

# ANNUAL FINANCIAL REPORT

Fiscal year ended  
August 31, 2023

(UNAUDITED)

**Shandra Carter**  
EXECUTIVE DIRECTOR

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TEXAS  
JUVENILE JUSTICE  
DEPARTMENT

November 20, 2023

Honorable Greg Abbott, Governor  
Honorable Glenn Hegar, Texas Comptroller  
Jerry McGinty, Director, Legislative Budget Board  
Lisa Collier, 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, 2023, 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  
Executive Director



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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, 2023**

	<b>Governmental Fund Types</b>	
	<b>General Funds (Exhibit A-1)</b>	<b>Capital Projects Fund (0599) U/F (0599)</b>
	\$	\$
<b>ASSETS AND DEFERRED OUTFLOWS:</b>		
Current Assets:		
Cash (Note 3):		
On Hand	13,200	
In Bank	145,000	
Legislative Appropriations	47,631,494	
Receivables from:		
Accounts Receivable	4,133,281	
Federal		
Due from Other Funds (Note 12)		
Due from Other Agencies (Note 12)	517,187	9,786
Consumable Inventories	496,860	
Non-Current Assets and Deferred Outflows:		
Capital Assets (Note 2):		
Non-Depreciable or Non-Amortizable		
Depreciable or Amortizable, Net:		
Total Assets and Deferred Outflows	52,937,023	9,786

Governmental Funds Total	Government-wide Adjustments			Statement of Net Assets
	Capital Assets Adjustments	Long-Term Liabilities Adjustments	Other Adjustments	
\$	\$	\$	\$	\$
13,200				13,200
145,000				145,000
47,631,494				47,631,494
4,133,281				4,133,281
526,973				526,973
496,860				496,860
	790,814			790,814
	33,492,307			33,492,307
<u>52,946,809</u>	<u>34,283,121</u>	<u>-</u>	<u>-</u>	<u>87,229,929</u>

**TEXAS JUVENILE JUSTICE DEPARTMENT****EXHIBIT I (Concluded)****COMBINED BALANCE SHEET/STATEMENT OF NET ASSETS -  
GOVERNMENTAL FUNDS****For the Fiscal Year Ended August 31, 2023**

	<b>Governmental Fund Types</b>	
	<b>General Funds (Exhibit A-1)</b>	<b>Capital Projects Fund (0599) U/F (0599)</b>
<b>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>	\$	\$
<b>Liabilities and Deferred Inflows</b>		
Current Liabilities:		
Payables from:		
Accounts	1,079,427	9,786
Payroll	12,239,179	
Due to Other Funds (Note 12)		
Due To Other Agencies (Note 12)		
Unearned Revenues	4,119,534	
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)		
<b>Total Liabilities and Deferred Inflows</b>	<u>17,438,140</u>	<u>9,786</u>
<b>Fund Financial Statement - Fund Balances</b>		
Fund Balances (Deficits):		
Nonspendable for Inventory	496,860	
Restricted	52,286	
Assigned	31,841,426	
Unassigned	3,108,310	
<b>Total Fund Balances</b>	<u>35,498,882</u>	<u>-</u>
<b>Total Liabilities, Deferred Inflows and Fund Balances</b>	<u>52,937,023</u>	<u>9,786</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
\$	\$	\$	\$	\$
1,089,213				1,089,213
12,239,179				12,239,179
4,119,534				4,119,534
		1,904		1,904
		7,636,511		7,636,511
		703,757		703,757
		4,060,082		4,060,082
		1,861,525		1,861,525
<u>17,447,926</u>	<u>-</u>	<u>14,263,779</u>	<u>-</u>	<u>31,711,705</u>
496,860				496,860
52,286				52,286
31,841,426				31,841,426
3,108,310				3,108,310
<u>35,498,882</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>35,498,882</u>
<u>52,946,809</u>	<u>-</u>	<u>14,263,779</u>	<u>-</u>	<u>67,210,588</u>
	34,283,121			34,283,121
		(14,263,779)		(14,263,779)
	<u>34,283,121</u>	<u>(14,263,779)</u>	<u>-</u>	<u>55,518,224</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, 2023

