

Tarrant County Community Supervision and Corrections Department

Financial Statements
August 31, 2015
(With Independent Auditors' Report Thereon)

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2015
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INDEPENDENT AUDITORS' REPORT

Texas Department of Criminal Justice—Community Justice Assistance Division
The Board of Criminal Court Judges
Tarrant County, Texas

Report on the Combined Financial Statements

We have audited the accompanying combined financial statements of the Tarrant County Community Supervision and Corrections Department (the Department) which comprise the combined statement of financial position as of August 31, 2015, and the related combined statement of revenues, expenditures and changes in fund balance for the year then ended (the “financial statements”), and the related notes to the combined financial statements.

Management’s Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these combined financial statements in accordance with the financial reporting provisions of the Texas Department of Criminal Justice- Community Justice Assistance Division (TDCJ-CJAD). Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that is free from material misstatements, whether due to fraud or error.

Auditor’s Responsibility

Our responsibility is to express an opinion on these combined financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

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

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

Opinion

In our opinion, the combined financial statements referred to above present fairly, in all material respects, the financial position of the Tarrant County Community Supervision and Corrections Department, as of August 31, 2015, and the changes in financial position thereof for the year then ended, in accordance with the financial reporting provisions of the TDCJ-CJAD as described in Note 1.

Emphasis of Matter—Basis of Accounting

We draw attention to Note 1 of the combined financial statements, which describes the basis of accounting. The combined financial statements is prepared on the basis of the financial reporting provisions of the TDCJ-CJAD, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the TDCJ-CJAD. Our opinion is not modified with respect to that matter.

Emphasis of Matter—Presentation

As discussed in Note 1, the combined financial statements of the Tarrant County Community Supervision and Corrections Department are intended to present the financial position and changes in fund balances of the Department. They do not purport to, and do not present fairly the financial position of Tarrant County as of August 31, 2015 or changes in its fund balances in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the combined financial statements that collectively comprise the Tarrant County Community Supervision and Corrections Department's basic financial statements as a whole. The supplementary information, representing the individual combining statements of revenue, expenditures, and changes in fund balance, the individual fund statements of revenues, expenditures, and changes in fund balance – budget, actual and variance, and the schedules of differences between audit report and CSCD reports sent to TDCJ-CJAD are presented for purposes of additional analysis and are not a required part of the basic financial statements. The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information referred to above is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 24, 2016 on our consideration of the Department's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Department's internal control over financial reporting and compliance.

Restriction on Use

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

Deloitte & Touche LLP

February 24, 2016

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

**COMBINED STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 2015**

	<u>Basic Supervision</u>	<u>Community Corrections</u>	<u>Diversion Program</u>	<u>TAIP</u>	<u>Total</u>
ASSETS					
Cash and Investments	\$ 5,024,240.83	\$ 184,605.12	\$ 243,871.03	\$ 112,664.82	\$ 5,565,381.80
Total Cash and Investments	<u>5,024,240.83</u>	<u>184,605.12</u>	<u>243,871.03</u>	<u>112,664.82</u>	<u>5,565,381.80</u>
Accounts Receivable					
Community Supervision Fees	192,489.34	0.00	0.00	0.00	192,489.34
Accounts Receivable	<u>33,864.26</u>	<u>13.00</u>	<u>0.56</u>	<u>0.00</u>	<u>33,877.82</u>
Total Assets	<u><u>5,250,594.43</u></u>	<u><u>184,618.12</u></u>	<u><u>243,871.59</u></u>	<u><u>112,664.82</u></u>	<u><u>5,791,748.96</u></u>
LIABILITIES AND FUND BALANCE					
Liabilities					
Accounts Payable	965,685.29	144,067.91	217,804.34	112,664.82	1,440,222.36
Due To TDCJ-CJAD	<u>0.00</u>	<u>40,550.21</u>	<u>26,067.25</u>	<u>0.00</u>	<u>66,617.46</u>
Total Liabilities	<u>965,685.29</u>	<u>184,618.12</u>	<u>243,871.59</u>	<u>112,664.82</u>	<u>1,506,839.82</u>
Fund Balance	<u>4,284,909.14</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>4,284,909.14</u>
Total Liabilities and Fund Balances	<u><u>\$ 5,250,594.43</u></u>	<u><u>\$ 184,618.12</u></u>	<u><u>\$ 243,871.59</u></u>	<u><u>\$ 112,664.82</u></u>	<u><u>\$ 5,791,748.96</u></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
FOR THE YEAR ENDED AUGUST 31, 2015

	Basic Supervision	Community Corrections	Diversion Program	TAIP	Total
REVENUE					
State Aid	\$ 6,538,535.00	\$ 2,793,826.00	\$ 2,994,868.00	\$ 782,964.00	\$ 13,110,193.00
State Aid - SAFPF	124,667.72	0.00	0.00	0.00	124,667.72
Community Supervision Fees	8,305,123.65	0.00	0.00	0.00	8,305,123.65
Payments by Program Participants	1,039,526.07	162.00	99.00	0.00	1,039,787.07
Interest Income	19,964.54	0.00	0.00	0.00	19,964.54
Other Revenue	26,612.61	0.00	0.00	0.00	26,612.61
Total Revenue	16,054,429.59	2,793,988.00	2,994,967.00	782,964.00	22,626,348.59
EXPENDITURES					
Salaries and Fringe Benefits	14,683,529.12	2,360,799.78	3,009,459.36	364,780.59	20,418,568.85
Travel and Furnished Transportation	120,580.91	11,313.77	28,547.35	2,051.41	162,493.44
Contract Services for Offenders	661,601.61	9,923.75	190,151.00	473,107.13	1,334,783.49
Professional Fees	484,931.25	28,718.90	50,823.12	7,876.15	572,349.42
Supplies and Operating	524,621.39	50,198.61	60,584.78	1,962.33	637,367.11
Facilities	0.00	0.00	127,533.88	0.00	127,533.88
Utilities	11,738.18	1,956.27	5,572.90	0.00	19,267.35
Equipment	81,130.56	576.70	1,515.60	391.75	83,614.61
Total Expenditures	16,568,133.02	2,463,487.78	3,474,187.99	850,169.36	23,355,978.15
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES					
	(513,703.43)	330,500.22	(479,220.99)	(67,205.36)	(729,629.56)
OTHER FINANCING SOURCES (USES)					
Transfers In	0.00	23,349.78	483,871.33	27,676.41	534,897.52
Transfers Out	(132,301.68)	(402,595.84)	0.00	0.00	(534,897.52)
Total Other Financing Sources (Uses)	(132,301.68)	(379,246.06)	483,871.33	27,676.41	0.00
FUND BALANCE 9/1/2014					
	4,930,914.25	89,296.05	21,416.91	39,528.95	5,081,156.16
Prior Period Adjustment	0.00	0.00	0.00	0.00	0.00
Prior Period Refund Paid to CJAD	0.00	0.00	0.00	0.00	0.00
Adjusted Fund Balance	4,284,909.14	40,550.21	26,067.25	0.00	4,351,526.60
Refund Due to CJAD	0.00	(40,550.21)	(26,067.25)	0.00	(66,617.46)
FUND BALANCE 8/31/2015	\$ 4,284,909.14	\$ 0.00	\$ 0.00	\$ 0.00	\$ 4,284,909.14

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

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED AUGUST 31, 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

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

The Tarrant County Community Supervision and Corrections Department, a special purpose district of state government, was organized to provide certain adult probation services to judicial districts.

Basis of Accounting

Since the Department receives funding from State government, it must comply with requirements of the State. Therefore, the financial statements were prepared using the basis of accounting prescribed by the TDCJ-CJAD, a regulatory comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

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, 2015 for financial activity performed by August 31, 2015, are considered available. Also, purchases for which the commitment has been established by August 31, 2015, 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 for by October 31, 2015, or the CSCD has received a CJAD approved waiver. Exception to this method of accounting is the recording of refunds to the State as reductions of Fund Balance.

Funds of the Tarrant County CSCD are grouped into the agency fund type for the purpose of operation on the Tarrant County, Texas accounting system. Accounting agency funds are accounts established for deposit and disbursement of funds which are not controlled through the Tarrant County, Texas budget process and are held in purely a custodial capacity.

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED AUGUST 31, 2015

Budgets (Accounting and Legal Compliance)

CSCD budgets are submitted for a two-year period at the beginning of each biennium. 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.

Only budget adjustment requests, at year-end, received by September 30, 2015 will be reviewed and approved/disapproved by TDCJ-CJAD. TDCJ-CJAD will not accept budget adjustments after September 30, 2015 for the previous fiscal year. Only budget adjustments approved by TDCJ-CJAD should be referred to in performing the financial audit.

Encumbrance Accounting

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is utilized. All encumbrances not liquidated by October 31, 2015 became part of the subsequent year's budget, with the exception of those approved to be paid from the current/closing year through a CJAD approved waiver.

Compensated Absences

The liability for compensated absences consists of accumulated earned but unpaid vacation and sick pay benefits.

Sick pay benefits are earned at an accrual rate of one day per month. A maximum of 180 days may be accumulated by an employee. Payout rates for unused sick leave are limited to a percentage based upon years of service up to a maximum of 50% beginning at 19 years of service.

Vacation pay benefits are earned at an accrual rate of 10 days per year at 0-5 years of service, 15 days with > 5 to 10 years of service, 20 days per year for > 10 - 15 years of service and 25 days per year with over 15 years of service. Upon separation vacation payoffs are limited to twice the employee's current annual accrual rate.

The compensated absence liability for CSCD as of August 31, 2015 is \$2,123,846.53.

2. FUNDING SOURCES - STATE AID

Basic Supervision Funds

The State funding is a per capita allocation based on statistics from the previous full calendar year. The per capita formula includes calendar year misdemeanor placements, direct felony and felony pre-trial cases. Funding is first allocated to misdemeanor placements for 182 days. The remaining funding is allocated to felons under direct community supervision and pre-trial supervision based on the CSCD's share of the state total population of direct and pre-trial felons. Basic Supervision is distributed only to CSCDs.

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED AUGUST 31, 2015

Community Corrections (CC) Program Funds

This appropriation line item is allocation based. The funding is based on two equally assigned factors: the percentage of the state's population residing in the counties served by the department and the percentage of all felony defendants in the state under direct community supervision by the department. CSCDs are the only entities eligible for CC funds.

Diversion Program (DP) Grant Funds

This discretionary appropriation line item funding is awarded on a competitive basis. The priorities for distribution are determined biennially. All requests are reviewed by TDCJ-CJAD staff, approved by management, and then presented to the Judicial Advisory Council.

Substance Abuse Felony Punishment Facility (SAFPF) Funding: Aftercare caseloads are funded on a per case basis and must meet specific supervision requirements. Funding for SAFPF aftercare caseloads is allocated by TDCJ-CJAD through the DP line item but is budgeted and reported by CSCDs as state aid under Basic Supervision.

Dedicated Salary Funding: Funds were appropriated by the 81st Legislature specifically for community supervision officers and direct care staff salary increases of 3.5% of the salaries as of August 31, 2009 for FY 2010 and another 3.5% increase of the August 31, 2009 salaries for FY 2011. To date, the dedicated salary funding amounts are the same as in FY 2011. Appropriations of the Dedicated Salary are allocated by TDCJ-CJAD through the DP line item but are budgeted and reported by CSCDs as state aid under Basic Supervision.

High / Medium Reduction Caseload Funding: Appropriations of the High/Medium Reduction Caseload funding are allocated by TDCJ-CJAD through the DP line item but are budgeted and reported by CSCDs as state aid under Basic Supervision.

Treatment Alternative to Incarceration Programs (TAIP) Grant Funds

The Treatment Alternative to Incarceration Program provides a continuum of substance abuse treatment services and accountability programming for individual offenders, subject to TAIP funding and guidelines. Services include assessment, screening, and referral to treatment services.

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

NOTES TO
FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2015

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

<u>Source</u>	<u>Amount Received</u>	<u>Restrictions for use</u>	<u>Expended in accordance with Restriction</u>
Community Supervision Fees	\$8,305,123.65	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
Program Participation Fees	1,039,787.07	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
Interest Income	19,964.54	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
Auction Proceeds	1,965.97	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
Collection Fees - Texas Dept of Health and Human Services	23,929.04	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
Training	600.00	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
Records Request - Copy Fees	117.60	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

NOTES TO
FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2015

4. FUNDS COLLECTED BY THE CSCD FROM SOURCES OTHER THAN TDCJ-CJAD WHICH ARE NOT REQUIRED TO BE REPORTED ON THE TDCJ-CJAD QUARTERLY FINANCIAL REPORTS (Civil Fees, Victim Restitution Funds, Federal Grants, Bond Supervision Funds, Grants from Sources Other Than TDCJ-CJAD, etc.)

