



**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

Combined Financial Statements

August 31, 2013

(With Independent Auditors' Reports Thereon)



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

Independent Auditors' Report

The Board of Criminal Court Judges
Tarrant County, Texas:

Report on the Financial Statements

We have audited the accompanying combined financial statements of the Tarrant County Community Supervision and Corrections Department (the Department) as of and for the year ended August 31, 2013.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting practices prescribed or permitted by the Texas Department of Criminal Justice – Community Justice Assistance Division's (TDCJ-CJAD) financial reporting requirements, which differ from accounting principles generally accepted in the United States of America. Management is responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the combined financial statements referred to in the first paragraph present fairly, in all material respects, the respective financial position of the Department, as of August 31, 2013, and the results of operations for the year then ended, in conformity with the basis of accounting described in note 1 to the financial statements.



Basis of Accounting

We draw attention to note 1, which describe the basis of accounting. The combined financial statements are prepared on the basis of the financial reporting prescribed by the TDCJ-CJAD, which is a basis of accounting other than U.S. generally accepted accounting principles. Our opinion is not modified with respect to this matter.

Supplementary and Other Information

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.

The supplemental combining and individual fund schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the combined financial statements or to the financial statements themselves, such information has been subjected to the auditing procedures applied in the audit of the combined financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the combined financial statements or to the combined financial statements themselves, and other procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental combining and individual schedules are fairly stated in all material respects in relation to the combined financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 25, 2014 on our consideration of the Department's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Department's internal control over financial reporting and compliance.

Restrictions on Use

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 – Community Justice Assistance Division and TDJC-CJAD, and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

March 25, 2014



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

Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

The Board of Criminal Court Judges
Tarrant County, Texas:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the combined financial statements of the Tarrant County Community Supervision and Corrections Department (the Department), which comprise the combined statement of financial position as of August 31, 2013, and the related combined statement of revenues, expenditures and changes in fund balance for the year then ended, and the related notes to the combined financial statements, and have issued our report thereon dated March 25, 2014.

Internal Control over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, 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. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



Compliance and Other Matters

As part of obtaining reasonable assurance about whether Department's combined financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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. Compliance with laws, regulations, contracts, grants, and requirements of the Texas Department of Criminal Justice-Community Justice Assistance Division is the responsibility of management of the Department. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Department's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Department's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

KPMG LLP

March 25, 2014

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**
COMBINED STATEMENT OF FINANCIAL POSITION
AUGUST 31, 2013

Assets	Basic Supervision	Community Corrections	Diversion Program	TAIP	Total
Cash:					
Bank Balances	\$ 6,473,097.84	693,653.61	497,454.50	46,098.38	7,710,304.33
Total Cash	<u>6,473,097.84</u>	<u>693,653.61</u>	<u>497,454.50</u>	<u>46,098.38</u>	<u>7,710,304.33</u>
Accounts Receivable:					
Accounts Receivable	180,705.20	—	25.00	—	180,730.20
Total assets	<u>\$ 6,653,803.04</u>	<u>693,653.61</u>	<u>497,479.50</u>	<u>46,098.38</u>	<u>7,891,034.53</u>
Liabilities and Fund Balance					
Liabilities:					
Accounts Payable	\$ 1,003,320.64	59,667.09	239,146.20	46,098.38	1,348,232.31
Due to TDCJ-CJAD	—	633,986.52	258,333.30	—	892,319.82
Total Liabilities	<u>1,003,320.64</u>	<u>693,653.61</u>	<u>497,479.50</u>	<u>46,098.38</u>	<u>2,240,552.13</u>
Fund Balance	<u>5,650,482.40</u>	—	—	—	5,650,482.40
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 6,653,803.04</u>	<u>693,653.61</u>	<u>497,479.50</u>	<u>46,098.38</u>	<u>7,891,034.53</u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
YEAR ENDED AUGUST 31, 2013

	<u>Basic Supervision</u>	<u>Community Corrections</u>	<u>Diversion Program</u>	<u>TAIP</u>	<u>Total</u>
REVENUE:					
State Aid	\$ 5,072,155.00	2,149,508.00	4,167,774.00	414,836.00	11,804,273.00
State Aid: SAFFP	110,336.18	—	—	—	110,336.18
Community Supervision Fees	8,251,329.27	—	—	—	8,251,329.27
Payments by Program Participants	953,261.68	1,421.00	2,764.75	—	957,447.43
Interest Income	15,970.22	—	—	—	15,970.22
Other Revenue	81,052.38	—	—	—	81,052.38
Total Revenue	<u>14,484,104.73</u>	<u>2,150,929.00</u>	<u>4,170,538.75</u>	<u>414,836.00</u>	<u>21,220,408.48</u>
EXPENDITURE:					
Salaries and Fringe Benefits	12,434,513.61	1,245,605.70	4,289,230.51	345,946.72	18,315,296.54
Travel and Furnished Transportation	336,409.11	42,448.48	45,707.88	1,964.25	426,529.72
Contract Services	256,423.50	9,003.18	140,963.19	331,033.16	737,423.03
Professional Fees	625,760.66	21,953.19	78,120.50	4,866.00	730,700.35
Supplies and Operating Expenses	496,325.42	14,079.45	80,349.58	2,251.17	593,005.62
Facilities	—	—	220,967.65	—	220,967.65
Utilities	10,598.12	1,742.09	6,217.09	—	18,557.30
Equipment	314,373.83	260.39	54,589.14	111.03	369,334.39
Total Expenditures	<u>14,474,404.25</u>	<u>1,335,092.48</u>	<u>4,916,145.54</u>	<u>686,172.33</u>	<u>21,411,814.60</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	9,700.48	815,836.52	(745,606.79)	(271,336.33)	(191,406.12)
FUND BALANCE SEPTEMBER 1, 2012	5,739,591.54	375,729.83	286,016.26	265,946.36	6,667,283.99
Prior Period Adjustment	66,924.35	—	—	—	66,924.35
Interfund Transfers In (Out)	(165,733.97)	(557,579.83)	717,923.83	5,389.97	—
Fund Balance before Refund to CJAD	5,650,482.40	633,986.52	258,333.30	—	6,542,802.22
Refund Due to CJAD	—	(633,986.52)	(258,333.30)	—	(892,319.82)
FUND BALANCE AUGUST 31, 2013	<u>\$ 5,650,482.40</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>5,650,482.40</u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
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NOTES TO COMBINED FINANCIAL STATEMENTS

AUGUST 31, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The accompanying financial statements include the revenue of the Tarrant County Community Supervision and Corrections Department (CSCD) related to the receipt of funds administered by the Community Justice Assistance Division of the Texas Department of Criminal Justice from State Appropriations for the Basic Supervision Fund, Community Corrections 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.

Basis of Accounting

Since the Department receives funding from State government, it must comply with requirements of the State. Therefore, the financial statements were prepared using the basis of accounting prescribed by the TDCJ-CJAD, a comprehensive basis of accounting other than generally accepted accounting principles. This comprehensive basis of accounting is not in accordance with generally accepted accounting principles.

Basis of accounting refers to the time at which revenues and expenditures are recognized in the accounts and reported in the statements. The accounts of Tarrant County CSCD are organized on the basis of fund accounting. Under fund accounting, each fund is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts. Resources are allocated to and accounted for in a fund based upon the source of the funds and the purposes for which they may be spent and the means by which the spending activities are controlled. Revenues and expenditures are accounted for using either the cash basis of accounting or the modified accrual basis of accounting until the last quarter when the modified accrual basis of accounting must be used.

The modified accrual basis of accounting is followed in that revenues are recorded when susceptible to accrual; that is, earned, measurable, and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Revenues received by October 31, 2013 for financial activity performed by August 31, 2013 are considered available. Also, purchases for which the commitment has been established by August 31, 2013 are considered liabilities regardless of whether possession of these goods has been received by August 31, provided that the liability purchase is received and is paid by October 31, 2013. Exception to this method of accounting is the recording of refunds to the State as reductions of Fund Balance.

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 in an open meeting and by the Texas Department of Criminal Justice – Community Justice Assistance Division (TDCJ-CJAD). Only

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budget adjustment requests, at year-end, received by September 30, 2013 will be reviewed and approved/disapproved by TDCJ-CJAD. TDCJ-CJAD will not accept budget adjustments after September 30, 2013 for the previous fiscal year. Only budget adjustments approved by TDCJ-CJAD should be referred to in the financial statements.

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. All encumbrances not liquidated by October, 31, 2013 became part of the subsequent year's budget.

Compensated Absences

The liability for compensated absences consists of accumulated earned but unpaid vacation and sick pay benefits and related fringe benefits associated with the payment of compensated absences. The compensated absence liability for CSCD as of August 31, 2013 is \$2,507,826.

2. FUNDING SOURCES – STATE AID

Basic Supervision Funds

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.

Community Corrections (CC) Program Funds

Pre-Sentence Investigation Unit

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” Pre-Sentence Investigation (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

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offenders are assigned to one or more social service, nonprofit organization, and/or government agencies, which utilize CSR participants to perform a variety of functions.

MR/DD Mentally Impaired Caseloads

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

Enhanced Supervision Strategies

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

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 Project

The primary goal of the post-adjudication Felony Alcohol Intervention Project 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.

Diversions Program (DP) Grant Funds

Day Treatment Programs

The Day Treatment Programs provide 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.

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Substance Abuse Aftercare Caseloads

The Substance Abuse Aftercare Caseloads 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.

Aftercare Treatment Services

Those defendants placed in a residential facility (CCF), in Contract Residential Treatment (CRT), or in Intensive Day Treatment (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

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utilized appropriately by defendants. Defendants will participate in the aftercare for 3 – 6 months, depending on progress.

Contract Residential Treatment

Defendants will be referred to residential services through an assessment of their treatment requirements. Those defendants determined in need of residential services will be placed through a designated Treatment Coordinator. Defendants will attend and participate in curriculum, which will include cognitive/behavioral components approved by CSCD and agreed upon by both contracted vendors. Supervision/Aftercare officers will monitor compliance and utilize progressive sanctions to increase effectiveness of residential referral. Defendants will be discharged to aftercare. An assessment by the aftercare team, during discharge planning in the residential phase will determine initial aftercare plan. Officers will coordinate with aftercare to assist in ensuring aftercare is utilized appropriately by defendants. Defendants will participate in the aftercare for 3 – 6 months, depending on progress. 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%.

