

***Texas Department of Criminal  
Justice—Community Justice  
Assistance Division Programs of  
Tarrant County, Texas***

*Financial Statements—Regulatory Basis  
Year Ended August 31, 2004 and  
Independent Auditors' Reports*

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

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## INDEPENDENT AUDITORS' 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 (“Department”), as of August 31, 2004 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, 2004 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 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 2, 2005, 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.

*Deloitte & Touche LLP*

March 2, 2005

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

**COMBINED STATEMENT OF FINANCIAL POSITION—REGULATORY BASIS  
AUGUST 31, 2004**

<b>ASSETS</b>	<b>Supervision</b>	<b>Community Corrections</b>	<b>Diversion Programs</b>	<b>TAIP Program</b>	<b>TOTAL</b>
Cash and investments	\$ 5,615,547	\$ 865,109	\$ 921,135	\$ 179,220	\$ 7,581,011
Accounts receivable	<u>199,566</u>	<u>83,467</u>	<u>30,966</u>	<u>-</u>	<u>313,999</u>
<b>TOTAL</b>	<b><u>\$ 5,815,113</u></b>	<b><u>\$ 948,576</u></b>	<b><u>\$ 952,101</u></b>	<b><u>\$ 179,220</u></b>	<b><u>\$ 7,895,010</u></b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ 633,092	\$ 146,333	\$ 206,421	\$ 105,773	\$ 1,091,619
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>73,447</u>	<u>73,447</u>
<b>TOTAL LIABILITIES</b>	<b>633,092</b>	<b>146,333</b>	<b>206,421</b>	<b>179,220</b>	<b>1,165,066</b>
<b>FUND BALANCES</b>	<b><u>5,182,021</u></b>	<b><u>802,243</u></b>	<b><u>745,680</u></b>	<b><u>-</u></b>	<b><u>6,729,944</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 5,815,113</u></b>	<b><u>\$ 948,576</u></b>	<b><u>\$ 952,101</u></b>	<b><u>\$ 179,220</u></b>	<b><u>\$ 7,895,010</u></b>

See notes to combined 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  
YEAR ENDED AUGUST 31, 2004**

	<b>Basic Supervision</b>	<b>Community Corrections</b>	<b>Diversion Programs</b>	<b>TAIP Program</b>	<b>TOTAL</b>
<b>REVENUES:</b>					
State aid	\$ 5,846,018	\$ 3,046,350	\$ 3,311,824	\$ 1,060,566	\$ 13,264,758
State aid—SAFPF	125,564				125,564
Supervision fees	7,103,251				7,103,251
Payments by program participants	203,636	274,752	22,647		501,035
Interest income	108,771				108,771
Other revenue	23,139	1,702	1,917		26,758
<b>Total revenues</b>	<b>13,410,379</b>	<b>3,322,804</b>	<b>3,336,388</b>	<b>1,060,566</b>	<b>21,130,137</b>
<b>EXPENDITURES:</b>					
Salaries and fringe benefits	11,722,671	1,606,485	2,350,844	333,702	16,013,702
Travel and furnished transportation	124,689	30,691	99,665	1,909	256,954
Contract services for offenders	315,061	165,906	124,876	815,121	1,420,964
Professional fees	138,853	27,558	33,636	9,589	209,636
Supplies and operating	194,059	7,204	156,236	8,352	365,851
Facilities			256,629		256,629
Utilities	20,606	3,275	100,701		124,582
Equipment	8,440	429	36,590	2,437	47,896
<b>Total expenditures</b>	<b>12,524,379</b>	<b>1,841,548</b>	<b>3,159,177</b>	<b>1,171,110</b>	<b>18,696,214</b>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	<b>886,000</b>	<b>1,481,256</b>	<b>177,211</b>	<b>(110,544)</b>	<b>2,433,923</b>
<b>FUND BALANCE—September 1, 2003</b>	<b>4,142,497</b>				<b>4,142,497</b>
Prior Period Adjustments (Footnote 1)	153,524				153,524
Interfund transfers in (out)		(679,013)	568,469	110,544	-
<b>FUND BALANCE—August 31, 2004</b>	<b>\$ 5,182,021</b>	<b>\$ 802,243</b>	<b>\$ 745,680</b>	<b>\$ -</b>	<b>\$ 6,729,944</b>

See notes to combined financial statements.

# TEXAS DEPARTMENT OF CRIMINAL JUSTICE—COMMUNITY JUSTICE ASSISTANCE DIVISION PROGRAMS OF TARRANT COUNTY, TEXAS

## NOTES TO COMBINED FINANCIAL STATEMENTS YEAR ENDED AUGUST 31, 2004

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### 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 ledge maintenance, purchasing, payroll processing, cash and investment management, accounts payable activities, insurance, and retirement plans. During the fiscal year ended August 31, 2004, the CSCD paid \$99,486 to the County for these fiscal services.

**Prior Period Adjustment** – During the fiscal year ended August 31, 2004, CJAD specified a carryover amount of \$153,524 to be reflected for the County. The carryover relates to an accrual made in prior years for ongoing litigation. The settlement of the case occurred during the fiscal year.