<u>Source</u>	<u>Amount Received</u>	<u>Restrictions for use</u>	<u>Expended in accordance with Restriction</u>	<u>Fund Balance at August 31, 2015</u>
Victim Restitution	\$ 1,903,267.00	Government Code 76.013, paid directly to victim within certain timelines	Yes	\$ 128,804.00
Office of the Governor (CJD) SF-14-A10-20458-05	5,805.75	Felony Alcohol Intervention Program per approved budget	Yes	-
Office of the Governor (CJD) SF-15-A10-20458-06	87,137.34	Felony Alcohol Intervention Program per approved budget	Yes	(167,761.08)
Office of the Governor (CJD) SF-14-V30-15136-15	1,466.71	Domestic Violence Intervention Program per approved budget	Yes	-
Office of the Governor (CJD) SF-14-A10-25895-02	33,492.32	Reaching Independence through Self-Empowerment (RISE)	Yes	-
Office of the Governor (CJD) SF-15-A10-25895-03	113,645.02	Reaching Independence through Self-Empowerment (RISE)	Yes	(19,174.91)
Office of Justice Programs DOJ-NIJ 2011-RY-BX-K009	184,597.28	Honest Opportunity Probation Enforcement per approved budget	Yes	(22,477.10)
Tarrant County Bond Supervision Unit T3300-2014	40,833.10	Tarrant County Special Revenue Fund per approved budget	Yes	-
Tarrant County Bond Supervision Unit T3300-2015	414,618.86	Tarrant County Special Revenue Fund per approved budget	Yes	-
Crime Stopper Fee	141,255.04	Code of Criminal Procedure, Article 42.12, Section 11 (a) (21), paid to Safe City	Yes	13,336.42
Domestic Violence Fee	22,087.70	Code of Criminal Procedure, Article 42.12, Section 11 (h), paid to SafeHaven of Tarrant County	Yes	1,867.61
\$5 Sex Offender Fee	19,022.20	Code of Criminal Procedure, Article 42.12, Section 19 (e), remitted to State Treasurer	Yes	3,325.62

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED AUGUST 31, 2015

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 Treasurer. (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.

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 November 25, 2014. 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

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

**NOTES TO
FINANCIAL STATEMENTS
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- (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.

The County utilizes a “pooled cash” concept for investment purposes. All idle funds are invested, in the “pooled cash” fund. There are no investments in any individual fund. All interest earned by the “pooled funds” is allocated on the average cash balance of each fund. CSCD’s position in the pooled cash fund on 8/31/2015 was \$5,565,381.80

6. EXCESS OF EXPENDITURES OVER BUDGETS IN INDIVIDUAL PROGRAMS

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

7. ACCOUNTS RECEIVABLE, PAYABLES, and INTERFUND TRANSFERS

The Combined statement of Financial Position shows all assets, liabilities, and fund balances for TDCJ-CJAD programs on 8/31/2015.

“Community Supervision Fees” Receivable consist of Supervision Fees collected by the CSCD before August 31, but transferred to the judicial district CSCD fund after the end of the fiscal year. All other Accounts Receivable consist of other revenues due at the end of the fiscal year, but received by the judicial district CSCD fund after 8/31/2015.

“Due to TDCJ-CJAD” consists of remaining fund balances for CCP, DP, or TAIP funded programs which are required to be refunded to TDCJ-CJAD at the end of the biennium. All other Accounts Payable consist of either a purchase order prepared and issued to a vendor no later than August 31, or services rendered no later than August 31st.

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

NOTES TO
FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2015

The table below shows all refunds due to TDCJ-CJAD by program on August 31st, 2015:

DUE TO TDCJ-CJAD

<u>Program Name</u>	<u>Fund Balance 8/31/2015</u> <u>To be refunded to CJAD</u>
Non-English Speaking Caseloads - Program #9 - CCP	\$ 2,996.74
Felony Alcohol Intervention Project - Program #42 - CCP	11,903.52
Pre-Sentence Investigation - Program #21 - CCP	5,815.11
Aftercare Treatment Services - Program #41 - CCP	8,449.11
Community Service Restitution - Program #1 - CCP	5,962.42
Mentally Impaired Caseloads - Program #8 - CCP	134.75
Ignition Interlock Caseloads - Program #54 - CCP	5,288.56
Substance Abuse Aftercare Caseloads - Program #14 - DP	15,857.36
High Risk Youth - Program #53 - DP	10,209.89

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

NOTES TO
FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2015

The following table lists all interfund transfers for the year ended August 31st, 2015:

INTERFUND TRANSFERS

Interfund Transfer From (Program Name)	Interfund Transfer To (Program Name)	Amount
Basic Supervision 900-2015	Day Treatment Program 035-2015 DP	\$ 33,446.00
Basic Supervision 900-2015	Mentally Impaired Caseloads 034-2015 DP	19,465.00
Basic Supervision 900-2015	Sex Offender Caseloads 012-2015 DP	2,779.90
Basic Supervision 900-2015	Assessment Unit 046-2015 DP	14,873.00
Basic Supervision 900-2015	S.W.I.F.T. Court 044-2015 DP	22,427.00
Basic Supervision 900-2015	Treatment Alternative to Incarceration 015-2015 TAIP	15,961.00
Basic Supervision 900-2015	Enhanced Supervision Strategies 004-2015 CCP	23,349.78
Enhanced Supervision Strategies 004-2015 CCP	Day Treatment Program 035-2015 DP	16,919.14
Enhanced Supervision Strategies 004-2015 CCP	Contract Residential Treatment 040-2015 DP	4,176.40
Enhanced Supervision Strategies 004-2015 CCP	Mentally Impaired Caseloads 034-2015 DP	19,225.08
Enhanced Supervision Strategies 004-2015 CCP	Assessment Unit 046-2015 DP	131,805.63
Enhanced Supervision Strategies 004-2015 CCP	S.W.I.F.T. Court 044-2015 DP	218,754.18
Enhanced Supervision Strategies 004-2015 CCP	Treatment Alternative to Incarceration 015-2015 TAIP	11,715.41

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

NOTES TO
FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2015

8. VENDOR CONTRACTS FOR OFFENDER SERVICES

There were 16 significant contracts with terms exceeding \$100,000 per vendor or per same type service. 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>Vendor Name</u>	<u>Contract Amount</u>	<u>Amounts Paid FY 15</u>
Center for Therapeutic Change, Inc.	\$ 200,000.00	\$ 142,617.00
Center for Therapeutic Change, Inc. (Brief Marijuana Counseling)	100,000.00	44,235.00
Technical Resource Management, LLC - DBA Cordant Forensic Solutions (Laboratory Confirmation Testing Services)	850,000.00	510,282.60
Helping Open People's Eyes, Inc., DBA H.O.P.E Inc.	200,000.00	39,308.50
Lena Pope Home, Inc. (Brief Counseling for Marijuana Dependence)	100,000.00	20,727.00
Lena Pope Home, Inc.	200,000.00	3,070.50
MHMR of Tarrant County (Substance Abuse Outpatient Treatment Services)	200,000.00	96,235.00
MHMR of Tarrant County (Substance Abuse Residential Treatment Services)	150,000.00	95,661.50
North Texas Addiction Counseling and Education, Inc.	300,000.00	3,617.63
OMEGA Laboratories, Inc.	200,000.00	87,176.00
Phoenix Associates Counseling Services, Inc.	300,000.00	6,663.00
Recovery Healthcare Corporation	200,000.00	2,512.50
Recovery Resource Council (Brief Counseling for Marijuana Dependence)	100,000.00	-
Recovery Resource Council	200,000.00	7,188.00
SAGE, Substance Abuse Guidance and Education, PLLC	200,000.00	77,076.50
Volunteers of America Texas, Inc.	150,000.00	89,511.00

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

**NOTES TO
FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2015**

9. COMMITMENTS AND CONTINGENCIES

None.

10. PRIOR PERIOD ADJUSTMENTS AND REFUNDS

There are no prior period adjustments.

11. SUBSEQUENT EVENTS

None.

12. RETIREMENT PLANS

Plan Description

The County provides retirement, disability and death benefits for all of its full-time employees, including employees of CSCD through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034 or viewed at www.tcdrs.org.

Benefits Provided

Plan provisions are adopted by the Commissioners Court, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service, with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by the County.

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the Commissioners Court within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the County's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

**NOTES TO
FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2015**

Annually, the County reviews the plan to determine benefit and contribution levels. In December 2014 the County granted a cost-of-living adjustment benefit increase for retirees at the rate of 50% of the Consumer Price Index (CPI).

Contributions

The County has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the County based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the County is actuarially determined annually. The County contributed using the actuarially required contribution rate of 14.57% for the calendar year 2014, and 17.5% for the calendar year 2015, which was 2.9% greater than the actuarially required contribution rate of 14.6%. The contribution rate payable by the employee members for calendar years 2014 and 2015 is the rate of 7% as adopted by the governing body of the County. CSCD is ultimately responsible for its allocated share of these costs on a long-term basis.

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

ALL COMMUNITY CORRECTIONS FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 FOR THE YEAR ENDED AUGUST 31, 2015

	009-2015 CCP Non-English Speaking Caseloads	042-2015 CCP Felony Alcohol Intervention Program	004-2015 CCP Enhanced Supervision Strategies	021-2015 CCP Pre-Sentence Investigation	041-2015 CCP Aftercare Treatment Services	001-2015 CCP Community Service Restitution	008-2015 CCP MR/DD Mentally Impaired Caseloads	054-2015 CCP Ignition Interlock Caseloads	Total (All CCP Funds)
REVENUE									
State Aid	\$ 296,838.00	\$ 216,313.00	\$ 432,081.00	\$ 394,523.00	\$ 65,386.00	\$ 52,137.00	\$ 307,358.00	\$ 1,029,190.00	\$ 2,793,826.00
State Aid - SAFFP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Supervision Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments by Program Participants	(44.00)	0.00	0.00	102.00	0.00	0.00	104.00	0.00	162.00
Interest Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenue	296,794.00	216,313.00	432,081.00	394,625.00	65,386.00	52,137.00	307,462.00	1,029,190.00	2,793,988.00
EXPENDITURES									
Salaries and Fringe Benefits	293,220.83	155,253.32	48,981.03	375,989.33	75,334.67	51,093.44	310,930.55	1,049,996.61	2,360,799.78
Travel and Furnished Transportation	246.78	1,481.08	26.45	741.03	122.77	131.01	5,093.77	3,470.88	11,313.77
Contract Services for Offenders	0.00	498.75	0.00	6,000.00	0.00	0.00	3,425.00	0.00	9,923.75
Professional Fees	2,226.00	1,622.00	3,240.00	3,108.00	888.00	391.00	5,183.90	12,060.00	28,718.90
Supplies and Operating	0.00	45,618.29	0.00	2,394.83	234.00	240.05	1,711.44	0.00	50,198.61
Facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Utilities	0.00	0.00	587.46	0.00	0.00	0.00	1,368.81	0.00	1,956.27
Equipment	0.00	0.00	0.00	576.70	0.00	0.00	0.00	0.00	576.70
Total Expenditures	295,693.61	204,473.44	52,834.94	388,809.89	76,579.44	51,855.50	327,713.47	1,065,527.49	2,463,487.78
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	1,100.39	11,839.56	379,246.06	5,815.11	(11,193.44)	281.50	(20,251.47)	(36,337.49)	330,500.22
OTHER FINANCING SOURCES (USES)									
Transfers In	0.00	0.00	23,349.78	0.00	0.00	0.00	0.00	0.00	23,349.78
Transfers Out	0.00	0.00	(402,595.84)	0.00	0.00	0.00	0.00	0.00	(402,595.84)
Total Other Financing Sources (Uses)	0.00	0.00	(379,246.06)	0.00	0.00	0.00	0.00	0.00	(379,246.06)
FUND BALANCE 9/1/2014	1,896.35	63.96	0.00	0.00	19,642.55	5,680.92	20,386.22	41,626.05	89,296.05
Prior Period Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prior Period Refund Paid to CJAD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjusted Fund Balance	2,996.74	11,903.52	0.00	5,815.11	8,449.11	5,962.42	134.75	5,288.56	40,550.21
Refund Due to CJAD	(2,996.74)	(11,903.52)	0.00	(5,815.11)	(8,449.11)	(5,962.42)	(134.75)	(5,288.56)	(40,550.21)
FUND BALANCE 8/31/2015	\$ 0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ 0.00

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

All Diversion Programs
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 FOR THE YEAR ENDED AUGUST 31, 2015

