

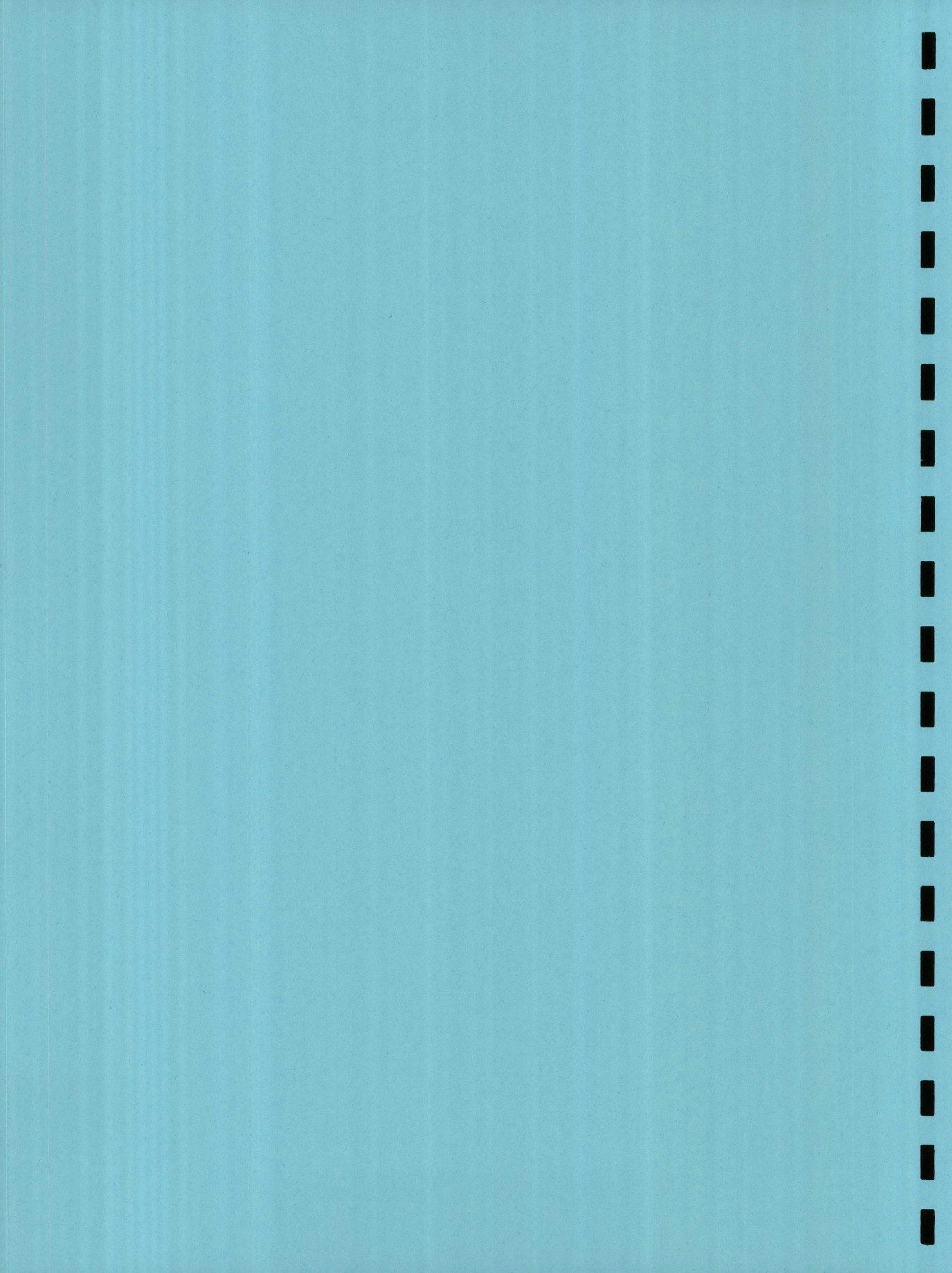
**TEXAS JUVENILE JUSTICE
DEPARTMENT**

ANNUAL FINANCIAL REPORT

**FISCAL YEAR ENDED
AUGUST 31, 2019**

(UNAUDITED)

