



**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

Financial Statements

August 31, 2011

(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, as of and for the year ended August 31, 2011. These financial statements are the responsibility of the 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 auditing standards generally accepted in the United States of America 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 consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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.

As discussed more fully in Note 1, the Tarrant County Community Supervision and Corrections Department prepares its financial statements using accounting practices prescribed or permitted by the Texas Department of Criminal Justice-Community Justice Assistance Division, which practices differ from U.S. generally accepted accounting principles. The effect on the financial statements of the variances between those regulatory accounting practices and U.S. generally accepted accounting principles although not reasonably determinable, are presumed to be material. The financial statements were prepared on the same basis of accounting used for reporting to the Texas Department of Criminal Justice-Community Justice Assistance Division, which is a comprehensive basis of accounting other than U.S. generally accepted accounting principles.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with U.S. generally accepted accounting principles, the results of operations of the Department for the year ended August 31, 2011.

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, 2011, 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 February 24, 2012 on our consideration of Tarrant County Community Supervision and Corrections Department's internal control structure and a report dated February 24, 2012 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 an 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

February 24, 2012



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, 2011, and have issued our report thereon dated February 24, 2012. The financial statements are prepared on the same basis of accounting used for reporting to TDCJ-CJAD, which is a comprehensive basis of accounting other than U.S. generally accepted accounting principles and presents only the results of the Tarrant County Community Supervision and Corrections Department. 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

Management of the Department is responsible for establishing and maintaining effective 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 instances of noncompliance with those requirements or other matters that are required to be reported under *Government Auditing Standards*. Those instances are described in the accompanying schedule of findings and questioned costs as items 2011-01 and 2011-02.

Tarrant County’s responses to the findings in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit Tarrant County’s responses and, accordingly, we express no opinion on the responses.

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

February 24, 2012

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

COMBINED STATEMENT OF FINANCIAL POSITION

AUGUST 31, 2011

ASSETS	Basic Supervision	Community Corrections	Diversion Program	TAIP	Total
Cash:					
Bank Balances	\$ 5,817,220.00	768,910.29	406,825.41	143,443.90	7,136,399.60
Total Cash	<u>5,817,220.00</u>	<u>768,910.29</u>	<u>406,825.41</u>	<u>143,443.90</u>	<u>7,136,399.60</u>
Accounts Receivable:					
Other Receivables	255,068.17	1,292.00	2,400,551.50	—	2,656,911.67
Total Accounts Receivable	<u>255,068.17</u>	<u>1,292.00</u>	<u>2,400,551.50</u>	<u>—</u>	<u>2,656,911.67</u>
Total Assets	<u>\$ 6,072,288.17</u>	<u>770,202.29</u>	<u>2,807,376.91</u>	<u>143,443.90</u>	<u>9,793,311.27</u>
LIABILITIES AND FUND BALANCE					
Liabilities:					
Accounts Payable	\$ 1,746,467.09	144,531.90	216,765.51	63,815.66	2,171,580.16
Due to TDCJ-CJAD	<u>—</u>	<u>625,670.39</u>	<u>2,590,611.40</u>	<u>79,628.24</u>	<u>3,295,910.03</u>
Total Liabilities	<u>1,746,467.09</u>	<u>770,202.29</u>	<u>2,807,376.91</u>	<u>143,443.90</u>	<u>5,467,490.19</u>
Fund Balance	<u>4,325,821.08</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>4,325,821.08</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 6,072,288.17</u>	<u>770,202.29</u>	<u>2,807,376.91</u>	<u>143,443.90</u>	<u>9,793,311.27</u>

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

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
YEAR ENDED AUGUST 31, 2011

	<u>Basic Supervision</u>	<u>Community Corrections</u>	<u>Diversion Program</u>	<u>TAIP</u>	<u>Total</u>
REVENUE:					
State Aid	\$ 4,457,606.00	2,312,654.00	6,748,668.00	886,448.00	14,405,376.00
State Aid – SAFFP	178,015.62	—	—	—	178,015.62
Rider 80 State Aid	373,558.00	66,136.43	162,359.02	12,330.55	614,384.00
Community Supervision Fees	8,629,029.31	—	—	—	8,629,029.31
Payments by Program Participants	595,496.95	45,579.38	13,639.26	—	654,715.59
Interest Income	31,080.85	—	—	—	31,080.85
Other Revenue	83,618.35	—	62.60	—	83,680.95
Total Revenue	<u>14,348,405.08</u>	<u>2,424,369.81</u>	<u>6,924,728.88</u>	<u>898,778.55</u>	<u>24,596,282.32</u>
EXPENDITURES:					
Salaries and Fringe Benefits	12,043,009.58	1,478,610.83	3,497,633.51	314,254.70	17,333,508.62
Rider 80 Salaries and Related Fringe	373,558.00	66,136.43	162,359.02	12,330.55	614,384.00
Travel and Furnished Transportation	330,174.73	32,775.88	97,752.33	3,980.63	464,683.57
Contract Services	179,487.70	56,938.66	143,104.00	475,220.71	854,751.07
Professional Fees	574,161.86	19,299.00	60,134.00	8,848.00	662,442.86
Supplies and Operating Expenses	483,234.92	84,634.54	59,809.59	4,143.22	631,822.27
Facilities	—	—	368,282.52	—	368,282.52
Utilities	14,008.80	2,484.23	103,397.83	—	119,890.86
Equipment	854,581.59	910.45	18,663.64	372.50	874,528.18
Total Expenditures	<u>14,852,217.18</u>	<u>1,741,790.02</u>	<u>4,511,136.44</u>	<u>819,150.31</u>	<u>21,924,293.95</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(503,812.10)	682,579.79	2,413,592.44	79,628.24	2,671,988.37
Fund Balance September 1, 2010	4,728,569.18	211,250.24	9,923.32	—	4,949,742.74
Prior Period Adjustment	—	—	—	—	—
Interfund Transfers In (Out)	101,064.00	(268,159.64)	167,095.64	—	—
Fund Balance Before Refund to CJAD	<u>4,325,821.08</u>	<u>625,670.39</u>	<u>2,590,611.40</u>	<u>79,628.24</u>	<u>7,621,731.11</u>
Refund Due to CJAD	—	(625,670.39)	(2,590,611.40)	(79,628.24)	(3,295,910.03)
Fund Balance August 31, 2011	<u>\$ 4,325,821.08</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>4,325,821.08</u>

The accompanying notes are an integral part of these 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, 2011

	021-2011 CCP Pre-Sentence Investigation	001-2011 CCP Community Service Restitution	008-2011 CCP MR/DD Mentally Impaired Caseloads	004-2011 CCP Enhanced Supervision Strategies	033-2011 CCP Pre-Trial Bond Supervision	009-2011 CCP Nonenglish Speaking Caseloads	042-2011 CCP Felony Alcohol Intervention Program	Total
REVENUE:								
State Aid	\$ 558,054.00	45,676.00	435,415.00	396,814.00	458,669.00	272,926.00	145,100.00	2,312,654.00
State Aid – SAFFP	—	—	—	—	—	—	—	—
Rider 80 State Aid	14,133.75	2,219.01	13,115.79	1,183.24	21,257.90	6,064.74	8,162.00	66,136.43
Community Supervision Fees	—	—	—	—	—	—	—	—
Payments by Program Participants	5,262.00	—	2,426.50	2,955.75	28,642.15	3,782.98	2,510.00	45,579.38
Interest Income	—	—	—	—	—	—	—	—
Other Revenue	—	—	—	—	—	—	—	—
Total Revenue	<u>577,449.75</u>	<u>47,895.01</u>	<u>450,957.29</u>	<u>400,952.99</u>	<u>508,569.05</u>	<u>282,773.72</u>	<u>155,772.00</u>	<u>2,424,369.81</u>
EXPENDITURES:								
Salaries and Fringe Benefits	299,067.83	41,186.74	340,369.68	16,942.55	403,512.95	255,744.19	121,786.89	1,478,610.83
Rider 80 Salaries and Related Fringe	14,133.75	2,219.01	13,115.79	1,183.24	21,257.90	6,064.74	8,162.00	66,136.43
Travel and Furnished Transportation	1,082.11	1,329.87	23,690.28	87.00	2,292.21	2,615.98	1,678.43	32,775.88
Contract Services	6,021.50	—	13,837.66	1,213.00	31,934.00	1,667.00	2,265.50	56,938.66
Professional Fees	4,705.00	588.00	3,981.00	2,976.00	3,680.00	2,281.00	1,088.00	19,299.00
Supplies and Operating Expenses	25,235.40	3,702.31	8,912.38	850.00	36,292.23	7,171.80	2,470.42	84,634.54
Facilities	—	—	—	—	—	—	—	—
Utilities	199.12	—	1,687.76	—	597.35	—	—	2,484.23
Equipment	549.10	—	—	196.35	165.00	—	—	910.45
Total Expenditures	<u>350,993.81</u>	<u>49,025.93</u>	<u>405,594.55</u>	<u>23,448.14</u>	<u>499,731.64</u>	<u>275,544.71</u>	<u>137,451.24</u>	<u>1,741,790.02</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	226,455.94	(1,130.92)	45,362.74	377,504.85	8,837.41	7,229.01	18,320.76	682,579.79
Fund Balance September 1, 2010	36,275.77	8,648.12	23,379.89	78,499.10	47,608.61	16,838.75	—	211,250.24
Prior Period Adjustment	—	—	—	—	—	—	—	—
Interfund Transfers In (Out)	(61,064.00)	—	—	(207,095.64)	—	—	—	(268,159.64)
Fund Balance Before Refund to CJAD	<u>201,667.71</u>	<u>7,517.20</u>	<u>68,742.63</u>	<u>248,908.31</u>	<u>56,446.02</u>	<u>24,067.76</u>	<u>18,320.76</u>	<u>625,670.39</u>
Refund Due to CJAD	(201,667.71)	(7,517.20)	(68,742.63)	(248,908.31)	(56,446.02)	(24,067.76)	(18,320.76)	(625,670.39)
Fund Balance August 31, 2011	<u>\$ —</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>

