

**TEXAS DEPARTMENT OF CRIMINAL JUSTICE-  
COMMUNITY JUSTICE ASSISTANCE DIVISION  
PROGRAMS OF TARRANT COUNTY, TEXAS**

**FINANCIAL STATEMENTS-REGULATORY BASIS**

**YEAR ENDED AUGUST 31, 2006 AND**

**INDEPENDENT AUDITOR'S REPORTS**

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*L.L.P.*

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## INDEPENDENT AUDITOR'S REPORT

Board of Criminal Court Judges  
Tarrant County, Texas

We have audited the accompanying combined statement of financial position-regulatory basis of the Texas Department of Criminal Justice-Community Justice Assistance Division programs (CJAD Programs) of the Tarrant County Community Supervision and Corrections Department (the Department), as of August 31, 2006 and the related combined statement of revenues, expenditures and changes in fund balances-regulatory basis-budget and actual for the year then ended. These financial statements are the responsibility of the Department's management. 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 the standards applicable to financial audits as contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, these 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 accounting principles generally accepted in the United States of America.

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.

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In our opinion, the combined financial statements referred to above present fairly, in all material respects, the financial position of the Tarrant County Community Supervision and Corrections Department as of August 31, 2006 and their changes in fund balances for the year then ended on the basis of accounting described in Note 1. Also, in our opinion, the combining and individual funds referred to above present fairly, in all material respects, the financial position of each of the individual funds of Tarrant County Community Supervision and Corrections Department, as of August 31, 2006, and the results of operations of such funds for the year then ended in conformity with the basis of accounting described in the notes.

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Tarrant County, Texas

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Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The combining statements of revenues, expenditures and changes in fund balance-regulatory basis-budget and actual and the schedules of differences between the audit report and CSCD reports, as listed in the table of contents, are presented for additional analysis of the combined financial statements rather than to present the results of operations of the individual programs, and are not a required part of the combined financial statements. This supplemental information is the responsibility of the Department's management. Such supplemental information has been subjected to the auditing procedures applied in our audit of the combined financial statements and, in our opinion, is fairly presented in all material respects when considered in relation to the combined financial statements taken as a whole.

In accordance with *Government Auditing Standards*, we have also issued a report dated February 20, 2007, on our consideration of the Department's internal control over financial reporting and our tests of its compliance and other matters. The purpose of that report is to describe the scope of our 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 read in conjunction with this report in considering the results of our audit.

This report is intended solely for the information and use of management of the 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.

*Weaver and Tidwell, L.L.P.*

WEAVER AND TIDWELL, L.L.P.

Fort Worth, Texas  
February 20, 2007

## **FINANCIAL STATEMENTS**

**TEXAS DEPARTMENT OF CRIMINAL JUSTICE -  
COMMUNITY JUSTICE ASSISTANCE DIVISION  
PROGRAMS OF TARRANT COUNTY, TEXAS  
COMBINED STATEMENT OF FINANCIAL POSITION - REGULATORY BASIS  
AUGUST 31, 2006**

**ASSETS**

	<u>Supervision</u>	<u>Community Corrections</u>	<u>Diversion Programs</u>	<u>TAIP Program</u>	<u>Total</u>
<b>Cash and Investments</b>	\$ 4,819,101	\$ 1,140,314	\$ 743,861	\$ 175,666	\$ 6,878,942
<b>Accounts Receivable</b>					
Supervision Fees	-	-	-	-	-
Due From Comm Corrections	-	25,188	-	-	25,188
Due From Diversion Programs	-	-	347,595	-	347,595
Other	193,605	6,323	246	-	200,174
<b>Total Assets</b>	<u>\$ 5,012,706</u>	<u>\$ 1,171,825</u>	<u>\$1,091,702</u>	<u>\$ 175,666</u>	<u>\$ 7,451,899</u>

**LIABILITIES AND FUND BALANCE**

**LIABILITIES**

<b>Accounts Payable</b>	\$ 646,410	\$ 86,555	\$ 235,094	\$ 85,882	\$ 1,053,941
Due to Comm Corrections	-	372,783	-	-	372,783
<b>FUND BALANCE</b>	<u>4,366,296</u>	<u>712,487</u>	<u>856,608</u>	<u>89,784</u>	<u>6,025,175</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$ 5,012,706</u>	<u>\$ 1,171,825</u>	<u>\$1,091,702</u>	<u>\$ 175,666</u>	<u>\$ 7,451,899</u>

**TEXAS DEPARTMENT OF CRIMINAL JUSTICE -  
COMMUNITY JUSTICE ASSISTANCE DIVISION  
PROGRAMS OF TARRANT COUNTY, TEXAS  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - REGULATORY BASIS  
FOR THE YEAR ENDED AUGUST 31, 2006**

	<u>Basic Supervision</u>	<u>Community Corrections</u>	<u>Diversion Programs</u>	<u>TAIP Program</u>	<u>Total</u>
<b>REVENUE</b>					
State aid	\$ 4,087,768	\$ 2,506,638	\$ 4,281,709	\$ 1,188,811	\$ 12,064,926
State aid - SAFFP	141,072	-	-	-	141,072
Supervision fees	6,806,947	-	-	-	6,806,947
Payments by program participants	354,035	213,153	5,387	-	572,575
Interest income	412,365	-	-	-	412,365
Other revenue	17,359	-	11,261	-	28,620
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	11,819,546	2,719,791	4,298,357	1,188,811	20,026,505
<b>EXPENDITURES</b>					
Salaries and fringe benefits	10,790,263	1,433,499	2,937,426	308,777	15,469,965
Travel and furnished transportation	153,522	40,272	131,071	3,058	327,923
Contract services for offenders	334,751	128,623	159,911	769,972	1,393,257
Professional fees	128,146	26,112	47,657	10,286	212,201
Supplies and operating	189,384	8,401	98,043	4,631	300,459
Facilities	-	-	293,974	-	293,974
Utilities	22,016	3,227	122,399	-	147,642
Equipment	10,972	10,860	7,578	2,303	31,713
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	11,629,054	1,650,994	3,798,059	1,099,027	18,177,134
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>					
	190,492	1,068,797	500,298	89,784	1,849,371
<b>FUND BALANCE, Sept. 1, 2005</b>					
	4,175,804	-	-	-	4,175,804
Interfund transfers in (out)	-	(356,310)	356,310	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>FUND BALANCE, August 31, 2006</b>	<u>\$ 4,366,296</u>	<u>\$ 712,487</u>	<u>\$ 856,608</u>	<u>\$ 89,784</u>	<u>\$ 6,025,175</u>