	035-2015 DP Day Treatment Programs	014-2015 DP Substance Abuse Aftercare Caseloads	0040-2015 DP Contract Residential Treatment	034-2015 DP Mentally Impaired Caseloads	053-2015 DP High Risk Youth	012-2015 DP Sex Offender Caseloads	0046-2015 DP Assessment Unit	044-2015 DP S.W.I.F.T. Court	Total (All DP Funds)
REVENUE									
State Aid	\$ 891,705.00	\$ 199,922.00	\$ 132,595.00	\$ 317,978.00	\$ 131,356.00	\$ 873,054.00	\$ 251,644.00	\$ 196,614.00	\$ 2,994,868.00
State Aid - SAFPF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Supervision Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments by Program Participants	39.00	52.00	0.00	0.00	13.00	(5.00)	0.00	0.00	99.00
Interest Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenue	891,744.00	199,974.00	132,595.00	317,978.00	131,369.00	873,049.00	251,644.00	196,614.00	2,994,967.00
EXPENDITURES									
Salaries and Fringe Benefits	760,859.30	165,231.47	0.00	347,035.75	101,056.95	813,739.18	391,031.53	430,505.18	3,009,459.36
Travel and Furnished Transportation	8,886.63	526.47	0.00	1,833.05	647.08	13,196.13	134.44	3,323.55	28,547.35
Contract Services for Offenders	1,968.75	498.75	155,316.00	0.00	0.00	30,132.50	2,235.00	0.00	190,151.00
Professional Fees	17,990.80	1,698.00	994.00	3,699.00	7,016.00	13,579.50	1,987.00	3,858.82	50,823.12
Supplies and Operating	21,610.84	16,024.92	0.00	2,992.27	14,020.29	2,894.17	2,934.66	107.63	60,584.78
Facilities	127,533.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	127,533.88
Utilities	1,743.34	137.03	0.00	1,108.01	297.10	2,287.42	0.00	0.00	5,572.90
Equipment	1,515.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,515.60
Total Expenditures	942,109.14	184,116.64	156,310.00	356,668.08	123,037.42	875,828.90	398,322.63	437,795.18	3,474,187.99
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(50,365.14)	15,857.36	(23,715.00)	(38,690.08)	8,331.58	(2,779.90)	(146,678.63)	(241,181.18)	(479,220.99)
OTHER FINANCING SOURCES (USES)									
Transfers In	50,365.14	0.00	4,176.40	38,690.08	0.00	2,779.90	146,678.63	241,181.18	483,871.33
Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)	50,365.14	0.00	4,176.40	38,690.08	0.00	2,779.90	146,678.63	241,181.18	483,871.33
FUND BALANCE 9/1/2014	0.00	0.00	19,538.60	0.00	1,878.31	0.00	0.00	0.00	21,416.91
Prior Period Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prior Period Refund Paid to CJAD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjusted Fund Balance	0.00	15,857.36	0.00	0.00	10,209.89	0.00	0.00	0.00	26,067.25
Refund Due to CJAD	0.00	(15,857.36)	0.00	0.00	(10,209.89)	0.00	0.00	0.00	(26,067.25)
FUND BALANCE 8/31/2015	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ 0.00

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2015

	Basic Supervision Program 900-2015		Variance
	Budget	Actual	Favorable (Unfavorable)
REVENUE			
State Aid	\$ 6,538,535.00	\$ 6,538,535.00	\$0.00
State Aid - SAFFP	90,000.00	124,667.72	34,667.72
Community Supervision Fees	7,500,000.00	8,305,123.65	805,123.65
Payments by Program Participants	645,000.00	1,039,526.07	394,526.07
Interest Income	14,980.00	19,964.54	4,984.54
Other Revenue	136,900.00	26,612.61	(110,287.39)
Total Revenue	<u>14,925,415.00</u>	<u>16,054,429.59</u>	<u>1,129,014.59</u>
EXPENDITURES			
Salaries and Fringe Benefits	16,520,188.00	14,683,529.12	1,836,658.88
Travel and Furnished Transportation	235,000.00	120,580.91	114,419.09
Contract Services for Offenders	795,000.00	661,601.61	133,398.39
Professional Fees	618,379.00	484,931.25	133,447.75
Supplies and Operating	892,223.00	524,621.39	367,601.61
Facilities	0.00	0.00	0.00
Utilities	23,000.00	11,738.18	11,261.82
Equipment	257,500.00	81,130.56	176,369.44
Total Expenditures	<u>19,341,290.00</u>	<u>16,568,133.02</u>	<u>2,773,156.98</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(4,415,875.00)	(513,703.43)	3,902,171.57
OTHER FINANCING SOURCES (USES)			
Transfers In	0.00	0.00	0.00
Transfers Out	(515,039.00)	(132,301.68)	382,737.32
Total Other Financing Sources (Uses)	<u>(515,039.00)</u>	<u>(132,301.68)</u>	<u>382,737.32</u>
FUND BALANCE 9/1/2014	4,930,914.00	4,930,914.25	0.25
Prior Period Adjustment	0.00	0.00	0.00
Prior Period Refund Paid to CJAD	0.00	0.00	0.00
Adjusted Fund Balance	0.00	4,284,909.14	4,284,909.14
Refund Due to CJAD	0.00	0.00	0.00
FUND BALANCE 8/31/2015	<u>\$0.00</u>	<u>\$ 4,284,909.14</u>	<u>\$ 4,284,909.14</u>

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

**INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2015**

Non-English Speaking Caseloads
Program 009-2015 CCP

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 296,838.00	\$ 296,838.00	\$0.00
State Aid - SAFPF	0.00	0.00	0.00
Community Supervision Fees	0.00	0.00	0.00
Payments by Program Participants	13.00	(44.00)	(57.00)
Interest Income	0.00	0.00	0.00
Other Revenue	0.00	0.00	0.00
Total Revenue	296,851.00	296,794.00	(57.00)
EXPENDITURES			
Salaries and Fringe Benefits	309,296.00	293,220.83	16,075.17
Travel and Furnished Transportation	2,310.00	246.78	2,063.22
Contract Services for Offenders	2,000.00	0.00	2,000.00
Professional Fees	3,426.00	2,226.00	1,200.00
Supplies and Operating	0.00	0.00	0.00
Facilities	0.00	0.00	0.00
Utilities	0.00	0.00	0.00
Equipment	0.00	0.00	0.00
Total Expenditures	317,032.00	295,693.61	21,338.39
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(20,181.00)	1,100.39	21,281.39
OTHER FINANCING SOURCES (USES)			
Transfers In	18,285.00	0.00	(18,285.00)
Transfers Out	0.00	0.00	0.00
Total Other Financing Sources (Uses)	18,285.00	0.00	(18,285.00)
FUND BALANCE 9/1/2014	1,896.00	1,896.35	0.35
Prior Period Adjustment	\$0.00	\$0.00	0.00
Prior Period Refund Paid to CJAD	0.00	0.00	0.00
Adjusted Fund Balance	0.00	2,996.74	2,996.74
Refund Due to CJAD	0.00	(2,996.74)	(2,996.74)
FUND BALANCE 8/31/2015	\$0.00	\$ 0.00	\$ 0.00

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2015

Felony Alcohol Intervention Program
Program 042-2015 CCP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUE			
State Aid	\$ 216,313.00	\$ 216,313.00	\$0.00
State Aid - SAFFP	0.00	0.00	0.00
Community Supervision Fees	0.00	0.00	0.00
Payments by Program Participants	0.00	0.00	0.00
Interest Income	0.00	0.00	0.00
Other Revenue	0.00	0.00	0.00
Total Revenue	<u>216,313.00</u>	<u>216,313.00</u>	<u>0.00</u>
EXPENDITURES			
Salaries and Fringe Benefits	166,915.00	155,253.32	11,661.68
Travel and Furnished Transportation	5,010.00	1,481.08	3,528.92
Contract Services for Offenders	500.00	498.75	1.25
Professional Fees	2,622.00	1,622.00	1,000.00
Supplies and Operating	53,050.00	45,618.29	7,431.71
Facilities	0.00	0.00	0.00
Utilities	0.00	0.00	0.00
Equipment	0.00	0.00	0.00
Total Expenditures	<u>228,097.00</u>	<u>204,473.44</u>	<u>23,623.56</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(11,784.00)	11,839.56	23,623.56
OTHER FINANCING SOURCES (USES)			
Transfers In	11,721.00	0.00	(11,721.00)
Transfers Out	0.00	0.00	0.00
Total Other Financing Sources (Uses)	<u>11,721.00</u>	<u>0.00</u>	<u>(11,721.00)</u>
FUND BALANCE 9/1/2014	63.00	63.96	0.96
Prior Period Adjustment	0.00	0.00	0.00
Prior Period Refund Paid to CJAD	0.00	0.00	0.00
Adjusted Fund Balance	0.00	11,903.52	11,903.52
Refund Due to CJAD	0.00	(11,903.52)	(11,903.52)
FUND BALANCE 8/31/2015	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2015

Enhanced Supervision Strategies
Program 004-2015 CCP

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 432,081.00	\$ 432,081.00	\$0.00
State Aid - SAFFP	0.00	0.00	0.00
Community Supervision Fees	0.00	0.00	0.00
Payments by Program Participants	0.00	0.00	0.00
Interest Income	0.00	0.00	0.00
Other Revenue	0.00	0.00	0.00
Total Revenue	<u>432,081.00</u>	<u>432,081.00</u>	<u>0.00</u>
EXPENDITURES			
Salaries and Fringe Benefits	50,984.00	48,981.03	2,002.97
Travel and Furnished Transportation	500.00	26.45	473.55
Contract Services for Offenders	0.00	0.00	0.00
Professional Fees	3,241.00	3,240.00	1.00
Supplies and Operating	0.00	0.00	0.00
Facilities	0.00	0.00	0.00
Utilities	930.00	587.46	342.54
Equipment	0.00	0.00	0.00
Total Expenditures	<u>55,655.00</u>	<u>52,834.94</u>	<u>2,820.06</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	376,426.00	379,246.06	2,820.06
OTHER FINANCING SOURCES (USES)			
Transfers In	227,556.00	23,349.78	(204,206.22)
Transfers Out	(603,982.00)	(402,595.84)	201,386.16
Total Other Financing Sources (Uses)	<u>(376,426.00)</u>	<u>(379,246.06)</u>	<u>(2,820.06)</u>
FUND BALANCE 9/1/2014	0.00	0.00	0.00
Prior Period Adjustment	0.00	0.00	0.00
Prior Period Refund Paid to CJAD	0.00	0.00	0.00
Adjusted Fund Balance	0.00	0.00	0.00
Refund Due to CJAD	0.00	0.00	0.00
FUND BALANCE 8/31/2015	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2015

Pre-Sentence Investigation Unit
Program 021-2015 CCP

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 394,523.00	\$ 394,523.00	\$0.00
State Aid - SAFFP	0.00	0.00	0.00
Community Supervision Fees	0.00	0.00	0.00
Payments by Program Participants	0.00	102.00	102.00
Interest Income	0.00	0.00	0.00
Other Revenue	89.00	0.00	(89.00)
Total Revenue	394,612.00	394,625.00	13.00
EXPENDITURES			
Salaries and Fringe Benefits	390,371.00	375,989.33	14,381.67
Travel and Furnished Transportation	1,755.00	741.03	1,013.97
Contract Services for Offenders	8,000.00	6,000.00	2,000.00
Professional Fees	3,534.00	3,108.00	426.00
Supplies and Operating	3,400.00	2,394.83	1,005.17
Facilities	0.00	0.00	0.00
Utilities	0.00	0.00	0.00
Equipment	1,000.00	576.70	423.30
Total Expenditures	408,060.00	388,809.89	19,250.11
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(13,448.00)	5,815.11	19,263.11
OTHER FINANCING SOURCES (USES)			
Transfers In	13,448.00	0.00	(13,448.00)
Transfers Out	0.00	0.00	0.00
Total Other Financing Sources (Uses)	13,448.00	0.00	(13,448.00)
FUND BALANCE 9/1/2014	0.00	0.00	0.00
Prior Period Adjustment	0.00	0.00	0.00
Prior Period Refund Paid to CJAD	0.00	0.00	0.00
Adjusted Fund Balance	0.00	5,815.11	5,815.11
Refund Due to CJAD	0.00	(5,815.11)	(5,815.11)
FUND BALANCE 8/31/2015	\$0.00	\$ 0.00	\$ 0.00

