

**TEXAS JUVENILE JUSTICE
DEPARTMENT**

ANNUAL FINANCIAL REPORT

**FISCAL YEAR ENDED
AUGUST 31, 2020**

(UNAUDITED)

**Camille Cain
EXECUTIVE DIRECTOR**



TEXAS
JUVENILE JUSTICE
DEPARTMENT

November 20, 2020

The Honorable Greg Abbott, Governor
The Honorable Glenn Hegar, Texas Comptroller
Jerry McGinty, Director, Legislative Budget Board
Lisa Collier, First Assistant State Auditor

Ladies and Gentlemen:

We are pleased to submit the Annual Financial Report of the Texas Juvenile Justice Department for the period ended August 31, 2020, in compliance with Texas Government Code Annotated, Section 2101.011, and in accordance with the requirements established by the Comptroller of Public Accounts.

Due to the statewide requirements embedded in **Governmental Accounting Standards Board (GASB) 34**, the Comptroller of Public Accounts does not require the accompanying annual financial report to comply with all the requirements in this statement. The financial report will be considered for audit by the state auditor as part of the audit of the State of Texas *Comprehensive Annual Financial Report* (CAFR); therefore, an opinion has not been expressed on the financial statements and related information contained in this report.

If you have any questions, please contact Glen Knipstein, Director of Fiscal Affairs and Budget at 512-490-7657. Ashley Thurston may be contacted at (512) 490-7156 for questions related to the Schedule of Expenditures of Federal Awards.

Sincerely,

A handwritten signature in black ink, appearing to read "Camille Cain".

Camille Cain
Executive Director

TABLE OF CONTENTS

Letter of Transmittal

General Purpose Financial Statements – Exhibits

I	Combined Balance Sheet/Statement of Net Assets – Governmental Funds	2
II	Combined Statement of Revenues, Expenditures and Changes in Fund Balances/ Statement of Activities – Governmental Funds	6
VI	Combined Statement of Fiduciary Net Position – Fiduciary Funds	10
VII	Combined Statement of Changes in Fiduciary Net Position	11

Notes to the Financial Statements

1	Summary of Significant Accounting Policies	14
2	Capital Assets	17
3	Deposits, Investments and Repurchase Agreements	19
4	Short-Term Debt	20
5	Long-Term Liabilities	20
6	Bonded Indebtedness	20
7	Derivatives	20
8	Leases	21
9	Defined Benefit Pension Plans and Defined Contribution Plan	21
10	Deferred Compensation	21
11	Post-employment Health Care and Life Insurance Benefits	21
12	Interfund Activity and Transactions	21
13	Continuance Subject to Review	23
14	Adjustments to Fund Balances and Net Position	24
15	Contingencies and Commitments	24
16	Subsequent Events	24
17	Risk Management	24
18	Management’s Discussion and Analysis (MD&A)	25
19	The Financial Reporting Entity	25
20	Stewardship, Compliance and Accountability	25
21	Not Applicable to AFR	25
22	Donor Restricted Endowments	25
23	Extraordinary and Special Items	26
24	Disaggregation of Receivable and Payable Balances	26
25	Termination Benefits	26
26	Segment Information	26
27	Service Concession Arrangements	26
28	Deferred Outflows of Resources and Deferred Inflows of Resources	26

TABLE OF CONTENTS, continued

29	Troubled Debt Restructuring.....	27
30	Non-Exchange Financial Guarantees	27
31	Tax Abatements.....	27
32	Fund Balances	27

Combining Financial Statements

I-1	Combining Statement of Fiduciary Net Position – Private Purpose Trust Funds.....	30
I-2	Combining Statement of Changes in Fiduciary Net Position	32
J-1	Combining Statement of Changes in Assets and Liabilities – Agency Funds.....	34

Schedules

1-A	Schedule of Expenditures of Federal Awards	38
1-B	Schedule of State Grant Pass Throughs From/To State Agencies	43
2	Vending Machine Commissions.....	44

This page intentionally left blank

FUND FINANCIAL STATEMENTS

TEXAS JUVENILE JUSTICE DEPARTMENT**EXHIBIT I****COMBINED BALANCE SHEET/STATEMENT OF NET ASSETS -
GOVERNMENTAL FUNDS****For the Fiscal Year Ended August 31, 2020**

	Governmental Fund Types	
	General Funds	Capital Projects Fund (0599) U/F (0599)
ASSETS AND DEFERRED OUTFLOWS:	\$	\$
Current Assets:		
Cash (Note 3):		
On Hand	14,200	
In Bank	145,000	
Legislative Appropriations	35,824,169	
Receivables from:		
Accounts Receivable	16,035	
Federal		
Due from Other Funds (Note 12)	46,416	
Due from Other Agencies (Note 12)	988,879	5,880
Consumable Inventories	708,430	
Non-Current Assets and Deferred Outflows:		
Capital Assets (Note 2):		
Non-Depreciable or Non-Amortizable		
Depreciable or Amortizable, Net:		
Total Assets and Deferred Outflows	<u>37,743,130</u>	<u>5,880</u>

Governmental Funds Total	Government-wide Adjustments			Statement of Net Assets
	Capital Assets Adjustments	Long-Term Liabilities Adjustments	Other Adjustments	
\$	\$	\$	\$	\$
14,200				14,200
145,000				145,000
35,824,169				35,824,169
16,035				16,035
0				0
46,416				46,416
994,759				994,759
708,430				708,430
	3,577,134			3,577,134
	32,791,085			32,791,085
<u>37,749,009</u>	<u>36,368,219</u>	<u>0</u>	<u>0</u>	<u>74,117,228</u>

TEXAS JUVENILE JUSTICE DEPARTMENT

EXHIBIT I (Concluded)

**COMBINED BALANCE SHEET/STATEMENT OF NET ASSETS -
GOVERNMENTAL FUNDS**

For the Fiscal Year Ended August 31, 2020

	Governmental Fund Types	
	General Funds	Capital Projects Fund (0599) U/F (0599)
LIABILITIES, DEFERRED INFLOWS AND FUND B. \$	\$	\$
Liabilities and Deferred Inflows		
Current Liabilities:		
Payables from:		
Accounts	1,302,974	5,880
Payroll	10,831,092	
Due to Other Funds (Note 12)	46,416	
Due To Other Agencies (Note 12)	5,716	
Employees' Compensable Leave (Note 5)		
Non-Current Liabilities and Deferred Inflows:		
Employees' Compensable Leave		
Total Liabilities and Deferred Inflows	<u>12,186,199</u>	<u>5,880</u>
Fund Financial Statement - Fund Balances		
Fund Balances (Deficits):		
Nonspendable for Inventory	708,430	
Restricted	946,727	
Assigned	11,832,997	
Unassigned	12,068,777	
Total Fund Balances	<u>25,556,931</u>	<u>0</u>
Total Liabilities, Deferred Inflows and Fund Balances	<u><u>37,743,130</u></u>	<u><u>5,880</u></u>

Government-Wide Statement of Net Assets

Net Assets:

 Invested in Capital Assets, Net of Related Debt

 Unrestricted

Total Net Assets

The accompanying notes to the financial statements are an integral part of this financial statement.