	<b>Governmental Fund Types</b>	
	<b>General Funds (Exhibit A-2)</b>	<b>Capital Projects Funds (0599) U/F (0599)</b>
	\$	\$
<b>REVENUES</b>		
Legislative Appropriations:		
Original Appropriations	312,779,625	
Additional Appropriations	32,008,234	
Federal Revenue		
Federal Grant Pass-Through Revenue	3,196,330	
State Grant Pass-Through Revenue	17,408,190	
Licenses, Fees and Permits	2,450	
Interest and Investment Income		
Rental of Land	1,952	
Sales of Goods and Services	95,253	
Other Revenues	25,029	
Total Revenues	<u>365,517,063</u>	<u>-</u>
<b>EXPENDITURES</b>		
Salaries and Wages	115,606,711	
Payroll Related Costs	32,973,136	
Professional Fees and Services	13,597,113	55,000
Travel	1,278,501	
Materials and Supplies	8,629,280	1,875,249
Communication and Utilities	3,726,057	
Repairs and Maintenance	4,677,891	2,192,145
Rentals and Leases	523,125	
Printing and Reproduction	86,412	
Claims and Judgments	11,241	
Intergovernmental Payments	177,337,404	
Public Assistance Payments	2,847,129	
Other Expenditures	5,944,371	4,631
Debt Service - Principal - Leases	693,004	
Capital Outlay	2,469,266	18,195
Depreciation and Amortization Expense		
Total Expenditures/Expenses	<u>370,400,642</u>	<u>4,145,220</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(4,883,579)</u>	<u>(4,145,220)</u>

<b>Governmental Funds Total</b>	<b>Capital Assets Adjustments</b>	<b>Long-Term Liabilities Adjustments</b>	<b>Other Adjustments</b>	<b>Statement of Activities</b>
\$	\$	\$	\$	\$
312,779,625				312,779,625
32,008,234				32,008,234
				-
3,196,330				3,196,330
17,408,190				17,408,190
2,450				2,450
				-
1,952				1,952
95,253				95,253
25,029				25,029
<u>365,517,063</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>365,517,063</u>
115,606,711		1,390,934		116,997,645
32,973,136				32,973,136
13,652,113				13,652,113
1,278,501				1,278,501
10,504,530				10,504,530
3,726,057				3,726,057
6,870,036				6,870,036
523,125				523,125
86,412				86,412
11,241				11,241
177,337,404				177,337,404
2,847,129				2,847,129
5,949,002		304		5,949,306
693,004		(693,004)		-
2,487,461	(2,487,461)			-
	3,813,432			3,813,432
<u>374,545,863</u>	<u>1,325,971</u>	<u>698,233</u>	<u>-</u>	<u>376,570,067</u>
<u>(9,028,800)</u>	<u>(1,325,971)</u>	<u>(698,233)</u>	<u>-</u>	<u>(11,053,004)</u>

## 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, 2023

	<b>Governmental Fund Types</b>	
	<b>General Funds (Exhibit A-2)</b>	<b>Capital Projects Funds (0599) U/F (0599)</b>
<b>OTHER FINANCING SOURCES (USES)</b>	\$	\$
Sale of Capital Assets	10,811	
Insurance Recoveries	8,135	
Transfer In		4,145,220
Transfer Out	(29,444)	
Increase in Obligations - Leases	1,049,200	
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>1,038,702</u>	<u>4,145,220</u>
Net Change in Fund Balances/Net Assets	<u>(3,844,877)</u>	<u>-</u>
<b>Fund Financial Statement - Fund Balances</b>		
Fund Balances - September 1, 2022	39,941,848	-
Restatements	-	-
Fund Balances - September 1, 2022, as Restated	<u>39,941,848</u>	<u>-</u>
Appropriations Lapsed	(598,088)	-
Fund Balances - August 31, 2023	<u><u>35,498,882</u></u>	<u><u>-</u></u>
<b>Government-wide Statement - Net Assets</b>		
Net Assets/Net Change in Net Assets		
Net Assets, September 1, 2022		
Restatements		
Net Assets, September 1, 2022, as Restated		
Net Assets, August 31, 2023		

