

**TEXAS JUVENILE JUSTICE
DEPARTMENT**

ANNUAL FINANCIAL REPORT

**FISCAL YEAR ENDED
AUGUST 31, 2022**

(UNAUDITED)

**Shandra Carter
INTERIM EXECUTIVE DIRECTOR**



TEXAS
JUVENILE JUSTICE
DEPARTMENT

November 20, 2022

Honorable Greg Abbott, Governor
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, 2022, 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 *Annual Comprehensive Financial Report (ACFR)*; 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 Neamtz 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 "Shandra Carter".

Shandra Carter
Interim Executive Director

The Honorable Lisa Jarrett, Chair

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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, 2022**

	Governmental Fund Types	
	General Funds (Exhibit A-1)	Capital Projects Fund (0599) U/F (0599)
	\$	\$
ASSETS AND DEFERRED OUTFLOWS:		
Current Assets:		
Cash (Note 3):		
On Hand	13,700	
In Bank	145,000	
Legislative Appropriations	50,817,555	
Receivables from:		
Accounts Receivable	4,134,435	
Federal		
Due from Other Funds (Note 12)	0	
Due from Other Agencies (Note 12)	556,258	28,588
Consumable Inventories	627,427	
Non-Current Assets and Deferred Outflows:		
Capital Assets (Note 2):		
Non-Depreciable or Non-Amortizable		
Depreciable or Amortizable, Net:		
Total Assets and Deferred Outflows	56,294,375	28,588

Governmental Funds Total	Government-wide Adjustments			Statement of Net Assets
	Capital Assets Adjustments	Long-Term Liabilities Adjustments	Other Adjustments	
\$	\$	\$	\$	\$
13,700				13,700
145,000				145,000
50,817,555				50,817,555
4,134,435				4,134,435
0				0
0				0
584,846				584,846
627,427				627,427
	814,614			814,614
	34,820,620			34,820,620
<u>56,322,963</u>	<u>35,635,233</u>	<u>0</u>	<u>0</u>	<u>91,958,196</u>

TEXAS JUVENILE JUSTICE DEPARTMENT

EXHIBIT I (Concluded)

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

For the Fiscal Year Ended August 31, 2022

	Governmental Fund Types	
	General Funds (Exhibit A-1)	Capital Projects Fund (0599) U/F (0599)
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	\$	\$
Liabilities and Deferred Inflows		
Current Liabilities:		
Payables from:		
Accounts	2,549,552	28,588
Payroll	9,700,692	
Due to Other Funds (Note 12)	0	
Due To Other Agencies (Note 12)	0	
Unearned Revenues	4,102,283	
Interest Payable		
Employees' Compensable Leave (Note 5)		
Right to Use Lease Obligation (Note 5)		
Non-Current Liabilities and Deferred Inflows:		
Employees' Compensable Leave (Note 5)		
Right to Use Lease Obligation (Note 5)		
Total Liabilities and Deferred Inflows	<u>16,352,527</u>	<u>28,588</u>
Fund Financial Statement - Fund Balances		
Fund Balances (Deficits):		
Nonspendable for Inventory	627,427	
Restricted	295,052	
Assigned	34,141,419	
Unassigned	4,877,950	
Total Fund Balances	<u>39,941,848</u>	<u>0</u>
Total Liabilities, Deferred Inflows and Fund Balances	<u>56,294,375</u>	<u>28,588</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
\$	\$	\$	\$	\$
2,578,140				2,578,140
9,700,692				9,700,692
0				0
0				0
4,102,283				4,102,283
		1,600		1,600
		6,498,107		6,498,107
		555,405		555,405
		3,807,553		3,807,553
		1,653,681		1,653,681
<u>16,381,115</u>	<u>0</u>	<u>12,516,345</u>	<u>0</u>	<u>28,897,461</u>
627,427				627,427
295,052				295,052
34,141,419				34,141,419
4,877,950				4,877,950
<u>39,941,848</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>39,941,848</u>
<u>56,322,963</u>	<u>0</u>	<u>12,516,345</u>	<u>0</u>	<u>68,839,309</u>
	35,635,233			35,635,233
		(12,516,345)		(12,516,345)
	<u>35,635,233</u>	<u>(12,516,345)</u>	<u>0</u>	<u>63,060,736</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, 2022

