)
Fund Balance September 1, 2008	—	—	—	—
Prior Period Adjustment	—	—	—	—
Interfund Transfers In (Out)	<u>203,640.00</u>	<u>158,253.66</u>	<u>(45,386.34)</u>	<u>35,409.83</u>
Fund Balance Before Refund to CJAD	—	—	—	—
Refund Due to CJAD	—	—	—	—
Fund Balance August 31, 2009	<u>\$ —</u>	<u>—</u>	<u>—</u>	<u>—</u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET, ACTUAL AND PRIOR YEAR

YEAR ENDED AUGUST 31, 2009

CONTRACT AFTERCARE SERVICES 041-2009 DP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year (Actual)</u>
REVENUE:				
State Aid	\$ 60,327.00	60,327.00	—	60,327.00
State Aid – SAFFP	—	—	—	—
Community Supervision Fees	—	—	—	—
Payments by Program Participants	—	—	—	—
Interest Income	—	—	—	—
Other Revenue	—	—	—	—
Total Revenue	<u>60,327.00</u>	<u>60,327.00</u>	<u>—</u>	<u>60,327.00</u>
EXPENDITURE:				
Salaries and Fringe Benefits	—	—	—	—
Travel and Furnished Transportation	—	—	—	—
Contract Services for Offenders	248,500.00	243,291.41	5,208.59	92,255.13
Professional Fees	452.00	452.00	—	452.00
Supplies and Operating	—	—	—	—
Facilities	—	—	—	—
Utilities	—	—	—	—
Equipment	—	—	—	—
Total Expenditure	<u>248,952.00</u>	<u>243,743.41</u>	<u>5,208.59</u>	<u>92,707.13</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(188,625.00)	(183,416.41)	5,208.59	(32,380.13)
Fund Balance September 1, 2008	31,137.00	—	(31,137.00)	—
Prior Period Adjustment	—	31,137.00	31,137.00	—
Interfund Transfers In (Out)	<u>157,488.00</u>	<u>152,279.41</u>	<u>(5,208.59)</u>	<u>32,380.13</u>
Fund Balance Before Refund to CJAD	—	—	—	—
Refund Due to CJAD	—	—	—	—
Fund Balance August 31, 2009	<u>\$ —</u>	<u>—</u>	<u>—</u>	<u>—</u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET, ACTUAL AND PRIOR YEAR

YEAR ENDED AUGUST 31, 2009

CONTRACT RESIDENTIAL 040-2009 DP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year (Actual)</u>
REVENUE:				
State Aid	\$ 287,154.00	287,154.00	—	287,154.00
State Aid – SAFPF	—	—	—	—
Community Supervision Fees	—	—	—	—
Payments by Program Participants	—	—	—	—
Interest Income	—	—	—	—
Other Revenue	—	—	—	—
Total Revenue	<u>287,154.00</u>	<u>287,154.00</u>	<u>—</u>	<u>287,154.00</u>
EXPENDITURE:				
Salaries and Fringe Benefits	—	—	—	—
Travel and Furnished Transportation	—	—	—	—
Contract Services for Offenders	323,975.00	266,756.00	57,219.00	246,024.60
Professional Fees	2,154.00	2,154.00	—	2,154.00
Supplies and Operating	—	—	—	—
Facilities	—	—	—	—
Utilities	—	—	—	—
Equipment	—	—	—	—
Total Expenditure	<u>326,129.00</u>	<u>268,910.00</u>	<u>57,219.00</u>	<u>248,178.60</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(38,975.00)	18,244.00	57,219.00	38,975.40
Fund Balance September 1, 2008	38,975.00	38,975.40	0.40	—
Prior Period Adjustment	—	—	—	—
Interfund Transfers In (Out)	—	—	—	—
Fund Balance Before Refund to CJAD	—	57,219.40	57,219.40	38,975.40
Refund Due to CJAD	—	(57,219.40)	(57,219.40)	—
Fund Balance August 31, 2009	\$ <u>—</u>	<u>—</u>	<u>—</u>	<u>38,975.40</u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET, ACTUAL AND PRIOR YEAR

YEAR ENDED AUGUST 31, 2009

TREATMENT ALTERNATIVES TO INCARCERATION PROGRAM (TAIP) 015-2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year (Actual)</u>
REVENUE:				
State Aid	\$ 884,601.00	884,601.00	—	884,601.00
State Aid – SAFPF	—	—	—	—
Community Supervision Fees	—	—	—	—
Payments by Program Participants	—	—	—	—
Interest Income	—	—	—	—
Other Revenue	—	—	—	273.08
Total Revenue	<u>884,601.00</u>	<u>884,601.00</u>	<u>—</u>	<u>884,874.08</u>
EXPENDITURE:				
Salaries and Fringe Benefits	338,693.00	300,695.31	37,997.69	316,222.71
Travel and Furnished Transportation	4,500.00	2,407.63	2,092.37	2,369.70
Contract Services for Offenders	862,929.00	791,152.73	71,776.27	714,053.53
Professional Fees	9,335.00	7,914.00	1,421.00	8,149.00
Supplies and Operating	2,000.00	1,996.47	3.53	1,783.95
Facilities	—	—	—	—
Utilities	—	—	—	—
Equipment	4,096.00	1,914.25	2,181.75	1,898.00
Total Expenditure	<u>1,221,553.00</u>	<u>1,106,080.39</u>	<u>115,472.61</u>	<u>1,044,476.89</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(336,952.00)	(221,479.39)	115,472.61	(159,602.81)
Fund Balance September 1, 2008	—	—	—	—
Prior Period Adjustment	—	—	—	—
Interfund Transfers In (Out)	336,952.00	221,479.39	(115,472.61)	159,602.81
Fund Balance Before Refund to CJAD	—	—	—	—
Refund Due to CJAD	—	—	—	—
Fund Balance August 31, 2009	<u>\$ —</u>	<u>—</u>	<u>—</u>	<u>—</u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2009