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
\$	\$	\$	\$	\$
10,811	(10,811)			-
8,135				8,135
4,145,220				4,145,220
(29,444)				(29,444)
1,049,200		(1,049,200)		-
-				-
-				-
-	1,506			1,506
-				-
-	(23,800)			(23,800)
<u>5,183,922</u>	<u>(33,105)</u>	<u>(1,049,200)</u>	<u>-</u>	<u>4,101,617</u>
<u>(3,844,877)</u>				<u>(6,951,387)</u>
39,941,848				39,941,848
-				-
<u>39,941,848</u>				<u>39,941,848</u>
<u>(598,088)</u>				<u>(598,088)</u>
<u>35,498,882</u>				<u>32,392,372</u>
35,498,882	(1,359,077)	(1,747,433)	-	32,392,372
	35,635,233	(12,516,345)	-	23,118,888
	6,964			6,964
	<u>35,642,197</u>	<u>(12,516,345)</u>	<u>-</u>	<u>23,125,852</u>
<u>35,498,882</u>	<u>34,283,121</u>	<u>(14,263,779)</u>	<u>-</u>	<u>55,518,224</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, 2023

	Private-Purpose Trust (Exhibit I-1)	Custodial Fund (3700) U/F (7903)	Totals
	\$	\$	\$
<b>ASSETS</b>			
Cash and Cash Equivalents:			
Cash in Bank	277,802	18,642	296,444
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	(738,962)		(738,962)
Facilities and Other Improvements	136,253		136,253
Less Accumulated Depreciation	(121,284)		(121,284)
Total Assets	<u>3,484,738</u>	<u>18,642</u>	<u>3,503,380</u>
<b>LIABILITIES</b>			
Accounts Payable	-	18,642	18,642
Total Liabilities	<u>-</u>	<u>18,642</u>	<u>18,642</u>
<b>NET ASSETS</b>			
Held in Trust For			
Individuals, Organizations, and Other Gov't	3,484,738	-	3,484,738
Total Net Assets	<u>3,484,738</u>	<u>-</u>	<u>3,484,738</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, 2023**

	<b>Private-Purpose Trust (Exhibit I-2)</b>	<b>Custodial Fund (3700) U/F (7903)</b>
	\$	\$
<b>ADDITIONS</b>		
Investment Income		
From Investing Activities:		
Interest and Investment Income	54,640	
Total Investing Income (Loss)	<u>54,640</u>	<u>-</u>
Total Net Investment Income (Loss)	<u>54,640</u>	<u>-</u>
Other Additions		
Other Revenue	276,210	
Gain/(Loss) on Capital Assets		
Transfers In		
Total Other Additions	<u>276,210</u>	<u>-</u>
Total Additions	<u>330,849</u>	<u>-</u>
<b>DEDUCTIONS</b>		
Depreciation Expense	38,650	
Other Expense	267,159	
Total Deductions	<u>305,809</u>	<u>-</u>
<b>NET INCREASE (DECREASE) IN NET ASSETS</b>	<u>25,040</u>	<u>-</u>
<b>NET ASSETS</b>		
Net Assets - September 1, 2022	3,459,698	
Restatements		
Net Assets - September 1, 2022, as Restated	<u>3,459,698</u>	<u>-</u>
Net Assets, August 31, 2023	<u>3,484,738</u>	<u>-</u>

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

<b>Totals</b>
\$
54,640
<u>54,640</u>
<u>54,640</u>
276,210
-
-
<u>276,210</u>
<u>330,849</u>
38,650
<u>267,159</u>
<u>305,809</u>
<u>25,040</u>
3,459,698
-
<u>3,459,698</u>
<u>3,484,738</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, 2023, is presented below:

