TEXAS JUVENILE JUSTICE DEPARTMENT

ANNUAL FINANCIAL REPORT

Fiscal Year Ended August 31, 2024

(Unaudited)

Shandra Carter
Executive Director

TEXAS JUVENILE JUSTICE DEPARTMENT

November 1, 2024

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, 2024, 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 Ashley Neamtz, Director of Fiscal Affairs and Budget at 512-490-7156. Ashley Neamtz may be contacted at (512) 490-7156 for questions related to the Schedule of Expenditures of Federal Awards.

Sincerely,

Shandra Carter
Executive Director

TABLE OF CONTENTS

Letter of Transmittal

General Purpose Financial Statements – Exhibits Page

I Combined Balance Sheet/Statement of Net Assets – Governmental Funds 2
II Combined Statement of Revenues, Expenditures and Changes in Fund Balances/ Statement of Activities – Governmental Funds 6
VI Combined Statement of Fiduciary Net Position – Fiduciary Funds 11
VII Combined Statement of Changes in Fiduciary Net Position 12

Notes to the Financial Statements

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

TABLE OF CONTENTS, continued

29 Troubled Debt Restructuring…….. 27
30 Non-Exchange Financial Guarantees……... 27
31 Tax Abatements…… 28
32 Fund Balances…….. 28

Combining Financial Statements

A-1 Combining Balance Sheet – All General and Consolidated Funds 30
A-2 Combining Statement of Revenues, Expenditures, and Changes in Fund Balance – All General and Consolidated Funds 32
I-1 Combining Statement of Fiduciary Net Position – Private Purpose Trust Funds 36
I-2 Combining Statement of Changes in Fiduciary Net Position 38

Schedules

1-A Schedule of Expenditures of Federal Awards..... 42
1-B Schedule of State Grant Pass Throughs From/To State Agencies 47
2 Vending Machine Commissions..... 48

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, 2024

	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	13,200	
In Bank	145,000	
Legislative Appropriations	41,719,225	
Receivables from:		
Accounts Receivable	3,666,451	
Federal		
Due from Other Funds (Note 12)		
Due from Other Agencies (Note 12)	503,010	28,588
Consumable Inventories	230,280	
Non-Current Assets and Deferred Outflows:		
Capital Assets (Note 2):		
Non-Depreciable or Non-Amortizable		
Depreciable or Amortizable, Net:		
Total Assets and Deferred Outflows	46,277,166	28,588

Governmental Funds Total	Government-wide Adjustments: Capital Assets Adjustments	Government-wide Adjustments: Long-Term Liabilities Adjustments	Government-wide Adjustments: Other Adjustments	Statement of Net Assets
$	$	$	$	$
13,200				13,200
145,000				145,000
41,719,225				41,719,225
3,666,451				3,666,451
531,598				531,598
230,280				230,280
	790,814			790,814
	33,492,307			33,492,307
46,305,754	34,283,121	-	-	80,588,875

TEXAS JUVENILE JUSTICE DEPARTMENT

EXHIBIT I (Concluded)
COMBINED BALANCE SHEET/STATEMENT OF NET ASSETS - GOVERNMENTAL FUNDS
For the Fiscal Year Ended August 31, 2024

	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	2,413,140	28,588
Payroll	12,862,531	
Due to Other Funds (Note 12)		
Due To Other Agencies (Note 12)		
Unearned Revenues	3,620,351	
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	18,896,022	28,588
Fund Financial Statement - Fund Balances		
Fund Balances (Deficits):		
Nonspendable for Inventory	230,280	
Restricted	4,131,708	
Assigned	46,032,147	
Unassigned	(23,012,991)	
Total Fund Balances	27,381,144	-
Total Liabilities, Deferred Inflows and Fund Balances	46,277,166	28,588
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
$	$	$	$	$
2,441,728				2,441,728
12,862,531				12,862,531
3,620,351				3,620,351
		1,601		1,601
		8,423,059		8,423,059
		594,239		594,239
		5,815,774		5,815,774
		1,267,287		1,267,287
18,924,610	-	16,101,959	-	35,026,569
230,280				230,280
4,131,708				4,131,708
46,032,147				46,032,147
(23,012,991)				(23,012,991)
27,381,144	-	-	-	27,381,144
46,305,754	-	16,101,959	-	62,407,713
	34,283,121	(2,565,282)		31,717,839
		(13,536,677)		(13,536,677)
	34,283,121	(16,101,959)	-	45,562,306

