



**TARRANT COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

Financial Statements

August 31, 2010

(With Independent Auditors' Report Thereon)



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

## Independent Auditors' Report

Board of Criminal Court Judges  
Tarrant County, Texas:

We have audited the accompanying combined financial statements of the Tarrant County Community Supervision and Corrections Department of Tarrant County Community Supervision and Corrections Department as of and for the year ended August 31, 2010. These financial statements are the responsibility of management of the Tarrant County Community Supervision and Corrections Department. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

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

In our opinion, the combined financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Tarrant County Community Supervision and Corrections Department, as of August 31, 2010, and the results of its operations for the year then ended, in conformity with the basis of accounting described in the Notes.

In accordance with *Government Auditing Standards*, we have also issued a report dated January 5, 2011 on our consideration of Tarrant County Community Supervision and Corrections Department's internal control structure and a report dated January 5, 2011 on its compliance with certain provisions of laws and regulations. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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

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

KPMG LLP

January 5, 2011



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

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
*GOVERNMENT AUDITING STANDARDS***

Tarrant County Community Supervision and Corrections Department  
Tarrant County, Texas

We have audited the financial statements of Tarrant County Community Supervision and Corrections Department (the Department) as of and for the year ended August 31, 2010, and have issued our report thereon dated January 5, 2011. The financial statements are prepared on the same basis of accounting used for reporting to TDCJ-CJAD, which is a comprehensive basis of accounting other than U.S. generally accepted accounting principles and presents only the results of the Tarrant County Community Supervision and Corrections Department. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control over Financial Reporting**

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

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

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

**Compliance and Other Matters**

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

results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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

KPMG LLP

January 5, 2011

**TARRANT COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

COMBINED STATEMENT OF FINANCIAL POSITION

AUGUST 31, 2010

<b>ASSETS</b>	<b>Basic Supervision</b>	<b>Community Corrections</b>	<b>Diversion Program</b>	<b>TAIP</b>	<b>Total</b>
Cash:					
Bank Balances	\$ 4,884,798.35	251,535.69	282,311.85	68,131.03	5,486,776.92
Petty Cash	100.00	—	—	—	100.00
Total Cash	<u>4,884,898.35</u>	<u>251,535.69</u>	<u>282,311.85</u>	<u>68,131.03</u>	<u>5,486,876.92</u>
Accounts Receivable:					
Other Receivables	280,983.25	14,351.88	5,624.66	—	300,959.79
Total Accounts Receivable	<u>280,983.25</u>	<u>14,351.88</u>	<u>5,624.66</u>	<u>—</u>	<u>300,959.79</u>
Total Assets	<u>\$ 5,165,881.60</u>	<u>265,887.57</u>	<u>287,936.51</u>	<u>68,131.03</u>	<u>5,787,836.71</u>
<b>LIABILITIES AND FUND BALANCE</b>					
Liabilities:					
Accounts Payable	\$ 437,312.42	54,637.33	278,013.19	68,131.03	838,093.97
Total Liabilities	<u>437,312.42</u>	<u>54,637.33</u>	<u>278,013.19</u>	<u>68,131.03</u>	<u>838,093.97</u>
Fund Balance	<u>4,728,569.18</u>	<u>211,250.24</u>	<u>9,923.32</u>	<u>—</u>	<u>4,949,742.74</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 5,165,881.60</u>	<u>265,887.57</u>	<u>287,936.51</u>	<u>68,131.03</u>	<u>5,787,836.71</u>

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

**TARRANT COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**  
COMBINED STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
YEAR ENDED AUGUST 31, 2010

	<u>Basic Supervision</u>	<u>Community Corrections</u>	<u>Diversion Program</u>	<u>TAIP</u>	<u>Total</u>
<b>REVENUE:</b>					
State Aid	\$ 4,526,470.00	2,332,738.00	4,044,084.99	884,601.00	11,787,893.99
State Aid – SAFFP	64,820.34	—	—	—	64,820.34
Rider 80 State Aid	224,372.43	53,459.69	109,701.97	7,787.70	395,321.79
Community Supervision Fees	8,800,975.53	—	—	—	8,800,975.53
Payments by Program Participants	366,572.34	80,378.20	21,606.86	—	468,557.40
Interest Income	44,982.64	—	—	—	44,982.64
Other Revenue	60,986.63	9,847.88	4,104.25	—	74,938.76
Total Revenue	<u>14,089,179.91</u>	<u>2,476,423.77</u>	<u>4,179,498.07</u>	<u>892,388.70</u>	<u>21,637,490.45</u>
<b>EXPENDITURE:</b>					
Salaries and Fringe Benefits	12,157,386.57	1,818,624.38	3,265,878.53	335,047.52	17,576,937.00
Rider 80 Salaries and Related Fringe	224,372.43	53,459.69	109,701.97	7,787.70	395,321.79
Travel and Furnished Transportation	160,880.26	34,865.09	105,959.71	1,423.03	303,128.09
Contract Services	439,910.45	139,913.62	289,771.21	544,931.80	1,414,527.08
Professional Fees	178,440.42	25,555.99	44,419.53	7,537.27	255,953.21
Supplies and Operating Expenses	191,824.53	12,640.03	46,236.13	1,068.62	251,769.31
Facilities	—	—	369,870.00	—	369,870.00
Utilities	15,904.68	3,154.86	100,233.94	—	119,293.48
Equipment	24,419.49	1,539.49	5,642.23	1,874.64	33,475.85
Total Expenditure	<u>13,393,138.83</u>	<u>2,089,753.15</u>	<u>4,337,713.25</u>	<u>899,670.58</u>	<u>20,720,275.81</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	696,041.08	386,670.62	(158,215.18)	(7,281.88)	917,214.64
Fund Balance September 1, 2009	4,032,528.10	—	—	—	4,032,528.10
Prior Period Adjustment	—	—	—	—	—
Interfund Transfers In (Out)	—	(175,420.38)	168,138.50	7,281.88	—
Fund Balance Before Refund to CJAD	<u>4,728,569.18</u>	<u>211,250.24</u>	<u>9,923.32</u>	<u>—</u>	<u>4,949,742.74</u>
Refund Due to CJAD	—	—	—	—	—
Fund Balance August 31, 2010	<u>\$ 4,728,569.18</u>	<u>211,250.24</u>	<u>9,923.32</u>	<u>—</u>	<u>4,949,742.74</u>

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

**TARRANT COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**  
ALL COMMUNITY CORRECTIONS FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
YEAR ENDED AUGUST 31, 2010

	<b>021-2010 CCP Pre-Sentence Investigation</b>	<b>001-2010 CCP Community Service Restitution</b>	<b>008-2010 CCP MR/DD Mentally Impaired Caseloads</b>	<b>004-2010 CCP Enhanced Supervision Strategies</b>	<b>033-2010 CCP Pre-Trial Bond Supervision</b>	<b>009-2010 CCP Nonenglish Speaking Caseloads</b>	<b>042-2010 CCP Felony Alcohol Intervention Program</b>	<b>Total</b>
<b>REVENUE:</b>								
State Aid	\$ 654,369.00	54,457.00	415,181.00	311,845.00	489,310.00	281,102.00	126,474.00	2,332,738.00
State Aid – SAFFP	—	—	—	—	—	—	—	—
Rider 80 State Aid	14,912.35	1,401.48	8,717.00	1,901.01	13,270.81	8,717.92	4,539.12	53,459.69
Community Supervision Fees	—	—	—	—	—	—	—	—
Payments by Program Participants	3,314.00	—	2,091.95	5,975.25	59,662.00	5,091.00	4,244.00	80,378.20
Interest Income	—	—	—	—	—	—	—	—
Other Revenue	—	—	—	—	—	—	9,847.88	9,847.88
<b>Total Revenue</b>	<b>672,595.35</b>	<b>55,858.48</b>	<b>425,989.95</b>	<b>319,721.26</b>	<b>562,242.81</b>	<b>294,910.92</b>	<b>145,105.00</b>	<b>2,476,423.77</b>
<b>EXPENDITURE:</b>								
Salaries and Fringe Benefits	600,307.23	41,544.94	323,407.32	54,227.31	411,826.26	257,990.39	129,320.93	1,818,624.38
Rider 80 Salaries and Related Fringe	14,912.35	1,401.48	8,717.00	1,901.01	13,270.81	8,717.92	4,539.12	53,459.69
Travel and Furnished Transportation	858.70	633.90	22,512.63	656.95	2,746.56	2,741.45	4,714.90	34,865.09
Contract Services	5,824.00	—	39,805.62	6,111.00	78,000.00	5,690.00	4,483.00	139,913.62
Professional Fees	7,739.17	408.00	5,196.41	2,584.00	4,964.00	2,932.41	1,732.00	25,555.99
Supplies and Operating Expenses	5,322.18	3,222.04	1,034.91	—	2,745.85	—	315.05	12,640.03
Facilities	—	—	—	—	—	—	—	—
Utilities	304.67	—	1,936.17	—	914.02	—	—	3,154.86
Equipment	1,051.28	—	—	321.51	166.70	—	—	1,539.49
<b>Total Expenditure</b>	<b>636,319.58</b>	<b>47,210.36</b>	<b>402,610.06</b>	<b>65,801.78</b>	<b>514,634.20</b>	<b>278,072.17</b>	<b>145,105.00</b>	<b>2,089,753.15</b>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>36,275.77</b>	<b>8,648.12</b>	<b>23,379.89</b>	<b>253,919.48</b>	<b>47,608.61</b>	<b>16,838.75</b>	<b>—</b>	<b>386,670.62</b>
Fund Balance September 1, 2009	—	—	—	—	—	—	—	—
Prior Period Adjustment	—	—	—	—	—	—	—	—
Interfund Transfers In (Out)	—	—	—	(175,420.38)	—	—	—	(175,420.38)
<b>Fund Balance Before Refund to CJAD</b>	<b>36,275.77</b>	<b>8,648.12</b>	<b>23,379.89</b>	<b>78,499.10</b>	<b>47,608.61</b>	<b>16,838.75</b>	<b>—</b>	<b>211,250.24</b>
Refund Due to CJAD	—	—	—	—	—	—	—	—
<b>Fund Balance August 31, 2010</b>	<b>\$ 36,275.77</b>	<b>8,648.12</b>	<b>23,379.89</b>	<b>78,499.10</b>	<b>47,608.61</b>	<b>16,838.75</b>	<b>—</b>	<b>211,250.24</b>

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



**TARRANT COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**  
ALL DIVERSION PROGRAMS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
YEAR ENDED AUGUST 31, 2010

