

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

FINANCIAL STATEMENTS-REGULATORY BASIS

YEAR ENDED AUGUST 31, 2008

INDEPENDENT AUDITOR'S REPORTS

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L.L.P.

CERTIFIED PUBLIC
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INDEPENDENT AUDITOR'S REPORT

Board of Criminal Court Judges
Tarrant County, Texas

We have audited the accompanying combined financial statements of the Tarrant County Community Supervision and Corrections Department, and the combining and individual funds of Tarrant County Community Supervision and Corrections Department, as of and for the year ended August 31, 2008, as listed in the table of contents. These financial statements are the responsibility of the management of the Tarrant County Community Supervision and Corrections Department. Our responsibility is to express an opinion on these financial statements based on our audit.

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

As described in Note 1, the financial statements are prepared using the prescribed basis of accounting that demonstrates compliance with TDCJ – CJAD's financial reporting requirements, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

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

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, 2008, and the results of its operations for the year then ended in conformity with the basis of accounting described in Note 1. Also, in our opinion, the combining and individual funds referred to above present fairly, in all material

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Tarrant County, Texas

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respects, the financial position of each of the individual funds of Tarrant County Community Supervision and Corrections Department, as of August 31, 2008, and the results of operations of such funds for the year then ended in conformity with the basis of accounting described in Note 1.

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

In accordance with *Government Auditing Standards*, we have also issued a report dated March 25, 2009, on our consideration of the Tarrant County Community Supervision and Corrections Department's internal control over financial reporting and 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, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and important for assessing the results of our audit.

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

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Fort Worth, Texas
March 25, 2009

FINANCIAL STATEMENTS

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
COMBINED STATEMENT OF FINANCIAL POSITION – REGULATORY BASIS
AUGUST 31, 2008**

	<u>Basic Supervision</u>	<u>Community Corrections</u>	<u>Diversion Program</u>	<u>TAIP</u>	<u>Total</u>
ASSETS					
Cash					
Bank Balances	\$ 4,044,066	\$ 522,283	\$ 251,745	\$ 116,571	\$ 4,934,665
Petty Cash	100	-	-	-	100
Total Cash	<u>4,044,166</u>	<u>522,283</u>	<u>251,745</u>	<u>116,571</u>	<u>4,934,765</u>
Accounts Receivable					
Accounts Receivable	<u>210,460</u>	<u>11,237</u>	<u>6,975</u>	<u>7,813</u>	<u>236,485</u>
Total Assets	<u>\$ 4,254,626</u>	<u>\$ 533,520</u>	<u>\$ 258,720</u>	<u>\$ 124,384</u>	<u>\$ 5,171,250</u>
LIABILITIES AND FUND BALANCE					
Liabilities					
Accounts Payable	<u>\$ 338,821</u>	<u>\$ 135,567</u>	<u>\$ 207,271</u>	<u>\$ 124,384</u>	<u>\$ 806,043</u>
Total Liabilities	338,821	135,567	207,271	124,384	806,043
Fund Balance	<u>3,915,805</u>	<u>397,953</u>	<u>51,449</u>	<u>-</u>	<u>4,365,207</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 4,254,626</u>	<u>\$ 533,520</u>	<u>\$ 258,720</u>	<u>\$ 124,384</u>	<u>\$ 5,171,250</u>

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

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
TARRANT COUNTY, TEXAS
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – REGULATORY BASIS
FOR THE YEAR ENDED AUGUST 31, 2008**

	<u>Basic Supervision</u>	<u>Community Corrections</u>	<u>Diversion Program</u>	<u>TAIP</u>	<u>Total</u>
REVENUES					
State Aid	\$ 4,368,808	\$ 2,453,040	\$ 4,535,677	\$ 884,601	\$ 12,242,126
State Aid: SAFPF	117,572	-	-	-	117,572
Community Supervision Fees	7,937,833	-	-	-	7,937,833
Payments by Program Participants	429,542	49,742	1,560	-	480,844
Interest Income	280,573	-	-	-	280,573
Other Revenue	27,534	505	2,674	273	30,986
Total Revenue	<u>13,161,862</u>	<u>2,503,287</u>	<u>4,539,911</u>	<u>884,874</u>	<u>21,089,934</u>
EXPENDITURES					
Salaries and Fringe Benefits	11,592,255	1,632,823	3,407,292	316,223	16,948,593
Travel and Furnished Transportation	173,845	32,412	142,112	2,370	350,739
Contract Services	495,635	147,179	530,311	714,053	1,887,178
Professional Fees	166,240	25,149	49,875	8,149	249,413
Supplies and Operating Expenses	244,900	12,999	85,156	1,784	344,839
Facilities	-	-	344,519	-	344,519
Utilities	20,580	3,184	113,402	-	137,166
Equipment	20,246	2,000	5,030	1,898	29,174
Total Expenditures	<u>12,713,701</u>	<u>1,855,746</u>	<u>4,677,697</u>	<u>1,044,477</u>	<u>20,291,621</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	448,161	647,541	(137,786)	(159,603)	798,313
FUND BALANCE,					
beginning September 1, 2007	3,566,894	-	-	-	3,566,894
Interfund Transfers In (Out)	(99,250)	(249,588)	189,235	159,603	-
FUND BALANCE, ending August 31, 2008	<u>\$ 3,915,805</u>	<u>\$ 397,953</u>	<u>\$ 51,449</u>	<u>\$ -</u>	<u>\$ 4,365,207</u>

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

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
TARRANT COUNTY, TEXAS
ALL COMMUNITY CORRECTIONS PROGRAMS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – REGULATORY BASIS
FOR THE YEAR ENDED AUGUST 31, 2008**

	021-2008 CCP Pre-Sentence Investigation	001-2008 CCP Community Service Restitution	008-2008 CCP MR/DD Mentally Impaired Caseloads
REVENUE			
State Aid	\$ 817,390	\$ 33,355	\$ 362,554
State Aid: SAFPF	-	-	-
Community Supervision Fees	-	-	-
Payments by Program Participants	-	-	-
Interest Income	-	-	-
Other Revenue	202	-	101
	<hr/>	<hr/>	<hr/>
Total Revenue	817,592	33,355	362,655
EXPENDITURE			
Salaries and Fringe Benefits	796,597	24,834	265,958
Travel and Furnished Transportation	1,913	82	23,108
Contract Services	4,765	-	33,838
Professional Fees	8,986	250	4,471
Supplies and Operating Expenses	4,517	1,866	2,446
Facilities	-	-	-
Utilities	283	-	2,051
Equipment	318	-	-
	<hr/>	<hr/>	<hr/>
Total Expenditure	817,379	27,032	331,872
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	213	6,323	30,783
FUND BALANCE,			
beginning September 1, 2007			
Prior Period Adjustment	-	-	-
Interfund Transfers In (Out)	-	-	-
Fund Balance before Refund to CJAD	213	6,323	30,783
Refund Due to CJAD	-	-	-
	<hr/>	<hr/>	<hr/>
FUND BALANCE,			
ending August 31, 2008	<u>\$ 213</u>	<u>\$ 6,323</u>	<u>\$ 30,783</u>

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

004-2008 CCP Enhanced Supervision Strategies	033-2008 CCP Pre-Trial Bond Supervision	009-2008 CCP Non-English Speaking Caseloads	042-2008 CCP Felony Alcohol Intervention Program	Total
\$ 537,061	\$ 601,646	\$ 80,608	\$ 20,426	\$ 2,453,040
-	-	-	-	-
-	-	-	-	-
2,846	46,896	-	-	49,742
-	-	-	-	-
51	151	-	-	505
539,958	648,693	80,608	20,426	2,503,287
43,677	428,476	62,502	10,779	1,632,823
1,545	4,809	753	202	32,412
7,236	101,340	-	-	147,179
3,917	6,767	605	153	25,149
176	3,793	-	201	12,999
-	-	-	-	-
-	850	-	-	3,184
640	1,042	-	-	2,000
57,191	547,077	63,860	11,335	1,855,746
482,767	101,616	16,748	9,091	647,541
-	-	-	-	-
-	-	-	-	-
(249,588)	-	-	-	(249,588)
233,179	101,616	16,748	9,091	397,953
-	-	-	-	-
\$ 233,179	\$ 101,616	\$ 16,748	\$ 9,091	\$ 397,953

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
TARRANT COUNTY, TEXAS
ALL DIVERSION PROGRAMS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – REGULATORY BASIS
FOR THE YEAR ENDED AUGUST 31, 2008**

	035-2008 Intensive Day Treatment	014-2008 Intensive Day Treatment Aftercare	012-2008 DP Sex Offender Caseloads
REVENUE			
State Aid	\$ 1,482,667	\$ 163,280	\$ 862,395
State Aid: SAFPF	-	-	-
Community Supervision Fees	-	-	-
Payments by Program Participants	796	367	397
Interest Income	-	-	-
Other Revenue	2,219	51	253
	<u>1,485,682</u>	<u>163,698</u>	<u>863,045</u>
EXPENDITURE			
Salaries and Fringe Benefits	789,483	145,592	820,576
Travel and Furnished Transportation	55,161	7,540	44,679
Contract Services	91,416	26,999	65,666
Professional Fees	15,518	2,276	15,301
Supplies and Operating Expenses	76,428	751	5,670
Facilities	344,519	-	-
Utilities	105,670	591	4,950
Equipment	4,925	30	75
	<u>1,483,120</u>	<u>183,779</u>	<u>956,917</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	2,562	(20,081)	(93,872)
FUND BALANCE,			
beginning September 1, 2007			
Prior Period Adjustment	-	-	-
Interfund Transfers In (Out)	-	20,081	93,872
Fund Balance before Refund to CJAD	2,562	-	-
Refund Due to CJAD	-	-	-
	<u>2,562</u>	<u>-</u>	<u>-</u>
FUND BALANCE,			
ending August 31, 2008			
	<u>\$ 2,562</u>	<u>\$ -</u>	<u>\$ -</u>