	Balance 09/01/22	Adjust- ments	Reclassifications			Additions	Deletions	Balance 08/31/23
			Completed CIP	Inc- Int'agy Trans	Dec- Int'agy Trans			
<b>GOVERNMENTAL ACTIVITIES</b>								
<b>Non-depreciable or Non-amortizable Assets</b>								
Land and Land Improvements	814,614	0.00	0.00	0.00	(23,800)	0.00	0.00	790,814
Total Non-depreciable or Non-amortizable Assets	814,614	0.00	0.00	0.00	(23,800)	0.00	0.00	790,814
<b>Depreciable Assets</b>								
Buildings and Building Improvements	117,482,391					362,793		117,845,184
Infrastructure	11,502,951							11,502,951
Facilities and Other Improvements	12,044,351							12,044,351
Furniture and Equipment	7,035,593					558,662	(166,845)	7,427,409
Vehicles, Boats and Aircraft	6,529,758	27,830				516,806	(179,257)	6,895,137
Other Capital Assets	333,850							333,850
Total Depreciable Assets	154,928,894	27,830	0.00	0.00	0.00	1,438,261	(346,103)	156,048,882
Less Accumulated Depreciation for:								
Buildings and Building Improvements	(93,119,654)					(2,136,429)		(95,256,082)
Infrastructure	(11,012,824)					(95,049)		(11,107,873)
Facilities and Other Improvements	(5,792,629)					(396,239)		(6,188,868)
Furniture and Equipment	(6,395,629)					(181,282)	157,540	(6,419,371)
Vehicles, Boats and Aircraft	(5,690,569)	(20,866)				(299,589)	179,257	(5,831,767)
Other Capital Assets	(302,240)					(7,157)		(309,397)
Total Accumulated Depreciation	(122,313,545)	(20,866)	0.00	0.00	0.00	(3,115,745)	336,797	(125,113,358)
Depreciable Assets, Net	32,615,349	6,964	0.00	0.00	0.00	(1,677,484)	(9,305)	30,935,524
<b>Amortizable Assets - Intangible</b>								
Computer Software	4,025,736							4,025,736
Total Amortizable Assets - Intangible	4,025,736	0.00	0.00	0.00	0.00	0.00	0.00	4,025,736
Less Accumulated Amortization for:								
Computer Software	(4,025,736)							(4,025,736)
Total Accumulated Amortization	(4,025,736)	0.00	0.00	0.00	0.00	0.00	0.00	(4,025,736)
Amortizable Assets - Intangible, Net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Governmental Activities</b>								
<b>Capital Assets, Net</b>	<b>33,429,962</b>	<b>6,964</b>	<b>0.00</b>	<b>0.00</b>	<b>(23,800)</b>	<b>(1,677,484)</b>	<b>(9,305)</b>	<b>31,726,337</b>

**Capital Assets continued**

	Balance 09/01/22	Adjust- ments	Additions	Deletions	Balance 08/31/23
<b>Amortizable Assets-IRTU</b>					
Buildings and Building Improvements	2,866,857		1,049,200		3,916,057
Total Amortizable RTU Assets	2,866,857	0.00	1,049,200	0.00	3,916,057
Less Accumulated Amortization for:					
Buildings and Building Improvements	(661,587)		(697,687)		(1,359,274)
Total Accumulated Amortization	(661,587)	0.00	(697,687)	0.00	(1,359,274)
<b>Governmental Activities, RTU Assets, Net</b>	<b>2,205,271</b>	<b>0.00</b>	<b>351,513</b>	<b>0.00</b>	<b>2,556,784</b>

	Balance 09/01/22	Adjust- ments	Reclassifications			Additions	Deletions	Balance 08/31/23
			Completed CIP	Inc- Int'agy Trans	Dec-Int'agy Trans			
<b>PRIVATE-PURPOSE TRUST FUNDS</b>								
<b>Non-depreciable or Non-amortizable Assets</b>								
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
<b>Depreciable Assets</b>								
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	(706,504)					(32,457)		(738,962)
Facilities and Other Improvements	(115,090)					(6,193)		(121,284)
Total Accumulated Depreciation	(821,595)	0.00	0.00	0.00	0.00	(38,650)	0.00	(860,245)
Depreciable Assets, Net	175,083	0.00	0.00	0.00	0.00	(38,650)	0.00	136,433
<b>Private-Purpose Trust Funds</b>								
<b>Capital Assets, Net</b>	<b>456,164</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(38,650)</b>	<b>0.00</b>	<b>417,514</b>

**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, 2023, the carrying amount of deposits was as presented below.

<b>Governmental and Business-Type Activities</b>	<b>\$</b>
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

<b>Fiduciary Funds</b>	
CASH IN BANK - CARRYING VALUE	\$ 3,067,225
Less: Certificates of Deposit included in carrying value and reported as Cash Equivalent	2,775,000
Cash in Bank per AFR	\$ 292,225
Fiduciary Funds Cash in Bank	\$ 277,802
Fiduciary Funds Restricted Cash in Bank	14,423
Cash in Bank per AFR	\$ 292,225

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, 2023, the total bank balance was as follows:

<b>Governmental and Business-Type Activities</b>	\$ 145,000	<b>Fiduciary Funds</b>	\$ 3,067,225
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#### NOTE 4: SHORT-TERM DEBT

The Texas Juvenile Justice Department had no short-term debt as of August 31, 2023.