	<b>035-2010 Intensive Day Treatment</b>	<b>014-2010 Intensive Day Treatment Aftercare</b>	<b>012-2010 DP Sex Offender Caseloads</b>	<b>034-2010 DP Mentally Impaired Caseloads</b>	<b>006-2010 DP High Risk Youth</b>	<b>039-2010 DP High/Medium Reduction Caseloads</b>	<b>0041-2010 DP Contract Aftercare</b>	<b>0040-2010 Contract Residential</b>	<b>Total</b>
<b>REVENUE:</b>									
State Aid	\$ 1,269,272.00	159,261.99	792,395.00	327,894.00	106,940.00	1,242,283.00	60,326.00	85,713.00	4,044,084.99
State Aid – SAFPF	—	—	—	—	—	—	—	—	—
Rider 80 State Aid	20,364.69	5,092.00	25,238.57	11,139.89	2,986.00	44,880.82	—	—	109,701.97
Community Supervision Fees	—	—	—	—	—	—	—	—	—
Payments by Program Participants	1,864.00	7,659.53	10,828.12	—	1,255.21	—	—	—	21,606.86
Interest Income	—	—	—	—	—	—	—	—	—
Other Revenue	4,104.25	—	—	—	—	—	—	—	4,104.25
<b>Total Revenue</b>	<b>1,295,604.94</b>	<b>172,013.52</b>	<b>828,461.69</b>	<b>339,033.89</b>	<b>111,181.21</b>	<b>1,287,163.82</b>	<b>60,326.00</b>	<b>85,713.00</b>	<b>4,179,498.07</b>
<b>EXPENDITURE:</b>									
Salaries and Fringe Benefits	785,841.02	153,490.68	694,588.93	316,577.40	99,403.88	1,215,976.62	—	—	3,265,878.53
Rider 80 Salaries and Related Fringe	20,364.69	5,092.00	25,238.57	11,139.89	2,986.00	44,880.82	—	—	109,701.97
Travel and Furnished Transportation	26,228.45	6,441.81	36,675.10	20,988.54	5,624.61	10,001.20	—	—	105,959.71
Contract Services	34,168.00	30,390.20	51,091.75	—	6,270.00	—	82,781.26	85,070.00	289,771.21
Professional Fees	16,714.38	1,900.63	8,828.70	4,889.82	1,674.00	9,317.00	452.00	643.00	44,419.53
Supplies and Operating Expenses	39,644.98	801.79	3,708.04	1,393.02	688.30	—	—	—	46,236.13
Facilities	369,870.00	—	—	—	—	—	—	—	369,870.00
Utilities	91,474.45	611.82	5,320.46	2,217.86	609.35	—	—	—	100,233.94
Equipment	5,567.23	—	75.00	—	—	—	—	—	5,642.23
<b>Total Expenditure</b>	<b>1,389,873.20</b>	<b>198,728.93</b>	<b>825,526.55</b>	<b>357,206.53</b>	<b>117,256.14</b>	<b>1,280,175.64</b>	<b>83,233.26</b>	<b>85,713.00</b>	<b>4,337,713.25</b>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>(94,268.26)</b>	<b>(26,715.41)</b>	<b>2,935.14</b>	<b>(18,172.64)</b>	<b>(6,074.93)</b>	<b>6,988.18</b>	<b>(22,907.26)</b>	<b>—</b>	<b>(158,215.18)</b>
Fund Balance September 1, 2009	—	—	—	—	—	—	—	—	—
Prior Period Adjustment	—	—	—	—	—	—	—	—	—
Interfund Transfers In (Out)	94,268.26	26,715.41	—	18,172.64	6,074.93	—	22,907.26	—	168,138.50
<b>Fund Balance Before Refund to CJAD</b>	<b>—</b>	<b>—</b>	<b>2,935.14</b>	<b>—</b>	<b>—</b>	<b>6,988.18</b>	<b>—</b>	<b>—</b>	<b>9,923.32</b>
Refund Due to CJAD	—	—	—	—	—	—	—	—	—
<b>Fund Balance August 31, 2010</b>	<b>\$ —</b>	<b>—</b>	<b>2,935.14</b>	<b>—</b>	<b>—</b>	<b>6,988.18</b>	<b>—</b>	<b>—</b>	<b>9,923.32</b>

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

**TARRANT COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

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

YEAR ENDED AUGUST 31, 2010

BASIC SUPERVISION 900-2010

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year (Actual)</u>
<b>REVENUE:</b>				
State Aid	\$ 4,526,470.00	4,526,470.00	—	4,679,456.00
State Aid – SAFPF	90,000.00	64,820.34	(25,179.66)	103,614.10
Rider 80 State Aid	230,420.00	224,372.43	(6,047.57)	—
Community Supervision Fees	7,596,000.00	8,800,975.53	1,204,975.53	8,290,319.79
Payments by Program Participants	355,000.00	366,572.34	11,572.34	412,271.19
Interest Income	150,000.00	44,982.64	(105,017.36)	123,004.11
Other Revenue	25,000.00	60,986.63	35,986.63	37,598.81
Total Revenue	<u>12,972,890.00</u>	<u>14,089,179.91</u>	<u>1,116,289.91</u>	<u>13,646,264.00</u>
<b>EXPENDITURE:</b>				
Salaries and Fringe Benefits	13,328,293.00	12,157,386.57	1,170,906.43	11,788,392.91
Rider 80 Salaries and Related Fringe	230,431.00	224,372.43	6,058.57	—
Travel and Furnished Transportation	233,500.00	160,880.26	72,619.74	127,152.43
Contract Services for Offenders	506,000.00	439,910.45	66,089.55	475,528.35
Professional Fees	226,809.00	178,440.42	48,368.58	141,105.22
Supplies and Operating Expenses	1,865,715.00	191,824.53	1,673,890.47	203,662.83
Facilities	—	—	—	—
Utilities	21,000.00	15,904.68	5,095.32	20,558.79
Equipment	128,739.00	24,419.49	104,319.51	180,346.86
Total Expenditure	<u>16,540,487.00</u>	<u>13,393,138.83</u>	<u>3,147,348.17</u>	<u>12,936,747.39</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(3,567,597.00)	696,041.08	4,263,638.08	709,516.61
Fund Balance September 1, 2009	4,032,528.00	4,032,528.10	0.10	3,915,804.59
Prior Period Adjustment	—	—	—	—
Interfund Transfers In (Out)	(464,931.00)	—	464,931.00	(346,774.73)
Fund Balance Before Refund to CJAD	—	4,728,569.18	4,728,569.18	4,278,546.47
Refund Due to CJAD	—	—	—	—
Fund Balance August 31, 2010	<u>\$ —</u>	<u>4,728,569.18</u>	<u>4,728,569.18</u>	<u>4,278,546.47</u>

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

**TARRANT COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

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

YEAR ENDED AUGUST 31, 2010

PRE-SENTENCE INVESTIGATION UNIT 021-2010 CCP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year (Actual)</u>
<b>REVENUE:</b>				
State Aid	\$ 654,369.00	654,369.00	—	920,033.00
State Aid – SAFPF	—	—	—	—
Rider 80 State Aid	17,216.00	14,912.35	(2,303.65)	—
Community Supervision Fees	—	—	—	—
Payments by Program Participants	2,000.00	3,314.00	1,314.00	952.00
Interest Income	—	—	—	—
Other Revenue	—	—	—	—
Total Revenue	<u>673,585.00</u>	<u>672,595.35</u>	<u>(989.65)</u>	<u>920,985.00</u>
<b>EXPENDITURE:</b>				
Salaries and Fringe Benefits	627,557.00	600,307.23	27,249.77	876,434.58
Rider 80 Salaries and Related Fringe	17,215.00	14,912.35	2,302.65	—
Travel and Furnished Transportation	3,000.00	858.70	2,141.30	856.70
Contract Services for Offenders	8,000.00	5,824.00	2,176.00	5,600.00
Professional Fees	8,408.00	7,739.17	668.83	8,465.00
Supplies and Operating Expenses	7,000.00	5,322.18	1,677.82	5,869.42
Facilities	—	—	—	—
Utilities	375.00	304.67	70.33	295.05
Equipment	2,030.00	1,051.28	978.72	9,857.28
Total Expenditure	<u>673,585.00</u>	<u>636,319.58</u>	<u>37,265.42</u>	<u>907,378.03</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	—	36,275.77	36,275.77	13,606.97
Fund Balance September 1, 2009	—	—	—	213.04
Prior Period Adjustment	—	—	—	—
Interfund Transfers In (Out)	—	—	—	—
Fund Balance Before Refund to CJAD	—	36,275.77	36,275.77	13,820.01
Refund Due to CJAD	—	—	—	(13,820.01)
Fund Balance August 31, 2010	<u>\$ —</u>	<u>36,275.77</u>	<u>36,275.77</u>	<u>—</u>

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

**TARRANT COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

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

YEAR ENDED AUGUST 31, 2010

COMMUNITY SERVICE RESTITUTION 001-2010 CCP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year (Actual)</u>
<b>REVENUE:</b>				
State Aid	\$ 54,457.00	54,457.00	—	41,672.00
State Aid – SAFPF	—	—	—	—
Rider 80 State Aid	1,402.00	1,401.48	(0.52)	—
Community Supervision Fees	—	—	—	—
Payments by Program Participants	—	—	—	—
Interest Income	—	—	—	—
Other Revenue	—	—	—	—
Total Revenue	<u>55,859.00</u>	<u>55,858.48</u>	<u>(0.52)</u>	<u>41,672.00</u>
<b>EXPENDITURE:</b>				
Salaries and Fringe Benefits	46,949.00	41,544.94	5,404.06	44,580.11
Rider 80 Salaries and Related Fringe	1,402.00	1,401.48	0.52	—
Travel and Furnished Transportation	2,500.00	633.90	1,866.10	327.24
Contract Services for Offenders	—	—	—	—
Professional Fees	908.00	408.00	500.00	466.00
Supplies and Operating Expenses	4,100.00	3,222.04	877.96	3,525.77
Facilities	—	—	—	—
Utilities	—	—	—	—
Equipment	—	—	—	—
Total Expenditure	<u>55,859.00</u>	<u>47,210.36</u>	<u>8,648.64</u>	<u>48,899.12</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	—	8,648.12	8,648.12	(7,227.12)
Fund Balance September 1, 2009	—	—	—	6,322.68
Prior Period Adjustment	—	—	—	—
Interfund Transfers In (Out)	—	—	—	904.44
Fund Balance Before Refund to CJAD	—	8,648.12	8,648.12	—
Refund Due to CJAD	—	—	—	—
Fund Balance August 31, 2010	<u>\$ —</u>	<u>8,648.12</u>	<u>8,648.12</u>	<u>—</u>

