



**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

Financial Statements

August 31, 2012

(With Independent Auditors' Report Thereon)



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

Independent Auditors' Report

Board of Criminal Court Judges
Tarrant County, Texas:

We have audited the accompanying combined financial statements of the Tarrant County Community Supervision and Corrections Department (the Department) as of and for the year ended August 31, 2012. These financial statements are the responsibility of management of the Tarrant County Community Supervision and Corrections Department. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with 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 of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are applicable in the circumstances, but not for the purpose of expressing an opinion on the Department's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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

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

In our opinion, the combined financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Department, as of August 31, 2012, and the results of its operations for the year then ended, in conformity with the basis of accounting described in Note 1.



In accordance with *Government Auditing Standards*, we have also issued a report dated March 22, 2013 on our consideration of the Department's internal control structure over financial reporting and a report dated March 22, 2013 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the combined financial statements. The supplemental combining and individual fund schedules are presented for purposes of additional analysis of the combined financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the combined financial statements. The combining and individual fund schedules have 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 financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund schedules are fairly stated in all material respects in relation to the combined financial statements taken as a whole.

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

KPMG LLP

March 22, 2013



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

**Report on Internal Control Over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial
Statements Performed in Accordance With *Government Auditing
Standards***

Board of Criminal Court Judges
Tarrant County, Texas:

We have audited the combined financial statements of the Tarrant County Community Supervision and Corrections Department (the Department) as of and for the year ended August 31, 2012, and have issued our report thereon dated March 22, 2013. The financial statements are prepared on the same basis of accounting used for reporting to the Texas Department of Criminal Justice – Community Justice Assistance Division, which is a comprehensive basis of accounting other than U.S. generally accepted accounting principles and presents the results of the operations of the Department only. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

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

A deficiency in internal control over financial reporting exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

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



Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Department's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. 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*.

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 is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

March 22, 2013

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

COMBINED STATEMENT OF FINANCIAL POSITION

AUGUST 31, 2012

ASSETS	<u>Basic Supervision</u>	<u>Community Corrections</u>	<u>Diversion Program</u>	<u>TAIP</u>	<u>Total</u>
Cash:					
Bank balances	\$ 6,151,701	438,388	522,025	315,241	7,427,355
Total cash	6,151,701	438,388	522,025	315,241	7,427,355
Accounts Receivable:					
Community Supervision Fees	149,799	—	—	—	149,799
Accounts Receivable	65,202	1,875	4,310	51	71,438
Total Accounts Receivable	215,001	1,875	4,310	51	221,237
Total Assets	<u>\$ 6,366,702</u>	<u>440,263</u>	<u>526,335</u>	<u>315,292</u>	<u>7,648,592</u>
LIABILITIES AND FUND BALANCE					
Liabilities:					
Accounts Payable	\$ 627,110	64,533	240,319	49,346	981,308
Total Liabilities	627,110	64,533	240,319	49,346	981,308
Fund Balance	5,739,592	375,730	286,016	265,946	6,667,284
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 6,366,702</u>	<u>440,263</u>	<u>526,335</u>	<u>315,292</u>	<u>7,648,592</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, 2012

	<u>Basic Supervision</u>	<u>Community Corrections</u>	<u>Diversion Program</u>	<u>TAIP</u>	<u>Total</u>
REVENUE:					
State Aid	\$ 5,174,184	2,066,160	4,296,993	886,448	12,423,785
State Aid – SAFPF	95,323	—	—	—	95,323
Community Supervision Fees	8,211,131	—	—	—	8,211,131
Payments by Program Participants	899,962	4,017	7,292	—	911,271
Interest Income	14,692	—	—	—	14,692
Other Revenue	91,739	437	—	48	92,224
Total Revenue	<u>14,487,031</u>	<u>2,070,614</u>	<u>4,304,285</u>	<u>886,496</u>	<u>21,748,426</u>
EXPENDITURES:					
Salaries and Fringe Benefits	11,784,787	1,139,995	3,902,613	306,866	17,134,261
Travel and Furnished Transportation	157,132	21,538	58,379	2,293	239,342
Contract Services	257,223	9,273	129,355	302,882	698,733
Professional Fees	349,722	18,292	42,185	7,018	417,217
Supplies and Operating Expenses	397,697	6,747	27,762	1,237	433,443
Facilities	—	—	290,058	—	290,058
Utilities	10,168	1,216	64,318	—	75,702
Equipment	14,522	381	1,041	254	16,198
Total Expenditures	<u>12,971,251</u>	<u>1,197,442</u>	<u>4,515,711</u>	<u>620,550</u>	<u>19,304,954</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	1,515,780	873,172	(211,426)	265,946	2,443,472
FUND BALANCE SEPTEMBER 1, 2011	4,325,821	—	—	—	4,325,821
Prior period adjustment	—	—	—	—	—
Interfund transfers in (out)	—	(497,442)	497,442	—	—
Fund Balance before Refund to CJAD	5,841,601	375,730	286,016	265,946	6,769,293
Refund Paid to CJAD	102,009	—	—	—	102,009
FUND BALANCE AUGUST 31, 2012	<u>\$ 5,739,592</u>	<u>375,730</u>	<u>286,016</u>	<u>265,946</u>	<u>6,667,284</u>

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

AUGUST 31, 2012

(1) Summary of Significant Accounting Policies

(a) Reporting Entity

The accompanying financial statements include the revenue of the Tarrant County Community Supervision and Corrections Department (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.

(b) Basis of Accounting

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; i.e., 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, 2012 for financial activity performed by August 31, 2012 are considered available. Also purchases for which the commitment has been established by August 31, 2012 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, 2012. Exception to this method of accounting is the recording of refunds to the State as reductions of Fund Balance.

(c) Budgets (Accounting and Legal Compliance)

The budgets governing the funding to the programs are approved by the district judges and the criminal court-at-law judges with jurisdiction over the department in an open meeting and by the Texas Department of Criminal Justice – Community Justice Assistance Division (TDCJ-CJAD). Only budget adjustment requests, at year-end, received by September 28, 2012 will be reviewed and approved/disapproved by TDCJ-CJAD. TDCJ-CJAD will not accept budget adjustments after September 28, 2012 for the previous fiscal year. Only budget adjustments approved by TDCJ-CJAD should be referred to in the financial statements.

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

AUGUST 31, 2012

(d) ***Encumbrance Accounting***

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is utilized. Encumbrances not liquidated by October 31, 2011 are subject to refund to the state when required. Encumbrances not liquidated by October, 31, 2012 became part of the subsequent year's budget.

(e) ***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, 2012 is \$1,922,884.

(2) **Funding Sources – State Aid**

(a) ***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.

(b) ***Community Corrections 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" PSI report. The results of psychological testing, substance abuse screenings and evaluations, victim impact statements, and interviews with witnesses may be included in the "long-form" PSI. These reports are then presented to the court for use in sentencing determinations.

Community Service Restitution

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

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2012

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.

(c) *Diversion Program 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.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2012

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

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2012

Contract Residential Treatment

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

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 which 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, the professional discretion principle (Andrews, Bonta, & Hoge, 1990). The Assessment Unit will utilize the 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 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

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2012

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 UA's. 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.

(d) 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.

(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	\$ 8,211,131.05	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
Program Participation fees	911,270.55	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
Interest income	14,691.97	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
Other revenue	92,223.89	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2012

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

Source	Amount Received	Restrictions for Use	Expended in Accordance with Restriction	Fund Balance at August 31, 2012
Victim Restitution	\$ 2,280,596.00	Paid directly to victim within certain timelines, Government Code 76.013	Yes	\$ 108,058
Office of the Governor, (CJD) 12-A10-20458-03	95,351.50	Felony Alcohol Intervention Program per approved budget	Yes	(21,560)
Office of the Governor, (CJD) DJ-10-A10-24021-02	41,977.80	Substance Abuse Felony Punishment Facility and Intensive Day Treatment Re-entry Coordinator Program per approved budget	Yes	(10,030)
Office of the Governor, (CJD) WF-11-V30-15136-13	79,066.30	Domestic Violence Intervention Program per approved budget	Yes	(35,090)
Office of Justice Programs- DOJ-NIJ 2011-RY-BX-K009	17,475.90	Honest Opportunity Probation Enforcement per approved budget	Yes	(1,960)

(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 or by collateral held by the County's agent in the County's name.