(1) Summary of Significant Accounting Policies

(a) Reporting Entity

The accompanying financial statements include only the revenue of the Tarrant County Community Supervision and Corrections Department related to the receipt of funds administered by the Community Justice Assistance Division from State appropriations for Diversion Grants, Community Corrections Programs Funds, the Basic Supervision Fund, Treatment Alternatives to Incarceration Program Funding, local fees collected for the use of the CSCD and the expenditure of those funds.

(b) Basis of Accounting

The financial statements are reported on the modified accrual basis of accounting in accordance with the Tarrant County Community Supervision and Corrections Department Financial Management Manual for CJAD Funding (the Financial Management Manual), a comprehensive basis of accounting other than generally accepted accounting principles.

Revenues are recognized when they become measurable and available. Measurable and available is defined as receivable within two months from the fiscal year-end. Expenditures are recognized when incurred, if paid within two months from the fiscal year-end. Expenditures incurred in a fiscal year and not paid within two months from the fiscal year-end are charged to the expenditures of the following fiscal year.

(2) Funding Sources – State Aid

(a) Basic Supervision

Basic Supervision

The mission of the Community Supervision and Corrections Department of Tarrant County is to reduce continued criminal conduct of supervised offenders by promoting their successful rehabilitation.

We will accomplish this by: effectively managing and positively motivating offenders; enforcing compliance with court orders; responding quickly to violations; employing a progressive sanctions model; applying evidence-based practices to supervision strategies; promoting restorative practices for victims, community and offenders; promoting victim support; increasing public awareness; promoting successful community integration; and collaborating with our community partners.

(b) Community Corrections Program Funds

Pre-Sentence Investigation

Community Supervision Officers (CSO) are assigned to each felony court and prior to sentencing, the defendant is interviewed by the CSO. The information gathered from the interview, criminal history checks, and other database searches is compiled into the “standard” PSI report. The results of psychological testing, substance abuse screenings and evaluations, victim impact statements, and interviews with witnesses may be included in the “long-form” PSI. These reports are then presented to the court for use in sentencing determinations.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2009

Community Service Restitution

The Community Service Restitution (CSR) program provides the framework through which offenders on community supervision complete community service requirements ordered by the courts. These offenders are assigned to one or more social service, nonprofit and/or government agencies, which utilize CSR participants to perform a variety of functions.

MR/DD Mentally Impaired Caseloads

The Mentally Retarded/Developmentally Disabled Caseloads program provides specialized caseload supervision as well as residential services for offenders ages 18-35 who have a documented IQ of 74 or below. The specialized caseload component provides a higher, more intensive level of supervision for the more problematic offenders. In the residential component, based on needs, offenders are taught how to access community resources and prepared with vocational and educational skills, life skills, and specialized skills necessary to live as independent members of the community.

Enhanced Supervision Strategies

The Enhanced Supervision Strategies program, utilizing electronic monitoring, is used with offenders who fail or who are likely to fail to respond to other supervision strategies. It is used as a tool to verify compliance with curfew and other conditions of supervision and as a control measure to assist in the stabilization of an offender's lifestyle and behavioral patterns.

Pre-Trial Bond Supervision

Pre-trial Bond Supervision was developed in response to increased pressure to relieve Tarrant County's jail overcrowding. The District Judges approached the CSCD of Tarrant County in 1990 with a request to offer "bond supervision" to offenders incarcerated in the local jail, awaiting disposition on a pending motion to revoke. In addition, the judges instructed CSCD to supervise "nonprobation" offenders who are released from jail on a conditional bond pending trial, with the understanding they will be closely supervised and monitored by Tarrant County CSCD supervision officers.

Non-English Speaking Caseload

Probationers who are unable to communicate in or comprehend English will be placed on a Non-English speaking caseload. Caseloads that may be available depending on staff, are for probationers who speak Spanish or Vietnamese. For all other languages the CSCD contracts with Catholic Charities to provide interpretation during required office visits.

Felony Alcohol Intervention Program

The primary goal of the post-adjudication Felony Alcohol Intervention Program is to promote public safety and reduce recidivism for individuals convicted of felony DWI. Dedicated to changing the attitudes and behavior of DWI offenders, the program offers treatment and case management services that are designed to provide program clients with the means to achieve a productive, crime and substance-free lifestyle. Key to the success of this program is the Multi-agency team that has

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2009

been organized to serve as the backbone of this effort; team members consist of the Judge, defense attorney, district attorney, case managers, community supervision, MADD, treatment providers and ancillary service providers.