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

034-2008 DP Mentally Impaired Caseloads	006-2008 DP High Risk Youth	039-2008 DP High/Medium Reduction Caseloads	0041-2008 DP Contract Aftercare	0040-2008 Contract Residential	Total
\$ 329,918	\$ 124,767	\$ 1,225,169	\$ 60,327	\$ 287,154	\$ 4,535,677
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	1,560
-	-	-	-	-	-
101	50	-	-	-	2,674
330,019	124,817	1,225,169	60,327	287,154	4,539,911
300,352	116,784	1,234,505	-	-	3,407,292
13,023	4,824	16,885	-	-	142,112
-	7,950	-	92,255	246,025	530,311
3,414	1,571	9,189	452	2,154	49,875
1,693	614	-	-	-	85,156
-	-	-	-	-	344,519
1,625	566	-	-	-	113,402
-	-	-	-	-	5,030
320,107	132,309	1,260,579	92,707	248,179	4,677,697
9,912	(7,492)	(35,410)	(32,380)	38,975	(137,786)
-	-	-	-	-	-
-	-	-	-	-	-
-	7,492	35,410	32,380	-	189,235
9,912	-	-	-	38,975	51,449
-	-	-	-	-	-
\$ 9,912	\$ -	\$ -	\$ -	\$ 38,975	\$ 51,449

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
TARRANT COUNTY, TEXAS
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET, ACTUAL AND PRIOR YEAR
FOR THE YEAR ENDED AUGUST 31, 2008**

Basic Supervision 900-2008

	Budget	Actual	Variance Favorable (Unfavorable)	Prior Year (Actual)
REVENUE				
State Aid	\$ 4,368,808	\$ 4,368,808	\$ -	\$ 4,024,733
State Aid: SAFPF	101,000	117,572	16,572	120,377
Community Supervision Fees	7,340,000	7,937,833	597,833	7,008,448
Payments by Program Participants	361,382	429,542	68,160	409,913
Interest Income	300,000	280,573	(19,427)	464,601
Other Revenue	10,455	27,534	17,079	18,163
Total Revenue	12,481,645	13,161,862	680,217	12,046,235
EXPENDITURE				
Salaries and Fringe Benefits	12,931,816	11,592,255	1,339,561	11,315,171
Travel and Furnished Transportation	230,000	173,845	56,155	163,512
Contract Services for Offenders	540,000	495,635	44,365	428,987
Professional Fees	209,207	166,240	42,967	155,912
Supplies and Operating	1,254,270	244,900	1,009,370	181,872
Facilities	-	-	-	-
Utilities	31,600	20,580	11,020	18,759
Equipment	133,960	20,246	113,714	581,424
Total Expenditure	15,330,853	12,713,701	2,617,152	12,845,637
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(2,849,208)	448,161	3,297,369	(799,402)
FUND BALANCE,				
beginning September 1, 2007	3,566,894	3,566,894	-	4,366,296
Prior Period Adjustment	-	-	-	-
Interfund Transfers In (Out)	(717,686)	(99,250)	618,436	-
Fund Balance before Refund to CJAD	-	3,915,805	3,915,805	3,566,894
Refund Due to CJAD	-	-	-	-
FUND BALANCE, ending August 31, 2008	\$ -	\$ 3,915,805	\$ 3,915,805	\$ 3,566,894

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

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
TARRANT COUNTY, TEXAS
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET, ACTUAL AND PRIOR YEAR
FOR THE YEAR ENDED AUGUST 31, 2008**

Pre-Sentence Investigation Unit 021-2008 CCP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year (Actual)</u>
REVENUE				
State Aid	\$ 817,390	\$ 817,390	\$ -	\$ 922,229
State Aid: SAFPF	-	-	-	-
Community Supervision Fees	-	-	-	-
Payments by Program Participants	-	-	-	-
Interest Income	-	-	-	-
Other Revenue	-	202	202	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenue	817,390	817,592	202	922,229
EXPENDITURE				
Salaries and Fringe Benefits	915,160	796,597	118,563	721,598
Travel and Furnished Transportation	6,200	1,913	4,287	1,116
Contract Services for Offenders	16,500	4,765	11,735	7,525
Professional Fees	9,630	8,986	644	7,511
Supplies and Operating Facilities	11,500	4,517	6,983	4,232
Facilities	-	-	-	-
Utilities	1,200	283	917	522
Equipment	2,200	318	1,882	19,277
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditure	962,390	817,379	145,011	761,781
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES				
	(145,000)	213	145,213	160,448
FUND BALANCE,				
beginning September 1, 2007	-	-	-	87,956
Prior Period Adjustment	-	-	-	-
Interfund Transfers In (Out)	145,000	-	(145,000)	-
Fund Balance before Refund to CJAD	-	213	213	248,404
Refund Due to CJAD	-	-	-	(248,404)
	<hr/>	<hr/>	<hr/>	<hr/>
FUND BALANCE, ending August 31, 2008	<u>\$ -</u>	<u>\$ 213</u>	<u>\$ 213</u>	<u>\$ -</u>

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
TARRANT COUNTY, TEXAS
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET, ACTUAL AND PRIOR YEAR
FOR THE YEAR ENDED AUGUST 31, 2008**

Non-English Speaking Caseloads 009-2008 CCP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year (Actual)</u>
REVENUE				
State Aid	\$ 80,608	\$ 80,608	\$ -	\$ -
State Aid: SAFPF	-	-	-	-
Community Supervision Fees	-	-	-	-
Payments by Program Participants	-	-	-	-
Interest Income	-	-	-	-
Other Revenue	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenue	80,608	80,608	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
EXPENDITURE				
Salaries and Fringe Benefits	62,503	62,502	1	-
Travel and Furnished Transportation	5,500	753	4,747	-
Contract Services for Offenders	10,000	-	10,000	-
Professional Fees	2,605	605	2,000	-
Supplies and Operating	-	-	-	-
Facilities	-	-	-	-
Utilities	-	-	-	-
Equipment	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditure	80,608	63,860	16,748	-
	<hr/>	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES				
	-	16,748	16,748	-
FUND BALANCE,				
beginning September 1, 2007	-	-	-	-
Prior Period Adjustment	-	-	-	-
Interfund Transfers In (Out)	-	-	-	-
Fund Balance before Refund to CJAD	-	16,748	16,748	-
Refund Due to CJAD	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
FUND BALANCE,				
ending August 31, 2008	<u>\$ -</u>	<u>\$ 16,748</u>	<u>\$ 16,748</u>	<u>\$ -</u>

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

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
TARRANT COUNTY, TEXAS
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET, ACTUAL AND PRIOR YEAR
FOR THE YEAR ENDED AUGUST 31, 2008**

Felony Alcohol Intervention Program 042-2008 CCP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year (Actual)</u>
REVENUE				
State Aid	\$ 20,426	\$ 20,426	\$ -	\$ -
State Aid: SAFPF	-	-	-	-
Community Supervision Fees	-	-	-	-
Payments by Program Participants	-	-	-	-
Interest Income	-	-	-	-
Other Revenue	22,483	-	(22,483)	-
	<u>42,909</u>	<u>20,426</u>	<u>(22,483)</u>	<u>-</u>
EXPENDITURE				
Salaries and Fringe Benefits	34,056	10,779	23,277	-
Travel and Furnished Transportation	2,200	202	1,998	-
Contract Services for Offenders	5,000	-	5,000	-
Professional Fees	1,153	153	1,000	-
Supplies and Operating	500	201	299	-
Facilities	-	-	-	-
Utilities	-	-	-	-
Equipment	-	-	-	-
	<u>42,909</u>	<u>11,335</u>	<u>31,574</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES				
	-	9,091	9,091	-
FUND BALANCE,				
beginning September 1, 2007	-	-	-	-
Prior Period Adjustment	-	-	-	-
Interfund Transfers In (Out)	-	-	-	-
Fund Balance before Refund to CJAD	-	9,091	9,091	-
Refund Due to CJAD	-	-	-	-
	<u>-</u>	<u>9,091</u>	<u>9,091</u>	<u>-</u>
FUND BALANCE,				
ending August 31, 2008	<u>\$ -</u>	<u>\$ 9,091</u>	<u>\$ 9,091</u>	<u>\$ -</u>

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

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
TARRANT COUNTY, TEXAS
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET, ACTUAL AND PRIOR YEAR
FOR THE YEAR ENDED AUGUST 31, 2008**