**Camille Cain
EXECUTIVE DIRECTOR**



**TEXAS JUVENILE JUSTICE
DEPARTMENT**

ANNUAL FINANCIAL REPORT

**FISCAL YEAR ENDED
AUGUST 31, 2019**

(UNAUDITED)

**Camille Cain
EXECUTIVE DIRECTOR**

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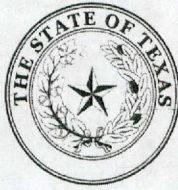
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TEXAS
JUVENILE  JUSTICE
DEPARTMENT

November 20, 2019

Honorable Greg Abbott, Governor
Honorable Glenn Hegar, Texas Comptroller
Ursula Parks, Director, Legislative Budget Board
Lisa Collier, First Assistant State Auditor

Ladies and Gentlemen:

We are pleased to submit the Annual Financial Report of the Texas Juvenile Justice Department for the period ended August 31, 2019, in compliance with Texas Government Code Annotated, Section 2101.011, and in accordance with the requirements established by the Comptroller of Public Accounts.

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

If you have any questions, please contact Glen Knipstein, Director of Fiscal Affairs and Budget at 512-490-7657. Ron Reininger may be contacted at (512) 490-7660 for questions related to the Schedule of Expenditures of Federal Awards.

Sincerely,

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

Camille Cain
Executive Director

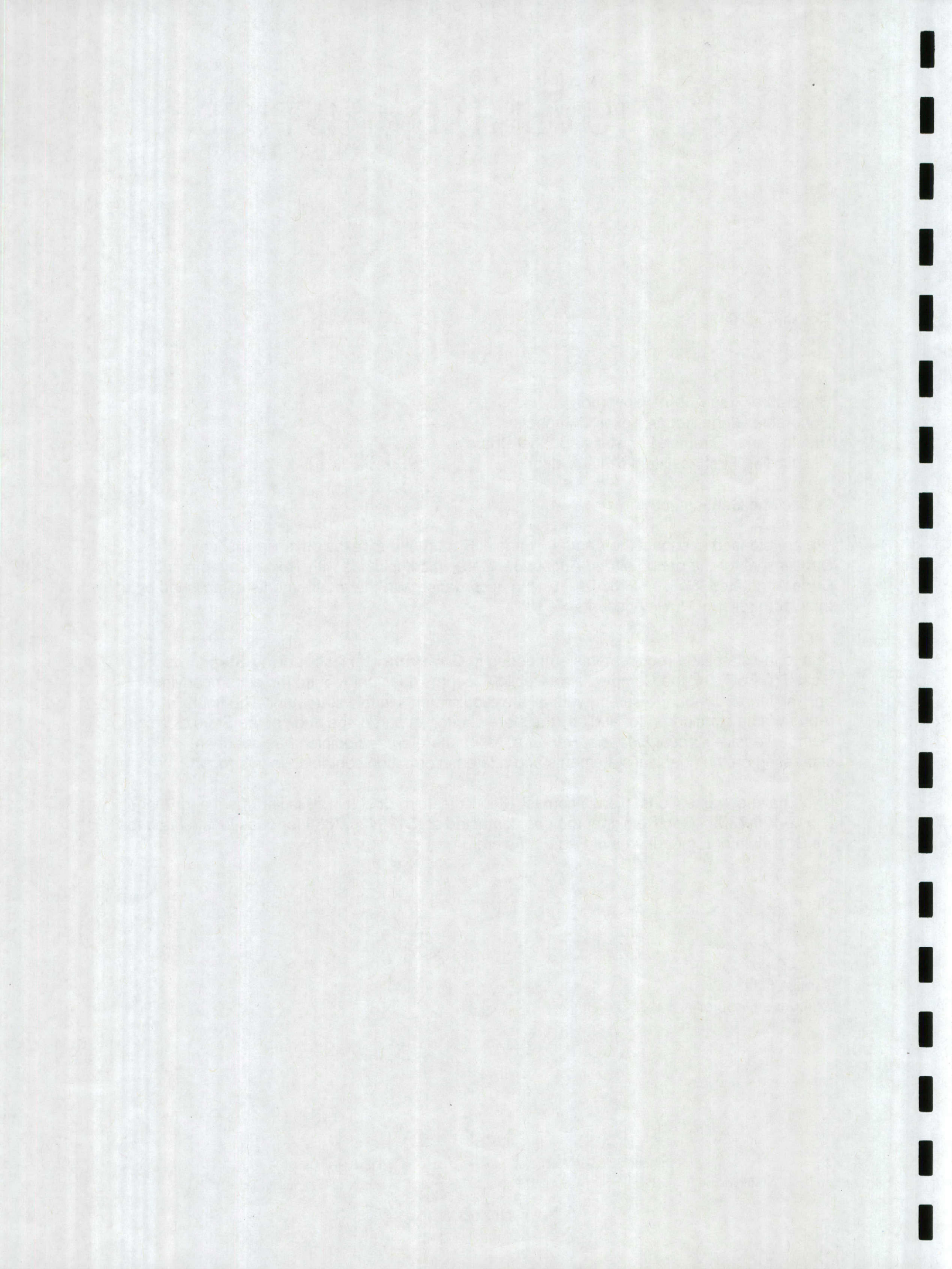


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FUND FINANCIAL STATEMENTS

TEXAS JUVENILE JUSTICE DEPARTMENT

EXHIBIT I

COMBINED BALANCE SHEET/STATEMENT OF NET ASSETS -
GOVERNMENTAL FUNDS

For the Fiscal Year Ended August 31, 2019

	<u>Governmental Fund Types</u>	
	<u>General Funds</u>	<u>Capital Projects Fund (Exhibit D-1)</u>
	\$	\$
ASSETS AND DEFERRED OUTFLOWS:		
Current Assets:		
Cash (Note 3):		
On Hand	14,200	
In Bank	145,000	