(c) Diversion Program Grants

Intensive Day Treatment Program

The Intensive Day Treatment Program (IDT) provides a program primarily consisting of group counseling with treatment elements based on 12-step recovery, modified therapeutic community practices, process groups, and psycho-educational groups. Offenders participate in weekly life skills classes, which include anger management, decision making, budgeting, job readiness, and cultural awareness.

Intensive Day Treatment Aftercare

The IDT Aftercare services program requires weekly attendance in counseling sessions and a 12-step recovery group, and is primarily characterized by cognitive/behavioral techniques. Issues pertinent to relapse prevention and maintenance of sobriety are the focal point of the program.

Sex-Offender Caseloads

The Sex-Offender Caseloads program provides a higher, more expert level of supervision, specialized counseling, treatment, and in some cases, intensive therapy. If necessary, electronic monitoring is used to more closely monitor activities.

Mentally Impaired Caseloads

Community Supervision and Corrections works in conjunction with the Tarrant County MHMR to provide treatment and supervision to mentally impaired cases. Offenders assigned to the Mentally Impaired Caseloads are supervised at a maximum level of supervision and remain on this specialized caseload until their condition stabilizes through appropriate medication and treatment.

High Risk Youth

The High Risk Youth caseloads were established to provide more structure for the youthful offender who is an identified or potential gang member. Primary emphasis is placed on academic/vocational education, gainful employment, personal responsibility, pro-social affiliations and identifying goals.

High/Medium Reduction Caseloads

The high/medium reduction caseloads are intended to target a statewide average of 95 direct to 1 for caseload size to allow community supervision officers to spend more time with high and medium risk offenders and to provide the offenders with the needed supervision and services to improve their opportunity to successfully complete community supervision resulting in a reduction in revocations to prison or state jail. Offenders on the caseloads are tracked for recidivism and revocation evaluation.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2009

Contract Aftercare Services

Those defendants placed in a CCF, in CRT or in IDT will transition through this program in accordance to their treatment plan. Supervision/Aftercare officers will monitor compliance and utilize progressive sanctions where possible to assist in increasing the effectiveness of the residential portion of the treatment and begin the initial planning for discharging the probationers into aftercare. Defendants will be discharged to an IDT, CRT or regular officer after residential treatment is completed prior to starting aftercare treatment. An assessment by the aftercare team, either in the discharge planning portion of the residential phase or immediately upon release from residential phase, will determine initial aftercare plan. Officers will coordinate with aftercare to assist in ensuring treatment is utilized appropriately by defendants. Defendants will participate in the aftercare for 3 – 6 months, depending on progress.

Contract Residential Treatment

Defendants will be referred to residential services through an assessment of their treatment requirements. Those defendants determined in need of residential services will be placed through a designated Treatment Coordinator. Defendants will attend and participate in curriculum, which will include cognitive/behavioral components approved by CSCD and agreed upon by both contracted vendors. Supervision/Aftercare officers will monitor compliance and utilize progressive sanctions to increase effectiveness of residential referral. Defendants will be discharged to aftercare. An assessment by the aftercare team, during discharge planning in the residential phase will determine initial aftercare plan. Officers will coordinate with aftercare to assist in ensuring aftercare is utilized appropriately by defendants. Defendants will participate in the aftercare for 3 – 6 months, depending on progress. Request for Proposal is on hold as funding has not been approved. Target population is high risk/needs felony offenders who abuse alcohol and/or drugs. High risk misdemeanor offenders are eligible on a limited space available basis but not to exceed 20%.

(d) Treatment Alternatives to Incarceration Program (TAIP) Funding

Treatment Alternatives to Incarceration Program

The screening, assessment, and referral (SAR) unit screens offenders to determine the extent of drug/alcohol involvement and to what extent that involvement may be impairing the offender's lifestyle. Based on the screening results, offenders for whom treatment is indicated are assessed. The SAR unit counselor determines the appropriate level of care to address an offender's needs.

(3) Funds Collected by the CSCD from Sources other than TDCJ-CJAD

None.

(4) Excess of Expenditures over Budgets

There are no instances in which the expenditures exceeded the budget.

(5) Interfund Receivable and Payable

There are no interfund receivables or payables as of August 31, 2009.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2009

(6) Vendor Contracts for Offender Services

There were 7 significant vendors for offender services with contracts exceeding \$100,000.00. The names and the amounts paid are as follows:

Vendor	Contract Amount
Center for Therapeutic Change	\$ 323,117.00
Norchem Drug Testing	661,333.00
Phoenix Associates Counseling Services	171,912.00
Volunteers of America, Texas, Inc.	193,666.00
North Texas Addiction Counseling and Education	113,456.00
Helping Open Peoples EYES, Inc.	165,911.00
MHMR of Tarrant County	172,627.00