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

**TARRANT COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

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

YEAR ENDED AUGUST 31, 2010

MR/DD MENTALLY IMPAIRED CASELOADS 008-2010 CCP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year (Actual)</u>
<b>REVENUE:</b>				
State Aid	\$ 415,181.00	415,181.00	—	338,223.00
State Aid – SAFPF	—	—	—	—
Rider 80 State Aid	8,717.00	8,717.00	—	—
Community Supervision Fees	—	—	—	—
Payments by Program Participants	1,500.00	2,091.95	591.95	793.05
Interest Income	—	—	—	—
Other Revenue	—	—	—	—
Total Revenue	<u>425,398.00</u>	<u>425,989.95</u>	<u>591.95</u>	<u>339,016.05</u>
<b>EXPENDITURE:</b>				
Salaries and Fringe Benefits	331,216.00	323,407.32	7,808.68	306,812.59
Rider 80 Salaries and Related Fringe	8,718.00	8,717.00	1.00	—
Travel and Furnished Transportation	30,000.00	22,512.63	7,487.37	21,070.64
Contract Services for Offenders	45,000.00	39,805.62	5,194.38	29,206.00
Professional Fees	5,864.00	5,196.41	667.59	3,392.00
Supplies and Operating Expenses	2,500.00	1,034.91	1,465.09	1,486.03
Facilities	—	—	—	—
Utilities	2,100.00	1,936.17	163.83	2,060.30
Equipment	—	—	—	—
Total Expenditure	<u>425,398.00</u>	<u>402,610.06</u>	<u>22,787.94</u>	<u>364,027.56</u>
<b>EXCESS OF REVENUE OVER (UNDER)</b>				
<b>EXPENDITURES</b>	—	23,379.89	23,379.89	(25,011.51)
Fund Balance September 1, 2009	—	—	—	30,783.30
Prior Period Adjustment	—	—	—	—
Interfund Transfers In (Out)	—	—	—	—
Fund Balance Before Refund to CJAD	—	23,379.89	23,379.89	5,771.79
Refund Due to CJAD	—	—	—	(5,771.79)
Fund Balance August 31, 2010	<u>\$ —</u>	<u>23,379.89</u>	<u>23,379.89</u>	<u>—</u>

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

**TARRANT COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

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

YEAR ENDED AUGUST 31, 2010

ENHANCED SUPERVISION STRATEGIES 004-2010 CCP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year (Actual)</u>
<b>REVENUE:</b>				
State Aid	\$ 311,845.00	311,845.00	—	250,579.00
State Aid – SAFPF	—	—	—	—
Rider 80 State Aid	2,377.00	1,901.01	(475.99)	—
Community Supervision Fees	—	—	—	—
Payments by Program Participants	4,200.00	5,975.25	1,775.25	3,007.75
Interest Income	—	—	—	—
Other Revenue	—	—	—	—
Total Revenue	<u>318,422.00</u>	<u>319,721.26</u>	<u>1,299.26</u>	<u>253,586.75</u>
<b>EXPENDITURE:</b>				
Salaries and Fringe Benefits	65,350.00	54,227.31	11,122.69	86,523.00
Rider 80 Salaries and Related Fringe	2,377.00	1,901.01	475.99	—
Travel and Furnished Transportation	4,000.00	656.95	3,343.05	1,588.71
Contract Services for Offenders	8,000.00	6,111.00	1,889.00	5,781.50
Professional Fees	3,339.00	2,584.00	755.00	1,879.00
Supplies and Operating Expenses	1,000.00	—	1,000.00	1,383.97
Facilities	—	—	—	—
Utilities	—	—	—	—
Equipment	350.00	321.51	28.49	62.50
Total Expenditure	<u>84,416.00</u>	<u>65,801.78</u>	<u>18,614.22</u>	<u>97,218.68</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	234,006.00	253,919.48	19,913.48	156,368.07
Fund Balance September 1, 2009	—	—	—	233,179.15
Prior Period Adjustment	—	—	—	—
Interfund Transfers In (Out)	(234,006.00)	(175,420.38)	58,585.62	(389,547.22)
Fund Balance Before Refund to CJAD	—	78,499.10	78,499.10	—
Refund Due to CJAD	—	—	—	—
Fund Balance August 31, 2010	<u>\$ —</u>	<u>78,499.10</u>	<u>78,499.10</u>	<u>—</u>

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

**TARRANT COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

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

YEAR ENDED AUGUST 31, 2010

PRE-TRIAL BOND SUPERVISION 033-2010 CCP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year (Actual)</u>
<b>REVENUE:</b>				
State Aid	\$ 489,310.00	489,310.00	—	433,684.00
State Aid – SAFPF	—	—	—	—
Rider 80 State Aid	13,289.00	13,270.81	(18.19)	—
Community Supervision Fees	—	—	—	—
Payments by Program Participants	41,000.00	59,662.00	18,662.00	24,998.75
Interest Income	—	—	—	—
Other Revenue	—	—	—	—
Total Revenue	<u>543,599.00</u>	<u>562,242.81</u>	<u>18,643.81</u>	<u>458,682.75</u>
<b>EXPENDITURE:</b>				
Salaries and Fringe Benefits	432,309.00	411,826.26	20,482.74	471,637.58
Rider 80 Salaries and Related Fringe	13,290.00	13,270.81	19.19	—
Travel and Furnished Transportation	8,000.00	2,746.56	5,253.44	7,931.38
Contract Services for Offenders	78,000.00	78,000.00	—	70,081.00
Professional Fees	6,670.00	4,964.00	1,706.00	4,333.00
Supplies and Operating Expenses	3,500.00	2,745.85	754.15	2,812.12
Facilities	—	—	—	—
Utilities	1,080.00	914.02	165.98	884.70
Equipment	750.00	166.70	583.30	9,752.96
Total Expenditure	<u>543,599.00</u>	<u>514,634.20</u>	<u>28,964.80</u>	<u>567,432.74</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	—	47,608.61	47,608.61	(108,749.99)
Fund Balance September 1, 2009	—	—	—	101,616.00
Prior Period Adjustment	—	—	—	—
Interfund Transfers In (Out)	—	—	—	7,133.99
Fund Balance Before Refund to CJAD	—	47,608.61	47,608.61	—
Refund Due to CJAD	—	—	—	—
Fund Balance August 31, 2010	<u>\$ —</u>	<u>47,608.61</u>	<u>47,608.61</u>	<u>—</u>

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

**TARRANT COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

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

YEAR ENDED AUGUST 31, 2010

NON-ENGLISH SPEAKING CASELOADS 009-2010 CCP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year (Actual)</u>
<b>REVENUE:</b>				
State Aid	\$ 281,102.00	281,102.00	—	244,852.00
State Aid – SAFPF	—	—	—	—
Rider 80 State Aid	8,729.00	8,717.92	(11.08)	—
Community Supervision Fees	—	—	—	—
Payments by Program Participants	—	5,091.00	5,091.00	2,756.00
Interest Income	—	—	—	—
Other Revenue	—	—	—	—
Total Revenue	<u>289,831.00</u>	<u>294,910.92</u>	<u>5,079.92</u>	<u>247,608.00</u>
<b>EXPENDITURE:</b>				
Salaries and Fringe Benefits	264,994.00	257,990.39	7,003.61	244,476.25
Rider 80 Salaries and Related Fringe	8,729.00	8,717.92	11.08	—
Travel and Furnished Transportation	5,000.00	2,741.45	2,258.55	3,696.90
Contract Services for Offenders	8,000.00	5,690.00	2,310.00	8,829.00
Professional Fees	3,108.00	2,932.41	175.59	1,986.00
Supplies and Operating Expenses	—	—	—	—
Facilities	—	—	—	—
Utilities	—	—	—	—
Equipment	—	—	—	—
Total Expenditure	<u>289,831.00</u>	<u>278,072.17</u>	<u>11,758.83</u>	<u>258,988.15</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	—	16,838.75	16,838.75	(11,380.15)
Fund Balance September 1, 2009	—	—	—	16,747.70
Prior Period Adjustment	—	—	—	—
Interfund Transfers In (Out)	—	—	—	—
Fund Balance Before Refund to CJAD	—	16,838.75	16,838.75	5,367.55
Refund Due to CJAD	—	—	—	(5,367.55)
Fund Balance August 31, 2010	<u>\$ —</u>	<u>16,838.75</u>	<u>16,838.75</u>	<u>—</u>

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



**TARRANT COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

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

YEAR ENDED AUGUST 31, 2010

FELONY ALCOHOL INTERVENTION PROGRAM 042-2010 CCP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year (Actual)</u>
<b>REVENUE:</b>				
State Aid	\$ 126,474.00	126,474.00	—	94,662.00
State Aid – SAFPF	—	—	—	—
Rider 80 State Aid	4,556.00	4,539.12	(16.88)	—
Community Supervision Fees	—	—	—	—
Payments by Program Participants	3,300.00	4,244.00	944.00	827.00
Interest Income	—	—	—	—
Other Revenue	16,144.00	9,847.88	(6,296.12)	—
Total Revenue	<u>150,474.00</u>	<u>145,105.00</u>	<u>(5,369.00)</u>	<u>95,489.00</u>
<b>EXPENDITURE:</b>				
Salaries and Fringe Benefits	129,970.00	129,320.93	649.07	114,769.72
Rider 80 Salaries and Related Fringe	4,555.00	4,539.12	15.88	—
Travel and Furnished Transportation	6,000.00	4,714.90	1,285.10	2,409.74
Contract Services for Offenders	6,000.00	4,483.00	1,517.00	4,405.00
Professional Fees	2,949.00	1,732.00	1,217.00	830.00
Supplies and Operating Expenses	1,000.00	315.05	684.95	500.00
Facilities	—	—	—	—
Utilities	—	—	—	—
Equipment	—	—	—	—
Total Expenditure	<u>150,474.00</u>	<u>145,105.00</u>	<u>5,369.00</u>	<u>122,914.46</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	—	—	—	(27,425.46)
Fund Balance September 1, 2009	—	—	—	9,091.46
Prior Period Adjustment	—	—	—	—
Interfund Transfers In (Out)	—	—	—	18,334.00
Fund Balance Before Refund to CJAD	—	—	—	—
Refund Due to CJAD	—	—	—	—
Fund Balance August 31, 2010	\$ <u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>