The accompanying notes are an integral part of these 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, 2011

	035-2011 Intensive Day Treatment	014-2011 Intensive Day Treatment Aftercare	012-2011 DP Sex Offender Caseloads	034-2011 DP Mentally Impaired Caseloads	006-2011 DP High Risk Youth	039-2011 DP High/Medium Reduction Caseloads	0041-2011 DP Contract Aftercare	0040-2011 Contract Residential	Total
REVENUE:									
State Aid	\$ 1,486,125.00	168,776.00	3,275,479.00	321,434.00	130,001.00	1,219,372.00	60,327.00	87,154.00	6,748,668.00
State Aid – SAFPF	—	—	—	—	—	—	—	—	—
Rider 80 State Aid	29,634.94	7,785.42	40,119.77	17,482.61	4,728.59	62,607.69	—	—	162,359.02
Community Supervision Fees	—	—	—	—	—	—	—	—	—
Payments by Program Participants	1,103.50	6,056.07	4,454.69	—	2,025.00	—	—	—	13,639.26
Interest Income	—	—	—	—	—	—	—	—	—
Other Revenue	62.60	—	—	—	—	—	—	—	62.60
Total Revenue	1,516,926.04	182,617.49	3,320,053.46	338,916.61	136,754.59	1,281,979.69	60,327.00	87,154.00	6,924,728.88
EXPENDITURES:									
Salaries and Fringe Benefits	809,036.90	134,989.58	686,324.88	328,573.64	105,071.40	1,350,721.12	82,915.99	—	3,497,633.51
Rider 80 Salaries and Related Fringe	29,634.94	7,785.42	40,119.77	17,482.61	4,728.59	62,607.69	—	—	162,359.02
Travel and Furnished Transportation	27,662.55	6,374.80	29,991.65	17,223.68	4,869.20	10,584.38	1,046.07	—	97,752.33
Contract Services	8,185.30	10,448.20	41,802.50	—	1,477.00	—	—	81,191.00	143,104.00
Professional Fees	19,422.00	2,221.00	16,516.00	10,344.00	1,420.00	9,145.00	452.00	614.00	60,134.00
Supplies and Operating Expenses	49,427.68	1,062.22	4,594.83	2,393.34	2,331.52	—	—	—	59,809.59
Facilities	368,282.52	—	—	—	—	—	—	—	368,282.52
Utilities	96,250.11	514.63	4,300.88	1,817.60	514.61	—	—	—	103,397.83
Equipment	18,588.64	—	75.00	—	—	—	—	—	18,663.64
Total Expenditures	1,426,490.64	163,395.85	823,725.51	377,834.87	120,412.32	1,433,058.19	84,414.06	81,805.00	4,511,136.44
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	90,435.40	19,221.64	2,496,327.95	(38,918.26)	16,342.27	(151,078.50)	(24,087.06)	5,349.00	2,413,592.44
Fund Balance September 1, 2010	—	—	2,935.14	—	—	6,988.18	—	—	9,923.32
Prior Period Adjustment	—	—	—	—	—	—	—	—	—
Interfund Transfers In (Out)	(40,000.00)	—	—	38,918.26	—	144,090.32	24,087.06	—	167,095.64
Fund Balance Before Refund to CJAD	50,435.40	19,221.64	2,499,263.09	—	16,342.27	—	—	5,349.00	2,590,611.40
Refund Due to CJAD	(50,435.40)	(19,221.64)	(2,499,263.09)	—	(16,342.27)	—	—	(5,349.00)	(2,590,611.40)
Fund Balance August 31, 2011	\$ —	—	—	—	—	—	—	—	—

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 PRIOR YEAR**

YEAR ENDED AUGUST 31, 2011

BASIC SUPERVISION 900-2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year Actual</u>
REVENUE:				
State Aid	\$ 4,457,606.00	4,457,606.00	—	4,526,470.00
State Aid – SAFPF	90,000.00	178,015.62	88,015.62	64,820.34
Rider 80 State Aid	373,558.00	373,558.00	—	224,372.43
Community Supervision Fees	7,596,000.00	8,629,029.31	1,033,029.31	8,800,975.53
Payments by Program Participants	428,000.00	595,496.95	167,496.95	366,572.34
Interest Income	150,000.00	31,080.85	(118,919.15)	44,982.64
Other Revenue	64,000.00	83,618.35	19,618.35	60,986.63
Total Revenue	<u>13,159,164.00</u>	<u>14,348,405.08</u>	<u>1,189,241.08</u>	<u>14,089,179.91</u>
EXPENDITURES:				
Salaries and Fringe Benefits	14,213,713.00	12,043,009.58	2,170,703.42	12,157,386.57
Rider 80 Salaries and Related Fringe	373,569.00	373,558.00	11.00	224,372.43
Travel and Furnished Transportation	454,500.00	330,174.73	124,325.27	160,880.26
Contract Services for Offenders	244,000.00	179,487.70	64,512.30	439,910.45
Professional Fees	545,199.00	574,161.86	(28,962.86)	178,440.42
Supplies and Operating Expenses	958,397.00	483,234.92	475,162.08	191,824.53
Facilities	—	—	—	—
Utilities	21,000.00	14,008.80	6,991.20	15,904.68
Equipment	892,250.00	854,581.59	37,668.41	24,419.49
Total Expenditures	<u>17,702,628.00</u>	<u>14,852,217.18</u>	<u>2,850,410.82</u>	<u>13,393,138.83</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(4,543,464.00)	(503,812.10)	4,039,651.90	696,041.08
Fund Balance September 1, 2010	4,728,569.00	4,728,569.18	0.18	4,032,528.10
Prior Period Adjustment	—	—	—	—
Interfund Transfers In (Out)	(185,105.00)	101,064.00	286,169.00	—
Fund Balance Before Refund to CJAD	—	4,325,821.08	4,325,821.08	4,728,569.18
Refund Due to CJAD	—	—	—	—
Fund Balance August 31, 2011	<u>\$ —</u>	<u>4,325,821.08</u>	<u>4,325,821.08</u>	<u>4,728,569.18</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 PRIOR YEAR

YEAR ENDED AUGUST 31, 2011

PRE-SENTENCE INVESTIGATION UNIT 021-2011 CCP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year Actual</u>
REVENUE:				
State Aid	\$ 558,054.00	558,054.00	—	654,369.00
State Aid – SAFPF	—	—	—	—
Rider 80 State Aid	22,318.00	14,133.75	(8,184.25)	14,912.35
Community Supervision Fees	—	—	—	—
Payments by Program Participants	—	5,262.00	5,262.00	3,314.00
Interest Income	—	—	—	—
Other Revenue	—	—	—	—
Total Revenue	<u>580,372.00</u>	<u>577,449.75</u>	<u>(2,922.25)</u>	<u>672,595.35</u>
EXPENDITURES:				
Salaries and Fringe Benefits	401,075.00	299,067.83	102,007.17	600,307.23
Rider 80 Salaries and Related Fringe	22,318.00	14,133.75	8,184.25	14,912.35
Travel and Furnished Transportation	3,000.00	1,082.11	1,917.89	858.70
Contract Services for Offenders	8,000.00	6,021.50	1,978.50	5,824.00
Professional Fees	36,685.00	4,705.00	31,980.00	7,739.17
Supplies and Operating Expenses	83,100.00	25,235.40	57,864.60	5,322.18
Facilities	—	—	—	—
Utilities	375.00	199.12	175.88	304.67
Equipment	1,030.00	549.10	480.90	1,051.28
Total Expenditures	<u>555,583.00</u>	<u>350,993.81</u>	<u>204,589.19</u>	<u>636,319.58</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	24,789.00	226,455.94	201,666.94	36,275.77
Fund Balance September 1, 2010	36,275.00	36,275.77	0.77	—
Prior Period Adjustment	—	—	—	—
Interfund Transfers In (Out)	(61,064.00)	(61,064.00)	—	—
Fund Balance Before Refund to CJAD	—	201,667.71	201,667.71	36,275.77
Refund Due to CJAD	—	(201,667.71)	(201,667.71)	—
Fund Balance August 31, 2011	<u>\$ —</u>	<u>—</u>	<u>—</u>	<u>36,275.77</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 PRIOR YEAR

YEAR ENDED AUGUST 31, 2011

COMMUNITY SERVICE RESTITUTION 001-2011 CCP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year Actual</u>
REVENUE:				
State Aid	\$ 45,676.00	45,676.00	—	54,457.00
State Aid – SAFPF	—	—	—	—
Rider 80 State Aid	2,512.00	2,219.01	(292.99)	1,401.48
Community Supervision Fees	—	—	—	—
Payments by Program Participants	—	—	—	—
Interest Income	—	—	—	—
Other Revenue	—	—	—	—
Total Revenue	<u>48,188.00</u>	<u>47,895.01</u>	<u>(292.99)</u>	<u>55,858.48</u>
EXPENDITURES:				
Salaries and Fringe Benefits	46,771.00	41,186.74	5,584.26	41,544.94
Rider 80 Salaries and Related Fringe	2,512.00	2,219.01	292.99	1,401.48
Travel and Furnished Transportation	2,500.00	1,329.87	1,170.13	633.90
Contract Services for Offenders	—	—	—	—
Professional Fees	843.00	588.00	255.00	408.00
Supplies and Operating Expenses	4,210.00	3,702.31	507.69	3,222.04
Facilities	—	—	—	—
Utilities	—	—	—	—
Equipment	—	—	—	—
Total Expenditures	<u>56,836.00</u>	<u>49,025.93</u>	<u>7,810.07</u>	<u>47,210.36</u>
EXCESS OF REVENUE OVER (UNDER)				
EXPENDITURES				
	(8,648.00)	(1,130.92)	7,517.08	8,648.12
Fund Balance September 1, 2010	8,648.00	8,648.12	0.12	—
Prior Period Adjustment	—	—	—	—
Interfund Transfers In (Out)	—	—	—	—
Fund Balance Before Refund to CJAD	—	7,517.20	7,517.20	8,648.12
Refund Due to CJAD	—	(7,517.20)	(7,517.20)	—
Fund Balance August 31, 2011	<u>\$ —</u>	<u>—</u>	<u>—</u>	<u>8,648.12</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 PRIOR YEAR