	Governmental Fund Types	
	General Funds (Exhibit A-2)	Capital Projects Funds (0599) U/F (0599)
	\$	\$
REVENUES		
Legislative Appropriations:		
Original Appropriations	249,893,246	
Additional Appropriations	20,194,973	
Federal Revenue		
Federal Grant Pass-Through Revenue	49,860,412	
State Grant Pass-Through Revenue	9,740,483	
Licenses, Fees and Permits	6,450	
Interest and Investment Income	0	
Rental of Land	800	
Sales of Goods and Services	125,850	
Other Revenues	44,865	
Total Revenues	<u>329,867,079</u>	<u>0</u>
EXPENDITURES		
Salaries and Wages	100,831,255	
Payroll Related Costs	29,933,906	
Professional Fees and Services	12,683,116	
Travel	683,168	
Materials and Supplies	8,319,540	213,137
Communication and Utilities	3,910,860	
Repairs and Maintenance	3,671,190	1,063,430
Rentals and Leases	540,952	
Printing and Reproduction	97,001	
Claims and Judgments	76,142	
Intergovernmental Payments	153,655,808	
Public Assistance Payments	4,292,255	
Other Expenditures	7,695,309	16,522
Debt Service - Principal - Leases	657,771	
Capital Outlay	5,304,157	397,103
Depreciation and Amortization Expense		
Total Expenditures/Expenses	<u>332,352,430</u>	<u>1,690,192</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(2,485,351)</u>	<u>(1,690,192)</u>

Governmental Funds Total	Capital Assets Adjustments	Long-Term Liabilities Adjustments	Other Adjustments	Statement of Activities
\$	\$	\$	\$	\$
249,893,246				249,893,246
20,194,973				20,194,973
0				0
49,860,412				49,860,412
9,740,483				9,740,483
6,450				6,450
0				0
800				800
125,850				125,850
44,865				44,865
329,867,079	0	0	0	329,867,079
100,831,255		(301,237)		100,530,018
29,933,906				29,933,906
12,683,116				12,683,116
683,168				683,168
8,532,677				8,532,677
3,910,860				3,910,860
4,734,620				4,734,620
540,952				540,952
97,001				97,001
76,142				76,142
153,655,808				153,655,808
4,292,255				4,292,255
7,711,832		1,600		7,713,431
657,771		(657,771)		0
5,701,260	(5,701,260)			0
	4,368,294			4,368,294
334,042,622	(1,332,966)	(957,408)	0	331,752,247
(4,175,543)	1,332,966	957,408	0	(1,885,168)

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, 2022**

	Governmental Fund Types	
	General Funds (Exhibit A-2)	Capital Projects Funds (0599) U/F (0599)
OTHER FINANCING SOURCES (USES)	\$	\$
Sale of Capital Assets	75,952	
Transfer In		1,690,192
Transfer Out	(64,589)	
Increase in Obligations - Leases	2,866,857	
Legislative Transfer In		
Legislative Transfer Out	(25,765,662)	
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>(22,887,442)</u>	<u>1,690,192</u>
Net Change in Fund Balances/Net Assets	<u>(25,372,792)</u>	<u>0</u>
Fund Financial Statement - Fund Balances		
Fund Balances - September 1, 2021	66,508,341	0
Restatements	8,000	
Fund Balances - September 1, 2021, as Restated	<u>66,516,341</u>	<u>0</u>
Appropriations Lapsed	<u>(1,201,701)</u>	<u>-</u>
Fund Balances - August 31, 2022	<u><u>39,941,848</u></u>	<u><u>0</u></u>

Government-wide Statement - Net Assets

Net Assets/Net Change in Net Assets
 Net Assets, September 1, 2021
 Restatements
 Net Assets, September 1, 2021, as Restated
 Net Assets, August 31, 2022

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
\$	\$	\$	\$	\$
75,952	(75,952)			0
1,690,192				1,690,192
(64,589)				(64,589)
2,866,857		(2,866,857)		0
0				0
(25,765,662)				(25,765,662)
0	93,892			93,892
0				0
0				0
<u>(21,197,249)</u>	<u>17,940</u>	<u>(2,866,857)</u>	<u>0</u>	<u>(24,046,167)</u>
<u>(25,372,792)</u>				<u>(25,931,335)</u>
66,508,341				66,508,341
8,000				8,000
<u>66,516,341</u>				<u>66,516,341</u>
<u>(1,201,701)</u>				<u>(1,201,701)</u>
<u>39,941,848</u>				<u>39,383,305</u>
<u>39,941,848</u>	<u>1,350,906</u>	<u>(1,909,449)</u>	<u>0</u>	<u>39,383,305</u>
	<u>34,284,327</u>	<u>(10,606,897)</u>	<u>0</u>	<u>23,677,430</u>
				<u>0</u>
	<u>34,284,327</u>	<u>(10,606,897)</u>	<u>0</u>	<u>23,677,430</u>
<u>39,941,848</u>	<u>35,635,233</u>	<u>(12,516,345)</u>	<u>0</u>	<u>63,060,736</u>