#### NOTE 5: LONG-TERM LIABILITIES

##### Changes in Long-Term Liabilities

During the year ended August 31, 2023, the following changes occurred in liabilities.

<b>Governmental Activities</b>	<b>Balance 09/01/22</b>	<b>Additions</b>	<b>Reductions</b>	<b>Balance 08/31/23</b>	<b>Amounts Due Within One Year</b>	<b>Amounts Due Thereafter</b>
Right to Use Lease Obligations	\$ 2,209,086	\$ 1,049,200	\$ 693,004	\$ 2,565,282	\$ 703,756	\$ 1,861,526
Employees' Compensable Leave	\$ 10,305,660	\$ 25,306,347	\$ 23,915,414	\$ 11,696,593	\$ 7,636,511	\$ 4,060,082
<b>Total Governmental Activities</b>	<b>\$ 12,514,746</b>	<b>\$ 26,355,547</b>	<b>\$ 24,608,418</b>	<b>\$ 14,261,875</b>	<b>\$ 8,340,267</b>	<b>\$ 5,921,608</b>

**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, 2023.

Included in the expenditures reported in the financial statements are the following amounts of rent paid or due under operating leases: **General Fund \$693,004**

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
2024	\$ 703,756	\$ 15,002	\$ 718,758
2025	594,239	11,222	605,461
2026	497,438	7,510	504,948
2027	355,107	5,201	360,308
2028	236,598	3,310	239,908
2029-2033	178,144	1,418	179,562
<b>Total</b>	<b>2,565,282</b>	<b>43,663</b>	<b>2,608,945</b>

**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

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, 2023, follows:

	Due From Other Agencies	Due To Other Agencies	Source
<b>General Funds</b>	\$	\$	
Agency 530, Fund 0001 - TDFPS	83,889		Federal-Pass Through
Agency 551, Fund 0001 - TDA	102,088		Federal-Pass Through
Agency 551, Fund 0001 - TDA	168,833		Federal-Pass Through
Agency 701, Fund 0148 - TEA	107,918		Federal-Pass Through
<b>Subtotal Federal Pass Throughs</b>	<b>462,728</b>		
Agency 529, Fund 0001 - HHSC	54,460		State Pass-Through
<b>Subtotal State Pass Throughs</b>	<b>54,460</b>	-	
<b>Total General Funds</b>	<b>517,187</b>	-	
<b>Capital Projects Funds</b>			
Agency 902, Fund 0599 - CPA	9,786		Transfer
<b>Total Capital Projects Funds</b>	<b>9,786</b>	-	
<b>Total Due From/To Other Agencies (Exh I)</b>	<b>\$ 526,973</b>	<b>\$ -</b>	

	Transfers In	Transfers Out	Source
<b>General Funds</b>	\$	\$	
Agency 902, Fund 0001 - CPA		29,444	Unappropriated Receipts
<b>Total General Funds</b>	-	<b>29,444</b>	
<b>Capital Projects Funds</b>			
Agency 902, Fund 0599 - CPA	(4,145,220)		Transfer
<b>Total Capital Projects Funds</b>	<b>(4,145,220)</b>	-	
<b>Total Transfers In/Out (Exh II)</b>	<b>\$ (4,145,220)</b>	<b>\$ 29,444</b>	

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, 82<sup>nd</sup> 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 1727, 88<sup>th</sup> Leg., extended the Board and the Department until September 1, 2027.