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

**TEXAS DEPARTMENT OF CRIMINAL JUSTICE-COMMUNITY JUSTICE ASSISTANCE  
DIVISION PROGRAMS OF TARRANT COUNTY, TEXAS  
NOTES TO COMBINED FINANCIAL STATEMENTS**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Reporting Entity**

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

**Basis of Accounting**

The financial statements are reported on the modified accrual basis of accounting in accordance with the Texas Department of Criminal Justice-Community Assistance Division Financial Management Manual for CJAD Funding (the Financial Management Manual), a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

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.

**Relationship with Tarrant County**

Tarrant County (the County) is responsible for providing physical space and necessary utilities and equipment for CSCD operations. The County provides fiscal services that include general ledger maintenance, purchasing, payroll processing, cash and investment management, accounts payable activities, insurance, and retirement plans. During the fiscal year ended August 31, 2006, the CSCD paid \$90,530 to the County for these fiscal services.



**TEXAS DEPARTMENT OF CRIMINAL JUSTICE-COMMUNITY JUSTICE ASSISTANCE  
DIVISION PROGRAMS OF TARRANT COUNTY, TEXAS  
NOTES TO COMBINED FINANCIAL STATEMENTS**

**NOTE 2. FUNDING SOURCES – STATE AID**

**Basic Supervision Program**

The mission of the Basic Supervision Program is to protect the public interest and safety of the County citizens by developing and providing a continuum of community based correctional sanctions emphasizing supervision and surveillance of offenders to encourage their lawful behavior and rehabilitation; by serving the Judges of the Criminal Courts and enforcing the orders of those courts; by acting, in cooperation with other criminal justice agencies, to reduce the occurrence and impact of crime in the County; by assisting the victims of crime; and by informing the public of community based correctional programs and services.

**Community Corrections Program (CCP) Funds**

**Pre-Sentence Investigation (PSI)**

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 (CSR)**

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, non-profit and/or government agencies, which utilize CSR participants to perform a variety of functions.

**Mentally Impaired Caseloads (Formerly MR/DD)**

The Mentally Impaired Caseloads program provides residential services as well as specialized caseload supervision for offenders ages 18 to 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 are prepared with vocational and educational skills, life skills and specialized skills necessary to live as independent members of the community.

**TEXAS DEPARTMENT OF CRIMINAL JUSTICE-COMMUNITY JUSTICE ASSISTANCE  
DIVISION PROGRAMS OF TARRANT COUNTY, TEXAS  
NOTES TO COMBINED FINANCIAL STATEMENTS**

**NOTE 2. FUNDING SOURCES – STATE AID – CONTINUED**

**Community Corrections Program Funds – continued**

**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.

**Consolidated Pretrial Services**

Consolidated Pretrial Services was developed in response to increased pressure to relieve the County's jail overcrowding. The District Judges approached the CSCD of the 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 "non-probation" offenders who are released from jail on a conditional bond pending trial, with the understanding they will be closely supervised and monitored by the County's CSCD supervision officers.

**Diversion Program Grants**

**Intensive Day Treatment (IDT) Program**

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

**Intensive Day Treatment (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 Specialized 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.

**TEXAS DEPARTMENT OF CRIMINAL JUSTICE-COMMUNITY JUSTICE ASSISTANCE  
DIVISION PROGRAMS OF TARRANT COUNTY, TEXAS  
NOTES TO COMBINED FINANCIAL STATEMENTS**

**NOTE 2. FUNDING SOURCES – STATE AID – CONTINUED**

**Diversion Program Grants – continued**

**Mentally Impaired Caseloads**

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

**High-Risk Youthful Offender**

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

**High/Medium Reduction Caseloads**

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

**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 lifestyles. 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.

**NOTE 3. EXCESS OF EXPENDITURES OVER BUDGETS**

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

**TEXAS DEPARTMENT OF CRIMINAL JUSTICE-COMMUNITY JUSTICE ASSISTANCE  
DIVISION PROGRAMS OF TARRANT COUNTY, TEXAS  
NOTES TO COMBINED FINANCIAL STATEMENTS**

**NOTE 4. INTERFUND RECEIVABLE AND PAYABLE**

<u>Funds Due From</u>	<u>Amount</u>	<u>Funds Due To</u>
CCP – Enhanced Supervision Strategies	\$ 17,632	CCP – Consolidated Pretrial Services
CCP – Pre-sentence Investigation	4,030	CCP – Consolidated Pretrial Services
CCP – Mentally Impaired Caseloads (MR/DD)	3,526	CCP – Consolidated Pretrial Services
DP – Intensive Day Treatment Aftercare	19,017	CCP – Enhanced Supervision Strategies
DP – Mentally Impaired Caseloads	2,857	CCP – Enhanced Supervision Strategies
DP – Sex Offender Specialized Caseloads	325,721	CCP – Enhanced Supervision Strategies

**NOTE 5. DISCLOSURE OF SIGNIFICANT VENDORS**

There are four significant vendors for offender services with contracts exceeding \$100,000. The names and amounts are as listed below:

