



# ANNUAL FINANCIAL REPORT

---

Fiscal Year Ended August 31, 2025

(Unaudited)

Shandra Carter  
Executive Director





TEXAS  
JUVENILE JUSTICE  
DEPARTMENT

November 1, 2025

Honorable Greg Abbott, Governor  
Honorable Kelly Hancock, Acting 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, 2025, 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,

A handwritten signature in black ink, appearing to read "Shandra Carter".

Shandra Carter  
Executive Director



## **TABLE OF CONTENTS**

### **Letter of Transmittal**

<b><u>General Purpose Financial Statements – Exhibits</u></b>		<b>Page</b>
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	Long-Term Liabilities .....	22
5	Leases .....	23
6	Interfund Activity and Transactions .....	23
7	Continuance Subject to Review .....	24
8	Adjustments to Fund Balances and Net Position .....	24
9	Contingencies and Commitments .....	25
10	Risk Management .....	25
11	Fund Balances.....	26

### **Combining Financial Statements**

A-1	Combining Balance Sheet – All General and Consolidated Funds .....	28
A-2	Combining Statement of Revenues, Expenditures, and Changes in Fund Balance – All General and Consolidated Funds .....	30
I-1	Combining Statement of Fiduciary Net Position - Private Purpose Trust Funds .....	34
I-2	Combining Statement of Changes in Fiduciary Net Position .....	36

### **Schedules**

1-A	Schedule of Expenditures of Federal Awards .....	40
1-B	Schedule of State Grant Pass Through From/To State Agencies .....	46
2	Vending Machine Commissions .....	47



**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, 2025**

	<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):		
Cash On Hand	12,700	
Cash In Bank	145,000	
Legislative Appropriations	171,274,961	
Receivables from:		
Accounts Receivable	3,129,834	
Due from Other Agencies (Note 6)	1,275,986	
Consumable Inventories	196,657	
Non-Current Assets and Deferred Outflows:		
Capital Assets (Note 2):		
Non-Depreciable or Non-Amortizable		
Depreciable or Amortizable, Net:		
Total Assets and Deferred Outflows	176,035,137	-

<b>Governmental Funds Total</b>	<b>Government-wide Adjustments</b>			<b>Statement of Net Assets</b>
	<b>Capital Assets Adjustments</b>	<b>Long-Term Liabilities Adjustments</b>	<b>Other Adjustments</b>	
\$	\$	\$	\$	\$
12,700				12,700
145,000				145,000
171,274,961				171,274,961
3,129,834				3,129,834
1,275,986				1,275,986
196,657				196,657
	200,516,133			200,516,133
	32,600,777			32,600,777
<u>176,035,137</u>	<u>233,116,909</u>	<u>-</u>	<u>-</u>	<u>409,152,046</u>

**TEXAS JUVENILE JUSTICE DEPARTMENT**

**EXHIBIT I (Concluded)  
COMBINED BALANCE SHEET/STATEMENT OF NET ASSETS -  
GOVERNMENTAL FUNDS  
For the Fiscal Year Ended August 31, 2025**

	<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	2,030,492	
Payroll	14,240,521	
Unearned Revenues	3,119,661	
Interest Payable		
Employees' Compensable Leave (Note 4)		
Right to Use Lease Obligation (Note 4)		
Non-Current Liabilities and Deferred Inflows:		
Employees' Compensable Leave (Note 4)		
Right to Use Lease Obligation (Note 4)		
Total Liabilities and Deferred Inflows	19,390,674	-
<b>Fund Financial Statement - Fund Balances</b>		
Fund Balances (Deficits):		
Nonspendable for Inventory	196,657	
Restricted	3,251,580	
Assigned	55,530,976	
Unassigned	97,665,250	
Total Fund Balances	156,644,463	-
Total Liabilities, Deferred Inflows and Fund Balances	176,035,137	-
<b>Government-Wide Statement of Net Assets</b>		
Net Assets:		
Invested in Capital Assets, Net of Related Debt		
Unrestricted		
<b>Total Net Assets</b>		