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS

BASIC SUPERVISION

YEAR ENDED AUGUST 31, 2009

	<u>Audit</u>	<u>Per CSCD report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 4,679,456.00	4,679,456.00	—
State Aid – SAFPF	103,614.10	103,614.10	—
Community Supervision Fees	8,290,319.79	8,290,319.79	—
Payments by Program Participants	412,271.19	412,271.19	—
Interest Income	123,004.11	123,004.11	—
Other Revenue	37,598.81	37,598.81	—
Total Revenue	<u>13,646,264.00</u>	<u>13,646,264.00</u>	<u>—</u>
EXPENDITURE:			
Salaries and Fringe Benefits	11,788,392.91	11,788,392.91	—
Travel and Furnished Transportation	127,152.43	127,152.43	—
Contract Services for Offenders	475,528.35	475,528.35	—
Professional Fees	141,105.22	141,105.22	—
Supplies and Operating Facilities	203,662.83	203,662.83	—
Utilities	—	—	—
Equipment	20,558.79	20,558.79	—
	180,346.86	180,346.86	—
Total Expenditure	<u>12,936,747.39</u>	<u>12,936,747.39</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	709,516.61	709,516.61	—
Fund Balance September 1, 2008	3,915,804.59	3,915,804.59	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	(346,774.73)	(346,774.73)	—
Fund Balance Before Refund to CJAD	<u>4,278,546.47</u>	<u>4,278,546.47</u>	<u>—</u>
Refund Due to CJAD	—	—	—
Fund Balance August 31, 2009	<u>\$ 4,278,546.47</u>	<u>4,278,546.47</u>	<u>—</u>

See accompanying independent auditors' report.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS

COMMUNITY CORRECTION PROGRAM – PRE-SENTENCE INVESTIGATION

YEAR ENDED AUGUST 31, 2009

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 920,033.00	920,033.00	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	952.00	952.00	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>920,985.00</u>	<u>920,985.00</u>	<u>—</u>
EXPENDITURE:			
Salaries and Fringe Benefits	876,434.58	876,434.58	—
Travel and Furnished Transportation	856.70	856.70	—
Contract Services for Offenders	5,600.00	5,600.00	—
Professional Fees	8,465.00	8,465.00	—
Supplies and Operating Facilities	5,869.42	5,869.42	—
Utilities	295.05	295.05	—
Equipment	9,857.28	9,857.28	—
Total Expenditure	<u>907,378.03</u>	<u>907,378.03</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	13,606.97	13,606.97	—
Fund Balance September 1, 2008	213.04	213.04	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	—	—	—
Fund Balance Before Refund to CJAD	<u>13,820.01</u>	<u>13,820.01</u>	<u>—</u>
Refund Due to CJAD	<u>(13,820.01)</u>	<u>(13,820.01)</u>	<u>—</u>
Fund Balance August 31, 2009	<u>\$ —</u>	<u>—</u>	<u>—</u>

See accompanying independent auditors' report.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS
COMMUNITY CORRECTION PROGRAM – COMMUNITY SERVICE RESTITUTION
YEAR ENDED AUGUST 31, 2009

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 41,672.00	41,672.00	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	—	—	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>41,672.00</u>	<u>41,672.00</u>	<u>—</u>
EXPENDITURE:			
Salaries and Fringe Benefits	44,580.11	44,580.11	—
Travel and Furnished Transportation	327.24	327.24	—
Contract Services for Offenders	—	—	—
Professional Fees	466.00	466.00	—
Supplies and Operating Facilities	3,525.77	3,525.77	—
Utilities	—	—	—
Equipment	—	—	—
Total Expenditure	<u>48,899.12</u>	<u>48,899.12</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(7,227.12)	(7,227.12)	—
Fund Balance September 1, 2008	6,322.68	6,322.68	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	904.44	904.44	—
Fund Balance Before Refund to CJAD	—	—	—
Refund Due to CJAD	—	—	—
Fund Balance August 31, 2009	<u>\$ —</u>	<u>—</u>	<u>—</u>

See accompanying independent auditors' report.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS
COMMUNITY CORRECTION PROGRAM – MR/DD MENTALLY IMPAIRED CASELOADS
YEAR ENDED AUGUST 31, 2009

	<u>Audit</u>	<u>Per CSCD report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 338,223.00	338,223.00	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	793.05	793.05	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>339,016.05</u>	<u>339,016.05</u>	<u>—</u>
EXPENDITURE:			
Salaries and Fringe Benefits	306,812.59	306,812.59	—
Travel and Furnished Transportation	21,070.64	21,070.64	—
Contract Services for Offenders	29,206.00	29,206.00	—
Professional Fees	3,392.00	3,392.00	—
Supplies and Operating Facilities	1,486.03	1,486.03	—
Utilities	—	—	—
Equipment	2,060.30	2,060.30	—
Total Expenditure	<u>364,027.56</u>	<u>364,027.56</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(25,011.51)	(25,011.51)	—
Fund Balance September 1, 2008	30,783.30	30,783.30	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	—	—	—
Fund Balance Before Refund to CJAD	<u>5,771.79</u>	<u>5,771.79</u>	<u>—</u>
Refund Due to CJAD	<u>(5,771.79)</u>	<u>(5,771.79)</u>	<u>—</u>
Fund Balance August 31, 2009	<u>\$ —</u>	<u>—</u>	<u>—</u>

