

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

FINANCIAL STATEMENTS-REGULATORY BASIS

YEAR ENDED AUGUST 31, 2007 AND

INDEPENDENT AUDITOR'S REPORTS

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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, 2007, 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, these financial statements were prepared using the prescribed basis of accounting that demonstrates compliance with TDCJ – CJAD 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 generally accepted accounting principles.

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, 2007, and the results of its operations for the year then ended on 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 respects, the

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Tarrant County, Texas

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financial position of each of the individual funds of Tarrant County Community Supervision and Corrections Department, as of August 31, 2007, 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, 2008, 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, 2008

FINANCIAL STATEMENTS

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
 COMBINED STATEMENT OF FINANCIAL POSITION -
 REGULATORY BASIS
 AUGUST 31, 2007**

ASSETS

	<u>Basic Supervision</u>	<u>Community Corrections</u>	<u>Diversion Target Program</u>	<u>TAIP</u>	<u>Total</u>
Cash					
Bank Balances	\$ 4,094,239	\$ 1,426,370	\$ 862,793	\$ 84,353	\$ 6,467,755
Petty Cash	100	-	-	-	100
Time Deposits	-	-	-	-	-
Total Cash	<u>4,094,339</u>	<u>1,426,370</u>	<u>862,793</u>	<u>84,353</u>	<u>6,467,855</u>
Accounts Receivable					
Community Supervision Fees	-	-	-	-	-
Due From CJAD	-	-	-	-	-
Due From Comm Corrections	-	-	-	-	-
Other	250,022	11,439	2,169	-	263,630
Total Assets	<u>\$ 4,344,361</u>	<u>\$ 1,437,809</u>	<u>\$ 864,962</u>	<u>\$ 84,353</u>	<u>\$ 6,731,485</u>

LIABILITIES AND FUND BALANCE

Liabilities					
Accounts Payable	777,467	75,699	141,455	84,353	1,078,974
Due To TDCJ-CJAD	-	1,362,110	723,507	-	2,085,617
Due To Diversion Programs	-	-	-	-	-
Total Liabilities	<u>777,467</u>	<u>1,437,809</u>	<u>864,962</u>	<u>84,353</u>	<u>3,164,591</u>
Fund Balance	3,566,894	-	-	-	3,566,894
Total Liabilities and Fund Balance	<u>\$ 4,344,361</u>	<u>\$ 1,437,809</u>	<u>\$ 864,962</u>	<u>\$ 84,353</u>	<u>\$ 6,731,485</u>

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
 COMBINED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE - REGULATORY BASIS
 FOR THE YEAR ENDED AUGUST 31, 2007**

	<u>Basic Supervision</u>	<u>Community Corrections</u>	<u>Diversion Program</u>	<u>TAIP</u>	<u>Total</u>
REVENUE					
State Aid	\$ 4,024,733	\$ 2,523,670	\$ 3,765,905	\$ 891,018	\$ 11,205,326
State Aid: SAFPF	120,377	-	-	-	120,377
Community Supervision Fees	7,008,448	-	-	-	7,008,448
Payments by Program Participants	409,913	289,648	2,761	-	702,322
Interest Income	464,601	-	-	-	464,601
Other Revenue	18,163	176	1,762	88	20,189
Total Revenue	<u>12,046,235</u>	<u>2,813,494</u>	<u>3,770,428</u>	<u>891,106</u>	<u>19,521,263</u>
EXPENDITURES					
Salaries and Fringe Benefits	11,315,171	1,535,881	3,382,568	319,027	16,552,647
Travel and Furnished Transportation	163,512	46,416	125,683	3,440	339,051
Contract Services	428,987	125,176	163,966	666,620	1,384,749
Professional Fees	155,912	21,538	46,587	7,934	231,971
Supplies and Operating Expenses	181,872	9,118	80,293	2,039	273,322
Facilities	-	-	292,375	-	292,375
Utilities	18,759	3,319	116,844	-	138,922
Equipment	581,424	19,932	59,890	19,644	680,890
Total Expenditures	<u>12,845,637</u>	<u>1,761,380</u>	<u>4,268,206</u>	<u>1,018,704</u>	<u>19,893,927</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(799,402)	1,052,114	(497,778)	(127,598)	(372,664)
FUND BALANCE 9/1/2006	4,366,296	712,487	856,608	89,784	6,025,175
Interfund Transfers In (Out)	-	(402,491)	364,677	37,814	-
Fund Balance before Refund to CJAD	3,566,894	1,362,110	723,507	-	5,652,511
Refund Due to CJAD	-	(1,362,110)	(723,507)	-	(2,085,617)
FUND BALANCE 8/31/2007	<u>\$ 3,566,894</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,566,894</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 combined 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 Target Grants, Community Corrections Programs Funds, the Basic Supervision Fund, Treatment Alternatives to Incarceration Program Funding, 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, 2007, the CSCD paid \$84,943 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) Funds

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 Impaired 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 Funds – 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

Consolidated Pretrial Services was developed in response to increased pressure to relieve the 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.

Diversion Program Grants

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.

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

NOTE 2. FUNDING SOURCES – STATE AID – CONTINUED

Diversion Program Grants – continued

Sex-Offender Specialized 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 identifying goals.

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.

**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) Funding

Treatment Alternatives to Incarceration Program

The screening, assessment and referral (SAR) unit screens offenders to determine the extent of drug/alcohol involvement and to what extent that involvement may be impairing the offender's lifestyles. 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. EXCESS OF EXPENDITURES OVER BUDGETS

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

NOTE 4. INTERFUND RECEIVABLE AND PAYABLE

There are no interfund receivables or payables as of August 31, 2007.

