

**TEXAS DEPARTMENT OF CRIMINAL JUSTICE-COMMUNITY
JUSTICE ASSISTANCE DIVISION PROGRAMS OF TARRANT
COUNTY, TEXAS**

FINANCIAL STATEMENTS-REGULATORY BASIS

YEAR ENDED AUGUST 31, 2005 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 statement of financial position-regulatory basis of the Texas Department of Criminal Justice-Community Justice Assistance Division programs (CJAD Programs) of the Tarrant County Community Supervision and Corrections Department (the Department), as of August 31, 2005 and the related combined statement of revenues, expenditures and changes in fund balances-regulatory basis-budget and actual for the year then ended. These financial statements are the responsibility of the Department's management. 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 on the same basis of accounting used for reporting to the Texas Department of Criminal Justice-Community Justice Assistance Division, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the CJAD Programs as of August 31, 2005 and their changes in fund balances for the year then ended on 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 combining statements of revenues, expenditures and changes in fund balance-regulatory basis-budget and actual and 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 Department's management. Such supplemental

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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 January 29, 2006, on our consideration of the Department's internal control over financial reporting and our tests of its compliance 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 should be read in conjunction with this report in considering the results of our audit.

This report is intended solely for the information and use of management of the 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
January 29, 2006

**TEXAS DEPARTMENT OF CRIMINAL JUSTICE -
COMMUNITY JUSTICE ASSISTANCE DIVISION
PROGRAMS OF TARRANT COUNTY, TEXAS
COMBINED STATEMENT OF FINANCIAL POSITION - REGULATORY BASIS
AUGUST 31, 2005**

ASSETS	<u>Supervision</u>	<u>Community Corrections</u>	<u>Diversion Programs</u>	<u>TAIP Program</u>	<u>Total</u>
Cash and Investments	\$ 5,624,546	\$1,605,045	\$1,104,310	\$106,009	\$8,439,910
Accounts Receivable	174,394	4,956	6,111	7,895	193,356
Total assets	<u>\$ 5,798,940</u>	<u>\$1,610,001</u>	<u>\$1,110,421</u>	<u>\$113,904</u>	<u>\$8,633,266</u>
 LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 1,599,018	\$ 247,987	\$ 462,023	\$113,904	\$2,422,932
Due to TDCJ-CJAD	24,118	1,362,014	648,398	-	2,034,530
FUND BALANCES	<u>4,175,804</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,175,804</u>
Total liabilities and fund balances	<u>\$ 5,798,940</u>	<u>\$1,610,001</u>	<u>\$1,110,421</u>	<u>\$113,904</u>	<u>\$8,633,266</u>

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

**TEXAS DEPARTMENT OF CRIMINAL JUSTICE -
COMMUNITY JUSTICE ASSISTANCE DIVISION
PROGRAMS OF TARRANT COUNTY, TEXAS
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE REGULATORY BASIS
YEAR ENDED AUGUST 31, 2005**

	Basic Supervision	Community Corrections	Diversion Programs	TAIP Program	Total
REVENUES:					
State aid	\$ 4,687,718	\$ 2,581,595	\$ 3,112,008	\$ 1,060,606	\$ 11,441,927
State aid - SAFFP	144,664	-	-	-	144,664
Supervision fees	6,851,538	-	-	-	6,851,538
Payments by program participants	220,039	210,065	15,776	-	445,880
Interest income	237,588	-	-	-	237,588
Other revenue	15,008	-	10,264	-	25,272
Total revenues	12,156,555	2,791,660	3,138,048	1,060,606	19,146,869
EXPENDITURES:					
Salaries and fringe benefits	11,299,973	1,719,188	2,245,785	316,095	15,581,041
Travel and furnished transportation	192,490	35,859	190,123	1,670	420,142
Contract services for offenders	314,295	130,003	165,090	801,975	1,411,363
Professional fees	169,025	24,732	38,345	8,978	241,080
Supplies and operating	262,703	8,466	98,569	4,206	373,944
Facilities	-	-	271,673	-	271,673
Utilities	21,859	3,536	121,285	-	146,680
Equipment	870,188	81,990	245,966	14,235	1,212,379
Total expenditures	13,130,533	2,003,774	3,376,836	1,147,159	19,658,302
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(973,978)	787,886	(238,788)	(86,553)	(511,433)
FUND BALANCE, Sept. 1, 2004	5,182,021	802,243	745,680	-	6,729,944
Prior period adjustments	(8,121)	(56)	-	-	(8,177)
Interfund transfers in (out)	-	(228,059)	141,506	86,553	-
Refund paid to TDCJ-CJAD	(24,118)	(1,362,014)	(648,398)	-	(2,034,530)
FUND BALANCE, August 31, 2005	\$ 4,175,804	\$ -	\$ -	\$ -	\$ 4,175,804

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

**TEXAS DEPARTMENT OF CRIMINAL JUSTICE-COMMUNITY JUSTICE ASSISTANCE
DIVISION PROGRAMS OF 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, 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, 2005, the CSCD paid \$86,203 to the County for these fiscal services.