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

**TARRANT COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

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

YEAR ENDED AUGUST 31, 2010

INTENSIVE DAY TREATMENT 035-2010 DP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year (Actual)</u>
<b>REVENUE:</b>				
State Aid	\$ 1,269,272.00	1,269,272.00	—	1,482,667.00
State Aid – SAFPF	—	—	—	—
Rider 80 State Aid	21,591.00	20,364.69	(1,226.31)	—
Community Supervision Fees	—	—	—	—
Payments by Program Participants	1,600.00	1,864.00	264.00	634.00
Interest Income	—	—	—	—
Other Revenue	—	4,104.25	4,104.25	383.46
Total Revenue	<u>1,292,463.00</u>	<u>1,295,604.94</u>	<u>3,141.94</u>	<u>1,483,684.46</u>
<b>EXPENDITURE:</b>				
Salaries and Fringe Benefits	815,420.00	785,841.02	29,578.98	800,105.10
Rider 80 Salaries and Related Fringe	21,590.00	20,364.69	1,225.31	—
Travel and Furnished Transportation	54,000.00	26,228.45	27,771.55	34,854.95
Contract Services for Offenders	48,062.00	34,168.00	13,894.00	55,627.10
Professional Fees	27,820.00	16,714.38	11,105.62	23,127.19
Supplies and Operating Expenses	59,668.00	39,644.98	20,023.02	84,056.61
Facilities	369,870.00	369,870.00	—	350,780.88
Utilities	107,500.00	91,474.45	16,025.55	97,374.71
Equipment	6,000.00	5,567.23	432.77	7,043.61
Total Expenditure	<u>1,509,930.00</u>	<u>1,389,873.20</u>	<u>120,056.80</u>	<u>1,452,970.15</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(217,467.00)	(94,268.26)	123,198.74	30,714.31
Fund Balance September 1, 2009	—	—	—	2,561.58
Prior Period Adjustment	—	—	—	—
Interfund Transfers In (Out)	217,467.00	94,268.26	(123,198.74)	—
Fund Balance Before Refund to CJAD	—	—	—	33,275.89
Refund Due to CJAD	—	—	—	(33,275.89)
Fund Balance August 31, 2010	<u>\$ —</u>	<u>—</u>	<u>—</u>	<u>—</u>

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

**TARRANT COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

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

YEAR ENDED AUGUST 31, 2010

INTENSIVE DAY TREATMENT AFTERCARE 014-2010 DP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year (Actual)</u>
<b>REVENUE:</b>				
State Aid	\$ 159,262.00	159,261.99	(0.01)	163,280.00
State Aid – SAFPF	—	—	—	—
Rider 80 State Aid	5,092.00	5,092.00	—	—
Community Supervision Fees	—	—	—	—
Payments by Program Participants	5,545.00	7,659.53	2,114.53	1,260.75
Interest Income	—	—	—	—
Other Revenue	—	—	—	—
Total Revenue	<u>169,899.00</u>	<u>172,013.52</u>	<u>2,114.52</u>	<u>164,540.75</u>
<b>EXPENDITURE:</b>				
Salaries and Fringe Benefits	162,087.00	153,490.68	8,596.32	160,720.04
Rider 80 Salaries and Related Fringe	5,092.00	5,092.00	—	—
Travel and Furnished Transportation	10,500.00	6,441.81	4,058.19	4,649.24
Contract Services for Offenders	35,000.00	30,390.20	4,609.80	21,358.50
Professional Fees	3,694.00	1,900.63	1,793.37	1,249.00
Supplies and Operating Expenses	1,500.00	801.79	698.21	273.06
Facilities	—	—	—	—
Utilities	800.00	611.82	188.18	643.23
Equipment	—	—	—	—
Total Expenditure	<u>218,673.00</u>	<u>198,728.93</u>	<u>19,944.07</u>	<u>188,893.07</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(48,774.00)	(26,715.41)	22,058.59	(24,352.32)
Fund Balance September 1, 2009	—	—	—	—
Prior Period Adjustment	—	—	—	—
Interfund Transfers In (Out)	48,774.00	26,715.41	(22,058.59)	24,352.32
Fund Balance Before Refund to CJAD	—	—	—	—
Refund Due to CJAD	—	—	—	—
Fund Balance August 31, 2010	<u>\$ —</u>	<u>—</u>	<u>—</u>	<u>—</u>

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

**TARRANT COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

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

YEAR ENDED AUGUST 31, 2010

SEX OFFENDER CASELOADS 012-2010 DP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year (Actual)</u>
<b>REVENUE:</b>				
State Aid	\$ 792,395.00	792,395.00	—	849,000.00
State Aid – SAFPF	—	—	—	—
Rider 80 State Aid	25,990.00	25,238.57	(751.43)	—
Community Supervision Fees	—	—	—	—
Payments by Program Participants	8,800.00	10,828.12	2,028.12	4,345.01
Interest Income	—	—	—	—
Other Revenue	—	—	—	—
Total Revenue	<u>827,185.00</u>	<u>828,461.69</u>	<u>1,276.69</u>	<u>853,345.01</u>
<b>EXPENDITURE:</b>				
Salaries and Fringe Benefits	726,098.00	694,588.93	31,509.07	877,010.19
Rider 80 Salaries and Related Fringe	25,989.00	25,238.57	750.43	—
Travel and Furnished Transportation	64,000.00	36,675.10	27,324.90	43,625.52
Contract Services for Offenders	74,000.00	51,091.75	22,908.25	65,174.60
Professional Fees	13,943.00	8,828.70	5,114.30	13,258.00
Supplies and Operating Expenses	5,000.00	3,708.04	1,291.96	1,918.43
Facilities	—	—	—	—
Utilities	7,200.00	5,320.46	1,879.54	5,868.01
Equipment	200.00	75.00	125.00	75.00
Total Expenditure	<u>916,430.00</u>	<u>825,526.55</u>	<u>90,903.45</u>	<u>1,006,929.75</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(89,245.00)	2,935.14	92,180.14	(153,584.74)
Fund Balance September 1, 2009	—	—	—	—
Prior Period Adjustment	—	—	—	—
Interfund Transfers In (Out)	89,245.00	—	(89,245.00)	153,584.74
Fund Balance Before Refund to CJAD	—	2,935.14	2,935.14	—
Refund Due to CJAD	—	—	—	—
Fund Balance August 31, 2010	<u>\$ —</u>	<u>2,935.14</u>	<u>2,935.14</u>	<u>—</u>

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

**TARRANT COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

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

YEAR ENDED AUGUST 31, 2010

MENTALLY IMPAIRED CASELOADS 034-2010 DP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year (Actual)</u>
<b>REVENUE:</b>				
State Aid	\$ 327,894.00	327,894.00	—	329,918.00
State Aid – SAFPF	—	—	—	—
Rider 80 State Aid	11,147.00	11,139.89	(7.11)	—
Community Supervision Fees	—	—	—	—
Payments by Program Participants	—	—	—	—
Interest Income	—	—	—	—
Other Revenue	—	—	—	—
Total Revenue	<u>339,041.00</u>	<u>339,033.89</u>	<u>(7.11)</u>	<u>329,918.00</u>
<b>EXPENDITURE:</b>				
Salaries and Fringe Benefits	322,505.00	316,577.40	5,927.60	315,009.20
Rider 80 Salaries and Related Fringe	11,146.00	11,139.89	6.11	—
Travel and Furnished Transportation	27,500.00	20,988.54	6,511.46	17,314.60
Contract Services for Offenders	—	—	—	—
Professional Fees	6,959.00	4,889.82	2,069.18	2,924.00
Supplies and Operating Expenses	2,000.00	1,393.02	606.98	871.85
Facilities	—	—	—	—
Utilities	2,519.00	2,217.86	301.14	2,291.08
Equipment	—	—	—	—
Total Expenditure	<u>372,629.00</u>	<u>357,206.53</u>	<u>15,422.47</u>	<u>338,410.73</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(33,588.00)	(18,172.64)	15,415.36	(8,492.73)
Fund Balance September 1, 2009	—	—	—	9,911.76
Prior Period Adjustment	—	—	—	—
Interfund Transfers In (Out)	33,588.00	18,172.64	(15,415.36)	—
Fund Balance Before Refund to CJAD	—	—	—	1,419.03
Refund Due to CJAD	—	—	—	(1,419.03)
Fund Balance August 31, 2010	<u>\$ —</u>	<u>—</u>	<u>—</u>	<u>—</u>

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

**TARRANT COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

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

YEAR ENDED AUGUST 31, 2010

HIGH RISK YOUTH 006-2010 DP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year (Actual)</u>
<b>REVENUE:</b>				
State Aid	\$ 106,940.00	106,940.00	—	124,767.00
State Aid – SAFPF	—	—	—	—
Rider 80 State Aid	2,986.00	2,986.00	—	—
Community Supervision Fees	—	—	—	—
Payments by Program Participants	938.00	1,255.21	317.21	183.00
Interest Income	—	—	—	—
Other Revenue	—	—	—	—
Total Revenue	<u>110,864.00</u>	<u>111,181.21</u>	<u>317.21</u>	<u>124,950.00</u>
<b>EXPENDITURE:</b>				
Salaries and Fringe Benefits	102,757.00	99,403.88	3,353.12	104,537.30
Rider 80 Salaries and Related Fringe	2,986.00	2,986.00	—	—
Travel and Furnished Transportation	8,483.00	5,624.61	2,858.39	3,125.40
Contract Services for Offenders	10,414.00	6,270.00	4,144.00	5,283.00
Professional Fees	2,802.00	1,674.00	1,128.00	1,495.00
Supplies and Operating Expenses	2,000.00	688.30	1,311.70	619.35
Facilities	—	—	—	—
Utilities	800.00	609.35	190.65	639.80
Equipment	—	—	—	—
Total Expenditure	<u>130,242.00</u>	<u>117,256.14</u>	<u>12,985.86</u>	<u>115,699.85</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(19,378.00)	(6,074.93)	13,303.07	9,250.15
Fund Balance September 1, 2009	—	—	—	—
Prior Period Adjustment	—	—	—	—
Interfund Transfers In (Out)	19,378.00	6,074.93	(13,303.07)	—
Fund Balance Before Refund to CJAD	—	—	—	9,250.15
Refund Due to CJAD	—	—	—	(9,250.15)
Fund Balance August 31, 2010	<u>\$ —</u>	<u>—</u>	<u>—</u>	<u>—</u>