### 2. FUNDING SOURCES—STATE AID

#### BASIC SUPERVISION

**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.

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

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



***Sex-Offender 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.

#### **3. EXCESS OF EXPENDITURES OVER BUDGETS**

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

#### **4. INTERFUND RECEIVABLE AND PAYABLE**

There are no interfund receivables or payables as of August 31, 2004.

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**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, 2004  
WITH COMPARISON TOTAL FOR YEAR ENDED AUGUST 31, 2003**

	Basic Supervision 900-2004			Prior Year Actual
	Budget	Actual	Favorable (Unfavorable) Variance	
REVENUE:				
State aid	\$ 5,846,018	\$ 5,846,018	\$ -	\$ 6,056,087
State aid—SAFPF payments	60,000	125,564	65,564	113,002
Supervision fees	6,600,000	7,103,251	503,251	6,947,897
Payments by program participants	81,515	203,636	122,121	181,065
Interest income	240,000	108,771	(131,229)	142,023
Other revenue	17,000	23,139	6,139	24,880
<b>Total revenue</b>	<b>12,844,533</b>	<b>13,410,379</b>	<b>565,846</b>	<b>13,464,954</b>
EXPENDITURES:				
Salaries and fringe benefits	15,407,919	11,722,671	3,685,248	11,038,801
Travel and furnished transportation	269,500	124,689	144,811	121,775
Contract services for offenders	411,313	315,061	96,252	262,809
Professional fees	233,794	138,853	94,941	139,174
Supplies and operating	511,278	194,059	317,219	239,417
Utilities	35,000	20,606	14,394	19,681
Equipment	271,750	8,440	263,310	343,303
<b>Total expenditures</b>	<b>17,140,554</b>	<b>12,524,379</b>	<b>4,616,175</b>	<b>12,164,960</b>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(4,296,021)	886,000	5,182,021	1,299,994
FUND BALANCE—September 1, 2003	4,142,497	4,142,497	-	4,232,452
Prior period adjustments	153,524	153,524	-	-
Refund paid to TDCJ-CJAD				(1,389,949)
<b>FUND BALANCE—August 31, 2004</b>	<b>\$ -</b>	<b>\$ 5,182,021</b>	<b>\$ 5,182,021</b>	<b>\$ 4,142,497</b>

**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 BALANCES—  
REGULATORY BASIS—BUDGET AND ACTUAL  
YEAR ENDED AUGUST 31, 2004**

	Pre-Sentence Investigation 021-2004CCP			Community Service Restitution 001-2004CCP			Mentally Impaired Caseloads 008-2004CCP		
	Budget	Actual	Favorable (Unfavorable) Variance	Budget	Actual	Favorable (Unfavorable) Variance	Budget	Actual	Favorable (Unfavorable) Variance
REVENUE:									
State aid	\$ 778,372	\$ 778,372	\$ -	\$ 286,553	\$ 286,553	\$ -	\$ 383,170	\$ 383,170	\$ -
Payments by program participants			-			-	500		(500)
Other revenue			-			-	2,000	1,702	(298)
Total revenue	<u>778,372</u>	<u>778,372</u>	<u>-</u>	<u>286,553</u>	<u>286,553</u>	<u>-</u>	<u>385,670</u>	<u>384,872</u>	<u>(798)</u>
EXPENDITURES:									
Salaries and fringe benefits	711,140	548,194	162,946	276,654	241,793	34,861	281,726	230,537	51,189
Travel and furnished transportation	16,500	2,803	13,697	3,500	929	2,571	26,500	13,265	13,235
Contract services for offenders	21,000	14,301	6,699				58,600	33,057	25,543
Professional fees	11,688	6,983	4,705	4,399	2,618	1,781	4,874	3,384	1,490
Supplies and operating	10,100	3,976	6,124	1,700	251	1,449	10,750	714	10,036
Utilities	4,320	274	4,046				1,920	1,459	461
Equipment	3,624	66	3,558	300	66	234	1,300	165	1,135
Total expenditures	<u>778,372</u>	<u>576,597</u>	<u>201,775</u>	<u>286,553</u>	<u>245,657</u>	<u>40,896</u>	<u>385,670</u>	<u>282,581</u>	<u>103,089</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	-	201,775	201,775	-	40,896	40,896	-	102,291	102,291
FUND BALANCE—September 1, 2003			-			-			-
Interfund transfers in (out)			-			-			-
Refund paid to TDCJ-CJAD			-			-			-
FUND BALANCE—August 31, 2004	<u>\$ -</u>	<u>\$ 201,775</u>	<u>\$ 201,775</u>	<u>\$ -</u>	<u>\$ 40,896</u>	<u>\$ 40,896</u>	<u>\$ -</u>	<u>\$ 102,291</u>	<u>\$ 102,291</u>

**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 BALANCES—  
REGULATORY BASIS—BUDGET AND ACTUAL  
YEAR ENDED AUGUST 31, 2004 WITH COMPARISON TOTAL FOR YEAR ENDED AUGUST 31, 2003**