Governmental Funds Total	Capital Assets Adjustments	Long-Term Liabilities Adjustments	Other Adjustments	Statement of Net Assets
\$	\$	\$	\$	\$
1,308,853				1,308,853
10,831,092				10,831,092
46,416				46,416
5,716				5,716
		7,720,570		7,720,570
<u>12,192,078</u>	<u>0</u>	<u>5,334,149</u>	<u>0</u>	<u>5,334,149</u>
		<u>13,054,719</u>	<u>0</u>	<u>25,246,797</u>
708,430				708,430
946,727				946,727
11,832,997				11,832,997
12,068,777				12,068,777
<u>25,556,931</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>25,556,931</u>
<u>37,749,009</u>	<u>0</u>	<u>13,054,719</u>	<u>0</u>	<u>50,803,729</u>
	36,368,219			36,368,219
		(13,054,719)		(13,054,719)
	<u>36,368,219</u>	<u>(13,054,719)</u>	<u>0</u>	<u>48,870,431</u>

TEXAS JUVENILE JUSTICE DEPARTMENT

EXHIBIT II

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE/STATEMENT OF ACTIVITIES - GOVERNMENTAL FUNDS**

For the Fiscal Year Ended August 31, 2020

	Governmental Fund Types	
	General Funds	Capital Projects Funds
	\$	\$
REVENUES		
Legislative Appropriations:		
Original Appropriations	309,194,313	
Additional Appropriations	32,074,825	
Federal Revenue		
Federal Grant Pass-Through Revenue	5,833,301	
State Grant Pass-Through Revenue	11,447,277	
Licenses, Fees and Permits	3,550	
Interest and Investment Income		
Rental of Land	800	
Sales of Goods and Services	110,098	
Other Revenues	49,728	
Total Revenues	<u>358,713,892</u>	<u>0</u>
EXPENDITURES		
Salaries and Wages	110,146,346	
Payroll Related Costs	34,106,230	
Professional Fees and Services	12,684,783	171,503
Travel	685,433	549
Materials and Supplies	16,473,253	724,070
Communication and Utilities	3,717,409	
Repairs and Maintenance	6,087,063	1,806,813
Rentals and Leases	2,784,755	
Printing and Reproduction	132,480	
Claims and Judgments	161,483	
Intergovernmental Payments	161,125,011	
Public Assistance Payments	5,455,482	
Other Expenditures	5,500,550	3,290
Interest		
Capital Outlay	904,808	2,902,867
Depreciation Expense		
Total Expenditures/Expenses	<u>359,965,085</u>	<u>5,609,092</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(1,251,193)</u>	<u>(5,609,092)</u>

Governmental Funds Total	Capital Assets Adjustments	Long-Term Liabilities Adjustments	Other Adjustments	Statement of Activities
\$	\$	\$	\$	\$
309,194,313				309,194,313
32,074,825				32,074,825
0				0
5,833,301				5,833,301
11,447,277				11,447,277
3,550				3,550
0				0
800				800
110,098				110,098
49,728				49,728
358,713,892	0	0	0	358,713,892
110,146,346		873,812		111,020,157
34,106,230				34,106,230
12,856,286				12,856,286
685,982				685,982
17,197,323				17,197,323
3,717,409				3,717,409
7,893,877				7,893,877
2,784,755				2,784,755
132,480				132,480
161,483				161,483
161,125,011				161,125,011
5,455,482				5,455,482
5,503,840				5,503,840
0				0
3,807,674	(3,807,674)			0
	3,923,762			3,923,762
365,574,177	116,087	873,812	0	366,564,076
(6,860,285)	(116,087)	(873,812)	0	(7,850,184)

TEXAS JUVENILE JUSTICE DEPARTMENT

EXHIBIT II (Concluded)

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE/STATEMENT OF ACTIVITIES - GOVERNMENTAL FUNDS
For the Fiscal Year Ended August 31, 2020**

	Governmental Fund Types	
	General	Capital
	Funds	Projects Funds
	<u>\$</u>	<u>\$</u>
OTHER FINANCING SOURCES (USES)		
Sale of Capital Assets	4,312	
Transfer In		5,609,092
Transfer Out	(67,947)	
Legislative Transfer In		
Legislative Transfer Out		
Gain (Loss) on Sale of Capital Assets		
Inc in Net Assets due to Interagency Transfer of Cap Assets		
(Dec) in Net Assets due to Interagency Transfer of Cap Assets		
Total Other Financing Sources (Uses)	<u>(63,635)</u>	<u>5,609,092</u>
Net Change in Fund Balances/Net Assets	<u>(1,314,828)</u>	<u>0</u>
Fund Financial Statement - Fund Balances		
Fund Balances - September 1, 2019	26,946,832	0
Restatements		
Fund Balances - September 1, 2019, as Restated	<u>26,946,832</u>	<u>0</u>
Appropriations Lapsed	<u>(75,073)</u>	<u>-</u>
Fund Balances - August 31, 2020	<u>25,556,931</u>	<u>0</u>
Government-wide Statement - Net Assets		
Net Assets/Net Change in Net Assets		
Net Assets, September 1, 2019		
Restatements		
Net Assets, September 1, 2019, as Restated		
Net Assets, August 31, 2020		

The accompanying notes to the financial statements are an integral part of this financial statement.

Governmental Funds Total	Capital Assets Adjustments	Long-Term Liabilities Adjustments	Other Adjustments	Statement of Activities
\$	\$	\$	\$	\$
4,312	(4,312)			0
5,609,092				5,609,092
(67,947)				(67,947)
0				0
0				0
0	4,312			4,312
0				0
0				0
<u>5,545,457</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,545,457</u>
<u>(1,314,828)</u>				<u>(2,304,727)</u>
26,946,832				26,946,832
0				0
<u>26,946,832</u>				<u>26,946,832</u>
<u>(75,073)</u>				<u>(75,073)</u>
<u>25,556,931</u>				<u>24,567,032</u>
<u>25,556,931</u>	<u>(116,087)</u>	<u>(873,812)</u>	<u>0</u>	<u>24,567,032</u>
	<u>36,484,306</u>	<u>(12,180,907)</u>	<u>0</u>	<u>24,303,399</u>
				0
	<u>36,484,306</u>	<u>(12,180,907)</u>	<u>0</u>	<u>24,303,399</u>
<u>25,556,931</u>	<u>36,368,219</u>	<u>(13,054,719)</u>	<u>0</u>	<u>48,870,431</u>

TEXAS JUVENILE JUSTICE DEPARTMENT**EXHIBIT VI****COMBINED STATEMENT OF NET POSITION - FIDUCIARY FUNDS****For the Fiscal Year Ended August 31, 2020**