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

**TARRANT COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

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

YEAR ENDED AUGUST 31, 2010

HIGH/MEDIUM REDUCTION CASELOADS 039-2010

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year (Actual)</u>
<b>REVENUE:</b>				
State Aid	\$ 1,242,283.00	1,242,283.00	—	1,225,169.00
State Aid – SAFPF	—	—	—	—
Rider 80 State Aid	45,153.00	44,880.82	(272.18)	—
Community Supervision Fees	—	—	—	—
Payments by Program Participants	—	—	—	—
Interest Income	—	—	—	—
Other Revenue	—	—	—	—
Total Revenue	<u>1,287,436.00</u>	<u>1,287,163.82</u>	<u>(272.18)</u>	<u>1,225,169.00</u>
<b>EXPENDITURE:</b>				
Salaries and Fringe Benefits	1,235,878.00	1,215,976.62	19,901.38	1,356,456.38
Rider 80 Salaries and Related Fringe	45,153.00	44,880.82	272.18	—
Travel and Furnished Transportation	20,000.00	10,001.20	9,998.80	17,777.28
Contract Services for Offenders	—	—	—	—
Professional Fees	9,317.00	9,317.00	—	9,189.00
Supplies and Operating Expenses	—	—	—	—
Facilities	—	—	—	—
Utilities	—	—	—	—
Equipment	—	—	—	—
Total Expenditure	<u>1,310,348.00</u>	<u>1,280,175.64</u>	<u>30,172.36</u>	<u>1,383,422.66</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(22,912.00)	6,988.18	29,900.18	(158,253.66)
Fund Balance September 1, 2009	—	—	—	—
Prior Period Adjustment	—	—	—	—
Interfund Transfers In (Out)	22,912.00	—	(22,912.00)	158,253.66
Fund Balance Before Refund to CJAD	—	6,988.18	6,988.18	—
Refund Due to CJAD	—	—	—	—
Fund Balance August 31, 2010	<u>\$ —</u>	<u>6,988.18</u>	<u>6,988.18</u>	<u>—</u>

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

**TARRANT COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

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

YEAR ENDED AUGUST 31, 2010

CONTRACT AFTERCARE SERVICES 041-2010 DP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year (Actual)</u>
<b>REVENUE:</b>				
State Aid	\$ 60,327.00	60,326.00	(1.00)	60,327.00
State Aid – SAFPF	—	—	—	—
Rider 80 State Aid	—	—	—	—
Community Supervision Fees	—	—	—	—
Payments by Program Participants	—	—	—	—
Interest Income	—	—	—	—
Other Revenue	—	—	—	—
Total Revenue	<u>60,327.00</u>	<u>60,326.00</u>	<u>(1.00)</u>	<u>60,327.00</u>
<b>EXPENDITURE:</b>				
Salaries and Fringe Benefits	—	—	—	—
Rider 80 Salaries and Related Fringe	—	—	—	—
Travel and Furnished Transportation	—	—	—	—
Contract Services for Offenders	82,875.00	82,781.26	93.74	243,291.41
Professional Fees	452.00	452.00	—	452.00
Supplies and Operating Expenses	—	—	—	—
Facilities	—	—	—	—
Utilities	—	—	—	—
Equipment	—	—	—	—
Total Expenditure	<u>83,327.00</u>	<u>83,233.26</u>	<u>93.74</u>	<u>243,743.41</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(23,000.00)	(22,907.26)	92.74	(183,416.41)
Fund Balance September 1, 2009	—	—	—	—
Prior Period Adjustment	—	—	—	31,137.00
Interfund Transfers In (Out)	23,000.00	22,907.26	(92.74)	152,279.41
Fund Balance Before Refund to CJAD	—	—	—	—
Refund Due to CJAD	—	—	—	—
Fund Balance August 31, 2010	<u>\$ —</u>	<u>—</u>	<u>—</u>	<u>—</u>

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



**TARRANT COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

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

YEAR ENDED AUGUST 31, 2010

CONTRACT RESIDENTIAL 040-2010 DP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year (Actual)</u>
<b>REVENUE:</b>				
State Aid	\$ 85,708.00	85,713.00	5.00	287,154.00
State Aid – SAFPF	—	—	—	—
Rider 80 State Aid	—	—	—	—
Community Supervision Fees	—	—	—	—
Payments by Program Participants	—	—	—	—
Interest Income	—	—	—	—
Other Revenue	5.00	—	(5.00)	—
Total Revenue	<u>85,713.00</u>	<u>85,713.00</u>	<u>—</u>	<u>287,154.00</u>
<b>EXPENDITURE:</b>				
Salaries and Fringe Benefits	—	—	—	—
Rider 80 Salaries and Related Fringe	—	—	—	—
Travel and Furnished Transportation	—	—	—	—
Contract Services for Offenders	85,070.00	85,070.00	—	266,756.00
Professional Fees	643.00	643.00	—	2,154.00
Supplies and Operating Expenses	—	—	—	—
Facilities	—	—	—	—
Utilities	—	—	—	—
Equipment	—	—	—	—
Total Expenditure	<u>85,713.00</u>	<u>85,713.00</u>	<u>—</u>	<u>268,910.00</u>
<b>EXCESS OF REVENUE OVER (UNDER)</b>				
EXPENDITURES	—	—	—	18,244.00
Fund Balance September 1, 2009	—	—	—	38,975.40
Prior Period Adjustment	—	—	—	—
Interfund Transfers In (Out)	—	—	—	—
Fund Balance Before Refund to CJAD	—	—	—	57,219.40
Refund Due to CJAD	—	—	—	(57,219.40)
Fund Balance August 31, 2010	<u>\$ —</u>	<u>—</u>	<u>—</u>	<u>—</u>

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

**TARRANT COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

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

YEAR ENDED AUGUST 31, 2010

TREATMENT ALTERNATIVES TO INCARCERATION PROGRAM (TAIP) 015-2010

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year (Actual)</u>
<b>REVENUE:</b>				
State Aid	\$ 884,601.00	884,601.00	—	884,601.00
State Aid – SAFPF	—	—	—	—
Rider 80 State Aid	7,788.00	7,787.70	(0.30)	—
Community Supervision Fees	—	—	—	—
Payments by Program Participants	—	—	—	—
Interest Income	—	—	—	—
Other Revenue	—	—	—	—
Total Revenue	<u>892,389.00</u>	<u>892,388.70</u>	<u>(0.30)</u>	<u>884,601.00</u>
<b>EXPENDITURE:</b>				
Salaries and Fringe Benefits	375,488.00	335,047.52	40,440.48	300,695.31
Rider 80 Salaries and Related Fringe	7,788.00	7,787.70	0.30	—
Travel and Furnished Transportation	4,000.00	1,423.03	2,576.97	2,407.63
Contract Services for Offenders	737,046.00	544,931.80	192,114.20	791,152.73
Professional Fees	8,635.00	7,537.27	1,097.73	7,914.00
Supplies and Operating Expenses	1,500.00	1,068.62	431.38	1,996.47
Facilities	—	—	—	—
Utilities	—	—	—	—
Equipment	2,500.00	1,874.64	625.36	1,914.25
Total Expenditure	<u>1,136,957.00</u>	<u>899,670.58</u>	<u>237,286.42</u>	<u>1,106,080.39</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(244,568.00)	(7,281.88)	237,286.12	(221,479.39)
Fund Balance September 1, 2009	—	—	—	—
Prior Period Adjustment	—	—	—	—
Interfund Transfers In (Out)	244,568.00	7,281.88	(237,286.12)	221,479.39
Fund Balance Before Refund to CJAD	—	—	—	—
Refund Due to CJAD	—	—	—	—
Fund Balance August 31, 2010	<u>\$ —</u>	<u>—</u>	<u>—</u>	<u>—</u>

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

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

AUGUST 31, 2010

**(1) Summary of Significant Accounting Policies**

**(a) Reporting Entity**

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

**(b) Basis of Accounting**

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

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

**(2) Funding Sources – State Aid**

**(a) Basic Supervision**

**Basic Supervision**

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

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

**(b) Community Corrections Program Funds**

**Pre-Sentence Investigation**

Community Supervision Officers (CSO) are assigned to each felony court and prior to sentencing, the defendant is interviewed by the CSO. The information gathered from the interview, criminal history checks, and other database searches is compiled into the “standard” PSI report. The results of psychological testing, substance abuse screenings and evaluations, victim impact statements, and

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

AUGUST 31, 2010

interviews with witnesses may be included in the “long-form” PSI. These reports are then presented to the court for use in sentencing determinations.

**Community Service Restitution**

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

**MR/DD Mentally Impaired Caseloads**

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

**Enhanced Supervision Strategies**

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

**Pre-Trial Bond Supervision**

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

**Non-English Speaking Caseload**

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

**TARRANT COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

**NOTES TO FINANCIAL STATEMENTS**

AUGUST 31, 2010

**Felony Alcohol Intervention Program**

The primary goal of the post-adjudication Felony Alcohol Intervention Program is to promote public safety and reduce recidivism for individuals convicted of felony DWI. Dedicated to changing the attitudes and behavior of DWI offenders, the program offers treatment and case management services that are designed to provide program clients with the means to achieve a productive, crime and substance-free lifestyle. Key to the success of this program is the Multi-agency team that has been organized to serve as the backbone of this effort; team members consist of the Judge, defense attorney, district attorney, case managers, community supervision, MADD, treatment providers and ancillary service providers.

*(c) Diversion Program Grants*

**Intensive Day Treatment Program**

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

**Intensive Day Treatment Aftercare**

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

**Sex-Offender Caseloads**

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

**Mentally Impaired Caseloads**

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

**High Risk Youth**

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

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

AUGUST 31, 2010

**High/Medium Reduction Caseloads**

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

**Contract Aftercare Services**

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

**Contract Residential Treatment**

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

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

**Treatment Alternatives to Incarceration Program**

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

**TARRANT COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

**NOTES TO FINANCIAL STATEMENTS**

AUGUST 31, 2010

**(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 (county contributions, donations, etc.)**

Tarrant County contributed \$9,847.88 to the Felony Alcohol Intervention Project 042 C0022-2010 during FY 2010. These funds were to be expended if all other revenue had been used and there was still an excess of expenditures over revenue. There were no other restrictions on the funds.

**(4) Funds Collected by the CSCP 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, etc.)**

The Department received a grant from the Office of the Governor, Criminal Justice Division (CJD) Felony Alcohol Intervention Program SF-09-A10-20458-01 for \$86,358 for FY 2010. These funds were expended in accordance to the limitations of the Criminal Justice Division as it pertains to this grant.

**(5) Excess of Expenditures over Budgets**

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

**(6) Interfund Receivable and Payable**

There are no interfund receivables or payables as of August 31, 2010.