	Enhanced Supervision Strategies 004-2004CCP			Consolidated Pretrial Services 033-2004CCP			Totals		Prior Year Actual
	Budget	Actual	Favorable (Unfavorable) Variance	Budget	Actual	Favorable (Unfavorable) Variance	Budget	Actual	
<b>REVENUES:</b>									
State aid	\$ 874,902	\$ 874,902	\$ -	\$ 723,353	\$ 723,353	\$ -	\$ 3,046,350	\$ 3,046,350	\$ 2,760,637
Payments by program participants	25,550	59,913	34,363	31,860	214,839	182,979	57,910	274,752	168,316
Other revenue							2,000	1,702	(298)
Total revenues	<u>900,452</u>	<u>934,815</u>	<u>34,363</u>	<u>755,213</u>	<u>938,192</u>	<u>182,979</u>	<u>3,106,260</u>	<u>3,322,804</u>	<u>2,928,953</u>
<b>EXPENDITURES:</b>									
Salaries and fringe benefits	95,851	73,339	22,512	569,538	512,622	56,916	1,934,909	1,606,485	1,643,542
Travel and furnished transportation	3,000	564	2,436	25,000	13,130	11,870	74,500	30,691	34,147
Contract services for offenders	38,979	15,775	23,204	143,000	102,773	40,227	261,579	165,906	180,247
Professional fees	7,562	6,647	915	10,425	7,926	2,499	38,948	27,558	25,746
Supplies and operating	500	269	231	3,500	1,994	1,506	26,550	7,204	20,900
Utilities	1,000	640	360	1,500	902	598	8,740	3,275	4,203
Equipment	1,100	36	1,064	2,250	96	2,154	8,574	429	13,627
Total expenditures	<u>147,992</u>	<u>97,270</u>	<u>50,722</u>	<u>755,213</u>	<u>639,443</u>	<u>115,770</u>	<u>2,353,800</u>	<u>1,841,548</u>	<u>1,922,412</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	752,460	837,545	85,085	-	298,749	298,749	752,460	1,481,256	1,006,541
<b>FUND BALANCES—September 1, 2003</b>									986,475
Interfund transfers in (out)	(752,460)	(679,013)	73,447	-	-	-	(752,460)	(679,013)	(819,338)
Refund paid to TDCJ-CJAD	-	-	-	-	-	-	-	-	(1,173,678)
<b>FUND BALANCES—August 31, 2004</b>	<u>\$ -</u>	<u>\$ 158,532</u>	<u>\$ 158,532</u>	<u>\$ -</u>	<u>\$ 298,749</u>	<u>\$ 298,749</u>	<u>\$ -</u>	<u>\$ 802,243</u>	<u>\$ -</u>

**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 BALANCES—  
REGULATORY BASIS—BUDGET AND ACTUAL  
YEAR ENDED AUGUST 31, 2004**

	Intensive Day Treatment 035-2004			Intensive Day Treatment Aftercare 014-2004			Sex Offender Caseloads 012-2004		
	Budget	Actual	Favorable (Unfavorable) Variance	Budget	Actual	Favorable (Unfavorable) Variance	Budget	Actual	Favorable (Unfavorable) Variance
REVENUES:									
State aid	\$ 1,803,016	\$ 1,803,016	\$ -	\$ 194,473	\$ 194,473	\$ -	\$ 772,815	\$ 772,815	\$ -
Payments by program participants	6,209	7,447	1,238	1,163	6,306	5,143	4,510	8,508	3,998
Other revenue	616	1,917	1,301						
Total revenues	<u>1,809,841</u>	<u>1,812,380</u>	<u>2,539</u>	<u>195,636</u>	<u>200,779</u>	<u>5,143</u>	<u>777,325</u>	<u>781,323</u>	<u>3,998</u>
EXPENDITURES:									
Salaries and fringe benefits	912,519	840,821	71,698	166,718	137,372	29,346	1,138,000	936,734	201,266
Travel and furnished transportation	86,425	24,789	61,636	10,000	7,055	2,945	55,000	51,774	3,226
Contract services for offenders	81,000	46,388	34,612	31,163	24,692	6,471	62,500	46,845	15,655
Professional fees	53,673	16,713	36,960	2,359	1,862	497	14,796	8,605	6,191
Supplies and operating	185,000	153,635	31,365	4,000	15	3,985	4,500	2,256	2,244
Facilities	300,000	256,629	43,371						
Utilities	146,100	92,599	53,501	800	569	231	6,840	5,769	1,071
Equipment	81,566	35,535	46,031	150	66	84	1,507	692	815
Total expenditures	<u>1,846,283</u>	<u>1,467,109</u>	<u>379,174</u>	<u>215,190</u>	<u>171,631</u>	<u>43,559</u>	<u>1,283,143</u>	<u>1,052,675</u>	<u>230,468</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(36,442)	345,271	381,713	(19,554)	29,148	48,702	(505,818)	(271,352)	234,466
FUND BALANCES, September 1, 2003	-	-	-	-	-	-	-	-	-
Interfund transfers in (out)	36,442	36,442	-	19,554	19,554	-	505,818	505,818	-
Refund paid to TDCJ-CJAD	-	-	-	-	-	-	-	-	-
FUND BALANCES, August 31, 2004	<u>\$ -</u>	<u>\$ 381,713</u>	<u>\$ 381,713</u>	<u>\$ -</u>	<u>\$ 48,702</u>	<u>\$ 48,702</u>	<u>\$ -</u>	<u>\$ 234,466</u>	<u>\$ 234,466</u>