NOTE 5. DISCLOSURE OF SIGNIFICANT VENDORS

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

Norchem Laboratories	\$632,495
Center for Therapeutic Change, Inc.	208,056
North Texas Addiction Counseling & Education	113,462
Tarrant County MHMR	119,434

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
TARRANT COUNTY, TEXAS
ALL COMMUNITY CORRECTIONS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED AUGUST 31, 2007**

	021-2007 CCP Pre-Sentence Investigation	001-2007 CCP Community Service Restitution
REVENUE		
State Aid	\$ 922,229	\$ 54,155
State Aid: SAFPF	-	-
Community Supervision Fees	-	-
Payments by Program Participants	-	-
Interest Income	-	-
Other Revenue	-	-
Total Revenue	<u>922,229</u>	<u>54,155</u>
EXPENDITURES		
Salaries and Fringe Benefits	721,598	67,618
Travel and Furnished Transportation	1,116	801
Contract Services	7,525	-
Professional Fees	7,511	531
Supplies and Operating Expenses	4,232	1,624
Facilities	-	-
Utilities	522	-
Equipment	19,277	-
Total Expenditures	<u>761,781</u>	<u>70,574</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	160,448	(16,419)
FUND BALANCE 9/1/2006	87,956	27,644
Prior Period Adjustment	-	-
Interfund Transfers In (Out)	-	-
Fund Balance before Refund to CJAD	248,404	11,225
Refund Due to CJAD	<u>(248,404)</u>	<u>(11,225)</u>
FUND BALANCE 8/31/2007	<u>\$ -</u>	<u>\$ -</u>

008-2007 CCP MR/DD Mentally Impaired Caseloads	004-2007 CCP Enhanced Supervision Strategies	033-2007 CCP Pre-Trial Bond Supervision	Total
\$ 366,133	\$ 792,075	\$ 389,078	\$ 2,523,670
-	-	-	-
-	-	-	-
-	6,501	283,147	289,648
-	-	-	-
-	176	-	176
<u>366,133</u>	<u>798,752</u>	<u>672,225</u>	<u>2,813,494</u>
252,675	51,640	442,350	1,535,881
37,359	1,370	5,770	46,416
16,074	7,314	94,263	125,176
3,614	6,082	3,800	21,538
254	82	2,926	9,118
-	-	-	-
1,865	22	910	3,319
-	515	140	19,932
<u>311,841</u>	<u>67,025</u>	<u>550,159</u>	<u>1,761,380</u>
54,292	731,727	122,066	1,052,114
53,269	402,111	141,507	712,487
-	-	-	-
-	(402,491)	-	(402,491)
107,561	731,347	263,573	1,362,110
<u>(107,561)</u>	<u>(731,347)</u>	<u>(263,573)</u>	<u>(1,362,110)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**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, 2007**

	035-2007 Intensive Day Treatment	014-2007 Intensive Day Treatment Aftercare	012-2007 DP Sex Offender Caseloads
REVENUE			
State Aid	\$ 1,273,208	\$ 170,073	\$ 656,915
State Aid: SAFPF	-	-	-
Community Supervision Fees	-	-	-
Payments by Program Participants	1,977	659	25
Interest Income	-	-	-
Other Revenue	1,586	176	-
Total Revenue	<u>1,276,771</u>	<u>170,908</u>	<u>656,940</u>
EXPENDITURES			
Salaries and Fringe Benefits	735,715	147,889	852,822
Travel and Furnished Transportation	40,439	6,937	43,305
Contract Services	63,465	26,215	66,013
Professional Fees	17,991	3,017	10,367
Supplies and Operating Expenses	76,255	567	2,377
Facilities	292,375	-	-
Utilities	107,784	486	5,953
Equipment	58,385	708	120
Total Expenditures	<u>1,392,409</u>	<u>185,819</u>	<u>980,957</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(115,638)	(14,911)	(324,017)
FUND BALANCE 9/1/2006	370,007	-	-
Prior Period Adjustment	-	-	-
Interfund Transfers In (Out)	-	14,911	324,017
Fund Balance before Refund to CJAD	254,369	-	-
Refund Due to CJAD	<u>(254,369)</u>	<u>-</u>	<u>-</u>
FUND BALANCE 8/31/2007	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

034-2007 DP Mentally Impaired Caseloads	006-2007 DP High Risk Youth	039-2007 DP High/Medium Reduction Caseloads	Total
\$ 329,917	\$ 123,623	\$ 1,212,169	\$ 3,765,905
-	-	-	-
-	-	-	-
-	100	-	2,761
-	-	-	-
-	-	-	1,762
<u>329,917</u>	<u>123,723</u>	<u>1,212,169</u>	<u>3,770,428</u>
336,363	105,959	1,203,820	3,382,568
13,184	5,890	15,928	125,683
-	8,273	-	163,966
3,317	2,804	9,091	46,587
802	292	-	80,293
-	-	-	292,375
2,000	621	-	116,844
-	677	-	59,890
<u>355,666</u>	<u>124,516</u>	<u>1,228,839</u>	<u>4,268,206</u>
(25,749)	(793)	(16,670)	(497,778)
-	16,566	470,035	856,608
-	-	-	-
25,749	-	-	364,677
-	15,773	453,365	723,507
-	(15,773)	(453,365)	(723,507)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
TARRANT COUNTY, TEXAS
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - REGULATORY BASIS - BUDGET,
ACTUAL AND PRIOR YEAR FOR THE YEAR ENDED AUGUST 31, 2007**

Basic Supervision 900-2007

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year (Actual)</u>
REVENUE				
State Aid	\$ 4,024,733	\$ 4,024,733	\$ -	\$ 4,087,768
State Aid - SAFFP	90,000	120,377	30,377	141,072
Community Supervision Fees	6,743,766	7,008,448	264,682	6,806,947
Payments by Program Participants	203,000	409,913	206,913	354,035
Interest Income	339,673	464,601	124,928	412,365
Other Revenue	5,000	18,163	13,163	17,359
Total Revenue	<u>11,406,172</u>	<u>12,046,235</u>	<u>640,063</u>	<u>11,819,546</u>
EXPENDITURES				
Salaries and Fringe Benefits	13,837,714	11,315,171	2,522,543	10,790,263
Travel and Furnished Transportation	238,500	163,512	74,988	153,522
Contract Services for Offenders	501,076	428,987	72,089	334,751
Professional Fees	239,685	155,912	83,773	128,146
Supplies and Operating	278,773	181,872	96,901	189,384
Facilities	-	-	-	-
Utilities	25,000	18,759	6,241	22,016
Equipment	651,720	581,424	70,296	10,972
Total Expenditures	<u>15,772,468</u>	<u>12,845,637</u>	<u>2,926,831</u>	<u>11,629,054</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(4,366,296)	(799,402)	3,566,894	190,492
FUND BALANCE 9/1/2006	4,366,296	4,366,296	-	4,175,804
Prior Period Adjustment	-	-	-	-
Interfund Transfers In (Out)	-	-	-	-
Fund Balance before Refund to CJAD	-	3,566,894	3,566,894	-
Refund Due to CJAD	-	-	-	-
FUND BALANCE 8/31/2007	<u>\$ -</u>	<u>\$ 3,566,894</u>	<u>\$ 3,566,894</u>	<u>\$ 4,366,296</u>

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
TARRANT COUNTY, TEXAS
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - REGULATORY BASIS - BUDGET,
ACTUAL AND PRIOR YEAR FOR THE YEAR ENDED AUGUST 31, 2007**