Prior Period Adjustment

During the fiscal year ended August 31, 2005, CJAD specified a carryover amount of \$8,177 to be reflected for the County. The carryover resulted from a timing issue related to the physical receipt of ordered goods.

**TEXAS DEPARTMENT OF CRIMINAL JUSTICE-COMMUNITY JUSTICE ASSISTANCE
DIVISION PROGRAMS OF TARRANT COUNTY, TEXAS
NOTES TO COMBINED FINANCIAL STATEMENTS**

NOTE 2. FUNDING SOURCES – STATE AID

Basic Supervision

The mission of the Basic Supervision Program is to protect the public interest and safety of the County citizens by developing and providing a continuum of community based correctional sanctions emphasizing supervision and surveillance of offenders to encourage their lawful behavior and rehabilitation; by serving the Judges of the Criminal Courts and enforcing the orders of those courts; by acting, in cooperation with other criminal justice agencies, to reduce the occurrence and impact of crime in the County; by assisting the victims of crime; and by informing the public of community based correctional programs and services.

Community Corrections Program 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

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.

Mentally Impaired Caseloads (Formerly MR/DD)

The Mentally Impaired Caseloads program provides residential services as well as specialized caseload supervision 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 prepared with vocational and educational skills, life skills and specialized skills necessary to live as independent members of the community.

**TEXAS DEPARTMENT OF CRIMINAL JUSTICE-COMMUNITY JUSTICE ASSISTANCE
DIVISION PROGRAMS OF 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.

Consolidated Pretrial Services

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

**TEXAS DEPARTMENT OF CRIMINAL JUSTICE-COMMUNITY JUSTICE ASSISTANCE
DIVISION PROGRAMS OF 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 Youthful Offender

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.

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, 2005.

**TEXAS DEPARTMENT OF CRIMINAL JUSTICE -
COMMUNITY JUSTICE ASSISTANCE DIVISION
PROGRAMS OF TARRANT COUNTY, TEXAS BASIC SUPERVISION PROGRAMS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE-REGULATORY BASIS - BUDGET AND ACTUAL
YEAR ENDED AUGUST 31, 2005
WITH COMPARISON TOTAL FOR THE YEAR ENDED AUGUST 31, 2004**

	Supervision 900-2005			Prior Year Actual
	Budget	Actual	Favorable (Unfavorable) Variance	
REVENUE:				
State Aid	\$ 4,069,255	\$ 4,687,718	\$ 618,463	\$ 5,846,018
State Aid - SAFPF Payments	60,000	144,664	84,664	125,564
Supervision Fees	6,710,000	6,851,538	141,538	7,103,251
Payments by Program Participants	147,433	220,039	72,606	203,636
Interest Income	240,000	237,588	(2,412)	108,771
Other Revenue	13,000	15,008	2,008	23,139
Total Revenue	11,239,688	12,156,555	916,867	13,410,379
EXPENDITURES:				
Salaries and Fringe Benefits	14,040,799	11,299,973	2,740,826	11,722,671
Travel and Furnished Transportation	305,500	192,490	113,010	124,689
Contract Services for Offenders	414,500	314,295	100,205	315,061
Professional Fees	276,170	169,025	107,145	138,853
Supplies and Operating	452,428	262,703	189,725	194,059
Facilities	1,000	-	1,000	-
Utilities	30,000	21,859	8,141	20,606
Equipment	940,001	870,188	69,813	8,440
Total Expenditures	16,460,398	13,130,533	3,329,865	12,524,379
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(5,220,710)	(973,978)	4,246,732	886,000
FUND BALANCE, September 1, 2004	5,220,710	5,182,021	(38,689)	4,142,497
Prior Period Adjustments	-	(8,121)	(8,121)	153,524
Refund Paid to TDCJ-CJAD	-	(24,118)	(24,118)	-
FUND BALANCE, August 31, 2005	\$ -	\$ 4,175,804	\$ 4,175,804	\$ 5,182,021

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

**TEXAS DEPARTMENT OF CRIMINAL JUSTICE - COMMUNITY JUSTICE ASSISTANCE DIVISION
PROGRAMS OF TARRANT COUNTY, TEXAS
COMMUNITY CORRECTIONS PROGRAMS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
REGULATORY BASIS - BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2005**