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2015

Aftercare Treatment Services
Program 041-2015 CCP

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 65,386.00	\$ 65,386.00	\$0.00
State Aid - SAFFP	0.00	0.00	0.00
Community Supervision Fees	0.00	0.00	0.00
Payments by Program Participants	0.00	0.00	0.00
Interest Income	0.00	0.00	0.00
Other Revenue	0.00	0.00	0.00
Total Revenue	<u>65,386.00</u>	<u>65,386.00</u>	<u>0.00</u>
EXPENDITURES			
Salaries and Fringe Benefits	86,748.00	75,334.67	11,413.33
Travel and Furnished Transportation	500.00	122.77	377.23
Contract Services for Offenders	0.00	0.00	0.00
Professional Fees	990.00	888.00	102.00
Supplies and Operating	300.00	234.00	66.00
Facilities	0.00	0.00	0.00
Utilities	0.00	0.00	0.00
Equipment	0.00	0.00	0.00
Total Expenditures	<u>88,538.00</u>	<u>76,579.44</u>	<u>11,958.56</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(23,152.00)	(11,193.44)	11,958.56
OTHER FINANCING SOURCES (USES)			
Transfers In	3,510.00	0.00	(3,510.00)
Transfers Out	0.00	0.00	0.00
Total Other Financing Sources (Uses)	<u>3,510.00</u>	<u>0.00</u>	<u>(3,510.00)</u>
FUND BALANCE 9/1/2014	19,642.00	19,642.55	0.55
Prior Period Adjustment	0.00	0.00	0.00
Prior Period Refund Paid to CJAD	0.00	0.00	0.00
Adjusted Fund Balance	0.00	8,449.11	8,449.11
Refund Due to CJAD	0.00	(8,449.11)	(8,449.11)
FUND BALANCE 8/31/2015	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2015

Community Service Restitution
Program 001-2015 CCP

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 52,137.00	\$ 52,137.00	\$0.00
State Aid - SAFFP	0.00	0.00	0.00
Community Supervision Fees	0.00	0.00	0.00
Payments by Program Participants	0.00	0.00	0.00
Interest Income	0.00	0.00	0.00
Other Revenue	0.00	0.00	0.00
Total Revenue	<u>52,137.00</u>	<u>52,137.00</u>	<u>0.00</u>
EXPENDITURES			
Salaries and Fringe Benefits	59,785.00	51,093.44	8,691.56
Travel and Furnished Transportation	250.00	131.01	118.99
Contract Services for Offenders	0.00	0.00	0.00
Professional Fees	391.00	391.00	0.00
Supplies and Operating	250.00	240.05	9.95
Facilities	0.00	0.00	0.00
Utilities	0.00	0.00	0.00
Equipment	0.00	0.00	0.00
Total Expenditures	<u>60,676.00</u>	<u>51,855.50</u>	<u>8,820.50</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(8,539.00)	281.50	8,820.50
OTHER FINANCING SOURCES (USES)			
Transfers In	2,859.00	0.00	(2,859.00)
Transfers Out	0.00	0.00	0.00
Total Other Financing Sources (Uses)	<u>2,859.00</u>	<u>0.00</u>	<u>(2,859.00)</u>
FUND BALANCE 9/1/2014	5,680.00	5,680.92	0.92
Prior Period Adjustment	\$0.00	\$0.00	0.00
Prior Period Refund Paid to CJAD	0.00	0.00	0.00
Adjusted Fund Balance	0.00	5,962.42	5,962.42
Refund Due to CJAD	0.00	(5,962.42)	(5,962.42)
FUND BALANCE 8/31/2015	<u>\$0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2015

MR/DD Mentally Impaired Caseloads
Program 008-2015 CCP

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 307,358.00	\$ 307,358.00	\$0.00
State Aid - SAFFP	0.00	0.00	0.00
Community Supervision Fees	0.00	0.00	0.00
Payments by Program Participants	39.00	104.00	65.00
Interest Income	0.00	0.00	0.00
Other Revenue	0.00	0.00	0.00
Total Revenue	<u>307,397.00</u>	<u>307,462.00</u>	<u>65.00</u>
EXPENDITURES			
Salaries and Fringe Benefits	318,353.00	310,930.55	7,422.45
Travel and Furnished Transportation	13,100.00	5,093.77	8,006.23
Contract Services for Offenders	5,000.00	3,425.00	1,575.00
Professional Fees	6,755.00	5,183.90	1,571.10
Supplies and Operating	1,900.00	1,711.44	188.56
Facilities	0.00	0.00	0.00
Utilities	2,000.00	1,368.81	631.19
Equipment	0.00	0.00	0.00
Total Expenditures	<u>347,108.00</u>	<u>327,713.47</u>	<u>19,394.53</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(39,711.00)	(20,251.47)	19,459.53
OTHER FINANCING SOURCES (USES)			
Transfers In	19,325.00	0.00	(19,325.00)
Transfers Out	0.00	0.00	0.00
Total Other Financing Sources (Uses)	<u>19,325.00</u>	<u>0.00</u>	<u>(19,325.00)</u>
FUND BALANCE 9/1/2014	20,386.00	20,386.22	0.22
Prior Period Adjustment	0.00	0.00	0.00
Prior Period Refund Paid to CJAD	0.00	0.00	0.00
Adjusted Fund Balance	0.00	134.75	134.75
Refund Due to CJAD	0.00	(134.75)	(134.75)
FUND BALANCE 8/31/2015	<u>\$0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2015

Ignition Interlock Caseloads
Program 054-2015 CCP

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 1,029,190.00	\$ 1,029,190.00	\$0.00
State Aid - SAFFP	0.00	0.00	0.00
Community Supervision Fees	0.00	0.00	0.00
Payments by Program Participants	0.00	0.00	0.00
Interest Income	0.00	0.00	0.00
Other Revenue	0.00	0.00	0.00
Total Revenue	<u>1,029,190.00</u>	<u>1,029,190.00</u>	<u>0.00</u>
EXPENDITURES			
Salaries and Fringe Benefits	1,097,728.00	1,049,996.61	47,731.39
Travel and Furnished Transportation	6,000.00	3,470.88	2,529.12
Contract Services for Offenders	0.00	0.00	0.00
Professional Fees	17,319.00	12,060.00	5,259.00
Supplies and Operating	3,600.00	0.00	3,600.00
Facilities	0.00	0.00	0.00
Utilities	0.00	0.00	0.00
Equipment	0.00	0.00	0.00
Total Expenditures	<u>1,124,647.00</u>	<u>1,065,527.49</u>	<u>59,119.51</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(95,457.00)	(36,337.49)	59,119.51
OTHER FINANCING SOURCES (USES)			
Transfers In	53,831.00	0.00	(53,831.00)
Transfers Out	0.00	0.00	0.00
Total Other Financing Sources (Uses)	<u>53,831.00</u>	<u>0.00</u>	<u>(53,831.00)</u>
FUND BALANCE 9/1/2014	41,626.00	41,626.05	0.05
Prior Period Adjustment	0.00	0.00	0.00
Prior Period Refund Paid to CJAD	0.00	0.00	0.00
Adjusted Fund Balance	0.00	5,288.56	5,288.56
Refund Due to CJAD	0.00	(5,288.56)	(5,288.56)
FUND BALANCE 8/31/2015	<u>\$0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2015

Day Treatment Program
Program 035-2015 DP

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 891,705.00	\$ 891,705.00	\$0.00
State Aid - SAFFP	0.00	0.00	0.00
Community Supervision Fees	0.00	0.00	0.00
Payments by Program Participants	0.00	39.00	39.00
Interest Income	0.00	0.00	0.00
Other Revenue	0.00	0.00	0.00
Total Revenue	<u>891,705.00</u>	<u>891,744.00</u>	<u>39.00</u>
EXPENDITURES			
Salaries and Fringe Benefits	825,836.00	760,859.30	64,976.70
Travel and Furnished Transportation	11,020.00	8,886.63	2,133.37
Contract Services for Offenders	2,000.00	1,968.75	31.25
Professional Fees	19,388.00	17,990.80	1,397.20
Supplies and Operating	22,937.00	21,610.84	1,326.16
Facilities	131,632.00	127,533.88	4,098.12
Utilities	3,240.00	1,743.34	1,496.66
Equipment	2,000.00	1,515.60	484.40
Total Expenditures	<u>1,018,053.00</u>	<u>942,109.14</u>	<u>75,943.86</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(126,348.00)	(50,365.14)	75,982.86
OTHER FINANCING SOURCES (USES)			
Transfers In	126,348.00	50,365.14	(75,982.86)
Transfers Out	0.00	0.00	0.00
Total Other Financing Sources (Uses)	<u>126,348.00</u>	<u>50,365.14</u>	<u>(75,982.86)</u>
FUND BALANCE 9/1/2014	0.00	0.00	0.00
Prior Period Adjustment	0.00	0.00	0.00
Prior Period Refund Paid to CJAD	0.00	0.00	0.00
Adjusted Fund Balance	0.00	0.00	0.00
Refund Due to CJAD	0.00	0.00	0.00
FUND BALANCE 8/31/2015	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2015

Substance Abuse Aftercare Caseloads
Program 014-2015 DP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUE			
State Aid	\$ 199,922.00	\$ 199,922.00	\$0.00
State Aid - SAFFP	0.00	0.00	0.00
Community Supervision Fees	0.00	0.00	0.00
Payments by Program Participants	39.00	52.00	13.00
Interest Income	0.00	0.00	0.00
Other Revenue	0.00	0.00	0.00
Total Revenue	<u>199,961.00</u>	<u>199,974.00</u>	<u>13.00</u>
EXPENDITURES			
Salaries and Fringe Benefits	185,654.00	165,231.47	20,422.53
Travel and Furnished Transportation	2,000.00	526.47	1,473.53
Contract Services for Offenders	500.00	498.75	1.25
Professional Fees	2,899.00	1,698.00	1,201.00
Supplies and Operating	19,349.00	16,024.92	3,324.08
Facilities	0.00	0.00	0.00
Utilities	800.00	137.03	662.97
Equipment	0.00	0.00	0.00
Total Expenditures	<u>211,202.00</u>	<u>184,116.64</u>	<u>27,085.36</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(11,241.00)	15,857.36	27,098.36
OTHER FINANCING SOURCES (USES)			
Transfers In	11,241.00	0.00	(11,241.00)
Transfers Out	0.00	0.00	0.00
Total Other Financing Sources (Uses)	<u>11,241.00</u>	<u>0.00</u>	<u>(11,241.00)</u>
FUND BALANCE 9/1/2014	0.00	0.00	0.00
Prior Period Adjustment	0.00	0.00	0.00
Prior Period Refund Paid to CJAD	0.00	0.00	0.00
Adjusted Fund Balance	0.00	15,857.36	15,857.36
Refund Due to CJAD	0.00	(15,857.36)	(15,857.36)
FUND BALANCE 8/31/2015	<u>\$0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2015

Contract Residential Treatment
Program 040-2015 DP

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 132,595.00	\$ 132,595.00	\$0.00
State Aid - SAFFP	0.00	0.00	0.00
Community Supervision Fees	0.00	0.00	0.00
Payments by Program Participants	0.00	0.00	0.00
Interest Income	0.00	0.00	0.00
Other Revenue	0.00	0.00	0.00
Total Revenue	<u>132,595.00</u>	<u>132,595.00</u>	<u>0.00</u>
EXPENDITURES			
Salaries and Fringe Benefits	0.00	0.00	0.00
Travel and Furnished Transportation	0.00	0.00	0.00
Contract Services for Offenders	157,999.00	155,316.00	2,683.00
Professional Fees	994.00	994.00	0.00
Supplies and Operating	0.00	0.00	0.00
Facilities	0.00	0.00	0.00
Utilities	0.00	0.00	0.00
Equipment	0.00	0.00	0.00
Total Expenditures	<u>158,993.00</u>	<u>156,310.00</u>	<u>2,683.00</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(26,398.00)	(23,715.00)	2,683.00
OTHER FINANCING SOURCES (USES)			
Transfers In	6,860.00	4,176.40	(2,683.60)
Transfers Out	0.00	0.00	0.00
Total Other Financing Sources (Uses)	<u>6,860.00</u>	<u>4,176.40</u>	<u>(2,683.60)</u>
FUND BALANCE 9/1/2014	19,538.00	19,538.60	0.60
Prior Period Adjustment	0.00	0.00	0.00
Prior Period Refund Paid to CJAD	0.00	0.00	0.00
Adjusted Fund Balance	0.00	0.00	0.00
Refund Due to CJAD	0.00	0.00	0.00
FUND BALANCE 8/31/2015	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2015