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TEXAS JUVENILE JUSTICE DEPARTMENT**EXHIBIT VI****COMBINED STATEMENT OF NET POSITION - FIDUCIARY FUNDS****For the Fiscal Year Ended August 31, 2022**

	Private-Purpose Trust (Exhibit I-1)	Custodial Fund (3700) U/F (7903)	Totals
	\$	\$	\$
ASSETS			
Cash and Cash Equivalents:			
Cash in Bank	214,111	40,943	255,054
Cash Equivalents	2,775,000		2,775,000
Restricted:			
Cash and Cash Equivalents:			
Cash in Bank	14,423		14,423
Receivables from:			
Accounts Receivable			-
Capital Assets:			
Non-Depreciable:			
Land and Land Improvements	281,081		281,081
Depreciable:			
Buildings and Building Improvements	860,425		860,425
Less Accumulated Depreciation	(706,504)		(706,504)
Facilities and Other Improvements	136,253		136,253
Less Accumulated Depreciation	(115,090)		(115,090)
Total Assets	<u>3,459,698</u>	<u>40,943</u>	<u>3,500,641</u>
LIABILITIES			
Accounts Payable	-	40,943	40,943
Total Liabilities	<u>-</u>	<u>40,943</u>	<u>40,943</u>
NET ASSETS			
Held in Trust For			
Individuals, Organizations, and Other Gov't	3,459,698	-	3,459,698
Total Net Assets	<u>3,459,698</u>	<u>-</u>	<u>3,459,698</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, 2022**

	Private-Purpose Trust (Exhibit I-2)	Custodial Fund (3700) U/F (7903)
	\$	\$
ADDITIONS		
Investment Income		
From Investing Activities:		
Interest and Investment Income	5,119	
Total Investing Income (Loss)	<u>5,119</u>	-
Total Net Investment Income (Loss)	<u>5,119</u>	<u>-</u>
Other Additions		
Other Revenue	254,992	
Gain/(Loss) on Capital Assets		
Transfers In		
Total Other Additions	<u>254,992</u>	<u>-</u>
Total Additions	<u>260,111</u>	<u>-</u>
DEDUCTIONS		
Depreciation Expense	38,650	
Other Expense	206,386	
Total Deductions	<u>245,036</u>	<u>-</u>
NET INCREASE (DECREASE) IN NET ASSETS	<u>15,075</u>	<u>-</u>
NET ASSETS		
Net Assets - September 1, 2021	3,444,623	0
Restatements		-
Net Assets - September 1, 2021, as Restated	<u>3,444,623</u>	<u>-</u>
Net Assets, August 31, 2022	<u>3,459,698</u>	<u>-</u>

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

<u>Totals</u>	
\$	
	5,119
	<u>5,119</u>
	<u>5,119</u>
	254,992
	-
	-
	<u>254,992</u>
	<u>260,111</u>
	38,650
	<u>206,386</u>
	<u>245,036</u>
	15,075
	<u>15,075</u>
	3,444,623
	-
	<u>3,444,623</u>
	<u>3,459,698</u>
	<u>3,459,698</u>

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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

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.

Custodial Fund

The Texas Juvenile Justice Department reports its Student Trust Fund as a custodial fund. Custodial funds are used to account for resources that are not required to be reported in pension trust funds, investment funds or private-purpose trust funds. TJJD operates the Student Trust Fund in local bank accounts to provide youth with banking privileges.

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 reports these grants in the Consolidated Fund 0325 column of the TJJD financial statements.