Community Service Restitution 001-2008 CCP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year (Actual)</u>
REVENUE				
State Aid	\$ 33,356	\$ 33,355	\$ (1)	\$ 54,155
State Aid: SAFPF	-	-	-	-
Community Supervision Fees	-	-	-	-
Payments by Program Participants	-	-	-	-
Interest Income	-	-	-	-
Other Revenue	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenue	33,356	33,355	(1)	54,155
EXPENDITURE				
Salaries and Fringe Benefits	27,504	24,834	2,670	67,618
Travel and Furnished Transportation	2,000	82	1,918	801
Contract Services for Offenders	-	-	-	-
Professional Fees	750	250	500	531
Supplies and Operating	3,102	1,866	1,236	1,624
Facilities	-	-	-	-
Utilities	-	-	-	-
Equipment	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditure	33,356	27,032	6,324	70,574
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES				
	-	6,323	(6,323)	(16,419)
FUND BALANCE,				
beginning September 1, 2007	-	-	-	(16,419)
Prior Period Adjustment	-	-	-	27,644
Interfund Transfers In (Out)	-	-	-	-
Fund Balance before Refund to CJAD	-	6,323	6,323	11,225
Refund Due to CJAD	-	-	-	(11,225)
	<hr/>	<hr/>	<hr/>	<hr/>
FUND BALANCE, ending August 31, 2008	<u>\$ -</u>	<u>\$ 6,323</u>	<u>\$ 6,323</u>	<u>\$ -</u>

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

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
TARRANT COUNTY, TEXAS
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET, ACTUAL AND PRIOR YEAR
FOR THE YEAR ENDED AUGUST 31, 2008**

MR/DD Mentally Impaired Caseloads 008-2008 CCP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year (Actual)</u>
REVENUE				
State Aid	\$ 362,554	\$ 362,554	\$ -	\$ 366,133
State Aid: SAFPF	-	-	-	-
Community Supervision Fees	-	-	-	-
Payments by Program Participants	500	-	(500)	-
Interest Income	-	-	-	-
Other Revenue	-	101	101	-
	<u>363,054</u>	<u>362,655</u>	<u>(399)</u>	<u>366,133</u>
EXPENDITURE				
Salaries and Fringe Benefits	293,535	265,958	27,577	252,675
Travel and Furnished Transportation	35,000	23,108	11,892	17,550
Contract Services for Offenders	41,000	33,838	7,162	16,074
Professional Fees	5,719	4,471	1,248	3,614
Supplies and Operating	4,200	2,446	1,754	254
Facilities	-	-	-	-
Utilities	2,600	2,051	549	1,865
Equipment	1,000	-	1,000	19,809
	<u>383,054</u>	<u>331,872</u>	<u>51,182</u>	<u>311,841</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(20,000)	30,783	50,783	54,292
FUND BALANCE,				
beginning September 1, 2007	-	-	-	53,269
Prior Period Adjustment	-	-	-	-
Interfund Transfers In (Out)	20,000	-	(20,000)	-
Fund Balance before Refund to CJAD	-	30,783	30,783	107,561
Refund Due to CJAD	-	-	-	(107,561)
FUND BALANCE, ending August 31, 2008	<u>\$ -</u>	<u>\$ 30,783</u>	<u>\$ 30,783</u>	<u>\$ -</u>

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

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
TARRANT COUNTY, TEXAS
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET, ACTUAL AND PRIOR YEAR
FOR THE YEAR ENDED AUGUST 31, 2008**

Enhanced Supervision Strategies 004-2008 CCP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year (Actual)</u>
REVENUE				
State Aid	\$ 388,990	\$ 537,061	\$ 148,071	\$ 792,075
State Aid: SAFPF	-	-	-	-
Community Supervision Fees	-	-	-	-
Payments by Program Participants	-	2,846	2,846	6,501
Interest Income	-	-	-	-
Other Revenue	-	51	51	176
	<u>388,990</u>	<u>539,958</u>	<u>150,968</u>	<u>798,752</u>
EXPENDITURE				
Salaries and Fringe Benefits	52,796	43,677	9,119	51,640
Travel and Furnished Transportation	4,000	1,545	2,455	1,370
Contract Services for Offenders	15,000	7,236	7,764	7,314
Professional Fees	3,917	3,917	-	6,082
Supplies and Operating	697	176	521	82
Facilities	-	-	-	-
Utilities	-	-	-	22
Equipment	1,000	640	360	515
	<u>77,410</u>	<u>57,191</u>	<u>20,219</u>	<u>67,025</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	311,580	482,767	171,187	731,727
FUND BALANCE,				
beginning September 1, 2007	-	-	-	402,111
Prior Period Adjustment	-	-	-	-
Interfund Transfers In (Out)	(311,580)	(249,588)	61,992	(402,491)
Fund Balance before Refund to CJAD	-	233,179	233,179	731,347
Refund Due to CJAD	-	-	-	(731,347)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>(731,347)</u>
FUND BALANCE, ending August 31, 2008	<u>\$ -</u>	<u>\$ 233,179</u>	<u>\$ 233,179</u>	<u>\$ -</u>

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

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
TARRANT COUNTY, TEXAS
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET, ACTUAL AND PRIOR YEAR
FOR THE YEAR ENDED AUGUST 31, 2008**

Pre-Trial Bond Supervision 033-2008 CCP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year (Actual)</u>
REVENUE				
State Aid	\$ 601,646	\$ 601,646	\$ -	\$ 389,078
State Aid: SAFPF	-	-	-	-
Community Supervision Fees	-	-	-	-
Payments by Program Participants	20,000	46,896	26,896	283,147
Interest Income	-	-	-	-
Other Revenue	-	151	151	-
	<u>621,646</u>	<u>648,693</u>	<u>27,047</u>	<u>672,225</u>
EXPENDITURE				
Salaries and Fringe Benefits	476,519	428,476	48,043	442,350
Travel and Furnished Transportation	10,335	4,809	5,526	5,770
Contract Services for Offenders	118,000	101,340	16,660	94,263
Professional Fees	8,512	6,767	1,745	3,800
Supplies and Operating	4,700	3,793	907	2,926
Facilities	-	-	-	-
Utilities	1,080	850	230	910
Equipment	2,500	1,042	1,458	140
	<u>621,646</u>	<u>547,077</u>	<u>74,569</u>	<u>550,159</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	101,616	101,616	122,066
FUND BALANCE,				
beginning September 1, 2007	-	-	-	141,507
Prior Period Adjustment	-	-	-	-
Interfund Transfers In (Out)	-	-	-	-
Fund Balance before Refund to CJAD	-	101,616	101,616	263,573
Refund Due to CJAD	-	-	-	(263,573)
FUND BALANCE, ending August 31, 2008	<u>\$ -</u>	<u>\$ 101,616</u>	<u>\$ 101,616</u>	<u>\$ -</u>

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

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
TARRANT COUNTY, TEXAS
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET, ACTUAL AND PRIOR YEAR
FOR THE YEAR ENDED AUGUST 31, 2008**

Intensive Day Treatment 035-2008 DP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year (Actual)</u>
REVENUE				
State Aid	\$ 1,482,667	\$ 1,482,667	\$ -	\$ 1,273,208
State Aid: SAFPF	-	-	-	-
Community Supervision Fees	-	-	-	-
Payments by Program Participants	500	796	296	1,977
Interest Income	-	-	-	-
Other Revenue	1,000	2,219	1,219	1,586
Total Revenue	<u>1,484,167</u>	<u>1,485,682</u>	<u>1,515</u>	<u>1,276,771</u>
EXPENDITURE				
Salaries and Fringe Benefits	828,829	789,483	39,346	735,715
Travel and Furnished Transportation	68,700	55,161	13,539	40,439
Contract Services for Offenders	108,067	91,416	16,651	63,465
Professional Fees	24,120	15,518	8,602	17,991
Supplies and Operating	124,500	76,428	48,072	76,255
Facilities	350,000	344,519	5,481	292,375
Utilities	127,983	105,670	22,313	107,784
Equipment	7,600	4,925	2,675	58,385
Total Expenditure	<u>1,639,799</u>	<u>1,483,120</u>	<u>156,679</u>	<u>1,392,409</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(155,632)	2,562	158,194	(115,638)
FUND BALANCE,				
beginning September 1, 2007	-	-	-	370,007
Prior Period Adjustment	-	-	-	-
Interfund Transfers In (Out)	155,632	-	(155,632)	-
Fund Balance before Refund to CJAD	-	2,562	2,562	254,369
Refund Due to CJAD	-	-	-	(254,369)
FUND BALANCE, ending August 31, 2008	<u>\$ -</u>	<u>\$ 2,562</u>	<u>\$ 2,562</u>	<u>\$ -</u>

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

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
TARRANT COUNTY, TEXAS
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET, ACTUAL AND PRIOR YEAR
FOR THE YEAR ENDED AUGUST 31, 2008**