**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 2023.

	<b>General Fund</b>	
Net Assets, September 1, 2022	\$	35,635,233
a) Restatement - Asset Added	\$	27,830
b) Restatement - Accumulated Depreciation Added		\$ (20,866)
<b>Net Assets, September 1, 2022, as Restated</b>	<b>\$</b>	<b>35,642,197</b>

Restatement of net assets was done due to vehicle 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 \$6,964. For more details 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 2022 and 2023 were as follows:

	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>
<b>2022</b>	\$ 0	\$ 76,142	\$ (76,172)	\$ 0
<b>2023</b>	\$ 0	\$ 11,241	\$ (11,241)	\$ 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:

<b>GAAP Fund</b>	<b>Fund</b>	<b>AFR 54 Class</b>	<b>Amount</b>	<b>Citation</b>	<b>Comments</b>
0001	0220	Restricted	\$ 853	CFDA 84.013A	Federal Funds, restrictions are externally imposed by federal government agencies.
0001	0240	Restricted	\$ 47,108	CFDA 10.553	Federal Funds, restrictions are externally imposed by federal government agencies.
0001	0251	Restricted	\$ 57	CFDA 10.553	Federal Funds, restrictions are externally imposed by federal government agencies.
0001	0285	Restricted	\$ 4,268	CFDA 84.048A	Federal Funds, restrictions are externally imposed by federal government agencies.

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**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, 2023****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.

<b>General Funds</b>	<b>Consolidated Fund (0325) U/F (0325)</b>	<b>Total (Exhibit I)</b>
\$	\$	\$
13,200		13,200
145,000		145,000
47,631,494		47,631,494
4,133,281		4,133,281
517,187		517,187
496,860		496,860
<u>52,937,023</u>	<u>0</u>	<u>52,937,023</u>
\$	\$	\$
1,079,427		1,079,427
12,239,179		12,239,179
4,119,534		4,119,534
<u>17,438,140</u>	<u>-</u>	<u>17,438,140</u>
496,860		496,860
52,286		52,286
31,841,426		31,841,426
3,108,310		3,108,310
<u>35,498,882</u>	<u>-</u>	<u>35,498,882</u>
<u>52,937,023</u>	<u>-</u>	<u>52,937,023</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, 2023****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)
\$	\$	\$
312,779,625		312,779,625
32,008,234		32,008,234
3,193,901	2,429	3,196,330
17,408,190		17,408,190
2,450		2,450
1,952		1,952
95,253		95,253
25,029		25,029
365,514,634	2,429	365,517,063
115,606,711		115,606,711
32,973,136		32,973,136
13,597,113		13,597,113
1,278,501		1,278,501
8,629,280		8,629,280
3,726,057		3,726,057
4,677,891		4,677,891
523,125		523,125
86,412		86,412
11,241		11,241
177,334,975	2,429	177,337,404
2,847,129		2,847,129
5,944,371		5,944,371
693,004		693,004
2,469,266		2,469,266
370,398,214	2,429	370,400,642
(4,883,579)	-	(4,883,579)

**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, 2023****OTHER FINANCING SOURCES (USES)**

Sale of Capital Assets  
Insurance Recoveries  
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, 2022  
Restatements  
Fund Balances - September 1, 2022, as Restated  
Appropriations Lapsed  
Fund Balances - August 31, 2023

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)
\$ 10,811	\$	\$ 10,811
8,135		8,135
		-
(29,444)		(29,444)
1,049,200		1,049,200
		-
		-
		-
		-
<u>1,038,702</u>	<u>-</u>	<u>1,038,702</u>
<u>(3,844,877)</u>	<u>-</u>	<u>(3,844,877)</u>
39,941,848	-	39,941,848
		-
<u>39,941,848</u>	<u>-</u>	<u>39,941,848</u>
<u>(598,088)</u>	<u>-</u>	<u>(598,088)</u>
<u>35,498,882</u>	<u>-</u>	<u>35,498,882</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, 2023**