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, 2024

	Governmental Fund Types	
	General Funds (Exhibit A-2)	**Capital Projects Funds (0599) U/F (0599)**
REVENUES	$	$
Legislative Appropriations:		
Original Appropriations	585,076,294	
Additional Appropriations	33,667,181	
Federal Revenue		
Federal Grant Pass-Through Revenue	4,730,489	
State Grant Pass-Through Revenue	9,513,170	
Licenses, Fees and Permits	7,853	
Sales of Goods and Services	126,237	
Other Revenues	29,778	
Total Revenues	633,151,001	-
EXPENDITURES		
Salaries and Wages	128,918,076	
Payroll Related Costs	36,127,666	
Professional Fees and Services	16,747,328	
Travel	1,357,722	
Materials and Supplies	10,988,444	
Communication and Utilities	3,732,655	
Repairs and Maintenance	4,566,338	
Rentals and Leases	389,472	
Printing and Reproduction	76,168	
Claims and Judgments	70,221	
Intergovernmental Payments	223,952,991	
Public Assistance Payments	807,819	
Other Expenditures	4,410,674	
Debt Service - Principal - Leases	703,757	
Capital Outlay	203,974,171	
Depreciation and Amortization Expense		
Total Expenditures/Expenses	636,823,502	-
Excess (Deficiency) of Revenues over Expenditures	(3,672,501)	-

Governmental Funds Total	Capital Assets Adjustments	Long-Term Liabilities Adjustments	Other Adjustments	Statement of Activities
$	$	$	$	$
585,076,294				585,076,294
33,667,181				33,667,181
				-
4,730,489				4,730,489
9,513,170				9,513,170
7,853				7,853
126,237				126,237
29,778				29,778
633,151,001	-	-	-	633,151,001
128,918,076		2,542,240		131,460,316
36,127,666				36,127,666
16,747,328				16,747,328
1,357,722				1,357,722
10,988,444				10,988,444
3,732,655				3,732,655
4,566,338				4,566,338
389,472				389,472
76,168				76,168
70,221				70,221
223,952,991				223,952,991
807,819				807,819
4,410,674		(303)		4,410,371
703,757		(703,757)		-
203,974,171	(203,974,171)			-
	3,762,933			3,762,933
636,823,502	(200,211,238)	1,838,180	-	438,450,444
(3,672,501)	200,211,238	(1,838,180)	-	194,700,556

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, 2024

	Governmental Fund Types	
	General Funds (Exhibit A-2)	**Capital Projects Funds (0599) U/F (0599)**
OTHER FINANCING SOURCES (USES)	$	$
Sale of Capital Assets	25,116	
Insurance Recoveries	39,769	
Transfer In		93,878
Transfer Out	(40,166)	(65,289)
Increase in Obligations - Leases		
Legislative Transfer In		
Legislative Transfer Out		
Gain (Loss) on Sale of Capital Assets		
Inc in Net Assets due to Interagy Transfer of Cap Assets		
(Dec) in Net Assets due to Interagy Transfer of Cap Assets		
Total Other Financing Sources (Uses)	24,719	28,588
Net Change in Fund Balances/Net Assets	(3,647,782)	28,588
Fund Financial Statement - Fund Balances		
Fund Balances - September 1, 2023	35,498,882	-
Restatements	-	
Fund Balances - September 1, 2023, as Restated	35,498,882	-
Appropriations Lapsed	(4,469,956)	-
Fund Balances - August 31, 2024	27,381,144	28,588
Government-wide Statement - Net Assets		
Net Assets/Net Change in Net Assets		
Net Assets, September 1, 2023		
Restatements		
Net Assets, September 1, 2023, as Restated		
Net Assets, August 31, 2024		