Norchem Laboratories	\$534,615
Center for Therapeutic Change, Inc.	233,381
North Texas Addiction Counseling & Education	150,746
Tarrant County MHMR	129,187

**TEXAS DEPARTMENT OF CRIMINAL JUSTICE -  
COMMUNITY JUSTICE ASSISTANCE DIVISION  
PROGRAMS OF TARRANT COUNTY, TEXAS  
BASIC SUPERVISION PROGRAM  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
REGULATORY BASIS - BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2006  
WITH COMPARISON TOTAL FOR THE YEAR ENDED AUGUST 31, 2005**

	Supervision 900-2006			Prior Year Actual
	Budget	Actual	Favorable (Unfavorable) Variance	
<b>REVENUE:</b>				
State aid	\$ 3,981,539	\$ 4,087,768	\$ 106,229	\$ 4,687,718
State aid - SAFPF Payments	60,000	141,072	81,072	144,664
Supervision fees	6,286,358	6,806,947	520,589	6,851,538
Payments by program participants	163,500	354,035	190,535	220,039
Guaranteed funding	-	-	-	-
Interest income	240,000	412,365	172,365	237,588
Other revenue	5,000	17,359	12,359	15,008
Total revenue	<u>10,736,397</u>	<u>11,819,546</u>	<u>1,083,149</u>	<u>12,156,555</u>
<b>EXPENDITURES:</b>				
Salaries and fringe benefits	13,434,739	10,790,263	2,644,476	11,299,973
Travel and furnished transportation	213,500	153,522	59,978	192,490
Contract services for offenders	369,500	334,751	34,749	314,295
Professional fees	239,362	128,146	111,216	169,025
Supplies and operating	356,000	189,384	166,616	262,703
Facilities	-	-	-	-
Utilities	25,000	22,016	2,984	21,859
Equipment	274,100	10,972	263,128	870,188
Total expenditures	<u>14,912,201</u>	<u>11,629,054</u>	<u>3,283,147</u>	<u>13,130,533</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	(4,175,804)	190,492	4,366,296	(973,978)
<b>FUND BALANCE, September 1, 2005</b>	4,175,804	4,175,804	-	5,182,021
Prior period adjustments	-	-	-	(8,121)
Refund paid to TDCJ-CJAD	-	-	-	(24,118)
<b>FUND BALANCE, August 31, 2006</b>	<u>\$ -</u>	<u>\$ 4,366,296</u>	<u>\$ 4,366,296</u>	<u>\$ 4,175,804</u>

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

**TEXAS DEPARTMENT OF CRIMINAL JUSTICE -  
COMMUNITY JUSTICE ASSISTANCE DIVISION  
PROGRAMS OF TARRANT COUNTY, TEXAS  
COMMUNITY CORRECTIONS PROGRAMS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
REGULATORY BASIS - BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2006**

	Pre-Sentence Investigation 021-2006CCP			Community Svc Restitution 001-2006CCP			MR/DD Mentally Impaired Caseloads 008-2006CCP		
	<u>Budget</u>	<u>Actual</u>	Favorable (Unfavorable) Variance	<u>Budget</u>	<u>Actual</u>	Favorable (Unfavorable) Variance	<u>Budget</u>	<u>Actual</u>	Favorable (Unfavorable) Variance
<b>REVENUE:</b>									
State aid	\$ 699,389	\$ 699,389	\$ -	\$ 155,227	\$ 155,227	\$ -	\$ 337,070	\$ 337,069	\$ (1)
Payments by program participants	-	-	-	-	-	-	500	-	(500)
Other revenue	-	-	-	-	-	-	-	-	-
Total revenue	699,389	699,389	-	155,227	155,227	-	337,570	337,069	(501)
<b>EXPENDITURES:</b>									
Salaries and fringe benefits	666,144	587,333	78,811	137,563	113,843	23,720	261,972	235,058	26,914
Travel and furnished transportation	6,000	3,678	2,322	3,000	609	2,391	28,500	21,501	6,999
Contract services for offenders	9,000	6,220	2,780	-	-	-	33,000	20,461	12,539
Professional fees	10,245	8,408	1,837	2,164	1,738	426	8,028	4,629	3,399
Supplies and operating	5,000	3,896	1,104	2,700	2,472	228	2,900	502	2,398
Facilities	-	-	-	-	-	-	-	-	-
Utilities	800	623	177	-	-	-	1,920	1,635	285
Equipment	2,200	1,275	925	9,800	8,921	879	1,250	14	1,236
Total expenditures	699,389	611,433	87,956	155,227	127,583	27,644	337,570	283,800	53,770
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	-	87,956	87,956	-	27,644	27,644	-	53,269	53,269
<b>FUND BALANCE, September 1, 2005</b>	-	-	-	-	-	-	-	-	-
Prior period adjustments	-	-	-	-	-	-	-	-	-
Interfund transfers in (out)	-	-	-	-	-	-	-	-	-
Refund paid to TDCJ-CJAD	-	-	-	-	-	-	-	-	-
<b>FUND BALANCE, August 31, 2006</b>	\$ -	\$ 87,956	\$ 87,956	\$ -	\$ 27,644	\$ 27,644	\$ -	\$ 53,269	\$ 53,269

TEXAS DEPARTMENT OF CRIMINAL JUSTICE -  
COMMUNITY JUSTICE ASSISTANCE DIVISION  
PROGRAMS OF TARRANT COUNTY, TEXAS  
COMMUNITY CORRECTIONS PROGRAMS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
REGULATORY BASIS - BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2006