CSCD has no petty cash fund.

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

AUGUST 31, 2012

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, 2012.

(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 and Payable at August 31, 2012

There are no interfund receivables or payables as of August 31, 2012.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2012

(8) Vendor Contracts for Offender Services

There were 8 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	1,920
CENTER FOR THERAPEUTIC CHANGE, INC.	300,000	84,257
HELPING OPEN PEOPLE'S EYES	166,000	23,739
HOUSE OF PEACE	300,000	—
MHMR OF TARRANT COUNTY	300,000	80,447
NORTH TX ADDICTION COUNSELING & EDUCATION	300,000	32,394
OPPORTUNITIES COUNSELING CENTER	100,000	16,374
PHAMATECH LABORATORIES AND DIAGNOSTICS	200,000	177,699
PHOENIX ASSOCIATES COUNSELING SERVICES	300,000	41,764
SUBSTANCE ABUSE GUIDANCE & EDUCATION	300,000	21,321
VOLUNTEERS OF AMERICA TEXAS	200,000	90,656

(9) Commitments and Contingencies

None.

(10) Prior Period Adjustments

None

(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, 2012

	021-2012 CCP Pre-Sentence Investigation	001-2012 CCP Community Service Restitution	008-2012 CCP MR/DD Mentally Impaired Caseloads	004-2012 CCP Enhanced Supervision Strategies	009-2012 CCP Nonenglish Speaking Caseloads	042-2012 CCP Felony Alcohol Intervention Program	Total (All CCP Funds)
REVENUE:							
State Aid	\$ 318,820	48,023	403,903	798,965	321,187	175,262	2,066,160
State Aid – SAFPF	—	—	—	—	—	—	—
Community Supervision Fees	—	—	—	—	—	—	—
Payments by Program Participants	305	—	1,375	1,394	943	—	4,017
Interest Income	—	—	—	—	—	—	—
Other Revenue	437	—	—	—	—	—	437
Total Revenue	<u>319,562</u>	<u>48,023</u>	<u>405,278</u>	<u>800,359</u>	<u>322,130</u>	<u>175,262</u>	<u>2,070,614</u>
EXPENDITURES:							
Salaries and Fringe Benefits	284,979	44,920	336,677	42,458	268,919	162,042	1,139,995
Travel and Furnished Transportation	1,154	34	16,082	119	1,067	3,082	21,538
Contract Services	6,900	—	333	—	2,040	—	9,273
Professional Fees	3,415	708	3,546	6,116	2,409	2,098	18,292
Supplies and Operating Expenses	2,233	2,361	834	—	—	1,319	6,747
Facilities	—	—	—	—	—	—	—
Utilities	—	—	1,216	—	—	—	1,216
Equipment	381	—	—	—	—	—	381
Total Expenditures	<u>299,062</u>	<u>48,023</u>	<u>358,688</u>	<u>48,693</u>	<u>274,435</u>	<u>168,541</u>	<u>1,197,442</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	20,500	—	46,590	751,666	47,695	6,721	873,172
FUND BALANCE SEPTEMBER 1, 2011	—	—	—	—	—	—	—
Prior Period Adjustment	—	—	—	—	—	—	—
Interfund Transfers In (Out)	—	—	—	(497,442)	—	—	(497,442)
Fund Balance before Refund to CJAD	20,500	—	46,590	254,224	47,695	6,721	375,730
Refund Due to CJAD	—	—	—	—	—	—	—
FUND BALANCE AUGUST 31, 2012	<u>\$ 20,500</u>	<u>—</u>	<u>46,590</u>	<u>254,224</u>	<u>47,695</u>	<u>6,721</u>	<u>375,730</u>

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, 2012

	035-2012 DP Day Treatment Programs	014-2012 DP Substance Abuse Aftercare Caseloads	012-2012 DP Sex Offender Caseloads	034-2012 DP Mentally Impaired Caseloads	006-2012 DP High Risk Youth	039-2012 DP High/Medium Reduction Caseloads	0041-2012 DP Aftercare Treatment Services	0040-2012 DP Contract Residential Treatment	0046-2012 DP Assessment Unit	044-2012 DP S.W.I.F.T Court	Total (All DP Funds)
REVENUE:											
State Aid	\$ 836,452	168,776	875,479	321,434	130,001	1,219,372	30,127	258,439	253,874	203,039	4,296,993
Payments by Program Participants	612	3,553	1,232	—	1,895	—	—	—	—	—	7,292
Total Revenue	<u>837,064</u>	<u>172,329</u>	<u>876,711</u>	<u>321,434</u>	<u>131,896</u>	<u>1,219,372</u>	<u>30,127</u>	<u>258,439</u>	<u>253,874</u>	<u>203,039</u>	<u>4,304,285</u>
EXPENDITURES:											
Salaries and Fringe Benefits	544,922	177,212	753,017	345,650	110,658	1,541,626	51,766	—	204,646	173,116	3,902,613
Travel and Furnished Transportation	7,290	7,117	21,685	9,494	2,929	7,679	128	—	1,434	623	58,379
Contract Services	450	—	36,231	—	99	—	—	92,576	—	—	129,356
Professional Fees	9,444	2,036	10,435	3,627	1,487	9,145	226	1,938	2,324	1,523	42,185
Supplies and Operating Expenses	6,119	511	7,713	763	10,579	—	—	—	2,020	56	27,761
Facilities	290,058	—	—	—	—	—	—	—	—	—	290,058
Utilities	60,016	306	2,420	1,212	364	—	—	—	—	—	64,318
Equipment	971	—	70	—	—	—	—	—	—	—	1,041
Total Expenditures	<u>919,270</u>	<u>187,182</u>	<u>831,571</u>	<u>360,746</u>	<u>126,116</u>	<u>1,558,450</u>	<u>52,120</u>	<u>94,514</u>	<u>210,424</u>	<u>175,318</u>	<u>4,515,711</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(82,206)</u>	<u>(14,853)</u>	<u>45,140</u>	<u>(39,312)</u>	<u>5,780</u>	<u>(339,078)</u>	<u>(21,993)</u>	<u>163,925</u>	<u>43,450</u>	<u>27,721</u>	<u>(211,426)</u>
FUND BALANCE SEPTEMBER 1, 2011											
Prior Period Adjustment	—	—	—	—	—	—	—	—	—	—	—
Interfund Transfers In (Out)	82,206	14,853	—	39,312	—	339,078	21,993	—	—	—	497,442
Fund Balance before Refund to CJAD	—	—	45,140	—	5,780	—	—	163,925	43,450	27,721	286,016
Refund Due to CJAD	—	—	—	—	—	—	—	—	—	—	—
FUND BALANCE AUGUST 31, 2012	<u>\$ —</u>	<u>—</u>	<u>45,140</u>	<u>—</u>	<u>5,780</u>	<u>—</u>	<u>—</u>	<u>163,925</u>	<u>43,450</u>	<u>27,721</u>	<u>286,016</u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