Assessment Unit

The Assessment Unit is a centralized point of contact for the courts to assist them in assigning conditions of community supervision and identifying those areas that contribute to criminal behavior. The goal of the Assessment Unit is to efficiently assess and classify the offender through the use of an actuarial assessment that identifies dynamic risk factors and potential barriers to treatment. There are four major principles of effective classification: the risk principle, the needs principle, the responsivity principle, and the professional discretion principle (Andrews, Bonta, & Hoge, 1990). The Assessment Unit will utilize the Ohio Risk Assessment System (ORAS) to identify the risk areas of an individual offender and make recommendations to the courts in assigning conditions of community supervision to address these areas. Correctional interventions and programs have the highest success and are most effective when their intensity is matched to the risk level of the clientele (Andrews, Bonta, & Hoge, 1990; Van Voorhis, 2007). The Assessment Unit will therefore identify those offenders in need of the highest interventions and match conditions to the level of intervention needed as well as recommend reduced intensity supervision for lower risk offenders.

S.W.I.F.T Court

It is the intent of the S.W.I.F.T Court to be modeled after the highly successful Hawaii's Opportunity Probation with Enforcement (HOPE) program. As with that program, Judges specifically dedicated to the program will maintain jurisdiction over the participants from start to finish. Felony cases will be ordered to this program if they show to be moderate to high risk upon assessment or after they have committed multiple technical violations of the terms of community supervision. High-risk/high-need misdemeanors up to 20% will also be accepted into the program. Judges will explicitly instruct all participants that future violations of the terms of community supervision will result in the swift and certain imposition of judicial sanctions. Daily dockets will be made available so violators can be taken into custody and/or sanctioned by these Judges within three days of the

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violation. Sanctions will include short jail terms, increased community service restitution, and other appropriate judicial responses. The CSCD has already established collaborations with the District Attorney's office, the local Defense Bar Association, the Tarrant County Sheriff's Department, both warrants and jail divisions, and various other law enforcement agencies who have pledged their support in assisting the CSCD in governing offender compliance. The process and paperwork for reporting violations and issuing warrants will be streamlined to ensure violators appear before the Court quickly. In order to deliver sanctions consistently for technical violations, a grid will be developed, which will utilize standardized but graduated sanctions for repeat violations. To make efficient use of limited treatment resources, and to ensure only those who really need it get it, participants in the S.W.I.F.T Court will be mandated to drug treatment upon their request or after three positive urine analysis tests (UAs). They will be assessed by qualified staff to determine what level of substance abuse treatment is needed. They will then be ordered or referred to one of the department's in-house outpatient, intensive day treatment programs, contract residential treatment, or to one of the CCFs. As was shown in the results for the HOPE model, it is anticipated that treatment referrals will decrease, as many offenders will demonstrate that they are able to cease drug use through the application of sanctions alone. Through early assessment immediately after being placed on community supervision, this program will be able to target those at the highest risk for revocation. Offenders may also be placed in the S.W.I.F.T Court as a modification following repeated technical violations.

Treatment Alternatives to Incarceration Program (TAIP) Grant Funds

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.

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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, interest, commissions etc.)

<u>Source</u>	<u>Amount received</u>	<u>Restrictions for Use</u>	<u>Expended in Accordance With Restriction</u>
Community Supervision fees	\$ 8,251,329.00	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
Program Participation fees	957,447.00	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
Interest income	15,970.00	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
Auction proceeds	21,621.00	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
Collection fees - Texas Dept of Health & Human Services	57,147.00	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
Restitution collection fees	1,392.00	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
Training	840.00	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
Subpoena fees	53.00	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes

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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, Victim Restitution Funds, Federal Grants, Bond Supervision Funds, Grants from Sources Other than TDCJ-CJAD, etc.)

Source	Amount received	Restrictions for use	Expended in accordance with restriction	Fund balance at August 31, 2013
Victim Restitution	\$ 2,213,367	Government Code 76.013, paid directly to victim within certain timelines.	Yes	\$ 280,693
Office of the Governor (CJD) DJ-10-A10-20458-04	111,935	Felony Alcohol Intervention Program per approved budget	Yes	(20,897)
Office of the Governor (CJD) DJ-11-A10-24021-03	35,492	Substance Abuse Felony Punishment Facility and Intensive Day Treatment Re-entry Coordinator Program per approved budget	Yes	(7,022)
Office of the Governor (CJD) WF-12-V30-15136-14	77,473	Domestic Violence Intervention Program per approved budget	Yes	(40,545)
Office of the Governor (CJD) SF-13-A10-25895-01	42,953	Reaching Independence through Self – Empowerment (RISE)	Yes	(9,175)
Office of Justice Programs- DOJ-NIJ 2011-RY-BX-K009	149,848	Honest Opportunity Probation Enforcement per approved budget	Yes	(28,607)
Tarrant County Bond Supervision Unit	475,130	Tarrant County Special Revenue Fund per approved budget	Yes	(36,957)

5. CASH, PETTY CASH, AND INVESTMENTS

Collection or clearing accounts are trust funds and must be covered by pledged collateral to cover the estimated highest daily balance of funds operated in conjunction with or through the county depository by the CSCD. Collection accounts must be transferred to the County Treasury within the time frames listed in Local Government Code 113.022. All CSCD funds must be in the county treasury and must be disbursed by the County Auditor. (Government Code 509.011 (c) and Local Government Code 140.003 (f))

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

CSCD has no petty cash fund.

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AUGUST 31, 2013

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, 2013.

6. EXCESS OF EXPENDITURES OVER BUDGETS IN INDIVIDUAL PROGRAMS

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

7. ACCOUNTS AND INTERFUND TRANSFER RECEIVABLE AT AUGUST 31, 2013

There are no interfund receivables or payables as of August 31, 2013.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

NOTES TO COMBINED FINANCIAL STATEMENTS

AUGUST 31, 2013

8. VENDOR CONTRACTS FOR OFFENDER SERVICES

There were 9 significant vendors for offender services with contracts exceeding \$100,000. Valid contracts exist for each vendor per the Contract Management Manual for TDCJ-CJAD Funding of Offender Services (CMM). The names and the amounts paid are as follows:

	<u>Contract amount</u>	<u>Amounts paid</u>
ABODE TREATMENT INC.	\$ 200,000	—
CENTER FOR THERAPEUTIC CHANGE, INC.	300,000	113,556
HELPING OPEN PEOPLE'S EYES	300,000	40,389
MHMR OF TARRANT COUNTY	300,000	77,149
NORTH TX ADDICTION COUNSELING & EDUCATION	300,000	26,294
PHAMATECH LABORATORIES AND DIAGNOSTICS	200,000	161,136
PHOENIX ASSOCIATES COUNSELING SERVICES	300,000	40,369
SUBSTANCE ABUSE GUIDANCE & EDUCATION	300,000	33,277
VOLUNTEERS OF AMERICA TEXAS	200,000	107,670

9. COMMITMENTS AND CONTINGENCIES

None.

10. PRIOR PERIOD ADJUSTMENTS AND REFUNDS

In grant year 2011, TDCJ-CJAD approved a litigation waiver that encumbered \$150,000 from the Basic Supervision grant. In 2013, the litigation was settled for \$8,767. The \$141,233 balance in 2011 Basic Supervision funds was then subject to refund to TDCJ-CJAD at the 2011 Basic Supervision refund allocation percentage (0.347805748), for a refund amount of \$49,122. The \$141,233 balance was required to be reported as a 2013 prior period adjustment and the (\$49,122) reported as a 2013 prior year refund. In 2012, \$100,000 in research grants were awarded to Basic Supervision to be expended in 2013. (\$25,187) of this amount was not expended and this amount was required to be shown as a 2013 prior period adjustment. The net prior period adjustments and refund for 2013 is \$66,924.

11. OTHER

None

12. SUBSEQUENT EVENTS

None

**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, 2013

	021-2013 CCP Pre-Sentence Investigation	001-2013 CCP Community Service Restitution	008-2013 CCP MR/DD Mentally Impaired Caseloads	004-2013 CCP Enhanced Supervision Strategies	009-2013 CCP Non-English Speaking Caseloads	042-2013 CCP Felony Alcohol Intervention Program	Total (All CCP Funds)
REVENUE:							
State Aid	\$ 342,453.00	50,410.00	381,769.00	852,766.00	322,033.00	200,077.00	2,149,508.00
State Aid: SAFFP	—	—	—	—	—	—	—
Community Supervision Fees	—	—	—	—	—	—	—
Payments by Program Participants	182.50	—	549.75	614.25	74.50	—	1,421.00
Interest Income	—	—	—	—	—	—	—
Other Revenue	—	—	—	—	—	—	—
Total Revenue	342,635.50	50,410.00	382,318.75	853,380.25	322,107.50	200,077.00	2,150,929.00
EXPENDITURE:							
Salaries and Fringe Benefits	321,841.95	47,673.61	333,839.02	56,228.34	317,455.32	168,567.46	1,245,605.70
Travel and Furnished Transportation	384.57	497.95	36,474.39	270.41	1,693.75	3,127.41	42,448.48
Contract Services	6,300.00	—	164.43	—	2,040.00	498.75	9,003.18
Professional Fees	3,742.00	503.00	4,801.19	6,671.00	3,320.00	2,916.00	21,953.19
Supplies and Operating Expenses	2,544.05	224.04	1,091.03	—	7,765.00	2,455.33	14,079.45
Facilities	—	—	—	—	—	—	—
Utilities	—	—	1,294.21	447.88	—	—	1,742.09
Equipment	260.39	—	—	—	—	—	260.39
Total Expenditures	335,072.96	48,898.60	377,664.27	63,617.63	332,274.07	177,564.95	1,335,092.48
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	7,562.54	1,511.40	4,654.48	789,762.62	(10,166.57)	22,512.05	815,836.52
FUND BALANCE, SEPTEMBER 1, 2012	20,500.09	—	46,589.81	254,223.38	47,694.86	6,721.69	375,729.83
Prior Period Adjustment	—	—	—	—	—	—	—
Interfund Transfers In (Out)	—	—	—	(557,579.83)	—	—	(557,579.83)
Fund Balance before Refund to CJAD	28,062.63	1,511.40	51,244.29	486,406.17	37,528.29	29,233.74	633,986.52
Refund Due to CJAD	(28,062.63)	(1,511.40)	(51,244.29)	(486,406.17)	(37,528.29)	(29,233.74)	(633,986.52)
FUND BALANCE, AUGUST 31, 2013	\$ —	—	—	—	—	—	—