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, 2022, is presented below:

	Balance 09/01/21	Adjust- ments	Reclassifications			Additions	Deletions	Balance 08/31/22
			Completed CIP	Inc- Int'agy Trans	Dec- Int'agy Trans			
GOVERNMENTAL ACTIVITIES								
Non-depreciable or Non-amortizable Assets								
Land and Land Improvements	814,614	0.00	0.00	0.00	0.00	0.00	0.00	814,614
Total Non-depreciable or Non-amortizable Assets	814,614	0.00	0.00	0.00	0.00	0.00	0.00	814,614
Depreciable Assets								
Buildings and Building Improvements	115,141,126					2,341,265		117,482,391
Infrastructure	11,502,951							11,502,951
Facilities and Other Improvements	11,894,957					149,394		12,044,351
Furniture and Equipment	7,008,908					240,949	(214,264)	7,035,593
Vehicles, Boats and Aircraft	6,594,678			223,487		102,795	(391,202)	6,529,758
Other Capital Assets	333,850							333,850
Total Depreciable Assets	152,476,470	0.00	0.00	223,487	0.00	2,834,403	(605,466)	154,928,894
Less Accumulated Depreciation for:								
Buildings and Building Improvements	(90,411,099)					(2,708,555)		(93,119,654)
Infrastructure	(10,917,774)					(95,049)		(11,012,824)
Facilities and Other Improvements	(5,397,311)					(395,318)		(5,792,629)
Furniture and Equipment	(6,404,806)					(205,087)	214,264	(6,395,629)
Vehicles, Boats and Aircraft	(5,580,683)			(199,957)		(295,541)	385,611	(5,690,569)
Other Capital Assets	(295,084)					(7,157)		(302,240)
Total Accumulated Depreciation	(119,006,757)	0.00	0.00	(199,957)	0.00	(3,706,707)	599,876	(122,313,545)
Depreciable Assets, Net	33,469,713	0.00	0.00	23,530	0.00	(872,304)	(5,590)	32,615,349
Amortizable Assets - Intangible								
Computer Software	4,049,946						(24,210)	4,025,736
Total Amortizable Assets - Intangible	4,049,946	0.00	0.00	0.00	0.00	0.00	(24,210)	4,025,736
Less Accumulated Amortization for:								
Computer Software	(4,049,946)						24,210	(4,025,736)
Total Accumulated Amortization	(4,049,946)	0.00	0.00	0.00	0.00	0.00	24,210	(4,025,736)
Amortizable Assets - Intangible, Net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Governmental Activities								
Capital Assets, Net	34,284,327	0.00	0.00	23,530	0.00	(872,304)	(5,590)	33,429,963

Capital Assets continued

	Balance 09/01/21	Adjust- ments	Additions	Deletions	Balance 08/31/22
Amortizable Assets-IRTU					
Buildings and Building Improvements	0.00		2,866,857		2,866,857
Total Amortizable RTU Assets	0.00	0.00	2,866,857	0.00	2,866,857
Less Accumulated Amortization for:					
Buildings and Building Improvements	0.00		(661,587)		(661,587)
Total Accumulated Amortization	0.00	0.00	(661,587)	0.00	(661,587)
Governmental Activities, RTU Assets, Net	0.00	0.00	2,205,270	0.00	2,205,270

	Balance 09/01/21	Adjust- ments	Reclassifications			Additions	Deletions	Balance 08/31/22
			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	0.00	0.00	0.00	0.00	0.00	0.00	281,081
Total Non-depreciable or Non-amortizable Assets	281,081	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	996,678
Less Accumulated Depreciation for:								
Buildings and Building Improvements	(674,047)					(32,457)		(706,505)
Facilities and Other Improvements	(108,897)					(6,193)		(115,090)
Total Accumulated Depreciation	(782,944)	0.00	0.00	0.00	0.00	(38,650)	0.00	(821,595)
Depreciable Assets, Net	213,733	0.00	0.00	0.00	0.00	(38,650)	0.00	175,083
Private-Purpose Trust Funds								
Capital Assets, Net	494,814	0.00	0.00	0.00	0.00	(38,650)	0.00	456,154

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, 2022, 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		\$ 3,003,534
Less: Certificates of Deposit included in carrying value and reported as Cash Equivalent		2,775,000
Cash in Bank per AFR		\$ 228,534
Fiduciary Funds Cash in Bank		\$ 214,111
Fiduciary Funds Restricted Cash in Bank		14,423
Cash in Bank per AFR		\$ 228,534

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, 2022, the total bank balance was as follows:

Governmental and Business-Type Activities	\$ 145,000	Fiduciary Funds	\$ 3,003,534
--	------------	------------------------	--------------

NOTE 4: SHORT-TERM DEBT

The Texas Juvenile Justice Department had no short-term debt as of August 31, 2022.

NOTE 5: LONG-TERM LIABILITIES

Changes in Long-Term Liabilities

During the year ended August 31, 2022, the following changes occurred in liabilities.