YEAR ENDED AUGUST 31, 2011

MR/DD MENTALLY IMPAIRED CASELOADS 008-2011 CCP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year Actual</u>
REVENUE:				
State Aid	\$ 435,415.00	435,415.00	—	415,181.00
State Aid – SAFPF	—	—	—	—
Rider 80 State Aid	15,619.00	13,115.79	(2,503.21)	8,717.00
Community Supervision Fees	—	—	—	—
Payments by Program Participants	2,040.00	2,426.50	386.50	2,091.95
Interest Income	—	—	—	—
Other Revenue	—	—	—	—
Total Revenue	<u>453,074.00</u>	<u>450,957.29</u>	<u>(2,116.71)</u>	<u>425,989.95</u>
EXPENDITURES:				
Salaries and Fringe Benefits	354,788.00	340,369.68	14,418.32	323,407.32
Rider 80 Salaries and Related Fringe	15,619.00	13,115.79	2,503.21	8,717.00
Travel and Furnished Transportation	50,800.00	23,690.28	27,109.72	22,512.63
Contract Services for Offenders	37,341.00	13,837.66	23,503.34	39,805.62
Professional Fees	5,266.00	3,981.00	1,285.00	5,196.41
Supplies and Operating Expenses	10,539.00	8,912.38	1,626.62	1,034.91
Facilities	—	—	—	—
Utilities	2,100.00	1,687.76	412.24	1,936.17
Equipment	—	—	—	—
Total Expenditures	<u>476,453.00</u>	<u>405,594.55</u>	<u>70,858.45</u>	<u>402,610.06</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(23,379.00)	45,362.74	68,741.74	23,379.89
Fund Balance September 1, 2010	23,379.00	23,379.89	0.89	—
Prior Period Adjustment	—	—	—	—
Interfund Transfers In (Out)	—	—	—	—
Fund Balance Before Refund to CJAD	—	68,742.63	68,742.63	23,379.89
Refund Due to CJAD	—	(68,742.63)	(68,742.63)	—
Fund Balance August 31, 2011	<u>\$ —</u>	<u>—</u>	<u>—</u>	<u>23,379.89</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 PRIOR YEAR

YEAR ENDED AUGUST 31, 2011

ENHANCED SUPERVISOR STRATEGIES 004-2011 CCP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year Actual</u>
REVENUE:				
State Aid	\$ 396,814.00	396,814.00	—	311,845.00
State Aid – SAFPF	—	—	—	—
Rider 80 State Aid	4,106.00	1,183.24	(2,922.76)	1,901.01
Community Supervision Fees	—	—	—	—
Payments by Program Participants	2,780.00	2,955.75	175.75	5,975.25
Interest Income	—	—	—	—
Other Revenue	—	—	—	—
Total Revenue	<u>403,700.00</u>	<u>400,952.99</u>	<u>(2,747.01)</u>	<u>319,721.26</u>
EXPENDITURES:				
Salaries and Fringe Benefits	44,569.00	16,942.55	27,626.45	54,227.31
Rider 80 Salaries and Related Fringe	4,106.00	1,183.24	2,922.76	1,901.01
Travel and Furnished Transportation	4,000.00	87.00	3,913.00	656.95
Contract Services for Offenders	1,400.00	1,213.00	187.00	6,111.00
Professional Fees	3,976.00	2,976.00	1,000.00	2,584.00
Supplies and Operating Expenses	7,600.00	850.00	6,750.00	—
Facilities	—	—	—	—
Utilities	—	—	—	—
Equipment	200.00	196.35	3.65	321.51
Total Expenditures	<u>65,851.00</u>	<u>23,448.14</u>	<u>42,402.86</u>	<u>65,801.78</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	337,849.00	377,504.85	39,655.85	253,919.48
Fund Balance September 1, 2010	78,499.00	78,499.10	0.10	—
Prior Period Adjustment	—	—	—	—
Interfund Transfers In (Out)	(416,348.00)	(207,095.64)	209,252.36	(175,420.38)
Fund Balance Before Refund to CJAD	—	248,908.31	248,908.31	78,499.10
Refund Due to CJAD	—	(248,908.31)	(248,908.31)	—
Fund Balance August 31, 2011	<u>\$ —</u>	<u>—</u>	<u>—</u>	<u>78,499.10</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 PRIOR YEAR

YEAR ENDED AUGUST 31, 2011

PRE-TRIAL BOND SUPERVISION 033-2011 CCP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year Actual</u>
REVENUE:				
State Aid	\$ 458,669.00	458,669.00	—	489,310.00
State Aid – SAFPF	—	—	—	—
Rider 80 State Aid	24,054.00	21,257.90	(2,796.10)	13,270.81
Community Supervision Fees	—	—	—	—
Payments by Program Participants	26,738.00	28,642.15	1,904.15	59,662.00
Interest Income	—	—	—	—
Other Revenue	—	—	—	—
Total Revenue	<u>509,461.00</u>	<u>508,569.05</u>	<u>(891.95)</u>	<u>562,242.81</u>
EXPENDITURES:				
Salaries and Fringe Benefits	430,145.00	403,512.95	26,632.05	411,826.26
Rider 80 Salaries and Related Fringe	24,054.00	21,257.90	2,796.10	13,270.81
Travel and Furnished Transportation	10,500.00	2,292.21	8,207.79	2,746.56
Contract Services for Offenders	36,634.00	31,934.00	4,700.00	78,000.00
Professional Fees	5,440.00	3,680.00	1,760.00	4,964.00
Supplies and Operating Expenses	48,466.00	36,292.23	12,173.77	2,745.85
Facilities	—	—	—	—
Utilities	1,080.00	597.35	482.65	914.02
Equipment	750.00	165.00	585.00	166.70
Total Expenditures	<u>557,069.00</u>	<u>499,731.64</u>	<u>57,337.36</u>	<u>514,634.20</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(47,608.00)	8,837.41	56,445.41	47,608.61
Fund Balance September 1, 2010	47,608.00	47,608.61	0.61	—
Prior Period Adjustment	—	—	—	—
Interfund Transfers In (Out)	—	—	—	—
Fund Balance Before Refund to CJAD	—	56,446.02	56,446.02	47,608.61
Refund Due to CJAD	—	(56,446.02)	(56,446.02)	—
Fund Balance August 31, 2011	<u>\$ —</u>	<u>—</u>	<u>—</u>	<u>47,608.61</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 PRIOR YEAR

YEAR ENDED AUGUST 31, 2011

NONENGLISH SPEAKING CASELOADS 009-2011 CCP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year Actual</u>
REVENUE:				
State Aid	\$ 272,926.00	272,926.00	—	281,102.00
State Aid – SAFPF	—	—	—	—
Rider 80 State Aid	15,894.00	6,064.74	(9,829.26)	8,717.92
Community Supervision Fees	—	—	—	—
Payments by Program Participants	—	3,782.98	3,782.98	5,091.00
Interest Income	—	—	—	—
Other Revenue	—	—	—	—
Total Revenue	<u>288,820.00</u>	<u>282,773.72</u>	<u>(6,046.28)</u>	<u>294,910.92</u>
EXPENDITURES:				
Salaries and Fringe Benefits	271,717.00	255,744.19	15,972.81	257,990.39
Rider 80 Salaries and Related Fringe	15,894.00	6,064.74	9,829.26	8,717.92
Travel and Furnished Transportation	6,000.00	2,615.98	3,384.02	2,741.45
Contract Services for Offenders	1,667.00	1,667.00	—	5,690.00
Professional Fees	3,047.00	2,281.00	766.00	2,932.41
Supplies and Operating Expenses	7,333.00	7,171.80	161.20	—
Facilities	—	—	—	—
Utilities	—	—	—	—
Equipment	—	—	—	—
Total Expenditures	<u>305,658.00</u>	<u>275,544.71</u>	<u>30,113.29</u>	<u>278,072.17</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(16,838.00)	7,229.01	24,067.01	16,838.75
Fund Balance September 1, 2010	16,838.00	16,838.75	0.75	—
Prior Period Adjustment	—	—	—	—
Interfund Transfers In (Out)	—	—	—	—
Fund Balance Before Refund to CJAD	—	24,067.76	24,067.76	16,838.75
Refund Due to CJAD	—	(24,067.76)	(24,067.76)	—
Fund Balance August 31, 2011	<u>\$ —</u>	<u>—</u>	<u>—</u>	<u>16,838.75</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 PRIOR YEAR

YEAR ENDED AUGUST 31, 2011

FELONY ALCOHOL INTERVENTION PROGRAM 042-2011 CCP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year Actual</u>
REVENUE:				
State Aid	\$ 145,100.00	145,100.00	—	126,474.00
State Aid – SAFPF	—	—	—	—
Rider 80 State Aid	8,162.00	8,162.00	—	4,539.12
Community Supervision Fees	—	—	—	—
Payments by Program Participants	—	2,510.00	2,510.00	4,244.00
Interest Income	—	—	—	—
Other Revenue	10,000.00	—	(10,000.00)	9,847.88
Total Revenue	<u>163,262.00</u>	<u>155,772.00</u>	<u>(7,490.00)</u>	<u>145,105.00</u>
EXPENDITURES:				
Salaries and Fringe Benefits	134,382.00	121,786.89	12,595.11	129,320.93
Rider 80 Salaries and Related Fringe	8,162.00	8,162.00	—	4,539.12
Travel and Furnished Transportation	4,000.00	1,678.43	2,321.57	4,714.90
Contract Services for Offenders	2,735.00	2,265.50	469.50	4,483.00
Professional Fees	2,088.00	1,088.00	1,000.00	1,732.00
Supplies and Operating Expenses	11,895.00	2,470.42	9,424.58	315.05
Facilities	—	—	—	—
Utilities	—	—	—	—
Equipment	—	—	—	—
Total Expenditures	<u>163,262.00</u>	<u>137,451.24</u>	<u>25,810.76</u>	<u>145,105.00</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES				
	—	18,320.76	18,320.76	—
Fund Balance September 1, 2010	—	—	—	—
Prior Period Adjustment	—	—	—	—
Interfold Transfers In (Out)	—	—	—	—
Fund Balance Before Refund to CJAD	—	18,320.76	18,320.76	—
Refund Due to CJAD	—	(18,320.76)	(18,320.76)	—
Fund Balance August 31, 2011	<u>\$ —</u>	<u>—</u>	<u>—</u>	<u>—</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 PRIOR YEAR