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**
ALL DIVERSION PROGRAMS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
YEAR ENDED AUGUST 31, 2013

	035-2013 DP Day Treatment Programs	014-2013 DP Substance Abuse Aftercare Caseloads	012-2013 DP Sex Offender Caseloads	034-2013 DP Mentally Impaired Caseloads	006-2013 DP High Risk Youth	039-2013 DP High/Medium Reduction Caseloads	0041-2013 DP Aftercare Treatment Services	0040-2013 DP Contract Residential Treatment	0046-2013 DP Assessment Unit	044-2013 DP S.W.I.F.T. Court	Total (All DP Funds)
REVENUE:											
State Aid	\$ 836,452.00	168,776.00	875,479.00	321,434.00	130,001.00	1,219,372.00	30,127.00	129,220.00	253,874.00	203,039.00	4,167,774.00
State Aid: SAFFP	—	—	—	—	—	—	—	—	—	—	—
Community Supervision Fees	—	—	—	—	—	—	—	—	—	—	—
Payments by Program Participants	78.00	756.75	712.00	—	1,218.00	—	—	—	—	—	2,764.75
Interest Income	—	—	—	—	—	—	—	—	—	—	—
Other Revenue	—	—	—	—	—	—	—	—	—	—	—
Total Revenue	836,530.00	169,532.75	876,191.00	321,434.00	131,219.00	1,219,372.00	30,127.00	129,220.00	253,874.00	203,039.00	4,170,538.75
EXPENDITURE											
Salaries and Fringe Benefits	658,870.06	189,103.88	788,222.42	352,262.93	114,406.91	1,531,194.36	40,590.01	—	264,542.21	350,037.73	4,289,230.51
Travel and Furnished Transportation	4,371.49	4,828.49	19,323.49	5,402.59	3,193.19	4,989.96	75.71	—	1,042.13	2,480.83	45,707.88
Contract Services	1,949.75	997.50	29,548.29	—	298.50	—	498.75	107,670.40	—	—	140,963.19
Professional Fees	22,468.00	2,511.00	18,874.00	5,583.50	2,062.00	16,145.00	226.00	969.00	2,739.00	6,543.00	78,120.50
Supplies and Operating Expenses	42,785.03	1,034.00	30,777.29	1,500.03	1,821.76	—	—	—	2,026.50	404.97	80,349.58
Facilities	220,967.65	—	—	—	—	—	—	—	—	—	220,967.65
Utilities	2,072.12	172.68	2,418.18	1,208.75	345.36	—	—	—	—	—	6,217.09
Equipment	45,799.32	5,736.36	185.28	—	—	—	2,868.18	—	—	—	54,589.14
Total Expenditures	999,283.42	204,383.91	889,348.95	365,957.80	122,127.72	1,552,329.32	44,258.65	108,639.40	270,349.84	359,466.53	4,916,145.54
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(162,753.42)	(34,851.16)	(13,157.95)	(44,523.80)	9,091.28	(332,957.32)	(14,131.65)	20,580.60	(16,475.84)	(156,427.53)	(745,606.79)
FUND BALANCE, SEPTEMBER 1, 2012	—	—	45,139.89	—	5,779.67	—	—	163,925.37	43,450.28	27,721.05	286,016.26
Prior Period Adjustment	—	—	—	—	—	—	—	—	—	—	—
Interfund Transfers In (Out)	162,753.42	34,851.16	—	44,523.80	—	332,957.32	14,131.65	—	—	128,706.48	717,923.83
Fund Balance before Refund to CJAD	—	—	31,981.94	—	14,870.95	—	—	184,505.97	26,974.44	—	258,333.30
Refund Due to CJAD	—	—	(31,981.94)	—	(14,870.95)	—	—	(184,505.97)	(26,974.44)	—	(258,333.30)
FUND BALANCE, AUGUST 31, 2013	\$ —	—	—	—	—	—	—	—	—	—	—

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

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

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

BASIC SUPERVISION 900-2013

YEAR ENDED AUGUST 31, 2013

	Budget	Actual	Variance Favorable (unfavorable)
REVENUE:			
State Aid	\$ 5,072,157.00	5,072,155.00	(2.00)
State Aid – SAFPF	60,000.00	110,336.18	50,336.18
Community Supervision Fees	7,500,000.00	8,251,329.27	751,329.27
Payments by Program Participants	472,901.00	953,261.68	480,360.68
Interest Income	10,182.00	15,970.22	5,788.22
Other Revenue	233,953.00	81,052.38	(152,900.62)
	13,349,193.00	14,484,104.73	1,134,911.73
EXPENDITURE:			
Salaries and Fringe Benefits	14,272,246.00	12,434,513.61	1,837,732.39
Travel and Furnished Transportation	440,100.00	336,409.11	103,690.89
Contract Services for Offenders	259,500.00	256,423.50	3,076.50
Professional Fees	968,041.00	625,760.66	342,280.34
Supplies and Operating Facilities	2,468,455.00	496,325.42	1,972,129.58
	—	—	—
Utilities	14,000.00	10,598.12	3,401.88
Equipment	341,505.00	314,373.83	27,131.17
	18,763,847.00	14,474,404.25	4,289,442.75
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(5,414,654.00)	9,700.48	5,424,354.48
FUND BALANCE, SEPTEMBER 1, 2012	5,739,591.00	5,739,591.54	0.54
Prior Period Adjustment	—	66,924.35	66,924.35
Interfund Transfers In (Out)	(324,937.00)	(165,733.97)	159,203.03
	Fund Balance before Refund to CJAD	5,650,482.40	5,650,482.40
Refund Due to CJAD	—	—	—
FUND BALANCE, AUGUST 31, 2013	\$ —	5,650,482.40	5,650,482.40

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

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

PRE-SENTENCE INVESTIGATION UNIT 021-2013 CCP

YEAR ENDED AUGUST 31, 2013

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (unfavorable)</u>
REVENUE:			
State Aid	\$ 342,453.00	342,453.00	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	—	182.50	182.50
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>342,453.00</u>	<u>342,635.50</u>	<u>182.50</u>
EXPENDITURE:			
Salaries and Fringe Benefits	336,097.00	321,841.95	14,255.05
Travel and Furnished Transportation	2,610.00	384.57	2,225.43
Contract Services for Offenders	9,000.00	6,300.00	2,700.00
Professional Fees	4,368.00	3,742.00	626.00
Supplies and Operating Facilities	23,500.00	2,544.05	20,955.95
Utilities	—	—	—
Equipment	500.00	260.39	239.61
Total Expenditures	<u>376,075.00</u>	<u>335,072.96</u>	<u>41,002.04</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(33,622.00)	7,562.54	41,184.54
FUND BALANCE, SEPTEMBER 1, 2012	20,500.00	20,500.09	0.09
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	13,122.00	—	(13,122.00)
Fund Balance before Refund to CJAD	—	28,062.63	28,062.63
Refund Due to CJAD	—	(28,062.63)	(28,062.63)
FUND BALANCE, AUGUST 31, 2013	<u><u>\$ —</u></u>	<u><u>—</u></u>	<u><u>—</u></u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

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

NON-ENGLISH SPEAKING CASELOADS 009-2013 CCP

YEAR ENDED AUGUST 31, 2013

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (unfavorable)</u>
REVENUE:			
State Aid	\$ 322,033.00	322,033.00	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	—	74.50	74.50
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>322,033.00</u>	<u>322,107.50</u>	<u>74.50</u>
EXPENDITURE:			
Salaries and Fringe Benefits	322,038.00	317,455.32	4,582.68
Travel and Furnished Transportation	2,600.00	1,693.75	906.25
Contract Services for Offenders	3,000.00	2,040.00	960.00
Professional Fees	3,615.00	3,320.00	295.00
Supplies and Operating Facilities	56,952.00	7,765.00	49,187.00
Utilities	—	—	—
Equipment	—	—	—
Total Expenditures	<u>388,205.00</u>	<u>332,274.07</u>	<u>55,930.93</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(66,172.00)	(10,166.57)	56,005.43
FUND BALANCE, SEPTEMBER 1, 2012	47,694.00	47,694.86	0.86
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	18,478.00	—	(18,478.00)
Fund Balance before Refund to CJAD	—	37,528.29	37,528.29
Refund Due to CJAD	—	(37,528.29)	(37,528.29)
FUND BALANCE, AUGUST 31, 2013	<u><u>\$ —</u></u>	<u><u>—</u></u>	<u><u>—</u></u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

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

FELONY ALCOHOL INTERVENTION PROGRAM 042-2013 CCP

YEAR ENDED AUGUST 31, 2013

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (unfavorable)</u>
REVENUE:			
State Aid	\$ 200,077.00	200,077.00	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	—	—	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>200,077.00</u>	<u>200,077.00</u>	<u>—</u>
EXPENDITURE:			
Salaries and Fringe Benefits	197,567.00	168,567.46	28,999.54
Travel and Furnished Transportation	4,830.00	3,127.41	1,702.59
Contract Services for Offenders	500.00	498.75	1.25
Professional Fees	3,501.00	2,916.00	585.00
Supplies and Operating	9,271.00	2,455.33	6,815.67
Facilities	—	—	—
Utilities	—	—	—
Equipment	—	—	—
Total Expenditures	<u>215,669.00</u>	<u>177,564.95</u>	<u>38,104.05</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(15,592.00)	22,512.05	38,104.05
FUND BALANCE, SEPTEMBER 1, 2012	6,721.00	6,721.69	0.69
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	8,871.00	—	(8,871.00)
Fund Balance before Refund to CJAD	—	29,233.74	29,233.74
Refund Due to CJAD	—	(29,233.74)	(29,233.74)
FUND BALANCE, AUGUST 31, 2013	<u><u>\$ —</u></u>	<u><u>—</u></u>	<u><u>—</u></u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