Pre-Sentence Investigation 021-2007 CCP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year (Actual)</u>
REVENUE				
State Aid	\$ 922,229	\$ 922,229	\$ -	\$ 699,389
State Aid - SAFPF	-	-	-	-
Community Supervision Fees	-	-	-	-
Payments by Program Participants	-	-	-	-
Interest Income	-	-	-	-
Other Revenue	-	-	-	-
Total Revenue	<u>922,229</u>	<u>922,229</u>	<u>-</u>	<u>699,389</u>
EXPENDITURES				
Salaries and Fringe Benefits	910,808	721,598	189,210	587,333
Travel and Furnished Transportation	14,000	1,116	12,884	3,678
Contract Services for Offenders	26,000	7,525	18,475	6,220
Professional Fees	16,917	7,511	9,406	8,408
Supplies and Operating	18,600	4,232	14,368	3,896
Facilities	-	-	-	-
Utilities	1,160	522	638	623
Equipment	22,700	19,277	3,423	1,275
Total Expenditures	<u>1,010,185</u>	<u>761,781</u>	<u>248,404</u>	<u>611,433</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(87,956)	160,448	248,404	87,956
FUND BALANCE 9/1/2006	87,956	87,956	-	-
Prior Period Adjustment	-	-	-	-
Interfund Transfers In (Out)	-	-	-	-
Fund Balance before Refund to CJAD	-	248,404	248,404	-
Refund Due to CJAD	-	(248,404)	(248,404)	-
FUND BALANCE 8/31/2007	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 87,956</u>

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
TARRANT COUNTY, TEXAS
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - REGULATORY BASIS - BUDGET,
ACTUAL AND PRIOR YEAR FOR THE YEAR ENDED AUGUST 31, 2007**

Community Service Restitution 001-2007 CCP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year (Actual)</u>
REVENUE				
State Aid	\$ 54,155	\$ 54,155	\$ -	\$ 155,227
State Aid - SAFPF	-	-	-	-
Community Supervision Fees	-	-	-	-
Payments by Program Participants	-	-	-	-
Interest Income	-	-	-	-
Other Revenue	-	-	-	-
Total Revenue	<u>54,155</u>	<u>54,155</u>	<u>-</u>	<u>155,227</u>
EXPENDITURES				
Salaries and Fringe Benefits	74,093	67,618	6,475	113,843
Travel and Furnished Transportation	3,000	801	2,199	609
Contract Services for Offenders	-	-	-	-
Professional Fees	1,406	531	875	1,738
Supplies and Operating	3,200	1,624	1,576	2,472
Facilities	-	-	-	-
Utilities	-	-	-	-
Equipment	100	-	100	8,921
Total Expenditures	<u>81,799</u>	<u>70,574</u>	<u>11,225</u>	<u>127,583</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(27,644)	(16,419)	11,225	27,644
FUND BALANCE 9/1/2006	27,644	27,644	-	-
Prior Period Adjustment	-	-	-	-
Interfund Transfers In (Out)	-	-	-	-
Fund Balance before Refund to CJAD	-	11,225	11,225	-
Refund Due to CJAD	-	(11,225)	(11,225)	-
FUND BALANCE 8/31/2007	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,644</u>

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
TARRANT COUNTY, TEXAS
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - REGULATORY BASIS - BUDGET,
ACTUAL AND PRIOR YEAR FOR THE YEAR ENDED AUGUST 31, 2007**

MR/DD Mentally Impaired Caseloads 008-2007 CCP

	Budget	Actual	Variance Favorable (Unfavorable)	Prior Year (Actual)
REVENUE				
State Aid	\$ 366,133	\$ 366,133	\$ -	\$ 337,069
State Aid - SAFPF	-	-	-	-
Community Supervision Fees	-	-	-	-
Payments by Program Participants	500	-	(500)	-
Interest Income	-	-	-	-
Other Revenue	-	-	-	-
Total Revenue	<u>366,633</u>	<u>366,133</u>	<u>(500)</u>	<u>337,069</u>
EXPENDITURES				
Salaries and Fringe Benefits	284,806	252,675	32,131	235,058
Travel and Furnished Transportation	56,000	17,550	38,450	21,501
Contract Services for Offenders	66,000	16,074	49,926	20,461
Professional Fees	7,746	3,614	4,132	4,629
Supplies and Operating	2,250	254	1,996	502
Facilities	-	-	-	-
Utilities	2,100	1,865	235	1,635
Equipment	1,000	19,809	(18,809)	14
Total Expenditures	<u>419,902</u>	<u>311,841</u>	<u>108,061</u>	<u>283,800</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(53,269)	54,292	107,561	53,269
FUND BALANCE 9/1/2006	53,269	53,269	-	-
Prior Period Adjustment	-	-	-	-
Interfund Transfers In (Out)	-	-	-	-
Fund Balance before Refund to CJAD	-	107,561	107,561	-
Refund Due to CJAD	-	(107,561)	(107,561)	-
FUND BALANCE 8/31/2007	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 53,269</u>

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
TARRANT COUNTY, TEXAS
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - REGULATORY BASIS - BUDGET,
ACTUAL AND PRIOR YEAR FOR THE YEAR ENDED AUGUST 31, 2007**

Enhanced Supervision Strategies 004-2007 CCP

	Budget	Actual	Variance Favorable (Unfavorable)	Prior Year (Actual)
REVENUE				
State Aid	\$ 792,075	\$ 792,075	\$ -	\$ 837,310
State Aid - SAFPF	-	-	-	-
Community Supervision Fees	-	-	-	-
Payments by Program Participants	6,568	6,501	(67)	14,366
Interest Income	-	-	-	-
Other Revenue	-	176	176	-
Total Revenue	<u>798,643</u>	<u>798,752</u>	<u>109</u>	<u>851,676</u>
EXPENDITURES				
Salaries and Fringe Benefits	91,333	51,640	39,693	72,379
Travel and Furnished Transportation	7,000	1,370	5,630	4,523
Contract Services for Offenders	25,000	7,314	17,686	9,226
Professional Fees	6,941	6,082	859	6,527
Supplies and Operating	33,473	82	33,391	36
Facilities	-	-	-	-
Utilities	800	22	778	132
Equipment	1,050	515	535	432
Total Expenditures	<u>165,597</u>	<u>67,025</u>	<u>98,572</u>	<u>93,255</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	633,046	731,727	98,681	758,421
FUND BALANCE 9/1/2006	402,111	402,111	-	-
Prior Period Adjustment	-	-	-	-
Interfund Transfers In (Out)	(1,035,157)	(402,491)	632,666	(356,310)
Fund Balance before Refund to CJAD	-	731,347	731,347	-
Refund Due to CJAD	-	(731,347)	(731,347)	-
FUND BALANCE 8/31/2007	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 402,111</u>