Intensive Day Treatment Aftercare 014-2008 DP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year (Actual)</u>
REVENUE				
State Aid	\$ 163,280	\$ 163,280	\$ -	\$ 170,073
State Aid: SAFPF	-	-	-	-
Community Supervision Fees	-	-	-	-
Payments by Program Participants	-	367	367	659
Interest Income	-	-	-	-
Other Revenue	-	51	51	176
	<u>163,280</u>	<u>163,698</u>	<u>418</u>	<u>170,908</u>
EXPENDITURE				
Salaries and Fringe Benefits	155,741	145,592	10,149	147,889
Travel and Furnished Transportation	10,500	7,540	2,960	6,937
Contract Services for Offenders	32,000	26,999	5,001	26,215
Professional Fees	5,725	2,276	3,449	3,017
Supplies and Operating	1,500	751	749	567
Facilities	-	-	-	-
Utilities	800	591	209	486
Equipment	96	30	66	708
	<u>206,362</u>	<u>183,779</u>	<u>22,583</u>	<u>185,819</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(43,082)	(20,081)	23,001	(14,911)
FUND BALANCE,				
beginning September 1, 2007	-	-	-	-
Prior Period Adjustment	-	-	-	-
Interfund Transfers In (Out)	43,082	20,081	(23,001)	14,911
Fund Balance before Refund to CJAD	-	-	-	-
Refund Due to CJAD	-	-	-	-
FUND BALANCE, ending August 31, 2008	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
TARRANT COUNTY, TEXAS
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET, ACTUAL AND PRIOR YEAR
FOR THE YEAR ENDED AUGUST 31, 2008**

Contract Treatment Services 041-2008 DP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year (Actual)</u>
REVENUE				
State Aid	\$ 60,327	\$ 60,327	\$ -	\$ -
State Aid: SAFPF	-	-	-	-
Community Supervision Fees	-	-	-	-
Payments by Program Participants	-	-	-	-
Interest Income	-	-	-	-
Other Revenue	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenue	60,327	60,327	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
EXPENDITURE				
Salaries and Fringe Benefits	-	-	-	-
Travel and Furnished Transportation	-	-	-	-
Contract Services for Offenders	124,875	92,255	32,620	-
Professional Fees	452	452	-	-
Supplies and Operating	-	-	-	-
Facilities	-	-	-	-
Utilities	-	-	-	-
Equipment	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditure	125,327	92,707	32,620	-
	<hr/>	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(65,000)	(32,380)	32,620	-
FUND BALANCE,				
beginning September 1, 2007	-	-	-	-
Prior Period Adjustment	-	-	-	-
Interfund Transfers In (Out)	65,000	32,380	(32,620)	-
Fund Balance before Refund to CJAD	-	-	-	-
Refund Due to CJAD	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
FUND BALANCE, ending August 31, 2008	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
TARRANT COUNTY, TEXAS
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET, ACTUAL AND PRIOR YEAR
FOR THE YEAR ENDED AUGUST 31, 2008**

Contract Residential 040-2008 DP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year (Actual)</u>
REVENUE				
State Aid	\$ 287,154	\$ 287,154	\$ -	\$ -
State Aid: SAFPF	-	-	-	-
Community Supervision Fees	-	-	-	-
Payments by Program Participants	-	-	-	-
Interest Income	-	-	-	-
Other Revenue	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenue	287,154	287,154	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
EXPENDITURE				
Salaries and Fringe Benefits	-	-	-	-
Travel and Furnished Transportation	-	-	-	-
Contract Services for Offenders	285,000	246,025	38,975	-
Professional Fees	2,154	2,154	-	-
Supplies and Operating	-	-	-	-
Facilities	-	-	-	-
Utilities	-	-	-	-
Equipment	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditure	287,154	248,179	38,975	-
	<hr/>	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	38,975	38,975	-
FUND BALANCE,				
beginning September 1, 2007	-	-	-	-
Prior Period Adjustment	-	-	-	-
Interfund Transfers In (Out)	-	-	-	-
Fund Balance before Refund to CJAD	-	38,975	38,975	-
Refund Due to CJAD	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
FUND BALANCE, ending August 31, 2008	<u>\$ -</u>	<u>\$ 38,975</u>	<u>\$ 38,975</u>	<u>\$ -</u>

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

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
TARRANT COUNTY, TEXAS
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET, ACTUAL AND PRIOR YEAR
FOR THE YEAR ENDED AUGUST 31, 2008**

Sex Offender Caseloads 012-2008 DP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year (Actual)</u>
REVENUE				
State Aid	\$ 862,395	\$ 862,395	\$ -	\$ 656,915
State Aid: SAFPF	-	-	-	-
Community Supervision Fees	-	-	-	-
Payments by Program Participants	2,482	397	(2,085)	25
Interest Income	-	-	-	-
Other Revenue	-	253	253	-
Total Revenue	<u>864,877</u>	<u>863,045</u>	<u>(1,832)</u>	<u>656,940</u>
EXPENDITURE				
Salaries and Fringe Benefits	914,408	820,576	93,832	852,822
Travel and Furnished Transportation	62,500	44,679	17,821	43,305
Contract Services for Offenders	74,500	65,666	8,834	66,013
Professional Fees	18,468	15,301	3,167	10,367
Supplies and Operating	7,000	5,670	1,330	2,377
Facilities	-	-	-	-
Utilities	6,840	4,950	1,890	5,953
Equipment	1,812	75	1,737	120
Total Expenditure	<u>1,085,528</u>	<u>956,917</u>	<u>128,611</u>	<u>980,957</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(220,651)	(93,872)	126,779	(324,017)
FUND BALANCE,				
beginning September 1, 2007	-	-	-	-
Prior Period Adjustment	-	-	-	-
Interfund Transfers In (Out)	220,651	93,872	(126,779)	324,017
Fund Balance before Refund to CJAD	-	-	-	-
Refund Due to CJAD	-	-	-	-
FUND BALANCE, ending August 31, 2008	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
TARRANT COUNTY, TEXAS
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET, ACTUAL AND PRIOR YEAR
FOR THE YEAR ENDED AUGUST 31, 2008**

Mentally Impaired Caseloads 034-2008 DP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year (Actual)</u>
REVENUE				
State Aid	\$ 329,918	\$ 329,918	\$ -	\$ 329,917
State Aid: SAFPF	-	-	-	-
Community Supervision Fees	-	-	-	-
Payments by Program Participants	-	-	-	-
Interest Income	-	-	-	-
Other Revenue	-	101	101	-
	<u>329,918</u>	<u>330,019</u>	<u>101</u>	<u>329,917</u>
EXPENDITURE				
Salaries and Fringe Benefits	327,132	300,352	26,780	336,363
Travel and Furnished Transportation	19,500	13,023	6,477	13,184
Contract Services for Offenders	-	-	-	-
Professional Fees	5,474	3,414	2,060	3,317
Supplies and Operating	2,500	1,693	807	802
Facilities	-	-	-	-
Utilities	2,880	1,625	1,255	2,000
Equipment	-	-	-	-
	<u>357,486</u>	<u>320,107</u>	<u>37,379</u>	<u>355,666</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(27,568)	9,912	37,480	(25,749)
FUND BALANCE,				
beginning September 1, 2007	-	-	-	-
Prior Period Adjustment	-	-	-	-
Interfund Transfers In (Out)	27,568	-	(27,568)	25,749
Fund Balance before Refund to CJAD	-	9,912	9,912	-
Refund Due to CJAD	-	-	-	-
	<u>-</u>	<u>9,912</u>	<u>9,912</u>	<u>-</u>
FUND BALANCE, ending August 31, 2008	<u>\$ -</u>	<u>\$ 9,912</u>	<u>\$ 9,912</u>	<u>\$ -</u>

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

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
TARRANT COUNTY, TEXAS
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET, ACTUAL AND PRIOR YEAR
FOR THE YEAR ENDED AUGUST 31, 2008**

High Risk Youth 006-2008 DP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year (Actual)</u>
REVENUE				
State Aid	\$ 124,767	\$ 124,767	\$ -	\$ 123,623
State Aid: SAFPF	-	-	-	-
Community Supervision Fees	-	-	-	-
Payments by Program Participants	-	-	-	100
Interest Income	-	-	-	-
Other Revenue	-	50	50	-
	<u>124,767</u>	<u>124,817</u>	<u>50</u>	<u>123,723</u>
EXPENDITURE				
Salaries and Fringe Benefits	120,031	116,784	3,247	105,959
Travel and Furnished Transportation	8,500	4,824	3,676	5,890
Contract Services for Offenders	12,100	7,950	4,150	8,273
Professional Fees	3,436	1,571	1,865	2,804
Supplies and Operating	1,000	614	386	292
Facilities	-	-	-	-
Utilities	800	566	234	621
Equipment	-	-	-	677
	<u>145,867</u>	<u>132,309</u>	<u>13,558</u>	<u>124,516</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(21,100)	(7,492)	13,608	(793)
FUND BALANCE,				
beginning September 1, 2007	-	-	-	16,566
Prior Period Adjustment	-	-	-	-
Interfund Transfers In (Out)	21,100	7,492	(13,608)	-
Fund Balance before Refund to CJAD	-	-	-	15,773
Refund Due to CJAD	-	-	-	(15,773)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, ending August 31, 2008	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
TARRANT COUNTY, TEXAS
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET, ACTUAL AND PRIOR YEAR
FOR THE YEAR ENDED AUGUST 31, 2008**