	Enhanced Supervision Strategies 004-2006CCP			Pretrial Bond Supervision 033-2006CCP			Totals			Prior Year Actual
	Budget	Actual	Favorable (Unfavorable) Variance	Budget	Actual	Favorable (Unfavorable) Variance	Budget	Actual	Favorable (Unfavorable) Variance	
<b>REVENUE:</b>										
State aid	\$ 837,310	\$ 837,310	\$ -	\$ 477,643	\$ 477,643	\$ -	\$ 2,506,639	\$ 2,506,638	\$ (1)	\$ 2,581,595
Payments by program participants	6,568	14,366	7,798	127,999	198,787	70,788	135,067	213,153	78,086	210,065
Other revenue	-	-	-	-	-	-	-	-	-	-
Total revenue	843,878	851,676	7,798	605,642	676,430	70,788	2,641,706	2,719,791	78,085	2,791,660
<b>EXPENDITURES:</b>										
Salaries and fringe benefits	84,187	72,379	11,808	467,780	424,886	42,894	1,617,646	1,433,499	184,147	1,719,188
Travel and furnished transportation	7,000	4,523	2,477	17,500	9,961	7,539	62,000	40,272	21,728	35,859
Contract services for offenders	25,000	9,226	15,774	108,000	92,716	15,284	175,000	128,623	46,377	130,003
Professional fees	7,280	6,527	753	6,582	4,810	1,772	34,299	26,112	8,187	24,732
Supplies and operating	500	36	464	2,500	1,495	1,005	13,600	8,401	5,199	8,466
Facilities	-	-	-	-	-	-	-	-	-	-
Utilities	800	132	668	1,080	837	243	4,600	3,227	1,373	3,536
Equipment	1,050	432	618	2,200	218	1,982	16,500	10,860	5,640	81,990
Total expenditures	125,817	93,255	32,562	605,642	534,923	70,719	1,923,645	1,650,994	272,651	2,003,774
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	718,061	758,421	40,360	-	141,507	141,507	718,061	1,068,797	350,736	787,886
<b>FUND BALANCE, September 1, 2005</b>	-	-	-	-	-	-	-	-	-	802,243
Prior period adjustments	-	-	-	-	-	-	-	-	-	(56)
Interfund transfers in (out)	(718,061)	(356,310)	361,751	-	-	-	(718,061)	(356,310)	361,751	(228,059)
Refund paid to TDCJ-CJAD	-	-	-	-	-	-	-	-	-	(1,362,014)
<b>FUND BALANCE, August 31, 2006</b>	\$ -	\$ 402,111	\$ 402,111	\$ -	\$ 141,507	\$ 141,507	\$ -	\$ 712,487	\$ 712,487	\$ -

**TEXAS DEPARTMENT OF CRIMINAL JUSTICE -  
COMMUNITY JUSTICE ASSISTANCE DIVISION  
PROGRAMS OF TARRANT COUNTY, TEXAS  
DIVERSION PROGRAMS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE ·  
REGULATORY BASIS - BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2006**

	Intensive Day Treatment 035-2006			Intensive Day Treatment Aftercare 014-2006		
	<u>Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>	<u>Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
<b>REVENUE:</b>						
State aid	\$ 1,687,116	\$ 1,687,116	\$ -	\$ 170,073	\$ 170,073	\$ -
Payments by program participants	1,134	2,236	1,102	-	1,845	1,845
Other revenue	10,230	11,261	1,031	-	-	-
Total revenue	1,698,480	1,700,613	2,133	170,073	171,918	1,845
<b>EXPENDITURES:</b>						
Salaries and fringe benefits	850,096	700,743	149,353	155,945	150,539	5,406
Travel and furnished transportation	112,925	46,558	66,367	15,500	11,422	4,078
Contract services for offenders	116,632	56,263	60,369	35,000	26,898	8,102
Professional fees	27,203	17,588	9,615	3,776	2,682	1,094
Supplies and operating	113,724	94,448	19,276	1,500	233	1,267
Facilities	300,000	293,974	6,026	-	-	-
Utilities	161,800	113,693	48,107	800	401	399
Equipment	16,100	7,339	8,761	96	36	60
Total expenditures	1,698,480	1,330,606	367,874	212,617	192,211	20,406
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	-	370,007	370,007	(42,544)	(20,293)	22,251
<b>FUND BALANCE, September 1, 2005</b>	-	-	-	-	-	-
Interfund transfers in (out)	-	-	-	42,544	20,293	(22,251)
Refund paid to TDCJ-CJAD	-	-	-	-	-	-
<b>FUND BALANCE, August 31, 2006</b>	\$ -	\$ 370,007	\$ 370,007	\$ -	\$ -	\$ -



Sex Offender-Caseloads 012-2006			Mentally Impaired Caseloads 034-2006			High Risk Youth 006-2006		
<u>Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>	<u>Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>	<u>Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
\$ 656,915	\$ 660,279	\$ 3,364	\$ 327,795	\$ 331,609	\$ 3,814	\$ 123,623	\$ 129,203	\$ 5,580
3,327	1,057	(2,270)	-	-	-	-	249	249
-	-	-	-	-	-	-	-	-
660,242	661,336	1,094	327,795	331,609	3,814	123,623	129,452	5,829
900,636	849,371	51,265	334,707	314,604	20,103	102,899	97,866	5,033
60,000	51,700	8,300	18,500	15,374	3,126	9,500	6,017	3,483
85,500	70,011	15,489	-	-	-	11,300	6,739	4,561
13,927	12,910	1,017	6,158	3,725	2,433	2,927	1,661	1,266
5,500	2,153	3,347	2,000	1,209	791	1,250	-	1,250
-	-	-	-	-	-	-	-	-
6,840	5,684	1,156	2,880	2,024	856	1,080	597	483
1,112	180	932	288	17	271	144	6	138
1,073,515	992,009	81,506	364,533	336,953	27,580	129,100	112,886	16,214
(413,273)	(330,673)	82,600	(36,738)	(5,344)	31,394	(5,477)	16,566	22,043
-	-	-	-	-	-	-	-	-
413,273	330,673	(82,600)	36,738	5,344	(31,394)	5,477	-	(5,477)
-	-	-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,566	\$ 16,566