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
\$	\$	\$	\$	\$
2,030,492				2,030,492
14,240,521				14,240,521
3,119,661				3,119,661
		7,601		7,601
		9,350,233		9,350,233
		448,054		448,054
		5,904,112		5,904,112
		1,962,038		1,962,038
<u>19,390,674</u>	<u>-</u>	<u>17,672,038</u>	<u>-</u>	<u>37,062,712</u>
196,657				196,657
3,251,580				3,251,580
55,530,976				55,530,976
97,665,250				97,665,250
<u>156,644,463</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>156,644,463</u>
<u>176,035,137</u>	<u>-</u>	<u>17,672,038</u>	<u>-</u>	<u>193,707,175</u>
	233,116,909	(1,861,525)		231,255,384
		(15,810,513)		(15,810,513)
	<u>233,116,909</u>	<u>(17,672,038)</u>	<u>-</u>	<u>372,089,334</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, 2025**

	<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	537,057,949	
Additional Appropriations	36,875,379	
Federal Revenue	445,342	
Federal Grant Pass-Through Revenue	6,108,171	
State Grant Pass-Through Revenue	11,410,314	
Licenses, Fees and Permits	2,058	
Rental of Land	280	
Sales of Goods and Services	75,427	
Other Revenues	91,967	
<b>Total Revenues</b>	<u>592,066,885</u>	<u>-</u>
<b>EXPENDITURES</b>		
Salaries and Wages	145,385,498	
Payroll Related Costs	39,647,097	
Professional Fees and Services	18,194,176	
Travel	1,338,367	
Materials and Supplies	11,488,248	
Communication and Utilities	3,458,884	
Repairs and Maintenance	5,691,066	
Rentals and Leases	472,197	
Printing and Reproduction	94,981	
Claims and Judgments	17,250	
Intergovernmental Payments	229,420,203	
Public Assistance Payments	519,009	
Other Expenditures	4,674,156	
Interest		
Debt Service - Principal - Leases	540,233	
Capital Outlay	2,062,355	
Depreciation and Amortization Expense		
<b>Total Expenditures/Expenses</b>	<u>463,003,719</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>129,063,167</u>	<u>-</u>

Governmental Funds Total	Capital Assets Adjustments	Long-Term Liabilities Adjustments	Other Adjustments	Statement of Activities
\$	\$	\$	\$	\$
537,057,949				537,057,949
36,875,379				36,875,379
445,342				445,342
6,108,171				6,108,171
11,410,314				11,410,314
2,058				2,058
280				280
75,427				75,427
91,967				91,967
592,066,885	-	-	-	592,066,885
145,385,498		1,015,512		146,401,010
39,647,097				39,647,097
18,194,176				18,194,176
1,338,367				1,338,367
11,488,248				11,488,248
3,458,884				3,458,884
5,691,066				5,691,066
472,197				472,197
94,981				94,981
17,250				17,250
229,420,203				229,420,203
519,009				519,009
4,674,156				4,674,156
		2,163		2,163
540,233		(540,233)		-
2,062,355	(2,062,355)			-
	3,864,224			3,864,224
463,003,719	1,801,869	477,442	-	465,283,030
129,063,167	(1,801,869)	(477,442)	-	126,783,856

**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, 2025**

	<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	16,276	
Insurance Recoveries	15,402	
Transfer In		(16,076)
Transfer Out	(26,818)	(12,512)
Increase in Obligations - Leases	555,979	
Legislative Transfer In	14,582	
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>575,420</u>	<u>(28,588)</u>
Net Change in Fund Balances/Net Assets	<u>129,638,587</u>	<u>(28,588)</u>
<b>Fund Financial Statement - Fund Balances</b>		
Fund Balances - September 1, 2024	27,381,144	28,588
Restatements	-	
Fund Balances - September 1, 2024, as Restated	<u>27,381,144</u>	<u>28,588</u>
Appropriations Lapsed	<u>(375,268)</u>	<u>-</u>
Fund Balances - August 31, 2025	<u><u>156,644,463</u></u>	<u><u>-</u></u>
<b>Government-wide Statement - Net Assets</b>		
Net Assets/Net Change in Net Assets		
Net Assets, September 1, 2024		
Restatements		
Net Assets, September 1, 2024, as Restated		
Net Assets, August 31, 2025		