High/Medium Reduction Caseloads 039-2008 DP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year (Actual)</u>
REVENUE				
State Aid	\$ 1,225,169	\$ 1,225,169	\$ -	\$ 1,212,169
State Aid: SAFPF	-	-	-	-
Community Supervision Fees	-	-	-	-
Payments by Program Participants	-	-	-	-
Interest Income	-	-	-	-
Other Revenue	-	-	-	-
Total Revenue	<u>1,225,169</u>	<u>1,225,169</u>	<u>-</u>	<u>1,212,169</u>
EXPENDITURE				
Salaries and Fringe Benefits	1,296,186	1,234,505	61,681	1,203,820
Travel and Furnished Transportation	22,000	16,885	5,115	15,928
Contract Services for Offenders	-	-	-	-
Professional Fees	9,189	9,189	-	9,091
Supplies and Operating	-	-	-	-
Facilities	-	-	-	-
Utilities	-	-	-	-
Equipment	-	-	-	-
Total Expenditure	<u>1,327,375</u>	<u>1,260,579</u>	<u>66,796</u>	<u>1,228,839</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(102,206)	(35,410)	66,796	(16,670)
FUND BALANCE,				
beginning September 1, 2007	-	-	-	470,035
Prior Period Adjustment	-	-	-	-
Interfund Transfers In (Out)	102,206	35,410	(66,796)	-
Fund Balance before Refund to CJAD	-	-	-	453,365
Refund Due to CJAD	-	-	-	(453,365)
FUND BALANCE, ending August 31, 2008	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
TARRANT COUNTY, TEXAS
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET, ACTUAL AND PRIOR YEAR
FOR THE YEAR ENDED AUGUST 31, 2008**

Treatment alternatives to Incarceration Program (TAIP) 015-2008

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year (Actual)</u>
REVENUE				
State Aid	\$ 884,601	\$ 884,601	\$ -	\$ 891,018
State Aid: SAFPF	-	-	-	-
Community Supervision Fees	-	-	-	-
Payments by Program Participants	-	-	-	-
Interest Income	-	-	-	-
Other Revenue	-	273	273	88
	<u>884,601</u>	<u>884,874</u>	<u>273</u>	<u>891,106</u>
EXPENDITURE				
Salaries and Fringe Benefits	332,999	316,223	16,776	319,027
Travel and Furnished Transportation	4,000	2,370	1,630	3,440
Contract Services for Offenders	757,246	714,053	43,193	666,620
Professional Fees	10,835	8,149	2,686	7,934
Supplies and Operating	6,000	1,784	4,216	2,039
Facilities	-	-	-	-
Utilities	-	-	-	-
Equipment	2,548	1,898	650	19,644
	<u>1,113,628</u>	<u>1,044,477</u>	<u>69,151</u>	<u>1,018,704</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(229,027)	(159,603)	69,424	(127,598)
FUND BALANCE,				
beginning September 1, 2007	-	-	-	89,784
Prior Period Adjustment	-	-	-	-
Interfund Transfers In (Out)	229,027	159,603	(69,424)	37,814
Fund Balance before Refund to CJAD	-	-	-	-
Refund Due to CJAD	-	-	-	-
FUND BALANCE, ending August 31, 2008	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

NOTE 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 from State appropriations for Diversion Grants, Community Corrections Programs Funds, the Basic Supervision Fund, Treatment Alternatives to Incarceration Program Funds, local fees collected for the use of the CSCD and the expenditure of those funds.

Basis of Accounting

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

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

Relationship with Tarrant County

Tarrant County (the County) is responsible for providing physical space and necessary utilities and equipment for CSCD operations. The County provides fiscal services that include general ledger maintenance, purchasing, payroll processing, cash and investment management, accounts payable activities, insurance, and retirement plans. During the fiscal year ended August 31, 2008, the CSCD paid \$92,698 to the County for these fiscal services.

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

NOTE 2. FUNDING SOURCES – STATE AID

Basic Supervision Program

The mission of the Basic Supervision Program is to reduce continued criminal conduct of supervised offenders by promoting their successful rehabilitation by effectively managing and positively motivating offenders; enforcing compliance with court orders; responding quickly to violations; employing a progressive sanctions model; applying evidence-based practices to supervision strategies; promoting restorative practices for victims, community and offenders; promoting victim support; increasing public awareness; promoting successful community integration; and collaborating with our community partners.

Community Corrections Program (CCP)

Pre-Sentence Investigation (PSI)

Community Supervision Officers (CSO) are assigned to each felony court and prior to sentencing, the defendant is interviewed by the CSO. The information gathered from the interview, criminal history checks, and other database searches is compiled into the "standard" PSI report. The results of psychological testing, substance abuse screenings and evaluations, victim impact statements, and interviews with witnesses may be included in the "long-form" PSI. These reports are then presented to the court for use in sentencing determinations.

Community Service Restitution (CSR)

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

MR/DD Mentally Impaired Caseloads

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

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

NOTE 2. FUNDING SOURCES – STATE AID – CONTINUED

Community Corrections Program– Continued

Enhanced Supervision Strategies

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

Pre-Trial Bond Supervision

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

Non-English Speaking Caseload

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

Felony Alcohol Intervention Program

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

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

NOTE 2. FUNDING SOURCES – STATE AID – CONTINUED

Diversion Programs

Intensive Day Treatment (IDT) Program

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

Intensive Day Treatment (IDT) Aftercare

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

Sex-Offender Caseloads

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

Mentally Impaired Caseloads

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

High-Risk Youth

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

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

NOTE 2. FUNDING SOURCES – STATE AID – CONTINUED

Diversion Programs – Continued

High/Medium Reduction Caseloads

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

Contract Aftercare Services

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

Contract Residential Treatment

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

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

NOTE 2. FUNDING SOURCES – STATE AID – CONTINUED

Treatment Alternatives to Incarceration Program (TAIP)

Treatment Alternatives to Incarceration Program

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

NOTE 3. FUNDS COLLECTED BY CSCD FROM SOURCES OTHER THAN TDCJ-CJAD

There are no funds collected from any other sources as of August 31, 2008.

NOTE 4. EXCESS OF EXPENDITURES OVER BUDGETS IN INDIVIDUAL PROGRAMS

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

NOTE 5. INTERFUND TRANSFERS RECEIVABLE AND PAYABLE

There are no interfund receivables or payables as of August 31, 2008.

NOTE 6. DISCLOSURE OF SIGNIFICANT VENDOR CONTRACTS FOR OFFENDER SERVICES

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

Norchem Laboratories	\$	752,349
Center for Therapeutic Change, Inc.		240,143
Tarrant County MHMR		161,316
ABODE Treatment, Inc.		130,034
Volunteers of America		115,800
Phoenix Associates Counseling Services, Inc.		115,399
Helping Open People's Eye, Inc.		106,794
North Texas Addiction Counseling and Education		104,114

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
TARRANT COUNTY, TEXAS
SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS**

BASIC SUPERVISION

FOR THE YEAR ENDED AUGUST 31, 2008

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 4,368,808	\$ 4,368,808	\$ -
State Aid: SAFFP	117,572	117,572	-
Community Supervision Fees	7,937,833	7,937,833	-
Payments by Program Participants	429,542	429,542	-
Interest Income	280,573	280,573	-
Other Revenue	27,534	27,534	-
	<hr/>	<hr/>	<hr/>
Total Revenue	13,161,862	13,161,862	-
EXPENDITURE			
Salaries/Fringe Benefits	11,592,255	11,592,255	-
Travel/Furnished Transportation	173,845	173,845	-
Contract Services for Offenders	495,635	495,635	-
Professional Fees	166,240	166,240	-
Supplies & Operating Expenditures	244,900	244,900	-
Facilities	-	-	-
Utilities	20,580	20,580	-
Equipment	20,246	20,246	-
	<hr/>	<hr/>	<hr/>
Total Expenditure	12,713,701	12,713,701	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES			
	448,161	448,161	-
FUND BALANCE,			
beginning September 1, 2007	3,566,894	3,566,894	-
Prior Period Adjustment	-	-	-
Interfund Transfers In (Out)	(99,250)	(99,250)	-
	<hr/>	<hr/>	<hr/>
Fund Balance before Refund to CJAD	3,915,805	3,915,805	-
Refund Due to CJAD	-	-	-
	<hr/>	<hr/>	<hr/>
FUND BALANCE, ending August 31, 2008	<u>\$ 3,915,805</u>	<u>\$ 3,915,805</u>	<u>\$ -</u>

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
TARRANT COUNTY, TEXAS
SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS**

COMMUNITY CORRECTION PROGRAM – PRE-SENTENCE INVESTIGATION

FOR THE YEAR ENDED AUGUST 31, 2008

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 817,390	\$ 817,390	\$ -
State Aid: SAFPF	-	-	-
Community Supervision Fees	-	-	-
Payments by Program Participants	-	-	-
Interest Income	-	-	-
Other Revenue	202	202	-
	<hr/>	<hr/>	<hr/>
Total Revenue	817,592	817,592	-
	<hr/>	<hr/>	<hr/>
EXPENDITURE			
Salaries/Fringe Benefits	796,597	796,597	-
Travel/Furnished Transportation	1,913	1,913	-
Contract Services for Offenders	4,765	4,765	-
Professional Fees	8,986	8,986	-
Supplies & Operating Expenditures	4,517	4,517	-
Facilities	-	-	-
Utilities	283	283	-
Equipment	318	318	-
	<hr/>	<hr/>	<hr/>
Total Expenditure	817,379	817,379	-
	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	213	213	-
FUND BALANCE,			
beginning September 1, 2007	-	-	-
Prior Period Adjustment	-	-	-
Interfund Transfers In (Out)	-	-	-
	<hr/>	<hr/>	<hr/>
Fund Balance before Refund to CJAD	213	213	-
Refund Due to CJAD	-	-	-
	<hr/>	<hr/>	<hr/>
FUND BALANCE,			
ending August 31, 2008	<u>\$ 213</u>	<u>\$ 213</u>	<u>\$ -</u>