YEAR ENDED AUGUST 31, 2011

INTENSIVE DAY TREATMENT 035-2011 DP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year Actual</u>
REVENUE:				
State Aid	\$ 1,486,125.00	1,486,125.00	—	1,269,272.00
State Aid – SAFPF	—	—	—	—
Rider 80 State Aid	40,827.00	29,634.94	(11,192.06)	20,364.69
Community Supervision Fees	—	—	—	—
Payments by Program Participants	900.00	1,103.50	203.50	1,864.00
Interest Income	—	—	—	—
Other Revenue	70.00	62.60	(7.40)	4,104.25
Total Revenue	<u>1,527,922.00</u>	<u>1,516,926.04</u>	<u>(10,995.96)</u>	<u>1,295,604.94</u>
EXPENDITURES:				
Salaries and Fringe Benefits	982,715.00	809,036.90	173,678.10	785,841.02
Rider 80 Salaries and Related Fringe	40,827.00	29,634.94	11,192.06	20,364.69
Travel and Furnished Transportation	55,000.00	27,662.55	27,337.45	26,228.45
Contract Services for Offenders	24,562.00	8,185.30	16,376.70	34,168.00
Professional Fees	31,146.00	19,422.00	11,724.00	16,714.38
Supplies and Operating Expenses	59,045.00	49,427.68	9,617.32	39,644.98
Facilities	374,870.00	368,282.52	6,587.48	369,870.00
Utilities	113,500.00	96,250.11	17,249.89	91,474.45
Equipment	33,500.00	18,588.64	14,911.36	5,567.23
Total Expenditures	<u>1,715,165.00</u>	<u>1,426,490.64</u>	<u>288,674.36</u>	<u>1,389,873.20</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(187,243.00)	90,435.40	277,678.40	(94,268.26)
Fund Balance September 1, 2010	—	—	—	—
Prior Period Adjustment	—	—	—	—
Interfund Transfers In (Out)	187,243.00	(40,000.00)	(227,243.00)	94,268.26
Fund Balance Before Refund to CJAD	—	50,435.40	50,435.40	—
Refund Due to CJAD	—	(50,435.40)	(50,435.40)	—
Fund Balance August 31, 2011	<u>\$ —</u>	<u>—</u>	<u>—</u>	<u>—</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 PRIOR YEAR

YEAR ENDED AUGUST 31, 2011

INTENSIVE DAY TREATMENT AFTERCARE 014-2011 DP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year Actual</u>
REVENUE:				
State Aid	\$ 168,776.00	168,776.00	—	159,261.99
State Aid – SAFPF	—	—	—	—
Rider 80 State Aid	9,124.00	7,785.42	(1,338.58)	5,092.00
Community Supervision Fees	—	—	—	—
Payments by Program Participants	5,144.00	6,056.07	912.07	7,659.53
Interest Income	—	—	—	—
Other Revenue	—	—	—	—
Total Revenue	<u>183,044.00</u>	<u>182,617.49</u>	<u>(426.51)</u>	<u>172,013.52</u>
EXPENDITURES:				
Salaries and Fringe Benefits	166,261.00	134,989.58	31,271.42	153,490.68
Rider 80 Salaries and Related Fringe	9,124.00	7,785.42	1,338.58	5,092.00
Travel and Furnished Transportation	10,500.00	6,374.80	4,125.20	6,441.81
Contract Services for Offenders	10,449.00	10,448.20	0.80	30,390.20
Professional Fees	3,766.00	2,221.00	1,545.00	1,900.63
Supplies and Operating Expenses	16,491.00	1,062.22	15,428.78	801.79
Facilities	—	—	—	—
Utilities	800.00	514.63	285.37	611.82
Equipment	—	—	—	—
Total Expenditures	<u>217,391.00</u>	<u>163,395.85</u>	<u>53,995.15</u>	<u>198,728.93</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(34,347.00)	19,221.64	53,568.64	(26,715.41)
Fund Balance September 1, 2010	—	—	—	—
Prior Period Adjustment	—	—	—	—
Interfund Transfers In (Out)	34,347.00	—	(34,347.00)	26,715.41
Fund Balance Before Refund to CJAD	—	19,221.64	19,221.64	—
Refund Due to CJAD	—	(19,221.64)	(19,221.64)	—
Fund Balance August 31, 2011	<u>\$ —</u>	<u>—</u>	<u>—</u>	<u>—</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 PRIOR YEAR

YEAR ENDED AUGUST 31, 2011

SEX OFFENDER CASELOADS 012-2011 DP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year Actual</u>
REVENUE:				
State Aid	\$ 875,479.00	3,275,479.00	2,400,000.00	792,395.00
State Aid – SAFPF	—	—	—	—
Rider 80 State Aid	40,239.00	40,119.77	(119.23)	25,238.57
Community Supervision Fees	—	—	—	—
Payments by Program Participants	3,915.00	4,454.69	539.69	10,828.12
Interest Income	—	—	—	—
Other Revenue	—	—	—	—
Total Revenue	<u>919,633.00</u>	<u>3,320,053.46</u>	<u>2,400,420.46</u>	<u>828,461.69</u>
EXPENDITURES:				
Salaries and Fringe Benefits	743,936.00	686,324.88	57,611.12	694,588.93
Rider 80 Salaries and Related Fringe	40,239.00	40,119.77	119.23	25,238.57
Travel and Furnished Transportation	55,000.00	29,991.65	25,008.35	36,675.10
Contract Services for Offenders	64,964.00	41,802.50	23,161.50	51,091.75
Professional Fees	19,566.00	16,516.00	3,050.00	8,828.70
Supplies and Operating Expenses	13,810.00	4,594.83	9,215.17	3,708.04
Facilities	—	—	—	—
Utilities	7,200.00	4,300.88	2,899.12	5,320.46
Equipment	200.00	75.00	125.00	75.00
Total Expenditures	<u>944,915.00</u>	<u>823,725.51</u>	<u>121,189.49</u>	<u>825,526.55</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(25,282.00)	2,496,327.95	2,521,609.95	2,935.14
Fund Balance September 1, 2010	2,935.00	2,935.14	0.14	—
Prior Period Adjustment	—	—	—	—
Interfund Transfers In (Out)	22,347.00	—	(22,347.00)	—
Fund Balance Before Refund to CJAD	—	2,499,263.09	2,499,263.09	2,935.14
Refund Due to CJAD	—	(2,499,263.09)	(2,499,263.09)	—
Fund Balance August 31, 2011	<u>\$ —</u>	<u>—</u>	<u>—</u>	<u>2,935.14</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 PRIOR YEAR

YEAR ENDED AUGUST 31, 2011

MENTALLY IMPAIRED CASELOADS 034-2011 DP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year Actual</u>
REVENUE:				
State Aid	\$ 321,434.00	321,434.00	—	327,894.00
State Aid – SAFPF	—	—	—	—
Rider 80 State Aid	19,972.00	17,482.61	(2,489.39)	11,139.89
Community Supervision Fees	—	—	—	—
Payments by Program Participants	—	—	—	—
Interest Income	—	—	—	—
Other Revenue	—	—	—	—
Total Revenue	<u>341,406.00</u>	<u>338,916.61</u>	<u>(2,489.39)</u>	<u>339,033.89</u>
EXPENDITURES:				
Salaries and Fringe Benefits	339,399.00	328,573.64	10,825.36	316,577.40
Rider 80 Salaries and Related Fringe	19,972.00	17,482.61	2,489.39	11,139.89
Travel and Furnished Transportation	21,500.00	17,223.68	4,276.32	20,988.54
Contract Services for Offenders	—	—	—	—
Professional Fees	11,509.00	10,344.00	1,165.00	4,889.82
Supplies and Operating Expenses	3,770.00	2,393.34	1,376.66	1,393.02
Facilities	—	—	—	—
Utilities	2,519.00	1,817.60	701.40	2,217.86
Equipment	—	—	—	—
Total Expenditures	<u>398,669.00</u>	<u>377,834.87</u>	<u>20,834.13</u>	<u>357,206.53</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(57,263.00)	(38,918.26)	18,344.74	(18,172.64)
Fund Balance September 1, 2010	—	—	—	—
Prior Period Adjustment	—	—	—	—
Interfund Transfers In (Out)	57,263.00	38,918.26	(18,344.74)	18,172.64
Fund Balance Before Refund to CJAD	—	—	—	—
Refund Due to CJAD	—	—	—	—
Fund Balance August 31, 2011	<u>\$ —</u>	<u>—</u>	<u>—</u>	<u>—</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 PRIOR YEAR