**(7) Vendor Contracts for Offender Services**

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

<b>Vendor</b>	<b>Contract Amount</b>	<b>Amounts Paid</b>
Abode Treatment Inc. (Residential Services)	\$ 225,000.00	\$ 3,192.00
Center for Therapeutic Change (CTC)	324,000.00	175,508.00
Helping Open People's Eyes, Inc. (HOPE)	166,000.00	81,087.00
MHMR of Tarrant County	200,000.00	128,242.00
North Texas Addiction Counseling and Education (NTACE)	150,000.00	82,889.00
Opportunities Counseling Center	100,000.00	92,022.38
Phoenix Associates Counseling Services	172,000.00	61,981.00
Volunteers of America, Texas, Inc. (Residential Services)	200,000.00	81,878.00

**TARRANT COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS

BASIC SUPERVISION

YEAR ENDED AUGUST 31, 2010

	<u>Audit</u>	<u>Per CSCD report</u>	<u>Difference</u>
<b>REVENUE:</b>			
State Aid	\$ 4,526,470.00	4,526,470.00	—
State Aid – SAFPF	64,820.34	64,820.34	—
Rider 80 State Aid	224,372.43	224,372.43	—
Community Supervision Fees	8,800,975.53	8,800,975.53	—
Payments by Program Participants	366,572.34	366,572.34	—
Interest Income	44,982.64	44,982.64	—
Other Revenue	60,986.63	60,986.63	—
Total Revenue	<u>14,089,179.91</u>	<u>14,089,179.91</u>	<u>—</u>
<b>EXPENDITURE:</b>			
Salaries and Fringe Benefits	12,157,386.57	12,157,386.57	—
Rider 80 Salaries and Related Fringe	224,372.43	224,372.43	—
Travel and Furnished Transportation	160,880.26	160,880.26	—
Contract Services for Offenders	439,910.45	439,910.45	—
Professional Fees	178,440.42	178,440.42	—
Supplies and Operating Expenses	191,824.53	191,824.53	—
Facilities	—	—	—
Utilities	15,904.68	15,904.68	—
Equipment	24,419.49	24,419.49	—
Total Expenditure	<u>13,393,138.83</u>	<u>13,393,138.83</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	696,041.08	696,041.08	—
Fund Balance September 1, 2009	4,032,528.10	4,032,528.10	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	—	—	—
Fund Balance Before Refund to CJAD	<u>4,728,569.18</u>	<u>4,728,569.18</u>	<u>—</u>
Refund Due to CJAD	—	—	—
Fund Balance August 31, 2010	<u><u>\$ 4,728,569.18</u></u>	<u><u>4,728,569.18</u></u>	<u><u>—</u></u>

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



**TARRANT COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS

COMMUNITY CORRECTION PROGRAM – PRE-SENTENCE INVESTIGATION

YEAR ENDED AUGUST 31, 2010

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
<b>REVENUE:</b>			
State Aid	\$ 654,369.00	654,369.00	—
State Aid – SAFPF	—	—	—
Rider 80 State Aid	14,912.35	14,912.35	—
Community Supervision Fees	—	—	—
Payments by Program Participants	3,314.00	3,314.00	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>672,595.35</u>	<u>672,595.35</u>	<u>—</u>
<b>EXPENDITURE:</b>			
Salaries and Fringe Benefits	600,307.23	600,307.23	—
Rider 80 Salaries and Related Fringe	14,912.35	14,912.35	—
Travel and Furnished Transportation	858.70	858.70	—
Contract Services for Offenders	5,824.00	5,824.00	—
Professional Fees	7,739.17	7,739.17	—
Supplies and Operating Expenses	5,322.18	5,322.18	—
Facilities	—	—	—
Utilities	304.67	304.67	—
Equipment	1,051.28	1,051.28	—
Total Expenditure	<u>636,319.58</u>	<u>636,319.58</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	36,275.77	36,275.77	—
Fund Balance September 1, 2009	—	—	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	—	—	—
Fund Balance Before Refund to CJAD	<u>36,275.77</u>	<u>36,275.77</u>	<u>—</u>
Refund Due to CJAD	—	—	—
Fund Balance August 31, 2010	<u><u>\$ 36,275.77</u></u>	<u><u>36,275.77</u></u>	<u><u>—</u></u>

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

**TARRANT COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS  
COMMUNITY CORRECTION PROGRAM – COMMUNITY SERVICE RESTITUTION  
YEAR ENDED AUGUST 31, 2010

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
<b>REVENUE:</b>			
State Aid	\$ 54,457.00	54,457.00	—
State Aid – SAFPF	—	—	—
Rider 80 State Aid	1,401.48	1,401.48	—
Community Supervision Fees	—	—	—
Payments by Program Participants	—	—	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>55,858.48</u>	<u>55,858.48</u>	<u>—</u>
<b>EXPENDITURE:</b>			
Salaries and Fringe Benefits	41,544.94	41,544.94	—
Rider 80 Salaries and Related Fringe	1,401.48	1,401.48	—
Travel and Furnished Transportation	633.90	633.90	—
Contract Services for Offenders	—	—	—
Professional Fees	408.00	408.00	—
Supplies and Operating Expenses	3,222.04	3,222.04	—
Facilities	—	—	—
Utilities	—	—	—
Equipment	—	—	—
Total Expenditure	<u>47,210.36</u>	<u>47,210.36</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	8,648.12	8,648.12	—
Fund Balance September 1, 2009	—	—	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	—	—	—
Fund Balance Before Refund to CJAD	<u>8,648.12</u>	<u>8,648.12</u>	<u>—</u>
Refund Due to CJAD	—	—	—
Fund Balance August 31, 2010	<u><u>\$ 8,648.12</u></u>	<u><u>8,648.12</u></u>	<u><u>—</u></u>

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

**TARRANT COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS  
COMMUNITY CORRECTION PROGRAM – MR/DD MENTALLY IMPAIRED CASELOADS  
YEAR ENDED AUGUST 31, 2010

	<u>Audit</u>	<u>Per CSCD report</u>	<u>Difference</u>
<b>REVENUE:</b>			
State Aid	\$ 415,181.00	415,181.00	—
State Aid – SAFPF	—	—	—
Rider 80 State Aid	8,717.00	8,717.00	—
Community Supervision Fees	—	—	—
Payments by Program Participants	2,091.95	2,091.95	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>425,989.95</u>	<u>425,989.95</u>	<u>—</u>
<b>EXPENDITURE:</b>			
Salaries and Fringe Benefits	323,407.32	323,407.32	—
Rider 80 Salaries and Related Fringe	8,717.00	8,717.00	—
Travel and Furnished Transportation	22,512.63	22,512.63	—
Contract Services for Offenders	39,805.62	39,805.62	—
Professional Fees	5,196.41	5,196.41	—
Supplies and Operating Expenses	1,034.91	1,034.91	—
Facilities	—	—	—
Utilities	1,936.17	1,936.17	—
Equipment	—	—	—
Total Expenditure	<u>402,610.06</u>	<u>402,610.06</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	23,379.89	23,379.89	—
Fund Balance September 1, 2009	—	—	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	—	—	—
Fund Balance Before Refund to CJAD	<u>23,379.89</u>	<u>23,379.89</u>	<u>—</u>
Refund Due to CJAD	—	—	—
Fund Balance August 31, 2010	<u><u>\$ 23,379.89</u></u>	<u><u>23,379.89</u></u>	<u><u>—</u></u>

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

**TARRANT COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS  
COMMUNITY CORRECTION PROGRAM – ENHANCED SUPERVISION STRATEGIES  
YEAR ENDED AUGUST 31, 2010

	<u>Audit</u>	<u>Per CSCD report</u>	<u>Difference</u>
<b>REVENUE:</b>			
State Aid	\$ 311,845.00	311,845.00	—
State Aid – SAFPF	—	—	—
Rider 80 State Aid	1,901.01	1,901.01	—
Community Supervision Fees	—	—	—
Payments by Program Participants	5,975.25	5,975.25	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>319,721.26</u>	<u>319,721.26</u>	<u>—</u>
<b>EXPENDITURE:</b>			
Salaries and Fringe Benefits	54,227.31	54,227.31	—
Rider 80 Salaries and Related Fringe	1,901.01	1,901.01	—
Travel and Furnished Transportation	656.95	656.95	—
Contract Services for Offenders	6,111.00	6,111.00	—
Professional Fees	2,584.00	2,584.00	—
Supplies and Operating Expenses	—	—	—
Facilities	—	—	—
Utilities	—	—	—
Equipment	321.51	321.51	—
Total Expenditure	<u>65,801.78</u>	<u>65,801.78</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	253,919.48	253,919.48	—
Fund Balance September 1, 2009	—	—	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	(175,420.38)	(175,420.38)	—
Fund Balance Before Refund to CJAD	78,499.10	78,499.10	—
Refund Due to CJAD	—	—	—
Fund Balance August 31, 2010	<u>\$ 78,499.10</u>	<u>78,499.10</u>	<u>—</u>

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

**TARRANT COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS

COMMUNITY CORRECTION PROGRAM – PRE-TRIAL BOND SUPERVISION

YEAR ENDED AUGUST 31, 2010

	<u>Audit</u>	<u>Per CSCD report</u>	<u>Difference</u>
<b>REVENUE:</b>			
State Aid	\$ 489,310.00	489,310.00	—
State Aid – SAFPF	—	—	—
Rider 80 State Aid	13,270.81	13,270.81	—
Community Supervision Fees	—	—	—
Payments by Program Participants	59,662.00	59,662.00	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>562,242.81</u>	<u>562,242.81</u>	<u>—</u>
<b>EXPENDITURE:</b>			
Salaries and Fringe Benefits	411,826.26	411,826.26	—
Rider 80 Salaries and Related Fringe	13,270.81	13,270.81	—
Travel and Furnished Transportation	2,746.56	2,746.56	—
Contract Services for Offenders	78,000.00	78,000.00	—
Professional Fees	4,964.00	4,964.00	—
Supplies and Operating Expenses	2,745.85	2,745.85	—
Facilities	—	—	—
Utilities	914.02	914.02	—
Equipment	166.70	166.70	—
Total Expenditure	<u>514,634.20</u>	<u>514,634.20</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	47,608.61	47,608.61	—
Fund Balance September 1, 2009	—	—	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	—	—	—
Fund Balance Before Refund to CJAD	<u>47,608.61</u>	<u>47,608.61</u>	<u>—</u>
Refund Due to CJAD	—	—	—
Fund Balance August 31, 2010	<u><u>\$ 47,608.61</u></u>	<u><u>47,608.61</u></u>	<u><u>—</u></u>

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

**TARRANT COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS  
COMMUNITY CORRECTION PROGRAM – NON-ENGLISH SPEAKING CASELOADS  
YEAR ENDED AUGUST 31, 2010