**TEXAS DEPARTMENT OF CRIMINAL JUSTICE -  
COMMUNITY JUSTICE ASSISTANCE DIVISION  
PROGRAMS OF TARRANT COUNTY, TEXAS  
DIVERSION PROGRAMS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
REGULATORY BASIS - BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2006**

	High/Medium Reduction Caseloads 039-2006			TOTALS			
	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)	Prior Year
			Variance			Variance	Actual
<b>REVENUE:</b>							
State aid	\$ 1,212,169	\$ 1,303,429	\$ 91,260	\$ 4,177,691	\$ 4,281,709	\$ 104,018	\$ 3,112,008
Payments by program participants	-	-	-	4,461	5,387	926	15,776
Other revenue	-	-	-	10,230	11,261	1,031	10,264
Total revenue	1,212,169	1,303,429	91,260	4,192,382	4,298,357	105,975	3,138,048
<b>EXPENDITURES:</b>							
Salaries and fringe benefits	1,203,078	824,303	378,775	3,547,361	2,937,426	609,935	2,245,785
Travel and furnished transportation	-	-	-	216,425	131,071	85,354	190,123
Contract services for offenders	-	-	-	248,432	159,911	88,521	165,090
Professional fees	9,091	9,091	-	63,082	47,657	15,425	38,345
Supplies and operating	-	-	-	123,974	98,043	25,931	98,569
Facilities	-	-	-	300,000	293,974	6,026	271,673
Utilities	-	-	-	173,400	122,399	51,001	121,285
Equipment	-	-	-	17,740	7,578	10,162	245,966
Total expenditures	1,212,169	833,394	378,775	4,690,414	3,798,059	892,355	3,376,836
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	-	470,035	470,035	(498,032)	500,298	998,330	(238,788)
<b>FUND BALANCE, September 1, 2005</b>	-	-	-	-	-	-	745,680
Interfund transfers in (out)	-	-	-	498,032	356,310	(141,722)	141,506
Refund paid to TDCJ-CJAD	-	-	-	-	-	-	(648,398)
<b>FUND BALANCE, August 31, 2006</b>	\$ -	\$ 470,035	\$ 470,035	\$ -	\$ 856,608	\$ 856,608	\$ -

**TEXAS DEPARTMENT OF CRIMINAL JUSTICE -  
COMMUNITY JUSTICE ASSISTANCE DIVISION  
PROGRAMS OF TARRANT COUNTY, TEXAS  
TREATMENT ALTERNATIVES TO INCARCERATION PROGRAM  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
REGULATORY BASIS - BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2006**

	<b>TAIP 015-2006</b>			<b>Prior Year Actual</b>
	<b><u>Budget</u></b>	<b><u>Actual</u></b>	<b><u>Favorable (Unfavorable) Variance</u></b>	
<b>REVENUE:</b>				
State aid	\$ 1,011,465	\$ 1,188,811	\$ 177,346	\$ 1,060,606
State Aid - Pre-sentence Investigation	-	-	-	-
Supervision fees	-	-	-	-
Payments by program participants	-	-	-	-
Guaranteed funding	-	-	-	-
Interest income	-	-	-	-
Other revenue	-	-	-	-
Total revenue	1,011,465	1,188,811	177,346	1,060,606
<b>EXPENDITURES:</b>				
Salaries and fringe benefits	320,175	308,777	11,398	316,095
Travel and furnished transportation	4,000	3,058	942	1,670
Contract services for offenders	888,125	769,972	118,153	801,975
Professional fees	10,286	10,286	-	8,977
Supplies and operating	5,360	4,631	729	4,206
Facilities	-	-	-	-
Utilities	-	-	-	-
Equipment	3,548	2,303	1,245	14,235
Total expenditures	1,231,494	1,099,027	132,467	1,147,158
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	(220,029)	89,784	309,813	(86,552)
<b>FUND BALANCE, September 1, 2005</b>	-	-	-	-
Interfund transfers in (out)	220,029	-	(220,029)	86,552
<b>FUND BALANCE, August 31, 2006</b>	\$ -	\$ 89,784	\$ 89,784	\$ -

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT  
SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS  
BASIC SUPERVISION  
FOR THE YEAR ENDED AUGUST 31, 2006**

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
<b>REVENUE:</b>			
State aid	\$ 4,087,768	\$ 4,087,768	\$ -
SAFPF payments	141,072	141,072	-
Supervision fees	6,806,947	6,806,947	-
Payments by participants	354,035	354,035	-
Interest income	412,365	412,365	-
Other revenue	17,359	17,359	-
	<hr/>	<hr/>	<hr/>
Total revenue	11,819,546	11,819,546	-
<b>EXPENDITURES:</b>			
Salaries/fringe benefits	10,790,263	10,790,263	-
Travel/furnished transportation	153,522	153,522	-
Contract services for offenders	334,751	334,751	-
Professional fees	128,146	128,146	-
Supplies and operating expenditures	189,384	189,384	-
Utilities	22,016	22,016	-
Equipment	10,972	10,972	-
	<hr/>	<hr/>	<hr/>
Total expenditures	11,629,054	11,629,054	-
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	190,492	190,492	-
<b>FUND BALANCE, September 1, 2005</b>	4,175,804	4,199,922	(24,118)
Prior period refund	-	(24,118)	24,118
	<hr/>	<hr/>	<hr/>
<b>FUND BALANCE, August 31, 2006</b>	<u>\$ 4,366,296</u>	<u>\$ 4,366,296</u>	<u>\$ -</u>

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT  
SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS  
COMMUNITY CORRECTIONS PROGRAM  
PRE-SENTENCE INVESTIGATION  
FOR THE YEAR ENDED AUGUST 31, 2006**