YEAR ENDED AUGUST 31, 2011

HIGH RISK YOUTH 006-2011 DP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year Actual</u>
REVENUE:				
State Aid	\$ 130,001.00	130,001.00	—	106,940.00
State Aid – SAFPF	—	—	—	—
Rider 80 State Aid	5,350.00	4,728.59	(621.41)	2,986.00
Community Supervision Fees	—	—	—	—
Payments by Program Participants	1,728.00	2,025.00	297.00	1,255.21
Interest Income	—	—	—	—
Other Revenue	—	—	—	—
Total Revenue	<u>137,079.00</u>	<u>136,754.59</u>	<u>(324.41)</u>	<u>111,181.21</u>
EXPENDITURES:				
Salaries and Fringe Benefits	110,404.00	105,071.40	5,332.60	99,403.88
Rider 80 Salaries and Related Fringe	5,350.00	4,728.59	621.41	2,986.00
Travel and Furnished Transportation	9,483.00	4,869.20	4,613.80	5,624.61
Contract Services for Offenders	3,577.00	1,477.00	2,100.00	6,270.00
Professional Fees	2,975.00	1,420.00	1,555.00	1,674.00
Supplies and Operating Expenses	14,413.00	2,331.52	12,081.48	688.30
Facilities	—	—	—	—
Utilities	800.00	514.61	285.39	609.35
Equipment	—	—	—	—
Total Expenditures	<u>147,002.00</u>	<u>120,412.32</u>	<u>26,589.68</u>	<u>117,256.14</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(9,923.00)	16,342.27	26,265.27	(6,074.93)
Fund Balance September 1, 2010	—	—	—	—
Prior Period Adjustment	—	—	—	—
Interfund Transfers In (Out)	9,923.00	—	(9,923.00)	6,074.93
Fund Balance Before Refund to CJAD	—	16,342.27	16,342.27	—
Refund Due to CJAD	—	(16,342.27)	(16,342.27)	—
Fund Balance August 31, 2011	<u>\$ —</u>	<u>—</u>	<u>—</u>	<u>—</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 PRIOR YEAR

YEAR ENDED AUGUST 31, 2011

HIGH/MEDIUM REDUCTION CASELOADS 039-2011 DP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year Actual</u>
REVENUE:				
State Aid	\$ 1,219,372.00	1,219,372.00	—	1,242,283.00
State Aid – SAFPF	—	—	—	—
Rider 80 State Aid	80,319.00	62,607.69	(17,711.31)	44,880.82
Community Supervision Fees	—	—	—	—
Payments by Program Participants	—	—	—	—
Interest Income	—	—	—	—
Other Revenue	—	—	—	—
Total Revenue	<u>1,299,691.00</u>	<u>1,281,979.69</u>	<u>(17,711.31)</u>	<u>1,287,163.82</u>
EXPENDITURES:				
Salaries and Fringe Benefits	1,380,152.00	1,350,721.12	29,430.88	1,215,976.62
Rider 80 Salaries and Related Fringe	80,319.00	62,607.69	17,711.31	44,880.82
Travel and Furnished Transportation	15,000.00	10,584.38	4,415.62	10,001.20
Contract Services for Offenders	—	—	—	—
Professional Fees	9,145.00	9,145.00	—	9,317.00
Supplies and Operating Expenses	—	—	—	—
Facilities	—	—	—	—
Utilities	—	—	—	—
Equipment	—	—	—	—
Total Expenditures	<u>1,484,616.00</u>	<u>1,433,058.19</u>	<u>51,557.81</u>	<u>1,280,175.64</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(184,925.00)	(151,078.50)	33,846.50	6,988.18
Fund Balance September 1, 2010	6,988.00	6,988.18	0.18	—
Prior Period Adjustment	—	—	—	—
Interfund Transfers In (Out)	177,937.00	144,090.32	(33,846.68)	—
Fund Balance Before Refund to CJAD	—	—	—	6,988.18
Refund Due to CJAD	—	—	—	—
Fund Balance August 31, 2011	<u>\$ —</u>	<u>—</u>	<u>—</u>	<u>6,988.18</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 PRIOR YEAR

YEAR ENDED AUGUST 31, 2011

CONTRACT AFTERCARE SERVICES 0041-2011 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	—	60,326.00
State Aid – SAFPF	—	—	—	—
Rider 80 State Aid	—	—	—	—
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>60,326.00</u>
EXPENDITURES:				
Salaries and Fringe Benefits	93,607.00	82,915.99	10,691.01	—
Rider 80 Salaries and Related Fringe	—	—	—	—
Travel and Furnished Transportation	1,500.00	1,046.07	453.93	—
Contract Services for Offenders	—	—	—	82,781.26
Professional Fees	452.00	452.00	—	452.00
Supplies and Operating Expenses	—	—	—	—
Facilities	—	—	—	—
Utilities	—	—	—	—
Equipment	—	—	—	—
Total Expenditures	<u>95,559.00</u>	<u>84,414.06</u>	<u>11,144.94</u>	<u>83,233.26</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(35,232.00)	(24,087.06)	11,144.94	(22,907.26)
Fund Balance September 1, 2010	—	—	—	—
Prior Period Adjustment	—	—	—	—
Interfund Transfers In (Out)	35,232.00	24,087.06	(11,144.94)	22,907.26
Fund Balance Before Refund to CJAD	—	—	—	—
Refund Due to CJAD	—	—	—	—
Fund Balance August 31, 2011	<u>\$ —</u>	<u>—</u>	<u>—</u>	<u>—</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 PRIOR YEAR

YEAR ENDED AUGUST 31, 2011

CONTRACT RESIDENTIAL 0040-2011 DP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year Actual</u>
REVENUE:				
State Aid	\$ 87,154.00	87,154.00	—	85,713.00
State Aid – SAFPF	—	—	—	—
Rider 80 State Aid	—	—	—	—
Community Supervision Fees	—	—	—	—
Payments by Program Participants	—	—	—	—
Interest Income	—	—	—	—
Other Revenue	—	—	—	—
Total Revenue	<u>87,154.00</u>	<u>87,154.00</u>	<u>—</u>	<u>85,713.00</u>
EXPENDITURES:				
Salaries and Fringe Benefits	—	—	—	—
Rider 80 Salaries and Related Fringe	—	—	—	—
Travel and Furnished Transportation	—	—	—	—
Contract Services for Offenders	86,500.00	81,191.00	5,309.00	85,070.00
Professional Fees	654.00	614.00	40.00	643.00
Supplies and Operating Expenses	—	—	—	—
Facilities	—	—	—	—
Utilities	—	—	—	—
Equipment	—	—	—	—
Total Expenditures	<u>87,154.00</u>	<u>81,805.00</u>	<u>5,349.00</u>	<u>85,713.00</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES				
	—	5,349.00	5,349.00	—
Fund Balance September 1, 2010	—	—	—	—
Prior Period Adjustment	—	—	—	—
Interfund Transfers In (Out)	—	—	—	—
Fund Balance Before Refund to CJAD	—	5,349.00	5,349.00	—
Refund Due to CJAD	—	<u>(5,349.00)</u>	<u>(5,349.00)</u>	—
Fund Balance August 31, 2011	<u>\$ —</u>	<u>—</u>	<u>—</u>	<u>—</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 PRIOR YEAR

YEAR ENDED AUGUST 31, 2011

TREATMENT ALTERNATIVES TO INCARCERATION PROGRAM (TAIP) 015-2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year Actual</u>
REVENUE:				
State Aid	\$ 886,448.00	886,448.00	—	884,601.00
State Aid – SAFPF	—	—	—	—
Rider 80 State Aid	15,522.00	12,330.55	(3,191.45)	7,787.70
Community Supervision Fees	—	—	—	—
Payments by Program Participants	—	—	—	—
Interest Income	—	—	—	—
Other Revenue	—	—	—	—
Total Revenue	<u>901,970.00</u>	<u>898,778.55</u>	<u>(3,191.45)</u>	<u>892,388.70</u>
EXPENDITURES:				
Salaries and Fringe Benefits	385,323.00	314,254.70	71,068.30	335,047.52
Rider 80 Salaries and Related Fringe	15,522.00	12,330.55	3,191.45	7,787.70
Travel and Furnished Transportation	6,100.00	3,980.63	2,119.37	1,423.03
Contract Services for Offenders	618,002.00	475,220.71	142,781.29	544,931.80
Professional Fees	10,148.00	8,848.00	1,300.00	7,537.27
Supplies and Operating Expenses	4,600.00	4,143.22	456.78	1,068.62
Facilities	—	—	—	—
Utilities	—	—	—	—
Equipment	500.00	372.50	127.50	1,874.64
Total Expenditures	<u>1,040,195.00</u>	<u>819,150.31</u>	<u>221,044.69</u>	<u>899,670.58</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(138,225.00)	79,628.24	217,853.24	(7,281.88)
Fund Balance September 1, 2010	—	—	—	—
Prior Period Adjustment	—	—	—	—
Interfund Transfers In (Out)	138,225.00	—	(138,225.00)	7,281.88
Fund Balance Before Refund to CJAD	—	79,628.24	79,628.24	—
Refund Due to CJAD	—	(79,628.24)	(79,628.24)	—
Fund Balance August 31, 2011	<u>\$ —</u>	<u>—</u>	<u>—</u>	<u>—</u>

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

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**
NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2011

(1) Summary of Significant Accounting Policies

(a) Reporting Entity

The accompanying financial statements include the revenue of the Tarrant County Community Supervision and Corrections Department related to the receipt of funds administered by the Community Justice Assistance Division of the Texas Department of Criminal Justice from State Appropriations for the Basic Supervision Fund, Community Corrections Program Funds, Diversion Program Grant Funds, Treatment Alternatives 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, a special purpose district of state government, was organized to provide certain adult probation services to judicial districts.

(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.

(c) Budgets (Accounting and Legal Compliance)

The budgets governing the funding to the programs are approved by the district judges and the criminal court-at-law judges with jurisdiction over the department and by the Texas Department of Criminal Justice – Community Justice Assistance Division. Only budget adjustment requests, at year end, received by September 30 will be reviewed and approved/disapproved by TDCJ-CJAD. TDCJ-CJAD will not accept budget adjustments after September 30 for the previous fiscal year. Only budget adjustments approved by TDCJ-CJAD should be referred to in performing the financial audit.

(d) Encumbrance Accounting

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is utilized. Encumbrances not liquidated by October 31, 2011 became part of the subsequent year's budget, with the exception of those approved to be paid from the current/closing year through a CJAD approved waiver.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**
NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2011

(e) ***Compensated Absences***

The liability for compensated absences is reported in government-wide and proprietary fund statements in the County's Comprehensive Annual Financial Report and is not reported in these statements. The liability consists of accumulated earned but unpaid vacation and sick pay benefits and related fringe benefits associated with the payment of compensated absences.

(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.

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.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**
NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2011

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 Driving While Intoxicated (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 been organized to serve as the backbone of this effort; team members consist of the Judge, defense attorney, district attorney, case managers, community supervision, Mothers Against Drunk Driving (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.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2011

Intensive Day Treatment Aftercare (IDT 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 Mental Health Mental Retardation (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 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.