See accompanying independent auditors' report.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS
COMMUNITY CORRECTION PROGRAM – ENHANCED SUPERVISION STRATEGIES
YEAR ENDED AUGUST 31, 2009

	<u>Audit</u>	<u>Per CSCD report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 250,579.00	250,579.00	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	3,007.75	3,007.75	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>253,586.75</u>	<u>253,586.75</u>	<u>—</u>
EXPENDITURE:			
Salaries and Fringe Benefits	86,523.00	86,523.00	—
Travel and Furnished Transportation	1,588.71	1,588.71	—
Contract Services for Offenders	5,781.50	5,781.50	—
Professional Fees	1,879.00	1,879.00	—
Supplies and Operating Facilities	1,383.97	1,383.97	—
Utilities	—	—	—
Equipment	62.50	62.50	—
Total Expenditure	<u>97,218.68</u>	<u>97,218.68</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	156,368.07	156,368.07	—
Fund Balance September 1, 2008	233,179.15	233,179.15	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	(389,547.22)	(389,547.22)	—
Fund Balance Before Refund to CJAD	—	—	—
Refund Due to CJAD	—	—	—
Fund Balance August 31, 2009	<u>\$ —</u>	<u>—</u>	<u>—</u>

See accompanying independent auditors' report.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS

COMMUNITY CORRECTION PROGRAM – PRE-TRIAL BOND SUPERVISION

YEAR ENDED AUGUST 31, 2009

	<u>Audit</u>	<u>Per CSCD report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 433,684.00	433,684.00	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	24,998.75	24,998.75	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>458,682.75</u>	<u>458,682.75</u>	<u>—</u>
EXPENDITURE:			
Salaries and Fringe Benefits	471,637.58	471,637.58	—
Travel and Furnished Transportation	7,931.38	7,931.38	—
Contract Services for Offenders	70,081.00	70,081.00	—
Professional Fees	4,333.00	4,333.00	—
Supplies and Operating Facilities	2,812.12	2,812.12	—
Utilities	884.70	884.70	—
Equipment	9,752.96	9,752.96	—
Total Expenditure	<u>567,432.74</u>	<u>567,432.74</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(108,749.99)	(108,749.99)	—
Fund Balance September 1, 2008	101,616.00	101,616.00	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	7,133.99	7,133.99	—
Fund Balance Before Refund to CJAD	—	—	—
Refund Due to CJAD	—	—	—
Fund Balance August 31, 2009	<u><u>\$ —</u></u>	<u><u>—</u></u>	<u><u>—</u></u>

See accompanying independent auditors' report.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS
COMMUNITY CORRECTION PROGRAM – NON-ENGLISH SPEAKING CASELOADS
YEAR ENDED AUGUST 31, 2009

	<u>Audit</u>	<u>Per CSCD report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 244,852.00	244,852.00	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	2,756.00	2,756.00	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>247,608.00</u>	<u>247,608.00</u>	<u>—</u>
EXPENDITURE:			
Salaries and Fringe Benefits	244,476.25	244,476.25	—
Travel and Furnished Transportation	3,696.90	3,696.90	—
Contract Services for Offenders	8,829.00	8,829.00	—
Professional Fees	1,986.00	1,986.00	—
Supplies and Operating Facilities	—	—	—
Utilities	—	—	—
Equipment	—	—	—
Total Expenditure	<u>258,988.15</u>	<u>258,988.15</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(11,380.15)	(11,380.15)	—
Fund Balance September 1, 2008	16,747.70	16,747.70	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	—	—	—
Fund Balance Before Refund to CJAD	<u>5,367.55</u>	<u>5,367.55</u>	<u>—</u>
Refund Due to CJAD	<u>(5,367.55)</u>	<u>(5,367.55)</u>	<u>—</u>
Fund Balance August 31, 2009	<u>\$ —</u>	<u>—</u>	<u>—</u>

See accompanying independent auditors' report.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS
COMMUNITY CORRECTION PROGRAM – FELONY ALCOHOL INTERVENTION PROGRAM
YEAR ENDED AUGUST 31, 2009

	<u>Audit</u>	<u>Per CSCD report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 94,662.00	94,662.00	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	827.00	827.00	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>95,489.00</u>	<u>95,489.00</u>	<u>—</u>
EXPENDITURE:			
Salaries and Fringe Benefits	114,769.72	114,769.72	—
Travel and Furnished Transportation	2,409.74	2,409.74	—
Contract Services for Offenders	4,405.00	4,405.00	—
Professional Fees	830.00	830.00	—
Supplies and Operating Facilities	500.00	500.00	—
Utilities	—	—	—
Equipment	—	—	—
Total Expenditure	<u>122,914.46</u>	<u>122,914.46</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(27,425.46)	(27,425.46)	—
Fund Balance September 1, 2008	9,091.46	9,091.46	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	18,334.00	18,334.00	—
Fund Balance Before Refund to CJAD	—	—	—
Refund Due to CJAD	—	—	—
Fund Balance August 31, 2009	<u>\$ —</u>	<u>—</u>	<u>—</u>