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
TARRANT COUNTY, TEXAS
SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS**

COMMUNITY CORRECTION PROGRAM – COMMUNITY SERVICE RESTITUTION

FOR THE YEAR ENDED AUGUST 31, 2008

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 33,355	\$ 33,355	\$ -
State Aid: SAFFP	-	-	-
Community Supervision Fees	-	-	-
Payments by Program Participants	-	-	-
Interest Income	-	-	-
Other Revenue	-	-	-
	<hr/>	<hr/>	<hr/>
Total Revenue	33,355	33,355	-
	<hr/>	<hr/>	<hr/>
EXPENDITURE			
Salaries/Fringe Benefits	24,834	24,834	-
Travel/Furnished Transportation	82	82	-
Contract Services for Offenders	-	-	-
Professional Fees	250	250	-
Supplies & Operating Expenditures	1,866	1,866	-
Facilities	-	-	-
Utilities	-	-	-
Equipment	-	-	-
	<hr/>	<hr/>	<hr/>
Total Expenditure	27,032	27,032	-
	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	6,323	6,323	-
	<hr/>	<hr/>	<hr/>
FUND BALANCE, beginning September 1, 2007	-	-	-
Prior Period Adjustment	-	-	-
Interfund Transfers In (Out)	-	-	-
	<hr/>	<hr/>	<hr/>
Fund Balance before Refund to CJAD	6,323	6,323	-
Refund Due to CJAD	-	-	-
	<hr/>	<hr/>	<hr/>
FUND BALANCE, ending August 31, 2008	<u>\$ 6,323</u>	<u>\$ 6,323</u>	<u>\$ -</u>

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
TARRANT COUNTY, TEXAS
SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS**

COMMUNITY CORRECTION PROGRAM – MR/DD MENTALLY IMPAIRED CASELOADS

FOR THE YEAR ENDED AUGUST 31, 2008

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 362,554	\$ 362,554	\$ -
State Aid: SAFPF	-	-	-
Community Supervision Fees	-	-	-
Payments by Program Participants	-	-	-
Interest Income	-	-	-
Other Revenue	101	101	-
	<hr/>	<hr/>	<hr/>
Total Revenue	362,655	362,655	-
	<hr/>	<hr/>	<hr/>
EXPENDITURE			
Salaries/Fringe Benefits	265,958	265,958	-
Travel/Furnished Transportation	23,108	23,108	-
Contract Services for Offenders	33,838	33,838	-
Professional Fees	4,471	4,471	-
Supplies & Operating Expenditures	2,446	2,446	-
Facilities	-	-	-
Utilities	2,051	2,051	-
Equipment	-	-	-
	<hr/>	<hr/>	<hr/>
Total Expenditure	331,872	331,872	-
	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	30,783	30,783	-
	<hr/>	<hr/>	<hr/>
FUND BALANCE, beginning September 1, 2007	-	-	-
Prior Period Adjustment	-	-	-
Interfund Transfers In (Out)	-	-	-
	<hr/>	<hr/>	<hr/>
Fund Balance before Refund to CJAD	30,783	30,783	-
Refund Due to CJAD	-	-	-
	<hr/>	<hr/>	<hr/>
FUND BALANCE, ending August 31, 2008	<u>\$ 30,783</u>	<u>\$ 30,783</u>	<u>\$ -</u>

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
TARRANT COUNTY, TEXAS
SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS
COMMUNITY CORRECTION PROGRAM – ENHANCED SUPERVISION STRATEGIES
FOR THE YEAR ENDED AUGUST 31, 2008**

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 537,061	\$ 537,061	\$ -
State Aid: SAFPF	-	-	-
Community Supervision Fees	2,846	2,846	-
Payments by Program Participants	-	-	-
Interest Income	-	-	-
Other Revenue	51	51	-
	<hr/>	<hr/>	<hr/>
Total Revenue	539,958	539,958	-
EXPENDITURE			
Salaries/Fringe Benefits	43,677	43,677	-
Travel/Furnished Transportation	1,545	1,545	-
Contract Services for Offenders	7,236	7,236	-
Professional Fees	3,917	3,917	-
Supplies & Operating Expenditures	176	176	-
Facilities	-	-	-
Utilities	-	-	-
Equipment	640	640	-
	<hr/>	<hr/>	<hr/>
Total Expenditure	57,191	57,191	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES			
	482,767	482,767	-
FUND BALANCE,			
beginning September 1, 2007	-	-	-
Prior Period Adjustment	-	-	-
Interfund Transfers In (Out)	(249,588)	(249,588)	-
	<hr/>	<hr/>	<hr/>
Fund Balance before Refund to CJAD	233,179	233,179	-
Refund Due to CJAD	-	-	-
	<hr/>	<hr/>	<hr/>
FUND BALANCE,			
ending August 31, 2008	\$ 233,179	\$ 233,179	\$ -

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
TARRANT COUNTY, TEXAS
SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS**

COMMUNITY CORRECTION PROGRAM – PRE- TRIAL BOND SUPERVISION

FOR THE YEAR ENDED AUGUST 31, 2008

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 601,646	\$ 601,646	\$ -
State Aid: SAFPF	-	-	-
Community Supervision Fees	-	-	-
Payments by Program Participants	46,896	46,896	-
Interest Income	-	-	-
Other Revenue	151	151	-
	<hr/>	<hr/>	<hr/>
Total Revenue	648,693	648,693	-
	<hr/>	<hr/>	<hr/>
EXPENDITURE			
Salaries/Fringe Benefits	428,476	428,476	-
Travel/Furnished Transportation	4,809	4,809	-
Contract Services for Offenders	101,340	101,340	-
Professional Fees	6,767	6,767	-
Supplies & Operating Expenditures	3,793	3,793	-
Facilities	-	-	-
Utilities	850	850	-
Equipment	1,042	1,042	-
	<hr/>	<hr/>	<hr/>
Total Expenditure	547,077	547,077	-
	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	101,616	101,616	-
FUND BALANCE,			
beginning September 1, 2007	-	-	-
Prior Period Adjustment	-	-	-
Interfund Transfers In (Out)	-	-	-
	<hr/>	<hr/>	<hr/>
Fund Balance before Refund to CJAD	101,616	101,616	-
Refund Due to CJAD	-	-	-
	<hr/>	<hr/>	<hr/>
FUND BALANCE, ending August 31, 2008	<u>\$ 101,616</u>	<u>\$ 101,616</u>	<u>\$ -</u>

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
TARRANT COUNTY, TEXAS
SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS
COMMUNITY CORRECTION PROGRAM – NON-ENGLISH SPEAKING CASELOADS
FOR THE YEAR ENDED AUGUST 31, 2008**

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 80,608	\$ 80,608	\$ -
State Aid: SAFFP	-	-	-
Community Supervision Fees	-	-	-
Payments by Program Participants	-	-	-
Interest Income	-	-	-
Other Revenue	-	-	-
	<hr/>	<hr/>	<hr/>
Total Revenue	80,608	80,608	-
	<hr/>	<hr/>	<hr/>
EXPENDITURE			
Salaries/Fringe Benefits	62,502	62,502	-
Travel/Furnished Transportation	753	753	-
Contract Services for Offenders	-	-	-
Professional Fees	605	605	-
Supplies & Operating Expenditures	-	-	-
Facilities	-	-	-
Utilities	-	-	-
Equipment	-	-	-
	<hr/>	<hr/>	<hr/>
Total Expenditure	63,860	63,860	-
	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	16,748	16,748	-
	<hr/>	<hr/>	<hr/>
FUND BALANCE,			
beginning September 1, 2007	-	-	-
Prior Period Adjustment	-	-	-
Interfund Transfers In (Out)	-	-	-
	<hr/>	<hr/>	<hr/>
Fund Balance before Refund to CJAD	16,748	16,748	-
Refund Due to CJAD	-	-	-
	<hr/>	<hr/>	<hr/>
FUND BALANCE,			
ending August 31, 2008	<u>\$ 16,748</u>	<u>\$ 16,748</u>	<u>\$ -</u>

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
TARRANT COUNTY, TEXAS
SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS**

**COMMUNITY CORRECTION PROGRAM – FELONY ALCOHOL
INTERVENTION PROGRAM**

FOR THE YEAR ENDED AUGUST 31, 2008

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 20,426	\$ 20,426	\$ -
State Aid: SAFPF	-	-	-
Community Supervision Fees	-	-	-
Payments by Program Participants	-	-	-
Interest Income	-	-	-
Other Revenue	-	-	-
	<hr/>	<hr/>	<hr/>
Total Revenue	20,426	20,426	-
	<hr/>	<hr/>	<hr/>
EXPENDITURE			
Salaries/Fringe Benefits	10,779	10,779	-
Travel/Furnished Transportation	202	202	-
Contract Services for Offenders	-	-	-
Professional Fees	153	153	-
Supplies & Operating Expenditures	201	201	-
Facilities	-	-	-
Utilities	-	-	-
Equipment	-	-	-
	<hr/>	<hr/>	<hr/>
Total Expenditure	11,335	11,335	-
	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	9,091	9,091	-
FUND BALANCE,			
beginning September 1, 2007	-	-	-
Prior Period Adjustment	-	-	-
Interfund Transfers In (Out)	-	-	-
	<hr/>	<hr/>	<hr/>
Fund Balance before Refund to CJAD	9,091	9,091	-
Refund Due to CJAD	-	-	-
	<hr/>	<hr/>	<hr/>
FUND BALANCE, ending August 31, 2008	<u>\$ 9,091</u>	<u>\$ 9,091</u>	<u>\$ -</u>