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
\$	\$	\$	\$	\$
16,276	(16,276)			-
15,402				15,402
(16,076)				(16,076)
(39,331)				(39,331)
555,979		(555,979)		-
14,582				14,582
-				-
-	(21,938)			(21,938)
-				-
-				-
546,832	(38,214)	(555,979)	-	(47,361)
129,609,998				126,736,495
27,409,733				27,409,733
-				-
27,409,733				27,409,733
(375,268)				(375,268)
156,644,463				153,770,959
156,644,463	(1,840,083)	(1,033,421)	-	153,770,959
	234,176,498	(16,101,959)	-	218,074,538
	780,495	(536,658)		243,836
	234,956,992	(16,638,618)	-	218,318,375
156,644,463	233,116,909	(17,672,038)	-	372,089,334

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**TEXAS JUVENILE JUSTICE DEPARTMENT****EXHIBIT VI****COMBINED STATEMENT OF NET POSITION - FIDUCIARY FUNDS****For the Fiscal Year Ended August 31, 2025**

	<b>Private-Purpose Trust (Exhibit I-1)</b>	<b>Custodial Fund (3700) U/F (7903)</b>	<b>Totals</b>
	\$	\$	\$
<b>ASSETS</b>			
Cash and Cash Equivalents:			
Cash in Bank		26,952	26,952
Cash Equivalents			-
Restricted:			
Cash and Cash Equivalents:			
Cash in Bank			-
Receivables from:			
Accounts Receivable			-
Capital Assets:			
Non-Depreciable:			
Land and Land Improvements			-
Depreciable:			
Buildings and Building Improvements			-
Less Accumulated Depreciation			-
Facilities and Other Improvements			-
Less Accumulated Depreciation			-
Total Assets	<u>-</u>	<u>26,952</u>	<u>26,952</u>
<b>LIABILITIES</b>			
Accounts Payable	-	26,952	26,952
Total Liabilities	<u>-</u>	<u>26,952</u>	<u>26,952</u>
<b>NET ASSETS</b>			
Held in Trust For			
Individuals, Organizations, and Other Gov't	-	-	-
Total Net Assets	<u>-</u>	<u>-</u>	<u>-</u>

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

**TEXAS JUVENILE JUSTICE DEPARTMENT****EXHIBIT VII****COMBINED STATEMENT OF CHANGES IN FIDUCIARY NET POSITION****For the Fiscal Year Ended August 31, 2025**

	<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	68,017	
Total Investing Income (Loss)	<u>68,017</u>	<u>-</u>
Total Net Investment Income (Loss)	<u>68,017</u>	<u>-</u>
Other Additions		
Other Revenue	66,092	
Gain/(Loss) on Capital Assets		
Transfers In		
Total Other Additions	<u>66,092</u>	<u>-</u>
Total Additions	<u>134,109</u>	<u>-</u>
<b>DEDUCTIONS</b>		
Depreciation Expense	25,767	
Other Expense	3,608,231	
Total Deductions	<u>3,633,998</u>	<u>-</u>
<b>NET INCREASE (DECREASE) IN NET ASSETS</b>	<u>(3,499,889)</u>	<u>-</u>
<b>NET ASSETS</b>		
Net Assets - September 1, 2024	3,499,889	
Restatements		
Net Assets - September 1, 2024, as Restated	<u>3,499,889</u>	<u>-</u>
Net Assets, August 31, 2025	<u>-</u>	<u>-</u>

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

<u>Totals</u>
\$
68,017
<u>68,017</u>
<u>68,017</u>
66,092
-
-
<u>66,092</u>
<u>134,109</u>
25,767
<u>3,608,231</u>
<u>3,633,998</u>
<u>(3,499,889)</u>
3,499,889
-
<u>3,499,889</u>
<u>-</u>
<u>-</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.

In fiscal year 2025, the private-purpose trusts, along with all assets and liabilities associated with them, were transferred to Cadence Bank in accordance with the recommendation of the Sunset Advisory Commission of Texas.