Governmental Activities	Balance 09/01/21	Additions	Reductions	Balance 08/31/22	Amounts Due Within One Year	Amounts Due Thereafter
Right to Use Lease Obligations	\$	\$ 2,866,857	\$ 657,771	\$ 2,209,086	\$ 555,405	\$ 1,653,681
Employees' Compensable Leave	\$ 10,606,897	\$ 20,485,404	\$ 20,786,641	\$ 10,305,660	\$ 6,498,107	\$ 3,807,553
Total Governmental Activities	\$ 10,606,897	\$ 23,352,262	\$ 21,444,412	\$ 12,514,746	\$ 7,053,512	\$ 5,461,234

Right to Use Obligations

The right to use obligation is the present value of payments expected to be made during a lease term.

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, 2022.

Included in the expenditures reported in the financial statements are the following amounts of rent paid or due under operating leases: **General Fund \$657,771**

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	Principal	Interest	Total Future Minimum Lease Payments
2023	\$ 555,405	\$ 19,490	\$ 574,895
2024	497,357	15,304	512,661
2025	387,839	11,222	399,061
2026	291,038	7,510	298,548
2027	148,707	5,201	153,908
2028-2032	328,739	4,728	333,467
Total	2,209,086	63,455	2,272,541

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:

Legislative Transfer In or Legislative Transfer Out
Due From Other Agencies or Due To Other Agencies
Transfers In or Transfers Out

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, 2022, follows:

	Legislative Transfers In	Legislative Transfers Out
General Funds	\$	\$
To Agy 300, Fund 0001	-	25,765,662
Total Legislative Transfers (Exh II)	\$	\$ 25,765,662

	Due From Other Agencies	Due To Other Agencies	Source
General Funds	\$	\$	
Agency 530, Fund 0001 - TDFPS	92,947		Federal-Pass Through
Agency 551, Fund 0001 - TDA	91,245		Federal-Pass Through
Agency 551, Fund 0001 - TDA	149,135		Federal-Pass Through
Agency 701, Fund 0148 - TEA	57,309		Federal-Pass Through
Subtotal Federal Pass Throughs	390,636		
Agency 529, Fund 0001 - HHSC	165,622		State Pass-Through
Subtotal State Pass Throughs	165,622	-	
Total General Funds	556,258	-	
Capital Projects Funds			
Agency 902, Fund 0599 - CPA	28,588		Transfer
Total Capital Projects Funds	28,588	-	
Total Due From/To Other Agencies (Exh I)	\$ 584,846	\$ -	

	Transfers In	Transfers Out	Source
General Funds	\$	\$	
Agency 902, Fund 0001 - CPA		64,589	Unappropriated Receipts
Total General Funds	-	64,589	
Capital Projects Funds			
Agency 902, Fund 0599 - CPA	(1,690,192)		Transfer
Total Capital Projects Funds	(1,690,192)	-	
Total Transfers In/Out (Exh II)	\$ (1,690,192)	\$ 64,589	

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 2022.

	General Fund
Net Assets, September 1, 2021	\$ 66,508,341
a) Restatement – Reclass of Legislative Appropriations to Net Assets	8,000
Net Assets, September 1, 2021, as Restated	\$ 66,516,341

Legislative Appropriation is being Restated by \$8,000 due to issuance of additional petty cash from the State Treasury to Texas Juvenile Justice Department facilities for their petty cash needs.

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 2021 and 2022 were as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
2021	\$ 0	\$ 2,324	\$ (2,324)	\$ 0
2022	\$ 0	\$ 76,142	\$ (76,142)	\$ 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	\$ 3,877	CFDA 84.013A	Federal Funds, restrictions are externally imposed by federal government agencies.
0001	0240	Restricted	\$ 270,413	CFDA 10.553	Federal Funds, restrictions are externally imposed by federal government agencies.
0001	0274	Restricted	\$ 3,000	CFDA 84.367A	Federal Funds, restrictions are externally imposed by federal government agencies.
0001	0285	Restricted	\$ 1,021	CFDA 84.048A	Federal Funds, restrictions are externally imposed by federal government agencies.
0001	0304	Restricted	\$ 16,741	CFDA 93.994	Federal Funds, restrictions are externally imposed by federal government agencies.