	Private-Purpose Trust (Exhibit I-1)	Agency Funds (Exhibit J-1)	Totals
	\$	\$	\$
ASSETS			
Cash and Cash Equivalents:			
Cash in Bank	365,827		365,827
Cash in State Treasury		65,599	65,599
Cash Equivalents	2,575,000		2,575,000
Restricted:			
Cash and Cash Equivalents:			
Cash in Bank	14,423		14,423
Receivables from:			
Accounts Receivable		4,006,117	4,006,117
Capital Assets:			
Non-Depreciable:			
Land and Land Improvements	281,081		281,081
Depreciable:			
Buildings and Building Improvements	860,425		860,425
Less Accumulated Depreciation	(641,590)		(641,590)
Facilities and Other Improvements	136,253		136,253
Less Accumulated Depreciation	(102,704)		(102,704)
Total Assets	<u>3,488,714</u>	<u>4,071,716</u>	<u>7,560,430</u>
LIABILITIES			
Funds Held for Others	<u>59,486</u>	<u>4,071,716</u>	<u>4,131,202</u>
Total Liabilities	<u>59,486</u>	<u>4,071,716</u>	<u>4,131,202</u>
NET ASSETS			
Held in Trust For			
Individuals, Organizations, and Other Gov't	<u>3,429,228</u>	<u>-</u>	<u>3,429,228</u>
Total Net Assets	<u><u>3,429,228</u></u>	<u><u>-</u></u>	<u><u>3,429,228</u></u>

The accompanying notes to the financial statements are an integral part of this financial statement.

TEXAS JUVENILE JUSTICE DEPARTMENT**EXHIBIT VII****COMBINED STATEMENT OF CHANGES IN FIDUCIARY NET POSITION****For the Fiscal Year Ended August 31, 2020**

	Private-Purpose Trust (Exhibit I-2)	Totals
	\$	\$
ADDITIONS		
Investment Income		
From Investing Activities:		
Interest and Investment Income	39,168	39,168
Total Investing Income (Loss)	<u>39,168</u>	<u>39,168</u>
Total Net Investment Income (Loss)	<u>39,168</u>	<u>39,168</u>
Other Additions		
Other Revenue	213,465	213,465
Gain/(Loss) on Capital Assets		-
Transfers In		-
Total Other Additions	<u>213,465</u>	<u>213,465</u>
Total Additions	<u>252,633</u>	<u>252,633</u>
DEDUCTIONS		
Depreciation Expense	38,650	38,650
Other Expense	138,779	138,779
Total Deductions	<u>177,430</u>	<u>177,430</u>
NET INCREASE (DECREASE) IN NET ASSETS	<u>75,203</u>	<u>75,203</u>
NET ASSETS		
Net Assets - September 1, 2019	3,354,025	3,354,025
Restatements		-
Net Assets - September 1, 2019, as Restated	<u>3,354,025</u>	<u>3,354,025</u>
Net Assets, August 31, 2020	<u>3,429,228</u>	<u>3,429,228</u>

The accompanying notes to the financial statements are an integral part of this financial statements.

This page intentionally left blank

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The Texas Juvenile Justice Department (TJJD) is an agency of the State of Texas and its financial records comply with state statutes and regulations. This includes compliance with the Texas Comptroller of Public Accounts' Reporting Requirements for State Agencies.

TJJD operates under the Texas Human Resources Code, Title 12. Its responsibilities are to support a community-based continuum of effective interventions, supports and services that reduce the need for commitment to state correctional facilities; rehabilitate youths committed to state correctional facilities through a program of care, treatment, education, and training; operate and administer the State's correctional facilities for youth; and to provide a statewide parole system.

Due to the statewide requirements embedded in Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, the Comptroller of Public Accounts does not require the accompanying annual financial report to comply with all the requirements in this statement. The financial report will be considered for audit by the State Auditor as part of the audit of the State of Texas Comprehensive Annual Financial Report; therefore, an opinion has not been expressed on the financial statements and related information contained in this report.

Blended Component Units

No component units have been identified which should have been blended into an appropriate fund.

Fund Structure

The accompanying financial statements are presented on the basis of funds, each of which is considered a separate accounting entity.

Governmental Fund Types and Government-wide Adjustment Fund Types

General Fund

The General Fund is the principal operating fund used to account for most of the state's general activities. It accounts for all financial resources except those accounted for in the other funds.

Capital Projects Fund

Capital Project funds are used to account for financial resources used for the acquisition, repair, renovation or construction of major capital facilities (other than those financed by proprietary or other similar trust funds).

Capital Asset Adjustment Fund Type

Capital Asset Adjustment fund type will be used to convert governmental fund types' capital assets from modified accrual to full accrual.

Long-Term Liabilities Adjustment Fund Type

Long-Term Liabilities Adjustment fund type will be used to convert governmental fund types' debt from modified accrual to full accrual.

Other Adjustments Fund Type

Other Adjustments fund type will be used to convert all other governmental fund types' activity from modified accrual to full accrual.

Fiduciary Fund Types

Agency Funds

Agency funds are used to account for assets the government holds on behalf of others in a purely custodial capacity. Agency funds involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments.

Private-Purpose Trust Funds

Private-Purpose Trust funds are used to account for all other trust arrangements whose principal and interest benefit individuals, private organizations, or other governments. Trusts include non-State funds.

Basis of Accounting

The basis of accounting determines when revenues and expenditures or expenses are recognized in the accounts reported in the financial statements. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus.

Governmental fund types that build the fund financial statements are accounted for using the modified accrual basis of accounting. Under the modified accrual method, revenues are recognized in the period in which they become both measurable and available to finance operations of the fiscal year or liquidate liabilities existing at fiscal year-end. The State of Texas considers receivables collected within sixty days after year-end to be available and recognizes them as revenues of the current year for Fund Financial Statements prepared on the modified basis of accrual. Expenditures and other uses of financial resources are recognized when the related liability is incurred.

Governmental adjustment fund types that will build the government-wide financial statements are accounted for using the full accrual method of accounting. This includes capital assets, accumulated depreciation, unpaid Employee Compensable leave, the unmatured debt service (principal and interest) on general long-term liabilities, long-term capital leases, and long-term claims and judgments. The activity will be recognized in these fund types.

Proprietary funds, pension trust funds, external investment trust funds and private-purpose trust funds are accounted for on the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized at the time liabilities are incurred. Proprietary funds distinguish operating from non-operating items. Operating revenues and expenses result from providing services or producing and delivering goods in connection with the proprietary funds principal ongoing operations. Operating expenses for the enterprise and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets.

Budget and Budgetary Accounting

The budget is prepared biennially and represents appropriations authorized by the legislature and approved by the Governor (the General Appropriations Act). Unencumbered appropriations are generally subject to lapse 60 days after the end of the fiscal year for which they were appropriated.