Mentally Impaired Caseloads
Program 034-2015 DP

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 317,978.00	\$ 317,978.00	\$0.00
State Aid - SAFFP	0.00	0.00	0.00
Community Supervision Fees	0.00	0.00	0.00
Payments by Program Participants	0.00	0.00	0.00
Interest Income	0.00	0.00	0.00
Other Revenue	0.00	0.00	0.00
Total Revenue	<u>317,978.00</u>	<u>317,978.00</u>	<u>0.00</u>
EXPENDITURES			
Salaries and Fringe Benefits	351,676.00	347,035.75	4,640.25
Travel and Furnished Transportation	3,100.00	1,833.05	1,266.95
Contract Services for Offenders	0.00	0.00	0.00
Professional Fees	3,930.00	3,699.00	231.00
Supplies and Operating	3,060.00	2,992.27	67.73
Facilities	0.00	0.00	0.00
Utilities	2,000.00	1,108.01	891.99
Equipment	0.00	0.00	0.00
Total Expenditures	<u>363,766.00</u>	<u>356,668.08</u>	<u>7,097.92</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(45,788.00)	(38,690.08)	7,097.92
OTHER FINANCING SOURCES (USES)			
Transfers In	45,788.00	38,690.08	(7,097.92)
Transfers Out	0.00	0.00	0.00
Total Other Financing Sources (Uses)	<u>45,788.00</u>	<u>38,690.08</u>	<u>(7,097.92)</u>
FUND BALANCE 9/1/2014	0.00	0.00	0.00
Prior Period Adjustment	0.00	0.00	0.00
Prior Period Refund Paid to CJAD	0.00	0.00	0.00
Adjusted Fund Balance	0.00	0.00	0.00
Refund Due to CJAD	0.00	0.00	0.00
FUND BALANCE 8/31/2015	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2015

High Risk Youth
Program 053-2015 DP

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 131,356.00	\$ 131,356.00	\$0.00
State Aid - SAFFP	0.00	0.00	0.00
Community Supervision Fees	0.00	0.00	0.00
Payments by Program Participants	13.00	13.00	0.00
Interest Income	0.00	0.00	0.00
Other Revenue	0.00	0.00	0.00
Total Revenue	131,369.00	131,369.00	0.00
EXPENDITURES			
Salaries and Fringe Benefits	108,297.00	101,056.95	7,240.05
Travel and Furnished Transportation	1,879.00	647.08	1,231.92
Contract Services for Offenders	2,500.00	0.00	2,500.00
Professional Fees	8,470.00	7,016.00	1,454.00
Supplies and Operating	16,401.00	14,020.29	2,380.71
Facilities	0.00	0.00	0.00
Utilities	720.00	297.10	422.90
Equipment	0.00	0.00	0.00
Total Expenditures	138,267.00	123,037.42	15,229.58
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(6,898.00)	8,331.58	15,229.58
OTHER FINANCING SOURCES (USES)			
Transfers In	5,020.00	0.00	(5,020.00)
Transfers Out	0.00	0.00	0.00
Total Other Financing Sources (Uses)	5,020.00	0.00	(5,020.00)
FUND BALANCE 9/1/2014	1,878.00	1,878.31	0.31
Prior Period Adjustment	0.00	0.00	0.00
Prior Period Refund Paid to CJAD	0.00	0.00	0.00
Adjusted Fund Balance	0.00	10,209.89	10,209.89
Refund Due to CJAD	0.00	(10,209.89)	(10,209.89)
FUND BALANCE 8/31/2015	\$0.00	\$0.00	\$0.00

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2015

Sex Offender Caseloads
Program 012-2015 DP

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 873,054.00	\$ 873,054.00	\$0.00
State Aid - SAFFP	0.00	0.00	0.00
Community Supervision Fees	0.00	0.00	0.00
Payments by Program Participants	2,482.00	(5.00)	(2,487.00)
Interest Income	0.00	0.00	0.00
Other Revenue	0.00	0.00	0.00
Total Revenue	<u>875,536.00</u>	<u>873,049.00</u>	<u>(2,487.00)</u>
EXPENDITURES			
Salaries and Fringe Benefits	841,174.00	813,739.18	27,434.82
Travel and Furnished Transportation	17,553.00	13,196.13	4,356.87
Contract Services for Offenders	33,996.00	30,132.50	3,863.50
Professional Fees	18,754.00	13,579.50	5,174.50
Supplies and Operating	3,000.00	2,894.17	105.83
Facilities	0.00	0.00	0.00
Utilities	3,000.00	2,287.42	712.58
Equipment	200.00	0.00	200.00
Total Expenditures	<u>917,677.00</u>	<u>875,828.90</u>	<u>41,848.10</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(42,141.00)	(2,779.90)	39,361.10
OTHER FINANCING SOURCES (USES)			
Transfers In	42,141.00	2,779.90	(39,361.10)
Transfers Out	0.00	0.00	0.00
Total Other Financing Sources (Uses)	<u>42,141.00</u>	<u>2,779.90</u>	<u>(39,361.10)</u>
FUND BALANCE 9/1/2014	0.00	0.00	0.00
Prior Period Adjustment	0.00	0.00	0.00
Prior Period Refund Paid to CJAD	0.00	0.00	0.00
Adjusted Fund Balance	0.00	0.00	0.00
Refund Due to CJAD	0.00	0.00	0.00
FUND BALANCE 8/31/2015	<u>\$0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2015

Assessment Unit
Program 046-2015 DP

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 251,644.00	\$ 251,644.00	\$0.00
State Aid - SAFFP	0.00	0.00	0.00
Community Supervision Fees	0.00	0.00	0.00
Payments by Program Participants	0.00	0.00	0.00
Interest Income	0.00	0.00	0.00
Other Revenue	0.00	0.00	0.00
Total Revenue	<u>251,644.00</u>	<u>251,644.00</u>	<u>0.00</u>
EXPENDITURES			
Salaries and Fringe Benefits	427,185.00	391,031.53	36,153.47
Travel and Furnished Transportation	1,055.00	134.44	920.56
Contract Services for Offenders	3,000.00	2,235.00	765.00
Professional Fees	2,387.00	1,987.00	400.00
Supplies and Operating	3,000.00	2,934.66	65.34
Facilities	0.00	0.00	0.00
Utilities	0.00	0.00	0.00
Equipment	0.00	0.00	0.00
Total Expenditures	<u>436,627.00</u>	<u>398,322.63</u>	<u>38,304.37</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(184,983.00)	(146,678.63)	38,304.37
OTHER FINANCING SOURCES (USES)			
Transfers In	184,983.00	146,678.63	(38,304.37)
Transfers Out	0.00	0.00	0.00
Total Other Financing Sources (Uses)	<u>184,983.00</u>	<u>146,678.63</u>	<u>(38,304.37)</u>
FUND BALANCE 9/1/2014	0.00	0.00	0.00
Prior Period Adjustment	0.00	0.00	0.00
Prior Period Refund Paid to CJAD	0.00	0.00	0.00
Adjusted Fund Balance	0.00	0.00	0.00
Refund Due to CJAD	0.00	0.00	0.00
FUND BALANCE 8/31/2015	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2015

S.W.I.F.T. Court
Program 044-2015 DP

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 196,614.00	\$ 196,614.00	\$0.00
State Aid - SAFFP	0.00	0.00	0.00
Community Supervision Fees	0.00	0.00	0.00
Payments by Program Participants	0.00	0.00	0.00
Interest Income	0.00	0.00	0.00
Other Revenue	0.00	0.00	0.00
Total Revenue	<u>196,614.00</u>	<u>196,614.00</u>	<u>0.00</u>
EXPENDITURES			
Salaries and Fringe Benefits	439,074.00	430,505.18	8,568.82
Travel and Furnished Transportation	3,916.00	3,323.55	592.45
Contract Services for Offenders	0.00	0.00	0.00
Professional Fees	4,766.00	3,858.82	907.18
Supplies and Operating	110.00	107.63	2.37
Facilities	0.00	0.00	0.00
Utilities	0.00	0.00	0.00
Equipment	0.00	0.00	0.00
Total Expenditures	<u>447,866.00</u>	<u>437,795.18</u>	<u>10,070.82</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(251,252.00)	(241,181.18)	10,070.82
OTHER FINANCING SOURCES (USES)			
Transfers In	251,252.00	241,181.18	(10,070.82)
Transfers Out	0.00	0.00	0.00
Total Other Financing Sources (Uses)	<u>251,252.00</u>	<u>241,181.18</u>	<u>(10,070.82)</u>
FUND BALANCE 9/1/2014	0.00	0.00	0.00
Prior Period Adjustment	0.00	0.00	0.00
Prior Period Refund Paid to CJAD	0.00	0.00	0.00
Adjusted Fund Balance	0.00	0.00	0.00
Refund Due to CJAD	0.00	0.00	0.00
FUND BALANCE 8/31/2015	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

**INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2015**

Treatment Alternatives to Incarceration Program (TAIP)
Program 015-2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUE			
State Aid	\$ 782,964.00	\$ 782,964.00	\$0.00
State Aid - SAFFP	0.00	0.00	0.00
Community Supervision Fees	0.00	0.00	0.00
Payments by Program Participants	0.00	0.00	0.00
Interest Income	0.00	0.00	0.00
Other Revenue	0.00	0.00	0.00
Total Revenue	<u>782,964.00</u>	<u>782,964.00</u>	<u>0.00</u>
EXPENDITURES			
Salaries and Fringe Benefits	374,775.00	364,780.59	9,994.41
Travel and Furnished Transportation	2,810.00	2,051.41	758.59
Contract Services for Offenders	528,458.00	473,107.13	55,350.87
Professional Fees	8,672.00	7,876.15	795.85
Supplies and Operating	2,100.00	1,962.33	137.67
Facilities	0.00	0.00	0.00
Utilities	0.00	0.00	0.00
Equipment	600.00	391.75	208.25
Total Expenditures	<u>917,415.00</u>	<u>850,169.36</u>	<u>67,245.64</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(134,451.00)	(67,205.36)	67,245.64
OTHER FINANCING SOURCES (USES)			
Transfers In	94,923.00	27,676.41	(67,246.59)
Transfers Out	0.00	0.00	0.00
Total Other Financing Sources (Uses)	<u>94,923.00</u>	<u>27,676.41</u>	<u>(67,246.59)</u>
FUND BALANCE 9/1/2014	39,528.00	39,528.95	0.95
Prior Period Adjustment	0.00	0.00	0.00
Prior Period Refund Paid to CJAD	0.00	0.00	0.00
Adjusted Fund Balance	0.00	0.00	0.00
Refund Due to CJAD	0.00	0.00	0.00
FUND BALANCE 8/31/2015	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
FOR THE YEAR ENDED AUGUST 31, 2015

Treatment Alternatives to Incarceration Program (TAIP)
Program 015-2015

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 782,964.00	\$ 782,964.00	\$ 0.00
State Aid: SAFPF	0.00	0.00	0.00
Community Supervision Fees	0.00	0.00	0.00
Payments by Program Participants	0.00	0.00	0.00
Interest Income	0.00	0.00	0.00
Other Revenue	0.00	0.00	0.00
Total Revenue	<u>782,964.00</u>	<u>782,964.00</u>	<u>0.00</u>
EXPENDITURE			
Salaries/Fringe Benefits	364,780.59	364,780.59	0.00
Travel/Furnished Transportation	2,051.41	2,051.41	0.00
Contract Services for Offenders	473,107.13	473,107.13	0.00
Professional Fees	7,876.15	7,876.15	0.00
Supplies & Operating Expenditures	1,962.33	1,962.33	0.00
Facilities	0.00	0.00	0.00
Utilities	0.00	0.00	0.00
Equipment	391.75	391.75	0.00
Total Expenditure	<u>850,169.36</u>	<u>850,169.36</u>	<u>0.00</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(67,205.36)	(67,205.36)	0.00
OTHER FINANCING SOURCES			
Transfers In	27,676.41	27,676.41	0.00
Transfer Out	0.00	0.00	0.00
Total Other Financing Sources (Uses)	27,676.41	27,676.41	0.00
FUND BALANCE 9/1/2014	<u>39,528.95</u>	<u>39,528.95</u>	<u>0.00</u>
Adjusted Fund Balance	<u>0.00</u>	<u>0.00</u>	<u>(0.00)</u>
Refund Paid to CJAD	0.00	0.00	0.00
FUND BALANCE 8/31/2015	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
FOR THE YEAR ENDED AUGUST 31, 2015

Basic Supervision
Program 900-2015

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 6,538,535.00	\$ 6,538,535.00	\$ 0.00
State Aid: SAFPF	124,667.72	124,667.72	0.00
Community Supervision Fees	8,305,123.65	8,305,123.65	0.00
Payments by Program Participants	1,039,526.07	1,039,526.07	0.00
Interest Income	19,964.54	19,964.54	0.00
Other Revenue	26,612.61	26,612.61	0.00
Total Revenue	<u>16,054,429.59</u>	<u>16,054,429.59</u>	<u>0.00</u>
EXPENDITURE			
Salaries/Fringe Benefits	14,683,529.12	14,683,529.12	0.00
Travel/Furnished Transportation	120,580.91	120,580.91	0.00
Contract Services for Offenders	661,601.61	661,601.61	0.00
Professional Fees	484,931.25	484,931.25	0.00
Supplies & Operating Expenditures	524,621.39	524,621.39	0.00
Facilities	0.00	0.00	0.00
Utilities	11,738.18	11,738.18	0.00
Equipment	81,130.56	81,130.56	0.00
Total Expenditure	<u>16,568,133.02</u>	<u>16,568,133.02</u>	<u>0.00</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(513,703.43)	(513,703.43)	0.00
OTHER FINANCING SOURCES			
Transfers In	0.00	0.00	0.00
Transfer Out	(132,301.68)	(132,301.68)	0.00
Total Other Financing Sources (Uses)	(132,301.68)	(132,301.68)	0.00
FUND BALANCE 9/1/2014	4,930,914.25	4,930,914.25	0.00
Adjusted Fund Balance	<u>4,284,909.14</u>	<u>4,284,909.14</u>	<u>0.00</u>
Refund Paid to CJAD	0.00	0.00	0.00
FUND BALANCE 8/31/2015	<u>\$ 4,284,909.14</u>	<u>\$ 4,284,909.14</u>	<u>\$ 0.00</u>