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

BASIC SUPERVISION 900-2012

YEAR ENDED AUGUST 31, 2012

	Budget	Actual	Variance favorable (unfavorable)
REVENUE:			
State Aid	\$ 5,074,184	5,174,184	100,000
State Aid – SAFPF	60,000	95,323	35,323
Community Supervision Fees	7,500,000	8,211,131	711,131
Payments by Program Participants	370,891	899,962	529,071
Interest Income	50,000	14,692	(35,308)
Other Revenue	151,922	91,739	(60,183)
	13,206,997	14,487,031	1,280,034
EXPENDITURES:			
Salaries and Fringe Benefits	13,529,787	11,784,787	1,745,000
Travel and Furnished Transportation	225,100	157,132	67,968
Contract Services for Offenders	259,500	257,223	2,277
Professional Fees	433,056	349,722	83,334
Supplies and Operating Expenses	2,153,746	397,697	1,756,049
Facilities	—	—	—
Utilities	15,000	10,168	4,832
Equipment	249,000	14,522	234,478
	16,865,189	12,971,251	3,893,938
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(3,658,192)	1,515,780	5,173,972
FUND BALANCE SEPTEMBER 1, 2011	4,325,821	4,325,821	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	(565,620)	—	565,620
	102,009	5,841,601	5,739,592
Fund Balance before Refund to CJAD	102,009	102,009	—
Refund Paid to CJAD	—	—	—
	102,009	102,009	—
FUND BALANCE AUGUST 31, 2012	\$ —	5,739,592	5,739,592

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

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

PRE-SENTENCE INVESTIGATION UNIT 021-2012 CCP

YEAR ENDED AUGUST 31, 2012

	<u>Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
REVENUE:			
State Aid	\$ 318,820	318,820	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	—	305	305
Interest Income	—	—	—
Other Revenue	—	437	437
Total Revenue	<u>318,820</u>	<u>319,562</u>	<u>742</u>
EXPENDITURES:			
Salaries and Fringe Benefits	311,441	284,979	26,462
Travel and Furnished Transportation	4,110	1,154	2,956
Contract Services for Offenders	9,000	6,900	2,100
Professional Fees	3,891	3,415	476
Supplies and Operating Expenses	3,000	2,233	767
Facilities	—	—	—
Utilities	—	—	—
Equipment	500	381	119
Total Expenditures	<u>331,942</u>	<u>299,062</u>	<u>32,880</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(13,122)	20,500	33,622
FUND BALANCE SEPTEMBER 1, 2011			
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	13,122	—	(13,122)
Fund Balance before Refund to CJAD	—	20,500	20,500
Refund Due to CJAD	—	—	—
FUND BALANCE AUGUST 31, 2012	<u><u>\$ —</u></u>	<u><u>20,500</u></u>	<u><u>20,500</u></u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

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

COMMUNITY SERVICE RESTITUTION 001-2012 CCP

YEAR ENDED AUGUST 31, 2012

	<u>Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
REVENUE:			
State Aid	\$ 47,501	48,023	522
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	—	—	—
Interest Income	—	—	—
Other Revenue	—	—	—
	<u>47,501</u>	<u>48,023</u>	<u>522</u>
Total Revenue	<u>47,501</u>	<u>48,023</u>	<u>522</u>
EXPENDITURES:			
Salaries and Fringe Benefits	45,886	44,920	966
Travel and Furnished Transportation	610	34	576
Contract Services for Offenders	—	—	—
Professional Fees	1,083	708	375
Supplies and Operating Expenses	2,725	2,361	364
Facilities	—	—	—
Utilities	—	—	—
Equipment	—	—	—
	<u>50,304</u>	<u>48,023</u>	<u>2,281</u>
Total Expenditures	<u>50,304</u>	<u>48,023</u>	<u>2,281</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(2,803)	—	2,803
FUND BALANCE SEPTEMBER 1, 2011	—	—	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	2,803	—	(2,803)
	<u>—</u>	<u>—</u>	<u>—</u>
Fund Balance before Refund to CJAD	—	—	—
Refund Due to CJAD	—	—	—
	<u>—</u>	<u>—</u>	<u>—</u>
FUND BALANCE AUGUST 31, 2012	<u>\$ —</u>	<u>—</u>	<u>—</u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

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

MR/DD MENTALLY IMPAIRED CASELOADS 008-2012 CCP

YEAR ENDED AUGUST 31, 2012

	<u>Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
REVENUE:			
State Aid	\$ 403,903	403,903	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	961	1,375	414
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>404,864</u>	<u>405,278</u>	<u>414</u>
EXPENDITURES:			
Salaries and Fringe Benefits	336,744	336,677	67
Travel and Furnished Transportation	55,090	16,082	39,008
Contract Services for Offenders	26,026	333	25,693
Professional Fees	3,629	3,546	83
Supplies and Operating Expenses	1,250	834	416
Facilities	—	—	—
Utilities	1,699	1,216	483
Equipment	—	—	—
Total Expenditures	<u>424,438</u>	<u>358,688</u>	<u>65,750</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(19,574)	46,590	66,164
FUND BALANCE SEPTEMBER 1, 2011			
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	19,574	—	(19,574)
Fund Balance before Refund to CJAD	—	46,590	46,590
Refund Due to CJAD	—	—	—
FUND BALANCE AUGUST 31, 2012	<u><u>\$ —</u></u>	<u><u>46,590</u></u>	<u><u>46,590</u></u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

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

ENHANCED SUPERVISION STRATEGIES 004-2012 CCP

YEAR ENDED AUGUST 31, 2012

	<u>Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
REVENUE:			
State Aid	\$ 799,487	798,965	(522)
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	318	1,394	1,076
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>799,805</u>	<u>800,359</u>	<u>554</u>
EXPENDITURES:			
Salaries and Fringe Benefits	58,528	42,458	16,070
Travel and Furnished Transportation	460	119	341
Contract Services for Offenders	—	—	—
Professional Fees	6,116	6,116	—
Supplies and Operating Expenses	—	—	—
Facilities	—	—	—
Utilities	—	—	—
Equipment	—	—	—
Total Expenditures	<u>65,104</u>	<u>48,693</u>	<u>16,411</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	734,701	751,666	16,965
FUND BALANCE SEPTEMBER 1, 2011	—	—	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	<u>(734,701)</u>	<u>(497,442)</u>	<u>237,259</u>
Fund Balance before Refund to CJAD	—	254,224	254,224
Refund Due to CJAD	—	—	—
FUND BALANCE AUGUST 31, 2012	<u><u>\$ —</u></u>	<u><u>254,224</u></u>	<u><u>254,224</u></u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

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

NON-ENGLISH SPEAKING CASELOADS 009-2012 CCP

YEAR ENDED AUGUST 31, 2012

	<u>Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
REVENUE:			
State Aid	\$ 321,187	321,187	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	—	943	943
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>321,187</u>	<u>322,130</u>	<u>943</u>
EXPENDITURES:			
Salaries and Fringe Benefits	333,326	268,919	64,407
Travel and Furnished Transportation	1,430	1,067	363
Contract Services for Offenders	2,500	2,040	460
Professional Fees	2,409	2,409	—
Supplies and Operating Expenses	—	—	—
Facilities	—	—	—
Utilities	—	—	—
Equipment	—	—	—
Total Expenditures	<u>339,665</u>	<u>274,435</u>	<u>65,230</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(18,478)	47,695	66,173
FUND BALANCE SEPTEMBER 1, 2011			
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	18,478	—	(18,478)
Fund Balance before Refund to CJAD	—	47,695	47,695
Refund Due to CJAD	—	—	—
FUND BALANCE AUGUST 31, 2012	<u>\$ —</u>	<u>47,695</u>	<u>47,695</u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

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

FELONY ALCOHOL INTERVENTION PROGRAM 042-2012 CCP

YEAR ENDED AUGUST 31, 2012

	<u>Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
REVENUE:			
State Aid	\$ 175,262	175,262	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	—	—	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>175,262</u>	<u>175,262</u>	<u>—</u>
EXPENDITURES:			
Salaries and Fringe Benefits	176,089	162,042	14,047
Travel and Furnished Transportation	3,830	3,081	749
Contract Services for Offenders	500	—	500
Professional Fees	2,314	2,099	215
Supplies and Operating Expenses	1,400	1,319	81
Facilities	—	—	—
Utilities	—	—	—
Equipment	—	—	—
Total Expenditures	<u>184,133</u>	<u>168,541</u>	<u>15,592</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(8,871)	6,721	15,592
FUND BALANCE SEPTEMBER 1, 2011			
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	8,871	—	(8,871)
Fund Balance before Refund to CJAD	—	6,721	6,721
Refund Due to CJAD	—	—	—
FUND BALANCE AUGUST 31, 2012	<u><u>\$ —</u></u>	<u><u>6,721</u></u>	<u><u>6,721</u></u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