Assets, Liabilities, and Fund Balances/Net Assets**Assets**

- **Cash and Cash Equivalents**
Short-term highly liquid investments with an original maturity date of three months or less are considered cash equivalents.
- **Capital Assets**
Assets with an initial, individual cost of more than \$ 5,000 and an estimated useful life in excess of one year should be capitalized. These assets are capitalized at cost or, if any purchased, at appraised fair value as of the date of acquisition. Purchases of assets by governmental funds are reported as expenditures. Depreciation is reported on all “exhaustible” assets. “Inexhaustible” assets such as works of art and historical treasures are not depreciated. Road and highway infrastructure is reported on the modified basis. Assets are depreciated over the estimated useful life of the asset using the straight-line method.

All capital assets acquired by proprietary funds or trust funds are reported at cost or estimated historical cost, if actual historical cost is not available. Donated assets are reported at fair value on the acquisition date. Depreciation is charged to operations over the estimated useful life of each asset, using the straight-line method.

Liabilities

- **Accounts Payable**
Accounts Payable represents the liability for the value of assets or services received at the balance sheet date for which payment is pending.
- **Employees’ Compensable Leave Balances**
Employees’ Compensable Leave Balances represent the liability that becomes “due” upon the occurrence of relevant events such as resignations, retirements, and uses of leave balances by covered employees. Liabilities are reported separately as either current or noncurrent in the statement of net assets.

Fund Balances/Net Assets

The difference between fund assets and liabilities is “Net Assets” on the government-wide, proprietary and fiduciary fund statements, and the “Fund Balance” is the difference between fund assets and liabilities on the governmental fund statements.

- **Fund Balance Components**
Fund balances for governmental funds are classified as nonspendable, restricted, committed, assigned or unassigned in the fund financial statements.
- **Nonspendable fund balance** includes amounts not available to be spent because they are either (1) not in spendable form or (2) legally or contractually required to be maintained intact.
- **Restricted fund balance** includes those resources that have constraints placed on their use through external parties or by law through constitutional provisions.
- **Committed fund balance** can be used only for specific purposes pursuant to constraints imposed by a formal action of the Texas Legislature, the state’s highest level of decision making authority.
- **Assigned fund balance** includes amounts constrained by the state’s intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by (1) the Texas Legislature or (2) a body (for example, a budget or finance committee) or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes.
- **Unassigned fund balance** is the residual classification for the general fund. This classification represents fund balance that was not assigned to other funds and was not restricted, committed or assigned to specific purposes within the general fund.
- **Invested in Capital Assets, Net of Related Debt**
Invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation and reduced by outstanding balances for bonds, notes, and other debt that are attributed to the acquisition, construction, or improvement of those assets.

- Restricted Net Assets
Restricted net assets result when constraints placed on net assets are either externally imposed by creditors, grantors, contributors, and the like, or imposed by law through constitutional provisions or enabling legislation.
- Unrestricted Net Assets
Unrestricted net assets consist of net assets, which do not meet the definition of the two preceding categories. Unrestricted net assets often have constraints on resources, which are imposed by management, but can be removed or modified.

Interfund Activities and Balances

TJJD has no interfund transactions or balances. However, TJJD has intrafund activity with other agencies. TJJD has amounts reported as “Due from Other Agencies” and “Due to Other Agencies” at year-end. Additionally, TJJD has transfers to and transfers from other agencies that are reported when incurred as “Transfer In” by the recipient agency and as “Transfer Out” by the disbursing agency. The composition of amounts due from other agencies and transfers to and transfer from other agencies is presented in Note 12.

COVID-19 Response

In response to the COVID-19 pandemic, Congress passed the Coronavirus Aid, Relief, and Economic Security (CARES) Act. The act provides economic grants to offset some additional expenses and forgone revenue as a result response to COVID-19. The Texas Juvenile Justice Department has received these economic grants in fiscal 2020 and they are reported within our current fund structure.

NOTE 2: CAPITAL ASSETS

Revenue received from the sale of Surplus Property has been transferred to Unappropriated General Revenue in accordance with House Bill 7, Section 20.

A summary of changes in Capital Assets for the year ended August 31, 2020, is presented below:

	Balance 09/01/19	Adjust- ments	Reclassifications		Dec-Int'ag'y Trans	Additions	Deletions	Balance 08/31/20
			Completed CIP	Inc- Int'ag'y Trans				
GOVERNMENTAL ACTIVITIES								
Non-depreciable or Non-amortizable Assets								
Land and Land Improvements	814,614	0	0	0	0	0	0	814,614
Construction in Progress	2,018,019		(1,765,474)			2,509,976		2,762,520
Total Non-depreciable or Non-amortizable Assets	2,832,632	0	(1,765,474)	0	0	2,509,976	0	3,577,134
Depreciable Assets								
Buildings and Building Improvements	114,413,099					464,255		114,877,354
Infrastructure	11,502,951							11,502,951
Facilities and Other Improvements	6,434,302		1,765,474					8,199,777
Furniture and Equipment	6,970,120	9,145				210,372	(72,831)	7,116,807
Vehicles, Boats and Aircraft	6,212,641	38,836				623,071	(155,602)	6,718,945
Other Capital Assets	333,850							333,850
Total Depreciable Assets	145,866,963	47,981	1,765,474	0	0	1,297,698	(228,433)	148,749,683
Less Accumulated Depreciation for:								
Buildings and Building Improvements	(84,658,278)					(3,094,557)		(87,752,835)
Infrastructure	(10,694,694)					(128,031)		(10,822,725)
Facilities and Other Improvements	(4,938,346)					(222,484)		(5,160,830)
Furniture and Equipment	(6,269,761)	(9,145)				(196,275)	72,831	(6,402,350)
Vehicles, Boats and Aircraft	(5,373,441)	(38,836)				(275,258)	155,602	(5,531,932)
Other Capital Assets	(280,770)					(7,157)		(287,927)
Total Accumulated Depreciation	(112,215,289)	(47,981)	0	0	0	(3,923,762)	228,433	(115,958,598)
Depreciable Assets, Net	33,651,674	0	1,765,474	0	0	(2,626,063)	0	32,791,085
Amortizable Assets - Intangible								
Computer Software	4,055,950						(6,004)	4,049,946
Total Amortizable Assets - Intangible	4,055,950	0	0	0	0	0	(6,004)	4,049,946
Less Accumulated Amortization for:								
Computer Software	(4,055,950)						6,004	(4,049,946)
Total Accumulated Amortization	(4,055,950)	0	0	0	0	0	6,004	(4,049,946)
Amortizable Assets - Intangible, Net	0	0	0	0	0	0	0	0
Governmental Activities								
Capital Assets, Net	36,484,306	0	0	0	0	(116,087)	0	36,368,219