See accompanying independent auditors' report.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS

DIVERSION PROGRAM – INTENSIVE DAY TREATMENT

YEAR ENDED AUGUST 31, 2009

	<u>Audit</u>	<u>Per CSCD report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 1,482,667.00	1,482,667.00	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	634.00	634.00	—
Interest Income	—	—	—
Other Revenue	383.46	383.46	—
Total Revenue	<u>1,483,684.46</u>	<u>1,483,684.46</u>	<u>—</u>
EXPENDITURE:			
Salaries and Fringe Benefits	800,105.10	800,105.10	—
Travel and Furnished Transportation	34,854.95	34,854.95	—
Contract Services for Offenders	55,627.10	55,627.10	—
Professional Fees	23,127.19	23,127.19	—
Supplies and Operating	84,056.61	84,056.61	—
Facilities	350,780.88	350,780.88	—
Utilities	97,374.71	97,374.71	—
Equipment	7,043.61	7,043.61	—
Total Expenditure	<u>1,452,970.15</u>	<u>1,452,970.15</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	30,714.31	30,714.31	—
Fund Balance September 1, 2008	2,561.58	2,561.58	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	—	—	—
Fund Balance Before Refund to CJAD	33,275.89	33,275.89	—
Refund Due to CJAD	<u>(33,275.89)</u>	<u>(33,275.89)</u>	<u>—</u>
Fund Balance August 31, 2009	<u>\$ —</u>	<u>—</u>	<u>—</u>

See accompanying independent auditors' report.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS

DIVERSION PROGRAM – INTENSIVE DAY TREATMENT AFTERCARE

YEAR ENDED AUGUST 31, 2009

	<u>Audit</u>	<u>Per CSCD report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 163,280.00	163,280.00	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	1,260.75	1,260.75	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>164,540.75</u>	<u>164,540.75</u>	<u>—</u>
EXPENDITURE:			
Salaries and Fringe Benefits	160,720.04	160,720.04	—
Travel and Furnished Transportation	4,649.24	4,649.24	—
Contract Services for Offenders	21,358.50	21,358.50	—
Professional Fees	1,249.00	1,249.00	—
Supplies and Operating Facilities	273.06	273.06	—
Utilities	643.23	643.23	—
Equipment	—	—	—
Total Expenditure	<u>188,893.07</u>	<u>188,893.07</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(24,352.32)	(24,352.32)	—
Fund Balance September 1, 2008	—	—	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	24,352.32	24,352.32	—
Fund Balance Before Refund to CJAD	—	—	—
Refund Due to CJAD	—	—	—
Fund Balance August 31, 2009	<u><u>\$ —</u></u>	<u><u>—</u></u>	<u><u>—</u></u>

See accompanying independent auditors' report.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS

DIVERSION PROGRAM – SEX OFFENDER CASELOADS

YEAR ENDED AUGUST 31, 2009

	<u>Audit</u>	<u>Per CSCD report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 849,000.00	849,000.00	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	4,345.01	4,345.01	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>853,345.01</u>	<u>853,345.01</u>	<u>—</u>
EXPENDITURE:			
Salaries and Fringe Benefits	877,010.19	877,010.19	—
Travel and Furnished Transportation	43,625.52	43,625.52	—
Contract Services for Offenders	65,174.60	65,174.60	—
Professional Fees	13,258.00	13,258.00	—
Supplies and Operating Facilities	1,918.43	1,918.43	—
Utilities	5,868.01	5,868.01	—
Equipment	75.00	75.00	—
Total Expenditure	<u>1,006,929.75</u>	<u>1,006,929.75</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(153,584.74)	(153,584.74)	—
Fund Balance September 1, 2008	—	—	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	153,584.74	153,584.74	—
Fund Balance Before Refund to CJAD	—	—	—
Refund Due to CJAD	—	—	—
Fund Balance August 31, 2009	<u><u>\$ —</u></u>	<u><u>—</u></u>	<u><u>—</u></u>

See accompanying independent auditors' report.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS

DIVERSION PROGRAM – MENTALLY IMPAIRED CASELOADS

YEAR ENDED AUGUST 31, 2009

	<u>Audit</u>	<u>Per CSCD report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 329,918.00	329,918.00	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	—	—	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>329,918.00</u>	<u>329,918.00</u>	<u>—</u>
EXPENDITURE:			
Salaries and Fringe Benefits	315,009.20	315,009.20	—
Travel and Furnished Transportation	17,314.60	17,314.60	—
Contract Services for Offenders	—	—	—
Professional Fees	2,924.00	2,924.00	—
Supplies and Operating Facilities	871.85	871.85	—
Utilities	2,291.08	2,291.08	—
Equipment	—	—	—
Total Expenditure	<u>338,410.73</u>	<u>338,410.73</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(8,492.73)	(8,492.73)	—
Fund Balance September 1, 2008	9,911.76	9,911.76	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	—	—	—
Fund Balance Before Refund to CJAD	<u>1,419.03</u>	<u>1,419.03</u>	<u>—</u>
Refund Due to CJAD	<u>(1,419.03)</u>	<u>(1,419.03)</u>	<u>—</u>
Fund Balance August 31, 2009	<u>\$ —</u>	<u>—</u>	<u>—</u>