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
FOR THE YEAR ENDED AUGUST 31, 2015

Non-English Speaking Caseloads
Program 009-2015 CCP

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 296,838.00	\$ 296,838.00	\$ 0.00
State Aid: SAFPF	0.00	0.00	0.00
Community Supervision Fees	0.00	0.00	0.00
Payments by Program Participants	(44.00)	(44.00)	0.00
Interest Income	0.00	0.00	0.00
Other Revenue	0.00	0.00	0.00
Total Revenue	<u>296,794.00</u>	<u>296,794.00</u>	<u>0.00</u>
EXPENDITURE			
Salaries/Fringe Benefits	293,220.83	293,220.83	0.00
Travel/Furnished Transportation	246.78	246.78	0.00
Contract Services for Offenders	0.00	0.00	0.00
Professional Fees	2,226.00	2,226.00	0.00
Supplies & Operating Expenditures	0.00	0.00	0.00
Facilities	0.00	0.00	0.00
Utilities	0.00	0.00	0.00
Equipment	0.00	0.00	0.00
Total Expenditure	<u>295,693.61</u>	<u>295,693.61</u>	<u>0.00</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	1,100.39	1,100.39	0.00
OTHER FINANCING SOURCES			
Transfers In	0.00	0.00	0.00
Transfer Out	0.00	0.00	0.00
Total Other Financing Sources (Uses)	0.00	0.00	0.00
FUND BALANCE 9/1/2014	<u>1,896.35</u>	<u>1,896.35</u>	<u>0.00</u>
Adjusted Fund Balance	<u>2,996.74</u>	<u>2,996.74</u>	<u>0.00</u>
Refund Paid to CJAD	<u>(2,996.74)</u>	<u>(2,996.74)</u>	<u>0.00</u>
FUND BALANCE 8/31/2015	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
FOR THE YEAR ENDED AUGUST 31, 2015

Felony Alcohol Intervention Program
Program 042-2015 CCP

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 216,313.00	\$ 216,313.00	\$ 0.00
State Aid: SAFPF	0.00	0.00	0.00
Community Supervision Fees	0.00	0.00	0.00
Payments by Program Participants	0.00	0.00	0.00
Interest Income	0.00	0.00	0.00
Other Revenue	0.00	0.00	0.00
Total Revenue	<u>216,313.00</u>	<u>216,313.00</u>	<u>0.00</u>
EXPENDITURE			
Salaries/Fringe Benefits	155,253.32	155,253.32	0.00
Travel/Furnished Transportation	1,481.08	1,481.08	0.00
Contract Services for Offenders	498.75	498.75	0.00
Professional Fees	1,622.00	1,622.00	0.00
Supplies & Operating Expenditures	45,618.29	45,618.29	0.00
Facilities	0.00	0.00	0.00
Utilities	0.00	0.00	0.00
Equipment	0.00	0.00	0.00
Total Expenditure	<u>204,473.44</u>	<u>204,473.44</u>	<u>0.00</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	11,839.56	11,839.56	0.00
OTHER FINANCING SOURCES			
Transfers In	0.00	0.00	0.00
Transfer Out	0.00	0.00	0.00
Total Other Financing Sources (Uses)	0.00	0.00	0.00
FUND BALANCE 9/1/2014	<u>63.96</u>	<u>63.96</u>	<u>0.00</u>
Adjusted Fund Balance	<u>11,903.52</u>	<u>11,903.52</u>	<u>0.00</u>
Refund Paid to CJAD	<u>(11,903.52)</u>	<u>(11,903.52)</u>	<u>0.00</u>
FUND BALANCE 8/31/2015	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 0.00</u>

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
FOR THE YEAR ENDED AUGUST 31, 2015

Enhanced Supervision Strategies
Program 004-2015 CCP

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 432,081.00	\$ 432,081.00	\$ 0.00
State Aid: SAFPF	0.00	0.00	0.00
Community Supervision Fees	0.00	0.00	0.00
Payments by Program Participants	0.00	0.00	0.00
Interest Income	0.00	0.00	0.00
Other Revenue	0.00	0.00	0.00
Total Revenue	<u>432,081.00</u>	<u>432,081.00</u>	<u>0.00</u>
EXPENDITURE			
Salaries/Fringe Benefits	48,981.03	48,981.03	0.00
Travel/Furnished Transportation	26.45	26.45	0.00
Contract Services for Offenders	0.00	0.00	0.00
Professional Fees	3,240.00	3,240.00	0.00
Supplies & Operating Expenditures	0.00	0.00	0.00
Facilities	0.00	0.00	0.00
Utilities	587.46	587.46	0.00
Equipment	0.00	0.00	0.00
Total Expenditure	<u>52,834.94</u>	<u>52,834.94</u>	<u>0.00</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	379,246.06	379,246.06	0.00
OTHER FINANCING SOURCES (USES)			
Transfers In	23,349.78	23,349.78	0.00
Transfer Out	(402,595.84)	(402,595.84)	0.00
Total Other Financing Sources (Uses)	(379,246.06)	(379,246.06)	0.00
FUND BALANCE 9/1/2014	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Adjusted Fund Balance	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Refund Paid to CJAD	0.00	0.00	0.00
FUND BALANCE 8/31/2015	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN
 AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
 FOR THE YEAR ENDED AUGUST 31, 2015

Pre-Sentence Investigation Unit
 Program 021-2015 CCP

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 394,523.00	\$ 394,523.00	\$ 0.00
State Aid: SAFPF	0.00	0.00	0.00
Community Supervision Fees	0.00	0.00	0.00
Payments by Program Participants	102.00	102.00	0.00
Interest Income	0.00	0.00	0.00
Other Revenue	0.00	0.00	0.00
Total Revenue	<u>394,625.00</u>	<u>394,625.00</u>	<u>0.00</u>
EXPENDITURE			
Salaries/Fringe Benefits	375,989.33	375,989.33	0.00
Travel/Furnished Transportation	741.03	741.03	0.00
Contract Services for Offenders	6,000.00	6,000.00	0.00
Professional Fees	3,108.00	3,108.00	0.00
Supplies & Operating Expenditures	2,394.83	2,394.83	0.00
Facilities	0.00	0.00	0.00
Utilities	0.00	0.00	0.00
Equipment	576.70	576.70	0.00
Total Expenditure	<u>388,809.89</u>	<u>388,809.89</u>	<u>0.00</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	5,815.11	5,815.11	0.00
OTHER FINANCING SOURCES			
Transfers In	0.00	0.00	0.00
Transfer Out	0.00	0.00	0.00
Total Other Financing Sources (Uses)	0.00	0.00	0.00
FUND BALANCE 9/1/2014	0.00	0.00	0.00
Adjusted Fund Balance	<u>5,815.11</u>	<u>5,815.11</u>	<u>0.00</u>
Refund Paid to CJAD	(5,815.11)	(5,815.11)	0.00
FUND BALANCE 8/31/2015	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
FOR THE YEAR ENDED AUGUST 31, 2015

Aftercare Treatment Services
Program 041-2015 CCP

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 65,386.00	\$ 65,386.00	\$ 0.00
State Aid: SAFPF	0.00	0.00	0.00
Community Supervision Fees	0.00	0.00	0.00
Payments by Program Participants	0.00	0.00	0.00
Interest Income	0.00	0.00	0.00
Other Revenue	0.00	0.00	0.00
Total Revenue	<u>65,386.00</u>	<u>65,386.00</u>	<u>0.00</u>
EXPENDITURE			
Salaries/Fringe Benefits	75,334.67	75,334.67	0.00
Travel/Furnished Transportation	122.77	122.77	0.00
Contract Services for Offenders	0.00	0.00	0.00
Professional Fees	888.00	888.00	0.00
Supplies & Operating Expenditures	234.00	234.00	0.00
Facilities	0.00	0.00	0.00
Utilities	0.00	0.00	0.00
Equipment	0.00	0.00	0.00
Total Expenditure	<u>76,579.44</u>	<u>76,579.44</u>	<u>0.00</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(11,193.44)	(11,193.44)	0.00
OTHER FINANCING SOURCES			
Transfers In	0.00	0.00	0.00
Transfer Out	0.00	0.00	0.00
Total Other Financing Sources (Uses)	0.00	0.00	0.00
FUND BALANCE 9/1/2014	<u>19,642.55</u>	<u>19,642.55</u>	<u>0.00</u>
Adjusted Fund Balance	<u>8,449.11</u>	<u>8,449.11</u>	<u>0.00</u>
Refund Paid to CJAD	<u>(8,449.11)</u>	<u>(8,449.11)</u>	<u>0.00</u>
FUND BALANCE 8/31/2015	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
FOR THE YEAR ENDED AUGUST 31, 2015

Community Service Restitution
Program 001-2015 CCP

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 52,137.00	\$ 52,137.00	\$ 0.00
State Aid: SAFPF	0.00	0.00	0.00
Community Supervision Fees	0.00	0.00	0.00
Payments by Program Participants	0.00	0.00	0.00
Interest Income	0.00	0.00	0.00
Other Revenue	0.00	0.00	0.00
Total Revenue	<u>52,137.00</u>	<u>52,137.00</u>	<u>0.00</u>
EXPENDITURE			
Salaries/Fringe Benefits	51,093.44	51,093.44	0.00
Travel/Furnished Transportation	131.01	131.01	0.00
Contract Services for Offenders	0.00	0.00	0.00
Professional Fees	391.00	391.00	0.00
Supplies & Operating Expenditures	240.05	240.05	0.00
Facilities	0.00	0.00	0.00
Utilities	0.00	0.00	0.00
Equipment	0.00	0.00	0.00
Total Expenditure	<u>51,855.50</u>	<u>51,855.50</u>	<u>0.00</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	281.50	281.50	0.00
OTHER FINANCING SOURCES			
Transfers In	0.00	0.00	0.00
Transfer Out	0.00	0.00	0.00
Total Other Financing Sources (Uses)	0.00	0.00	0.00
FUND BALANCE 9/1/2014	<u>5,680.92</u>	<u>5,680.92</u>	<u>0.00</u>
Adjusted Fund Balance	<u>5,962.42</u>	<u>5,962.42</u>	<u>0.00</u>
Refund Paid to CJAD	<u>(5,962.42)</u>	<u>(5,962.42)</u>	<u>0.00</u>
FUND BALANCE 8/31/2015	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
FOR THE YEAR ENDED AUGUST 31, 2015

MR/DD Mentally Impaired Caseloads
Program 008-2015 CCP

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 307,358.00	\$ 307,358.00	\$ 0.00
State Aid: SAFPF	0.00	0.00	0.00
Community Supervision Fees	0.00	0.00	0.00
Payments by Program Participants	104.00	104.00	0.00
Interest Income	0.00	0.00	0.00
Other Revenue	0.00	0.00	0.00
Total Revenue	<u>307,462.00</u>	<u>307,462.00</u>	<u>0.00</u>
EXPENDITURE			
Salaries/Fringe Benefits	310,930.55	310,930.55	0.00
Travel/Furnished Transportation	5,093.77	5,093.77	0.00
Contract Services for Offenders	3,425.00	3,425.00	0.00
Professional Fees	5,183.90	5,183.90	0.00
Supplies & Operating Expenditures	1,711.44	1,711.44	0.00
Facilities	0.00	0.00	0.00
Utilities	1,368.81	1,368.81	0.00
Equipment	0.00	0.00	0.00
Total Expenditure	<u>327,713.47</u>	<u>327,713.47</u>	<u>0.00</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(20,251.47)	(20,251.47)	0.00
OTHER FINANCING SOURCES			
Transfers In	0.00	0.00	0.00
Transfer Out	0.00	0.00	0.00
Total Other Financing Sources (Uses)	0.00	0.00	0.00
FUND BALANCE 9/1/2014	<u>20,386.22</u>	<u>20,386.22</u>	<u>0.00</u>
Adjusted Fund Balance	<u>134.75</u>	<u>134.75</u>	<u>0.00</u>
Refund Paid to CJAD	<u>(134.75)</u>	<u>(134.75)</u>	<u>0.00</u>
FUND BALANCE 8/31/2015	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
FOR THE YEAR ENDED AUGUST 31, 2015