	Pre-Sentence Investigation 021-2005CCP			Community Svc Restitution 001-2005CCP			MR/DD Mentally Impaired Caseloads 008-2005CCP		
	Budget	Actual	Favorable	Budget	Actual	Favorable	Budget	Actual	Favorable
			(Unfavorable) Variance			(Unfavorable) Variance			(Unfavorable) Variance
REVENUE:									
State Aid	\$ 619,834	\$ 619,834	\$ -	\$ 279,523	\$ 279,523	\$ -	\$ 268,560	\$ 268,560	\$ -
Payments by Program Participants	-	-	-	-	-	-	500	-	(500)
Other Revenue	-	-	-	-	-	-	-	-	-
Total Revenue	619,834	619,834	-	279,523	279,523	-	269,060	268,560	(500)
EXPENDITURES:									
Salaries and Fringe Benefits	740,329	648,744	91,585	299,832	259,044	40,788	271,892	257,970	13,922
Travel and Furnished Transportation	8,000	2,050	5,950	4,000	1,266	2,734	33,000	18,241	14,759
Contract Services for Offenders	19,000	8,184	10,816	-	-	-	37,000	14,852	22,148
Professional Fees	10,499	6,729	3,770	4,346	2,636	1,710	6,014	3,548	2,466
Supplies and Operating	10,500	3,179	7,321	2,500	2,316	184	5,500	1,113	4,387
Facilities	-	-	-	-	-	-	-	-	-
Utilities	1,000	313	687	-	-	-	1,920	1,650	270
Equipment	32,224	25,512	6,712	9,740	5,160	4,580	16,025	14,376	1,649
Total Expenditures	821,552	694,711	126,841	320,418	270,422	49,996	371,351	311,750	59,601
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(201,718)	(74,877)	126,841	(40,895)	9,101	49,996	(102,291)	(43,190)	59,101
FUND BALANCE, September 1, 2004	201,718	201,775	57	40,895	40,896	1	102,291	102,291	-
Prior Period Adjustments	-	(56)	(56)	-	-	-	-	-	-
Interfund Transfers In (Out)	-	-	-	-	-	-	-	-	-
Refund Paid to TDCJ-CJAD	-	(126,842)	(126,842)	-	(49,997)	(49,997)	-	(59,101)	(59,101)
FUND BALANCE, August 31, 2005	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

**TEXAS DEPARTMENT OF CRIMINAL JUSTICE - COMMUNITY JUSTICE ASSISTANCE DIVISION
PROGRAMS OF TARRANT COUNTY, TEXAS
COMMUNITY CORRECTIONS PROGRAMS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
REGULATORY BASIS - BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2005 WITH COMPARISON TOTAL FOR YEAR ENDED AUGUST 31, 2004**

	Enhanced Supervision Strategies 004-2005CCP			Pretrial Bond Supervision 033-2005CCP			TOTALS			
	Budget	Actual	Favorable (Unfavorable) Variance	Budget	Actual	Favorable (Unfavorable) Variance	Budget	Actual	Favorable (Unfavorable) Variance	Prior Year Actual
REVENUE:										
State Aid	\$ 956,706	\$ 998,852	\$ 42,146	\$ 414,826	\$ 414,826	\$ -	\$ 2,539,449	\$ 2,581,595	\$ 42,146	\$ 3,046,350
Payments by Program Participants	-	28,728	28,728	100,000	181,337	81,337	100,500	210,065	109,565	274,752
Other Revenue	11,219	-	(11,219)	-	-	-	11,219	-	(11,219)	1,702
Total Revenue	967,925	1,027,580	59,655	514,826	596,163	81,337	2,651,168	2,791,660	140,492	3,322,804
EXPENDITURES:										
Salaries and Fringe Benefits	91,635	79,108	12,527	572,198	474,322	97,876	1,975,886	1,719,188	256,698	1,606,485
Travel and Furnished Transportation	5,000	2,842	2,158	19,000	11,460	7,540	69,000	35,859	33,141	30,691
Contract Services for Offenders	27,000	10,558	16,442	183,000	96,409	86,591	266,000	130,003	135,997	165,906
Professional Fees	8,175	7,491	684	6,111	4,328	1,783	35,145	24,732	10,413	27,558
Supplies and Operating Facilities	549,587	264	549,323	3,500	1,594	1,906	571,587	8,466	563,121	7,204
Utilities	-	-	-	-	-	-	-	-	-	-
Equipment	1,000	627	373	1,440	946	494	5,360	3,536	1,824	3,275
	17,100	15,241	1,859	28,325	21,701	6,624	103,414	81,990	21,424	429
Total Expenditures	699,497	116,131	583,366	813,574	610,760	202,814	3,026,392	2,003,774	1,022,618	1,841,548
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	268,428	911,449	643,021	(298,748)	(14,597)	284,151	(375,224)	787,886	1,163,110	1,481,256
FUND BALANCE, September 1, 2004	158,532	158,532	-	298,748	298,749	1	802,184	802,243	59	-
Prior Period Adjustments	-	-	-	-	-	-	-	(56)	(56)	-
Interfund Transfers In (Out)	(426,960)	(228,059)	198,901	-	-	-	(426,960)	(228,059)	198,901	(679,013)
Refund Paid to TDCJ-CJAD	-	(841,922)	(841,922)	-	(284,152)	(284,152)	-	(1,362,014)	(1,362,014)	-
FUND BALANCE, August 31, 2005	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 802,243