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

DAY TREATMENT PROGRAMS 035-2012 DP

YEAR ENDED AUGUST 31, 2012

	<u>Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
REVENUE:			
State Aid	\$ 836,452	836,452	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	451	612	161
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>836,903</u>	<u>837,064</u>	<u>161</u>
EXPENDITURES:			
Salaries and Fringe Benefits	619,522	544,922	74,600
Travel and Furnished Transportation	8,500	7,290	1,210
Contract Services for Offenders	1,741	450	1,291
Professional Fees	9,873	9,444	429
Supplies and Operating Expenses	6,259	6,119	140
Facilities	420,091	290,058	130,033
Utilities	68,700	60,016	8,684
Equipment	13,500	971	12,529
Total Expenditures	<u>1,148,186</u>	<u>919,270</u>	<u>228,916</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(311,283)	(82,206)	229,077
FUND BALANCE SEPTEMBER 1, 2011			
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	311,283	82,206	(229,077)
Fund Balance before Refund to CJAD	—	—	—
Refund Due to CJAD	—	—	—
FUND BALANCE AUGUST 31, 2012	<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 PRIOR YEAR

SUBSTANCE ABUSE AFTERCARE CASELOADS 014-2012 DP

YEAR ENDED AUGUST 31, 2012

	<u>Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
REVENUE:			
State Aid	\$ 168,776	168,776	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	2,815	3,553	738
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>171,591</u>	<u>172,329</u>	<u>738</u>
EXPENDITURES:			
Salaries and Fringe Benefits	192,872	177,212	15,660
Travel and Furnished Transportation	8,964	7,117	1,847
Contract Services for Offenders	500	—	500
Professional Fees	2,036	2,036	—
Supplies and Operating Expenses	1,100	511	589
Facilities	—	—	—
Utilities	500	306	194
Equipment	—	—	—
Total Expenditures	<u>205,972</u>	<u>187,182</u>	<u>18,790</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(34,381)	(14,853)	19,528
FUND BALANCE SEPTEMBER 1, 2011	—	—	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	34,381	14,853	(19,528)
Fund Balance before Refund to CJAD	—	—	—
Refund Due to CJAD	—	—	—
FUND BALANCE AUGUST 31, 2012	<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 PRIOR YEAR

SEX OFFENDER CASELOADS 012-2012 DP

YEAR ENDED AUGUST 31, 2012

	<u>Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
REVENUE:			
State Aid	\$ 875,479	875,479	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	876	1,232	356
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>876,355</u>	<u>876,711</u>	<u>356</u>
EXPENDITURES:			
Salaries and Fringe Benefits	806,507	753,017	53,490
Travel and Furnished Transportation	42,862	21,685	21,177
Contract Services for Offenders	49,931	36,231	13,700
Professional Fees	11,066	10,435	631
Supplies and Operating Expenses	9,298	7,713	1,585
Facilities	—	—	—
Utilities	4,498	2,420	2,078
Equipment	500	70	430
Total Expenditures	<u>924,662</u>	<u>831,571</u>	<u>93,091</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(48,307)	45,140	93,447
FUND BALANCE SEPTEMBER 1, 2011			
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	48,307	—	(48,307)
Fund Balance before Refund to CJAD	—	45,140	45,140
Refund Due to CJAD	—	—	—
FUND BALANCE AUGUST 31, 2012	<u><u>\$ —</u></u>	<u><u>45,140</u></u>	<u><u>45,140</u></u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

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

MENTALLY IMPAIRED CASELOADS 034-2012 DP

YEAR ENDED AUGUST 31, 2012

	<u>Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
REVENUE:			
State Aid	\$ 321,434	321,434	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	—	—	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>321,434</u>	<u>321,434</u>	<u>—</u>
EXPENDITURES:			
Salaries and Fringe Benefits	346,038	345,650	388
Travel and Furnished Transportation	19,098	9,494	9,604
Contract Services for Offenders	—	—	—
Professional Fees	4,411	3,627	784
Supplies and Operating Expenses	1,000	763	237
Facilities	—	—	—
Utilities	1,600	1,212	388
Equipment	—	—	—
Total Expenditures	<u>372,147</u>	<u>360,746</u>	<u>11,401</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(50,713)	(39,312)	11,401
FUND BALANCE SEPTEMBER 1, 2011			
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	50,713	39,312	(11,401)
Fund Balance before Refund to CJAD	—	—	—
Refund Due to CJAD	—	—	—
FUND BALANCE AUGUST 31, 2012	<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 PRIOR YEAR

HIGH RISK YOUTH 006-2012 DP

YEAR ENDED AUGUST 31, 2012

	<u>Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
REVENUE:			
State Aid	\$ 130,001	130,001	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	—	1,895	1,895
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>130,001</u>	<u>131,896</u>	<u>1,895</u>
EXPENDITURES:			
Salaries and Fringe Benefits	113,525	110,658	2,867
Travel and Furnished Transportation	7,045	2,929	4,116
Contract Services for Offenders	2,500	99	2,401
Professional Fees	2,975	1,487	1,488
Supplies and Operating Expenses	11,236	10,579	657
Facilities	—	—	—
Utilities	800	364	436
Equipment	—	—	—
Total Expenditures	<u>138,081</u>	<u>126,116</u>	<u>11,965</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(8,080)	5,780	13,860
FUND BALANCE SEPTEMBER 1, 2011			
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	8,080	—	(8,080)
Fund Balance before Refund to CJAD	—	5,780	5,780
Refund Due to CJAD	—	—	—
FUND BALANCE AUGUST 31, 2012	<u><u>\$ —</u></u>	<u><u>5,780</u></u>	<u><u>5,780</u></u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

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

HIGH/MEDIUM REDUCTION CASELOADS 039-2012

YEAR ENDED AUGUST 31, 2012

	<u>Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
REVENUE:			
State Aid	\$ 1,219,372	1,219,372	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	—	—	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>1,219,372</u>	<u>1,219,372</u>	<u>—</u>
EXPENDITURES:			
Salaries and Fringe Benefits	1,718,019	1,541,626	176,393
Travel and Furnished Transportation	12,200	7,679	4,521
Contract Services for Offenders	—	—	—
Professional Fees	9,145	9,145	—
Supplies and Operating Expenses	—	—	—
Facilities	—	—	—
Utilities	—	—	—
Equipment	—	—	—
Total Expenditures	<u>1,739,364</u>	<u>1,558,450</u>	<u>180,914</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(519,992)	(339,078)	180,914
FUND BALANCE SEPTEMBER 1, 2011	—	—	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	<u>519,992</u>	<u>339,078</u>	<u>(180,914)</u>
Fund Balance before Refund to CJAD	—	—	—
Refund Due to CJAD	—	—	—
FUND BALANCE AUGUST 31, 2012	<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 PRIOR YEAR

AFTERCARE TREATMENT SERVICES 041-2012 DP

YEAR ENDED AUGUST 31, 2012

	<u>Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
REVENUE:			
State Aid	\$ 30,127	30,127	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	—	—	—
Interest Income	—	—	—
Other Revenue	—	—	—
	<u>30,127</u>	<u>30,127</u>	<u>—</u>
EXPENDITURES:			
Salaries and Fringe Benefits	108,719	51,766	56,953
Travel and Furnished Transportation	910	128	782
Contract Services for Offenders	500	—	500
Professional Fees	226	226	—
Supplies and Operating Expenses	—	—	—
Facilities	—	—	—
Utilities	—	—	—
Equipment	—	—	—
	<u>110,355</u>	<u>52,120</u>	<u>58,235</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(80,228)	(21,993)	58,235
FUND BALANCE SEPTEMBER 1, 2011			
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	80,228	21,993	(58,235)
	<u>—</u>	<u>—</u>	<u>—</u>
Fund Balance before Refund to CJAD	—	—	—
Refund Due to CJAD	—	—	—
FUND BALANCE AUGUST 31, 2012	\$ <u>—</u>	<u>—</u>	<u>—</u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