Ignition Interlock Caseloads
Program 054-2015 CCP

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 1,029,190.00	\$ 1,029,190.00	\$ 0.00
State Aid: SAFPF	0.00	0.00	0.00
Community Supervision Fees	0.00	0.00	0.00
Payments by Program Participants	0.00	0.00	0.00
Interest Income	0.00	0.00	0.00
Other Revenue	0.00	0.00	0.00
Total Revenue	<u>1,029,190.00</u>	<u>1,029,190.00</u>	<u>0.00</u>
EXPENDITURE			
Salaries/Fringe Benefits	1,049,996.61	1,049,996.61	0.00
Travel/Furnished Transportation	3,470.88	3,470.88	0.00
Contract Services for Offenders	0.00	0.00	0.00
Professional Fees	12,060.00	12,060.00	0.00
Supplies & Operating Expenditures	0.00	0.00	0.00
Facilities	0.00	0.00	0.00
Utilities	0.00	0.00	0.00
Equipment	0.00	0.00	0.00
Total Expenditure	<u>1,065,527.49</u>	<u>1,065,527.49</u>	<u>0.00</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(36,337.49)	(36,337.49)	0.00
OTHER FINANCING SOURCES			
Transfers In	0.00	0.00	0.00
Transfer Out	0.00	0.00	0.00
Total Other Financing Sources (Uses)	0.00	0.00	0.00
FUND BALANCE 9/1/2014	<u>41,626.05</u>	<u>41,626.05</u>	<u>0.00</u>
Adjusted Fund Balance	<u>5,288.56</u>	<u>5,288.56</u>	<u>0.00</u>
Refund Paid to CJAD	<u>(5,288.56)</u>	<u>(5,288.56)</u>	<u>0.00</u>
FUND BALANCE 8/31/2015	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
FOR THE YEAR ENDED AUGUST 31, 2015

Day Treatment Program
Program 035-2015 DP

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 891,705.00	\$ 891,705.00	\$ 0.00
State Aid: SAFPF	0.00	0.00	0.00
Community Supervision Fees	0.00	0.00	0.00
Payments by Program Participants	39.00	39.00	0.00
Interest Income	0.00	0.00	0.00
Other Revenue	0.00	0.00	0.00
Total Revenue	891,744.00	891,744.00	0.00
EXPENDITURE			
Salaries/Fringe Benefits	760,859.30	760,859.30	0.00
Travel/Furnished Transportation	8,886.63	8,886.63	0.00
Contract Services for Offenders	1,968.75	1,968.75	0.00
Professional Fees	17,990.80	17,990.80	0.00
Supplies & Operating Expenditures	21,610.84	21,610.84	0.00
Facilities	127,533.88	127,533.88	0.00
Utilities	1,743.34	1,743.34	0.00
Equipment	1,515.60	1,515.60	0.00
Total Expenditure	942,109.14	942,109.14	0.00
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(50,365.14)	(50,365.14)	0.00
OTHER FINANCING SOURCES			
Transfers In	50,365.14	50,365.14	0.00
Transfer Out	0.00	0.00	0.00
Total Other Financing Sources (Uses)	50,365.14	50,365.14	0.00
FUND BALANCE 9/1/2014	0.00	0.00	0.00
Adjusted Fund Balance	0.00	(0.00)	0.00
Refund Paid to CJAD	0.00	0.00	0.00
FUND BALANCE 8/31/2015	\$ 0.00	\$ 0.00	\$ 0.00

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
FOR THE YEAR ENDED AUGUST 31, 2015

Substance Abuse Aftercare Caseloads
Program 014-2015 DP

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 199,922.00	\$ 199,922.00	\$ 0.00
State Aid: SAFPF	0.00	0.00	0.00
Community Supervision Fees	0.00	0.00	0.00
Payments by Program Participants	52.00	52.00	0.00
Interest Income	0.00	0.00	0.00
Other Revenue	0.00	0.00	0.00
Total Revenue	<u>199,974.00</u>	<u>199,974.00</u>	<u>0.00</u>
EXPENDITURE			
Salaries/Fringe Benefits	165,231.47	165,231.47	0.00
Travel/Furnished Transportation	526.47	526.47	0.00
Contract Services for Offenders	498.75	498.75	0.00
Professional Fees	1,698.00	1,698.00	0.00
Supplies & Operating Expenditures	16,024.92	16,024.92	0.00
Facilities	0.00	0.00	0.00
Utilities	137.03	137.03	0.00
Equipment	0.00	0.00	0.00
Total Expenditure	<u>184,116.64</u>	<u>184,116.64</u>	<u>0.00</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	15,857.36	15,857.36	0.00
OTHER FINANCING SOURCES			
Transfers In	0.00	0.00	0.00
Transfer Out	0.00	0.00	0.00
Total Other Financing Sources (Uses)	0.00	0.00	0.00
FUND BALANCE 9/1/2014	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Adjusted Fund Balance	<u>15,857.36</u>	<u>15,857.36</u>	<u>0.00</u>
Refund Paid to CJAD	<u>(15,857.36)</u>	<u>(15,857.36)</u>	<u>0.00</u>
FUND BALANCE 8/31/2015	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
FOR THE YEAR ENDED AUGUST 31, 2015

Contract Residential Treatment
Program 040-2015 DP

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 132,595.00	\$ 132,595.00	\$ 0.00
State Aid: SAFPF	0.00	0.00	0.00
Community Supervision Fees	0.00	0.00	0.00
Payments by Program Participants	0.00	0.00	0.00
Interest Income	0.00	0.00	0.00
Other Revenue	0.00	0.00	0.00
Total Revenue	<u>132,595.00</u>	<u>132,595.00</u>	<u>0.00</u>
EXPENDITURE			
Salaries/Fringe Benefits	0.00	0.00	0.00
Travel/Furnished Transportation	0.00	0.00	0.00
Contract Services for Offenders	155,316.00	155,316.00	0.00
Professional Fees	994.00	994.00	0.00
Supplies & Operating Expenditures	0.00	0.00	0.00
Facilities	0.00	0.00	0.00
Utilities	0.00	0.00	0.00
Equipment	0.00	0.00	0.00
Total Expenditure	<u>156,310.00</u>	<u>156,310.00</u>	<u>0.00</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(23,715.00)	(23,715.00)	0.00
OTHER FINANCING SOURCES			
Transfers In	0.00	0.00	0.00
Transfer Out	4,176.40	4,176.40	0.00
Total Other Financing Sources (Uses)	4,176.40	4,176.40	0.00
FUND BALANCE 9/1/2014	<u>19,538.60</u>	<u>19,538.60</u>	<u>0.00</u>
Adjusted Fund Balance	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Refund Paid to CJAD	0.00	0.00	0.00
FUND BALANCE 8/31/2015	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
FOR THE YEAR ENDED AUGUST 31, 2015

Mentally Impaired Caseloads
Program 034-2015 DP

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 317,978.00	\$ 317,978.00	\$ 0.00
State Aid: SAFPF	0.00	0.00	0.00
Community Supervision Fees	0.00	0.00	0.00
Payments by Program Participants	0.00	0.00	0.00
Interest Income	0.00	0.00	0.00
Other Revenue	0.00	0.00	0.00
Total Revenue	<u>317,978.00</u>	<u>317,978.00</u>	<u>0.00</u>
EXPENDITURE			
Salaries/Fringe Benefits	347,035.75	347,035.75	0.00
Travel/Furnished Transportation	1,833.05	1,833.05	0.00
Contract Services for Offenders	0.00	0.00	0.00
Professional Fees	3,699.00	3,699.00	0.00
Supplies & Operating Expenditures	2,992.27	2,992.27	0.00
Facilities	0.00	0.00	0.00
Utilities	1,108.01	1,108.01	0.00
Equipment	0.00	0.00	0.00
Total Expenditure	<u>356,668.08</u>	<u>356,668.08</u>	<u>0.00</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(38,690.08)	(38,690.08)	0.00
OTHER FINANCING SOURCES			
Transfers In	38,690.08	38,690.08	0.00
Transfer Out	0.00	0.00	0.00
Total Other Financing Sources (Uses)	38,690.08	38,690.08	0.00
FUND BALANCE 9/1/2014	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Adjusted Fund Balance	<u>0.00</u>	<u>(0.00)</u>	<u>0.00</u>
Refund Paid to CJAD	0.00	0.00	0.00
FUND BALANCE 8/31/2015	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
FOR THE YEAR ENDED AUGUST 31, 2015

High Risk Youth
Program 053-2015 DP

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 131,356.00	\$ 131,356.00	\$ 0.00
State Aid: SAFPF		0.00	0.00
Community Supervision Fees		0.00	0.00
Payments by Program Participants	13.00	13.00	0.00
Interest Income		0.00	0.00
Other Revenue		0.00	0.00
Total Revenue	<u>131,369.00</u>	<u>131,369.00</u>	<u>0.00</u>
EXPENDITURE			
Salaries/Fringe Benefits	101,056.95	101,056.95	0.00
Travel/Furnished Transportation	647.08	647.08	0.00
Contract Services for Offenders	0.00	0.00	0.00
Professional Fees	7,016.00	7,016.00	0.00
Supplies & Operating Expenditures	14,020.29	14,020.29	0.00
Facilities	0.00	0.00	0.00
Utilities	297.10	297.10	0.00
Equipment	0.00	0.00	0.00
Total Expenditure	<u>123,037.42</u>	<u>123,037.42</u>	<u>0.00</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	8,331.58	8,331.58	0.00
OTHER FINANCING SOURCES			
Transfers In	0.00	0.00	0.00
Transfer Out	0.00	0.00	0.00
Total Other Financing Sources (Uses)	0.00	0.00	0.00
FUND BALANCE 9/1/2014	<u>1,878.31</u>	<u>1,878.31</u>	<u>0.00</u>
Adjusted Fund Balance	<u>10,209.89</u>	<u>10,209.89</u>	<u>0.00</u>
Refund Paid to CJAD	<u>(10,209.89)</u>	<u>(10,209.89)</u>	<u>0.00</u>
FUND BALANCE 8/31/2015	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
FOR THE YEAR ENDED AUGUST 31, 2015

Sex Offender Caseloads
Program 012-2015 DP

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 873,054.00	\$ 873,054.00	\$ 0.00
State Aid: SAFPF	0.00	0.00	0.00
Community Supervision Fees	0.00	0.00	0.00
Payments by Program Participants	(5.00)	(5.00)	0.00
Interest Income	0.00	0.00	0.00
Other Revenue	0.00	0.00	0.00
Total Revenue	<u>873,049.00</u>	<u>873,049.00</u>	<u>0.00</u>
EXPENDITURE			
Salaries/Fringe Benefits	813,739.18	813,739.18	0.00
Travel/Furnished Transportation	13,196.13	13,196.13	0.00
Contract Services for Offenders	30,132.50	30,132.50	0.00
Professional Fees	13,579.50	13,579.50	0.00
Supplies & Operating Expenditures	2,894.17	2,894.17	0.00
Facilities	0.00	0.00	0.00
Utilities	2,287.42	2,287.42	0.00
Equipment	0.00	0.00	0.00
Total Expenditure	<u>875,828.90</u>	<u>875,828.90</u>	<u>0.00</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(2,779.90)	(2,779.90)	0.00
OTHER FINANCING SOURCES			
Transfers In	2,779.90	2,779.90	0.00
Transfer Out	0.00	0.00	0.00
Total Other Financing Sources (Uses)	2,779.90	2,779.90	0.00
FUND BALANCE 9/1/2014	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Adjusted Fund Balance	<u>0.00</u>	<u>(0.00)</u>	<u>0.00</u>
Refund Paid to CJAD	0.00	0.00	0.00
FUND BALANCE 8/31/2015	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
FOR THE YEAR ENDED AUGUST 31, 2015

Assessment Unit
Program 046-2015 DP

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 251,644.00	\$ 251,644.00	\$ 0.00
State Aid: SAFPF	0.00	0.00	0.00
Community Supervision Fees	0.00	0.00	0.00
Payments by Program Participants	0.00	0.00	0.00
Interest Income	0.00	0.00	0.00
Other Revenue	0.00	0.00	0.00
Total Revenue	<u>251,644.00</u>	<u>251,644.00</u>	<u>0.00</u>
EXPENDITURE			
Salaries/Fringe Benefits	391,031.53	391,031.53	0.00
Travel/Furnished Transportation	134.44	134.44	0.00
Contract Services for Offenders	2,235.00	2,235.00	0.00
Professional Fees	1,987.00	1,987.00	0.00
Supplies & Operating Expenditures	2,934.66	2,934.66	0.00
Facilities	0.00	0.00	0.00
Utilities	0.00	0.00	0.00
Equipment	0.00	0.00	0.00
Total Expenditure	<u>398,322.63</u>	<u>398,322.63</u>	<u>0.00</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(146,678.63)	(146,678.63)	0.00
OTHER FINANCING SOURCES			
Transfers In	146,678.63	146,678.63	0.00
Transfer Out	0.00	0.00	0.00
Total Other Financing Sources (Uses)	146,678.63	146,678.63	0.00
FUND BALANCE 9/1/2014	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Adjusted Fund Balance	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Refund Paid to CJAD	0.00	0.00	0.00
FUND BALANCE 8/31/2015	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
FOR THE YEAR ENDED AUGUST 31, 2015