**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 BALANCES—  
REGULATORY BASIS—BUDGET AND ACTUAL  
YEAR ENDED AUGUST 31, 2004**

	Mentally Impaired Caseloads 034-2004			High-Risk Youth 006-2004			Totals			Prior Year Actual
	Budget	Actual	Favorable (Unfavorable) Variance	Budget	Actual	Favorable (Unfavorable) Variance	Budget	Actual	Favorable (Unfavorable) Variance	
REVENUES:										
State aid	\$399,597	\$399,597	\$ -	\$141,923	\$141,923	\$ -	\$3,311,824	\$3,311,824	\$ -	\$ 3,626,858
Payments by program participants			-	119	386	267	12,001	22,647	10,646	164,672
Other revenue			-			-	616	1,917	1,301	5,216
Total revenues	<u>399,597</u>	<u>399,597</u>	<u>-</u>	<u>142,042</u>	<u>142,309</u>	<u>267</u>	<u>3,324,441</u>	<u>3,336,388</u>	<u>11,947</u>	<u>3,796,746</u>
EXPENDITURES:										
Salaries and fringe benefits	366,864	333,065	33,799	121,397	102,852	18,545	2,705,498	2,350,844	354,654	2,693,535
Travel and furnished transportation	20,000	10,123	9,877	8,619	5,924	2,695	180,044	99,665	80,379	173,581
Contract services for offenders			-	13,843	6,951	6,892	188,506	124,876	63,630	479,191
Professional fees	6,697	4,482	2,215	2,264	1,974	290	79,789	33,636	46,153	37,473
Supplies and operating	2,818		2,818	1,350	330	1,020	197,668	156,236	41,432	206,532
Facilities			-			-	300,000	256,629	43,371	281,940
Utilities	2,880	1,168	1,712	1,080	596	484	157,700	100,701	56,999	99,243
Equipment	338	231	107	144	66	78	83,705	36,590	47,115	22,940
Total expenditures	<u>399,597</u>	<u>349,069</u>	<u>50,528</u>	<u>148,697</u>	<u>118,693</u>	<u>30,004</u>	<u>3,892,910</u>	<u>3,159,177</u>	<u>733,733</u>	<u>3,994,435</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	50,528	50,528	(6,655)	23,616	30,271	(568,469)	177,211	745,680	(197,689)
FUND BALANCES, September 1, 2003			-			-				1,033,836
Interfund transfers in (out)			-		6,655	-	568,469	568,469	-	819,338
Refund paid to TDCJ-CJAD			-			-			-	(1,655,485)
FUND BALANCES, August 31, 2004	<u>\$ -</u>	<u>\$ 50,528</u>	<u>\$ 50,528</u>	<u>\$ -</u>	<u>\$ 30,271</u>	<u>\$ 30,271</u>	<u>\$ -</u>	<u>\$ 745,680</u>	<u>\$ 745,680</u>	<u>\$ -</u>

**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  
YEAR ENDED AUGUST 31, 2004  
WITH COMPARISON TOTAL FOR YEAR ENDED AUGUST 31, 2003**

	TAIP 015-2004			Prior Year Actual
	Budget	Actual	Favorable (Unfavorable) Variance	
REVENUE:				
State aid	\$1,060,566	\$1,060,566	\$ -	\$1,107,642
Total revenue	<u>1,060,566</u>	<u>1,060,566</u>	<u>-</u>	<u>1,107,642</u>
EXPENDITURES:				
Salaries and fringe benefits	339,191	333,702	5,489	311,518
Travel and furnished transportation	4,000	1,909	2,091	844
Contract services for offenders	876,894	815,121	61,773	773,941
Professional fees	10,654	9,589	1,065	9,367
Supplies and operating	9,850	8,352	1,498	5,903
Utilities	360		360	178
Equipment	3,608	2,437	1,171	1,480
Total expenditures	<u>1,244,557</u>	<u>1,171,110</u>	<u>73,447</u>	<u>1,103,231</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(183,991)	(110,544)	73,447	4,411
FUND BALANCE—September 1, 2003			-	
Interfund transfers in (out)	183,991	110,544	(73,447)	
Refund paid to TDCJ-CJAD			-	(4,411)
FUND BALANCE, August 31, 2004	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

## SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS— BASIC SUPERVISION YEAR ENDED AUGUST 31, 2004

	Audit	Per CSCD Report	Difference
<b>REVENUE:</b>			
State aid	\$ 5,846,018	\$ 5,846,018	\$ -
SAFPF payments	125,564	125,564	-
Supervision fees	7,103,251	7,103,251	-
Payments by participants	203,636	203,636	-
Interest income	108,771	108,771	-
Other revenue	23,139	23,139	-
	<u>13,410,379</u>	<u>13,410,379</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Salaries/fringe benefits	11,722,671	11,722,671	-
Travel/furnished transportation	124,689	124,689	-
Contract services for offenders	315,061	315,061	-
Professional fees	138,853	138,853	-
Supplies and operating expenditures	194,059	202,181	(8,122) *
Utilities	20,606	20,606	-
Equipment	8,440	8,440	-
	<u>12,524,379</u>	<u>12,532,501</u>	<u>(8,122)</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	<b>886,000</b>	<b>877,878</b>	<b>8,122</b>
<b>FUND BALANCE—September 1, 2003</b>	<b>4,142,497</b>	<b>4,142,497</b>	<b>-</b>
Prior period adjustment	153,524	153,524	-
	<u>5,182,021</u>	<u>5,173,899</u>	<u>8,122</u>
<b>FUND BALANCE—August 31, 2004</b>	<b>\$ 5,182,021</b>	<b>\$ 5,173,899</b>	<b>\$ 8,122</b>

\*The difference is due to a goods received quantity error that was resolved subsequent to submission of the final 2004 report. This resulted in an overstatement of supplies expense of \$8,122.



**TARRANT COUNTY COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT**

**SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS—  
COMMUNITY CORRECTIONS PROGRAM—PRE-SENTENCE INVESTIGATION  
YEAR ENDED AUGUST 31, 2004**

	Audit	Per CSCD Report	Difference
<b>REVENUE:</b>			
State aid	\$ 778,372	\$ 778,372	\$ -
SAFPF payments			-
Supervision fees			-
Payments by participants			-
Guaranteed funding			-
Interest income			-
Other revenue			-
	<u>778,372</u>	<u>778,372</u>	<u>-</u>
<b>Total revenue</b>	<u>778,372</u>	<u>778,372</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Salaries/fringe benefits	548,194	548,194	-
Travel/furnished transportation	2,803	2,803	-
Contract services for offenders	14,301	14,301	-
Professional fees	6,983	6,983	-
Supplies and operating expenditures	3,976	4,032	(56) *
Utilities	274	274	-
Equipment	66	66	-
	<u>576,597</u>	<u>576,653</u>	<u>(56)</u>
<b>Total expenditures</b>	<u>576,597</u>	<u>576,653</u>	<u>(56)</u>
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>201,775</b>	<b>201,719</b>	<b>56</b>
<b>FUND BALANCE—September 1, 2003</b>			-
Interfund transfers in (out)			-
	<u>201,775</u>	<u>201,719</u>	<u>56</u>
<b>FUND BALANCE—August 31, 2004</b>	<b>\$ 201,775</b>	<b>\$ 201,719</b>	<b>\$ 56</b>

\*The difference is due to a goods received quantity error that was resolved subsequent to submission of the final 2004 report. This resulted in an overstatement of supplies expense of \$56.

**TARRANT COUNTY COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT**

**SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS—  
COMMUNITY CORRECTION PROGRAM—COMMUNITY SERVICE RESTITUTION  
YEAR ENDED AUGUST 31, 2004**

	Audit	Per CSCD Report	Difference
<b>REVENUE:</b>			
State aid	\$ 286,553	\$ 286,553	\$ -
SAFPF payments	-	-	-
Supervision fees	-	-	-
Payments by participants	-	-	-
Guaranteed funding	-	-	-
Interest income	-	-	-
Other revenue	-	-	-
Total revenue	<u>286,553</u>	<u>286,553</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Salaries/fringe benefits	241,793	241,793	-
Travel/furnished transportation	929	929	-
Contract services for offenders	-	-	-
Professional fees	2,618	2,618	-
Supplies and operating expenditures	251	251	-
Utilities	-	-	-
Equipment	<u>66</u>	<u>66</u>	<u>-</u>
Total expenditures	<u>245,657</u>	<u>245,657</u>	<u>-</u>
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	40,896	40,896	-
<b>FUND BALANCE—September 1, 2003</b>			-
Interfund transfers in (out)	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE—August 31, 2004</b>	<u>\$ 40,896</u>	<u>\$ 40,896</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  
YEAR ENDED AUGUST 31, 2004**

	Audit	Per CSCD Report	Difference
<b>REVENUE:</b>			
State aid	\$ 383,170	\$ 383,170	\$ -
SAFPF payments			-
Supervision fees			-
Payments by participants			-
Guaranteed funding			-
Interest income	1,702	1,702	-
Other revenue			-
	<u>384,872</u>	<u>384,872</u>	<u>-</u>
Total revenue	<u>384,872</u>	<u>384,872</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Salaries/fringe benefits	230,537	230,537	-
Travel/furnished transportation	13,265	13,265	-
Contract services for offenders	33,057	33,057	-
Professional fees	3,384	3,384	-
Supplies and operating expenditures	714	714	-
Utilities	1,459	1,459	-
Equipment	165	165	-
	<u>282,581</u>	<u>282,581</u>	<u>-</u>
Total expenditures	<u>282,581</u>	<u>282,581</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	<b>102,291</b>	<b>102,291</b>	<b>-</b>
<b>FUND BALANCE—September 1, 2003</b>			<b>-</b>
Interfund transfers in (out)			<b>-</b>
	<u>102,291</u>	<u>102,291</u>	<u>-</u>
<b>FUND BALANCE—August 31, 2004</b>	<b><u>\$ 102,291</u></b>	<b><u>\$ 102,291</u></b>	<b><u>\$ -</u></b>