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

**TEXAS DEPARTMENT OF CRIMINAL JUSTICE -
COMMUNITY JUSTICE ASSISTANCE DIVISION
PROGRAMS OF TARRANT COUNTY, TEXAS
DIVERSION PROGRAMS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
REGULATORY BASIS - BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2005**

	Intensive Day Treatment 035-2005			Intensive Day Treatment 014-2005		
	Budget	Actual	Favorable (Unfavorable) Variance	Budget	Actual	Favorable (Unfavorable) Variance
REVENUE:						
State aid	\$ 1,745,914	\$ 1,745,914	\$ -	\$ 181,969	\$ 181,969	\$ -
Payments by program participants	-	4,721	4,721	-	5,576	5,576
Other revenue	-	10,264	10,264	-	-	-
Total revenue	<u>1,745,914</u>	<u>1,760,899</u>	<u>14,985</u>	<u>181,969</u>	<u>187,545</u>	<u>5,576</u>
EXPENDITURES:						
Salaries and fringe benefits	828,126	743,266	84,860	167,043	157,125	9,918
Travel and furnished transportation	157,248	114,390	42,858	13,000	11,462	1,538
Contract services for offenders	111,000	77,405	33,595	30,000	18,385	11,615
Professional fees	33,215	20,100	13,115	4,353	2,650	1,703
Supplies and operating	231,465	94,200	137,265	8,404	551	7,853
Facilities	300,000	271,673	28,327	-	-	-
Utilities	174,094	111,750	62,344	800	649	151
Equipment	292,479	186,310	106,169	7,071	5,210	1,861
Total expenditures	<u>2,127,627</u>	<u>1,619,094</u>	<u>508,533</u>	<u>230,671</u>	<u>196,032</u>	<u>34,639</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(381,713)	141,805	523,518	(48,702)	(8,487)	40,215
FUND BALANCE, September 1, 2004	381,713	381,713	-	48,702	48,702	-
Prior period adjustments	-	-	-	-	-	-
Interfund transfers in (out)	-	-	-	-	-	-
Refund paid to TDCJ-CJAD	-	(523,518)	(523,518)	-	(40,215)	(40,215)
FUND BALANCE, August 31, 2005	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

**TEXAS DEPARTMENT OF CRIMINAL JUSTICE -
COMMUNITY JUSTICE ASSISTANCE DIVISION
PROGRAMS OF TARRANT COUNTY, TEXAS
DIVERSION PROGRAMS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
REGULATORY BASIS - BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2005**

	Sex Offender-Caseloads 012-2005			Mentally Impaired Caseloads 034-2005		
	Budget	Actual	Favorable (Unfavorable) Variance	Budget	Actual	Favorable (Unfavorable) Variance
REVENUE:						
State aid	\$ 702,122	\$ 702,122	\$ -	\$ 347,535	\$ 347,535	\$ -
Payments by program participants	6,482	5,283	(1,199)	-	-	-
Other revenue	-	-	-	-	-	-
Total revenue	<u>708,604</u>	<u>707,405</u>	<u>(1,199)</u>	<u>347,535</u>	<u>347,535</u>	<u>-</u>
EXPENDITURES:						
Salaries and fringe benefits	984,436	919,800	64,636	351,094	327,035	24,059
Travel and furnished transportation	55,349	45,227	10,122	25,000	15,081	9,919
Contract services for offenders	82,500	64,417	18,083	-	-	-
Professional fees	14,338	8,375	5,963	6,310	5,038	1,272
Supplies and operating	5,500	2,314	3,186	4,229	750	3,479
Facilities	-	-	-	-	-	-
Utilities	7,500	6,047	1,453	2,880	2,212	668
Equipment	46,112	37,197	8,915	14,963	12,257	2,706
Total expenditures	<u>1,195,735</u>	<u>1,083,377</u>	<u>112,358</u>	<u>404,476</u>	<u>362,373</u>	<u>42,103</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(487,131)	(375,972)	111,159	(56,941)	(14,838)	42,103
FUND BALANCE, September 1, 2004	234,466	234,466	-	50,527	50,528	1
Prior period adjustments	-	-	-	-	-	-
Interfund transfers in (out)	252,665	141,506	(111,159)	6,414	-	(6,414)
Refund paid to TDCJ-CJAD	-	-	-	-	(35,690)	(35,690)
FUND BALANCE, August 31, 2005	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