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
TARRANT COUNTY, TEXAS
SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS**

DIVERSION PROGRAM – INTENSIVE DAY TREATMENT

FOR THE YEAR ENDED AUGUST 31, 2008

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 1,482,667	\$ 1,482,667	\$ -
State Aid: SAFPF	-	-	-
Community Supervision Fees	-	-	-
Payments by Program Participants	796	796	-
Interest Income	-	-	-
Other Revenue	2,219	2,219	-
	<hr/>	<hr/>	<hr/>
Total Revenue	1,485,682	1,485,682	-
EXPENDITURE			
Salaries/Fringe Benefits	789,483	789,483	-
Travel/Furnished Transportation	55,161	55,161	-
Contract Services for Offenders	91,416	91,416	-
Professional Fees	15,518	15,518	-
Supplies & Operating Expenditures	76,428	76,428	-
Facilities	344,519	344,519	-
Utilities	105,670	105,670	-
Equipment	4,925	4,925	-
	<hr/>	<hr/>	<hr/>
Total Expenditure	1,483,120	1,483,120	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES			
	2,562	2,562	-
FUND BALANCE,			
beginning September 1, 2007	-	-	-
Prior Period Adjustment	-	-	-
Interfund Transfers In (Out)	-	-	-
	<hr/>	<hr/>	<hr/>
Fund Balance before Refund to CJAD	2,562	2,562	-
Refund Due to CJAD	-	-	-
	<hr/>	<hr/>	<hr/>
FUND BALANCE,			
ending August 31, 2008	<u>\$ 2,562</u>	<u>\$ 2,562</u>	<u>\$ -</u>

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
TARRANT COUNTY, TEXAS
SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS**

DIVERSION PROGRAM – INTENSIVE DAY TREATMENT AFTERCARE

FOR THE YEAR ENDED AUGUST 31, 2008

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 163,280	\$ 163,280	\$ -
State Aid: SAFPF	-	-	-
Community Supervision Fees	-	-	-
Payments by Program Participants	367	367	-
Interest Income	-	-	-
Other Revenue	51	51	-
	<hr/>	<hr/>	<hr/>
Total Revenue	163,698	163,698	-
EXPENDITURE			
Salaries/Fringe Benefits	145,592	145,592	-
Travel/Furnished Transportation	7,540	7,540	-
Contract Services for Offenders	26,999	26,999	-
Professional Fees	2,276	2,276	-
Supplies & Operating Expenditures	751	751	-
Facilities	-	-	-
Utilities	591	591	-
Equipment	30	30	-
	<hr/>	<hr/>	<hr/>
Total Expenditure	183,779	183,779	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES			
	(20,081)	(20,081)	-
FUND BALANCE,			
beginning September 1, 2007	-	-	-
Prior Period Adjustment	-	-	-
Interfund Transfers In (Out)	20,081	20,081	-
	<hr/>	<hr/>	<hr/>
Fund Balance before Refund to CJAD	-	-	-
Refund Due to CJAD	-	-	-
	<hr/>	<hr/>	<hr/>
FUND BALANCE,			
ending August 31, 2008	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
TARRANT COUNTY, TEXAS
SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS**

DIVERSION PROGRAM – SEX OFFENDER CASELOADS

FOR THE YEAR ENDED AUGUST 31, 2008

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 862,395	\$ 862,395	\$ -
State Aid: SAFFP	-	-	-
Community Supervision Fees	-	-	-
Payments by Program Participants	397	397	-
Interest Income	-	-	-
Other Revenue	253	253	-
	<hr/>	<hr/>	<hr/>
Total Revenue	863,045	863,045	-
	<hr/>	<hr/>	<hr/>
EXPENDITURE			
Salaries/Fringe Benefits	820,576	820,576	-
Travel/Furnished Transportation	44,679	44,679	-
Contract Services for Offenders	65,666	65,666	-
Professional Fees	15,301	15,301	-
Supplies & Operating Expenditures	5,670	5,670	-
Facilities	-	-	-
Utilities	4,950	4,950	-
Equipment	75	75	-
	<hr/>	<hr/>	<hr/>
Total Expenditure	956,917	956,917	-
	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(93,872)	(93,872)	-
FUND BALANCE,			
beginning September 1, 2007	-	-	-
Prior Period Adjustment	-	-	-
Interfund Transfers In (Out)	93,872	93,872	-
	<hr/>	<hr/>	<hr/>
Fund Balance before Refund to CJAD	-	-	-
Refund Due to CJAD	-	-	-
	<hr/>	<hr/>	<hr/>
FUND BALANCE, ending August 31, 2008	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
TARRANT COUNTY, TEXAS
SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS**

DIVERSION PROGRAM – MENTALLY IMPAIRED CASELOADS

FOR THE YEAR ENDED AUGUST 31, 2008

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 60,327	\$ 60,327	\$ -
State Aid: SAFFP	-	-	-
Community Supervision Fees	-	-	-
Payments by Program Participants	-	-	-
Interest Income	-	-	-
Other Revenue	-	-	-
	<hr/>	<hr/>	<hr/>
Total Revenue	<u>60,327</u>	<u>60,327</u>	<u>-</u>
EXPENDITURE			
Salaries/Fringe Benefits	-	-	-
Travel/Furnished Transportation	-	-	-
Contract Services for Offenders	92,255	92,255	-
Professional Fees	452	452	-
Supplies & Operating Expenditures	-	-	-
Facilities	-	-	-
Utilities	-	-	-
Equipment	-	-	-
	<hr/>	<hr/>	<hr/>
Total Expenditure	<u>92,707</u>	<u>92,707</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(32,380)	(32,380)	-
FUND BALANCE,			
beginning September 1, 2007	-	-	-
Prior Period Adjustment	-	-	-
Interfund Transfers In (Out)	32,380	32,380	-
	<hr/>	<hr/>	<hr/>
Fund Balance before Refund to CJAD	-	-	-
Refund Due to CJAD	-	-	-
	<hr/>	<hr/>	<hr/>
FUND BALANCE, ending August 31, 2008	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
TARRANT COUNTY, TEXAS
SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS**

DIVERSION PROGRAM – HIGH RISK YOUTH

FOR THE YEAR ENDED AUGUST 31, 2008

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 287,154	\$ 287,154	\$ -
State Aid: SAFPF	-	-	-
Community Supervision Fees	-	-	-
Payments by Program Participants	-	-	-
Interest Income	-	-	-
Other Revenue	-	-	-
	<hr/>	<hr/>	<hr/>
Total Revenue	<u>287,154</u>	<u>287,154</u>	<u>-</u>
EXPENDITURE			
Salaries/Fringe Benefits	-	-	-
Travel/Furnished Transportation	-	-	-
Contract Services for Offenders	246,025	246,025	-
Professional Fees	2,154	2,154	-
Supplies & Operating Expenditures	-	-	-
Facilities	-	-	-
Utilities	-	-	-
Equipment	-	-	-
	<hr/>	<hr/>	<hr/>
Total Expenditure	<u>248,179</u>	<u>248,179</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	38,975	38,975	-
FUND BALANCE,			
beginning September 1, 2007	-	-	-
Prior Period Adjustment	-	-	-
Interfund Transfers In (Out)	-	-	-
	<hr/>	<hr/>	<hr/>
Fund Balance before Refund to CJAD	38,975	38,975	-
Refund Due to CJAD	-	-	-
	<hr/>	<hr/>	<hr/>
FUND BALANCE, ending August 31, 2008	<u>\$ 38,975</u>	<u>\$ 38,975</u>	<u>\$ -</u>

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
TARRANT COUNTY, TEXAS
SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS**

DIVERSION PROGRAM – HIGH/MEDIUM REDUCTION CASELOADS

FOR THE YEAR ENDED AUGUST 31, 2008

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 329,918	\$ 329,918	\$ -
State Aid: SAFPF	-	-	-
Community Supervision Fees	-	-	-
Payments by Program Participants	-	-	-
Interest Income	-	-	-
Other Revenue	101	101	-
	<hr/>	<hr/>	<hr/>
Total Revenue	330,019	330,019	-
	<hr/>	<hr/>	<hr/>
EXPENDITURE			
Salaries/Fringe Benefits	300,352	300,352	-
Travel/Furnished Transportation	13,023	13,023	-
Contract Services for Offenders	-	-	-
Professional Fees	3,414	3,414	-
Supplies & Operating Expenditures	1,693	1,693	-
Facilities	-	-	-
Utilities	1,625	1,625	-
Equipment	-	-	-
	<hr/>	<hr/>	<hr/>
Total Expenditure	320,107	320,107	-
	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	9,912	9,912	-
FUND BALANCE,			
beginning September 1, 2007	-	-	-
Prior Period Adjustment	-	-	-
Interfund Transfers In (Out)	-	-	-
	<hr/>	<hr/>	<hr/>
Fund Balance before Refund to CJAD	9,912	9,912	-
Refund Due to CJAD	-	-	-
	<hr/>	<hr/>	<hr/>
FUND BALANCE, ending August 31, 2008	<u>\$ 9,912</u>	<u>\$ 9,912</u>	<u>\$ -</u>