	<b>Parrie Haynes Endowment (9999) U/F (7401)</b>	<b>John Wende Endowment (9999) U/F (7401)</b>
	\$	\$
<b>ASSETS</b>		
Cash and Cash Equivalents:		
Cash in Bank	166,943	110,858
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	(738,962)	
Facilities and Other Improvements	136,253	
Less Accumulated Depreciation	(121,284)	
Total Assets	<u>1,790,563</u>	<u>1,694,175</u>
<b>LIABILITIES</b>		
Funds Held for Others		
Total Liabilities	<u>-</u>	<u>-</u>
<b>NET ASSETS</b>		
Held in Trust For		
Individuals, Organizations, and Other Gov't	<u>1,790,563</u>	<u>1,694,175</u>
Total Net Assets	<u>1,790,563</u>	<u>1,694,175</u>

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

<b>Totals</b>	
<b>(Exhibit VI)</b>	
<hr/>	
\$	
	277,802
	2,775,000
	14,423
	281,081
	860,425
	(738,962)
	136,253
	(121,284)
	<hr/>
	3,484,738
	<hr/>
	-
	<hr/>
	-
	<hr/>
	3,484,738
	<hr/>
	3,484,738
	<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, 2023**

	<b>Parrie Haynes Endowment (9999) U/F (7401)</b>	<b>John Wende Endowment (9999) U/F (7401)</b>
	\$	\$
<b>ADDITIONS</b>		
Investment Income		
From Investing Activities:		
Interest and Investment Income	25,709	28,931
Total Investing Income (Loss)	<u>25,709</u>	<u>28,931</u>
Total Net Investment Income (Loss)	<u>25,709</u>	<u>28,931</u>
Other Additions		
Other Revenue	68,135	208,074
Gain/(Loss) on Capital Assets		
Transfers In		
Total Other Additions	<u>68,135</u>	<u>208,074</u>
Total Additions	<u>93,844</u>	<u>237,005</u>
<b>DEDUCTIONS</b>		
Depreciation Expense	38,650	
Other Expense	85,627	181,532
Total Deductions	<u>124,277</u>	<u>181,532</u>
<b>NET INCREASE (DECREASE) IN NET ASSETS</b>	<u>(30,433)</u>	<u>55,473</u>
<b>NET ASSETS</b>		
Net Assets - September 1, 2022	1,830,267	1,629,431
Restatements		
Net Assets - September 1, 2022, as Restated	<u>1,830,267</u>	<u>1,629,431</u>
Net Assets, August 31, 2023	<u>1,799,834</u>	<u>1,684,904</u>

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

<b>Totals</b>	
<b>(Exhibit VII)</b>	
<hr/>	
\$	
	<hr/>
	54,640
	<hr/>
	54,640
	<hr/>
	54,640
	<hr/>
	276,210
	-
	-
	<hr/>
	276,210
	<hr/>
	330,849
	<hr/>
	38,650
	267,159
	<hr/>
	305,809
	<hr/>
	25,040
	<hr/>
	3,459,698
	-
	<hr/>
	3,459,698
	<hr/>
	3,484,738
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**SCHEDULES**

**TEXAS JUVENILE JUSTICE DEPARTMENT****SCHEDULE 1A****SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS****For the Fiscal Year Ended August 31, 2023**

<b>Federal Grantor / Pass-Through Grantor / Program Title</b>	<b>Federal CFDA Number</b>	<b>Agy. #</b>	<b>Identifying Number</b>
<b>U.S. Department of Agriculture</b>			
Pass-Through From:			
Department of Agriculture		551	
State Administrative Expenses for Child Nutrition	10.560		
Pass-Through From:			
Department of Agriculture		551	
Pandemic EBT Administrative Cost	10.649		
<b>Total, U.S. Department of Agriculture</b>			
<b>U.S. Department of Education</b>			
Pass-Through From:			
Texas Education Agency		701	
Elementary and Secondary Education Act-			
Title I State Agency Program for Neglected and	84.013A		18-610801
Delinquent Children and Youth			19-610801
Vocational and Applied Technology Education Act-			
Career and Technical Education - Basic Grants	84.048A		18-420007
to States			19-420007
Elementary and Secondary Education Act-			
Improving Teacher Quality State Grants	84.367A		18-694501
<b>Total, U.S. Department of Education</b>			
<b>U.S. Department of Health and Human Services</b>			
Pass-Through From:			
Texas Department of Family and Protective Services		530	
Foster Care-Title IV-E	93.658		12-0224-00001
Pass-Through From:			
Texas Department of Family and Protective Services		530	
COVID-19 - Foster Care Title IV-E	93.658		12-0224-00001