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
TARRANT COUNTY, TEXAS
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - REGULATORY BASIS - BUDGET,
ACTUAL AND PRIOR YEAR FOR THE YEAR ENDED AUGUST 31, 2007**

Pre-Trial Bond Supervision 033-2007 CCP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year (Actual)</u>
REVENUE				
State Aid	\$ 389,078	\$ 389,078	\$ -	\$ 477,643
State Aid - SAFPF	-	-	-	-
Community Supervision Fees	-	-	-	-
Payments by Program Participants	101,600	283,147	181,547	198,787
Interest Income	-	-	-	-
Other Revenue	-	-	-	-
Total Revenue	<u>490,678</u>	<u>672,225</u>	<u>181,547</u>	<u>676,430</u>
EXPENDITURES				
Salaries and Fringe Benefits	494,087	442,350	51,737	424,886
Travel and Furnished Transportation	18,500	5,770	12,730	9,961
Contract Services for Offenders	108,000	94,263	13,737	92,716
Professional Fees	5,918	3,800	2,118	4,810
Supplies and Operating	3,100	2,926	174	1,495
Facilities	-	-	-	-
Utilities	1,080	910	170	837
Equipment	1,500	140	1,360	218
Total Expenditures	<u>632,185</u>	<u>550,159</u>	<u>82,026</u>	<u>534,923</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(141,507)	122,066	263,573	141,507
FUND BALANCE 9/1/2006	141,507	141,507	-	-
Prior Period Adjustment	-	-	-	-
Interfund Transfers In (Out)	-	-	-	-
Fund Balance before Refund to CJAD	-	263,573	263,573	-
Refund Due to CJAD	-	(263,573)	(263,573)	-
FUND BALANCE 8/31/2007	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 141,507</u>

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
TARRANT COUNTY, TEXAS
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - REGULATORY BASIS - BUDGET,
ACTUAL AND PRIOR YEAR FOR THE YEAR ENDED AUGUST 31, 2007**

Intensive Day Treatment 035-2007 DP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year (Actual)</u>
REVENUE				
State Aid	\$ 1,273,208	\$ 1,273,208	\$ -	\$ 1,687,116
State Aid - SAFPF	-	-	-	-
Community Supervision Fees	-	-	-	-
Payments by Program Participants	1,120	1,977	857	2,236
Interest Income	-	-	-	-
Other Revenue	936	1,586	650	11,261
Total Revenue	<u>1,275,264</u>	<u>1,276,771</u>	<u>1,507</u>	<u>1,700,613</u>
EXPENDITURES				
Salaries and Fringe Benefits	828,597	735,715	92,882	700,743
Travel and Furnished Transportation	160,000	40,439	119,561	46,558
Contract Services for Offenders	86,000	63,465	22,535	56,263
Professional Fees	25,549	17,991	7,558	17,588
Supplies and Operating	108,048	76,255	31,793	94,448
Facilities	315,000	292,375	22,625	293,974
Utilities	154,300	107,784	46,516	113,693
Equipment	88,574	58,385	30,189	7,339
Total Expenditures	<u>1,766,068</u>	<u>1,392,409</u>	<u>373,659</u>	<u>1,330,606</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(490,804)	(115,638)	375,166	370,007
FUND BALANCE 9/1/2006	370,007	370,007	-	-
Prior Period Adjustment	-	-	-	-
Interfund Transfers In (Out)	120,797	-	(120,797)	-
Fund Balance before Refund to CJAD	-	254,369	254,369	-
Refund Due to CJAD	-	(254,369)	(254,369)	-
FUND BALANCE 8/31/2007	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 370,007</u>

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
TARRANT COUNTY, TEXAS
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - REGULATORY BASIS - BUDGET,
ACTUAL AND PRIOR YEAR FOR THE YEAR ENDED AUGUST 31, 2007**

Intensive Day Treatment Aftercare 014-2007 DP

	Budget	Actual	Variance Favorable (Unfavorable)	Prior Year (Actual)
REVENUE				
State Aid	\$ 170,073	\$ 170,073	\$ -	\$ 170,073
State Aid - SAFPF	-	-	-	-
Community Supervision Fees	-	-	-	-
Payments by Program Participants	-	659	659	1,845
Interest Income	-	-	-	-
Other Revenue	-	176	176	-
Total Revenue	<u>170,073</u>	<u>170,908</u>	<u>835</u>	<u>171,918</u>
EXPENDITURES				
Salaries and Fringe Benefits	164,722	147,889	16,833	150,539
Travel and Furnished Transportation	14,500	6,937	7,563	11,422
Contract Services for Offenders	60,000	26,215	33,785	26,898
Professional Fees	4,776	3,017	1,759	2,682
Supplies and Operating	2,000	567	1,433	233
Facilities	-	-	-	-
Utilities	800	486	314	401
Equipment	846	708	138	36
Total Expenditures	<u>247,644</u>	<u>185,819</u>	<u>61,825</u>	<u>192,211</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(77,571)	(14,911)	62,660	(20,293)
FUND BALANCE 9/1/2006				
Prior Period Adjustment	-	-	-	-
Interfund Transfers In (Out)	77,571	14,911	(62,660)	20,293
Fund Balance before Refund to CJAD	-	-	-	-
Refund Due to CJAD	-	-	-	-
FUND BALANCE 8/31/2007	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
TARRANT COUNTY, TEXAS
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - REGULATORY BASIS - BUDGET,
ACTUAL AND PRIOR YEAR FOR THE YEAR ENDED AUGUST 31, 2007**