Capital Assets continued

	Balance 09/01/19	Adjust- ments	Reclassifications			Additions	Deletions	Balance 08/31/20
			Completed CIP	Inc- Int'agy Trans	Dec-Int'agy Trans			
PRIVATE-PURPOSE TRUST FUNDS								
Non-depreciable or Non-amortizable Assets								
Land and Land Improvements	281,081	0	0	0	0	0	0	281,081
Total Non-depreciable or Non-amortizable Assets	281,081	0	0	0	0	0	0	281,081
Depreciable Assets								
Buildings and Building Improvements	860,425							860,425
Facilities and Other Improvements	136,253							136,253
Total Depreciable Assets	996,678	0	0	0	0	0	0	996,678
Less Accumulated Depreciation for:								
Buildings and Building Improvements	(609,133)					(32,457)		(641,590)
Facilities and Other Improvements	(96,511)					(6,193)		(102,704)
Total Accumulated Depreciation	(705,643)	0	0	0	0	(38,650)	0	(744,294)
Depreciable Assets, Net	291,034	0	0	0	0	(38,650)	0	252,384
Private-Purpose Trust Funds								
Capital Assets, Net	572,115	0	0	0	0	(38,650)	0	533,465

NOTE 3: DEPOSITS, INVESTMENTS AND REPURCHASE AGREEMENTS

The Texas Juvenile Justice Department is authorized by statute to make investments following the “prudent person rule”. The adopted investment policy complies with this rule.

Deposits of Cash in Bank

As of August 31, 2020, the carrying amount of deposits was as presented below.

Governmental and Business-Type Activities	\$
CASH IN BANK - CARRYING VALUE	145,000
Cash in Bank per AFR	\$ 145,000
Governmental Funds Current Assets Cash in Bank	\$ 145,000
Cash in Bank per AFR	\$ 145,000
Fiduciary Funds	
CASH IN BANK - CARRYING VALUE	\$ 2,955,249
Less: Certificates of Deposit included in carrying value and reported as Cash Equivalent	2,575,000
Cash in Bank per AFR	\$ 380,249
Fiduciary Funds Cash in Bank	\$ 365,826
Fiduciary Funds Restricted Cash in Bank	14,423
Cash in Bank per AFR	\$ 380,249

These amounts consist of all cash in local banks and a portion of short-term investments. These amounts are included on the combined statement of net assets as part of the “cash and cash equivalents” account.

As of August 31, 2020, the total bank balance was as follows:

Governmental and Business-Type Activities	\$ 145,000	Fiduciary Funds	\$ 2,955,249
--	------------	------------------------	--------------

NOTE 4: SHORT-TERM DEBT

The Texas Juvenile Justice Department had no short-term debt as of August 31, 2020.

NOTE 5: LONG-TERM LIABILITIES

Changes in Long-Term Liabilities

During the year ended August 31, 2020, the following changes occurred in liabilities.

	Balance 09/01/19	Additions	Reductions	Balance 08/31/20	Amounts Due Within One Year	Amounts Due Thereafter
Governmental Activities						
Employees' Compensable Leave	\$ 12,180,907	\$ 23,407,266	\$ 22,533,454	\$ 13,054,719	\$ 7,720,570	\$ 5,334,149
Total Governmental Activities	\$ 12,180,907	\$ 23,407,266	\$ 22,533,454	\$ 13,054,719	\$ 7,720,570	\$ 5,334,149

Employees' Compensable Leave

A state employee is entitled to be paid for all unused vacation time accrued, in the event of the employee's resignation, dismissal, or separation from State employment, provided the employee has had continuous employment with the State for six months. Expenditures for accumulated annual leave balances are recognized in the period paid or taken in governmental fund types. For these fund types, the liability for unpaid benefits is recorded in the Statement of Net Assets. An expense and liability for proprietary fund types are recorded in the proprietary funds as benefits accrue to the employees. No liability is recorded for non-vesting accumulating rights to receive sick pay benefits.

NOTE 6: BONDED INDEBTEDNESS

Not applicable.

NOTE 7: DERIVATIVES

Not applicable.

NOTE 8: LEASES

The Texas Juvenile Justice Department has no outstanding capital leases at August 31, 2020.

Included in the expenditures reported in the financial statements are the following amounts of rent paid or due under operating leases: **General Fund \$2,762,752**

Future minimum lease rental payments under non-cancelable operating leases having an initial term in excess of one year are as follows:

Year Ended August 31	
2021	\$ 2,595,089
2022	1,866,502
2023	1,690,623
2024	1,595,855
2025	1,481,818
2026-2030	3,460,866
Total Minimum Future Lease Rental Payments	\$ 12,690,753

NOTE 9: DEFINED BENEFIT PENSION PLANS AND DEFINED CONTRIBUTION PLAN

Not applicable.

NOTE 10: DEFERRED COMPENSATION

Not applicable.

NOTE 11: POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

Not applicable.

NOTE 12: INTERFUND ACTIVITY AND TRANSACTIONS

As explained in Note 1 on Interfund Activities and Balances, there are numerous transactions between agencies. At year-end, amounts to be received or paid are reported as:

Due From Other Agencies or Due To Other Agencies
 Transfers In or Transfers Out
 Due From Other Funds or Due To Other Funds

The Texas Juvenile Justice Department experienced routine transfers with other state agencies, which were consistent with the activities of the fund making the transfer. The amounts Due From Other Agencies or Due to Other Agencies will be received or paid within one year from the date of the financial statements.

Individual balances and activity at August 31, 2020, follows:

	Due From Other Agencies	Due To Other Agencies	Source
General Funds	\$	\$	
Agency 300, Fund 0421 - Gov-Fiscal	106,055		Federal-Pass Through
Agency 530, Fund 0001 - TDFPS	221,714	5,716	Federal-Pass Through
Agency 530, Fund 0325 - TDFPS	46,416		Federal-Pass Through
Agency 551, Fund 0001 - TDA	151,969		Federal-Pass Through
Agency 551, Fund 0001 - TDA	240,895		Federal-Pass Through
Agency 701, Fund 0148 - TEA	83,717		Federal-Pass Through
Subtotal Federal Pass Throughs	850,766	5,716	
Agency 529, Fund 0001 - HHSC	138,113		State Pass-Through
Subtotal State Pass Throughs	138,113	-	
Total General Funds	988,879	5,716	
Capital Projects Funds			
Agency 902, Fund 0599 - CPA	5,880		Transfer
Total Capital Projects Funds	5,880	-	
Total Due From/To Other Agencies (Exh I)	\$ 994,759	\$ 5,716	

Interfund Activity and Transactions (continued)

	Transfers In	Transfers Out	Source
General Funds	\$	\$	
Agency 902, Fund 0001 - CPA		67,947	Unappropriated Receipts
Total General Funds	-	67,947	
Capital Projects Funds			
Agency 902, Fund 0599 - CPA	(5,609,092)		Transfer
Total Capital Projects Funds	(5,609,092)	-	
Total Transfers In/Out (Exh II)	\$ (5,609,092)	\$ 67,947	

	Due From Other Funds	Due To Other Funds	Source
General Funds	\$		
Agency 400, Fund 0804 - DFPS	46,416		State Pass-Through
Total Due From Other Funds	46,416		
General Funds			
Agency 400, Fund 0804 - DFPS		46,416	State Pass-Through
Total Due To Other Funds		46,416	
Total Due From/Due To Other Funds (Exh I)	\$ 46,416	46,416	

The detailed state grant pass-through information is listed on Schedule 1B – Schedule of State Grant Pass Throughs from State Agencies.