**Pass-Through From**

<u>Agencies Amount</u>	<u>Direct Program Amount</u>	<u>Total PT From &amp; Direct Programs</u>
\$	\$	\$
14,080		14,080
3,135		3,135
<u>17,215</u>	-	<u>17,215</u>

761,883		761,883
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67,299		67,299
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40,400		40,400
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<u>869,581</u>	-	<u>869,581</u>
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114,440		114,440
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2,429		2,429
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**SCHEDULE 1A (Continued)**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Fiscal Year Ended August 31, 2023**

Federal Grantor Pass-Through Grantor / Program Title	Federal CFDA Number	Agy. #	Identifying Number
Pass-Through From:			
Department of State Health Services		537	
Maternal and Child Health Services Block	93.994		
Grant to the States			
<b>Total, U.S. Department of Health and Human Services</b>			
<b>U.S. Department of Justice</b>			
Pass-Through From:			
Governor - Fiscal		300	
Edward Byrne Memorial Justice Assistance Grant Program	16.738		
<b>Total, U.S. Department of the Justice</b>			
<b>U.S. Department of Agriculture</b>			
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 Nutrition	10.560		
<b>Total, U.S. Department of Agriculture</b>			
<b>U.S. Department of Education</b>			
Pass-Through From:			
Texas Education Agency		701	
Special Education Grants to States	84.027A		
(Presidentially Declared Disasters)			
<b>Total, U.S. Department of Homeland Security</b>			
<b>TOTAL FEDERAL FINANCIAL ASSISTANCE</b>			

**Pass-Through From**

<u>Agencies Amount</u>	<u>Direct Program Amount</u>	<u>Total PT From &amp; Direct Programs</u>
\$	\$	\$
19,573		19,573
<u>136,442</u>	-	<u>136,442</u>
2,672		2,672
<u>2,672</u>	-	<u>2,672</u>
591,974		591,974
163,379		163,379
1,022,312		1,022,312
<u>1,777,664</u>	-	<u>1,777,664</u>
556,134		556,134
<u>556,134</u>	-	<u>556,134</u>
<u>3,359,708</u>	-	<u>3,359,708</u>

**TEXAS JUVENILE JUSTICE DEPARTMENT****SCHEDULE 1-A (Concluded)****SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS****For the Fiscal Year Ended August 31, 2023****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 2023 was \$163,378.63.

**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)	\$	-
Federal Pass-Through Revenue (Exh. II)		<u>3,196,330</u>
Subtotal	\$	3,196,330
<b><u>RECONCILING ITEMS:</u></b>		
Non-monetary		
Federal Commodities		163,379
Total Pass-Through and Expenditures per Federal Schedule	\$	<u><u>3,359,708</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, 2023

	<u>Grant ID</u>	<u>Agency Number</u>	<u>Amount</u>
<b>Pass-Through From:</b>			\$
Health and Human Services Commission			
North STAR Program	529.0001	529	<u>612,658</u>
Total Health and Human Services Commission			<u>612,658</u>
Texas Education Agency:			
Available School Fund - Per Capita	701.0007	701	371,609
FSP - Texas Juvenile Justice Department	701.0018	701	<u>16,419,366</u>
Subtotal Independent School District Funds			<u>16,790,975</u>
Instructional Materials Allotment	701.0048	701	<u>4,558</u>
Subtotal Instructional Materials Allotment			<u>4,558</u>
Total Texas Education Agency			<u>16,795,533</u>
<b>Total Pass-Through From Other State Agencies (Exh II)</b>			<u><u>17,408,190</u></u>

**TEXAS JUVENILE JUSTICE DEPARTMENT****SCHEDULE 2****VENDING MACHINE COMMISSIONS****For the Fiscal Year Ended August 31, 2023**

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.

<b>Commissions</b>	
Vending Machine	\$ <u>7,372</u>
<b>Total Commissions</b>	\$ <u><u>7,372</u></u>
<b>Disposal of Commissions</b>	
Funds Deposited in State Treasury for Student Benefit Fund	\$ <u>7,372</u>
<b>Total Disposal of Commissions</b>	\$ <u><u>7,372</u></u>

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