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

CONTRACT RESIDENTIAL TREATMENT 040-2012 DP

YEAR ENDED AUGUST 31, 2012

	<u>Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
REVENUE:			
State Aid	\$ 258,439	258,439	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	—	—	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>258,439</u>	<u>258,439</u>	<u>—</u>
EXPENDITURES:			
Salaries and Fringe Benefits	—	—	—
Travel and Furnished Transportation	—	—	—
Contract Services for Offenders	256,501	92,576	163,925
Professional Fees	1,938	1,938	—
Supplies and Operating Expenses	—	—	—
Facilities	—	—	—
Utilities	—	—	—
Equipment	—	—	—
Total Expenditures	<u>258,439</u>	<u>94,514</u>	<u>163,925</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	—	163,925	163,925
FUND BALANCE SEPTEMBER 1, 2011			
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	—	—	—
Fund Balance before Refund to CJAD	—	163,925	163,925
Refund Due to CJAD	—	—	—
FUND BALANCE AUGUST 31, 2012	<u><u>\$ —</u></u>	<u><u>163,925</u></u>	<u><u>163,925</u></u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

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

ASSESSMENT UNIT 046-2012

YEAR ENDED AUGUST 31, 2012

	<u>Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
REVENUE:			
State Aid	\$ 253,874	253,874	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	—	—	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>253,874</u>	<u>253,874</u>	<u>—</u>
EXPENDITURES:			
Salaries and Fringe Benefits	256,693	204,646	52,047
Travel and Furnished Transportation	2,120	1,434	686
Contract Services for Offenders	—	—	—
Professional Fees	2,404	2,324	80
Supplies and Operating Expenses	9,391	2,020	7,371
Facilities	—	—	—
Utilities	—	—	—
Equipment	—	—	—
Total Expenditures	<u>270,608</u>	<u>210,424</u>	<u>60,184</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(16,734)	43,450	60,184
FUND BALANCE SEPTEMBER 1, 2011	—	—	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	16,734	—	(16,734)
Fund Balance before Refund to CJAD	—	43,450	43,450
Refund Due to CJAD	—	—	—
FUND BALANCE AUGUST 31, 2012	<u>\$ —</u>	<u>43,450</u>	<u>43,450</u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

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

S.W.I.F.T COURT 044-2012

YEAR ENDED AUGUST 31, 2012

	<u>Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
REVENUE:			
State Aid	\$ 203,039	203,039	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	—	—	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>203,039</u>	<u>203,039</u>	<u>—</u>
EXPENDITURES:			
Salaries and Fringe Benefits	347,526	173,116	174,410
Travel and Furnished Transportation	910	623	287
Contract Services for Offenders	—	—	—
Professional Fees	2,223	1,523	700
Supplies and Operating Expenses	700	56	644
Facilities	—	—	—
Utilities	720	—	720
Equipment	—	—	—
Total Expenditures	<u>352,079</u>	<u>175,318</u>	<u>176,761</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(149,040)	27,721	176,761
FUND BALANCE SEPTEMBER 1, 2011	—	—	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	149,040	—	(149,040)
Fund Balance before Refund to CJAD	—	27,721	27,721
Refund Due to CJAD	—	—	—
FUND BALANCE AUGUST 31, 2012	<u>\$ —</u>	<u>27,721</u>	<u>27,721</u>

See accompanying notes to financial statements.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

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

TREATMENT ALTERNATIVES TO INCARCERATION PROGRAM (TAIP) 015-2012

YEAR ENDED AUGUST 31, 2012

	Budget	Actual	Variance favorable (unfavorable)
REVENUE:			
State Aid	\$ 886,448	886,448	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	—	—	—
Interest Income	—	—	—
Other Revenue	—	48	48
	886,448	886,496	48
Total Revenue			
EXPENDITURES:			
Salaries and Fringe Benefits	345,137	306,866	38,271
Travel and Furnished Transportation	3,943	2,293	1,650
Contract Services for Offenders	547,065	302,882	244,183
Professional Fees	7,018	7,018	—
Supplies and Operating Expenses	1,500	1,237	263
Facilities	—	—	—
Utilities	—	—	—
Equipment	500	254	246
	905,163	620,550	284,613
Total Expenditures			
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(18,715)	265,946	284,661
FUND BALANCE SEPTEMBER 1, 2011			
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	18,715	—	(18,715)
	—	265,946	265,946
Fund Balance before Refund to CJAD			
Refund Due to CJAD	—	—	—
	—	265,946	265,946
FUND BALANCE AUGUST 31, 2012	\$ —	265,946	265,946

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, 2012

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 5,174,184	5,174,184	—
State Aid – SAFPF	95,323	95,323	—
Community Supervision Fees	8,211,131	8,211,131	—
Payments by Program Participants	899,962	899,962	—
Interest Income	14,692	14,692	—
Other Revenue	91,739	91,739	—
Total Revenue	<u>14,487,031</u>	<u>14,487,031</u>	<u>—</u>
EXPENDITURES:			
Salaries/Fringe Benefits	11,784,787	11,784,787	—
Travel/Furnished Transportation	157,132	157,132	—
Contract Services for Offenders	257,223	257,223	—
Professional Fees	349,722	349,722	—
Supplies and Operating Expenses	397,697	397,697	—
Facilities	—	—	—
Utilities	10,168	10,168	—
Equipment	14,522	14,522	—
Total Expenditures	<u>12,971,251</u>	<u>12,971,251</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	1,515,780	1,515,780	—
FUND BALANCE SEPTEMBER 1, 2011	4,325,821	4,325,821	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	—	—	—
Fund Balance before Refund to CJAD	5,841,601	5,841,601	—
Refund Paid to CJAD	102,009	102,009	—
FUND BALANCE AUGUST 31, 2012	<u>\$ 5,739,592</u>	<u>5,739,592</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, 2012

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 318,820	318,820	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	305	305	—
Interest Income	—	—	—
Other Revenue	437	437	—
	<u>319,562</u>	<u>319,562</u>	<u>—</u>
EXPENDITURES:			
Salaries/Fringe Benefits	284,979	284,979	—
Travel/Furnished Transportation	1,154	1,154	—
Contract Services for Offenders	6,900	6,900	—
Professional Fees	3,415	3,415	—
Supplies and Operating Expenses	2,233	2,233	—
Facilities	—	—	—
Utilities	—	—	—
Equipment	381	381	—
	<u>299,062</u>	<u>299,062</u>	<u>—</u>
	EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	20,500	—
	20,500	20,500	—
FUND BALANCE SEPTEMBER 1, 2011			
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	—	—	—
	<u>20,500</u>	<u>20,500</u>	<u>—</u>
	Fund Balance before Refund to CJAD	20,500	—
	20,500	20,500	—
	Refund Due to CJAD	—	—
	<u>—</u>	<u>—</u>	<u>—</u>
	FUND BALANCE AUGUST 31, 2012	\$ 20,500	—
	<u>20,500</u>	<u>20,500</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, 2012

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 48,023	48,023	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	—	—	—
Interest Income	—	—	—
Other Revenue	—	—	—
	<u>48,023</u>	<u>48,023</u>	<u>—</u>
Total Revenue			
EXPENDITURES:			
Salaries/Fringe Benefits	44,920	44,920	—
Travel/Furnished Transportation	34	34	—
Contract Services for Offenders	—	—	—
Professional Fees	708	708	—
Supplies and Operating Expenses	2,361	2,361	—
Facilities	—	—	—
Utilities	—	—	—
Equipment	—	—	—
	<u>48,023</u>	<u>48,023</u>	<u>—</u>
Total Expenditures			
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	—	—	—
FUND BALANCE SEPTEMBER 1, 2011	—	—	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	—	—	—
	<u>—</u>	<u>—</u>	<u>—</u>
Fund Balance before Refund to CJAD			
Refund Due to CJAD	—	—	—
	<u>—</u>	<u>—</u>	<u>—</u>
FUND BALANCE AUGUST 31, 2012	\$ <u>—</u>	<u>—</u>	<u>—</u>