#### *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 6.

### ***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, 2025, is presented below:

	Balance 09/01/24	Adjust- ments	Reclassifications			Additions	Deletions	Balance 08/31/25
			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	790,814							790,814
Construction in Progress	199,725,319							199,725,319
Total Non-depreciable or Non-amortizable Assets	200,516,133	-	-	-	-	-	-	200,516,133
<b>Depreciable Assets</b>								
Buildings and Building Improvements	118,610,159							118,610,159
Infrastructure	11,502,951							11,502,951
Facilities and Other Improvements	14,148,769							14,148,769
Furniture and Equipment	7,472,782	642,738				1,430,159	(185,751)	9,359,929
Vehicles, Boats and Aircraft	7,640,610	110,761				76,217	(192,431)	7,635,157
Other Capital Assets	333,850							333,850
Total Depreciable Assets	159,709,121	753,499	-	-	-	1,506,376	(378,182)	161,590,815
Less Accumulated Depreciation for:								
Buildings and Building Improvements	(97,220,127)					(1,839,540)		(99,059,667)
Infrastructure	(11,182,012)					(44,550)		(11,226,562)
Facilities and Other Improvements	(6,654,448)					(480,461)		(7,134,909)
Furniture and Equipment	(6,547,176)	(422,841)				(508,584)	161,325	(7,317,276)
Vehicles, Boats and Aircraft	(5,976,593)	(65,628)				(408,583)	178,643	(6,272,161)
Other Capital Assets	(316,554)					(7,157)		(323,711)
Total Accumulated Depreciation	(127,896,910)	(488,470)	-	-	-	(3,288,874)	339,968	(131,334,286)
Depreciable Assets, Net	31,812,211	265,030	-	-	-	(1,782,498)	(38,214)	30,256,529
<b>Amortizable Assets - Intangible</b>								
Computer Software	4,025,736						37,207	3,988,529
Total Amortizable Assets - Intangible	4,025,736	-	-	-	-	-	37,207	3,988,529
Less Accumulated Amortization for:								
Computer Software	(4,025,736)						37,207	(3,988,529)
Total Accumulated Amortization	(4,025,736)	-	-	-	-	-	37,207	(3,988,529)
Amortizable Assets - Intangible, Net	-	-	-	-	-	-	-	-
<b>Governmental Activities</b>								
<b>Capital Assets, Net</b>	<b>232,328,344</b>	<b>265,030</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,782,498)</b>	<b>(38,214)</b>	<b>230,772,662</b>

**Capital Assets continued**

	Balance 09/01/24	Adjust- ments	Additions	Deletions	Balance 08/31/25
<b>Amortizable Assets-IRTU</b>					
Buildings and Building Improvements	3,916,057	243,427	555,979	(197,381)	4,518,082
Total Amortizable RTU Assets	3,916,057	243,427	555,979	(197,381)	4,518,082
Less Accumulated Amortization for:					
Buildings and Building Improvements	(2,067,903)	272,038	(575,350)	197,381	(2,173,834)
Total Accumulated Amortization	(2,067,903)	272,038	(575,350)	197,381	(2,173,834)
<b>Governmental Activities, RTU Assets, Net</b>	<b>1,848,154</b>	<b>515,465</b>	<b>(19,371)</b>	<b>-</b>	<b>2,344,248</b>

	Balance 09/01/24	Adjust- ments	Reclassifications			Additions	Deletions	Balance 08/31/25
			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	-	-	-	-	-	(281,081)	-
Total Non-depreciable or Non-amortizable Assets	281,081	-	-	-	-	-	(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	-	-	-	-	-	(996,678)	-
Less Accumulated Depreciation for:								
Buildings and Building Improvements	(771,419)	-	-	-	-	(21,638)	793,057	-
Facilities and Other Improvements	(127,477)	-	-	-	-	(4,129)	131,606	-
Total Accumulated Depreciation	(898,896)	-	-	-	-	(25,767)	924,663	-
Depreciable Assets, Net	97,782	-	-	-	-	(25,767)	(72,015)	-
<b>Private-Purpose Trust Funds</b>								
<b>Capital Assets, Net</b>	<b>378,863</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(25,767)</b>	<b>(353,096)</b>	<b>-</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, 2025, 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	\$ 26,952
Cash in Bank per AFR	\$ 26,952
Fiduciary Funds Cash in Bank	\$ 26,952
Cash in Bank per AFR	\$ 26,952

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, 2025, the total bank balance was as follows:

<b>Governmental and Business-Type Activities</b>	\$ 145,000	<b>Fiduciary Funds</b>	\$ 26,952
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## NOTE 4: LONG-TERM LIABILITIES

### Changes in Long-Term Liabilities

During the year ended August 31, 2025, the following changes occurred in liabilities.