COMBINING FINANCIAL STATEMENTS

TEXAS JUVENILE JUSTICE DEPARTMENT**EXHIBIT A-1
COMBINING BALANCE SHEET
ALL GENERAL AND CONSOLIDATED FUNDS
For the Fiscal Year Ended August 31, 2022****ASSETS AND DEFERRED OUTFLOWS:**

Current Assets:

Cash (Note 3):

On Hand

In Bank

Legislative Appropriations

Receivables from:

Accounts Receivable

Due from Other Agencies (Note 12)

Consumable Inventories

Total Assets and Deferred Outflows

LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES**Liabilities and Deferred Inflows**

Current Liabilities:

Payables from:

Accounts

Payroll

Due to Other Funds (Note 12)

Due To Other Agencies (Note 12)

Unearned Revenues

Employees' Compensable Leave (Note 5)

Non-Current Liabilities and Deferred Inflows:

Employees' Compensable Leave (Note 5)

Total Liabilities and Deferred Inflows

Fund Financial Statement - Fund Balances

Fund Balances (Deficits):

Nonspendable for Inventory

Restricted

Assigned

Unassigned

Total Fund Balances

Total Liabilities, Deferred Inflows and Fund Balances

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

General Funds	Consolidated Fund (0325) U/F (0325)	Total (Exhibit I)
\$	\$	\$
13,700		13,700
145,000		145,000
50,817,555		50,817,555
4,134,435		4,134,435
556,258		556,258
627,427		627,427
<u>56,294,375</u>	<u>0</u>	<u>56,294,375</u>
\$	\$	\$
2,549,552		2,549,552
9,700,692		9,700,692
4,102,283		4,102,283
<u>16,352,527</u>	<u>0</u>	<u>16,352,527</u>
627,427		627,427
295,052		295,052
34,141,419		34,141,419
4,877,950		4,877,950
<u>39,941,848</u>	<u>0</u>	<u>39,941,848</u>
<u>56,294,375</u>	<u>0</u>	<u>56,294,375</u>

TEXAS JUVENILE JUSTICE DEPARTMENT

EXHIBIT A-2

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE/STATEMENT OF ACTIVITIES - ALL GENERAL AND CONSOLIDATED FUNDS
For the Fiscal Year Ended August 31, 2022**

REVENUES

Legislative Appropriations:
 Original Appropriations
 Additional Appropriations
Federal Grant Pass-Through Revenue
State Grant Pass-Through Revenue
Licenses, Fees and Permits
Rental of Land
Sales of Goods and Services
Other Revenues
Total Revenues

EXPENDITURES

Salaries and Wages
Payroll Related Costs
Professional Fees and Services
Travel
Materials and Supplies
Communication and Utilities
Repairs and Maintenance
Rentals and Leases
Printing and Reproduction
Claims and Judgments
Intergovernmental Payments
Public Assistance Payments
Other Expenditures
Debt Service - Principal - Leases
Capital Outlay
Total Expenditures/Expenses

Excess (Deficiency) of Revenues over Expenditures

General Funds	Consolidated Fund (0325) U/F (0325)	Total (Exhibit II)
\$	\$	\$
249,893,246		249,893,246
20,194,973		20,194,973
4,061,589	45,798,823	49,860,412
9,740,483		9,740,483
6,450		6,450
800		800
125,850		125,850
44,865		44,865
284,068,256	45,798,823	329,867,079
64,330,168	36,501,088	100,831,255
22,209,634	7,724,272	29,933,906
12,678,100	5,015	12,683,116
683,168		683,168
7,088,998	1,230,542	8,319,540
3,910,210	650	3,910,860
3,660,669	10,521	3,671,190
490,171	50,780	540,952
97,001		97,001
76,142		76,142
153,633,824	21,984	153,655,808
4,292,255		4,292,255
7,441,339	253,970	7,695,309
657,771		657,771
5,304,157		5,304,157
286,553,607	45,798,823	332,352,430
(2,485,351)	0	(2,485,351)

TEXAS JUVENILE JUSTICE DEPARTMENT

EXHIBIT A-2 (Concluded)

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE/STATEMENT OF ACTIVITIES - ALL GENERAL AND CONSOLIDATED FUNDS
For the Fiscal Year Ended August 31, 2022**

OTHER FINANCING SOURCES (USES)

Sale of Capital Assets
Transfer In
Transfer Out
Increase in Obligations - Leases
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)

Net Change in Fund Balances/Net Assets

Fund Financial Statement - Fund Balances

Fund Balances - September 1, 2021
Restatements
Fund Balances - September 1, 2021, as Restated
Appropriations Lapsed
Fund Balances - August 31, 2022