See accompanying independent auditors' report.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

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

COMMUNITY CORRECTION PROGRAM – MR/DD MENTALLY IMPAIRED CASELOADS

YEAR ENDED AUGUST 31, 2012

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 403,903	403,903	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	1,375	1,375	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>405,278</u>	<u>405,278</u>	<u>—</u>
EXPENDITURES:			
Salaries/Fringe Benefits	336,677	336,677	—
Travel/Furnished Transportation	16,082	16,082	—
Contract Services for Offenders	333	333	—
Professional Fees	3,546	3,546	—
Supplies and Operating Expenses	834	834	—
Facilities	—	—	—
Utilities	1,216	1,216	—
Equipment	—	—	—
Total Expenditures	<u>358,688</u>	<u>358,688</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	46,590	46,590	—
FUND BALANCE SEPTEMBER 1, 2011	—	—	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	—	—	—
Fund Balance before Refund to CJAD	<u>46,590</u>	<u>46,590</u>	<u>—</u>
Refund Due to CJAD	—	—	—
FUND BALANCE AUGUST 31, 2012	<u><u>\$ 46,590</u></u>	<u><u>46,590</u></u>	<u><u>—</u></u>

See accompanying independent auditors' report.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

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

COMMUNITY CORRECTION PROGRAM – ENHANCED SUPERVISION STRATEGIES

YEAR ENDED AUGUST 31, 2012

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 798,965	798,965	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	1,394	1,394	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>800,359</u>	<u>800,359</u>	<u>—</u>
EXPENDITURES:			
Salaries/Fringe Benefits	42,458	42,458	—
Travel/Furnished Transportation	119	119	—
Contract Services for Offenders	—	—	—
Professional Fees	6,116	6,116	—
Supplies and Operating Expenses	—	—	—
Facilities	—	—	—
Utilities	—	—	—
Equipment	—	—	—
Total Expenditures	<u>48,693</u>	<u>48,693</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	751,666	751,666	—
FUND BALANCE SEPTEMBER 1, 2011	—	—	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	<u>(497,442)</u>	<u>(497,442)</u>	<u>—</u>
Fund Balance before Refund to CJAD	254,224	254,224	—
Refund Due to CJAD	—	—	—
FUND BALANCE AUGUST 31, 2012	<u><u>\$ 254,224</u></u>	<u><u>254,224</u></u>	<u><u>—</u></u>

See accompanying independent auditors' report.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

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

COMMUNITY CORRECTION PROGRAM – NON-ENGLISH SPEAKING CASELOADS

YEAR ENDED AUGUST 31, 2012

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 321,187	321,187	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	943	943	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>322,130</u>	<u>322,130</u>	<u>—</u>
EXPENDITURES:			
Salaries/Fringe Benefits	268,919	268,919	—
Travel/Furnished Transportation	1,067	1,067	—
Contract Services for Offenders	2,040	2,040	—
Professional Fees	2,409	2,409	—
Supplies and Operating Expenses	—	—	—
Facilities	—	—	—
Utilities	—	—	—
Equipment	—	—	—
Total Expenditures	<u>274,435</u>	<u>274,435</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	47,695	47,695	—
FUND BALANCE SEPTEMBER 1, 2011	—	—	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	—	—	—
Fund Balance before Refund to CJAD	<u>47,695</u>	<u>47,695</u>	<u>—</u>
Refund Due to CJAD	—	—	—
FUND BALANCE AUGUST 31, 2012	<u><u>\$ 47,695</u></u>	<u><u>47,695</u></u>	<u><u>—</u></u>

See accompanying independent auditors' report.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

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

COMMUNITY CORRECTION PROGRAM – FELONY ALCOHOL INTERVENTION PROGRAM

YEAR ENDED AUGUST 31, 2012

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 175,262	175,262	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	—	—	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>175,262</u>	<u>175,262</u>	<u>—</u>
EXPENDITURES:			
Salaries/Fringe Benefits	162,042	162,042	—
Travel/Furnished Transportation	3,082	3,082	—
Contract Services for Offenders	—	—	—
Professional Fees	2,098	2,098	—
Supplies and Operating Expenses	1,319	1,319	—
Facilities	—	—	—
Utilities	—	—	—
Equipment	—	—	—
Total Expenditures	<u>168,541</u>	<u>168,541</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	6,721	6,721	—
FUND BALANCE SEPTEMBER 1, 2011	—	—	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	—	—	—
Fund Balance before Refund to CJAD	<u>6,721</u>	<u>6,721</u>	<u>—</u>
Refund Due to CJAD	—	—	—
FUND BALANCE AUGUST 31, 2012	<u><u>\$ 6,721</u></u>	<u><u>6,721</u></u>	<u><u>—</u></u>

See accompanying independent auditors' report.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

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

DIVERSION PROGRAM – DAY TREATMENT PROGRAMS

YEAR ENDED AUGUST 31, 2012

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 836,452	836,452	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	612	612	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>837,064</u>	<u>837,064</u>	<u>—</u>
EXPENDITURES:			
Salaries/Fringe Benefits	544,922	544,922	—
Travel/Furnished Transportation	7,290	7,290	—
Contract Services for Offenders	450	450	—
Professional Fees	9,444	9,444	—
Supplies and Operating Expenses	6,119	6,119	—
Facilities	290,058	290,058	—
Utilities	60,016	60,016	—
Equipment	971	971	—
Total Expenditures	<u>919,270</u>	<u>919,270</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(82,206)	(82,206)	—
FUND BALANCE SEPTEMBER 1, 2011	—	—	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	82,206	82,206	—
Fund Balance before Refund to CJAD	<u>—</u>	<u>—</u>	<u>—</u>
Refund Due to CJAD	—	—	—
FUND BALANCE AUGUST 31, 2012	<u><u>\$ —</u></u>	<u><u>—</u></u>	<u><u>—</u></u>

See accompanying independent auditors' report.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

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

DIVERSION PROGRAM – SUBSTANCE ABUSE AFTERCARE CASELOADS

YEAR ENDED AUGUST 31, 2012

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 168,776	168,776	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	3,553	3,553	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>172,329</u>	<u>172,329</u>	<u>—</u>
EXPENDITURES:			
Salaries/Fringe Benefits	177,212	177,212	—
Travel/Furnished Transportation	7,117	7,117	—
Contract Services for Offenders	—	—	—
Professional Fees	2,036	2,036	—
Supplies and Operating Expenses	511	511	—
Facilities	—	—	—
Utilities	306	306	—
Equipment	—	—	—
Total Expenditures	<u>187,182</u>	<u>187,182</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(14,853)	(14,853)	—
FUND BALANCE SEPTEMBER 1, 2011	—	—	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	14,853	14,853	—
Fund Balance before Refund to CJAD	<u>—</u>	<u>—</u>	<u>—</u>
Refund Due to CJAD	—	—	—
FUND BALANCE AUGUST 31, 2012	<u><u>\$ —</u></u>	<u><u>—</u></u>	<u><u>—</u></u>

See accompanying independent auditors' report.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

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

DIVERSION PROGRAM – SEX OFFENDER CASELOADS

YEAR ENDED AUGUST 31, 2012

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 875,479	875,479	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	1,232	1,232	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>876,711</u>	<u>876,711</u>	<u>—</u>
EXPENDITURES:			
Salaries/Fringe Benefits	753,017	753,017	—
Travel/Furnished Transportation	21,685	21,685	—
Contract Services for Offenders	36,231	36,231	—
Professional Fees	10,435	10,435	—
Supplies and Operating Expenses	7,713	7,713	—
Facilities	—	—	—
Utilities	2,420	2,420	—
Equipment	70	70	—
Total Expenditures	<u>831,571</u>	<u>831,571</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	45,140	45,140	—
FUND BALANCE SEPTEMBER 1, 2011	—	—	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	—	—	—
Fund Balance before Refund to CJAD	<u>45,140</u>	<u>45,140</u>	<u>—</u>
Refund Due to CJAD	—	—	—
FUND BALANCE AUGUST 31, 2012	<u><u>\$ 45,140</u></u>	<u><u>45,140</u></u>	<u><u>—</u></u>