Governmental Activities	Balance	Additions	Reductions	Balance	Amounts Due Within	Amounts Due
	09/01/24			08/31/25	One Year	Thereafter
Right to Use Lease Obligations	\$ 2,394,346	\$ 555,979	\$ 540,233	\$ 2,410,092	\$ 448,054	\$ 1,962,038
Employees' Compensable Leave	\$ 14,238,833	\$ 30,059,362	\$ 29,043,850	\$ 15,254,345	\$ 9,350,233	\$ 5,904,112
<b>Total Governmental Activities</b>	<b>\$ 16,633,179</b>	<b>\$ 30,615,341</b>	<b>\$ 29,584,083</b>	<b>\$ 17,664,437</b>	<b>\$ 9,798,287</b>	<b>\$ 7,866,150</b>

### Right to Use Obligations

The right to use obligation is the present value of payments expected to be made during a lease term. Restatement of long-term liabilities was done to due to right to use lease obligations being understated by the Texas Juvenile Justice Department in a prior year, but adjusted on the financial statements in the current year. Please see Note 8 for details on restatements.

## 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 5: LEASES

The Texas Juvenile Justice Department has no outstanding capital leases at August 31, 2025.

Included in the expenditures reported in the financial statements are the following amounts of rent paid or due under operating leases: **General Fund \$540,233**

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	\$ 448,054	92,758	540,812
2026	393,441	76,400	469,841
2027	286,831	60,950	347,781
2028	209,535	51,059	260,594
2029	218,763	41,831	260,594
2030-2034	853,468	68,347	921,815
<b>Total</b>	<b>2,410,092</b>	<b>391,345</b>	<b>2,801,437</b>

## NOTE 6: 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, 2025, follows:

	Due From Other Agencies	Due To Other Agencies	Source
<b>General Funds</b>	<b>\$</b>	<b>\$</b>	
Agency 300, Fund 6372 - OOG	83,007		Federal-Pass Through
Agency 551, Fund 0001 - TDA	211,538		Federal-Pass Through
Agency 551, Fund 0001 - TDA	338,442		Federal-Pass Through
Agency 701, Fund 0148 - TEA	630,328		Federal-Pass Through
<b>Subtotal Federal Pass Throughs</b>	<b>1,263,315</b>	-	
Agency 529, Fund 0001 - HHSC	12,671		State Pass-Through
<b>Subtotal State Pass Throughs</b>	<b>12,671</b>	-	
<b>Total General Funds</b>	<b>1,275,986</b>	-	
<b>Total Due From/To Other Agencies (Exh I)</b>	<b>\$ 1,275,986</b>	<b>\$ -</b>	

	Transfers In	Transfers Out	Source
<b>General Funds</b>	<b>\$</b>	<b>\$</b>	
Agency 902, Fund 0001 - CPA	(14,582)	26,818	Unappropriated Receipts
<b>Total General Funds</b>	<b>(14,582)</b>	<b>26,818</b>	
<b>Capital Projects Funds</b>			
Agency 902, Fund 0599 - CPA	16,076	12,512	Transfer
<b>Total Capital Projects Funds</b>	<b>16,076</b>	<b>12,512</b>	
<b>Total Transfers In/Out (Exh II)</b>	<b>\$ (1,494)</b>	<b>\$ 39,330</b>	

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

#### **NOTE 7: 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 1545, 89<sup>th</sup> Leg., extended the Board and the Department until September 1, 2031.

#### **NOTE 8: ADJUSTMENTS TO FUND BALANCE AND NET POSITION**

The Texas Juvenile Justice Department had the following adjustment to fund balance and net position during FY 2025.

<b>General Fund</b>	
Net Assets, September 1, 2024	\$ 234,176,498
a) Restatement - Asset Adjusted	996,927
b) Restatement - Accumulated Depreciation Adjusted	(216,432)
<b>Net Assets, September 1, 2024, as Restated</b>	<b>\$ 234,956,992</b>

Restatement of net assets was done due to equipment and vehicle assets being understated by the Texas Juvenile Justice Department in a prior year, but adjusted to the State Property Accounting System's assets in the current year. Right to Use Building Assets were understated in the prior year and adjusted on the financial statements in the current year, as well. The net restatement amount for net assets is \$780,495. For more details on restatements, please see Note 2.