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
<b>REVENUE:</b>			
State aid	\$ 699,389	\$ 699,389	\$ -
Total revenue	699,389	699,389	-
<b>EXPENDITURES:</b>			
Salaries/fringe benefits	587,333	587,333	-
Travel/furnished transportation	3,678	3,678	-
Contract services for offenders	6,220	6,220	-
Professional fees	8,408	8,408	-
Supplies and operating expenditures	3,896	3,896	-
Utilities	623	623	-
Equipment	1,275	1,275	-
Total expenditures	611,433	611,433	-
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	87,956	87,956	-
<b>FUND BALANCE, September 1, 2005</b>	-	126,842	(126,842)
Prior period refund	-	(126,842)	126,842
<b>FUND BALANCE, August 31, 2006</b>	<u>\$ 87,956</u>	<u>\$ 87,956</u>	<u>\$ -</u>

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT  
SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS  
COMMUNITY CORRECTIONS PROGRAM  
COMMUNITY SERVICE RESTITUTION  
FOR THE YEAR ENDED AUGUST 31, 2006**

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
<b>REVENUE:</b>			
State aid	\$ 155,227	\$ 155,227	\$ -
Total revenue	155,227	155,227	-
<b>EXPENDITURES:</b>			
Salaries/fringe benefits	113,843	113,843	-
Travel/furnished transportation	609	609	-
Professional fees	1,738	1,738	-
Supplies and operating expenditures	2,472	2,472	-
Equipment	8,921	8,921	-
Total expenditures	127,583	127,583	-
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	27,644	27,644	-
<b>FUND BALANCE, September 1, 2005</b>	-	49,997	(49,997)
Prior period refund	-	(49,997)	49,997
<b>FUND BALANCE, August 31, 2006</b>	<u>\$ 27,644</u>	<u>\$ 27,644</u>	<u>\$ -</u>

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT  
SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS  
COMMUNITY CORRECTIONS PROGRAM  
MENTALLY IMPAIRED CASELOADS  
FOR THE YEAR ENDED AUGUST 31, 2006**

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
<b>REVENUE:</b>			
State aid	\$ 337,069	\$ 337,069	\$ -
Total revenue	337,069	337,069	-
<b>EXPENDITURES:</b>			
Salaries/fringe benefits	235,058	235,058	-
Travel/furnished transportation	21,501	21,501	-
Contract services for offenders	20,461	20,461	-
Professional fees	4,629	4,629	-
Supplies and operating expenditures	502	502	-
Utilities	1,635	1,635	-
Equipment	14	14	-
Total expenditures	283,800	283,800	-
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	53,269	53,269	-
<b>FUND BALANCE, September 1, 2005</b>	-	59,101	(59,101)
Prior period refund	-	(59,101)	59,101
<b>FUND BALANCE, August 31, 2006</b>	<u>\$ 53,269</u>	<u>\$ 53,269</u>	<u>\$ -</u>

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT  
SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS  
COMMUNITY CORRECTION PROGRAM  
ENHANCED SUPERVISION STRATEGIES  
FOR THE YEAR ENDED AUGUST 31, 2006**

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
<b>REVENUE:</b>			
State aid	\$ 837,310	\$ 837,310	\$ -
Payments by participants	14,366	14,366	-
Total revenue	851,676	851,676	-
<b>EXPENDITURES:</b>			
Salaries/fringe benefits	72,379	72,379	-
Travel/furnished transportation	4,523	4,523	-
Contract services for offenders	9,226	9,226	-
Professional fees	6,527	6,527	-
Supplies and operating expenditures	36	36	-
Utilities	132	132	-
Equipment	432	432	-
Total expenditures	93,255	93,255	-
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	758,421	758,421	-
<b>FUND BALANCE, September 1, 2005</b>	-	841,922	(841,922)
Prior period refund	-	(841,922)	841,922
Interfund transfers in (out)	(356,310)	(356,310)	-
<b>FUND BALANCE, August 31, 2006</b>	<u>\$ 402,111</u>	<u>\$ 402,111</u>	<u>\$ -</u>



**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT  
SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS  
COMMUNITY CORRECTION PROGRAM  
CONSOLIDATED PRE-TRIAL SERVICES  
FOR THE YEAR ENDED AUGUST 31, 2006**

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
<b>REVENUE:</b>			
State aid	\$ 477,643	\$ 477,643	\$ -
Payments by participants	198,787	198,787	-
Total revenue	676,430	676,430	-
<b>EXPENDITURES:</b>			
Salaries/fringe benefits	424,886	424,886	-
Travel/furnished transportation	9,961	9,961	-
Contract services for offenders	92,716	92,716	-
Professional fees	4,810	4,810	-
Supplies and operating expenditures	1,495	1,495	-
Utilities	837	837	-
Equipment	218	218	-
Total expenditures	534,923	534,923	-
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	141,507	141,507	-
<b>FUND BALANCE, September 1, 2005</b>	-	284,152	(284,152)
Prior period refund	-	(284,152)	284,152
<b>FUND BALANCE, August 31, 2006</b>	<u>\$ 141,507</u>	<u>\$ 141,507</u>	<u>\$ -</u>

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT  
SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS  
DIVERSION PROGRAM  
INTENSIVE DAY TREATMENT  
FOR THE YEAR ENDED AUGUST 31, 2006**