See accompanying independent auditors' report.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS

DIVERSION PROGRAM – HIGH RISK YOUTH

YEAR ENDED AUGUST 31, 2009

	<u>Audit</u>	<u>Per CSCD report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 124,767.00	124,767.00	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	183.00	183.00	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>124,950.00</u>	<u>124,950.00</u>	<u>—</u>
EXPENDITURE:			
Salaries and Fringe Benefits	104,537.30	104,537.30	—
Travel and Furnished Transportation	3,125.40	3,125.40	—
Contract Services for Offenders	5,283.00	5,283.00	—
Professional Fees	1,495.00	1,495.00	—
Supplies and Operating Facilities	619.35	619.35	—
Utilities	639.80	639.80	—
Equipment	—	—	—
Total Expenditure	<u>115,699.85</u>	<u>115,699.85</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	9,250.15	9,250.15	—
Fund Balance September 1, 2008	—	—	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	—	—	—
Fund Balance Before Refund to CJAD	9,250.15	9,250.15	—
Refund Due to CJAD	<u>(9,250.15)</u>	<u>(9,250.15)</u>	<u>—</u>
Fund Balance August 31, 2009	<u>\$ —</u>	<u>—</u>	<u>—</u>

See accompanying independent auditors' report.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS

DIVERSION PROGRAM – HIGH/MEDIUM REDUCTION CASELOADS

YEAR ENDED AUGUST 31, 2009

	<u>Audit</u>	<u>Per CSCD report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 1,225,169.00	1,225,169.00	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	—	—	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>1,225,169.00</u>	<u>1,225,169.00</u>	<u>—</u>
EXPENDITURE:			
Salaries and Fringe Benefits	1,356,456.38	1,356,456.38	—
Travel and Furnished Transportation	17,777.28	17,777.28	—
Contract Services for Offenders	—	—	—
Professional Fees	9,189.00	9,189.00	—
Supplies and Operating Facilities	—	—	—
Utilities	—	—	—
Equipment	—	—	—
Total Expenditure	<u>1,383,422.66</u>	<u>1,383,422.66</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(158,253.66)	(158,253.66)	—
Fund Balance September 1, 2008	—	—	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	<u>158,253.66</u>	<u>158,253.66</u>	<u>—</u>
Fund Balance Before Refund to CJAD	—	—	—
Refund Due to CJAD	—	—	—
Fund Balance August 31, 2009	<u><u>\$ —</u></u>	<u><u>—</u></u>	<u><u>—</u></u>

See accompanying independent auditors' report.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS

DIVERSION PROGRAM – CONTRACT AFTERCARE SERVICES

YEAR ENDED AUGUST 31, 2009

	<u>Audit</u>	<u>Per CSCD report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 60,327.00	60,327.00	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	—	—	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>60,327.00</u>	<u>60,327.00</u>	<u>—</u>
EXPENDITURE:			
Salaries and Fringe Benefits	—	—	—
Travel and Furnished Transportation	—	—	—
Contract Services for Offenders	243,291.41	243,291.41	—
Professional Fees	452.00	452.00	—
Supplies and Operating Facilities	—	—	—
Utilities	—	—	—
Equipment	—	—	—
Total Expenditure	<u>243,743.41</u>	<u>243,743.41</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(183,416.41)	(183,416.41)	—
Fund Balance September 1, 2008	—	—	—
Prior Period Adjustment	31,137.00	31,137.00	—
Interfund Transfers In (Out)	152,279.41	152,279.41	—
Fund Balance Before Refund to CJAD	—	—	—
Refund Due to CJAD	—	—	—
Fund Balance August 31, 2009	<u>\$ —</u>	<u>—</u>	<u>—</u>

See accompanying independent auditors' report.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS

DIVERSION PROGRAM - CONTRACT RESIDENTIAL

YEAR ENDED AUGUST 31, 2009

	<u>Audit</u>	<u>Per CSCD report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 287,154.00	287,154.00	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	—	—	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>287,154.00</u>	<u>287,154.00</u>	<u>—</u>
EXPENDITURE:			
Salaries and Fringe Benefits	—	—	—
Travel and Furnished Transportation	—	—	—
Contract Services for Offenders	266,756.00	266,756.00	—
Professional Fees	2,154.00	2,154.00	—
Supplies and Operating Facilities	—	—	—
Utilities	—	—	—
Equipment	—	—	—
Total Expenditure	<u>268,910.00</u>	<u>268,910.00</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	18,244.00	18,244.00	—
Fund Balance September 1, 2008	38,975.40	38,975.40	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	—	—	—
Fund Balance Before Refund to CJAD	<u>57,219.40</u>	<u>57,219.40</u>	<u>—</u>
Refund Due to CJAD	<u>(57,219.40)</u>	<u>(57,219.40)</u>	<u>—</u>
Fund Balance August 31, 2009	<u>\$ —</u>	<u>—</u>	<u>—</u>

See accompanying independent auditors' report.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS

TREATMENT ALTERNATIVES TO INCARCERATION PROGRAM (TAIP)