NOTE 13: CONTINUANCE SUBJECT TO REVIEW

Senate Bill 653, 82nd Leg., amended the Human Resources Code to abolish the Texas Youth Commission (TYC) and the Texas Juvenile Probation Commission (TJPC) and to transfer the duties of those agencies to the Texas Juvenile Justice Board and the Texas Juvenile Justice Department, as created by the bill. The bill made the abolishment and transfer of duties effective December 1, 2011. The bill continued the Board and the Department until September 1, 2017, and specified that the goal of the Department is, among other priorities, to support a county-based continuum of effective interventions, supports, and services that reduce the need for commitment to state facilities. The bill established an advisory council on juvenile services to assist the Department in specified areas. Subsequently, Senate Bill 619, 86th Leg., extended the Board and the Department until September 1, 2023.

NOTE 14: ADJUSTMENTS TO FUND BALANCE AND NET POSITION

The Texas Juvenile Justice Department had the following adjustment to fund balance and net position during FY 2020.

	Capital Assets
Net Assets, September 1, 2019	\$ 36,484,306
a) Restatement - Asset Added	47,981
b) Restatement - Accumulated Depreciation Added	(47,981)
Net Assets, September 1, 2019, as Restated	\$ 36,484,306

- a) Restatement of net assets was done due to assets being placed in service by the Texas Juvenile Justice Department in a prior year, but added to the State Property Accounting System's assets in the current year. The net restatement amount is zero since the \$47,981 of assets were fully depreciated when added to the State Property Accounting System in the current year. For more detail on restatements, please see Note 2.

NOTE 15: CONTINGENCIES AND COMMITMENTS

The Texas Juvenile Justice Department has received several federal grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to a request for reimbursements to grantor agencies for expenditures disallowed under the terms of the grant. Based on prior experience, management believes such disallowances, if any, will be immaterial.

NOTE 16: SUBSEQUENT EVENTS

Not applicable.

NOTE 17: RISK MANAGEMENT

The Texas Juvenile Justice Department is exposed to a variety of civil claims resulting from the performance of its duties. It is the policy of the Department to periodically assess the proper combination of commercial insurance and retention of risk to cover losses to which it may be exposed.

The Texas Juvenile Justice Department assumes substantially all risks associated with tort and liability claims due to the performance of its duties. Currently there is no purchase of commercial insurance, nor is the agency involved in any risk pools with other government entities.

The Juvenile Justice Department's liabilities are reported when it is both probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Liabilities are reevaluated periodically to consider current settlements, frequency of claims, past experience and economic factors. Losses did not exceed the funding arrangements during the past three years.

Changes in the balances of the Department's claims liabilities during fiscal 2019 and 2020 were as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
2019	\$ 0	\$ 1,314	\$ (1,314)	\$ 0
2020	\$ 0	\$ 161,483	\$ (161,483)	\$ 0

NOTE 18: MANAGEMENT'S DISCUSSION AND ANALYSIS

Not applicable.

NOTE 19: THE FINANCIAL REPORTING ENTITY

Not applicable.

NOTE 20: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Not applicable.

NOTE 21: NOT APPLICABLE TO AFR

Not applicable.

NOTE 22: DONOR RESTRICTED ENDOWMENTS

Not applicable.

NOTE 23: EXTRAORDINARY AND SPECIAL ITEMS

Not applicable.

NOTE 24: DISAGGREGATION OF RECEIVABLE AND PAYABLE BALANCE

Not applicable.

NOTE 25: TERMINATION BENEFITS

Not applicable.

NOTE 26: SEGMENT INFORMATION

Not applicable.

NOTE 27: SERVICE CONCESSION ARRANGEMENTS

Not applicable.

NOTE 28: DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES

Not applicable.

NOTE 29: TROUBLED DEBT RESTRUCTURING

Not applicable.

NOTE 30: NON-EXCHANGE FINANCIAL GUARANTEES

Not applicable.

NOTE 31: TAX ABATEMENT

Not applicable.

NOTE 32: FUND BALANCES

The Texas Juvenile Justice Department shows part of the General Revenue fund balance as non-spendable related to inventory, as restricted related to federal fund encumbrances, and as assigned related to non-federal encumbrances. The TJJD has the following restrictions, which cause part of the General Revenue fund balances to be restricted:

GAAP Fund	Fund	AFR 54 Class	Amount	Citation	Comments
0001	0220	Restricted	\$ 45,017	CFDA 84.013	Federal Funds, restrictions are externally imposed by federal government agencies.
0001	0240	Restricted	\$ 137,344	CFDA 10.553	Federal Funds, restrictions are externally imposed by federal government agencies.
0001	0271	Restricted	\$ 613	CFDA 84.027	Federal Funds, restrictions are externally imposed by federal government agencies.
0001	0285	Restricted	\$ 853	CFDA 84.048	Federal Funds, restrictions are externally imposed by federal government agencies.
0001	0302	Restricted	\$ 70,000	CFDA 16.575	Federal Funds, restrictions are externally imposed by federal government agencies.
0001	0305	Restricted	\$ 30,118	CFDA 16.575	Federal Funds, restrictions are externally imposed by federal government agencies.
0001	0306	Restricted	\$ 662,782	CFDA 97.036	Federal Funds, restrictions are externally imposed by federal government agencies.

This page intentionally left blank

COMBINING FINANCIAL STATEMENTS

TEXAS JUVENILE JUSTICE DEPARTMENT**EXHIBIT I-1****COMBINING STATEMENT OF FIDUCIARY NET POSITION - PRIVATE-PURPOSE TRUST FUNDS****For the Fiscal Year Ended August 31, 2020**

	Parrie Haynes Endowment (9999) U/F (7401)	John Wende Endowment (9999) U/F (7401)
	\$	\$
ASSETS		
Cash and Cash Equivalents:		
Cash in Bank	160,882	145,459
Cash Equivalents	1,300,000	1,275,000
Restricted:		
Cash and Cash Equivalents:		
Cash in Bank		14,423
Capital Assets:		
Non-Depreciable:		
Land and Land Improvements	187,187	93,894
Depreciable:		
Buildings and Building Improvements	860,425	
Less Accumulated Depreciation	(641,590)	
Facilities and Other Improvements	136,253	
Less Accumulated Depreciation	(102,704)	
Total Assets	<u>1,900,453</u>	<u>1,528,775</u>
LIABILITIES		
Funds Held for Others		
Total Liabilities	<u>-</u>	<u>-</u>
NET ASSETS		
Held in Trust For		
Individuals, Organizations, and Other Gov't	<u>1,900,453</u>	<u>1,528,775</u>
Total Net Assets	<u>1,900,453</u>	<u>1,528,775</u>

The accompanying notes to the financial statements are an integral part of this financial statement.