**TEXAS DEPARTMENT OF CRIMINAL JUSTICE -
COMMUNITY JUSTICE ASSISTANCE DIVISION
PROGRAMS OF TARRANT COUNTY, TEXAS
DIVERSION PROGRAMS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
REGULATORY BASIS - BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2005
WITH COMPARISON TOTAL FOR YEAR ENDED AUGUST 31, 2004**

	High Risk Youth 006-2005			TOTALS			
	Budget	Actual	Favorable (Unfavorable) Variance	Budget	Actual	Favorable (Unfavorable) Variance	Prior Year Actual
REVENUE:							
State aid	\$ 134,468	\$ 134,468	\$ -	\$ 3,112,008	\$ 3,112,008	\$ -	\$ 3,311,824
Payments by program participants	33	196	163	6,515	15,776	9,261	22,647
Other revenue	-	-	-	-	10,264	10,264	1,917
Total revenue	<u>134,501</u>	<u>134,664</u>	<u>163</u>	<u>3,118,523</u>	<u>3,138,048</u>	<u>19,525</u>	<u>3,336,388</u>
EXPENDITURES:							
Salaries and fringe benefits	106,703	98,559	8,144	2,437,402	2,245,785	191,617	2,350,844
Travel and furnished transportation	9,500	3,963	5,537	260,097	190,123	69,974	99,665
Contract services for offenders	12,100	4,883	7,217	235,600	165,090	70,510	124,876
Professional fees	2,182	2,182	-	60,398	38,345	22,053	33,636
Supplies and operating	24,512	754	23,758	274,110	98,569	175,541	156,236
Facilities	-	-	-	300,000	271,673	28,327	256,629
Utilities	1,080	627	453	186,354	121,285	65,069	100,701
Equipment	8,694	4,992	3,702	369,319	245,966	123,353	36,590
Total expenditures	<u>164,771</u>	<u>115,960</u>	<u>48,811</u>	<u>4,123,280</u>	<u>3,376,836</u>	<u>746,444</u>	<u>3,159,177</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(30,270)	18,704	48,974	(1,004,757)	(238,788)	765,969	177,211
FUND BALANCE, September 1, 2004	30,270	30,271	1	745,678	745,680	2	-
Prior period adjustments	-	-	-	-	-	-	-
Interfund transfers in (out)	-	-	-	259,079	141,506	(117,573)	568,469
Refund paid to TDCJ-CJAD	-	(48,975)	(48,975)	-	(648,398)	(648,398)	-
FUND BALANCE, August 31, 2005	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 745,680</u>

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

**TEXAS DEPARTMENT OF CRIMINAL JUSTICE - COMMUNITY JUSTICE ASSISTANCE DIVISION
PROGRAMS OF TARRANT COUNTY, TEXAS
TREATMENT ALTERNATIVES TO INCARCERATION PROGRAM
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
REGULATORY BASIS - BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2005
WITH COMPARISON TOTAL FOR YEAR ENDED AUGUST 31, 2004**

	TAIP 015-2005			Prior Year Actual
	Budget	Actual	Favorable (Unfavorable) Variance	
REVENUE:				
State aid	\$ 1,060,606	\$ 1,060,606	\$ -	\$ 1,060,566
Total revenue	1,060,606	1,060,606	-	1,060,566
EXPENDITURES:				
Salaries and fringe benefits	328,756	316,095	12,661	333,702
Travel and furnished transportation	4,000	1,670	2,330	1,909
Contract services for offenders	862,668	801,975	60,693	815,121
Professional fees	10,655	8,978	1,677	9,589
Supplies and operating	6,000	4,206	1,794	8,352
Utilities	360	-	360	-
Equipment	16,048	14,235	1,813	2,437
Total expenditures	1,228,487	1,147,159	81,328	1,171,110
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(167,881)	(86,553)	81,328	(110,544)
FUND BALANCE, September 1, 2004	-	-	-	-
Interfund transfers in (out)	167,881	86,553	(81,328)	110,544
FUND BALANCE, August 31, 2005	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS
BASIC SUPERVISION
FOR THE YEAR ENDED AUGUST 31, 2005**