<b>General Fund</b>	
Long-Term Liabilities, September 1, 2024	\$ 16,101,959
a) Restatement - Interest Payable Adjusted	3,837
b) Restatement - Right to Use Lease Obligation Adjusted	532,821
<b>Long-Term Liabilities, September 1, 2024, as Restated</b>	<b>\$ 16,638,618</b>

Restatement of long-term liabilities was done to due to interest payable and right to use lease obligations being understated by the Texas Juvenile Justice Department in a prior year, but adjusted on the financial statements in the current year. The net restatement amount for long-term liabilities is \$536,658.

## **NOTE 9: 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 10: 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 2024 and 2025 were as follows:

	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>
<b>2024</b>	\$ -	\$ 70,221	\$ (70,221)	\$ -
<b>2025</b>	\$ -	\$ 17,250	\$ (17,250)	\$ -

## NOTE 11: 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	\$ 254,824	CFDA 84.013A	Federal Funds, restrictions are externally imposed by federal government agencies.
0001	0240	Restricted	\$ 973,893	CFDA 10.553	Federal Funds, restrictions are externally imposed by federal government agencies.
0001	0271	Restricted	\$ 94,764	CFDA 84.027	Federal Funds, restrictions are externally imposed by federal government agencies.
0001	0274	Restricted	\$ 4,620	CFDA 84.367	Federal Funds, restrictions are externally imposed by federal government agencies.
0001	0285	Restricted	\$ 217,042	CFDA 84.048A	Federal Funds, restrictions are externally imposed by federal government agencies.
0001	0304	Restricted	\$ 49,908	CFDA 93.994	Federal Funds, restrictions are externally imposed by federal government agencies.
0001	0312	Restricted	\$ 1,656,529	CFDA 16.827	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, 2025****ASSETS AND DEFERRED OUTFLOWS:**

## Current Assets:

Cash and Cash Equivalents (Note 3):

Cash On Hand

Cash In Bank

Legislative Appropriations

## Receivables:

Accounts Receivable

Due from Other Agencies (Note 6)

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 6)

Due To Other Agencies (Note 6)

Unearned Revenues

Employees' Compensable Leave (Note 4)

## Non-Current Liabilities and Deferred Inflows:

Employees' Compensable Leave (Note 4)

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>
\$	\$	\$
12,700		12,700
145,000		145,000
171,274,961		171,274,961
3,129,834		3,129,834
1,275,986		1,275,986
196,657		196,657
<u>176,035,137</u>	<u>-</u>	<u>176,035,137</u>
\$	\$	\$
2,030,492		2,030,492
14,240,521		14,240,521
3,119,661		3,119,661
<u>19,390,674</u>	<u>-</u>	<u>19,390,674</u>
196,657		196,657
3,251,580		3,251,580
55,530,976		55,530,976
97,665,250		97,665,250
<u>156,644,463</u>	<u>-</u>	<u>156,644,463</u>
<u>176,035,137</u>	<u>-</u>	<u>176,035,137</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, 2025**

**REVENUES**

Legislative Appropriations:  
    Original Appropriations  
    Additional Appropriations  
Federal Revenue  
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

<b>General Funds</b>	<b>Consolidated Fund (0325) U/F (0325)</b>	<b>Total (Exhibit II)</b>
\$	\$	\$
537,057,949		537,057,949
36,875,379		36,875,379
445,342		445,342
5,581,489	526,682	6,108,171
11,410,314		11,410,314
2,058		2,058
280		280
75,427		75,427
91,967		91,967
591,540,204	526,682	592,066,885
145,385,498		145,385,498
39,647,097		39,647,097
18,194,176		18,194,176
1,338,367		1,338,367
11,488,248		11,488,248
3,458,884		3,458,884
5,691,066		5,691,066
472,197		472,197
94,981		94,981
17,250		17,250
229,420,203		229,420,203
519,009		519,009
4,147,474	526,682	4,674,156
540,233		540,233
2,062,355		2,062,355
462,477,037	526,682	463,003,719
129,063,167	-	129,063,167

**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, 2025****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, 2024  
Restatements  
Fund Balances - September 1, 2024, as Restated  
Appropriations Lapsed  
Fund Balances - August 31, 2025