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
$	$	$	$	$
25,116	(25,116)			-
39,769				39,769
93,878				93,878
(105,456)				(105,456)
-				-
-				-
-				-
-	(3,196)			(3,196)
-				-
-				-
53,308	(28,312)	-	-	24,996
(3,619,193)				194,725,553
35,498,882				35,498,882
-				-
35,498,882				35,498,882
(4,469,956)				(4,469,956)
27,409,733				225,754,478
27,409,733	200,182,926	(1,838,180)	-	225,754,478
	34,283,121	(14,263,779)	-	20,019,342
	(289,549)			(289,549)
	33,993,572	(14,263,779)	-	19,729,793
27,409,733	234,176,498	(16,101,959)	-	245,484,271

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TEXAS JUVENILE JUSTICE DEPARTMENT

EXHIBIT VI
COMBINED STATEMENT OF NET POSITION - FIDUCIARY FUNDS
For the Fiscal Year Ended August 31, 2024

	Private-Purpose Trust (Exhibit I-1)	Custodial Fund (3700) U/F (7903)	Totals
ASSETS	$	$	$
Cash and Cash Equivalents:			
Cash in Bank	331,603	23,237	354,839
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	(771,419)		(771,419)
Facilities and Other Improvements	136,253		136,253
Less Accumulated Depreciation	(127,477)		(127,477)
Total Assets	3,499,888	23,237	3,523,125
LIABILITIES			
Accounts Payable	-	23,237	23,237
Total Liabilities	-	23,237	23,237
NET ASSETS			
Held in Trust For			
Individuals, Organizations, and Other Gov't	3,499,888	-	3,499,888
Total Net Assets	3,499,888	-	3,499,888

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, 2024

	Private-Purpose Trust (Exhibit I-2)	Custodial Fund (3700) U/F (7903)
ADDITIONS	$	$
Investment Income		
From Investing Activities:		
Interest and Investment Income	119,467	
Total Investing Income (Loss)	119,467	-
Total Net Investment Income (Loss)	119,467	-
Other Additions		
Other Revenue	235,599	
Gain/(Loss) on Capital Assets		
Transfers In		
Total Other Additions	235,599	-
Total Additions	355,065	-
DEDUCTIONS		
Depreciation Expense	38,650	
Other Expense	301,265	
Total Deductions	339,915	-
NET INCREASE (DECREASE) IN NET ASSETS	15,150	-
NET ASSETS		
Net Assets - September 1, 2023	3,484,738	
Restatements		
Net Assets - September 1, 2023, as Restated	3,484,738	-
Net Assets, August 31, 2024	3,499,889	-

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

Totals
$
119,467
119,467
119,467
235,599
-
-
235,599
355,065
38,650
301,265
339,915
15,150
3,484,738
-
3,484,738
3,499,889

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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, 2024, is presented below:

	Balance 09/01/23	Adjust-ments	Reclassifications Completed CIP	Inc-Int'agy Trans	Dec-Int'agy Trans	Additions	Deletions	Balance 08/31/24
GOVERNMENTAL ACTIVITIES								
Non-depreciable or Non-amortizable Assets								
Land and Land Improvements	790,814							790,814
Construction in Progress	0.00					199,725,319		199,725,319
Total Non-depreciable or Non-amortizable Assets	790,814	0	0	0	0	199,725,319	0	200,516,133
Depreciable Assets								
Buildings and Building Improvements	117,845,184					764,975		118,610,159
Infrastructure	11,502,951							11,502,951
Facilities and Other Improvements	12,044,351					2,104,418		14,148,769
Furniture and Equipment	7,427,409	(288,827)				408,501	(74,301)	7,472,782
Vehicles, Boats and Aircraft	6,895,137	18,981				970,958	(244,466)	7,640,610
Other Capital Assets	333,850							333,850
Total Depreciable Assets	156,048,882	(269,846)	0	0	0	4,248,852	(318,767)	159,709,121
Less Accumulated Depreciation for:								
Buildings and Building Improvements	(95,256,082)					(1,964,045)		(97,220,127)
Infrastructure	(11,107,873)					(74,139)		(11,182,012)
Facilities and Other Improvements	(6,188,868)					(465,580)		(6,654,448)
Furniture and Equipment	(6,419,371)	(723)				(192,556)	65,474	(6,547,176)
Vehicles, Boats and Aircraft	(5,831,767)	(18,981)				(350,827)	224,982	(5,976,593)
Other Capital Assets	(309,397)					(7,157)		(316,554)
Total Accumulated Depreciation	(125,113,358)	(19,704)	0	0	0	(3,054,304)	290,456	(127,896,910)
Depreciable Assets, Net	31,726,338	(289,549)	0	0	0	200,919,867	(28,312)	232,328,344
Amortizable Assets - Intangible								
Computer Software	4,025,736							4,025,736
Total Amortizable Assets - Intangible	4,025,736	0	0	0	0	0	0	4,025,736
Less Accumulated Amortization for:								
Computer Software	(4,025,736)							(4,025,736)
Total Accumulated Amortization	(4,025,736)	0	0	0	0	0	0	(4,025,736)
Amortizable Assets - Intangible. Net	0	0	0	0	0	0	0	0
Governmental Activities								
Capital Assets, Net	**31,726,337**	**(289,549)**	**0**	**0**	**0**	**(200,919,867)**	**(28,312)**	**232,328,344**

Capital Assets continued

	Balance 09/01/23	Adjust-ments	Additions	Deletions	Balance 08/31/24
Amortizable Assets-IRTU					
Buildings and Building Improvements	3,916,057				3,916,057
Total Amortizable RTU Assets	3,916,057	0	0	0	3,916,057
Less Accumulated Amortization for:					
Buildings and Building Improvements	(1,359,273)		(708,630)		(2,067,903)
Total Accumulated Amortization	(1,359,273)	0	(708,630)	0	(2,067,903)
Governmental Activities, RTU Assets, Net	**2,556,784**	**0**	**(708,630)**	**0**	**1,848,154**

			Reclassifications					
	Balance 09/01/23	Adjust-ments	Completed CIP	Inc-Int'agy Trans	Dec-Int'agy Trans	Additions	Deletions	Balance 08/31/24
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	(738,962)					(32,457)		(771,419)
Facilities and Other Improvements	(121,284)					(6,193)		(127,477)
Total Accumulated Depreciation	(860,246)	0.00	0.00	0.00	0.00	(38,650)	0.00	(898,896)
Depreciable Assets, Net	417,513	0.00	0.00	0.00	0.00	(38,650)	0.00	378,863
Private-Purpose Trust Funds Capital Assets, Net	**417,513**	**0.00**	**0.00**	**0.00**	**0.00**	**(38,650)**	**0.00**	**378,863**

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, 2024, 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	$ 3,121,025
Less: Certificates of Deposit included in carrying value and reported as Cash Equivalent	2,775,000
Cash in Bank per AFR	$ 346,025
Fiduciary Funds Cash in Bank	$ 331,602
Fiduciary Funds Restricted Cash in Bank	14,423
Cash in Bank per AFR	$ 346,025

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, 2024, the total bank balance was as follows:

Governmental and Business-Type Activities	$ 145,000	Fiduciary Funds	$ 3,121,025

NOTE 4: SHORT-TERM DEBT

The Texas Juvenile Justice Department had no short-term debt as of August 31, 2024.

NOTE 5: LONG-TERM LIABILITIES

Changes in Long-Term Liabilities

During the year ended August 31, 2024, the following changes occurred in liabilities.

Governmental Activities	Balance 09/01/23	Additions	Reductions	Balance 08/31/24	Amounts Due Within One Year	Amounts Due Thereafter
Right to Use Lease Obligations	$ 2,565,282	$ 0	$ 703,757	$ 1,861,525	$ 594,239	$ 1,267,286
Employees' Compensable Leave	$ 11,696,593	$ 26,353,003	$ 23,810,763	$ 14,238,833	$ 8,423,059	$ 5,815,774
Total Governmental Activities	**$ 14,261,875**	**$ 26,353,003**	**$ 24,514,520**	**$ 16,100,358**	**$ 9,017,298**	**$ 7,083,060**

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, 2024.