Sex Offender Caseloads 012-2007 DP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year (Actual)</u>
REVENUE				
State Aid	\$ 656,915	\$ 656,915	\$ -	\$ 660,279
State Aid - SAFPF	-	-	-	-
Community Supervision Fees	-	-	-	-
Payments by Program Participants	3,327	25	(3,302)	1,057
Interest Income	-	-	-	-
Other Revenue	-	-	-	-
Total Revenue	<u>660,242</u>	<u>656,940</u>	<u>(3,302)</u>	<u>661,336</u>
EXPENDITURES				
Salaries and Fringe Benefits	956,421	852,822	103,599	849,371
Travel and Furnished Transportation	60,000	43,305	16,695	51,700
Contract Services for Offenders	91,500	66,013	25,487	70,011
Professional Fees	13,927	10,367	3,560	12,910
Supplies and Operating	4,300	2,377	1,923	2,153
Facilities	-	-	-	-
Utilities	6,840	5,953	887	5,684
Equipment	2,812	120	2,692	180
Total Expenditures	<u>1,135,800</u>	<u>980,957</u>	<u>154,843</u>	<u>992,009</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(475,558)	(324,017)	151,541	(330,673)
FUND BALANCE 9/1/2006				
Prior Period Adjustment	-	-	-	-
Interfund Transfers In (Out)	475,558	324,017	(151,541)	330,673
Fund Balance before Refund to CJAD	-	-	-	-
Refund Due to CJAD	-	-	-	-
FUND BALANCE 8/31/2007	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
TARRANT COUNTY, TEXAS
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - REGULATORY BASIS - BUDGET,
ACTUAL AND PRIOR YEAR FOR THE YEAR ENDED AUGUST 31, 2007**

Mentally Impaired Caseloads 034-2007 DP

	Budget	Actual	Variance Favorable (Unfavorable)	Prior Year (Actual)
REVENUE				
State Aid	\$ 327,795	\$ 329,917	\$ 2,122	\$ 331,609
State Aid - SAFPF	-	-	-	-
Community Supervision Fees	-	-	-	-
Payments by Program Participants	-	-	-	-
Interest Income	-	-	-	-
Other Revenue	-	-	-	-
Total Revenue	<u>327,795</u>	<u>329,917</u>	<u>2,122</u>	<u>331,609</u>
EXPENDITURES				
Salaries and Fringe Benefits	373,309	336,363	36,946	314,604
Travel and Furnished Transportation	18,500	13,184	5,316	15,374
Contract Services for Offenders	-	-	-	-
Professional Fees	6,158	3,317	2,841	3,725
Supplies and Operating	1,500	802	698	1,209
Facilities	-	-	-	-
Utilities	2,880	2,000	880	2,024
Equipment	-	-	-	17
Total Expenditures	<u>402,347</u>	<u>355,666</u>	<u>46,681</u>	<u>336,953</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(74,552)	(25,749)	48,803	(5,344)
FUND BALANCE 9/1/2006				
Prior Period Adjustment	-	-	-	-
Interfund Transfers In (Out)	74,552	25,749	(48,803)	5,344
Fund Balance before Refund to CJAD	-	-	-	-
Refund Due to CJAD	-	-	-	-
FUND BALANCE 8/31/2007	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
TARRANT COUNTY, TEXAS
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - REGULATORY BASIS - BUDGET,
ACTUAL AND PRIOR YEAR FOR THE YEAR ENDED AUGUST 31, 2007**

High Risk Youth 006-2007 DP

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Prior Year (Actual)</u>
REVENUE				
State Aid	\$ 123,623	\$ 123,623	\$ -	\$ 129,203
State Aid - SAFPF	-	-	-	-
Community Supervision Fees	-	-	-	-
Payments by Program Participants	-	100	100	249
Interest Income	-	-	-	-
Other Revenue	-	-	-	-
Total Revenue	<u>123,623</u>	<u>123,723</u>	<u>100</u>	<u>129,452</u>
EXPENDITURES				
Salaries and Fringe Benefits	112,797	105,959	6,838	97,866
Travel and Furnished Transportation	10,110	5,890	4,220	6,017
Contract Services for Offenders	22,100	8,273	13,827	6,739
Professional Fees	3,927	2,804	1,123	1,661
Supplies and Operating	1,250	292	958	-
Facilities	-	-	-	-
Utilities	1,080	621	459	597
Equipment	894	677	217	6
Total Expenditures	<u>152,158</u>	<u>124,516</u>	<u>27,642</u>	<u>112,886</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(28,535)	(793)	27,742	16,566
FUND BALANCE 9/1/2006	16,566	16,566	-	-
Prior Period Adjustment	-	-	-	-
Interfund Transfers In (Out)	11,969	-	(11,969)	-
Fund Balance before Refund to CJAD	-	15,773	15,773	-
Refund Due to CJAD	-	(15,773)	(15,773)	-
FUND BALANCE 8/31/2007	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,566</u>

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
TARRANT COUNTY, TEXAS
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - REGULATORY BASIS - BUDGET,
ACTUAL AND PRIOR YEAR FOR THE YEAR ENDED AUGUST 31, 2007**

High/Medium Reduction Caseloads 039-2007

	Budget	Actual	Variance Favorable (Unfavorable)	Prior Year (Actual)
REVENUE				
State Aid	\$ 1,212,169	\$ 1,212,169	\$ -	\$ 1,303,429
State Aid - SAFPF	-	-	-	-
Community Supervision Fees	-	-	-	-
Payments by Program Participants	-	-	-	-
Interest Income	-	-	-	-
Other Revenue	-	-	-	-
Total Revenue	<u>1,212,169</u>	<u>1,212,169</u>	<u>-</u>	<u>1,303,429</u>
EXPENDITURES				
Salaries and Fringe Benefits	1,648,753	1,203,820	444,933	824,303
Travel and Furnished Transportation	24,360	15,928	8,432	-
Contract Services for Offenders	-	-	-	-
Professional Fees	9,091	9,091	-	9,091
Supplies and Operating	-	-	-	-
Facilities	-	-	-	-
Utilities	-	-	-	-
Equipment	-	-	-	-
Total Expenditures	<u>1,682,204</u>	<u>1,228,839</u>	<u>453,365</u>	<u>833,394</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(470,035)	(16,670)	453,365	470,035
FUND BALANCE 9/1/2006	470,035	470,035	-	-
Prior Period Adjustment	-	-	-	-
Interfund Transfers In (Out)	-	-	-	-
Fund Balance before Refund to CJAD	-	453,365	453,365	-
Refund Due to CJAD	-	(453,365)	(453,365)	-
FUND BALANCE 8/31/2007	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 470,035</u>

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
TARRANT COUNTY, TEXAS
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - REGULATORY BASIS - BUDGET,
ACTUAL AND PRIOR YEAR FOR THE YEAR ENDED AUGUST 31, 2007**