	<u>Audit</u>	<u>Per CSCD report</u>	<u>Difference</u>
<b>REVENUE:</b>			
State Aid	\$ 281,102.00	281,102.00	—
State Aid – SAFPF	—	—	—
Rider 80 State Aid	8,717.92	8,717.92	—
Community Supervision Fees	—	—	—
Payments by Program Participants	5,091.00	5,091.00	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>294,910.92</u>	<u>294,910.92</u>	<u>—</u>
<b>EXPENDITURE:</b>			
Salaries and Fringe Benefits	257,990.39	257,990.39	—
Rider 80 Salaries and Related Fringe	8,717.92	8,717.92	—
Travel and Furnished Transportation	2,741.45	2,741.45	—
Contract Services for Offenders	5,690.00	5,690.00	—
Professional Fees	2,932.41	2,932.41	—
Supplies and Operating Expenses	—	—	—
Facilities	—	—	—
Utilities	—	—	—
Equipment	—	—	—
Total Expenditure	<u>278,072.17</u>	<u>278,072.17</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	16,838.75	16,838.75	—
Fund Balance September 1, 2009	—	—	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	—	—	—
Fund Balance Before Refund to CJAD	<u>16,838.75</u>	<u>16,838.75</u>	<u>—</u>
Refund Due to CJAD	—	—	—
Fund Balance August 31, 2010	<u><u>\$ 16,838.75</u></u>	<u><u>16,838.75</u></u>	<u><u>—</u></u>

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

**TARRANT COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS  
COMMUNITY CORRECTION PROGRAM – FELONY ALCOHOL INTERVENTION PROGRAM  
YEAR ENDED AUGUST 31, 2010

	<u>Audit</u>	<u>Per CSCD report</u>	<u>Difference</u>
<b>REVENUE:</b>			
State Aid	\$ 126,474.00	126,474.00	—
State Aid – SAFPF	—	—	—
Rider 80 State Aid	4,539.12	4,539.12	—
Community Supervision Fees	—	—	—
Payments by Program Participants	4,244.00	4,244.00	—
Interest Income	—	—	—
Other Revenue	9,847.88	9,847.88	—
Total Revenue	<u>145,105.00</u>	<u>145,105.00</u>	<u>—</u>
<b>EXPENDITURE:</b>			
Salaries and Fringe Benefits	129,320.93	129,320.93	—
Rider 80 Salaries and Related Fringe	4,539.12	4,539.12	—
Travel and Furnished Transportation	4,714.90	4,714.90	—
Contract Services for Offenders	4,483.00	4,483.00	—
Professional Fees	1,732.00	1,732.00	—
Supplies and Operating Expenses	315.05	315.05	—
Facilities	—	—	—
Utilities	—	—	—
Equipment	—	—	—
Total Expenditure	<u>145,105.00</u>	<u>145,105.00</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	—	—	—
Fund Balance September 1, 2009	—	—	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	—	—	—
Fund Balance Before Refund to CJAD	—	—	—
Refund Due to CJAD	—	—	—
Fund Balance August 31, 2010	<u><u>\$ —</u></u>	<u><u>—</u></u>	<u><u>—</u></u>

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

**TARRANT COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS

DIVERSION PROGRAM – INTENSIVE DAY TREATMENT

YEAR ENDED AUGUST 31, 2010

	<u>Audit</u>	<u>Per CSCD report</u>	<u>Difference</u>
<b>REVENUE:</b>			
State Aid	\$ 1,269,272.00	1,269,272.00	—
State Aid – SAFPF	—	—	—
Rider 80 State Aid	20,364.69	20,364.69	—
Community Supervision Fees	—	—	—
Payments by Program Participants	1,864.00	1,864.00	—
Interest Income	—	—	—
Other Revenue	4,104.25	4,104.25	—
	<u>1,295,604.94</u>	<u>1,295,604.94</u>	<u>—</u>
<b>EXPENDITURE:</b>			
Salaries and Fringe Benefits	785,841.02	785,841.02	—
Rider 80 Salaries and Related Fringe	20,364.69	20,364.69	—
Travel and Furnished Transportation	26,228.45	26,228.45	—
Contract Services for Offenders	34,168.00	34,168.00	—
Professional Fees	16,714.38	16,714.38	—
Supplies and Operating Expenses	39,644.98	39,644.98	—
Facilities	369,870.00	369,870.00	—
Utilities	91,474.45	91,474.45	—
Equipment	5,567.23	5,567.23	—
	<u>1,389,873.20</u>	<u>1,389,873.20</u>	<u>—</u>
	<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>(94,268.26)</b>	<b>—</b>
Fund Balance September 1, 2009	—	—	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	94,268.26	94,268.26	—
	<u>—</u>	<u>—</u>	<u>—</u>
Fund Balance Before Refund to CJAD	—	—	—
Refund Due to CJAD	—	—	—
Fund Balance August 31, 2010	<u><u>\$ —</u></u>	<u><u>—</u></u>	<u><u>—</u></u>

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



**TARRANT COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS

DIVERSION PROGRAM – INTENSIVE DAY TREATMENT AFTERCARE

YEAR ENDED AUGUST 31, 2010

	<u>Audit</u>	<u>Per CSCD report</u>	<u>Difference</u>
<b>REVENUE:</b>			
State Aid	\$ 159,261.99	159,261.99	—
State Aid – SAFPF	—	—	—
Rider 80 State Aid	5,092.00	5,092.00	—
Community Supervision Fees	—	—	—
Payments by Program Participants	7,659.53	7,659.53	—
Interest Income	—	—	—
Other Revenue	—	—	—
	<u>172,013.52</u>	<u>172,013.52</u>	<u>—</u>
<b>EXPENDITURE:</b>			
Salaries and Fringe Benefits	153,490.68	153,490.68	—
Rider 80 Salaries and Related Fringe	5,092.00	5,092.00	—
Travel and Furnished Transportation	6,441.81	6,441.81	—
Contract Services for Offenders	30,390.20	30,390.20	—
Professional Fees	1,900.63	1,900.63	—
Supplies and Operating Expenses	801.79	801.79	—
Facilities	—	—	—
Utilities	611.82	611.82	—
Equipment	—	—	—
	<u>198,728.93</u>	<u>198,728.93</u>	<u>—</u>
	<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>(26,715.41)</b>	<b>—</b>
Fund Balance September 1, 2009	—	—	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	26,715.41	26,715.41	—
	<u>—</u>	<u>—</u>	<u>—</u>
Fund Balance Before Refund to CJAD	—	—	—
Refund Due to CJAD	—	—	—
Fund Balance August 31, 2010	<u>\$ —</u>	<u>—</u>	<u>—</u>

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

**TARRANT COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS

DIVERSION PROGRAM – SEX OFFENDER CASELOADS

YEAR ENDED AUGUST 31, 2010

	<u>Audit</u>	<u>Per CSCD report</u>	<u>Difference</u>
<b>REVENUE:</b>			
State Aid	\$ 792,395.00	792,395.00	—
State Aid – SAFPF	—	—	—
Rider 80 State Aid	25,238.57	25,238.57	—
Community Supervision Fees	—	—	—
Payments by Program Participants	10,828.12	10,828.12	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>828,461.69</u>	<u>828,461.69</u>	<u>—</u>
<b>EXPENDITURE:</b>			
Salaries and Fringe Benefits	694,588.93	694,588.93	—
Rider 80 Salaries and Related Fringe	25,238.57	25,238.57	—
Travel and Furnished Transportation	36,675.10	36,675.10	—
Contract Services for Offenders	51,091.75	51,091.75	—
Professional Fees	8,828.70	8,828.70	—
Supplies and Operating Expenses	3,708.04	3,708.04	—
Facilities	—	—	—
Utilities	5,320.46	5,320.46	—
Equipment	75.00	75.00	—
Total Expenditure	<u>825,526.55</u>	<u>825,526.55</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	2,935.14	2,935.14	—
Fund Balance September 1, 2009	—	—	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	—	—	—
Fund Balance Before Refund to CJAD	<u>2,935.14</u>	<u>2,935.14</u>	<u>—</u>
Refund Due to CJAD	—	—	—
Fund Balance August 31, 2010	<u><u>\$ 2,935.14</u></u>	<u><u>2,935.14</u></u>	<u><u>—</u></u>

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

**TARRANT COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS

DIVERSION PROGRAM – MENTALLY IMPAIRED CASELOADS

YEAR ENDED AUGUST 31, 2010

	<u>Audit</u>	<u>Per CSCD report</u>	<u>Difference</u>
<b>REVENUE:</b>			
State Aid	\$ 327,894.00	327,894.00	—
State Aid – SAFPF	—	—	—
Rider 80 State Aid	11,139.89	11,139.89	—
Community Supervision Fees	—	—	—
Payments by Program Participants	—	—	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>339,033.89</u>	<u>339,033.89</u>	<u>—</u>
<b>EXPENDITURE:</b>			
Salaries and Fringe Benefits	316,577.40	316,577.40	—
Rider 80 Salaries and Related Fringe	11,139.89	11,139.89	—
Travel and Furnished Transportation	20,988.54	20,988.54	—
Contract Services for Offenders	—	—	—
Professional Fees	4,889.82	4,889.82	—
Supplies and Operating Expenses	1,393.02	1,393.02	—
Facilities	—	—	—
Utilities	2,217.86	2,217.86	—
Equipment	—	—	—
Total Expenditure	<u>357,206.53</u>	<u>357,206.53</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(18,172.64)	(18,172.64)	—
Fund Balance September 1, 2009	—	—	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	18,172.64	18,172.64	—
Fund Balance Before Refund to CJAD	—	—	—
Refund Due to CJAD	—	—	—
Fund Balance August 31, 2010	<u>\$ —</u>	<u>—</u>	<u>—</u>

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

**TARRANT COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS

DIVERSION PROGRAM – HIGH RISK YOUTH

YEAR ENDED AUGUST 31, 2010

	<u>Audit</u>	<u>Per CSCD report</u>	<u>Difference</u>
<b>REVENUE:</b>			
State Aid	\$ 106,940.00	106,940.00	—
State Aid – SAFPF	—	—	—
Rider 80 State Aid	2,986.00	2,986.00	—
Community Supervision Fees	—	—	—
Payments by Program Participants	1,255.21	1,255.21	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>111,181.21</u>	<u>111,181.21</u>	<u>—</u>
<b>EXPENDITURE:</b>			
Salaries and Fringe Benefits	99,403.88	99,403.88	—
Rider 80 Salaries and Related Fringe	2,986.00	2,986.00	—
Travel and Furnished Transportation	5,624.61	5,624.61	—
Contract Services for Offenders	6,270.00	6,270.00	—
Professional Fees	1,674.00	1,674.00	—
Supplies and Operating Expenses	688.30	688.30	—
Facilities	—	—	—
Utilities	609.35	609.35	—
Equipment	—	—	—
Total Expenditure	<u>117,256.14</u>	<u>117,256.14</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(6,074.93)	(6,074.93)	—
Fund Balance September 1, 2009	—	—	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	6,074.93	6,074.93	—
Fund Balance Before Refund to CJAD	<u>—</u>	<u>—</u>	<u>—</u>
Refund Due to CJAD	—	—	—
Fund Balance August 31, 2010	<u><u>\$ —</u></u>	<u><u>—</u></u>	<u><u>—</u></u>