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.

**TARRANT COUNTY COMMUNITY SUPERVISION
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NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2011

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 which ARE Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports (community supervision fees collected, program participation funds collected, county contributions, donations, etc.)

In FY 2011, the CSCD collected \$8,629,029.31 in Community Supervision fees. Program Participation fees of \$654,715.59 were also collected. Additionally, \$83,680.95 in Other Revenue (primarily from restitution payments) and Interest Income of \$31,080.85 were earned during FY 2011.

Tarrant County contributed \$0 to the Felony Alcohol Intervention Project 042 C0022-2011 during FY 2011. These funds were to be expended if all other revenue had been used and there was still an excess of expenditures over revenue. There were no other restrictions on the funds.

(4) Funds Collected by the CSCD From Sources Other than TDCJ-CJAD which ARE NOT required to be Reported on the TDCJ-CJAD Quarterly Financial Reports (Civil Fees, CSR Funds, Victim Restitution Funds, Grants, etc.)

The Department collected victim restitution of \$2,149,122 which was paid directly to victims of crime.

Additionally, the Department received a grant from the Office of the Governor, Criminal Justice Division (CJD) Felony Alcohol Intervention Program SF-09-A10-20458-01 for \$126,824 for FY 2011. These funds were expended in accordance to the limitations of the Criminal Justice Division as it pertains to this grant.

**TARRANT COUNTY COMMUNITY SUPERVISION
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NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2011

(5) Cash, Petty Cash and Investments

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

CSCD has no petty cash fund.

All investments of the County are made pursuant to the Government Code Section 2256, the Texas Public Funds Investments Act, and Tarrant County investment policy established and approved by the Commissioners Court on June 28, 2011. 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 domiciled in Texas 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 bank domiciled in Texas;
- g. Commercial paper with a stated maturity of 270 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.

CSCD has no investments as of the fiscal year ended August 31, 2011.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2011

(6) Excess of Expenditures over Budgets in Individual Programs

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

(7) Interfund Receivable and Payable

There are no interfund receivables or payables as of August 31, 2011.

(8) Vendor Contracts for Offender Services

There were 8 significant vendors for offender services with contracts exceeding \$100,000. The names and the amounts paid are as follows:

<u>Vendor</u>	<u>Contract Amount</u>	<u>Amounts Paid</u>
Abode Treatment Inc. (Residential Services)	\$ 225,000.00	\$ —
Center for Therapeutic Change (CTC)	324,000.00	110,228.25
Helping Open People's Eyes, Inc. (HOPE)	166,000.00	59,296.50
MHMR of Tarrant County	200,000.00	113,868.40
North Texas Addiction Counseling and Education (NTACE)	150,000.00	71,778.03
Opportunities Counseling Center	100,000.00	62,308.50
Phoenix Associates Counseling Services	172,000.00	53,226.03
Volunteers of America, Texas, Inc. (Residential Services)	200,000.00	81,191.00

(9) Prior Period Adjustments

None.

(10) Subsequent Events

None reported.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS

BASIC SUPERVISION

YEAR ENDED AUGUST 31, 2011

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 4,457,606.00	4,457,606.00	—
State Aid – SAFPF	178,015.62	178,015.62	—
Rider 80 State Aid	373,558.00	373,558.00	—
Community Supervision Fees	8,629,029.31	8,629,029.31	—
Payments by Program Participants	595,496.95	595,496.95	—
Interest Income	31,080.85	31,080.85	—
Other Revenue	83,618.35	83,618.35	—
Total Revenue	<u>14,348,405.08</u>	<u>14,348,405.08</u>	<u>—</u>
EXPENDITURES:			
Salaries and Fringe Benefits	12,043,009.58	12,043,009.58	—
Rider 80 Salaries and Related Fringe	373,558.00	373,558.00	—
Travel and Furnished Transportation	330,174.73	330,174.73	—
Contract Services for Offenders	179,487.70	179,487.70	—
Professional Fees	574,161.86	574,161.86	—
Supplies and Operating Expenses	483,234.92	483,234.92	—
Facilities	—	—	—
Utilities	14,008.80	14,008.80	—
Equipment	854,581.59	854,581.59	—
Total Expenditures	<u>14,852,217.18</u>	<u>14,852,217.18</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(503,812.10)	(503,812.10)	—
Fund Balance September 1, 2010	4,728,569.18	4,728,569.18	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	101,064.00	101,064.00	—
Fund Balance Before Refund to CJAD	<u>4,325,821.08</u>	<u>4,325,821.08</u>	<u>—</u>
Refund Due to CJAD	—	—	—
Fund Balance August 31, 2011	<u><u>\$ 4,325,821.08</u></u>	<u><u>4,325,821.08</u></u>	<u><u>—</u></u>

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

**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, 2011

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 558,054.00	558,054.00	—
State Aid – SAFPF	—	—	—
Rider 80 State Aid	14,133.75	14,133.75	—
Community Supervision Fees	—	—	—
Payments by Program Participants	5,262.00	5,262.00	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>577,449.75</u>	<u>577,449.75</u>	<u>—</u>
EXPENDITURES:			
Salaries and Fringe Benefits	299,067.83	299,067.83	—
Rider 80 Salaries and Related Fringe	14,133.75	14,133.75	—
Travel and Furnished Transportation	1,082.11	1,082.11	—
Contract Services for Offenders	6,021.50	6,021.50	—
Professional Fees	4,705.00	4,705.00	—
Supplies and Operating Expenses	25,235.40	25,235.40	—
Facilities	—	—	—
Utilities	199.12	199.12	—
Equipment	549.10	549.10	—
Total Expenditures	<u>350,993.81</u>	<u>350,993.81</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	226,455.94	226,455.94	—
Fund Balance September 1, 2010	36,275.77	36,275.77	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	(61,064.00)	(61,064.00)	—
Fund Balance Before Refund to CJAD	201,667.71	201,667.71	—
Refund Due to CJAD	(201,667.71)	(201,667.71)	—
Fund Balance August 31, 2011	<u>\$ —</u>	<u>—</u>	<u>—</u>

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

**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, 2011

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 45,676.00	45,676.00	—
State Aid – SAFPF	—	—	—
Rider 80 State Aid	2,219.01	2,219.01	—
Community Supervision Fees	—	—	—
Payments by Program Participants	—	—	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>47,895.01</u>	<u>47,895.01</u>	<u>—</u>
EXPENDITURES:			
Salaries and Fringe Benefits	41,186.74	41,186.74	—
Rider 80 Salaries and Related Fringe	2,219.01	2,219.01	—
Travel and Furnished Transportation	1,329.87	1,329.87	—
Contract Services for Offenders	—	—	—
Professional Fees	588.00	588.00	—
Supplies and Operating Expenses	3,702.31	3,702.31	—
Facilities	—	—	—
Utilities	—	—	—
Equipment	—	—	—
Total Expenditures	<u>49,025.93</u>	<u>49,025.93</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(1,130.92)	(1,130.92)	—
Fund Balance September 1, 2010	8,648.12	8,648.12	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	—	—	—
Fund Balance Before Refund to CJAD	<u>7,517.20</u>	<u>7,517.20</u>	<u>—</u>
Refund Due to CJAD	<u>(7,517.20)</u>	<u>(7,517.20)</u>	<u>—</u>
Fund Balance August 31, 2011	<u>\$ —</u>	<u>—</u>	<u>—</u>

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

**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, 2011

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 435,415.00	435,415.00	—
State Aid – SAFPF	—	—	—
Rider 80 State Aid	13,115.79	13,115.79	—
Community Supervision Fees	—	—	—
Payments by Program Participants	2,426.50	2,426.50	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>450,957.29</u>	<u>450,957.29</u>	<u>—</u>
EXPENDITURES:			
Salaries and Fringe Benefits	340,369.68	340,369.68	—
Rider 80 Salaries and Related Fringe	13,115.79	13,115.79	—
Travel and Furnished Transportation	23,690.28	23,690.28	—
Contract Services for Offenders	13,837.66	13,837.66	—
Professional Fees	3,981.00	3,981.00	—
Supplies and Operating Expenses	8,912.38	8,912.38	—
Facilities	—	—	—
Utilities	1,687.76	1,687.76	—
Equipment	—	—	—
Total Expenditures	<u>405,594.55</u>	<u>405,594.55</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	45,362.74	45,362.74	—
Fund Balance September 1, 2010	23,379.89	23,379.89	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	—	—	—
Fund Balance Before Refund to CJAD	<u>68,742.63</u>	<u>68,742.63</u>	<u>—</u>
Refund Due to CJAD	<u>(68,742.63)</u>	<u>(68,742.63)</u>	<u>—</u>
Fund Balance August 31, 2011	<u>\$ —</u>	<u>—</u>	<u>—</u>

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

**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, 2011

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 396,814.00	396,814.00	—
State Aid – SAFPF	—	—	—
Rider 80 State Aid	1,183.24	1,183.24	—
Community Supervision Fees	—	—	—
Payments by Program Participants	2,955.75	2,955.75	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>400,952.99</u>	<u>400,952.99</u>	<u>—</u>
EXPENDITURES:			
Salaries and Fringe Benefits	16,942.55	16,942.55	—
Rider 80 Salaries and Related Fringe	1,183.24	1,183.24	—
Travel and Furnished Transportation	87.00	87.00	—
Contract Services for Offenders	1,213.00	1,213.00	—
Professional Fees	2,976.00	2,976.00	—
Supplies and Operating Expenses	850.00	850.00	—
Facilities	—	—	—
Utilities	—	—	—
Equipment	196.35	196.35	—
Total Expenditures	<u>23,448.14</u>	<u>23,448.14</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	377,504.85	377,504.85	—
Fund Balance September 1, 2010	78,499.10	78,499.10	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	(207,095.64)	(207,095.64)	—
Fund Balance Before Refund to CJAD	248,908.31	248,908.31	—
Refund Due to CJAD	(248,908.31)	(248,908.31)	—
Fund Balance August 31, 2011	<u>\$ —</u>	<u>—</u>	<u>—</u>