Included in the expenditures reported in the financial statements are the following amounts of rent paid or due under operating leases: **General Fund $703,757**

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**
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	152,531	1,377	153,908
2030-2034	25,613	41	25,654
Total	**1,861,525**	**28,662**	**1,890,187**

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, 2024, follows:

	Due From Other Agencies	Due To Other Agencies	Source
General Funds	**$**	**$**	
Agency 551, Fund 0001 - TDA	121,636		Federal-Pass Through
Agency 551, Fund 0001 - TDA	194,007		Federal-Pass Through
Agency 701, Fund 0148 - TEA	166,272		Federal-Pass Through
Subtotal Federal Pass Throughs	**481,915**		
Agency 529, Fund 0001 - HHSC	21,095		State Pass-Through
Subtotal State Pass Throughs	**21,095**	**-**	
Total General Funds	**503,010**	**-**	
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)	**$ 531,598**	**$ -**	

	Transfers In	Transfers Out	Source
General Funds	$	$	
Agency 902, Fund 0001 - CPA		40,166	Unappropriated Receipts
Total General Funds	**-**	**40,166**	
Capital Projects Funds			
Agency 902, Fund 0599 - CPA	(93,878)	65,290	Transfer
Total Capital Projects Funds	**(93,878)**	**65,290**	
Total Transfers In/Out (Exh II)	**$ (93,878)**	**$ 105,456**	

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 1727, 88th 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 2024.

	General Fund
Net Assets, September 1, 2023	$ 34,283,121
a) Restatement - Asset Adjusted	(269,845.51)
b) Restatement - Accumulated Depreciation Added	(19,703.54)
Net Assets, September 1, 2023, as Restated	**$ 33,993,572**

Restatement of net assets was done due to equipment assets being overstated by the Texas Juvenile Justice Department in a prior year, but adjusted to the State Property Accounting System's assets in the current year. The net restatement amount is $289,549. 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 2023 and 2024 were as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
2023	$ 0	$ 11,241	$ (11,241)	$ 0
2024	$ 0	$ 70,221	$ (70,221)	$ 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	$ 429,756	CFDA 84.013A	Federal Funds, restrictions are externally imposed by federal government agencies.
0001	0240	Restricted	$ 829,549	CFDA 10.553	Federal Funds, restrictions are externally imposed by federal government agencies.
0001	0251	Restricted	$ 873	CFDA 10.553	Federal Funds, restrictions are externally imposed by federal government agencies.
0001	0271	Restricted	$ 232,543	CFDA 84.027	Federal Funds, restrictions are externally imposed by federal government agencies.
0001	0274	Restricted	$ 22,713	CFDA 84.367	Federal Funds, restrictions are externally imposed by federal government agencies.
0001	0285	Restricted	$ 125,406	CFDA 84.048A	Federal Funds, restrictions are externally imposed by federal government agencies.
0001	0311	Restricted	$ 2,490,867	CFDA 93.323	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, 2024

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)
$	$	$
13,200		13,200
145,000		145,000
41,719,225		41,719,225
3,666,451		3,666,451
503,010		503,010
230,280		230,280
46,277,166	0	46,277,166
$	$	$
2,413,140		2,413,140
12,862,531		12,862,531
3,620,351		3,620,351
18,896,022	-	18,896,022
230,280		230,280
4,131,708		4,131,708
46,032,147		46,032,147
(23,012,991)		(23,012,991)
27,381,144	-	27,381,144
46,277,166	-	46,277,166