S.W.I.F.T. Court
Program 044-2015 DP

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 196,614.00	\$ 196,614.00	\$ 0.00
State Aid: SAFPF	0.00	0.00	0.00
Community Supervision Fees	0.00	0.00	0.00
Payments by Program Participants	0.00	0.00	0.00
Interest Income	0.00	0.00	0.00
Other Revenue	0.00	0.00	0.00
Total Revenue	<u>196,614.00</u>	<u>196,614.00</u>	<u>0.00</u>
EXPENDITURE			
Salaries/Fringe Benefits	430,505.18	430,505.18	0.00
Travel/Furnished Transportation	3,323.55	3,323.55	0.00
Contract Services for Offenders	0.00	0.00	0.00
Professional Fees	3,858.82	3,858.82	0.00
Supplies & Operating Expenditures	107.63	107.63	0.00
Facilities	0.00	0.00	0.00
Utilities	0.00	0.00	0.00
Equipment	0.00	0.00	0.00
Total Expenditure	<u>437,795.18</u>	<u>437,795.18</u>	<u>0.00</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(241,181.18)	(241,181.18)	0.00
OTHER FINANCING SOURCES			
Transfers In	241,181.18	241,181.18	0.00
Transfer Out	0.00	0.00	0.00
Total Other Financing Sources (Uses)	241,181.18	241,181.18	0.00
FUND BALANCE 9/1/2014	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Adjusted Fund Balance	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Refund Paid to CJAD	0.00	0.00	0.00
FUND BALANCE 8/31/2015	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>

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

Texas Department of Criminal Justice—Community Justice Assistance Division
The Board of Criminal Court Judges
Tarrant County, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States the combined regulatory basis financial statements (the “financial statements”) of the Community Supervision and Corrections Department (the Department), which comprise the combined statement of financial position as of August 31, 2015, and the related combined statement of revenues, expenditures, and changes in fund balance for the year then ended, and the related notes to the combined financial statements and have issued our report thereon dated February 24, 2016, which included two emphasis paragraphs related to the basis of accounting used and the intent to present only the operations of the Department and not the operations of Tarrant County.

Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Department's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Department's combined financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Deloitte & Touche LLP

February 24, 2016

**COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
OF TARRANT COUNTY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2015**

There were no findings and questioned costs in the current year.

**COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
OF TARRANT COUNTY**

**SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS FOR THE YEAR
ENDED AUGUST 31, 2015**

2014-001 User Access Management and Security
Affected grant: NA

Significant Deficiency in controls

Criteria – Privileged, especially highest level, system access should be restricted only to those who require such access based on assigned job responsibilities.

Condition – During our testing of design and implementation of the configuration and management of system user access controls, we noted that the powerful SAP default profile “SAP_ALL” was granted to SAP team members / contractors.

Cause – The County had granted the powerful default SAP profile (SAP_ALL) to the SAP team members in order provide back-up access for the performance of job functions as needed in the system.

Perspective - We noted 8 individuals having such access to the SAP_ALL profile at the time of our testing. Profiles had existed for more than one year.

Asserted Effect – Assignment of access privileges protects the County’s systems from inappropriate access and failure to enforce may lead to unauthorized access and transactions being executed, compromising the intended security of the system, segregation of duties, and potentially causing lack of integrity and reliability of information produced by the systems.

Recommendation – SAP security or BASIS administrators should be granted access commensurate with their job responsibilities through specific roles or profiles designed to align with their job responsibilities. Temporary access should be removed after tasks requiring such access is complete.

Management should consistently enforce policies and procedures related to assignment of roles and responsibilities commensurate with each user’s job responsibilities. Applicable controls should be reviewed to note that roles / profiles being granted are based on users’ responsibilities.

Questioned Cost – Not applicable.

Corrective Action Plan/Management Response – In order to address these findings, Tarrant County will implement the following changes to SAP user roles and permissions:

- Tarrant County confirmed that only five individuals are currently assigned to the SAP_ALL profile. There are three additional users with this profile that are currently deactivated.
- Tarrant County will create two new roles (Z_TC_BASIS and Z_TC_Role Admin) which are specific to the job responsibilities of the Basis team. These roles will replace the use of the SAP_ALL profile.

- Tarrant County will create a procedure that supports the temporary assignment of the SAP_ALL profile in emergency circumstances. Requests for the use of this profile will need to include a detailed explanation and specified time period for access. In addition, the approval from the following individuals will be required:
 - Information Security Officer
 - Application Development and Support Director or ERP CoE Manager.
- Tarrant County will continue to annually review profiles as part of the SAP Licenses Audit but will include additional steps to validate the utilization of the most critical.

Person Responsible for Finding Resolution – Keith Hughes, Senior IT Resource Manager – ERP CoE

Target Completion Date – The implementation of these changes is estimated at 120 days.

2015 Update – The access for all 8 individuals with privileged access was terminated during the current year as indicated in the corrective action plan.

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

COMMUNITY JUSTICE ASSISTANCE DIVISION
 COMPLIANCE CHECKLIST
 FOR THE YEAR ENDED AUGUST 31, 2015

YES	NO	N/A
<u>X</u>	___	
___	<u>X</u>	
<u>X</u>	___	
<u>X</u>	___	
<u>X</u>	___	

Is separate accountability maintained for TDCJ-CJAD funds; i.e., fund accounting of self-balancing funds? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

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.

Are TDCJ-CJAD funds and locally generated revenues expended in accordance with the *Financial Management Manual for 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.

Are proper cutoff procedures observed at the end of each fiscal period? The cutoff date for revenues recognition and expenditures payments of FY 2015 is October 31, 2015.

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.

Are any TDCJ-CJAD funds 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 or expenses are paid, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

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.

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.

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.

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

COMMUNITY JUSTICE ASSISTANCE DIVISION
COMPLIANCE CHECKLIST
FOR THE YEAR ENDED AUGUST 31, 2015

YES	NO	N/A	
<u>X</u>	_____		Are all of the CSCD's funds and collections deposited in the county treasury (county's bank account)? (<i>FMM</i> 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 and include in the Schedule of Findings and Questioned Costs.
<u>X</u>	_____		Are all of the CSCD's funds and collections disbursed by the county treasurer on behalf of the CSCD? (<i>FMM</i> 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 and include in the Schedule of Findings and Questioned Costs.
<u>X</u>	_____		Are all of the CSCD's funds and collections deposited in the county treasury (county's bank account) within the time period required by Local Government Code 113.022? (<i>FMM</i> Pages 7-8) If not, explain in the Notes to the Financial Statements and include in the Schedule of Findings and Questioned Costs.
<u>X</u>	_____		Did the Fiscal Officer follow the applicable laws, guidelines, and duties as specified on Pages 31-35 of the <i>Financial Management Manual for TDCJ-CJAD Funding</i> ? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>X</u>	_____		Were purchasing laws, including required competitive bidding, followed as directed in accordance with the same procedures applicable to a county? (Texas Local Government Code Section 140.003 and Chapter 262, <i>FMM</i> Pages 35-36) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
_____	<u>X</u>		Were there 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.
<u>X</u>	_____		Are locally generated funds, and other collections, documented with a proper receipt system, and can they be traced to probationers' accounts, bank deposits and statements? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>X</u>	_____		Is <u>equipment</u> physically inventoried and adequately supported with an inventory form? 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

COMMUNITY JUSTICE ASSISTANCE DIVISION
 COMPLIANCE CHECKLIST
 FOR THE YEAR ENDED AUGUST 31, 2015

YES	NO	N/A	
<u>X</u>	_____		Is surplus <u>equipment</u> disposed of in accordance with TDCJ-CJAD guidelines? (<i>FMM</i> Page 24) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
_____	_____	<u>X</u>	Was an explanation given in the Schedule of Differences for any changes or adjustments that were made to Revenues and Expenditures (by either the CSCD or the Independent Auditor) that adjusted the previous amounts reported to TDCJ-CJAD? If not, explain in the Schedule of Differences, Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
_____	_____	<u>X</u>	Are expenditures that benefit both juveniles and adults prorated on an equitable basis? Is determination of the method of prorating such expenditures supported by adequate documentation, including an annual time study? (<i>FMM</i> Page 26) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>X</u>	_____	_____	If the CSCD determines that an increase or decrease in revenue or expenditures is required, were budget adjustments submitted to TDCJ-CJAD, by September 30, 2015 , and in accordance with the <i>Financial Management Manual for TDCJ-CJAD Funding</i> ? (<i>FMM</i> Pages 8-10) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>X</u>	_____	_____	Are all non-TDCJ-CJAD funded program fees expended in accordance with applicable limitations; i.e., civil fees, Federal grants, bond fees, sex offender fees, crime victims compensation fund fees, etc.? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>X</u>	_____	_____	Are Victim Restitution Funds accounted for in accordance with Texas Government Code, Section 76.013, and are unclaimed funds tracked for the required five-year period prior to sending to the State Comptroller? (<i>FMM</i> Page 28) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>X</u>	_____	_____	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? (<i>CMM</i> and Pages 10-11 of these Guidelines) 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

COMMUNITY JUSTICE ASSISTANCE DIVISION
COMPLIANCE CHECKLIST
FOR THE YEAR ENDED AUGUST 31, 2015

YES	NO	N/A	
<u>X</u>	_____	_____	Does the CSCD have a policy regarding eligibility for employee salary merit increases, if merit or one-time increases are given? (<i>FMM</i> Page 46) If such increases are given without a written policy, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
_____	_____	<u>X</u>	If the CSCD allows offenders to pay a fee or donate goods 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>	Are petty cash funds (not change funds) authorized by the county auditor or fiscal officer? (<i>FMM</i> , Pages 7-8, 20 and 34) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
_____	_____	<u>X</u>	Are petty cash funds used only for specific purposes for allowable items as listed in the <i>Financial Management Manual for TDCJ-CJAD Funding</i> and expended only for emergency situations authorized by a written policy and approved by the CSCD director? (<i>FMM</i> , Pages 7-8, 20 and 34) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>X</u>	_____	_____	Are Personal Bond, Pre-Trial Bond, Surety Bond, Bail and Certain Other Supervision expenses relating to CSCD employees supervising these cases paid from the administrative fees (and not from state-funded budgets) set in Article 76.015(c) of the Texas Government Code, as amended; i.e., salaries, fringe benefits, travel, supplies, equipment, etc., paid from these fees? If a CSCD employee (or more than one employee where 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 these fees must be accounted for separately in a local budget. Is this being properly captured? (<i>FMM</i> Pages 20-21 and TDCJ-CJAD Policy Statement No. CJAD-PS-09) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<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? (<i>FMM</i> Pages 21-22) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

COMMUNITY JUSTICE ASSISTANCE DIVISION
COMPLIANCE CHECKLIST
FOR THE YEAR ENDED AUGUST 31, 2015

YES	NO	N/A	
<u>X</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 during the period of supervision. These fees are in addition to court costs or any other fee imposed on the offender as court ordered. Are these fees collected and accounted for by the CSCD and remitted to the State Comptroller? (<i>FMM</i> Page 27) If fees are collected, include them in the Note to the Financial Statements for funds not required to be budgeted. If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
_____	_____	<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? (<i>FMM</i> Pages 28-29) If these fees are collected, include in the Note to the Financial Statements for funds not required to be budgeted. If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
_____	_____	<u>X</u>	Were pretrial diversion/intervention fees properly collected and accounted for as payments by program participants? (<i>FMM</i> Pages 28-29, Government Code, Section 76.015 (c), Texas Code of Criminal Procedure, Article 102.012) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>X</u>	_____	_____	Is there proper identification on motor vehicles that are issued exempt license plates? (<i>FMM</i> Pages 29-30, Transportation Code, Chapter 721) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
_____	_____	<u>X</u>	Is the transactions' administrative fee, if collected, accounted for on a consistent basis? (<i>FMM</i> Page 30) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>X</u>	_____	_____	If there were negative fund balances in programs, were they covered by interfund transfers as described in the <i>Financial Management Manual for TDCJ-CJAD Funding</i> ? (<i>FMM</i> Pages 33-34) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>X</u>	_____	_____	Do action plans exist for all significant findings from previous audits, if applicable, 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.