YEAR ENDED AUGUST 31, 2009

	<u>Audit</u>	<u>Per CSCD report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 884,601.00	884,601.00	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	—	—	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>884,601.00</u>	<u>884,601.00</u>	<u>—</u>
EXPENDITURE:			
Salaries and Fringe Benefits	300,695.31	300,695.31	—
Travel and Furnished Transportation	2,407.63	2,407.63	—
Contract Services for Offenders	791,152.73	791,152.73	—
Professional Fees	7,914.00	7,914.00	—
Supplies and Operating	1,996.47	1,996.47	—
Facilities	—	—	—
Utilities	—	—	—
Equipment	1,914.25	1,914.25	—
Total Expenditure	<u>1,106,080.39</u>	<u>1,106,080.39</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(221,479.39)	(221,479.39)	—
Fund Balance September 1, 2008	—	—	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	221,479.39	221,479.39	—
Fund Balance Before Refund to CJAD	—	—	—
Refund Due to CJAD	—	—	—
Fund Balance August 31, 2009	<u><u>\$ —</u></u>	<u><u>—</u></u>	<u><u>—</u></u>

See accompanying independent auditors' report.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2009

None Reported

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

COMPLIANCE CHECKLIST

AUGUST 31, 2009

Indicate whether these compliance requirements have been met by answering “Yes,” “No,” or “NA” (Not Applicable):

<u>Yes</u>	<u>No</u>	
<u>X</u>	<u> </u>	Separate accountability is maintained for TDCJ-CJAD funds.
<u>X</u>	<u> </u>	Revenues and Expenditures reported to TDCJ-CJAD are in agreement with, or reconcilable to, the funding recipient’s accounting records and with audited expenditures in each budget category.
<u>X</u>	<u> </u>	TDCJ-CJAD funds and locally generated revenues are expended in accordance with the Financial Management Manual for TDCJ-CJAD Funding, TDCJ-CJAD Funding and Fiscal Management Updates, TDCJ-CJAD Standards, TDCJ-CJAD Field Correspondence, TDCJ-CJAD Policy Statements, Standard and Special Grant Conditions, and applicable laws.
<u>X</u>	<u> </u>	Proper cutoff procedures are observed at the end of each fiscal period. The cutoff date for revenues recognition and expenditures payments of FY 2009 is October 31, 2009. The modified accrual basis of accounting is used in preparing the fourth quarter reports for submission to TDCJ-CJAD.
<u>N/A</u>	<u> </u>	If the CSCD serves both juveniles and adults, expenditures that benefit both juveniles and adults are prorated on an equitable basis. Determination of the method of prorating such expenditures is supported by adequate documentation.
<u>X</u>	<u> </u>	TDCJ-CJAD funds are not used to pay judges’ salaries (unless specifically approved by TDCJ-CJAD in a Program Budget; i.e., DWI Courts), community justice council members’ salaries, or other court-related expenses.
<u>X</u>	<u> </u>	Expenditures and revenues are supported by adequate documentation.
<u>X</u>	<u> </u>	If the CSCD determines that an increase or decrease in revenue or expenditures is required, budget adjustments are submitted to TDCJ-CJAD in accordance with the Financial Management Manual for TDCJ-CJAD Funding .
<u>X</u>	<u> </u>	Idle funds are invested according to Vernon’s Texas Codes Annotated Local Government Code Section 140.003(f).
<u>X</u>	<u> </u>	All employees with access to funds are covered by a surety bond.
<u>X</u>	<u> </u>	Locally generated funds, and other collections, are documented with a proper receipt system.
<u>N/A</u>	<u> </u>	All non-TDCJ-CJAD funded program fees are expended in accordance with applicable limitations.
<u>X</u>	<u> </u>	All equipment is physically inventoried and adequately supported with an inventory form. Surplus equipment is disposed of in accordance with TDCJ-CJAD guidelines.
<u>X</u>	<u> </u>	Victim Restitution Funds are accounted for in accordance with <u>Vernon’s Texas Codes Annotated Government Code</u> Section 76.013.
<u>X</u>	<u> </u>	TDCJ-CJAD policies regarding contracts with vendors have been followed.
<u>N/A</u>	<u> </u>	All leases have received TDCJ-CJAD approval prior to the expenditure of funds.
<u>X</u>	<u> </u>	All purchases adhere to the requirements of the <u>Vernon’s Texas Codes Annotated Local Government Code</u> , Section 262.023, regarding competitive bids.
<u>X</u>	<u> </u>	The CSCD has a policy regarding eligibility for employee salary merit increases.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

COMPLIANCE CHECKLIST

AUGUST 31, 2009

<u>Yes</u>	<u>No</u>	
<u>X</u>	<u> </u>	The CSCD has an existing policy on budget approval, operates by the policy, <u>and the policy has been approved in an open meeting by the judges charged with oversight of the CSCD (Government Code, Section 76.002, and TDCJ-CJAD's Financial Management Manual).</u>
<u> </u>	<u>X</u>	<u>Does the CSCD allow offenders to pay a fee in lieu of performing community service restitution (CSR) work hours, and does the CSCD have an applicable written policy allowing this?</u>