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

COMMUNITY SERVICE RESTITUTION 001-2013 CCP

YEAR ENDED AUGUST 31, 2013

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (unfavorable)</u>
REVENUE:			
State Aid	\$ 50,410.00	50,410.00	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	—	—	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>50,410.00</u>	<u>50,410.00</u>	<u>—</u>
EXPENDITURE:			
Salaries and Fringe Benefits	51,385.00	47,673.61	3,711.39
Travel and Furnished Transportation	1,100.00	497.95	602.05
Contract Services for Offenders	—	—	—
Professional Fees	503.00	503.00	—
Supplies and Operating	225.00	224.04	0.96
Facilities	—	—	—
Utilities	—	—	—
Equipment	—	—	—
Total Expenditures	<u>53,213.00</u>	<u>48,898.60</u>	<u>4,314.40</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(2,803.00)	1,511.40	4,314.40
FUND BALANCE, SEPTEMBER 1, 2012	—	—	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	2,803.00	—	(2,803.00)
Fund Balance before Refund to CJAD	—	1,511.40	1,511.40
Refund Due to CJAD	—	(1,511.40)	(1,511.40)
FUND BALANCE, AUGUST 31, 2013	<u><u>\$ —</u></u>	<u><u>—</u></u>	<u><u>—</u></u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

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

MR/DD MENTALLY IMPAIRED CASELOADS 008-2013 CCP

YEAR ENDED AUGUST 31, 2013

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (unfavorable)</u>
REVENUE:			
State Aid	\$ 381,769.00	381,769.00	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	480.00	549.75	69.75
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>382,249.00</u>	<u>382,318.75</u>	<u>69.75</u>
EXPENDITURE:			
Salaries and Fringe Benefits	347,191.00	333,839.02	13,351.98
Travel and Furnished Transportation	45,770.00	36,474.39	9,295.61
Contract Services for Offenders	500.00	164.43	335.57
Professional Fees	5,163.00	4,801.19	361.81
Supplies and Operating Facilities	48,089.00	1,091.03	46,997.97
Utilities	—	—	—
Equipment	1,699.00	1,294.21	404.79
Total Expenditures	<u>448,412.00</u>	<u>377,664.27</u>	<u>70,747.73</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(66,163.00)	4,654.48	70,817.48
FUND BALANCE, SEPTEMBER 1, 2012	46,589.00	46,589.81	0.81
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	19,574.00	—	(19,574.00)
Fund Balance before Refund to CJAD	—	51,244.29	51,244.29
Refund Due to CJAD	—	(51,244.29)	(51,244.29)
FUND BALANCE, AUGUST 31, 2013	<u>\$ —</u>	<u>—</u>	<u>—</u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

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

ENHANCED SUPERVISION STRATEGIES 004-2013 CCP

YEAR ENDED AUGUST 31, 2013

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (unfavorable)</u>
REVENUE:			
State Aid	\$ 852,766.00	852,766.00	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	318.00	614.25	296.25
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>853,084.00</u>	<u>853,380.25</u>	<u>296.25</u>
EXPENDITURE:			
Salaries and Fringe Benefits	65,065.00	56,228.34	8,836.66
Travel and Furnished Transportation	460.00	270.41	189.59
Contract Services for Offenders	—	—	—
Professional Fees	6,696.00	6,671.00	25.00
Supplies and Operating Facilities	2,525.00	—	2,525.00
Utilities	—	—	—
Equipment	500.00	447.88	52.12
Total Expenditures	<u>75,246.00</u>	<u>63,617.63</u>	<u>11,628.37</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	777,838.00	789,762.62	11,924.62
FUND BALANCE, SEPTEMBER 1, 2012	254,223.00	254,223.38	0.38
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	<u>(1,032,061.00)</u>	<u>(557,579.83)</u>	<u>474,481.17</u>
Fund Balance before Refund to CJAD	—	486,406.17	486,406.17
Refund Due to CJAD	—	<u>(486,406.17)</u>	<u>(486,406.17)</u>
FUND BALANCE, AUGUST 31, 2013	<u>\$ —</u>	<u>—</u>	<u>—</u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

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

DAY TREATMENT PROGRAM 035-2013 DP

YEAR ENDED AUGUST 31, 2013

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (unfavorable)</u>
REVENUE:			
State Aid	\$ 836,452.00	836,452.00	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	51.00	78.00	27.00
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>836,503.00</u>	<u>836,530.00</u>	<u>27.00</u>
EXPENDITURE:			
Salaries and Fringe Benefits	686,147.00	658,870.06	27,276.94
Travel and Furnished Transportation	5,500.00	4,371.49	1,128.51
Contract Services for Offenders	2,000.00	1,949.75	50.25
Professional Fees	22,773.00	22,468.00	305.00
Supplies and Operating	44,639.00	42,785.03	1,853.97
Facilities	230,000.00	220,967.65	9,032.35
Utilities	4,200.00	2,072.12	2,127.88
Equipment	46,700.00	45,799.32	900.68
Total Expenditures	<u>1,041,959.00</u>	<u>999,283.42</u>	<u>42,675.58</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(205,456.00)	(162,753.42)	42,702.58
FUND BALANCE, SEPTEMBER 1, 2012	—	—	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	205,456.00	162,753.42	(42,702.58)
Fund Balance before Refund to CJAD	—	—	—
Refund Due to CJAD	—	—	—
FUND BALANCE, AUGUST 31, 2013	<u><u>\$ —</u></u>	<u><u>—</u></u>	<u><u>—</u></u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

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

SUBSTANCE ABUSE AFTERCARE CASELOADS 014-2013 DP

YEAR ENDED AUGUST 31, 2013

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (unfavorable)</u>
REVENUE:			
State Aid	\$ 168,776.00	168,776.00	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	664.00	756.75	92.75
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>169,440.00</u>	<u>169,532.75</u>	<u>92.75</u>
EXPENDITURE:			
Salaries and Fringe Benefits	199,000.00	189,103.88	9,896.12
Travel and Furnished Transportation	6,500.00	4,828.49	1,671.51
Contract Services for Offenders	1,000.00	997.50	2.50
Professional Fees	3,266.00	2,511.00	755.00
Supplies and Operating Facilities	1,100.00	1,034.00	66.00
Utilities	—	—	—
Equipment	400.00	172.68	227.32
	5,800.00	5,736.36	63.64
Total Expenditures	<u>217,066.00</u>	<u>204,383.91</u>	<u>12,682.09</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(47,626.00)	(34,851.16)	12,774.84
FUND BALANCE, SEPTEMBER 1, 2012	—	—	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	47,626.00	34,851.16	(12,774.84)
Fund Balance before Refund to CJAD	—	—	—
Refund Due to CJAD	—	—	—
FUND BALANCE, AUGUST 31, 2013	<u><u>\$ —</u></u>	<u><u>—</u></u>	<u><u>—</u></u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

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

AFTERCARE TREATMENT SERVICES 041-2013 DP

YEAR ENDED AUGUST 31, 2013

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (unfavorable)</u>
REVENUE:			
State Aid	\$ 30,127.00	30,127.00	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	—	—	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>30,127.00</u>	<u>30,127.00</u>	<u>—</u>
EXPENDITURE:			
Salaries and Fringe Benefits	43,029.00	40,590.01	2,438.99
Travel and Furnished Transportation	110.00	75.71	34.29
Contract Services for Offenders	500.00	498.75	1.25
Professional Fees	226.00	226.00	—
Supplies and Operating	—	—	—
Facilities	—	—	—
Utilities	—	—	—
Equipment	2,900.00	2,868.18	31.82
Total Expenditures	<u>46,765.00</u>	<u>44,258.65</u>	<u>2,506.35</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(16,638.00)	(14,131.65)	2,506.35
FUND BALANCE, SEPTEMBER 1, 2012	—	—	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	16,638.00	14,131.65	(2,506.35)
Fund Balance before Refund to CJAD	—	—	—
Refund Due to CJAD	—	—	—
FUND BALANCE, AUGUST 31, 2013	<u><u>\$ —</u></u>	<u><u>—</u></u>	<u><u>—</u></u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

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

CONTRACT RESIDENTIAL TREATMENT 040-2013 DP

YEAR ENDED AUGUST 31, 2013

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (unfavorable)</u>
REVENUE:			
State Aid	\$ 129,219.00	129,220.00	1.00
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	—	—	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>129,219.00</u>	<u>129,220.00</u>	<u>1.00</u>
EXPENDITURE:			
Salaries and Fringe Benefits	—	—	—
Travel and Furnished Transportation	—	—	—
Contract Services for Offenders	257,469.00	107,670.40	149,798.60
Professional Fees	969.00	969.00	—
Supplies and Operating Facilities	34,706.00	—	34,706.00
Utilities	—	—	—
Equipment	—	—	—
Total Expenditures	<u>293,144.00</u>	<u>108,639.40</u>	<u>184,504.60</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(163,925.00)	20,580.60	184,505.60
FUND BALANCE, SEPTEMBER 1, 2012	163,925.00	163,925.37	0.37
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	—	—	—
Fund Balance before Refund to CJAD	—	184,505.97	184,505.97
Refund Due to CJAD	—	(184,505.97)	(184,505.97)
FUND BALANCE, AUGUST 31, 2013	<u><u>\$ —</u></u>	<u><u>—</u></u>	<u><u>—</u></u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

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

SEX OFFENDER CASELOADS 012-2013 DP

YEAR ENDED AUGUST 31, 2013

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (unfavorable)</u>
REVENUE:			
State Aid	\$ 875,479.00	875,479.00	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	876.00	712.00	(164.00)
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>876,355.00</u>	<u>876,191.00</u>	<u>(164.00)</u>
EXPENDITURE:			
Salaries and Fringe Benefits	798,344.00	788,222.42	10,121.58
Travel and Furnished Transportation	25,500.00	19,323.49	6,176.51
Contract Services for Offenders	47,864.00	29,548.29	18,315.71
Professional Fees	19,566.00	18,874.00	692.00
Supplies and Operating Facilities	77,527.00	30,777.29	46,749.71
Utilities	3,000.00	2,418.18	581.82
Equipment	500.00	185.28	314.72
Total Expenditures	<u>972,301.00</u>	<u>889,348.95</u>	<u>82,952.05</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(95,946.00)	(13,157.95)	82,788.05
FUND BALANCE, SEPTEMBER 1, 2012	45,139.00	45,139.89	0.89
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	50,807.00	—	(50,807.00)
Fund Balance before Refund to CJAD	—	31,981.94	31,981.94
Refund Due to CJAD	—	(31,981.94)	(31,981.94)
FUND BALANCE, AUGUST 31, 2013	<u>\$ —</u>	<u>—</u>	<u>—</u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