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 II)</b>
\$	\$	\$
16,276		16,276
15,402		15,402
		-
(26,818)		(26,818)
555,979		555,979
14,582		14,582
		-
		-
		-
<u>575,420</u>	<u>-</u>	<u>575,420</u>
<u>129,638,587</u>	<u>-</u>	<u>129,638,587</u>
27,381,144	-	27,381,144
		-
<u>27,381,144</u>	<u>-</u>	<u>27,381,144</u>
<u>(375,268)</u>	<u>-</u>	<u>(375,268)</u>
<u>156,644,463</u>	<u>-</u>	<u>156,644,463</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, 2025**

	<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	-	-
Cash Equivalents	-	-
Restricted:		
Cash and Cash Equivalents:		
Cash in Bank		-
Capital Assets:		
Non-Depreciable:		
Land and Land Improvements	-	-
Depreciable:		
Buildings and Building Improvements	-	
Less Accumulated Depreciation	-	
Facilities and Other Improvements	-	
Less Accumulated Depreciation	-	
Total Assets	<u>-</u>	<u>-</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	-	-
Total Net Assets	<u>-</u>	<u>-</u>

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



**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, 2025**

	<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	32,163	35,854
Total Investing Income (Loss)	<u>32,163</u>	<u>35,854</u>
Total Net Investment Income (Loss)	<u>32,163</u>	<u>35,854</u>
Other Additions		
Other Revenue	-	66,092
Gain/(Loss) on Capital Assets		
Transfers In		
Total Other Additions	<u>-</u>	<u>66,092</u>
Total Additions	<u>32,163</u>	<u>101,946</u>
<b>DEDUCTIONS</b>		
Depreciation Expense	25,767	
Other Expense	1,797,399	1,810,832
Total Deductions	<u>1,823,166</u>	<u>1,810,832</u>
<b>NET INCREASE (DECREASE) IN NET ASSETS</b>	<u>(1,791,003)</u>	<u>(1,708,886)</u>
<b>NET ASSETS</b>		
Net Assets - September 1, 2024	1,791,003	1,708,886
Restatements		
Net Assets - September 1, 2024, as Restated	<u>1,791,003</u>	<u>1,708,886</u>
Net Assets, August 31, 2025	<u>-</u>	<u>-</u>

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

<b>Totals</b>	
<b>(Exhibit VII)</b>	
\$	
	<u>68,017</u>
	<u>68,017</u>
	<u>68,017</u>
	66,092
	-
	-
	<u>66,092</u>
	<u>134,109</u>
	25,767
	<u>3,608,231</u>
	<u>3,633,998</u>
	<u>(3,499,889)</u>
	3,499,889
	-
	<u>3,499,889</u>
	-
	<u><u>-</u></u>

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**SCHEDULES**

**TEXAS JUVENILE JUSTICE DEPARTMENT****SCHEDULE 1A  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Fiscal Year Ended August 31, 2025**

<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>			
Local Food for Schools Cooperative Agreement Program	10.185		
Pass-Through From:			
<i>Department of Agriculture</i>		551	
State Administrative Expenses for Child Nutrition	10.560		
Pass-Through From:			
<i>Department of Agriculture</i>		551	
<b>Total, U.S. Department of Agriculture</b>			
<b>U.S. Department of Education</b>			
Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013A		
Pass-Through From:			
<i>Texas Education Agency</i>		701	
Vocational Education - Basic Grants to States	84.048A		
Pass-Through From:			
<i>Texas Education Agency</i>		701	
Supporting Effective Instruction State Grants, Title II, Part A	84.367A		
Pass-Through From:			
<i>Texas Education Agency</i>		701	
<b>Total, U.S. Department of Education</b>			
<b>U.S. Department of Health and Human Services</b>			
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323		
Pass-Through From:			
<i>Department of State Health Services</i>		537	
Maternal and Child Health Services Block Grant to the States	93.994		
Pass-Through From:			
<i>Department of State Health Services</i>		537	
<b>Total, U.S. Department of Health and Human Services</b>			

<b><u>Pass-Through From</u></b>		
<b><u>Agencies Amount</u></b>	<b><u>Direct Program Amount</u></b>	<b><u>Total PT From &amp; Direct Programs</u></b>
\$	\$	\$
28,641		28,641
17,811		17,811
<b>46,453</b>	<b>-</b>	<b>46,453</b>
1,886,525		1,886,525
303,252		303,252
64,523		64,523
<b>2,254,300</b>	<b>-</b>	<b>2,254,300</b>
526,682		526,682
18,963		18,963
<b>545,645</b>	<b>-</b>	<b>545,645</b>