	Audit	Per CSCD Report	Difference
REVENUE:			
State aid	\$ 4,687,718	\$ 4,739,401	(\$ 51,683)
SAFPF payments	144,664	92,981	51,683
Supervision fees	6,851,538	6,851,538	-
Payments by participants	220,039	220,039	-
Interest income	237,588	237,588	-
Other revenue	15,008	15,008	-
Total Revenue	12,156,555	12,156,555	-
EXPENDITURES:			
Salaries/fringe benefits	11,299,973	11,299,973	-
Travel/furnished transportation	192,490	192,490	-
Contract services for offenders	314,295	314,295	-
Professional fees	169,025	167,337	1,688
Supplies & operating expenditures	262,703	270,794	(8,091)
Utilities	21,859	21,859	-
Equipment	870,188	870,188	-
Total Expenditures	13,130,533	13,136,936	(6,403)
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(973,978)	(980,381)	6,403
FUND BALANCE, September 1, 2004	5,182,021	5,173,899	8,122
Prior period adjustment	(8,121)	6,404	(14,525)
Refund due to CJAD	(24,118)	(24,118)	-
FUND BALANCE, August 31, 2005	\$ 4,175,804	\$ 4,175,804	(\$ 0)

Note: The difference in beginning fund balance (\$8,122 rounded) was reported in the 2004 Schedule of Differences due to a goods receipt error that resulted in an overstatement of Supplies and Operating Expenses. Per the TDCJ-CJAD Financial Management Manual after January 31, any adjustments that affect the fund balance must be reported on the then-current quarterly report. Accordingly, we made the adjustment on the 2nd quarter 2005 CJAD report. A prior period adjustment of \$1,718 was reported in the 1st quarter 2005 CJAD report. \$1,688 of this amount represents a fiscal year 2004 expense that was paid from the fiscal year 2005 grant under the Professional Fees category. \$30 of the prior period adjustment represents a fiscal year 2004 expense that was paid from the fiscal year 2005 grant under the Supplies and Operating Expense category. This reduced the original (\$8,122) difference in the category to (\$8,091). The TDCJ-CJAD Financial Management Manual does not require that CSCD submit any waivers at year end of the biennium. The \$1,718 adjustment on the CJAD report ensures that the 2004 expenditures are reported in the correct year. The remaining difference of (\$6,403) shown above represents a timing difference in the correction of the goods receipt error in the 2004 grant and the reporting of it in the 2005 CJAD 2nd Qtr. Report. There is no effect on ending fund balance.

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS
COMMUNITY CORRECTION PROGRAM
CONSOLIDATED PRE-TRIAL SERVICES
FOR THE YEAR ENDED AUGUST 31, 2005**

	Audit	Per CSCD Report	Difference
REVENUE:			
State aid	\$ 414,826	\$ 414,826	\$ -
Payments by participants	181,337	181,337	-
Total revenue	596,163	596,163	-
EXPENDITURES:			
Salaries/fringe benefits	474,322	474,322	-
Travel/furnished transportation	11,460	11,460	-
Contract services for offenders	96,409	96,409	-
Professional fees	4,328	4,328	-
Supplies & operating expenditures	1,594	1,594	-
Utilities	946	946	-
Equipment	21,701	21,701	-
Total expenditures	610,760	610,760	-
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(14,597)	(14,597)	-
FUND BALANCE, September 1, 2004	298,749	298,749	-
Refund due to CJAD	(284,152)	(284,152)	-
FUND BALANCE, August 31, 2005	\$ -	\$ -	\$ -

**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, 2005**

	Audit	Per CSCD Report	Difference
REVENUE:			
State aid	\$ 998,852	\$ 998,852	\$ -
Payments by participants	28,728	28,728	-
Total revenue	1,027,580	1,027,580	-
EXPENDITURES:			
Salaries/fringe benefits	79,108	79,108	-
Travel/furnished transportation	2,842	2,842	-
Contract services for offenders	10,558	10,558	-
Professional fees	7,491	7,491	-
Supplies and operating expenditures	264	264	-
Utilities	627	627	-
Equipment	15,241	15,241	-
Total expenditures	116,131	116,131	-
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	911,449	911,449	-
FUND BALANCE, September 1, 2004	158,532	158,532	-
Interfund transfers in (out)	(228,059)	(228,059)	-
Refund due to CJAD	(841,922)	(841,922)	-
FUND BALANCE, August 31, 2005	\$ -	\$ -	\$ -

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS
COMMUNITY CORRECTIONS PROGRAM
PRE-SENTENCE INVESTIGATION
FOR THE YEAR ENDED AUGUST 31, 2005**

	Audit	Per CSCD Report	Difference
REVENUE:			
State aid	\$ 619,834	\$ 619,834	\$ -
Total Revenue	619,834	619,834	-
EXPENDITURES:			
Salaries/fringe benefits	648,744	648,744	-
Travel/furnished transportation	2,050	2,050	-
Contract services for offenders	8,184	7,884	300
Professional fees	6,729	6,729	-
Supplies and operating expenditures	3,179	3,235	(56)
Utilities	313	313	-
Equipment	25,512	25,512	-
Total Expenditures	694,711	694,467	244
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(74,877)	(74,633)	(244)
FUND BALANCE, September 1, 2004	201,775	201,719	56
Prior period adjustment	(56)	(244)	188
Refund due to CJAD	(126,842)	(126,842)	-
FUND BALANCE, August 31, 2005	\$ -	\$ -	\$ -