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

**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, 2011

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 458,669.00	458,669.00	—
State Aid – SAFPF	—	—	—
Rider 80 State Aid	21,257.90	21,257.90	—
Community Supervision Fees	—	—	—
Payments by Program Participants	28,642.15	28,642.15	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>508,569.05</u>	<u>508,569.05</u>	<u>—</u>
EXPENDITURES:			
Salaries and Fringe Benefits	403,512.95	403,512.95	—
Rider 80 Salaries and Related Fringe	21,257.90	21,257.90	—
Travel and Furnished Transportation	2,292.21	2,292.21	—
Contract Services for Offenders	31,934.00	31,934.00	—
Professional Fees	3,680.00	3,680.00	—
Supplies and Operating Expenses	36,292.23	36,292.23	—
Facilities	—	—	—
Utilities	597.35	597.35	—
Equipment	165.00	165.00	—
Total Expenditures	<u>499,731.64</u>	<u>499,731.64</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	8,837.41	8,837.41	—
Fund Balance September 1, 2010	47,608.61	47,608.61	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	—	—	—
Fund Balance Before Refund to CJAD	<u>56,446.02</u>	<u>56,446.02</u>	<u>—</u>
Refund Due to CJAD	<u>(56,446.02)</u>	<u>(56,446.02)</u>	<u>—</u>
Fund Balance August 31, 2011	<u>\$ —</u>	<u>—</u>	<u>—</u>

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

**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, 2011

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 272,926.00	272,926.00	—
State Aid – SAFPF	—	—	—
Rider 80 State Aid	6,064.74	6,064.74	—
Community Supervision Fees	—	—	—
Payments by Program Participants	3,782.98	3,782.98	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>282,773.72</u>	<u>282,773.72</u>	<u>—</u>
EXPENDITURES:			
Salaries and Fringe Benefits	255,744.19	255,744.19	—
Rider 80 Salaries and Related Fringe	6,064.74	6,064.74	—
Travel and Furnished Transportation	2,615.98	2,615.98	—
Contract Services for Offenders	1,667.00	1,667.00	—
Professional Fees	2,281.00	2,281.00	—
Supplies and Operating Expenses	7,171.80	7,171.80	—
Facilities	—	—	—
Utilities	—	—	—
Equipment	—	—	—
Total Expenditures	<u>275,544.71</u>	<u>275,544.71</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	7,229.01	7,229.01	—
Fund Balance September 1, 2010	16,838.75	16,838.75	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	—	—	—
Fund Balance Before Refund to CJAD	24,067.76	24,067.76	—
Refund Due to CJAD	<u>(24,067.76)</u>	<u>(24,067.76)</u>	<u>—</u>
Fund Balance August 31, 2011	<u>\$ —</u>	<u>—</u>	<u>—</u>

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

**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, 2011

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 145,100.00	145,100.00	—
State Aid – SAFPF	—	—	—
Rider 80 State Aid	8,162.00	8,162.00	—
Community Supervision Fees	—	—	—
Payments by Program Participants	2,510.00	2,510.00	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>155,772.00</u>	<u>155,772.00</u>	<u>—</u>
EXPENDITURES:			
Salaries and Fringe Benefits	121,786.89	121,786.89	—
Rider 80 Salaries and Related Fringe	8,162.00	8,162.00	—
Travel and Furnished Transportation	1,678.43	1,678.43	—
Contract Services for Offenders	2,265.50	2,265.50	—
Professional Fees	1,088.00	1,088.00	—
Supplies and Operating Expenses	2,470.42	2,470.42	—
Facilities	—	—	—
Utilities	—	—	—
Equipment	—	—	—
Total Expenditures	<u>137,451.24</u>	<u>137,451.24</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	18,320.76	18,320.76	—
Fund Balance September 1, 2010	—	—	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	—	—	—
Fund Balance Before Refund to CJAD	18,320.76	18,320.76	—
Refund Due to CJAD	<u>(18,320.76)</u>	<u>(18,320.76)</u>	<u>—</u>
Fund Balance August 31, 2011	<u>\$ —</u>	<u>—</u>	<u>—</u>

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

**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, 2011

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 1,486,125.00	1,486,125.00	—
State Aid – SAFPF	—	—	—
Rider 80 State Aid	29,634.94	29,634.94	—
Community Supervision Fees	—	—	—
Payments by Program Participants	1,103.50	1,103.50	—
Interest Income	—	—	—
Other Revenue	62.60	62.60	—
	<u>1,516,926.04</u>	<u>1,516,926.04</u>	<u>—</u>
EXPENDITURES:			
Salaries and Fringe Benefits	809,036.90	809,036.90	—
Rider 80 Salaries and Related Fringe	29,634.94	29,634.94	—
Travel and Furnished Transportation	27,662.55	27,662.55	—
Contract Services for Offenders	8,185.30	8,185.30	—
Professional Fees	19,422.00	19,422.00	—
Supplies and Operating Expenses	49,427.68	49,427.68	—
Facilities	368,282.52	368,282.52	—
Utilities	96,250.11	96,250.11	—
Equipment	18,588.64	18,588.64	—
	<u>1,426,490.64</u>	<u>1,426,490.64</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	90,435.40	90,435.40	—
Fund Balance September 1, 2010	—	—	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	(40,000.00)	(40,000.00)	—
	<u>50,435.40</u>	<u>50,435.40</u>	<u>—</u>
Fund Balance Before Refund to CJAD	50,435.40	50,435.40	—
Refund Due to CJAD	(50,435.40)	(50,435.40)	—
Fund Balance August 31, 2011	<u>\$ —</u>	<u>—</u>	<u>—</u>

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

**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, 2011

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 168,776.00	168,776.00	—
State Aid – SAFPF	—	—	—
Rider 80 State Aid	7,785.42	7,785.42	—
Community Supervision Fees	—	—	—
Payments by Program Participants	6,056.07	6,056.07	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>182,617.49</u>	<u>182,617.49</u>	<u>—</u>
EXPENDITURES:			
Salaries and Fringe Benefits	134,989.58	134,989.58	—
Rider 80 Salaries and Related Fringe	7,785.42	7,785.42	—
Travel and Furnished Transportation	6,374.80	6,374.80	—
Contract Services for Offenders	10,448.20	10,448.20	—
Professional Fees	2,221.00	2,221.00	—
Supplies and Operating Expenses	1,062.22	1,062.22	—
Facilities	—	—	—
Utilities	514.63	514.63	—
Equipment	—	—	—
Total Expenditures	<u>163,395.85</u>	<u>163,395.85</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	19,221.64	19,221.64	—
Fund Balance September 1, 2010	—	—	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	—	—	—
Fund Balance Before Refund to CJAD	19,221.64	19,221.64	—
Refund Due to CJAD	<u>(19,221.64)</u>	<u>(19,221.64)</u>	<u>—</u>
Fund Balance August 31, 2011	<u>\$ —</u>	<u>—</u>	<u>—</u>

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

**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, 2011

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 3,275,479.00	3,275,479.00	—
State Aid – SAFPF	—	—	—
Rider 80 State Aid	40,119.77	40,119.77	—
Community Supervision Fees	—	—	—
Payments by Program Participants	4,454.69	4,454.69	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>3,320,053.46</u>	<u>3,320,053.46</u>	<u>—</u>
EXPENDITURES:			
Salaries and Fringe Benefits	686,324.88	686,324.88	—
Rider 80 Salaries and Related Fringe	40,119.77	40,119.77	—
Travel and Furnished Transportation	29,991.65	29,991.65	—
Contract Services for Offenders	41,802.50	41,802.50	—
Professional Fees	16,516.00	16,516.00	—
Supplies and Operating Expenses	4,594.83	4,594.83	—
Facilities	—	—	—
Utilities	4,300.88	4,300.88	—
Equipment	75.00	75.00	—
Total Expenditures	<u>823,725.51</u>	<u>823,725.51</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	2,496,327.95	2,496,327.95	—
Fund Balance September 1, 2010	2,935.14	2,935.14	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	—	—	—
Fund Balance Before Refund to CJAD	<u>2,499,263.09</u>	<u>2,499,263.09</u>	<u>—</u>
Refund Due to CJAD	<u>(2,499,263.09)</u>	<u>(2,499,263.09)</u>	<u>—</u>
Fund Balance August 31, 2011	<u>\$ —</u>	<u>—</u>	<u>—</u>

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

**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, 2011

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 321,434.00	321,434.00	—
State Aid – SAFPF	—	—	—
Rider 80 State Aid	17,482.61	17,482.61	—
Community Supervision Fees	—	—	—
Payments by Program Participants	—	—	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>338,916.61</u>	<u>338,916.61</u>	<u>—</u>
EXPENDITURES:			
Salaries and Fringe Benefits	328,573.64	328,573.64	—
Rider 80 Salaries and Related Fringe	17,482.61	17,482.61	—
Travel and Furnished Transportation	17,223.68	17,223.68	—
Contract Services for Offenders	—	—	—
Professional Fees	10,344.00	10,344.00	—
Supplies and Operating Expenses	2,393.34	2,393.34	—
Facilities	—	—	—
Utilities	1,817.60	1,817.60	—
Equipment	—	—	—
Total Expenditures	<u>377,834.87</u>	<u>377,834.87</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(38,918.26)	(38,918.26)	—
Fund Balance September 1, 2010	—	—	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	38,918.26	38,918.26	—
Fund Balance Before Refund to CJAD	—	—	—
Refund Due to CJAD	—	—	—
Fund Balance August 31, 2011	<u>\$ —</u>	<u>—</u>	<u>—</u>