**SCHEDULE 1A (Continued)**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Fiscal Year Ended August 31, 2025**

Federal Grantor Pass-Through Grantor / Program Title	Federal CFDA Number	Agy. #	Identifying Number
<b>U.S. Department of Justice</b>			
Direct Programs:			
Justice Reinvestment Initiative	16.827		
Edward Byrne Memorial Justice Assistance Grant Program	16.738		
Pass-Through From:			
<i>Governor - Fiscal</i>		300	
<b>Total, U.S. Department of the Justice</b>			
<b>U.S. Department of Agriculture</b>			
Pass-Through From:			
School Breakfast Program	10.553		
Pass-Through From:			
<i>Department of Agriculture</i>		551	
National School Lunch Program	10.555		
Pass-Through From:			
<i>Department of Agriculture</i>		551	
National School Lunch Program (Non-monetary)	10.555		
Pass-Through From:			
<i>Department of Agriculture</i>		551	
<b>Total, U.S. Department of Agriculture</b>			
<b>U.S. Department of Education</b>			
Pass-Through From:			
Special Education Grants to States	84.027A		
Pass-Through From:			
<i>Texas Education Agency</i>		701	
<b>Total, U.S. Department of Education</b>			
<b>TOTAL FEDERAL FINANCIAL ASSISTANCE</b>			

<b><u>Pass-Through From</u></b>		
<b><u>Agencies Amount</u></b>	<b><u>Direct Program Amount</u></b>	<b><u>Total PT From &amp; Direct Programs</u></b>
\$	\$	\$
	445,342	445,342
562,509		562,509
<b>562,509</b>	<b>445,342</b>	<b>1,007,851</b>
813,872		813,872
1,303,438		1,303,438
102,317		102,317
<b>2,219,627</b>	<b>-</b>	<b>2,219,627</b>
581,954		581,954
<b>581,954</b>	<b>-</b>	<b>581,954</b>
<b>6,210,487</b>	<b>445,342</b>	<b>6,655,829</b>

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**TEXAS JUVENILE JUSTICE DEPARTMENT**

**SCHEDULE 1-A (Concluded)  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Fiscal Year Ended August 31, 2025**

**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 2025 was \$102,316.75.

**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)	\$	445,342
Federal Pass-Through Revenue (Exh. II)		6,108,171
Subtotal	\$	6,553,512
<b><u>RECONCILING ITEMS:</u></b>		
Non-monetary		
Federal Commodities		102,317
Total Pass-Through and Expenditures per Federal Schedule	\$	<u><u>6,655,829</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, 2025

	<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>609,191</u>
<b>Total Health and Human Services Commission</b>			<u>609,191</u>
Texas Education Agency:			
Available School Fund - Per Capita	701.0007	701	410,409
FSP - Texas Juvenile Justice Department	701.0018	701	<u>3,955,189</u>
<i>Subtotal Independent School District Funds</i>			<u>4,365,598</u>
Juvenile Justice Alternative Education Program	701.0022	701	<u>6,427,070</u>
<i>Subtotal Juvenile Justice Alternative Education Program</i>			<u>6,427,070</u>
Instructional Materials Allotment	701.0048	701	<u>5,348</u>
<i>Subtotal Instructional Materials Allotment</i>			<u>5,348</u>
School Safety SB30	701.0068	701	<u>3,106</u>
<i>Subtotal School Safety SB30</i>			<u>3,106</u>
<b>Total Texas Education Agency</b>			<u>10,801,122</u>
<b>Total Pass-Through From Other State Agencies (Exh II)</b>			<u><u>11,410,313</u></u>

**TEXAS JUVENILE JUSTICE DEPARTMENT****SCHEDULE 2****VENDING MACHINE COMMISSIONS****For the Fiscal Year Ended August 31, 2025**

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>10,031</u>
<b>Total Commissions</b>	\$ <u><u>10,031</u></u>
<b>Disposal of Commissions</b>	
Funds Deposited in State Treasury for Student Benefit Fund	\$ <u>10,031</u>
<b>Total Disposal of Commissions</b>	\$ <u><u>10,031</u></u>

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