Note: The difference in beginning fund balance (\$56) was reported in the 2004 Schedule of Differences due to a goods receipt error. Per the TDCJ-CJAD Financial Management Manual after January 31, any adjustments that affect the fund balance must be reported on the then-current quarterly report. Accordingly we made the adjustment on the 2nd quarter 2005 CJAD report. On the Tarrant County General Ledger the correction was made in the 2004 grant where the GR error originated.

A prior period adjustment of \$300 was reported in the 1st quarter 2005 CJAD Report. This represents a fiscal year 2004 expense that was paid from the fiscal year 2005 grant. The TDCJ-CJAD Financial Management Manual does not require that CSCD submit any waivers at year end of the first year of the biennium. The \$300 prior period adjustment ensures that the 2004 expenditures are reported in the CJAD Reports in the correct year. There is no effect on the ending fund balance.

**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, 2005**

	Audit	Per CSCD Report	Difference
REVENUE:			
State aid	\$ 181,969	\$ 181,969	\$ -
Payments by participants	5,576	5,576	-
Total revenue	187,545	187,545	-
EXPENDITURES:			
Salaries/fringe benefits	157,125	157,125	-
Travel/furnished transportation	11,462	11,462	-
Contract services for offenders	18,385	18,385	-
Professional fees	2,650	2,650	-
Supplies and operating expenditures	551	551	-
Utilities	649	649	-
Equipment	5,210	5,210	-
Total expenditures	196,032	196,032	-
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(8,487)	(8,487)	-
FUND BALANCE, September 1, 2004	48,702	48,702	-
Refund due to CJAD	(40,215)	(40,215)	-
FUND BALANCE, August 31, 2005	\$ -	\$ -	\$ -

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS
COMMUNITY CORRECTIONS PROGRAM
COMMUNITY SERVICE RESTITUTION
FOR THE YEAR ENDED AUGUST 31, 2005**

	Audit	Per CSCD Report	Difference
REVENUE:			
State aid	\$ 279,523	\$ 279,523	\$ -
Total revenue	279,523	279,523	-
EXPENDITURES:			
Salaries/fringe benefits	259,044	259,044	-
Travel/furnished transportation	1,266	1,266	-
Professional fees	2,636	2,636	-
Supplies and operating expenditures	2,316	2,316	-
Equipment	5,160	5,160	-
Total expenditures	270,422	270,422	-
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	9,101	9,101	-
FUND BALANCE, September 1, 2004	40,896	40,896	-
Refund due to CJAD	(49,997)	(49,997)	-
FUND BALANCE, August 31, 2005	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS
COMMUNITY CORRECTIONS PROGRAM
MENTALLY IMPAIRED CASELOADS
FOR THE YEAR ENDED AUGUST 31, 2005**

	Audit	Per CSCD Report	Difference
REVENUE:			
State aid	\$ 268,560	\$ 268,560	\$ -
Total revenue	268,560	268,560	-
EXPENDITURES:			
Salaries/fringe benefits	257,970	257,970	-
Travel/furnished transportation	18,241	18,241	-
Contract services for offenders	14,852	14,852	-
Professional fees	3,548	3,548	-
Supplies and operating expenditures	1,113	1,113	-
Utilities	1,650	1,650	-
Equipment	14,376	14,376	-
Total expenditures	311,750	311,750	-
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(43,190)	(43,190)	-
FUND BALANCE, September 1, 2004	102,291	102,291	-
Refund due to CJAD	(59,101)	(59,101)	-
FUND BALANCE, August 31, 2005	<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, 2005**

	Audit	Per CSCD Report	Difference
REVENUE:			
State aid	\$ 1,745,914	\$ 1,745,914	\$ -
Payments by participants	4,721	4,721	-
Other revenue	10,264	10,264	-
Total revenue	1,760,899	1,760,899	-
EXPENDITURES:			
Salaries/fringe benefits	743,266	743,266	-
Travel/furnished transportation	114,390	114,390	-
Contract services for offenders	77,405	77,405	-
Professional fees	20,100	20,100	-
Supplies and operating expenditures	94,200	94,200	-
Facilities	271,673	271,673	-
Utilities	111,750	111,750	-
Equipment	186,310	186,310	-
Total expenditures	1,619,094	1,619,094	-
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	141,805	141,805	-
FUND BALANCE, September 1, 2004	381,713	381,713	-
Refund due to CJAD	(523,518)	(523,518)	-
FUND BALANCE, August 31, 2005	\$ -	\$ -	\$ -