TREATMENT ALTERNATIVES TO INCARCERATION PROGRAM (TAIP) 015-2007

	Budget	Actual	Variance Favorable (Unfavorable)	Prior Year (Actual)
REVENUE				
State Aid	\$ 891,018	\$ 891,018	\$ -	\$ 1,188,811
State Aid - SAFFP	-	-	-	-
Community Supervision Fees	-	-	-	-
Payments by Program Participants	-	-	-	-
Interest Income	-	-	-	-
Other Revenue	-	88	88	-
Total Revenue	<u>891,018</u>	<u>891,106</u>	<u>88</u>	<u>1,188,811</u>
EXPENDITURES				
Salaries and Fringe Benefits	388,518	319,027	69,491	308,777
Travel and Furnished Transportation	4,000	3,440	560	3,058
Contract Services for Offenders	914,000	666,620	247,380	769,972
Professional Fees	9,383	7,934	1,449	10,286
Supplies and Operating	5,500	2,039	3,461	4,631
Facilities	-	-	-	-
Utilities	-	-	-	-
Equipment	21,673	19,644	2,029	2,303
Total Expenditures	<u>1,343,074</u>	<u>1,018,704</u>	<u>324,370</u>	<u>1,099,027</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES				
	(452,056)	(127,598)	324,458	89,784
FUND BALANCE 9/1/2006				
	177,346	89,784	(87,562)	-
Prior Period Adjustment	-	-	-	-
Interfund Transfers In (Out)	274,710	37,814	(236,896)	-
Fund Balance before Refund to CJAD	-	-	-	-
Refund Due to CJAD	-	-	-	-
FUND BALANCE 8/31/2007	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 89,784</u>

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS
BASIC SUPERVISION
FOR THE YEAR ENDED AUGUST 31, 2007**

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 4,024,733	\$ 4,024,733	\$ -
State Aid: SAFPF	120,377	120,377	-
Community Supervision Fees	7,008,448	7,008,448	-
Payments by Program Participants	409,913	409,913	-
Interest Income	464,601	464,601	-
Other Revenue	18,163	18,163	-
Total Revenue	<u>12,046,235</u>	<u>12,046,235</u>	<u>-</u>
EXPENDITURES			
Salaries/Fringe Benefits	11,315,171	11,315,171	-
Travel/Furnished Transportation	163,512	163,512	-
Contract Services for Offenders	428,987	428,987	-
Professional Fees	155,912	155,912	-
Supplies & Operating Expenditures	181,872	181,872	-
Facilities	-	-	-
Utilities	18,759	18,759	-
Equipment	581,424	581,424	-
Total Expenditures	<u>12,845,637</u>	<u>12,845,637</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	(799,402)	(799,402)	-
FUND BALANCE 9/1/2006			
	4,366,296	4,366,296	-
Prior Period Adjustment	-	-	-
Interfund Transfers In (Out)	-	-	-
Fund Balance before Refund to CJAD	-	-	-
Refund Due to CJAD	-	-	-
FUND BALANCE 8/31/2007	<u>\$ 3,566,894</u>	<u>\$ 3,566,894</u>	<u>\$ -</u>

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS
COMMUNITY CORRECTION PROGRAM - PRE-SENTENCE INVESTIGATION
FOR THE YEAR ENDED AUGUST 31, 2007**

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 922,229	\$ 922,229	\$ -
State Aid: SAFPF	-	-	-
Community Supervision Fees	-	-	-
Payments by Program Participants	-	-	-
Interest Income	-	-	-
Other Revenue	-	-	-
Total Revenue	<u>922,229</u>	<u>922,229</u>	<u>-</u>
EXPENDITURES			
Salaries/Fringe Benefits	721,598	721,598	-
Travel/Furnished Transportation	1,116	1,116	-
Contract Services for Offenders	7,525	7,525	-
Professional Fees	7,511	7,511	-
Supplies & Operating Expenditures	4,232	4,232	-
Facilities	-	-	-
Utilities	522	522	-
Equipment	19,277	19,277	-
Total Expenditures	<u>761,781</u>	<u>761,781</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	160,448	160,448	-
FUND BALANCE 9/1/2006			
Prior Period Adjustment	-	-	-
Interfund Transfers In (Out)	-	-	-
Fund Balance before Refund to CJAD	248,404	248,404	-
Refund Due to CJAD	<u>(248,404)</u>	<u>(248,404)</u>	<u>-</u>
FUND BALANCE 8/31/2007	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS
COMMUNITY CORRECTION PROGRAM - COMMUNITY SERVICE RESTITUTION
FOR THE YEAR ENDED AUGUST 31, 2007**

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 54,155	\$ 54,155	\$ -
State Aid: SAFPF	-	-	-
Community Supervision Fees	-	-	-
Payments by Program Participants	-	-	-
Interest Income	-	-	-
Other Revenue	-	-	-
Total Revenue	<u>54,155</u>	<u>54,155</u>	<u>-</u>
EXPENDITURES			
Salaries/Fringe Benefits	67,618	67,618	-
Travel/Furnished Transportation	801	801	-
Contract Services for Offenders	-	-	-
Professional Fees	531	531	-
Supplies & Operating Expenditures	1,624	1,624	-
Facilities	-	-	-
Utilities	-	-	-
Equipment	-	-	-
Total Expenditures	<u>70,574</u>	<u>70,574</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	(16,419)	(16,419)	-
FUND BALANCE 9/1/2006			
Prior Period Adjustment	-	-	-
Interfund Transfers In (Out)	-	-	-
Fund Balance before Refund to CJAD	11,225	11,225	-
Refund Due to CJAD	<u>(11,225)</u>	<u>(11,225)</u>	<u>-</u>
FUND BALANCE 8/31/2007	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS
COMMUNITY CORRECTION PROGRAM - MR/DD MENTALLY IMPAIRED CASELOADS
FOR THE YEAR ENDED AUGUST 31, 2007**

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 366,133	\$ 366,133	\$ -
State Aid: SAFPF	-	-	-
Community Supervision Fees	-	-	-
Payments by Program Participants	-	-	-
Interest Income	-	-	-
Other Revenue	-	-	-
Total Revenue	<u>366,133</u>	<u>366,133</u>	<u>-</u>
EXPENDITURES			
Salaries/Fringe Benefits	252,675	252,675	-
Travel/Furnished Transportation	37,359	37,359	-
Contract Services for Offenders	16,074	16,074	-
Professional Fees	3,614	3,614	-
Supplies & Operating Expenditures	254	254	-
Facilities	-	-	-
Utilities	1,865	1,865	-
Equipment	-	-	-
Total Expenditures	<u>311,841</u>	<u>311,841</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	54,292	54,292	-
FUND BALANCE 9/1/2006			
	53,269	53,269	-
Prior Period Adjustment	-	-	-
Interfund Transfers In (Out)	-	-	-
Fund Balance before Refund to CJAD	107,561	107,561	-
Refund Due to CJAD	<u>(107,561)</u>	<u>(107,561)</u>	<u>-</u>
FUND BALANCE 8/31/2007	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS
COMMUNITY CORRECTION PROGRAM - ENHANCED SUPERVISION STRATEGIES
FOR THE YEAR ENDED AUGUST 31, 2007**