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

MENTALLY IMPAIRED CASELOADS 034-2013 DP

YEAR ENDED AUGUST 31, 2013

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (unfavorable)</u>
REVENUE:			
State Aid	\$ 321,434.00	321,434.00	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	—	—	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>321,434.00</u>	<u>321,434.00</u>	<u>—</u>
EXPENDITURE:			
Salaries and Fringe Benefits	359,640.00	352,262.93	7,377.07
Travel and Furnished Transportation	8,500.00	5,402.59	3,097.41
Contract Services for Offenders	—	—	—
Professional Fees	6,411.00	5,583.50	827.50
Supplies and Operating Facilities	2,000.00	1,500.03	499.97
Utilities	—	—	—
Equipment	1,600.00	1,208.75	391.25
	—	—	—
Total Expenditures	<u>378,151.00</u>	<u>365,957.80</u>	<u>12,193.20</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(56,717.00)	(44,523.80)	12,193.20
FUND BALANCE, SEPTEMBER 1, 2012	—	—	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	56,717.00	44,523.80	(12,193.20)
Fund Balance before Refund to CJAD	—	—	—
Refund Due to CJAD	—	—	—
FUND BALANCE, AUGUST 31, 2013	<u><u>\$ —</u></u>	<u><u>—</u></u>	<u><u>—</u></u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

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

HIGH RISK YOUTH 053-2013 DP

YEAR ENDED AUGUST 31, 2013

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (unfavorable)</u>
REVENUE:			
State Aid	\$ 130,001.00	130,001.00	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	1,218.00	1,218.00	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>131,219.00</u>	<u>131,219.00</u>	<u>—</u>
EXPENDITURE:			
Salaries and Fringe Benefits	118,526.00	114,406.91	4,119.09
Travel and Furnished Transportation	5,500.00	3,193.19	2,306.81
Contract Services for Offenders	1,320.00	298.50	1,021.50
Professional Fees	2,475.00	2,062.00	413.00
Supplies and Operating Facilities	16,757.00	1,821.76	14,935.24
Utilities	—	—	—
Equipment	500.00	345.36	154.64
	—	—	—
Total Expenditures	<u>145,078.00</u>	<u>122,127.72</u>	<u>22,950.28</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(13,859.00)	9,091.28	22,950.28
FUND BALANCE, SEPTEMBER 1, 2012	5,779.00	5,779.67	0.67
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	8,080.00	—	(8,080.00)
Fund Balance before Refund to CJAD	—	14,870.95	14,870.95
Refund Due to CJAD	—	(14,870.95)	(14,870.95)
FUND BALANCE, AUGUST 31, 2013	<u><u>\$ —</u></u>	<u><u>—</u></u>	<u><u>—</u></u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

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

HIGH/MEDIUM REDUCTION CASELOADS 039-2013 DP

YEAR ENDED AUGUST 31, 2013

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (unfavorable)</u>
REVENUE:			
State Aid	\$ 1,219,372.00	1,219,372.00	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	—	—	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>1,219,372.00</u>	<u>1,219,372.00</u>	<u>—</u>
EXPENDITURE:			
Salaries and Fringe Benefits	1,790,980.00	1,531,194.36	259,785.64
Travel and Furnished Transportation	7,000.00	4,989.96	2,010.04
Contract Services for Offenders	—	—	—
Professional Fees	16,145.00	16,145.00	—
Supplies and Operating	—	—	—
Facilities	—	—	—
Utilities	—	—	—
Equipment	—	—	—
Total Expenditures	<u>1,814,125.00</u>	<u>1,552,329.32</u>	<u>261,795.68</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(594,753.00)	(332,957.32)	261,795.68
FUND BALANCE, SEPTEMBER 1, 2012	—	—	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	594,753.00	332,957.32	(261,795.68)
Fund Balance before Refund to CJAD	—	—	—
Refund Due to CJAD	—	—	—
FUND BALANCE, AUGUST 31, 2013	<u><u>\$ —</u></u>	<u><u>—</u></u>	<u><u>—</u></u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

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

ASSESSMENT UNIT 046-2013 DP

YEAR ENDED AUGUST 31, 2013

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (unfavorable)</u>
REVENUE:			
State Aid	\$ 253,874.00	253,874.00	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	—	—	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>253,874.00</u>	<u>253,874.00</u>	<u>—</u>
EXPENDITURE:			
Salaries and Fringe Benefits	268,017.00	264,542.21	3,474.79
Travel and Furnished Transportation	2,120.00	1,042.13	1,077.87
Contract Services for Offenders	—	—	—
Professional Fees	3,404.00	2,739.00	665.00
Supplies and Operating	48,553.00	2,026.50	46,526.50
Facilities	—	—	—
Utilities	—	—	—
Equipment	—	—	—
Total Expenditures	<u>322,094.00</u>	<u>270,349.84</u>	<u>51,744.16</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(68,220.00)	(16,475.84)	51,744.16
FUND BALANCE, SEPTEMBER 1, 2012	43,450.00	43,450.28	0.28
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	24,770.00	—	(24,770.00)
Fund Balance before Refund to CJAD	—	26,974.44	26,974.44
Refund Due to CJAD	—	(26,974.44)	(26,974.44)
FUND BALANCE, AUGUST 31, 2013	<u><u>\$ —</u></u>	<u><u>—</u></u>	<u><u>—</u></u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

**INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET, ACTUAL AND VARIANCE**

S.W.I.F.T. COURT 044-2013 DP

YEAR ENDED AUGUST 31, 2013

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (unfavorable)</u>
REVENUE:			
State Aid	\$ 203,039.00	203,039.00	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	—	—	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>203,039.00</u>	<u>203,039.00</u>	<u>—</u>
EXPENDITURE:			
Salaries and Fringe Benefits	384,845.00	350,037.73	34,807.27
Travel and Furnished Transportation	4,110.00	2,480.83	1,629.17
Contract Services for Offenders	—	—	—
Professional Fees	6,623.00	6,543.00	80.00
Supplies and Operating	28,425.00	404.97	28,020.03
Facilities	—	—	—
Utilities	720.00	—	720.00
Equipment	—	—	—
Total Expenditures	<u>424,723.00</u>	<u>359,466.53</u>	<u>65,256.47</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(221,684.00)	(156,427.53)	65,256.47
FUND BALANCE, SEPTEMBER 1, 2012	27,721.00	27,721.05	0.05
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	193,963.00	128,706.48	(65,256.52)
Fund Balance before Refund to CJAD	—	—	—
Refund Due to CJAD	—	—	—
FUND BALANCE, AUGUST 31, 2013	<u><u>\$ —</u></u>	<u><u>—</u></u>	<u><u>—</u></u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

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

TREATMENT ALTERNATIVES TO INCARCERATION PROGRAM (TAIP) 015-2013

YEAR ENDED AUGUST 31, 2013

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (unfavorable)</u>
REVENUE:			
State Aid	\$ 414,836.00	414,836.00	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	—	—	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>414,836.00</u>	<u>414,836.00</u>	<u>—</u>
EXPENDITURE:			
Salaries and Fringe Benefits	367,345.00	345,946.72	21,398.28
Travel and Furnished Transportation	3,000.00	1,964.25	1,035.75
Contract Services for Offenders	353,548.00	331,033.16	22,514.84
Professional Fees	5,111.00	4,866.00	245.00
Supplies and Operating	46,618.00	2,251.17	44,366.83
Facilities	—	—	—
Utilities	—	—	—
Equipment	500.00	111.03	388.97
Total Expenditures	<u>776,122.00</u>	<u>686,172.33</u>	<u>89,949.67</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(361,286.00)	(271,336.33)	89,949.67
FUND BALANCE, SEPTEMBER 1, 2012	265,946.00	265,946.36	0.36
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	95,340.00	5,389.97	(89,950.03)
Fund Balance before Refund to CJAD	—	—	—
Refund Due to CJAD	—	—	—
FUND BALANCE, AUGUST 31, 2013	<u><u>\$ —</u></u>	<u><u>—</u></u>	<u><u>—</u></u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD

BASIC SUPERVISION

YEAR ENDED AUGUST 31, 2013

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 5,072,155.00	5,072,155.00	—
State Aid – SAFPF	110,336.18	110,336.18	—
Community Supervision Fees	8,251,329.27	8,251,329.27	—
Payments by Program Participants	953,261.68	953,261.68	—
Interest Income	15,970.22	15,970.22	—
Other Revenue	81,052.38	81,052.38	—
Total Revenue	<u>14,484,104.73</u>	<u>14,484,104.73</u>	<u>—</u>
EXPENDITURE:			
Salaries and Fringe Benefits	12,434,513.61	12,434,513.61	—
Travel and Furnished Transportation	336,409.11	336,409.11	—
Contract Services for Offenders	256,423.50	256,423.50	—
Professional Fees	625,760.66	625,760.66	—
Supplies and Operating Expenditures	496,325.42	496,325.42	—
Facilities	—	—	—
Utilities	10,598.12	10,598.12	—
Equipment	314,373.83	314,373.83	—
Total Expenditures	<u>14,474,404.25</u>	<u>14,474,404.25</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	9,700.48	9,700.48	—
FUND BALANCE, SEPTEMBER 1, 2012	5,739,591.54	5,739,591.54	—
Prior Period Adjustment	66,924.35	66,924.35	—
Interfund Transfers In (Out)	(165,733.97)	(165,733.97)	—
Fund Balance before Refund to CJAD	5,650,482.40	5,650,482.40	—
Refund Due to CJAD	—	—	—
FUND BALANCE, AUGUST 31, 2013	<u>\$ 5,650,482.40</u>	<u>5,650,482.40</u>	<u>—</u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD

COMMUNITY CORRECTION PROGRAM – PRE-SENTENCE INVESTIGATION

YEAR ENDED AUGUST 31, 2013

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 342,453.00	342,453.00	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	182.50	182.50	—
Interest Income	—	—	—
Other Revenue	—	—	—
	<u>342,635.50</u>	<u>342,635.50</u>	<u>—</u>
EXPENDITURE:			
Salaries and Fringe Benefits	321,841.95	321,841.95	—
Travel and Furnished Transportation	384.57	384.57	—
Contract Services for Offenders	6,300.00	6,300.00	—
Professional Fees	3,742.00	3,742.00	—
Supplies and Operating Expenditures	2,544.05	2,544.05	—
Facilities	—	—	—
Utilities	—	—	—
Equipment	260.39	260.39	—
	<u>335,072.96</u>	<u>335,072.96</u>	<u>—</u>
	EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	7,562.54	7,562.54 —
FUND BALANCE, SEPTEMBER 1, 2012	20,500.09	20,500.09	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	—	—	—
	<u>Fund Balance before Refund to CJAD</u>	<u>28,062.63</u>	<u>—</u>
Refund Due to CJAD	<u>(28,062.63)</u>	<u>(28,062.63)</u>	<u>—</u>
FUND BALANCE, AUGUST 31, 2013	<u>\$ —</u>	<u>—</u>	<u>—</u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD

COMMUNITY CORRECTION PROGRAM – COMMUNITY SERVICE RESTITUTION

YEAR ENDED AUGUST 31, 2013

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 50,410.00	50,410.00	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	—	—	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>50,410.00</u>	<u>50,410.00</u>	<u>—</u>
EXPENDITURE:			
Salaries and Fringe Benefits	47,673.61	47,673.61	—
Travel and Furnished Transportation	497.95	497.95	—
Contract Services for Offenders	—	—	—
Professional Fees	503.00	503.00	—
Supplies and Operating Expenditures	224.04	224.04	—
Facilities	—	—	—
Utilities	—	—	—
Equipment	—	—	—
Total Expenditures	<u>48,898.60</u>	<u>48,898.60</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	1,511.40	1,511.40	—
FUND BALANCE, SEPTEMBER 1, 2012	—	—	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	—	—	—
Fund Balance before Refund to CJAD	1,511.40	1,511.40	—
Refund Due to CJAD	<u>(1,511.40)</u>	<u>(1,511.40)</u>	<u>—</u>
FUND BALANCE, AUGUST 31, 2013	<u>\$ —</u>	<u>—</u>	<u>—</u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD

COMMUNITY CORRECTION PROGRAM – MR/DD MENTALLY IMPAIRED CASELOADS

YEAR ENDED AUGUST 31, 2013

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 381,769.00	381,769.00	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	549.75	549.75	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>382,318.75</u>	<u>382,318.75</u>	<u>—</u>
EXPENDITURE:			
Salaries and Fringe Benefits	333,839.02	333,839.02	—
Travel and Furnished Transportation	36,474.39	36,474.39	—
Contract Services for Offenders	164.43	164.43	—
Professional Fees	4,801.19	4,801.19	—
Supplies and Operating Expenditures	1,091.03	1,091.03	—
Facilities	—	—	—
Utilities	1,294.21	1,294.21	—
Equipment	—	—	—
Total Expenditures	<u>377,664.27</u>	<u>377,664.27</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	4,654.48	4,654.48	—
FUND BALANCE, SEPTEMBER 1, 2012	46,589.81	46,589.81	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	—	—	—
Fund Balance before Refund to CJAD	51,244.29	51,244.29	—
Refund Due to CJAD	<u>(51,244.29)</u>	<u>(51,244.29)</u>	<u>—</u>
FUND BALANCE, AUGUST 31, 2013	<u>\$ —</u>	<u>—</u>	<u>—</u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD

COMMUNITY CORRECTION PROGRAM – ENHANCED SUPERVISION STRATEGIES

YEAR ENDED AUGUST 31, 2013

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 852,766.00	852,766.00	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	614.25	614.25	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>853,380.25</u>	<u>853,380.25</u>	<u>—</u>
EXPENDITURE:			
Salaries and Fringe Benefits	56,228.34	56,228.34	—
Travel and Furnished Transportation	270.41	270.41	—
Contract Services for Offenders	—	—	—
Professional Fees	6,671.00	6,671.00	—
Supplies and Operating Expenditures	—	—	—
Facilities	—	—	—
Utilities	447.88	447.88	—
Equipment	—	—	—
Total Expenditures	<u>63,617.63</u>	<u>63,617.63</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	789,762.62	789,762.62	—
FUND BALANCE, SEPTEMBER 1, 2012	254,223.38	254,223.38	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	<u>(557,579.83)</u>	<u>(557,579.83)</u>	<u>—</u>
Fund Balance before Refund to CJAD	486,406.17	486,406.17	—
Refund Due to CJAD	<u>(486,406.17)</u>	<u>(486,406.17)</u>	<u>—</u>
FUND BALANCE, AUGUST 31, 2013	<u>\$ —</u>	<u>—</u>	<u>—</u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD

COMMUNITY CORRECTION PROGRAM – NON-ENGLISH SPEAKING CASELOADS

YEAR ENDED AUGUST 31, 2013

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 322,033.00	322,033.00	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	74.50	74.50	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>322,107.50</u>	<u>322,107.50</u>	<u>—</u>
EXPENDITURE:			
Salaries and Fringe Benefits	317,455.32	317,455.32	—
Travel and Furnished Transportation	1,693.75	1,693.75	—
Contract Services for Offenders	2,040.00	2,040.00	—
Professional Fees	3,320.00	3,320.00	—
Supplies and Operating Expenditures	7,765.00	7,765.00	—
Facilities	—	—	—
Utilities	—	—	—
Equipment	—	—	—
Total Expenditures	<u>332,274.07</u>	<u>332,274.07</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(10,166.57)	(10,166.57)	—
FUND BALANCE, SEPTEMBER 1, 2012	47,694.86	47,694.86	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	—	—	—
Fund Balance before Refund to CJAD	37,528.29	37,528.29	—
Refund Due to CJAD	<u>(37,528.29)</u>	<u>(37,528.29)</u>	<u>—</u>
FUND BALANCE, AUGUST 31, 2013	<u><u>\$ —</u></u>	<u><u>—</u></u>	<u><u>—</u></u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD

COMMUNITY CORRECTION PROGRAM – FELONY ALCOHOL INTERVENTION PROGRAM

YEAR ENDED AUGUST 31, 2013

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 200,077.00	200,077.00	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	—	—	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>200,077.00</u>	<u>200,077.00</u>	<u>—</u>
EXPENDITURE:			
Salaries and Fringe Benefits	168,567.46	168,567.46	—
Travel and Furnished Transportation	3,127.41	3,127.41	—
Contract Services for Offenders	498.75	498.75	—
Professional Fees	2,916.00	2,916.00	—
Supplies and Operating Expenditures	2,455.33	2,455.33	—
Facilities	—	—	—
Utilities	—	—	—
Equipment	—	—	—
Total Expenditures	<u>177,564.95</u>	<u>177,564.95</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	22,512.05	22,512.05	—
FUND BALANCE, SEPTEMBER 1, 2012	6,721.69	6,721.69	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	—	—	—
Fund Balance before Refund to CJAD	29,233.74	29,233.74	—
Refund Due to CJAD	<u>(29,233.74)</u>	<u>(29,233.74)</u>	<u>—</u>
FUND BALANCE, AUGUST 31, 2013	<u>\$ —</u>	<u>—</u>	<u>—</u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD

DIVERSION PROGRAM – DAY TREATMENT PROGRAM

YEAR ENDED AUGUST 31, 2013

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 836,452.00	836,452.00	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	78.00	78.00	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>836,530.00</u>	<u>836,530.00</u>	<u>—</u>
EXPENDITURE:			
Salaries and Fringe Benefits	658,870.06	658,870.06	—
Travel and Furnished Transportation	4,371.49	4,371.49	—
Contract Services for Offenders	1,949.75	1,949.75	—
Professional Fees	22,468.00	22,468.00	—
Supplies and Operating Expenditures	42,785.03	42,785.03	—
Facilities	220,967.65	220,967.65	—
Utilities	2,072.12	2,072.12	—
Equipment	45,799.32	45,799.32	—
Total Expenditures	<u>999,283.42</u>	<u>999,283.42</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(162,753.42)	(162,753.42)	—
FUND BALANCE, SEPTEMBER 1, 2012	—	—	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	162,753.42	162,753.42	—
Fund Balance before Refund to CJAD	—	—	—
Refund Due to CJAD	—	—	—
FUND BALANCE, AUGUST 31, 2013	<u><u>\$ —</u></u>	<u><u>—</u></u>	<u><u>—</u></u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD

DIVERSION PROGRAM – SUBSTANCE ABUSE AFTERCARE CASELOADS

YEAR ENDED AUGUST 31, 2013

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 168,776.00	168,776.00	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	756.75	756.75	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>169,532.75</u>	<u>169,532.75</u>	<u>—</u>
EXPENDITURE:			
Salaries and Fringe Benefits	189,103.88	189,103.88	—
Travel and Furnished Transportation	4,828.49	4,828.49	—
Contract Services for Offenders	997.50	997.50	—
Professional Fees	2,511.00	2,511.00	—
Supplies and Operating Expenditures	1,034.00	1,034.00	—
Facilities	—	—	—
Utilities	172.68	172.68	—
Equipment	5,736.36	5,736.36	—
Total Expenditures	<u>204,383.91</u>	<u>204,383.91</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(34,851.16)	(34,851.16)	—
FUND BALANCE, SEPTEMBER 1, 2012	—	—	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	34,851.16	34,851.16	—
Fund Balance before Refund to CJAD	—	—	—
Refund Due to CJAD	—	—	—
FUND BALANCE, AUGUST 31, 2013	<u><u>\$ —</u></u>	<u><u>—</u></u>	<u><u>—</u></u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD

DIVERSION PROGRAM – SEX OFFENDER CASELOADS

YEAR ENDED AUGUST 31, 2013

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 875,479.00	875,479.00	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	712.00	712.00	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>876,191.00</u>	<u>876,191.00</u>	<u>—</u>
EXPENDITURE:			
Salaries and Fringe Benefits	788,222.42	788,222.42	—
Travel and Furnished Transportation	19,323.49	19,323.49	—
Contract Services for Offenders	29,548.29	29,548.29	—
Professional Fees	18,874.00	18,874.00	—
Supplies and Operating Expenditures	30,777.29	30,777.29	—
Facilities	—	—	—
Utilities	2,418.18	2,418.18	—
Equipment	185.28	185.28	—
Total Expenditures	<u>889,348.95</u>	<u>889,348.95</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(13,157.95)	(13,157.95)	—
FUND BALANCE, SEPTEMBER 1, 2012	45,139.89	45,139.89	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	—	—	—
Fund Balance before Refund to CJAD	31,981.94	31,981.94	—
Refund Due to CJAD	<u>(31,981.94)</u>	<u>(31,981.94)</u>	<u>—</u>
FUND BALANCE, AUGUST 31, 2013	<u>\$ —</u>	<u>—</u>	<u>—</u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD
DIVERSION PROGRAM – MENTALLY IMPAIRED CASELOADS
YEAR ENDED AUGUST 31, 2013

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 321,434.00	321,434.00	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	—	—	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>321,434.00</u>	<u>321,434.00</u>	<u>—</u>
EXPENDITURE:			
Salaries and Fringe Benefits	352,262.93	352,262.93	—
Travel and Furnished Transportation	5,402.59	5,402.59	—
Contract Services for Offenders	—	—	—
Professional Fees	5,583.50	5,583.50	—
Supplies and Operating Expenditures	1,500.03	1,500.03	—
Facilities	—	—	—
Utilities	1,208.75	1,208.75	—
Equipment	—	—	—
Total Expenditures	<u>365,957.80</u>	<u>365,957.80</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(44,523.80)	(44,523.80)	—
FUND BALANCE, SEPTEMBER 1, 2012	—	—	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	44,523.80	44,523.80	—
Fund Balance before Refund to CJAD	—	—	—
Refund Due to CJAD	—	—	—
FUND BALANCE, AUGUST 31, 2013	<u><u>\$ —</u></u>	<u><u>—</u></u>	<u><u>—</u></u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD

DIVERSION PROGRAM – HIGH RISK YOUTH

YEAR ENDED AUGUST 31, 2013

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 130,001.00	130,001.00	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	1,218.00	1,218.00	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>131,219.00</u>	<u>131,219.00</u>	<u>—</u>
EXPENDITURE:			
Salaries and Fringe Benefits	114,406.91	114,406.91	—
Travel and Furnished Transportation	3,193.19	3,193.19	—
Contract Services for Offenders	298.50	298.50	—
Professional Fees	2,062.00	2,062.00	—
Supplies and Operating Expenditures	1,821.76	1,821.76	—
Facilities	—	—	—
Utilities	345.36	345.36	—
Equipment	—	—	—
Total Expenditures	<u>122,127.72</u>	<u>122,127.72</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	9,091.28	9,091.28	—
FUND BALANCE, SEPTEMBER 1, 2012	5,779.67	5,779.67	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	—	—	—
Fund Balance before Refund to CJAD	14,870.95	14,870.95	—
Refund Due to CJAD	<u>(14,870.95)</u>	<u>(14,870.95)</u>	<u>—</u>
FUND BALANCE, AUGUST 31, 2013	<u>\$ —</u>	<u>—</u>	<u>—</u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD

DIVERSION PROGRAM – HIGH/MEDIUM REDUCTION CASELOADS

YEAR ENDED AUGUST 31, 2013

	<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	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	—	—	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>1,219,372.00</u>	<u>1,219,372.00</u>	<u>—</u>
EXPENDITURE:			
Salaries and Fringe Benefits	1,531,194.36	1,531,194.36	—
Travel and Furnished Transportation	4,989.96	4,989.96	—
Contract Services for Offenders	—	—	—
Professional Fees	16,145.00	16,145.00	—
Supplies and Operating Expenditures	—	—	—
Facilities	—	—	—
Utilities	—	—	—
Equipment	—	—	—
Total Expenditures	<u>1,552,329.32</u>	<u>1,552,329.32</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(332,957.32)	(332,957.32)	—
FUND BALANCE, SEPTEMBER 1, 2012	—	—	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	<u>332,957.32</u>	<u>332,957.32</u>	<u>—</u>
Fund Balance before Refund to CJAD	—	—	—
Refund Due to CJAD	—	—	—
FUND BALANCE, AUGUST 31, 2013	<u><u>\$ —</u></u>	<u><u>—</u></u>	<u><u>—</u></u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD
DIVERSION PROGRAM – AFTERCARE TREATMENT SERVICES
YEAR ENDED AUGUST 31, 2013

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 30,127.00	30,127.00	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	—	—	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>30,127.00</u>	<u>30,127.00</u>	<u>—</u>
EXPENDITURE:			
Salaries and Fringe Benefits	40,590.01	40,590.01	—
Travel and Furnished Transportation	75.71	75.71	—
Contract Services for Offenders	498.75	498.75	—
Professional Fees	226.00	226.00	—
Supplies and Operating Expenditures	—	—	—
Facilities	—	—	—
Utilities	—	—	—
Equipment	2,868.18	2,868.18	—
Total Expenditures	<u>44,258.65</u>	<u>44,258.65</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(14,131.65)	(14,131.65)	—
FUND BALANCE, SEPTEMBER 1, 2012	—	—	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	14,131.65	14,131.65	—
Fund Balance before Refund to CJAD	—	—	—
Refund Due to CJAD	—	—	—
FUND BALANCE, AUGUST 31, 2013	<u>\$ —</u>	<u>—</u>	<u>—</u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD

DIVERSION PROGRAM – CONTRACT RESIDENTIAL TREATMENT

YEAR ENDED AUGUST 31, 2013

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 129,220.00	129,220.00	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	—	—	—
Interest Income	—	—	—
Other Revenue	—	—	—
	<u>129,220.00</u>	<u>129,220.00</u>	<u>—</u>
EXPENDITURE:			
Salaries and Fringe Benefits	—	—	—
Travel and Furnished Transportation	—	—	—
Contract Services for Offenders	107,670.40	107,670.40	—
Professional Fees	969.00	969.00	—
Supplies and Operating Expenditures	—	—	—
Facilities	—	—	—
Utilities	—	—	—
Equipment	—	—	—
	<u>108,639.40</u>	<u>108,639.40</u>	<u>—</u>
	20,580.60	20,580.60	—
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	163,925.37	163,925.37	—
FUND BALANCE, SEPTEMBER 1, 2012			
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	—	—	—
	<u>184,505.97</u>	<u>184,505.97</u>	<u>—</u>
Fund Balance before Refund to CJAD			
Refund Due to CJAD	<u>(184,505.97)</u>	<u>(184,505.97)</u>	<u>—</u>
FUND BALANCE, AUGUST 31, 2013			
	<u><u>\$ —</u></u>	<u><u>—</u></u>	<u><u>—</u></u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD

DIVERSION PROGRAM – ASSESSMENT UNIT

YEAR ENDED AUGUST 31, 2013

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 253,874.00	253,874.00	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	—	—	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>253,874.00</u>	<u>253,874.00</u>	<u>—</u>
EXPENDITURE:			
Salaries and Fringe Benefits	264,542.21	264,542.21	—
Travel and Furnished Transportation	1,042.13	1,042.13	—
Contract Services for Offenders	—	—	—
Professional Fees	2,739.00	2,739.00	—
Supplies and Operating Expenditures	2,026.50	2,026.50	—
Facilities	—	—	—
Utilities	—	—	—
Equipment	—	—	—
Total Expenditures	<u>270,349.84</u>	<u>270,349.84</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(16,475.84)	(16,475.84)	—
FUND BALANCE, SEPTEMBER 1, 2012	43,450.28	43,450.28	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	—	—	—
Fund Balance before Refund to CJAD	<u>26,974.44</u>	<u>26,974.44</u>	<u>—</u>
Refund Due to CJAD	<u>(26,974.44)</u>	<u>(26,974.44)</u>	<u>—</u>
FUND BALANCE, AUGUST 31, 2013	<u>\$ —</u>	<u>—</u>	<u>—</u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD

DIVERSION PROGRAM – S.W.I.F.T.Court

YEAR ENDED AUGUST 31, 2013

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 203,039.00	203,039.00	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	—	—	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>203,039.00</u>	<u>203,039.00</u>	<u>—</u>
EXPENDITURE:			
Salaries and Fringe Benefits	350,037.73	350,037.73	—
Travel and Furnished Transportation	2,480.83	2,480.83	—
Contract Services for Offenders	—	—	—
Professional Fees	6,543.00	6,543.00	—
Supplies and Operating Expenditures	404.97	404.97	—
Facilities	—	—	—
Utilities	—	—	—
Equipment	—	—	—
Total Expenditures	<u>359,466.53</u>	<u>359,466.53</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(156,427.53)	(156,427.53)	—
FUND BALANCE, SEPTEMBER 1, 2012	27,721.05	27,721.05	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	128,706.48	128,706.48	—
Fund Balance before Refund to CJAD	—	—	—
Refund Due to CJAD	—	—	—
FUND BALANCE, AUGUST 31, 2013	<u><u>\$ —</u></u>	<u><u>—</u></u>	<u><u>—</u></u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD

TREATMENT ALTERNATIVES TO INCARCERATION PROGRAM (TAIP)

YEAR ENDED AUGUST 31, 2013

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 414,836.00	414,836.00	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	—	—	—
Interest Income	—	—	—
Other Revenue	—	—	—
	<u>414,836.00</u>	<u>414,836.00</u>	<u>—</u>
EXPENDITURE:			
Salaries and Fringe Benefits	345,946.72	345,946.72	—
Travel and Furnished Transportation	1,964.25	1,964.25	—
Contract Services for Offenders	331,033.16	331,033.16	—
Professional Fees	4,866.00	4,866.00	—
Supplies and Operating Expenditures	2,251.17	2,251.17	—
Facilities	—	—	—
Utilities	—	—	—
Equipment	111.03	111.03	—
	<u>686,172.33</u>	<u>686,172.33</u>	<u>—</u>
	EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(271,336.33)	(271,336.33)
	FUND BALANCE, SEPTEMBER 1, 2012	265,946.36	265,946.36
	Prior Period Adjustment	—	—
	Interfund Transfers In (Out)	5,389.97	5,389.97
	Fund Balance before Refund to CJAD	—	—
	Refund Due to CJAD	—	—
	<u>FUND BALANCE, AUGUST 31, 2013</u>	<u>\$ —</u>	<u>—</u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2013

Finding 2013

August 31, 2013 – None Reported

Finding 2012

August 31, 2012 – None Reported

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED AUGUST 31, 2013

Indicate whether these compliance requirements have been met by answering “Yes,” “No,” or “N/A” (Not Applicable): (Note: The first sixteen (16) checklist items are to be answered “Yes” or “No” only.)