Student Trust Fund (9999) U/F (7403)	Totals (Exhibit VI)
\$	\$
59,486	365,827
	2,575,000
	14,423
	281,081
	860,425
	(641,590)
	136,253
	(102,704)
<u>59,486</u>	<u>3,488,714</u>
<u>59,486</u>	<u>59,486</u>
<u>59,486</u>	<u>59,486</u>
<u>-</u>	<u>3,429,228</u>
<u>-</u>	<u>3,429,228</u>

TEXAS JUVENILE JUSTICE DEPARTMENT**EXHIBIT I-2****COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION -
PRIVATE-PURPOSE TRUST FUNDS****For the Fiscal Year Ended August 31, 2020**

	Parrie Haynes Endowment (9999) U/F (7401)	John Wende Endowment (9999) U/F (7401)
	\$	\$
ADDITIONS		
Investment Income		
From Investing Activities:		
Interest and Investment Income	21,407	17,761
Total Investing Income (Loss)	<u>21,407</u>	<u>17,761</u>
Total Net Investment Income (Loss)	<u>21,407</u>	<u>17,761</u>
Other Additions		
Other Revenue	58,448	155,017
Gain/(Loss) on Capital Assets		
Transfers In		
Total Other Additions	<u>58,448</u>	<u>155,017</u>
Total Additions	<u>79,855</u>	<u>172,778</u>
DEDUCTIONS		
Depreciation Expense	38,650	
Other Expense	67,122	71,658
Total Deductions	<u>105,772</u>	<u>71,658</u>
NET INCREASE (DECREASE) IN NET ASSETS	<u>(25,917)</u>	<u>101,120</u>
NET ASSETS		
Net Assets - September 1, 2019	1,941,812	1,412,213
Restatements		
Net Assets - September 1, 2019, as Restated	<u>1,941,812</u>	<u>1,412,213</u>
Net Assets, August 31, 2020	<u><u>1,915,895</u></u>	<u><u>1,513,333</u></u>

The accompanying notes to the financial statements are an integral part of this financial statement.

Student Trust Fund (9999) U/F (7403)	Totals (Exhibit VII)
\$	\$
<u>0</u>	<u>39,168</u>
<u>0</u>	<u>39,168</u>
<u>0</u>	<u>39,168</u>
<u>0</u>	<u>213,465</u>
<u>0</u>	<u>213,465</u>
<u>0</u>	<u>252,633</u>
<u>0</u>	<u>38,650</u>
<u>0</u>	<u>138,779</u>
<u>0</u>	<u>177,430</u>
<u>0</u>	<u>75,203</u>
<u>0</u>	<u>3,354,025</u>
<u>0</u>	<u>-</u>
<u>0</u>	<u>3,354,025</u>
<u>0</u>	<u>3,429,228</u>

TEXAS JUVENILE JUSTICE DEPARTMENT

EXHIBIT J-1
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
AGENCY FUNDS
For the Fiscal Year Ended August 31, 2020

	Beginning Balance September 1, 2019	Additions	Deductions	Ending Balance August 31, 2020
UNAPPROPRIATED RECEIPTS:	\$	\$	\$	\$
<u>General Revenue Fund (0001) U/F (0960/1000)</u>				
ASSETS				
Cash in State Treasury	-		-	-
Accounts Receivable	3,961,359	44,759	-	4,006,117
Total Assets	<u>3,961,359</u>	<u>44,759</u>	<u>-</u>	<u>4,006,117</u>
LIABILITIES				
Funds Held for Others	3,961,359	44,759	-	4,006,117
Total Liabilities	<u>3,961,359</u>	<u>44,759</u>	<u>-</u>	<u>4,006,117</u>
 OTHER AGENCY FUNDS:				
<u>City, Cty, MTA, SPD Sales Tax (0882) U/F (0882)</u>				
ASSETS				
Cash in State Treasury	-	-	-	-
Total Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
LIABILITIES				
Funds Held for Others	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Departmental Suspense -				
<u>Employee Housing Deductions (0900) U/F (9904)</u>				
ASSETS				
Cash in State Treasury	-	-	-	-
Total Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
LIABILITIES				
Funds Held for Others	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

	Beginning Balance September 1, 2019	Additions	Deductions	Ending Balance August 31, 2020
	\$	\$	\$	\$
Departmental Suspense -				
<u>Suspense Fund (0900) U/F (0900)</u>				
ASSETS				
Cash in State Treasury	-	-	-	-
Total Assets	-	-	-	-
LIABILITIES				
Funds Held for Others	-	-	-	-
Total Liabilities	-	-	-	-
<u>USPS - Overpayments to Employees/ Warrant Hold Offset (0900) U/F (9015/9016)</u>				
ASSETS				
Cash in State Treasury	4,569	93,238	94,027	3,780
Total Assets	4,569	93,238	94,027	3,780
LIABILITIES				
Funds Held for Others	4,569	93,238	94,027	3,780
Total Liabilities	4,569	93,238	94,027	3,780
<u>USPS - Direct Deposit Correction (0980) U/F (9014)</u>				
ASSETS				
Cash in State Treasury	-	-	-	-
Total Assets	-	-	-	-
LIABILITIES				
Funds Held for Others	-	-	-	-
Total Liabilities	-	-	-	-

TEXAS JUVENILE JUSTICE DEPARTMENT

EXHIBIT J-1 (Concluded)
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
AGENCY FUNDS
For the Fiscal Year Ended August 31, 2020

	Beginning Balance September 1, 2019	Additions	Deductions	Ending Balance August 31, 2020
	\$	\$	\$	\$
Child Support Addenda Deducts - Suspense (0807) U/F (8070)				
ASSETS				
Cash in State Treasury	65,666	804,305	808,153	61,819
Total Assets	<u>65,666</u>	<u>804,305</u>	<u>808,153</u>	<u>61,819</u>
LIABILITIES				
Funds Held for Others	65,666	804,305	808,153	61,819
Total Liabilities	<u>65,666</u>	<u>804,305</u>	<u>808,153</u>	<u>61,819</u>
 Totals - All Agency Funds				
ASSETS				
Cash in State Treasury	70,235	897,543	902,179	65,599
Accounts Receivable	3,961,359	44,759	-	4,006,117
Total Assets	<u>4,031,594</u>	<u>942,302</u>	<u>902,179</u>	<u>4,071,716</u>
LIABILITIES				
Funds Held for Others	4,031,594	942,302	902,179	4,071,716
Total Liabilities	<u>4,031,594</u>	<u>942,302</u>	<u>902,179</u>	<u>4,071,716</u>

The accompanying notes to the financial statements are an integral part of this financial statement.