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
TARRANT COUNTY, TEXAS
SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS**

DIVERSION PROGRAM – CONTRACT AFTERCARE SERVICES

FOR THE YEAR ENDED AUGUST 31, 2008

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 124,767	\$ 124,767	\$ -
State Aid: SAFFP	-	-	-
Community Supervision Fees	-	-	-
Payments by Program Participants	-	-	-
Interest Income	-	-	-
Other Revenue	50	50	-
	<hr/>	<hr/>	<hr/>
Total Revenue	124,817	124,817	-
	<hr/>	<hr/>	<hr/>
EXPENDITURE			
Salaries/Fringe Benefits	116,784	116,784	-
Travel/Furnished Transportation	4,824	4,824	-
Contract Services for Offenders	7,950	7,950	-
Professional Fees	1,571	1,571	-
Supplies & Operating Expenditures	614	614	-
Facilities	-	-	-
Utilities	566	566	-
Equipment	-	-	-
	<hr/>	<hr/>	<hr/>
Total Expenditure	132,309	132,309	-
	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(7,492)	(7,492)	-
FUND BALANCE,			
beginning September 1, 2007	-	-	-
Prior Period Adjustment	-	-	-
Interfund Transfers In (Out)	7,492	7,492	-
	<hr/>	<hr/>	<hr/>
Fund Balance before Refund to CJAD	-	-	-
Refund Due to CJAD	-	-	-
	<hr/>	<hr/>	<hr/>
FUND BALANCE, ending August 31, 2008	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
TARRANT COUNTY, TEXAS
SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS**

DIVERSION PROGRAM – CONTRACT RESIDENTIAL TREATMENT

FOR THE YEAR ENDED AUGUST 31, 2008

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 124,767	\$ 124,767	\$ -
State Aid: SAFPF	-	-	-
Community Supervision Fees	-	-	-
Payments by Program Participants	-	-	-
Interest Income	-	-	-
Other Revenue	50	50	-
	<hr/>	<hr/>	<hr/>
Total Revenue	124,817	124,817	-
	<hr/>	<hr/>	<hr/>
EXPENDITURE			
Salaries/Fringe Benefits	116,784	116,784	-
Travel/Furnished Transportation	4,824	4,824	-
Contract Services for Offenders	7,950	7,950	-
Professional Fees	1,571	1,571	-
Supplies & Operating Expenditures	614	614	-
Facilities	-	-	-
Utilities	566	566	-
Equipment	-	-	-
	<hr/>	<hr/>	<hr/>
Total Expenditure	132,309	132,309	-
	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(7,492)	(7,492)	-
FUND BALANCE,			
beginning September 1, 2007	-	-	-
Prior Period Adjustment	-	-	-
Interfund Transfers In (Out)	7,492	7,492	-
	<hr/>	<hr/>	<hr/>
Fund Balance before Refund to CJAD	-	-	-
Refund Due to CJAD	-	-	-
	<hr/>	<hr/>	<hr/>
FUND BALANCE, ending August 31, 2008	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
TARRANT COUNTY, TEXAS
SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS**

TREATMENT ALTERNATIVES TO INCARCERATION PROGRAM (TAIP)

FOR THE YEAR ENDED AUGUST 31, 2008

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 1,225,169	\$ 1,225,169	\$ -
State Aid: SAFPF	-	-	-
Community Supervision Fees	-	-	-
Payments by Program Participants	-	-	-
Interest Income	-	-	-
Other Revenue	-	-	-
	<hr/>	<hr/>	<hr/>
Total Revenue	<u>1,225,169</u>	<u>1,225,169</u>	<u>-</u>
EXPENDITURE			
Salaries/Fringe Benefits	1,234,505	1,234,505	-
Travel/Furnished Transportation	16,885	16,885	-
Contract Services for Offenders	-	-	-
Professional Fees	9,189	9,189	-
Supplies & Operating Expenditures	-	-	-
Facilities	-	-	-
Utilities	-	-	-
Equipment	-	-	-
	<hr/>	<hr/>	<hr/>
Total Expenditure	<u>1,260,579</u>	<u>1,260,579</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(35,410)	(35,410)	-
FUND BALANCE,			
beginning September 1, 2007	-	-	-
Prior Period Adjustment	-	-	-
Interfund Transfers In (Out)	35,410	35,410	-
	<hr/>	<hr/>	<hr/>
Fund Balance before Refund to CJAD	-	-	-
Refund Due to CJAD	-	-	-
	<hr/>	<hr/>	<hr/>
FUND BALANCE, ending August 31, 2008	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>



**WEAVER
AND
TIDWELL**

L.L.P.

CERTIFIED PUBLIC
ACCOUNTANTS
AND CONSULTANTS

FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Tarrant County Community Supervision and Corrections Department
Tarrant County, Texas
Fort Worth, Texas

We have audited the financial statements of the Tarrant County Community Supervision and Corrections Department (the Department), as of and for the year ended August 31, 2008 and have issued our report thereon dated March 25, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Department's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Department's financial statements that is more than inconsequential will not be prevented or detected by the Department's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Department's internal control.

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Tarrant County Community Supervision and Corrections Department
Tarrant County, Texas
Fort Worth, Texas

Page 2

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

Compliance and Other Matters

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

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

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Fort Worth, Texas
March 25, 2009

SUPPLEMENTARY DATA

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2008**

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

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
COMPLIANCE CHECKLIST
YEAR ENDED AUGUST 31, 2008**

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

- | Yes | No | |
|----------------|-------------|--|
| <u> X </u> | <u> </u> | Separate accountability is to be maintained for TDCJ-CJAD funds. |
| <u> X </u> | <u> </u> | Revenues and Expenditures reported to TDCJ-CJAD are in agreement with, or reconcilable to, the funding recipient's accounting records and with audited expenditures in each budget category. |
| <u> X </u> | <u> </u> | TDCJ-CJAD funds and locally generated revenues are expended in accordance with The Financial Management Manual for TDCJ-CJAD Funding, TDCJ-CJAD Funding and Fiscal Management Updates, TDCJ-CJAD Standards, TDCJ-CJAD Field Correspondence, TDCJ-CJAD Policy Statements, Standard and Special Grant Conditions, and applicable laws. |
| <u> X </u> | <u> </u> | Proper cutoff procedures are to be observed at the end of each fiscal period. The cutoff date for revenue recognition and expenditure payments of FY 2008 is October 31, 2008. The modified accrual basis of accounting must be used in preparing the fourth quarter reports for submission to TDCJ-CJAD. |
| <u> N/A </u> | <u> </u> | If the CSCD serves both juveniles and adults, expenditures that benefit both juveniles and adults are prorated on an equitable basis. Determination of the method of prorating such expenditures must be supported by adequate documentation. |
| <u> X </u> | <u> </u> | TDCJ-CJAD funds are not used to pay judges' salaries, community justice council members' salaries, or other court-related expenses. |
| <u> X </u> | <u> </u> | Expenditures and revenues are supported by adequate documentation. |
| <u> X </u> | <u> </u> | If the CSCD determines that an increase or decrease in revenue or expenditures is required, budget adjustments are submitted to TDCJ-CJAD in accordance with fiscal guidelines. |
| <u> X </u> | <u> </u> | Idle funds are invested according to <u>Vernon's Texas Codes Annotated Local Government Code</u> Section 140.003(f). |
| <u> X </u> | <u> </u> | All employees with access to funds are covered by a surety bond. |
| <u> X </u> | <u> </u> | Locally generated funds, and other collections, are documented with a proper receipt system. |
| <u> N/A </u> | <u> </u> | All non-CJAD funded program fees are expended in accordance with applicable limitations. |
| <u> X </u> | <u> </u> | All equipment is physically inventoried and adequately supported with a TDCJ-CJAD inventory form. Surplus equipment is disposed of in accordance with TDCJ-CJAD guidelines. |
| <u> X </u> | <u> </u> | Restitution is accounted for in accordance with <u>Vernon's Texas Codes Annotated Government Code</u> Section 76.013. |
| <u> X </u> | <u> </u> | TDCJ-CJAD policies regarding contracts with vendors have been followed. |
| <u> N/A </u> | <u> </u> | All leases have received TDCJ-CJAD approval prior to the expenditures of funds. |
| <u> X </u> | <u> </u> | All purchases adhere to the requirements of the <u>Vernon's Texas Codes Annotated Local Government Code</u> , Section 262.023 regarding competitive bids. |
| <u> X </u> | <u> </u> | CSCD has policy in place to monitor vendor contract compliance and operates by the policy. |
| <u> X </u> | <u> </u> | CSCD has existing policy on budget approval and operates by the policy. |
| <u> X </u> | <u> </u> | The CSCD has a policy regarding eligibility for employee salary merit increases. |