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 792,075	\$ 792,075	\$ -
State Aid: SAFPF	-	-	-
Community Supervision Fees	-	-	-
Payments by Program Participants	6,501	6,501	-
Interest Income	-	-	-
Other Revenue	176	176	-
Total Revenue	<u>798,752</u>	<u>798,752</u>	<u>-</u>
EXPENDITURES			
Salaries/Fringe Benefits	51,640	51,640	-
Travel/Furnished Transportation	1,370	1,370	-
Contract Services for Offenders	7,314	7,314	-
Professional Fees	6,082	6,082	-
Supplies & Operating Expenditures	82	82	-
Facilities	-	-	-
Utilities	22	22	-
Equipment	515	515	-
Total Expenditures	<u>67,025</u>	<u>67,025</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	731,727	731,727	-
FUND BALANCE 9/1/2006	402,111	402,111	-
Prior Period Adjustment	-	-	-
Interfund Transfers In (Out)	(402,491)	(402,491)	-
Fund Balance before Refund to CJAD	731,347	731,347	-
Refund Due to CJAD	<u>(731,347)</u>	<u>(731,347)</u>	<u>-</u>
FUND BALANCE 8/31/2007	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS
COMMUNITY CORRECTION PROGRAM - PRE-TRIAL BOND SUPERVISION
FOR THE YEAR ENDED AUGUST 31, 2007**

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 389,078	\$ 389,078	\$ -
State Aid: SAFPF	-	-	-
Community Supervision Fees	-	-	-
Payments by Program Participants	283,147	283,147	-
Interest Income	-	-	-
Other Revenue	-	-	-
Total Revenue	<u>672,225</u>	<u>672,225</u>	<u>-</u>
EXPENDITURES			
Salaries/Fringe Benefits	442,350	442,350	-
Travel/Furnished Transportation	5,770	5,770	-
Contract Services for Offenders	94,263	94,263	-
Professional Fees	3,800	3,800	-
Supplies & Operating Expenditures	2,926	2,926	-
Facilities	-	-	-
Utilities	910	910	-
Equipment	140	140	-
Total Expenditures	<u>550,159</u>	<u>550,159</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	122,066	122,066	-
FUND BALANCE 9/1/2006			
	141,507	141,507	-
Prior Period Adjustment	-	-	-
Interfund Transfers In (Out)	-	-	-
Fund Balance before Refund to CJAD	263,573	263,573	-
Refund Due to CJAD	<u>(263,573)</u>	<u>(263,573)</u>	<u>-</u>
FUND BALANCE 8/31/2007	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS
DIVERSION PROGRAM - INTENSIVE DAY TREATMENT
FOR THE YEAR ENDED AUGUST 31, 2007**

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 1,273,208	\$ 1,273,208	\$ -
State Aid: SAFPF	-	-	-
Community Supervision Fees	-	-	-
Payments by Program Participants	1,977	1,977	-
Interest Income	-	-	-
Other Revenue	1,586	1,586	-
Total Revenue	<u>1,276,771</u>	<u>1,276,771</u>	<u>-</u>
EXPENDITURES			
Salaries/Fringe Benefits	735,715	735,715	-
Travel/Furnished Transportation	40,439	40,439	-
Contract Services for Offenders	63,465	63,465	-
Professional Fees	17,991	17,991	-
Supplies & Operating Expenditures	76,255	76,255	-
Facilities	292,375	292,375	-
Utilities	107,784	107,784	-
Equipment	58,385	58,385	-
Total Expenditures	<u>1,392,409</u>	<u>1,392,409</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(115,638)	(115,638)	-
FUND BALANCE 9/1/2006	370,007	370,007	-
Prior Period Adjustment	-	-	-
Interfund Transfers In (Out)	-	-	-
Fund Balance before Refund to CJAD	254,369	254,369	-
Refund Due to CJAD	<u>(254,369)</u>	<u>(254,369)</u>	<u>-</u>
FUND BALANCE 8/31/2007	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS
DIVERSION PROGRAM - INTENSIVE DAY TREATMENT AFTERCARE
FOR THE YEAR ENDED AUGUST 31, 2007**

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 170,073	\$ 170,073	\$ -
State Aid: SAFPF	-	-	-
Community Supervision Fees	-	-	-
Payments by Program Participants	659	659	-
Interest Income	-	-	-
Other Revenue	176	176	-
Total Revenue	<u>170,908</u>	<u>170,908</u>	<u>-</u>
EXPENDITURES			
Salaries/Fringe Benefits	147,889	147,889	-
Travel/Furnished Transportation	6,937	6,937	-
Contract Services for Offenders	26,215	26,215	-
Professional Fees	3,017	3,017	-
Supplies & Operating Expenditures	567	567	-
Facilities	-	-	-
Utilities	486	486	-
Equipment	708	708	-
Total Expenditures	<u>185,819</u>	<u>185,819</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(14,911)	(14,911)	-
FUND BALANCE 9/1/2006			
Prior Period Adjustment	-	-	-
Interfund Transfers In (Out)	14,911	14,911	-
Fund Balance before Refund to CJAD	-	-	-
Refund Due to CJAD	-	-	-
FUND BALANCE 8/31/2007	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS
DIVERSION PROGRAM - SEX OFFENDER CASELOADS
FOR THE YEAR ENDED AUGUST 31, 2007**

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 656,915	\$ 656,915	\$ -
State Aid: SAFPF	-	-	-
Community Supervision Fees	-	-	-
Payments by Program Participants	25	25	-
Interest Income	-	-	-
Other Revenue	-	-	-
Total Revenue	<u>656,940</u>	<u>656,940</u>	<u>-</u>
EXPENDITURES			
Salaries/Fringe Benefits	852,822	852,822	-
Travel/Furnished Transportation	43,305	43,305	-
Contract Services for Offenders	66,013	66,013	-
Professional Fees	10,367	10,367	-
Supplies & Operating Expenditures	2,377	2,377	-
Facilities	-	-	-
Utilities	5,953	5,953	-
Equipment	120	120	-
Total Expenditures	<u>980,957</u>	<u>980,957</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(324,017)	(324,017)	-
FUND BALANCE 9/1/2006			
Prior Period Adjustment	-	-	-
Interfund Transfers In (Out)	324,017	324,017	-
Fund Balance before Refund to CJAD	-	-	-
Refund Due to CJAD	-	-	-
FUND BALANCE 8/31/2007	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS
DIVERSION PROGRAM - MENTALLY IMPAIRED CASELOADS
FOR THE YEAR ENDED AUGUST 31, 2007**