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
<b>REVENUE:</b>			
State aid	\$ 1,687,116	\$ 1,687,116	\$ -
Payments by participants	2,236	2,236	-
Other revenue	11,261	11,261	-
Total Revenue	1,700,613	1,700,613	-
<b>EXPENDITURES:</b>			
Salaries/fringe benefits	700,743	700,743	-
Travel/furnished transportation	46,558	46,558	-
Contract services for offenders	56,263	56,263	-
Professional fees	17,588	17,588	-
Supplies and operating expenditures	94,448	94,448	-
Facilities	293,974	293,974	-
Utilities	113,693	113,693	-
Equipment	7,339	7,339	-
Total expenditures	1,330,606	1,330,606	-
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	370,007	370,007	-
<b>FUND BALANCE, September 1, 2005</b>	-	523,519	(523,519)
Prior period refund	-	(523,519)	523,519
<b>FUND BALANCE, August 31, 2006</b>	<u>\$ 370,007</u>	<u>\$ 370,007</u>	<u>\$ -</u>

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT  
SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS  
DIVERSION PROGRAM  
INTENSIVE DAY TREATMENT AFTERCARE  
FOR THE YEAR ENDED AUGUST 31, 2006**

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
<b>REVENUE:</b>			
State aid	\$ 170,073	\$ 170,073	\$ -
Payments by participants	1,845	1,845	-
Total revenue	171,918	171,918	-
<b>EXPENDITURES:</b>			
Salaries/fringe benefits	150,539	150,539	-
Travel/furnished transportation	11,422	11,422	-
Contract services for offenders	26,898	26,898	-
Professional fees	2,682	2,682	-
Supplies and operating expenditures	233	233	-
Utilities	401	401	-
Equipment	36	36	-
Total expenditures	192,211	192,211	-
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	(20,293)	(20,293)	-
<b>FUND BALANCE, September 1, 2005</b>	-	40,216	(40,216)
Prior period refund	-	(40,216)	40,216
Interfund transfers in (out)	20,293	20,293	-
<b>FUND BALANCE, August 31, 2006</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT  
SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS  
DIVERSION PROGRAM  
SEX OFFENDER CASELOADS  
FOR THE YEAR ENDED AUGUST 31, 2006**

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
<b>REVENUE:</b>			
State aid	\$ 660,279	\$ 660,279	\$ -
Payments by participants	1,057	1,057	-
Total revenue	661,336	661,336	-
<b>EXPENDITURES:</b>			
Salaries/fringe benefits	849,371	849,371	-
Travel/furnished transportation	51,700	51,700	-
Contract services for offenders	70,011	70,011	-
Professional fees	12,910	12,910	-
Supplies and operating expenditures	2,153	2,153	-
Utilities	5,684	5,684	-
Equipment	180	180	-
Total expenditures	992,009	992,009	-
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	(330,673)	(330,673)	-
<b>FUND BALANCE, September 1, 2005</b>	-	-	-
Interfund transfers in (out)	330,673	330,673	-
<b>FUND BALANCE, August 31, 2006</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT  
SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS  
DIVERSION PROGRAM  
MENTALLY IMPAIRED CASELOADS  
FOR THE YEAR ENDED AUGUST 31, 2006**

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
<b>REVENUE:</b>			
State aid	\$ 331,609	\$ 331,609	\$ -
Total revenue	331,609	331,609	-
<b>EXPENDITURES:</b>			
Salaries/fringe benefits	314,604	314,604	-
Travel/furnished transportation	15,374	15,374	-
Professional fees	3,725	3,725	-
Supplies and operating expenditures	1,209	1,209	-
Utilities	2,024	2,024	-
Equipment	17	17	-
Total expenditures	336,953	336,953	-
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	(5,344)	(5,344)	-
<b>FUND BALANCE, September 1, 2005</b>	-	35,690	(35,690)
Prior period refund	-	(35,690)	35,690
Interfund transfers in (out)	5,344	5,344	-
<b>FUND BALANCE, August 31, 2006</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT  
SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS  
DIVERSION PROGRAM  
HIGH RISK YOUTH CASELOADS  
FOR THE YEAR ENDED AUGUST 31, 2006**

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
<b>REVENUE:</b>			
State aid	\$ 129,203	\$ 129,203	\$ -
SAFPF payments	-	-	-
Supervision fees	-	-	-
Payments by participants	249	249	-
Guaranteed funding	-	-	-
Interest income	-	-	-
Other revenue	-	-	-
	<hr/>	<hr/>	<hr/>
Total revenue	129,452	129,452	-
<b>EXPENDITURES:</b>			
Salaries/fringe benefits	97,866	97,866	-
Travel/furnished transportation	6,017	6,017	-
Contract services for offenders	6,739	6,739	-
Professional fees	1,661	1,661	-
Utilities	597	597	-
Equipment	6	6	-
	<hr/>	<hr/>	<hr/>
Total expenditures	112,886	112,886	-
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	16,566	16,566	-
<b>FUND BALANCE, September 1, 2005</b>	-	48,975	(48,975)
Prior Period Refund	-	(48,975)	48,975
	<hr/>	<hr/>	<hr/>
<b>FUND BALANCE, August 31, 2006</b>	<u>\$ 16,566</u>	<u>\$ 16,566</u>	<u>\$ -</u>

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT**  
**SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS**  
**DIVERSION PROGRAM**  
**HIGH/MEDIUM REDUCTION CASELOADS**  
**FOR THE YEAR ENDED AUGUST 31, 2006**

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
<b>REVENUE:</b>			
State aid	\$ 1,303,429	\$ 1,303,429	\$ -
Total revenue	1,303,429	1,303,429	-
<b>EXPENDITURES:</b>			
Salaries/fringe benefits	824,303	824,303	-
Professional fees	9,091	9,091	-
Total expenditures	833,394	833,394	-
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	470,035	470,035	-
<b>FUND BALANCE, September 1, 2005</b>	-	-	-
<b>FUND BALANCE, August 31, 2006</b>	<u>\$ 470,035</u>	<u>\$ 470,035</u>	<u>\$ -</u>

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT  
SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS  
TREATMENT ALTERNATIVES TO INCARCERATION (TAIP)  
FOR THE YEAR ENDED AUGUST 31, 2006**