SCHEDULES

TEXAS JUVENILE JUSTICE DEPARTMENT**SCHEDULE 1A****SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For the Fiscal Year Ended August 31, 2020

Federal Grantor / Pass-Through Grantor / Program Title	Federal CFDA Number	Pass-Through From	
		Agy. #	Identifying Number
U.S. Department of Justice			
Pass-Through From:			
Office of the Governor		300	
Intervention for Victims of Complex Trauma - TBRI	16.575		
Total, U.S. Department of Justice			
U.S. Department of Homeland Security			
Pass-Through From:			
Texas Department of Public Safety		405	
Disaster Grants - Public Assistance	97.036		
Total, U.S. Department of Homeland Security			
U.S. Department of Agriculture			
Pass-Through From:			
Texas Department of Agriculture		551	
National School Breakfast Program	10.553		TX - 227-2013
National School Lunch Program	10.555		TX - 227-2013
Food Distribution (NON-MONETARY)	10.555		
Child Nutrition Discretionary Grants - TDA Equip	10.579		

Total, U.S. Department of Agriculture

<u>Pass-Through From</u>		
<u>Agencies Amount</u>	<u>Direct Program Amount</u>	<u>Total PT From & Direct Programs</u>
\$	\$	\$
502,694		502,694
<hr/>		<hr/>
502,694	0	502,694
<hr/>		<hr/>
401,364		401,364
<hr/>		<hr/>
401,364	0	401,364
<hr/>		<hr/>
646,186		646,186
1,019,204		1,019,204
192,011		192,011
0		0
<hr/>		<hr/>
1,857,401	0	1,857,401
<hr/>		<hr/>

TEXAS JUVENILE JUSTICE DEPARTMENT**SCHEDULE 1A (Continued)****SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For the Fiscal Year Ended August 31, 2020

Federal Grantor Pass-Through Grantor / Program Title	Federal CFDA Number	Pass-Through From	
		Agy. #	Identifying Number
U.S. Department of Education			
Pass-Through From:			
Texas Education Agency		701	
Elementary and Secondary Education Act- Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013		18-610801 19-610801
Vocational and Applied Technology Education Act- Career and Technical Education - Basic Grants to States	84.048		18-420007 19-420007
Elementary and Secondary Education Act- Improving Teacher Quality State Grants	84.367		18-694501 19-694501
Special Education Grants to States	84.027		
Total, U.S. Department of Education			
U.S. Department of Health and Human Services			
Pass-Through From:			
Texas Department of Family and Protective Services Foster Care-Title IV-E	93.658	530	12-0224-00001
COVID-19 - Foster Care-Title IV-E	93.658		
Pass-Through From:			
Department of State Health Services Maternal and Child Health Services Block Grant to the States	93.994		
Total, U.S. Department of Health and Human Services			
TOTAL FEDERAL FINANCIAL ASSISTANCE			

<u>Pass-Through From</u>		
<u>Agencies</u>	<u>Direct Program</u>	<u>Total PT From &</u>
<u>Amount</u>	<u>Amount</u>	<u>Direct Programs</u>
\$	\$	\$
1,114,680		1,114,680
173,343		173,343
38,630		38,630
518,504		518,504
1,845,157	0	1,845,157
1,353,822		1,353,822
46,416		46,416
18,459		18,459
1,418,697	0	1,418,697
6,025,313	0	6,025,313

TEXAS JUVENILE JUSTICE DEPARTMENT**SCHEDULE 1-A (Concluded)
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended August 31, 2020****Note 1 - Non-Monetary Assistance**

The Food Distribution Program is presented at the federally assigned value of the commodities distributed. The commodities are received from the U.S. Department of Agriculture (Federal CFDA Number 10.555). The estimated dollar value for fiscal year 2020 was \$192,011.

Note 2 - Reconciliation

Below is a reconciliation of the total of federal pass-through and federal expenditures as reported on the Schedule of Expenditures of Federal Awards to the total federal revenues and federal pass-through revenues as reported in the general-purpose financial statements. Generally, federal funds are not earned until expended; therefore, federal revenues equal federal expenditures for the reporting period.

Per Combined Statement of Revenues Expenditures, and Changes in Fund Balance - Governmental Fund Types (Exh. II):		
Federal Revenue (Exh. II)	\$	0
Federal Pass-Through Revenue (Exh. II)		<u>5,833,301</u>
Subtotal	\$	5,833,301
<u>RECONCILING ITEMS:</u>		
Non-monetary		
Federal Commodities		192,011
Total Pass-Through and Expenditures per Federal Schedule	\$	<u><u>6,025,313</u></u>

TEXAS JUVENILE JUSTICE DEPARTMENT

SCHEDULE 1B

SCHEDULE OF STATE GRANT PASS-THROUGHS FROM/TO STATE AGENCIES

For the Fiscal Year Ended August 31, 2020

	<u>Grant ID</u>	<u>Agency Number</u>	<u>Amount</u>
Pass-Through From:			\$
Office of the Governor			
Title II Compliance and Monitoring	300.0004	300	<u>202,577</u>
Total Office of the Governor			<u>202,577</u>
Health and Human Services Commission			
North STAR Program	529.0001	529	<u>675,163</u>
Total Health and Human Services Commission			<u>675,163</u>
Texas Education Agency:			
Available School Fund - Per Capita	701.0007	701	256,816
FSP - Texas Juvenile Justice Department	701.0018	701	<u>3,717,842</u>
Subtotal Independent School District Funds			<u>3,974,658</u>
Juvenile Justice Alternative Education Program	701.0022	701	<u>6,070,000</u>
Subtotal Juvenile Justice Alternative Education Program			<u>6,070,000</u>
Instructional Materials Allotment	701.0048	701	<u>86,879</u>
Subtotal Instructional Materials Allotment			<u>86,879</u>
Salary Increase for School Personnel	701.0057	701	<u>438,000</u>
Subtotal Salary Increase for School Personnel			<u>438,000</u>
Total Texas Education Agency			<u>10,569,537</u>
Total Pass-Through From Other State Agencies (Exh II)			<u><u>11,447,277</u></u>

TEXAS JUVENILE JUSTICE DEPARTMENT**SCHEDULE 2****VENDING MACHINE COMMISSIONS****For the Fiscal Year Ended August 31, 2020**

In order to meet the reporting requirements of §2203.005, Government Code, the following schedule shows the amount of vending machine commissions and the disposal of such funds.

Commissions	
Vending Machine	\$ <u>12,989</u>
Total Commissions	\$ <u><u>12,989</u></u>
Disposal of Commissions	
Funds Deposited in State Treasury for Student Benefit Fund	\$ <u>12,989</u>
Total Disposal of Commissions	\$ <u><u>12,989</u></u>