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

General Funds	Consolidated Fund (0325) U/F (0325)	Total (Exhibit II)
\$ 75,952	\$	\$ 75,952
		0
(64,589)		(64,589)
2,866,857		2,866,857
		0
(25,765,662)		(25,765,662)
		0
		0
		0
<u>(22,887,442)</u>	<u>0</u>	<u>(22,887,442)</u>
<u>(25,372,792)</u>	<u>0</u>	<u>(25,372,792)</u>
66,508,341	0	66,508,341
8,000		8,000
<u>66,516,341</u>	<u>0</u>	<u>66,516,341</u>
<u>(1,201,701)</u>	<u>-</u>	<u>(1,201,701)</u>
<u>39,941,848</u>	<u>0</u>	<u>39,941,848</u>

TEXAS JUVENILE JUSTICE DEPARTMENT**EXHIBIT I-1****COMBINING STATEMENT OF FIDUCIARY NET POSITION - PRIVATE-PURPOSE TRUST FUNDS****For the Fiscal Year Ended August 31, 2022**

	Parrie Haynes Endowment (9999) U/F (7401)	John Wende Endowment (9999) U/F (7401)
	\$	\$
ASSETS		
Cash and Cash Equivalents:		
Cash in Bank	167,997	46,114
Cash Equivalents	1,300,000	1,475,000
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	(706,504)	
Facilities and Other Improvements	136,253	
Less Accumulated Depreciation	(115,090)	
Total Assets	<u>1,830,267</u>	<u>1,629,431</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>1,830,267</u>	<u>1,629,431</u>
Total Net Assets	<u>1,830,267</u>	<u>1,629,431</u>

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

Totals	
(Exhibit VI)	
<hr/>	
\$	
	214,111
	2,775,000
	14,423
	281,081
	860,425
	(706,504)
	136,253
	(115,090)
	<hr/>
	3,459,698
	<hr/>
	-
	<hr/>
	-
	<hr/>
	3,459,698
	<hr/>
	3,459,698
	<hr/>
	<hr/>

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, 2022**

	Parrie Haynes Endowment (9999) U/F (7401)	John Wende Endowment (9999) U/F (7401)
	\$	\$
ADDITIONS		
Investment Income		
From Investing Activities:		
Interest and Investment Income	2,437	2,682
Total Investing Income (Loss)	<u>2,437</u>	<u>2,682</u>
Total Net Investment Income (Loss)	<u>2,437</u>	<u>2,682</u>
Other Additions		
Other Revenue	64,871	190,121
Gain/(Loss) on Capital Assets		
Transfers In		
Total Other Additions	<u>64,871</u>	<u>190,121</u>
Total Additions	<u>67,308</u>	<u>192,803</u>
DEDUCTIONS		
Depreciation Expense	38,650	
Other Expense	53,054	153,331
Total Deductions	<u>91,705</u>	<u>153,331</u>
NET INCREASE (DECREASE) IN NET ASSETS	<u>(24,397)</u>	<u>39,472</u>
NET ASSETS		
Net Assets - September 1, 2021	1,854,664	1,589,959
Restatements		
Net Assets - September 1, 2021, as Restated	<u>1,854,664</u>	<u>1,589,959</u>
Net Assets, August 31, 2022	<u><u>1,830,267</u></u>	<u><u>1,629,431</u></u>

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

Totals	
(Exhibit VII)	
<hr/>	
\$	
	<hr/>
	5,119
	<hr/>
	5,119
	<hr/>
	5,119
	<hr/>
	254,992
	-
	-
	<hr/>
	254,992
	<hr/>
	260,111
	<hr/>
	38,650
	206,386
	<hr/>
	245,036
	<hr/>
	15,075
	<hr/>
	3,444,623
	-
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	3,444,623
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	3,459,698
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SCHEDULES

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

For the Fiscal Year Ended August 31, 2022

Federal Grantor / Pass-Through Grantor / Program Title	Federal CFDA Number	Pass-Through From	
		Agy. #	Identifying Number
General Services Administraton			
Pass-Through From:			
Texas Facilities Commission		303	
Donation of Federal Surplus Property (Non-Monetary)	39.003		
Total, General Services Administraton			
U.S. Department of the Treasury			
Pass-Through From:			
Office of the Governor		300	
COVID-19 - Coronavirus Relief Fund	21.019		
Total, U.S. Department of the Treasury			
U.S. Department of Agriculture			
Pass-Through From:			
Department of Agriculture		551	
National School Breakfast Program	10.553		TX - 227-2013
National School Lunch Program	10.555		TX - 227-2013
State Administrative Expenses for Child Nutriion	10.560		
Total, U.S. Department of Agriculture			
U.S. Department of Homeland Security			
Pass-Through From:			
Texas Division of Emergency Management		575	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		
Total, U.S. Department of Homeland Security			