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, 2024

REVENUES
- Legislative Appropriations:
  - Original Appropriations
  - Additional Appropriations
- Federal Grant Pass-Through Revenue
- State Grant Pass-Through Revenue
- Licenses, Fees and Permits
- 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)
$	$	$
585,076,294		585,076,294
33,667,181		33,667,181
3,987,117	743,372	4,730,489
9,513,170		9,513,170
7,853		7,853
126,237		126,237
29,778		29,778
632,407,629	743,372	633,151,001
129,196,967	(278,891)	128,918,076
36,127,666		36,127,666
16,747,328		16,747,328
1,357,722		1,357,722
10,748,042	240,401	10,988,444
3,731,333	1,322	3,732,655
4,559,478	6,860	4,566,338
389,472		389,472
76,168		76,168
70,221		70,221
223,952,937	54	223,952,991
807,819		807,819
4,116,012	294,662	4,410,674
703,757		703,757
203,495,208	478,963	203,974,171
636,080,130	743,372	636,823,502
(3,672,501)	-	(3,672,501)

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, 2024

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 Interagy Transfer of Cap Assets
(Dec) in Net Assets due to Interagy 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, 2023
Restatements
Fund Balances - September 1, 2023, as Restated
Appropriations Lapsed
Fund Balances - August 31, 2024

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)
$	$	$
25,116		25,116
39,769		39,769
		-
(40,166)		(40,166)
		-
		-
		-
		-
		-
		-
24,719	-	24,719
(3,647,782)	-	(3,647,782)
35,498,882	-	35,498,882
		-
35,498,882	-	35,498,882
(4,469,956)	-	(4,469,956)
27,381,144	-	27,381,144

TEXAS JUVENILE JUSTICE DEPARTMENT

EXHIBIT I-1
COMBINING STATEMENT OF FIDUCIARY NET POSITION - PRIVATE-PURPOSE TRUST FUNDS
For the Fiscal Year Ended August 31, 2024

	Parrie Haynes Endowment (9999) U/F (7401)	John Wende Endowment (9999) U/F (7401)
ASSETS	$	$
Cash and Cash Equivalents:		
Cash in Bank	172,280	159,322
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	(771,419)	
Facilities and Other Improvements	136,253	
Less Accumulated Depreciation	(127,477)	
Total Assets	1,757,249	1,742,639
LIABILITIES		
Funds Held for Others		
Total Liabilities	-	-
NET ASSETS		
Held in Trust For Individuals, Organizations, and Other Gov't	1,757,249	1,742,639
Total Net Assets	1,757,249	1,742,639

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

Totals (Exhibit VI)
$
331,603
2,775,000
14,423
281,081
860,425
(771,419)
136,253
(127,477)
3,499,889
-
-
3,499,889
3,499,889

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, 2024

	Parrie Haynes Endowment (9999) U/F (7401)	John Wende Endowment (9999) U/F (7401)
ADDITIONS	$	$
Investment Income		
From Investing Activities:		
Interest and Investment Income	57,164	62,303
Total Investing Income (Loss)	57,164	62,303
Total Net Investment Income (Loss)	57,164	62,303
Other Additions		
Other Revenue	72,915	162,684
Gain/(Loss) on Capital Assets		
Transfers In		
Total Other Additions	72,915	162,684
Total Additions	130,079	224,987
DEDUCTIONS		
Depreciation Expense	38,650	
Other Expense	100,260	201,005
Total Deductions	138,911	201,005
NET INCREASE (DECREASE) IN NET ASSETS	(8,832)	23,982
NET ASSETS		
Net Assets - September 1, 2023	1,799,834	1,684,904
Restatements		
Net Assets - September 1, 2023, as Restated	1,799,834	1,684,904
Net Assets, August 31, 2024	1,791,003	1,708,886

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

Totals (Exhibit VII)
$
119,467
119,467
119,467
235,599
-
-
235,599
355,066
38,650
301,265
339,915
15,150
3,484,738
-
3,484,738
3,499,889

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SCHEDULES

TEXAS JUVENILE JUSTICE DEPARTMENT

SCHEDULE 1A
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended August 31, 2024