**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, 2005**

	Audit	Per CSCD Report	Difference
REVENUE:			
State aid	\$ 347,535	\$ 347,535	\$ -
Total Revenue	347,535	347,535	-
EXPENDITURES:			
Salaries/fringe benefits	327,035	327,035	-
Travel/furnished transportation	15,081	15,081	-
Professional fees	5,038	5,038	-
Supplies and operating expenditures	750	750	-
Utilities	2,212	2,212	-
Equipment	12,257	12,257	-
Total Expenditures	362,373	362,373	-
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(14,838)	(14,838)	-
FUND BALANCE, September 1, 2004	50,528	50,528	-
Refund due to CJAD	(35,690)	(35,690)	-
FUND BALANCE, August 31, 2005	\$ -	\$ -	\$ -

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS
DIVERSION PROGRAM
HIGH RISK YOUTH CASELOADS
FOR THE YEAR ENDED AUGUST 31, 2005**

	Audit	Per CSCD Report	Difference
REVENUE:			
State aid	\$ 134,468	\$ 134,468	\$ -
Payments by participants	196	196	-
Total revenue	134,664	134,664	-
EXPENDITURES:			
Salaries/fringe benefits	98,559	98,559	-
Travel/furnished transportation	3,963	3,963	-
Contract services for offenders	4,883	4,883	-
Professional fees	2,182	2,182	-
Supplies and operating expenditures	754	754	-
Utilities	627	627	-
Equipment	4,992	4,992	-
Total expenditures	115,960	115,960	-
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	18,704	18,704	-
FUND BALANCE, September 1, 2004	30,271	30,271	-
Refund due to CJAD	(48,975)	(48,975)	-
FUND BALANCE, August 31, 2005	\$ -	\$ -	\$ -

**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, 2005**

	Audit	Per CSCD Report	Difference
REVENUE:			
State aid	\$ 702,122	\$ 702,122	\$ -
Payments by participants	5,283	5,283	-
Total revenue	707,405	707,405	-
EXPENDITURES:			
Salaries/fringe benefits	919,800	919,800	-
Travel/furnished transportation	45,227	45,227	-
Contract services for offenders	64,417	64,417	-
Professional fees	8,375	8,375	-
Supplies and operating expenditures	2,314	2,314	-
Utilities	6,047	6,047	-
Equipment	37,197	37,197	-
Total expenditures	1,083,377	1,083,377	-
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(375,972)	(375,972)	-
FUND BALANCE, September 1, 2004	234,466	234,466	-
Interfund transfers in (out)	141,506	141,506	-
FUND BALANCE, August 31, 2005	\$ -	\$ -	\$ -

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS
TREATMENT ALTERNATIVES TO INCARCERATION (TAIP)
FOR THE YEAR ENDED AUGUST 31, 2005**

	Audit	Per CSCD Report	Difference
REVENUE:			
State aid	\$ 1,060,606	\$ 1,060,606	\$ -
 Total revenue	 1,060,606	 1,060,606	 -
 EXPENDITURES:			
Salaries/fringe benefits	316,095	316,095	-
Travel/furnished transportation	1,670	1,670	-
Contract services for offenders	801,975	801,975	-
Professional fees	8,978	8,978	-
Supplies and operating expenditures	4,206	4,206	-
Equipment	14,235	14,235	-
 Total expenditures	 1,147,159	 1,147,159	 -
 EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	 (86,553)	 (86,553)	 -
 FUND BALANCE, September 1, 2004	 -	 -	 -
Interfund transfers in (out)	86,553	86,553	-
 FUND BALANCE, August 31, 2005	 \$ -	 \$ -	 \$ -



**WEAVER
AND
TIDWELL**

L.L.P.

CERTIFIED PUBLIC
ACCOUNTANTS
AND CONSULTANTS

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

Board of Criminal Court Judges
Tarrant County, Texas

We have audited the combined statement of financial position—regulatory basis and combined statement of revenues, expenditures and changes in fund balance—regulatory basis of the Community Supervision and Corrections Department (the Department)—Community Justice Assistance Division programs of Tarrant County, Texas (the CJAD Programs), as of and for the year ended August 31, 2005 and have issued our report thereon dated January 29, 2006.

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 in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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.

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The results of our tests disclosed no material instances of noncompliance that are required to be reported herein 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
January 29, 2006

SUPPLEMENTARY DATA

**TEXAS DEPARTMENT OF CRIMINAL JUSTICE -
COMMUNITY JUSTICE ASSISTANCE DIVISION PROGRAMS OF
TARRANT COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2005**

<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