<u>Pass-Through From</u>		
<u>Agencies Amount</u>	<u>Direct Program Amount</u>	<u>Total PT From & Direct Programs</u>
\$	\$	\$
403		403
<hr/>		
403	0	403
<hr/>		
\$	\$	\$
44,225,360		44,225,360
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44,225,360	0	44,225,360
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611,213		611,213
1,109,028		1,109,028
19,802		19,802
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1,740,043	0	1,740,043
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1,551,479		1,551,479
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1,551,479	0	1,551,479
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SCHEDULE 1A (Continued)
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended August 31, 2022

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	
Crime Victim Assistance	16.575		
Edward Byne Memorial Justice Assistance Grant Program			
Total, U.S. Department of Justice			
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	84.013A		18-610801 19-610801
Vocational and Applied Technology Education Act- Career and Technical Education - Basic Grants to States	84.048A		18-420007 19-420007
Elementary and Secondary Education Act- Improving Teacher Quality State Grants	84.367A		18-694501 19-694501
Special Education Grants to States	84.027A		
Total, U.S. Department of Education			
U.S. Department of Health and Human Services			
Pass-Through From:			
Texas Department of Family and Protective Services		530	
Foster Care-Title IV-E	93.658		12-0224-00001

<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>
\$	\$	\$
12,905		12,905
352,376		352,376
365,282	0	365,282
936,838		936,838
83,324		83,324
17,126		17,126
351,100		351,100
1,388,387	0	1,388,387
569,918		569,918

SCHEDULE 1A (Continued)
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended August 31, 2022

Federal Grantor Pass-Through Grantor / Program Title	Federal CFDA Number	Pass-Through From	
		Agy. #	Identifying Number
Pass-Through From:			
Department of State Health Services		537	
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 Amount</u>	<u>Direct Program Amount</u>	<u>Total PT From & Direct Programs</u>
19,943		19,943
589,861	0	589,861
<u>49,860,814</u>	<u>0</u>	<u>49,860,814</u>

TEXAS JUVENILE JUSTICE DEPARTMENT**SCHEDULE 1-A (Concluded)
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended August 31, 2022****Note 1 - Non-Monetary Assistance**

The Federal Surplus Program is presented at the federally assigned value of the federal surplus donated. The donations are received from the U.S. General Services Administration (Federal CFDA Number 39.003). The estimated dollar value for fiscal year 2022 was \$402.62.

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>49,860,412</u>
Subtotal	\$	49,860,412
<u>RECONCILING ITEMS:</u>		
Non-monetary		
Federal Commodities		403
Total Pass-Through and Expenditures per Federal Schedule	\$	<u><u>49,860,814</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, 2022

	<u>Grant ID</u>	<u>Agency Number</u>	<u>Amount</u>
Pass-Through From:			\$
Health and Human Services Commission			
North STAR Program	529.0001	529	<u>629,700</u>
Total Health and Human Services Commission			<u>629,700</u>
Texas Education Agency:			
Available School Fund - Per Capita	701.0007	701	390,320
FSP - Texas Juvenile Justice Department	701.0018	701	<u>8,677,218</u>
Subtotal Independent School District Funds			<u>9,067,538</u>
Instructional Materials Allotment	701.0048	701	<u>43,246</u>
Subtotal Instructional Materials Allotment			<u>43,246</u>
Total Texas Education Agency			<u>9,110,784</u>
Total Pass-Through From Other State Agencies (Exh II)			<u>9,740,483</u>

TEXAS JUVENILE JUSTICE DEPARTMENT**SCHEDULE 2****VENDING MACHINE COMMISSIONS****For the Fiscal Year Ended August 31, 2022**

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>7,257</u>
Total Commissions	\$ <u><u>7,257</u></u>
Disposal of Commissions	
Funds Deposited in State Treasury for Student Benefit Fund	\$ <u>7,257</u>
Total Disposal of Commissions	\$ <u><u>7,257</u></u>

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