**TARRANT COUNTY COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT**

**SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS—  
COMMUNITY CORRECTION PROGRAM—ENHANCED SUPERVISION STRATEGIES  
YEAR ENDED AUGUST 31, 2004**

	Audit	Per CSCD Report	Difference
<b>REVENUE:</b>			
State aid	\$ 874,902	\$ 874,902	\$ -
SAFPF payments			-
Supervision fees			-
Payments by participants	59,913	59,913	-
Guaranteed funding			-
Interest income			-
Other revenue			-
	<hr/>	<hr/>	<hr/>
Total revenue	934,815	934,815	-
	<hr/>	<hr/>	<hr/>
<b>EXPENDITURES:</b>			
Salaries/fringe benefits	73,339	73,339	-
Travel/furnished transportation	564	564	-
Contract services for offenders	15,775	15,775	-
Professional fees	6,647	6,647	-
Supplies and operating expenditures	269	269	-
Utilities	640	640	-
Equipment	36	36	-
	<hr/>	<hr/>	<hr/>
Total expenditures	97,270	97,270	-
	<hr/>	<hr/>	<hr/>
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	837,545	837,545	-
<b>FUND BALANCE—September 1, 2003</b>			-
Interfund transfers in (out)	(679,013)	(679,013)	-
	<hr/>	<hr/>	<hr/>
<b>FUND BALANCE—August 31, 2004</b>	\$ 158,532	\$ 158,532	-
	<hr/>	<hr/>	<hr/>

**TARRANT COUNTY COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT**

**SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS—  
COMMUNITY CORRECTION PROGRAM—CONSOLIDATED PRE-TRIAL SERVICES  
YEAR ENDED AUGUST 31, 2004**

	Audit	Per CSCD Report	Difference
<b>REVENUE:</b>			
State aid	\$ 723,353	\$ 723,353	\$ -
SAFPF payments			-
Supervision fees			-
Payments by participants	214,839	214,839	-
Guaranteed funding			-
Interest income			-
Other revenue			-
	<hr/>	<hr/>	<hr/>
Total revenue	938,192	938,192	-
<b>EXPENDITURES:</b>			
Salaries/fringe benefits	512,622	512,622	-
Travel/furnished transportation	13,130	13,130	-
Contract services for offenders	102,773	102,773	-
Professional fees	7,926	7,926	-
Supplies and operating expenditures	1,994	1,994	-
Utilities	902	902	-
Equipment	96	96	-
	<hr/>	<hr/>	<hr/>
Total expenditures	639,443	639,443	-
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	298,749	298,749	-
<b>FUND BALANCE—September 1, 2003</b>			-
Interfund transfers in (out)			-
	<hr/>	<hr/>	<hr/>
<b>FUND BALANCE—August 31, 2004</b>	<u>\$ 298,749</u>	<u>\$ 298,749</u>	<u>\$ -</u>

**TARRANT COUNTY COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT**

**SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS—  
DIVERSION PROGRAM—INTENSIVE DAY TREATMENT  
YEAR ENDED AUGUST 31, 2004**

	Audit	Per CSCD Report	Difference
<b>REVENUE:</b>			
State aid	\$ 1,803,016	\$ 1,803,016	\$ -
SAFPF payments			-
Supervision fees			-
Payments by participants	7,447	7,447	-
Guaranteed funding			-
Interest income			-
Other revenue	<u>1,917</u>	<u>1,917</u>	-
<b>Total revenue</b>	<u>1,812,380</u>	<u>1,812,380</u>	-
<b>EXPENDITURES:</b>			
Salaries/fringe benefits	840,821	840,821	-
Travel/furnished transportation	24,789	24,789	-
Contract services for offenders	46,388	46,388	-
Professional fees	16,713	16,713	-
Supplies and operating expenditures	153,635	153,635	-
Facilities	256,629	256,629	-
Utilities	92,599	92,599	-
Equipment	<u>35,535</u>	<u>35,535</u>	-
<b>Total expenditures</b>	<u>1,467,109</u>	<u>1,467,109</u>	-
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	345,271	345,271	-
<b>FUND BALANCE—September 1, 2003</b>			-
Interfund transfers in (out)	<u>36,442</u>	<u>36,442</u>	-
<b>FUND BALANCE—August 31, 2004</b>	<u>\$ 381,713</u>	<u>\$ 381,713</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  
YEAR ENDED AUGUST 31, 2004**

	Audit	Per CSCD Report	Difference
<b>REVENUE:</b>			
State aid	\$ 194,473	\$ 194,473	\$ -
SAFPF payments			-
Supervision fees			-
Payments by participants	6,306	6,306	-
Guaranteed funding			-
Interest income			-
Other revenue			-
	<hr/>	<hr/>	<hr/>
Total revenue	<u>200,779</u>	<u>200,779</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Salaries/fringe benefits	137,372	137,372	-
Travel/furnished transportation	7,055	7,055	-
Contract services for offenders	24,692	24,692	-
Professional fees	1,862	1,862	-
Supplies and operating expenditures	15	15	-
Utilities	569	569	-
Equipment	66	66	-
	<hr/>	<hr/>	<hr/>
Total expenditures	<u>171,631</u>	<u>171,631</u>	<u>-</u>
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>29,148</b>	<b>29,148</b>	<b>-</b>
<b>FUND BALANCE—September 1, 2003</b>			
Interfund transfers in (out)	<u>19,554</u>	<u>19,554</u>	<u>-</u>
<b>FUND BALANCE—August 31, 2004</b>	<b><u>\$ 48,702</u></b>	<b><u>\$ 48,702</u></b>	<b><u>\$ -</u></b>

# TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

## SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS— DIVERSION PROGRAM—SEX OFFENDER CASELOADS YEAR ENDED AUGUST 31, 2004

	Audit	Per CSCD Report	Difference
<b>REVENUE:</b>			
State aid	\$ 772,815	\$ 772,815	\$ -
SAFPF payments			-
Supervision fees			-
Payments by participants	8,508	8,508	-
Guaranteed funding			-
Interest income			-
Other revenue			-
	<hr/>	<hr/>	<hr/>
Total revenue	<u>781,323</u>	<u>781,323</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Salaries/fringe benefits	936,734	936,734	-
Travel/furnished transportation	51,774	51,774	-
Contract services for offenders	46,845	46,845	-
Professional fees	8,605	8,605	-
Supplies and operating expenditures	2,256	2,256	-
Utilities	5,769	5,769	-
Equipment	692	692	-
	<hr/>	<hr/>	<hr/>
Total expenditures	<u>1,052,675</u>	<u>1,052,675</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	<b>(271,352)</b>	<b>(271,352)</b>	<b>-</b>
<b>FUND BALANCE—September 1, 2003</b>			
Interfund transfers in (out)	<u>505,818</u>	<u>505,818</u>	<u>-</u>
<b>FUND BALANCE—August 31, 2004</b>	<b><u>\$ 234,466</u></b>	<b><u>\$ 234,466</u></b>	<b><u>\$ -</u></b>



**TARRANT COUNTY COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT**

**SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS—  
DIVERSION PROGRAM—MENTALLY IMPAIRED CASELOADS  
YEAR ENDED AUGUST 31, 2004**

	Audit	Per CSCD Report	Difference
<b>REVENUE:</b>			
State aid	\$ 399,597	\$ 399,597	\$ -
SAFPF payments			-
Supervision fees			-
Payments by participants			-
Guaranteed funding			-
Interest income			-
Other revenue			-
	<hr/>	<hr/>	<hr/>
Total revenue	<u>399,597</u>	<u>399,597</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Salaries/fringe benefits	333,065	333,065	-
Travel/furnished transportation	10,123	10,123	-
Contract services for offenders			-
Professional fees	4,482	4,482	-
Supplies and operating expenditures			-
Utilities	1,168	1,168	-
Equipment	231	231	-
	<hr/>	<hr/>	<hr/>
Total expenditures	<u>349,069</u>	<u>349,069</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	<b>50,528</b>	<b>50,528</b>	<b>-</b>
<b>FUND BALANCE—September 1, 2003</b>			
Interfund transfers in (out)			-
	<hr/>	<hr/>	<hr/>
Fund balance-August 31, 2004, before refund to CJAD	<u>\$ 50,528</u>	<u>\$ 50,528</u>	<u>\$ -</u>

**TARRANT COUNTY COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT**

**SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS—  
DIVERSION PROGRAM—HIGH-RISK YOUTH CASELOADS  
YEAR ENDED AUGUST 31, 2004**

	Audit	Per CSCD Report	Difference
<b>REVENUE:</b>			
State aid	\$ 141,923	\$ 141,923	\$ -
SAFPF payments			-
Supervision fees			-
Payments by participants	386	386	-
Guaranteed funding			-
Interest income			-
Other revenue			-
	<hr/>	<hr/>	<hr/>
Total revenue	142,309	142,309	-
<b>EXPENDITURES:</b>			
Salaries/fringe benefits	102,852	102,852	-
Travel/furnished transportation	5,924	5,924	-
Contract services for offenders	6,951	6,951	-
Professional fees	1,974	1,974	-
Supplies and operating expenditures	330	330	-
Utilities	596	596	-
Equipment	66	66	-
	<hr/>	<hr/>	<hr/>
Total expenditures	118,693	118,693	-
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	23,616	23,616	-
<b>FUND BALANCE—September 1, 2003</b>			-
Interfund transfers in (out)	6,655	6,655	-
	<hr/>	<hr/>	<hr/>
<b>FUND BALANCE—August 31, 2004</b>	\$ 30,271	\$ 30,271	\$ -

**TARRANT COUNTY COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT**

**SCHEDULE OF DIFFERENCES BETWEEN AUDIT REPORT AND CSCD REPORTS—  
TREATMENT ALTERNATIVES TO INCARCERATION (TAIP)  
YEAR ENDED AUGUST 31, 2004**