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

**TARRANT COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS

DIVERSION PROGRAM – HIGH/MEDIUM REDUCTION CASELOADS

YEAR ENDED AUGUST 31, 2010

	<u>Audit</u>	<u>Per CSCD report</u>	<u>Difference</u>
<b>REVENUE:</b>			
State Aid	\$ 1,242,283.00	1,242,283.00	—
State Aid – SAFPF	—	—	—
Rider 80 State Aid	44,880.82	44,880.82	—
Community Supervision Fees	—	—	—
Payments by Program Participants	—	—	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>1,287,163.82</u>	<u>1,287,163.82</u>	<u>—</u>
<b>EXPENDITURE:</b>			
Salaries and Fringe Benefits	1,215,976.62	1,215,976.62	—
Rider 80 Salaries and Related Fringe	44,880.82	44,880.82	—
Travel and Furnished Transportation	10,001.20	10,001.20	—
Contract Services for Offenders	—	—	—
Professional Fees	9,317.00	9,317.00	—
Supplies and Operating Expenses	—	—	—
Facilities	—	—	—
Utilities	—	—	—
Equipment	—	—	—
Total Expenditure	<u>1,280,175.64</u>	<u>1,280,175.64</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	6,988.18	6,988.18	—
Fund Balance September 1, 2009	—	—	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	—	—	—
Fund Balance Before Refund to CJAD	<u>6,988.18</u>	<u>6,988.18</u>	<u>—</u>
Refund Due to CJAD	—	—	—
Fund Balance August 31, 2010	<u><u>\$ 6,988.18</u></u>	<u><u>6,988.18</u></u>	<u><u>—</u></u>

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

**TARRANT COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS

DIVERSION PROGRAM – CONTRACT AFTERCARE SERVICES

YEAR ENDED AUGUST 31, 2010

	<u>Audit</u>	<u>Per CSCD report</u>	<u>Difference</u>
<b>REVENUE:</b>			
State Aid	\$ 60,326.00	60,326.00	—
State Aid – SAFPF	—	—	—
Rider 80 State Aid	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	—	—	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>60,326.00</u>	<u>60,326.00</u>	<u>—</u>
<b>EXPENDITURE:</b>			
Salaries and Fringe Benefits	—	—	—
Rider 80 Salaries and Related Fringe	—	—	—
Travel and Furnished Transportation	—	—	—
Contract Services for Offenders	82,781.26	82,781.26	—
Professional Fees	452.00	452.00	—
Supplies and Operating Expenses	—	—	—
Facilities	—	—	—
Utilities	—	—	—
Equipment	—	—	—
Total Expenditure	<u>83,233.26</u>	<u>83,233.26</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(22,907.26)	(22,907.26)	—
Fund Balance September 1, 2009	—	—	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	22,907.26	22,907.26	—
Fund Balance Before Refund to CJAD	—	—	—
Refund Due to CJAD	—	—	—
Fund Balance August 31, 2010	<u>\$ —</u>	<u>—</u>	<u>—</u>

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

**TARRANT COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS

DIVERSION PROGRAM - CONTRACT RESIDENTIAL

YEAR ENDED AUGUST 31, 2010

	<u>Audit</u>	<u>Per CSCD report</u>	<u>Difference</u>
<b>REVENUE:</b>			
State Aid	\$ 85,713.00	85,713.00	—
State Aid – SAFPF	—	—	—
Rider 80 State Aid	—	—	—
Community Supervision Fees	—	—	—
Payments by Program Participants	—	—	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>85,713.00</u>	<u>85,713.00</u>	<u>—</u>
<b>EXPENDITURE:</b>			
Salaries and Fringe Benefits	—	—	—
Rider 80 Salaries and Related Fringe	—	—	—
Travel and Furnished Transportation	—	—	—
Contract Services for Offenders	85,070.00	85,070.00	—
Professional Fees	643.00	643.00	—
Supplies and Operating Expenses	—	—	—
Facilities	—	—	—
Utilities	—	—	—
Equipment	—	—	—
Total Expenditure	<u>85,713.00</u>	<u>85,713.00</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	—	—	—
Fund Balance September 1, 2009	—	—	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	—	—	—
Fund Balance Before Refund to CJAD	—	—	—
Refund Due to CJAD	—	—	—
Fund Balance August 31, 2010	<u><u>\$ —</u></u>	<u><u>—</u></u>	<u><u>—</u></u>

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

**TARRANT COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS

TREATMENT ALTERNATIVES TO INCARCERATION PROGRAM (TAIP)

YEAR ENDED AUGUST 31, 2010

	<u>Audit</u>	<u>Per CSCD report</u>	<u>Difference</u>
<b>REVENUE:</b>			
State Aid	\$ 884,601.00	884,601.00	—
State Aid – SAFPF	—	—	—
Rider 80 State Aid	7,787.70	7,787.70	—
Community Supervision Fees	—	—	—
Payments by Program Participants	—	—	—
Interest Income	—	—	—
Other Revenue	—	—	—
Total Revenue	<u>892,388.70</u>	<u>892,388.70</u>	<u>—</u>
<b>EXPENDITURE:</b>			
Salaries and Fringe Benefits	335,047.52	335,047.52	—
Rider 80 Salaries and Related Fringe	7,787.70	7,787.70	—
Travel and Furnished Transportation	1,423.03	1,423.03	—
Contract Services for Offenders	544,931.80	544,931.80	—
Professional Fees	7,537.27	7,537.27	—
Supplies and Operating Expenses	1,068.62	1,068.62	—
Facilities	—	—	—
Utilities	—	—	—
Equipment	1,874.64	1,874.64	—
Total Expenditure	<u>899,670.58</u>	<u>899,670.58</u>	<u>—</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(7,281.88)	(7,281.88)	—
Fund Balance September 1, 2009	—	—	—
Prior Period Adjustment	—	—	—
Interfund Transfers In (Out)	7,281.88	7,281.88	—
Fund Balance Before Refund to CJAD	—	—	—
Refund Due to CJAD	—	—	—
Fund Balance August 31, 2010	<u>\$ —</u>	<u>—</u>	<u>—</u>

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



**TARRANT COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED AUGUST 31, 2010

None Reported

**TARRANT COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

**COMPLIANCE CHECKLIST**

AUGUST 31, 2010

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

<u>Yes</u>	<u>No</u>	
<u>X</u>	<u>      </u>	Separate accountability is maintained for TDCJ-CJAD funds.
<u>X</u>	<u>      </u>	Revenues and Expenditures reported to TDCJ-CJAD are in agreement with, or reconcilable to, the funding recipient’s accounting records and with audited expenditures in each budget category.
<u>X</u>	<u>      </u>	TDCJ-CJAD funds and locally generated revenues are expended in accordance with the Financial Management Manual for TDCJ-CJAD Funding, TDCJ-CJAD Funding and Fiscal Management Updates, TDCJ-CJAD Standards, TDCJ-CJAD Field Correspondence, TDCJ-CJAD Policy Statements, Standard and Special Grant Conditions, and applicable laws.
<u>X</u>	<u>      </u>	Proper cutoff procedures are observed at the end of each fiscal period. The cutoff date for revenues recognition and expenditures payments of FY 2010 is October 31, 2010. The modified accrual basis of accounting is used in preparing the fourth quarter reports for submission to TDCJ-CJAD.
<u>N/A</u>	<u>      </u>	If the CSCD serves both juveniles and adults, expenditures that benefit both juveniles and adults are prorated on an equitable basis. Determination of the method of prorating such expenditures is supported by adequate documentation.
<u>X</u>	<u>      </u>	TDCJ-CJAD funds are not used to pay judges’ salaries (unless specifically approved by TDCJ-CJAD in a Program Budget; i.e., DWI Courts), community justice council members’ salaries, or other court-related expenses.
<u>X</u>	<u>      </u>	Expenditures and revenues are supported by adequate documentation.
<u>X</u>	<u>      </u>	If the CSCD determines that an increase or decrease in revenue or expenditures is required, budget adjustments are submitted to TDCJ-CJAD in accordance with the Financial Management Manual for TDCJ-CJAD Funding.
<u>X</u>	<u>      </u>	Idle funds are invested according to Vernon’s Texas Codes Annotated Local Government Code Section 140.003(f).
<u>X</u>	<u>      </u>	All employees with access to funds are covered by a surety bond.
<u>X</u>	<u>      </u>	Locally generated funds, and other collections, are documented with a proper receipt system.
<u>N/A</u>	<u>      </u>	All non-TDCJ-CJAD funded program fees are expended in accordance with applicable limitations.
<u>X</u>	<u>      </u>	All equipment is physically inventoried and adequately supported with an inventory form. Surplus equipment is disposed of in accordance with TDCJ-CJAD guidelines.
<u>X</u>	<u>      </u>	Victim Restitution Funds are accounted for in accordance with <u>Vernon’s Texas Codes Annotated Government Code</u> Section 76.013.
<u>X</u>	<u>      </u>	TDCJ-CJAD policies regarding contracts with vendors have been followed, which includes maintaining a Contract Monitoring Plan (Policy) to monitor vendor payments and compliance with contracts.
<u>N/A</u>	<u>      </u>	All leases have received TDCJ-CJAD approval prior to the expenditure of funds.
<u>N/A</u>	<u>      </u>	The CSCD has a policy regarding eligibility for employee salary merit increases.

**TARRANT COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

**COMPLIANCE CHECKLIST**

AUGUST 31, 2010

<u>Yes</u>	<u>No</u>	
<u>X</u>	<u>        </u>	All purchases adhere to the requirements of the <u>Vernon's Texas Codes Annotated Local Government Code, Section 262.023, regarding competitive bids.</u>
<u>X</u>	<u>        </u>	The CSCD has an existing policy on budget approval, operates by the policy, <u>and the policy has been approved in an open meeting by the judges charged with oversight of the CSCD (Government Code, Section 76.002, and TDCJ-CJAD's Financial Management Manual).</u>