<u>Yes</u>	<u>No</u>	<u>N/A</u>	
<u>X</u>	<u> </u>	<u> </u>	Is separate accountability maintained for TDCJ-CJAD funds-i.e. fund accounting? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>X</u>	<u> </u>	<u> </u>	Are Revenues and Expenditures reported to TDCJ-CJAD in agreement with, or reconcilable to, the funding recipient’s accounting records and with audited expenditures in each budget category? If not explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>X</u>	<u> </u>	<u> </u>	Are TDCJ-CJAD funds and locally generated revenues expended in accordance with the <i>Financial Management Manual for TDCJ-CJAD Funding, (FMM)</i> , TDCJ-CJAD Standards, TDCJ-CJAD Field Correspondence, TDCJ-CJAD Policy Statements, Standard and Special Grant Conditions, and applicable laws? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>X</u>	<u> </u>	<u> </u>	Are proper cutoff procedures observed at the end of each fiscal period? The cutoff date for revenues recognition and expenditures payments of FY 2013 is October 31, 2013.
<u>X</u>	<u> </u>	<u> </u>	Is the modified accrual basis of accounting used in preparing the fourth quarter reports for submission to TDCJ-CJAD? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>X</u>	<u> </u>	<u> </u>	Are TDCJ-CJAD funds 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? If any of these salaries are paid, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>X</u>	<u> </u>	<u> </u>	Are expenditures and revenues supported by adequate documentation? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs
<u>X</u>	<u> </u>	<u> </u>	Are all employees with access to funds covered by a surety bond? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>X</u>	<u> </u>	<u> </u>	Do purchases adhere to the requirements of the <i>Vernon’s Texas Codes Annotated Local Government Code</i> , Section 262.023, regarding competitive bids? (FMM Pages 35–36) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED AUGUST 31, 2013

<u>Yes</u>	<u>No</u>	<u>N/A</u>	
<u>X</u>			Does the CSCD have an existing policy on budget approval, operate by the policy, 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 the <i>Financial Management Manual for TDCJ-CJAD Funding</i> (FMM Pages 8–10). If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs
<u>X</u>			Are all of the CSCD’s funds and collections deposited in the County treasury within the time period required by Local Government Code 113.022 and disbursed by the County Auditor on behalf of the CSCD? (FMM Pages 7–8: Government Code, Section 509.011: Local Government Code, Section 140.003 (f); and Attorney General’s Opinion DM-257, dated September 15, 1993). If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>X</u>			Did the Fiscal Officer follow the applicable laws, guidelines, and duties as specified on pages 31–35 of the <i>Financial Management Manual</i> for TDCJ-CJAD Funding? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>X</u>			Were purchasing laws followed as directed in accordance with the same procedures applicable to a county? (Texas Local Government Code Section 140.003, and Chapter 262, <i>FMM</i> pages 35–36) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>X</u>			Were there no instances of fraud, noncompliance, waste, or abuse noted by the auditor (Chapter 4, Item 4.25, <i>Government Auditing Standards</i>)? If no, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs
<u>X</u>			Are locally generated funds, and other collections, documented with a proper receipt system, and can they be traced to bank deposits and statements? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>X</u>			Is equipment physically inventoried and adequately supported with an inventory form?
		<u>X</u>	Was an explanation given in the Schedule of Differences for any changes made to Revenues and Expenditures as reported to TDCJ-CJAD? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
		<u>X</u>	Are expenditures that benefit both juveniles and adults prorated on an equitable basis? Is determination of the method of prorating such expenditures supported by adequate documentation? (<i>FMM</i> Page 26) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs. The CSCD is to provide a copy of the FY 2013 Time Study to TDCJ-CJAD along with the audit report.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED AUGUST 31, 2013

<u>Yes</u>	<u>No</u>	<u>N/A</u>	
<u>X</u>	<u> </u>	<u> </u>	If the CSCD determines that an increase or decrease in revenue or expenditures is required, were budget adjustments submitted to TDCJ-CJAD, by September 30, 2013 and in accordance with the <i>Financial Management Manual</i> for TDCJ-CJAD Funding? – (<i>FMM</i> Pages 8–10). If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>X</u>	<u> </u>	<u> </u>	Are idle funds, if any, invested? (<i>FMM</i> Page 7) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>X</u>	<u> </u>	<u> </u>	Are all non-TDCJ-CJAD funded program fees expended in accordance with applicable limitations: that is, civil fees, Federal grants, bond fees, etc.? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>X</u>	<u> </u>	<u> </u>	Is surplus equipment disposed of in accordance with TDCJ-CJAD guidelines? (<i>FMM</i> Page 24) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>X</u>	<u> </u>	<u> </u>	Are Victim Restitution Funds accounted for in accordance with <i>Vernon’s Texas Codes Annotated Government Code</i> , Section 76.013, and are unclaimed funds tracked for the required five-year period prior to sending to the State Comptroller? (<i>FMM</i> Page 28). If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>X</u>	<u> </u>	<u> </u>	Have TDCJ-CJAD policies regarding contracts with vendors been followed, which includes maintaining a Contract Monitoring Plan (policy) to monitor vendor payments and compliance with contracts? (CMM and Pages 9–10 of these Guidelines) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u> </u>	<u> </u>	<u>X</u>	Does the CSCD have a policy regarding eligibility for employee salary merit increases, if merit or onetime increases are given? (<i>FMM</i> Page 46) If such increases are given without a written policy, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u> </u>	<u> </u>	<u>X</u>	If the CSCD allows offenders to pay a fee to a local food bank in lieu of performing community service restitution (CSR) work hours, does the CSCD have a written CSR Policy stating this fact? (TDCJ-CJAD Policy Statement No. CJAD-PS-08) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u> </u>	<u> </u>	<u>X</u>	Are petty cash funds authorized by the county auditor or fiscal officer? (<i>FMM</i> , pages 7–8, 20 and 34) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED AUGUST 31, 2013

<u>Yes</u>	<u>No</u>	<u>N/A</u>
_____	_____	<u>X</u>
<p>Are petty cash funds used only for specific purposes for allowable items as listed in the <i>Financial Management Manual for TDCJ-CJAD Funding</i> and expended only for emergency situations authorized by a written policy and approved by the CSCD director? (<i>FMM</i>, Pages 7–8, 20 and 34) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.</p>		
_____	_____	<u>X</u>
<p>Are items that can reasonably be secured through the purchasing system not purchased from petty cash? (<i>FMM</i>, Pages 7–8 and 20) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.</p>		
<u>X</u>	_____	_____
<p>Are Personal Bond, Surety Bond, Bail and Certain Other Supervision expenses relating to CSCD employees supervising these cases paid from the administrative fees set in Article 76.015(c) of the Government Code, as amended; i.e., salaries, fringe benefits, travel, supplies, equipment, etc., paid from these fees? Are these expenses not being paid from state funds, including local fee collections, which are in the TDCJ-CJAD budgets? If a CSCD employee (or more than one employee whose cumulative time is not over 10% of one full-time equivalent position) spends no more than 10% of his/her time on the Bond/Other Supervision Program activities, separation of expenses is considered immaterial and is not required. However, all revenue generated from bond supervision fees must be accounted for separately in a local budget. Is this being properly captured? (<i>FMM</i> Pages 20–21 and TDCJ-CJAD Policy Statement No. CJAD-PS-09) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.</p>		
_____	_____	<u>X</u>
<p>With prior TDCJ-CJAD approval, CSCD's may use Basic Supervision, CC, DP, or TAIP funds as required cash matching for grants from other governmental agencies, nonprofit organizations, or private foundations, etc., for the purpose of expanding an existing program. Was cash matching properly authorized, budgeted, and expended? (<i>FMM</i> Pages 21–22) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.</p>		
<u>X</u>	_____	_____
<p>The Texas Code of Criminal Procedure, Article 42.12, Section 19 (e) requires as a condition of probation that certain sex offenders pay \$5.00 per month per convicted offense during the period of supervision. These fees are in addition to court costs or any other fee imposed on the offender as court ordered. Are these fees collected and accounted for by the CSCD and remitted to the State Comptroller? (<i>FMM</i> Page 27) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.</p>		

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED AUGUST 31, 2013

<u>Yes</u>	<u>No</u>	<u>N/A</u>	
_____	_____	<u>X</u>	Article 42.12, Section 11 (a) (18), Code of Criminal Procedure authorizes the court to order a defendant, as a condition of community supervision, to reimburse the Crime Victim's Compensation Fund for any amounts paid from that fund to a victim of the defendant's offense or, if no reimbursement is required, make one payment to the fund in an amount not to exceed \$50 if the offense is a misdemeanor or not to exceed \$100 if the offense is a felony. If these were collected, were they remitted to the State Comptroller in compliance with the timelines outlined by the State Comptroller's Office? (<i>FMM</i> pages 28–29) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
_____	_____	<u>X</u>	Were pretrial intervention fees properly collected and accounted for? (<i>FMM</i> pages 28–29, Government Code, Section 76.015(c), Texas Code of Criminal Procedure, Article 102.012) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>X</u>	_____	_____	Is there proper identification on motor vehicles that are issued exempt license plates? (<i>FMM</i> Pages 29–30, Transportation Code, Chapter 721) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
_____	_____	<u>X</u>	Is the transactions' administrative fee, if collected, accounted for on a consistent basis? (<i>FMM</i> page 30) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
_____	_____	<u>X</u>	If there were negative fund balances in programs at fiscal year-end, were they covered by inter-fund transfers as described in the <i>Financial Management Manual</i> ? (<i>FMM</i> Pages 33–34) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
_____	_____	<u>X</u>	Do action plans exist for all significant findings from previous audits and are action plans current? (<i>Chapter 4, Item 4.05, Government Auditing Standards</i>) If not, explain in the Notes to the Financial Statements or in the schedule of Findings and Questioned Costs.