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
<b>REVENUE:</b>			
State aid	\$ 1,188,811	\$ 1,188,811	\$ -
Total revenue	1,188,811	1,188,811	-
<b>EXPENDITURES:</b>			
Salaries/fringe benefits	308,777	308,777	-
Travel/furnished transportation	3,058	3,058	-
Contract services for offenders	769,972	769,972	-
Professional fees	10,286	10,286	-
Supplies and operating expenditures	4,631	4,631	-
Equipment	2,303	2,303	-
Total expenditures	1,099,027	1,099,027	-
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	89,784	89,784	-
<b>FUND BALANCE, September 1, 2005</b>	-	-	-
<b>FUND BALANCE, August 31, 2006</b>	<u>\$ 89,784</u>	<u>\$ 89,784</u>	<u>\$ -</u>





*L.L.P.*  
CERTIFIED PUBLIC  
ACCOUNTANTS  
AND CONSULTANTS

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Criminal Court Judges  
Tarrant County, Texas

We have audited the combined statement of financial position—regulatory basis and combined statement of revenues, expenditures and changes in fund balance—regulatory basis of the Community Supervision and Corrections Department (the Department)—Community Justice Assistance Division programs of Tarrant County, Texas (the CJAD Programs), as of and for the year ended August 31, 2006 and have issued our report thereon dated February 20, 2007.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered Tarrant County Community Supervision and Corrections Department's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Department's combined financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants 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 these provisions was not an objective of our audit and accordingly, we do not express such an opinion.

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INTERNATIONAL

Board of Criminal Court Judges  
Tarrant County, Texas

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The results of our tests disclosed no material instances of noncompliance that are required to be reported herein under *Government Auditing Standards*.

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

*Weaver and Tidwell, L.L.P.*

WEAVER AND TIDWELL, L.L.P.

Fort Worth, Texas  
February 20, 2007

## **SUPPLEMENTARY DATA**

**TEXAS DEPARTMENT OF CRIMINAL JUSTICE –  
COMMUNITY JUSTICE ASSISTANCE DIVISION PROGRAMS OF  
TARRANT COUNTY, TEXAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED AUGUST 31, 2006**

<u>Contract Number</u>	<u>Findings/Noncompliance</u>	<u>Questioned Costs</u>
Current Year Findings	No instances of noncompliance were noted	N/A
Status of Prior Year Findings	No instances of noncompliance were noted	N/A

**TEXAS DEPARTMENT OF CRIMINAL CHECKLIST  
COMMUNITY JUSTICE ASSISTANCE DIVISION  
PROGRAMS OF TARRANT COUNTY, TEXAS  
COMPLIANCE CHECKLIST  
FOR THE YEAR ENDED AUGUST 31, 2006**

Indicate whether the following compliance requirements have been met by answering "Yes", "No" or "NA" (Not Applicable):

- | Yes            | No          |   |
|----------------|-------------|---|
| <u>  X  </u>   | <u>    </u> | Separate accountability is to be maintained for TDCJ-CJAD funds.  |
| <u>  X  </u>   | <u>    </u> | Revenues and Expenditures reported to TDCJ-CJAD are in agreement with, or reconcilable to, the funding recipient's accounting records and with audited expenditures in each budget category.  |
| <u>  X  </u>   | <u>    </u> | TDCJ-CJAD funds and locally generated revenues are expended in accordance with The Financial Management Manual for TDCJ-CJAD Funding, TDCJ-CJAD Funding and Fiscal Management Updates, TDCJ-CJAD Standards, TDCJ-CJAD) Field Correspondence, TDCJ-CJAD Policy Statements and applicable laws.                 |
| <u>  X  </u>   | <u>    </u> | Proper cutoff procedures are to be observed at the end of each fiscal period. The cutoff date for revenues recognition and expenditures payments of FY 2006 is October 31, 2006. The modified accrual basis of accounting must be used in preparing the fourth quarterly reports for submission to TDCJ-CJAD. |
| <u>  N/A  </u> | <u>    </u> | If the CSCD serves both juveniles and adults, expenditures that benefit both juveniles and adults are prorated on an equitable basis. Determination of the method of prorating such expenditures must be supported by adequate documentation.   |
| <u>  X  </u>   | <u>    </u> | TDCJ-CJAD funds are not used to pay judges' salaries, community justice council members' salaries, or other court-related expenses.   |
| <u>  X  </u>   | <u>    </u> | Expenditures and revenues are supported by adequate documentation.  |
| <u>  X  </u>   | <u>    </u> | If the CSCD determines that an increase or decrease in revenue or expenditures is required, budget adjustments are submitted to TDCJ-CJAD in accordance with fiscal guidelines.   |
| <u>  X  </u>   | <u>    </u> | Idle funds are invested according to <u>Vernon's Texas Codes Annotated Local Government Code Section 140.003(f)</u> .   |
| <u>  X  </u>   | <u>    </u> | All employees with access to funds are covered by a surety bond.  |
| <u>  X  </u>   | <u>    </u> | Locally generated funds are documented with a proper receipt system.  |
| <u>  X  </u>   | <u>    </u> | All equipment is physically inventoried and adequately supported with a TDCJ-CJAD inventory form. Surplus equipment is disposed of in accordance with TDCJ-CJAD) guidelines.  |
| <u>  X  </u>   | <u>    </u> | Restitution is accounted for in accordance with <u>Vernon's Texas Codes Annotated Government Code Section 76.013</u>  |
| <u>  X  </u>   | <u>    </u> | TDCJ-CJAD policies regarding contracts with vendors have been followed.   |
| <u>  N/A  </u> | <u>    </u> | All leases have received TDCJ-CJAD approval prior to the expenditures of funds.   |
| <u>  X  </u>   | <u>    </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>   | <u>    </u> | CSCD has policy in place to monitor vendor contract compliance  |