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 329,917	\$ 329,917	\$ -
State Aid: SAFPF	-	-	-
Community Supervision Fees	-	-	-
Payments by Program Participants	-	-	-
Interest Income	-	-	-
Other Revenue	-	-	-
Total Revenue	<u>329,917</u>	<u>329,917</u>	<u>-</u>
EXPENDITURES			
Salaries/Fringe Benefits	336,363	336,363	-
Travel/Furnished Transportation	13,184	13,184	-
Contract Services for Offenders	-	-	-
Professional Fees	3,317	3,317	-
Supplies & Operating Expenditures	802	802	-
Facilities	-	-	-
Utilities	2,000	2,000	-
Equipment	-	-	-
Total Expenditures	<u>355,666</u>	<u>355,666</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(25,749)	(25,749)	-
FUND BALANCE 9/1/2006			
Prior Period Adjustment	-	-	-
Interfund Transfers In (Out)	25,749	25,749	-
Fund Balance before Refund to CJAD	-	-	-
Refund Due to CJAD	-	-	-
FUND BALANCE 8/31/2007	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS
DIVERSION PROGRAM - HIGH RISK YOUTH
FOR THE YEAR ENDED AUGUST 31, 2007**

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 123,623	\$ 123,623	\$ -
State Aid: SAFPF	-	-	-
Community Supervision Fees	-	-	-
Payments by Program Participants	100	100	-
Interest Income	-	-	-
Other Revenue	-	-	-
Total Revenue	<u>123,723</u>	<u>123,723</u>	<u>-</u>
EXPENDITURES			
Salaries/Fringe Benefits	105,959	105,959	-
Travel/Furnished Transportation	5,890	5,890	-
Contract Services for Offenders	8,273	8,273	-
Professional Fees	2,804	2,804	-
Supplies & Operating Expenditures	292	292	-
Facilities	-	-	-
Utilities	621	621	-
Equipment	677	677	-
Total Expenditures	<u>124,516</u>	<u>124,516</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(793)	(793)	-
FUND BALANCE 9/1/2006	16,566	16,566	-
Prior Period Adjustment	-	-	-
Interfund Transfers In (Out)	-	-	-
Fund Balance before Refund to CJAD	15,773	15,773	-
Refund Due to CJAD	<u>(15,773)</u>	<u>(15,773)</u>	<u>-</u>
FUND BALANCE 8/31/2007	<u>\$ 15,773</u>	<u>\$ 15,773</u>	<u>\$ -</u>

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS
DIVERSION PROGRAM - HIGH/MEDIUM REDUCTION CASELOADS
FOR THE YEAR ENDED AUGUST 31, 2007**

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 1,212,169	\$ 1,212,169	\$ -
State Aid: SAFPF	-	-	-
Community Supervision Fees	-	-	-
Payments by Program Participants	-	-	-
Interest Income	-	-	-
Other Revenue	-	-	-
Total Revenue	<u>1,212,169</u>	<u>1,212,169</u>	<u>-</u>
EXPENDITURES			
Salaries/Fringe Benefits	1,203,820	1,203,820	-
Travel/Furnished Transportation	15,928	15,928	-
Contract Services for Offenders	-	-	-
Professional Fees	9,091	9,091	-
Supplies & Operating Expenditures	-	-	-
Facilities	-	-	-
Utilities	-	-	-
Equipment	-	-	-
Total Expenditures	<u>1,228,839</u>	<u>1,228,839</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	(16,670)	(16,670)	-
FUND BALANCE 9/1/2006			
Prior Period Adjustment	-	-	-
Interfund Transfers In (Out)	-	-	-
Fund Balance before Refund to CJAD	453,365	453,365	-
Refund Due to CJAD	<u>(453,365)</u>	<u>(453,365)</u>	<u>-</u>
FUND BALANCE 8/31/2007	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS
TREATMENT ALTERNATIVES TO INCARCERATION PROGRAM (TAIP)
FOR THE YEAR ENDED AUGUST 31, 2007**

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 891,018	\$ 891,018	\$ -
State Aid: SAFPF	-	-	-
Community Supervision Fees	-	-	-
Payments by Program Participants	-	-	-
Interest Income	-	-	-
Other Revenue	88	88	-
Total Revenue	<u>891,106</u>	<u>891,106</u>	<u>-</u>
EXPENDITURES			
Salaries/Fringe Benefits	319,027	319,027	-
Travel/Furnished Transportation	3,440	3,440	-
Contract Services for Offenders	666,620	666,620	-
Professional Fees	7,934	7,934	-
Supplies & Operating Expenditures	2,039	2,039	-
Facilities	-	-	-
Utilities	-	-	-
Equipment	19,644	19,644	-
Total Expenditures	<u>1,018,704</u>	<u>1,018,704</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(127,598)	(127,598)	-
FUND BALANCE 9/1/2006	89,784	89,784	-
Prior Period Adjustment	-	-	-
Interfund Transfers In (Out)	37,814	37,814	-
Fund Balance before Refund to CJAD	-	-	-
Refund Due to CJAD	-	-	-
FUND BALANCE 8/31/2007	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**WEAVER
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L.L.P.

CERTIFIED PUBLIC
ACCOUNTANTS
AND CONSULTANTS

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

Tarrant County Community Supervision and Corrections Department
Tarrant County, Texas
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, 2007 and have issued our report thereon dated March 25, 2008. 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 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 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 or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, others within the organization, Tarrant County Community Supervision and Corrections Department and the Texas Department of Criminal Justice 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, 2008

SUPPLEMENTARY DATA

**TARRANT COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT PROGRAMS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2007**

<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

**TEXAS DEPARTMENT OF CRIMINAL JUSTICE
COMMUNITY JUSTICE ASSISTANCE DIVISION
COMPLIANCE CHECKLIST
FOR THE YEAR ENDED AUGUST 31, 2007**

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 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 revenues recognition and expenditures payments of FY 2007 is October 31, 2007. 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 Section 140.003(f)</u> . |
| <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 are documented with a proper receipt system. |
| <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 Section 76.013</u> . |
| <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, Section 262.023</u> regarding competitive bids. |
| <u> X </u> | <u> </u> | CSCD has policy in place to monitor vendor contract compliance. |
| <u> X </u> | <u> </u> | CSCD has existing policy on budget approval and operates by the policy. |