See accompanying independent auditors' report.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD
DIVERSION PROGRAM – MENTALLY IMPAIRED CASELOADS
YEAR ENDED AUGUST 31, 2012

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 321,434	321,434	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	—	—	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>321,434</u>	<u>321,434</u>	<u>—</u>
EXPENDITURES:			
Salaries/Fringe Benefits	345,650	345,650	—
Travel/Furnished Transportation	9,494	9,494	—
Contract Services for Offenders	—	—	—
Professional Fees	3,627	3,627	—
Supplies and Operating Expenses	763	763	—
Facilities	—	—	—
Utilities	1,212	1,212	—
Equipment	—	—	—
Total Expenditures	<u>360,746</u>	<u>360,746</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(39,312)	(39,312)	—
FUND BALANCE SEPTEMBER 1, 2011	—	—	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	39,312	39,312	—
Fund Balance before Refund to CJAD	<u>—</u>	<u>—</u>	<u>—</u>
Refund Due to CJAD	<u>—</u>	<u>—</u>	<u>—</u>
FUND BALANCE AUGUST 31, 2012	<u><u>\$ —</u></u>	<u><u>—</u></u>	<u><u>—</u></u>

See accompanying independent auditors' report.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

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

DIVERSION PROGRAM – HIGH RISK YOUTH

YEAR ENDED AUGUST 31, 2012

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 130,001	130,001	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	1,895	1,895	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>131,896</u>	<u>131,896</u>	<u>—</u>
EXPENDITURES:			
Salaries/Fringe Benefits	110,658	110,658	—
Travel/Furnished Transportation	2,929	2,929	—
Contract Services for Offenders	99	99	—
Professional Fees	1,487	1,487	—
Supplies and Operating Expenses	10,579	10,579	—
Facilities	—	—	—
Utilities	364	364	—
Equipment	—	—	—
Total Expenditures	<u>126,116</u>	<u>126,116</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	5,780	5,780	—
FUND BALANCE SEPTEMBER 1, 2011	—	—	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	—	—	—
Fund Balance before Refund to CJAD	<u>5,780</u>	<u>5,780</u>	<u>—</u>
Refund Due to CJAD	—	—	—
FUND BALANCE AUGUST 31, 2012	<u><u>\$ 5,780</u></u>	<u><u>5,780</u></u>	<u><u>—</u></u>

See accompanying independent auditors' report.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

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

DIVERSION PROGRAM – HIGH/MEDIUM REDUCTION CASELOADS

YEAR ENDED AUGUST 31, 2012

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 1,219,372	1,219,372	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	—	—	—
Interest Income	—	—	—
Other Revenue	—	—	—
	<u>1,219,372</u>	<u>1,219,372</u>	<u>—</u>
Total Revenue			
EXPENDITURES:			
Salaries/Fringe Benefits	1,541,626	1,541,626	—
Travel/Furnished Transportation	7,679	7,679	—
Contract Services for Offenders	—	—	—
Professional Fees	9,145	9,145	—
Supplies and Operating Expenses	—	—	—
Facilities	—	—	—
Utilities	—	—	—
Equipment	—	—	—
	<u>1,558,450</u>	<u>1,558,450</u>	<u>—</u>
Total Expenditures			
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(339,078)	(339,078)	—
FUND BALANCE SEPTEMBER 1, 2011	—	—	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	339,078	339,078	—
	<u>—</u>	<u>—</u>	<u>—</u>
Fund Balance before Refund to CJAD			
Refund Due to CJAD	—	—	—
	<u>—</u>	<u>—</u>	<u>—</u>
FUND BALANCE AUGUST 31, 2012	<u>\$ —</u>	<u>—</u>	<u>—</u>

See accompanying independent auditors' report.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD
DIVERSION PROGRAM – AFTERCARE TREATMENT SERVICES
YEAR ENDED AUGUST 31, 2012

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 30,127	30,127	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	—	—	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>30,127</u>	<u>30,127</u>	<u>—</u>
EXPENDITURES:			
Salaries/Fringe Benefits	51,766	51,766	—
Travel/Furnished Transportation	128	128	—
Contract Services for Offenders	—	—	—
Professional Fees	226	226	—
Supplies and Operating Expenses	—	—	—
Facilities	—	—	—
Utilities	—	—	—
Equipment	—	—	—
Total Expenditures	<u>52,120</u>	<u>52,120</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(21,993)	(21,993)	—
FUND BALANCE SEPTEMBER 1, 2011	—	—	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	21,993	21,993	—
Fund Balance before Refund to CJAD	—	—	—
Refund Due to CJAD	—	—	—
FUND BALANCE AUGUST 31, 2012	<u>\$ —</u>	<u>—</u>	<u>—</u>

See accompanying independent auditors' report.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD
DIVERSION PROGRAM – CONTRACT RESIDENTIAL TREATMENT
YEAR ENDED AUGUST 31, 2012

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 258,439	258,439	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	—	—	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>258,439</u>	<u>258,439</u>	<u>—</u>
EXPENDITURES:			
Salaries/Fringe Benefits	—	—	—
Travel/Furnished Transportation	—	—	—
Contract Services for Offenders	92,576	92,576	—
Professional Fees	1,938	1,938	—
Supplies and Operating Expenses	—	—	—
Facilities	—	—	—
Utilities	—	—	—
Equipment	—	—	—
Total Expenditures	<u>94,514</u>	<u>94,514</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	163,925	163,925	—
FUND BALANCE SEPTEMBER 1, 2011	—	—	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	—	—	—
Fund Balance before Refund to CJAD	<u>163,925</u>	<u>163,925</u>	<u>—</u>
Refund Due to CJAD	—	—	—
FUND BALANCE AUGUST 31, 2012	<u><u>\$ 163,925</u></u>	<u><u>163,925</u></u>	<u><u>—</u></u>

See accompanying independent auditors' report.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

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

DIVERSION PROGRAM – ASSESSMENT UNIT

YEAR ENDED AUGUST 31, 2012

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 253,874	253,874	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	—	—	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>253,874</u>	<u>253,874</u>	<u>—</u>
EXPENDITURES:			
Salaries/Fringe Benefits	204,646	204,646	—
Travel/Furnished Transportation	1,434	1,434	—
Contract Services for Offenders	—	—	—
Professional Fees	2,324	2,324	—
Supplies and Operating Expenses	2,020	2,020	—
Facilities	—	—	—
Utilities	—	—	—
Equipment	—	—	—
Total Expenditures	<u>210,424</u>	<u>210,424</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	43,450	43,450	—
FUND BALANCE SEPTEMBER 1, 2011	—	—	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	—	—	—
Fund Balance before Refund to CJAD	<u>43,450</u>	<u>43,450</u>	<u>—</u>
Refund Due to CJAD	—	—	—
FUND BALANCE AUGUST 31, 2012	<u><u>\$ 43,450</u></u>	<u><u>43,450</u></u>	<u><u>—</u></u>

See accompanying independent auditors' report.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

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

DIVERSION PROGRAM – S.W.I.F.T Court

YEAR ENDED AUGUST 31, 2012

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 203,039	203,039	—
State Aid – SAFPF	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	—	—	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>203,039</u>	<u>203,039</u>	<u>—</u>
EXPENDITURES:			
Salaries/Fringe Benefits	173,116	173,116	—
Travel/Furnished Transportation	623	623	—
Contract Services for Offenders	—	—	—
Professional Fees	1,523	1,523	—
Supplies and Operating Expenses	56	56	—
Facilities	—	—	—
Utilities	—	—	—
Equipment	—	—	—
Total Expenditures	<u>175,318</u>	<u>175,318</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	27,721	27,721	—
FUND BALANCE SEPTEMBER 1, 2011	—	—	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	—	—	—
Fund Balance before Refund to CJAD	<u>27,721</u>	<u>27,721</u>	<u>—</u>
Refund Due to CJAD	—	—	—
FUND BALANCE AUGUST 31, 2012	<u>\$ 27,721</u>	<u>27,721</u>	<u>—</u>

See accompanying independent auditors' report.