	Audit	Per CSCD Report	Difference
<b>REVENUE:</b>			
State aid	\$ 1,060,566	\$ 1,060,566	\$ -
SAFPF payments			-
Supervision fees			-
Payments by participants			-
Guaranteed funding			-
Interest income			-
Other revenue			-
	<hr/>	<hr/>	<hr/>
Total revenue	<u>1,060,566</u>	<u>1,060,566</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Salaries/fringe benefits	333,702	333,702	-
Travel/furnished transportation	1,909	1,909	-
Contract services for offenders	815,121	815,121	-
Professional fees	9,589	9,589	-
Supplies and operating expenditures	8,352	8,352	-
Utilities			-
Equipment	2,437	2,437	-
	<hr/>	<hr/>	<hr/>
Total expenditures	<u>1,171,110</u>	<u>1,171,110</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	(110,544)	(110,544)	-
<b>FUND BALANCE—September 1, 2003</b>			
Interfund transfers in (out)	110,544	110,544	-
	<hr/>	<hr/>	<hr/>
<b>FUND BALANCE—August 31, 2004</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**TARRANT COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT**

**SCHEDULE OF VENDOR OFFENDER SERVICES CONTRACTS OVER \$100,000 FOR THE YEAR ENDED AUGUST 31, 2004**

Date of Contract	Funding Source	Type of Service	Contract	Amount Paid	Contractor	Rates (per hour)
9/1/03-8/31/04	TAIP	Supportive/Intensive Residential	\$ 135,000	\$ 102,224	Phoenix Associates	Intensive Outpatient (Group) 12.00 Intensive Outpatient (Individual) 34.00 Supportive Outpatient (Group) 12.00 Supportive Outpatient (Individual) 34.00
9/1/03-8/31/04	TAIP	Supportive/Intensive Residential	\$ 150,000	\$ 125,799	Tarrant Community Outreach	Supportive Outpatient (Group) 12.00 Supportive Outpatient (Individual) 33.00
9/1/03-8/31/04	TAIP	Supportive/Intensive Residential	\$ 175,000	\$ 156,492	MHMR of Tarrant County	Intensive Outpatient (Group) 12.00 Intensive Outpatient (Individual) 34.00 Supportive Outpatient (Group) 12.00 Supportive Outpatient (Individual) 34.00 Dual Diagnosis (Group) 14.00
9/1/03-8/31/04	TAIP	Supportive/Intensive Residential	\$ -	\$ 240,485	Center for Therapeutic Change	Intensive Outpatient (Group) 12.50 Intensive Outpatient (Individual) 35.00 Supportive Outpatient (Group) 12.50 Supportive Outpatient (Individual) 35.00 Dual Diagnosis (Group) 14.00
9/1/03-8/31/04	BS	Urinalysis Drug Testing	\$ -	\$ 310,124	Norchem Drug Testing	Rates vary based on drugs tested
9/1/03-8/31/04	DP	Urinalysis Drug Testing	\$ -	\$ 72,775	Norchem Drug Testing	Rates vary based on drugs tested
9/1/03-8/31/04	CP	Urinalysis Drug Testing	\$ -	\$ 126,641	Norchem Drug Testing	Rates vary based on drugs tested

Legend:

- BS Basic Supervision
- DP Diversion Program
- CP Community Corrections Program
- TAIP Treatment Alternatives to Incarceration Program

## INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL 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, 2004 and have issued our report thereon dated March 2, 2005.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

### Internal Controls

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 Tarrant County Community Supervision and Corrections Department’s combined financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial

statement amounts. Providing an opinion on compliance was not an objective of our audit and accordingly, we do not express such an opinion.

The applicable compliance requirements are as follows:

- Separate accountability is to be maintained for TDCJ-CJAD funds.
- 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.
- 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
- Proper cutoff procedures are to be observed at the end of each fiscal period. The cutoff date for revenue recognition and expenditures payments of fiscal year 2004 is October 31, 2004. The modified accrual basis of accounting must be used in preparing fourth-quarter expenditure reports for submission to TDCJ-CJAD.
- TDCJ-CJAD funds cannot be used to pay judges' salaries, community justice council members' salaries or other court-related expenses.
- Expenditures and revenues must be supported by adequate documentation.
- If the Department determines that an increase or decrease in revenue or expenditures is required, budget adjustments are submitted to TDCJ-CJAD in accordance with fiscal guidelines.
- Idle funds are invested according to *Vernon's Texas Codes Annotated Local Government Code* Section 140.003(f).
- All employees with access to funds should be covered by surety bond.
- Locally generated funds are documented with a proper receipt system.
- All equipment is physically inventoried and adequately supported with a TDCJ-CJAD inventory form. Surplus equipment is disposed in accordance with TDCJ-CJAD guidelines.
- Restitution is accounted for in accordance with *Vernon's Texas Codes Annotated Government Code*, Section 76.013.
- TDCJ-CJAD policies regarding contracts with vendors have been followed.
- All leases have received TDCJ-CJAD approval prior to the expenditures of funds.
- All purchases adhere to the requirements of *Vernon's Texas Codes Annotated Local Government Code*, Section 262.023, regarding competitive bids.

The requirements that are not applicable are as follows:

- In combined departments where services are provided to 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.

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.

*Deloitte & Touche LLP*

March 2, 2005

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED AUGUST 31, 2004**

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