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

**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, 2011

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 130,001.00	130,001.00	—
State Aid – SAFPF	—	—	—
Rider 80 State Aid	4,728.59	4,728.59	—
Community Supervision Fees	—	—	—
Payments by Program Participants	2,025.00	2,025.00	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>136,754.59</u>	<u>136,754.59</u>	<u>—</u>
EXPENDITURES:			
Salaries and Fringe Benefits	105,071.40	105,071.40	—
Rider 80 Salaries and Related Fringe	4,728.59	4,728.59	—
Travel and Furnished Transportation	4,869.20	4,869.20	—
Contract Services for Offenders	1,477.00	1,477.00	—
Professional Fees	1,420.00	1,420.00	—
Supplies and Operating Expenses	2,331.52	2,331.52	—
Facilities	—	—	—
Utilities	514.61	514.61	—
Equipment	—	—	—
Total Expenditures	<u>120,412.32</u>	<u>120,412.32</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	16,342.27	16,342.27	—
Fund Balance September 1, 2010	—	—	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	—	—	—
Fund Balance Before Refund to CJAD	16,342.27	16,342.27	—
Refund Due to CJAD	<u>(16,342.27)</u>	<u>(16,342.27)</u>	<u>—</u>
Fund Balance August 31, 2011	<u>\$ —</u>	<u>—</u>	<u>—</u>

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

**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, 2011

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 1,219,372.00	1,219,372.00	—
State Aid – SAFPF	—	—	—
Rider 80 State Aid	62,607.69	62,607.69	—
Community Supervision Fees	—	—	—
Payments by Program Participants	—	—	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>1,281,979.69</u>	<u>1,281,979.69</u>	<u>—</u>
EXPENDITURES:			
Salaries and Fringe Benefits	1,350,721.12	1,350,721.12	—
Rider 80 Salaries and Related Fringe	62,607.69	62,607.69	—
Travel and Furnished Transportation	10,584.38	10,584.38	—
Contract Services for Offenders	—	—	—
Professional Fees	9,145.00	9,145.00	—
Supplies and Operating Expenses	—	—	—
Facilities	—	—	—
Utilities	—	—	—
Equipment	—	—	—
Total Expenditures	<u>1,433,058.19</u>	<u>1,433,058.19</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(151,078.50)	(151,078.50)	—
Fund Balance September 1, 2010	6,988.18	6,988.18	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	144,090.32	144,090.32	—
Fund Balance Before Refund to CJAD	—	—	—
Refund Due to CJAD	—	—	—
Fund Balance August 31, 2011	<u><u>\$ —</u></u>	<u><u>—</u></u>	<u><u>—</u></u>

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

**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, 2011

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 60,327.00	60,327.00	—
State Aid – SAFPF	—	—	—
Rider 80 State Aid	—	—	—
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>
EXPENDITURES:			
Salaries and Fringe Benefits	82,915.99	82,915.99	—
Rider 80 Salaries and Related Fringe	—	—	—
Travel and Furnished Transportation	1,046.07	1,046.07	—
Contract Services for Offenders	—	—	—
Professional Fees	452.00	452.00	—
Supplies and Operating Expenses	—	—	—
Facilities	—	—	—
Utilities	—	—	—
Equipment	—	—	—
Total Expenditures	<u>84,414.06</u>	<u>84,414.06</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(24,087.06)	(24,087.06)	—
Fund Balance September 1, 2010	—	—	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	24,087.06	24,087.06	—
Fund Balance Before Refund to CJAD	—	—	—
Refund Due to CJAD	—	—	—
Fund Balance August 31, 2011	<u>\$ —</u>	<u>—</u>	<u>—</u>

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

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS

DIVERSION PROGRAM - CONTRACT RESIDENTIAL

YEAR ENDED AUGUST 31, 2011

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 87,154.00	87,154.00	—
State Aid – SAFPF	—	—	—
Rider 80 State Aid	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	—	—	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>87,154.00</u>	<u>87,154.00</u>	<u>—</u>
EXPENDITURES:			
Salaries and Fringe Benefits	—	—	—
Rider 80 Salaries and Related Fringe	—	—	—
Travel and Furnished Transportation	—	—	—
Contract Services for Offenders	81,191.00	81,191.00	—
Professional Fees	614.00	614.00	—
Supplies and Operating Expenses	—	—	—
Facilities	—	—	—
Utilities	—	—	—
Equipment	—	—	—
Total Expenditures	<u>81,805.00</u>	<u>81,805.00</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	5,349.00	5,349.00	—
Fund Balance September 1, 2010	—	—	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	—	—	—
Fund Balance Before Refund to CJAD	5,349.00	5,349.00	—
Refund Due to CJAD	<u>(5,349.00)</u>	<u>(5,349.00)</u>	<u>—</u>
Fund Balance August 31, 2011	<u>\$ —</u>	<u>—</u>	<u>—</u>

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

**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, 2011

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 886,448.00	886,448.00	—
State Aid – SAFPF	—	—	—
Rider 80 State Aid	12,330.55	12,330.55	—
Community Supervision Fees	—	—	—
Payments by Program Participants	—	—	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>898,778.55</u>	<u>898,778.55</u>	<u>—</u>
EXPENDITURES:			
Salaries and Fringe Benefits	314,254.70	314,254.70	—
Rider 80 Salaries and Related Fringe	12,330.55	12,330.55	—
Travel and Furnished Transportation	3,980.63	3,980.63	—
Contract Services for Offenders	475,220.71	475,220.71	—
Professional Fees	8,848.00	8,848.00	—
Supplies and Operating Expenses	4,143.22	4,143.22	—
Facilities	—	—	—
Utilities	—	—	—
Equipment	372.50	372.50	—
Total Expenditures	<u>819,150.31</u>	<u>819,150.31</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	79,628.24	79,628.24	—
Fund Balance September 1, 2010	—	—	—
Prior Period Adjustment	—	—	—
Interfold Transfers In (Out)	—	—	—
Fund Balance Before Refund to CJAD	79,628.24	79,628.24	—
Refund Due to CJAD	<u>(79,628.24)</u>	<u>(79,628.24)</u>	<u>—</u>
Fund Balance August 31, 2011	<u>\$ —</u>	<u>—</u>	<u>—</u>

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

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2011

Finding 2011-1

Management failed to complete a physical inventory of all department equipment by August 31, 2011. As a result, we were unable to ascertain the completeness and accuracy of the fiscal year 2011 fixed assets report. This was evidenced by the fact that there were items included on the listing that were unaccounted for and there were items that were retired and disposed of during the year that remained on the listing as of year-end.

There are no questioned costs associated with this finding.

The department should review its current process and procedures used to track and monitor its fixed assets to ensure the fixed assets listing is complete and accurate and all items are accounted for annually. The Department should also conduct physical inventories as required.

Statement of Corrective Action Taken

The fixed asset inventory duties have been re-assigned to the Budget and Program Assistant. The inventory process will be completed prior to June 1st each year. The inventory will be confirmed digitally with two pictures of each asset each year and cataloged along with the listing for each field service unit. All discrepancies will be researched and resolved prior to the end of the fiscal year. All retirements will be removed from the final listing. The entire report will be submitted to the Budget and Program Coordinator to review.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2011

Finding 2011-2

Management failed to transfer an unclaimed restitution payment to the State Comptroller's Office within the 5-year and 121-day holding period. The Department remitted the unclaimed restitution payment to the State Comptroller's Office twenty-four days after the due date.

Per Vernon's Texas Codes Annotated Government Code Section 76.013, failure to comply with the 5-year and 121-day deadline will result in a five percent collection fee penalty, calculated from the total deposit and all interest attributable to the unclaimed funds.

The questioned cost associated with this finding is \$16.64, the five percent collection penalty fee attributed to the unclaimed restitution payment.

The department should review its current restitution policies and procedures to ensure unclaimed restitution payments are transferred to the State Comptroller's Office within the required timeframe.

Statement of Corrective Action Taken

The bookkeeping unit will ensure that all checks and reports remitted to the State Comptroller's Office will be completed by the 60th day after the 5 year waiting period. Each month, a report will be presented to the Manager of Administrative Services for review regarding the status of the funds to be remitted.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

COMPLIANCE CHECKLIST

AUGUST 31, 2011

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

<u>Yes</u>	<u>No</u>	<u>N/A</u>	
<u>X</u>	<u> </u>	<u> </u>	Separate accountability is maintained for TDCJ-CJAD funds.
<u>X</u>	<u> </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>	<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>	<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 2011 is October 31, 2011. The modified accrual basis of accounting is used in preparing the fourth quarter reports for submission to TDCJ-CJAD.
<u> </u>	<u> </u>	<u>X</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>	<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>	<u> </u>	Expenditures and revenues are supported by adequate documentation.
<u>X</u>	<u> </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, by September 30 of the following fiscal year and in accordance with the Financial Management Manual for TDCJ-CJAD Funding.
<u>X</u>	<u> </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>	<u> </u>	All employees with access to funds are covered by a surety bond.
<u>X</u>	<u> </u>	<u> </u>	Locally generated funds, and other collections, are documented with a proper receipt system.
<u> </u>	<u> </u>	<u>X</u>	All non-TDCJ-CJAD funded program fees are expended in accordance with applicable limitations.
<u> </u>	<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> </u>	<u>X</u>	<u> </u>	Victim Restitution Funds are accounted for in accordance with <u>Vernon’s Texas Codes Annotated Government Code Section 76.013</u> .
<u>X</u>	<u> </u>	<u> </u>	TDCJ-CJAD policies regarding contracts with vendors have been followed, which includes maintaining a Contract Monitoring Plan (Policy) to monitor vendor payments and compliance with contracts.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

COMPLIANCE CHECKLIST

AUGUST 31, 2011

<u>Yes</u>	<u>No</u>	<u>N/A</u>	
_____	_____	<u>X</u>	All expenditures for leases have received TDCJ-CJAD approval prior to the expenditure of funds.
_____	_____	<u>X</u>	The CSCD has a policy regarding eligibility for employee salary merit increases.
<u>X</u>	_____	_____	All purchases adhere to the requirements of the <u>Vernon's Texas Codes Annotated Local Government Code, Section 262.023</u> , regarding competitive bids.
<u>X</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>X</u>	_____	_____	The CSCD allows offenders to pay a fee in lieu of performing community service restitution (CSR) work hours.
<u>X</u>	_____	_____	The CSCD's funds are deposited in the County depository and are disbursed by the County Auditor.