**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, 2012

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE:			
State Aid	\$ 886,448	886,448	—
Rider 80 State Aid	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	—	—	—
Interest Income	—	—	—
Other Revenue	48	48	—
	<u>886,496</u>	<u>886,496</u>	<u>—</u>
EXPENDITURES:			
Salaries/Fringe Benefits	306,866	306,866	—
Travel/Furnished Transportation	2,293	2,293	—
Contract Services for Offenders	302,882	302,882	—
Professional Fees	7,018	7,018	—
Supplies and Operating Expenses	1,237	1,237	—
Facilities	—	—	—
Utilities	—	—	—
Equipment	254	254	—
	<u>620,550</u>	<u>620,550</u>	<u>—</u>
	EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	265,946	—
	265,946	265,946	—
FUND BALANCE SEPTEMBER 1, 2011			
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	—	—	—
	<u>265,946</u>	<u>265,946</u>	<u>—</u>
	Fund Balance before Refund to CJAD	265,946	—
	265,946	265,946	—
	Refund Due to CJAD	—	—
	<u>—</u>	<u>—</u>	<u>—</u>
	FUND BALANCE AUGUST 31, 2012	\$ 265,946	—
	<u>265,946</u>	<u>265,946</u>	<u>—</u>

See accompanying independent auditors' report.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2012

Finding 2012

August 31, 2012 – None Reported

Follow-up on Findings of the Previous Fiscal Year

Finding 2011-1

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

There are no questioned costs associated with this finding.

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

Management's Response

Tarrant County CSCD took the following steps in response to Finding #2011-1: First, the responsibility to conduct an annual inventory was moved to new personnel. Second, all inventory reports were completed by June 1, 2012. In addition to these steps, the entire inventory will be photographed and cataloged annually for future reference and documented support.

Finding 2011-2

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

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

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

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

Management's Response

Tarrant CSCD took the following step in response to the Audit Report Finding #2011-2: The Department changed the standard operating procedure for unclaimed restitution. The change calls for all unclaimed funds to be remitted by 5 years and 60 days. This change will insure that all funds are remitted before the 5 years and 120 days deadline.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

TDCJ-CJAD COMPLIANCE CHECKLIST

YEAR ENDED AUGUST 31, 2012

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

<u>Yes</u>	<u>No</u>	<u>N/A</u>	
<u>X</u>	<u> </u>	<u> </u>	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> </u>	<u> </u>	<u>X</u>	Was an explanation given in the Notes to the Financial Statements for changes made to Revenues and Expenditures 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>	<u> </u>	<u> </u>	Are TDCJ-CJAD funds and locally generated revenues expended in accordance with the Financial Management Manual for TDCJ-CJAD Funding, TDCJ-CJAD Funding (FMM), 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 2012 is October 31, 2012.
<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> </u>	<u> </u>	<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? (FMM 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 2012 Time Study to TDCJ-CJAD along with the audit report.
<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

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

TDCJ-CJAD COMPLIANCE CHECKLIST

YEAR ENDED AUGUST 31, 2012

<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 28, 2012 and in accordance with the Financial Management Manual for TDCJ-CJAD Funding? – (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>	<u> </u>	<u> </u>	Are idle funds, if any, invested? (FMM 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 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>	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>	<u> </u>	<u> </u>	Are all non-TDCJ-CJAD funded program fees expended in accordance with applicable limitations: i.e., 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 equipment physically inventoried and adequately supported with an inventory form?
<u>X</u>	<u> </u>	<u> </u>	Is surplus equipment disposed of in accordance with TDCJ-CJAD guidelines? (FMM 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? (FMM 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 one-time increases are given? (FMM 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>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**

TDCJ-CJAD COMPLIANCE CHECKLIST

YEAR ENDED AUGUST 31, 2012

<u>Yes</u>	<u>No</u>	<u>N/A</u>	
<u>X</u>	<u> </u>	<u> </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 Financial Management Manual for TDCJ-CJAD Funding (FMM Pages 8-10). 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>	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>X</u>	<u> </u>	<u> </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 Treasurer 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> </u>	<u> </u>	<u>X</u>	Are petty cash funds authorized by the county auditor or fiscal officer? (FMM, 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.
<u> </u>	<u> </u>	<u>X</u>	Are petty cash funds used only for specific purposes for allowable items as listed in the Financial Management Manual for TDCJ-CJAD Funding and expended only for emergency situations authorized by a written policy and approved by the CSCD director? (FMM, 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.
<u> </u>	<u> </u>	<u>X</u>	Are items that can reasonably be secured through the purchasing system not purchased from petty cash? (FMM, Pages 7-8 and 20) 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**

TDCJ-CJAD COMPLIANCE CHECKLIST

YEAR ENDED AUGUST 31, 2012

<u>Yes</u>	<u>No</u>	<u>N/A</u>	
<u>X</u>	<u> </u>	<u> </u>	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? (FMM 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.
<u> </u>	<u> </u>	<u>X</u>	With prior TDCJ-CJAD approval, CSCDs may use Basic Supervision, CC, DP, or TAIP funds as required cash matching for grants from other governmental agencies, non-profit organizations, or private foundations, etc., for the purpose of expanding an existing program. Was cash matching properly authorized, budgeted, and expended? (FMM Pages 21-22) 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>	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? (FMM page 27) 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>	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 Victims' 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 fees were collected, were they remitted to the State Comptroller in compliance with the timelines outlined by the State Comptroller's Office? (FMM pages 28-29) 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**

TDCJ-CJAD COMPLIANCE CHECKLIST

YEAR ENDED AUGUST 31, 2012

<u>Yes</u>	<u>No</u>	<u>N/A</u>	
_____	_____	_____	Were pretrial intervention fees properly collected and accounted for? (FMM pages 28-29, <i>Government Code</i> , 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.
_____	_____	X	Is there proper identification on motor vehicles that are issued exempt license plates? (FMM pages 29-30, <i>Transportation Code</i> , Chapter 721) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
X	_____	_____	Is the transactions' administrative fee, if collected, accounted for on a consistent basis? (FMM page 30) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
_____	_____	X	Are payments to a Children's Advocacy Center properly collected and accounted for, if court ordered? (FMM page 30, <i>Code of Criminal Procedure</i> , Article 42.12, Section 11 (g)) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
_____	_____	X	Are payments to a Family Violence Shelter Center properly collected and accounted for, if court ordered? (FMM page 31, <i>Code of Criminal Procedure</i> , Article 42.12, Section 11 (h)) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
X	_____	_____	Did the Fiscal Officer follow the applicable laws, guidelines, and duties as specified on pages 31-35 of the Financial Management Manual for TDCJ-CJAD Funding? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
X	_____	_____	Did the Fiscal Officer follow the applicable laws, guidelines, and duties as specified on pages 31-35 of the Financial Management Manual for TDCJ-CJAD Funding? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
X	_____	_____	If there were negative fund balances in programs at fiscal year end, were they covered by interfund transfers as described in the <i>Financial Management Manual</i> ? (FMM pages 33-34) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
X	_____	_____	Were purchasing laws followed as directed in accordance with the same procedures applicable to a county? (Texas Local Government Code 140.003, <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.

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

TDCJ-CJAD COMPLIANCE CHECKLIST

YEAR ENDED AUGUST 31, 2012

<u>Yes</u>	<u>No</u>	<u>N/A</u>	
<u>X</u>	<u> </u>	<u> </u>	Do action plans exist for all significant findings from previous audits, and are action plans current? (Chapter 4, Item 4.05, <i>Government Auditing Standards</i>) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u> </u>	<u>X</u>	<u> </u>	Were any instances of fraud, non-compliance, waste, or abuse noted by the auditor (Chapter 4, Item 4.25, <i>Government Auditing Standards</i>)? If yes, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.