Federal Grantor / Pass-Through Grantor / Program Title	Federal CFDA Number	Agy. #	Identifying Number
U.S. Department of Agriculture			
State Administrative Expenses for Child Nutrition			
Pass-Through From:			
Department of Agriculture		551	
State Administrative Expenses for Child Nutrition	10.560		
Total, U.S. Department of Agriculture			
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- Supporting Effective Instruction State Grants, Title II, Part A	84.367A		18-694501 19-694501
Total, U.S. Department of Education			
U.S. Department of Health and Human Services			
Pass-Through From:			
Texas Department of Family and Protective Services		537	
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323		
Pass-Through From:			
Texas Department of Family and Protective Services		530	
COVID-19 - Foster Care Title IV-E	93.658		
Pass-Through From:			
Department of State Health Services		530	
COVID-19 - Foster Care Title IV-E	93.658		
Total, U.S. Department of Health and Human Services			

Pass-Through From Agencies Amount	Direct Program Amount	Total PT From & Direct Programs
$	$	$
13,202		13,202
13,202	0	13,202
1,315,468		1,315,468
152,958		152,958
35,748		35,748
1,504,174	0	1,504,174
1,022,209		1,022,209
(81,487)		(81,487)
54		54
940,775	0	940,775

SCHEDULE 1A (Continued)
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended August 31, 2024

Federal Grantor Pass-Through Grantor / Program Title	Federal CFDA Number	Agy. #	Identifying Number
U.S. Homeland Security			
Pass-Through From:			
Texas Division of Emergency Management		575	
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		
Total, U.S. Department of Homeland Security			
U.S. Department of Justice			
Pass-Through From:			
Governor - Fiscal		300	
Edward Byrne Memorial Justice Assistance Grant Program	16.738		
Total, U.S. Department of the Justice			
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 (Non-monetary)	10.555		TX - 227-2013
National School Lunch Program	10.555		
Total, U.S. Department of Agriculture			
U.S. Department of Education			
Pass-Through From:			
Texas Education Agency		701	
Special Education Grants to States	84.027A		
Total, U.S. Department of Education			
TOTAL FEDERAL FINANCIAL ASSISTANCE			

Pass-Through From		
Agencies Amount	Direct Program Amount	Total PT From & Direct Programs
$	$	$
(278,891)		(278,891)
(278,891)	0	(278,891)
$	$	$
162,034		162,034
162,034	0	162,034
733,331		733,331
208,281		208,281
1,202,638		1,202,638
2,144,250	0	2,144,250
$	$	
453,226		453,226
453,226	0	453,226
4,938,770	0	4,938,770

TEXAS JUVENILE JUSTICE DEPARTMENT

SCHEDULE 1-A (Concluded)
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended August 31, 2024

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 2024 was $208,281.27.

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)		4,730,489
Subtotal	$	4,730,489
RECONCILING ITEMS:		
Non-monetary Federal Commodities		208,281
Total Pass-Through and Expenditures per Federal Schedule	$	4,938,770

TEXAS JUVENILE JUSTICE DEPARTMENT

SCHEDULE 1B
SCHEDULE OF STATE GRANT PASS-THROUGHS FROM/TO STATE AGENCIES
For the Fiscal Year Ended August 31, 2024

	Grant ID	Agency Number	Amount
Pass-Through From:			**$**
Health and Human Services Commission			
North STAR Program	529.0001	529	567,211
Total Health and Human Services Commission			567,211
Texas Education Agency:			
Available School Fund - Per Capita	701.0007	701	235,832
FSP - Texas Juvenile Justice Department	701.0018	701	8,582,293
Subtotal Independent School District Funds			8,818,125
Instructional Materials Allotment	701.0048	701	127,834
Subtotal Instructional Materials Allotment			127,834
Total Texas Education Agency			8,945,959
Total Pass-Though From Other State Agencies (Exh II)			**9,513,170**

TEXAS JUVENILE JUSTICE DEPARTMENT

SCHEDULE 2
VENDING MACHINE COMMISSIONS
For the Fiscal Year Ended August 31, 2024

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	$	2,869
Total Commissions	**$**	**2,869**
Disposal of Commissions		
Funds Deposited in State Treasury for Student Benefit Fund	$	2,869
Total Disposal of Commissions	**$**	**2,869**

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