Legislative Appropriations	38,642,980	
Receivables from:		
Accounts Receivable	9,998	
Federal		
Due from Other Agencies (Note 12)	926,931	1,908,376
Consumable Inventories	415,176	
Non-Current Assets and Deferred Outflows:		
Capital Assets (Note 2):		
Non-Depreciable or Non-Amortizable		
Depreciable or Amortizable, Net:		
Total Assets and Deferred Outflows	<u>40,154,286</u>	<u>1,908,376</u>

Governmental Funds Total	Government-wide Adjustments			Statement of Net Assets
	Capital Assets Adjustments	Long-Term Liabilities Adjustments	Other Adjustments	
\$	\$	\$	\$	\$
14,200				14,200
145,000				145,000
38,642,980				38,642,980
9,998				9,998
0				0
2,835,307				2,835,307
415,176				415,176
	2,832,632			2,832,632
	33,651,674			33,651,674
<u>42,062,662</u>	<u>36,484,306</u>	<u>0</u>	<u>0</u>	<u>78,546,968</u>

TEXAS JUVENILE JUSTICE DEPARTMENT

EXHIBIT I (Concluded)

COMBINED BALANCE SHEET/STATEMENT OF NET ASSETS -
GOVERNMENTAL FUNDS

For the Fiscal Year Ended August 31, 2019

	Governmental Fund Types	
	General Funds	Capital Projects Fund (Exhibit D-1)
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	\$	\$
Liabilities and Deferred Inflows		
Current Liabilities:		
Payables from:		
Accounts	2,442,714	1,908,376
Payroll	10,764,739	
Employees' Compensable Leave (Note 5)		
Non-Current Liabilities and Deferred Inflows:		
Employees' Compensable Leave		
Total Liabilities and Deferred Inflows	<u>13,207,454</u>	<u>1,908,376</u>
Fund Financial Statement - Fund Balances		
Fund Balances (Deficits):		
Nonspendable for Inventory	415,176	
Restricted	297,769	
Assigned	23,245,689	
Unassigned	2,988,199	
Total Fund Balances	<u>26,946,832</u>	<u>0</u>
Total Liabilities, Deferred Inflows and Fund Balances	<u>40,154,286</u>	<u>1,908,376</u>

Government-Wide Statement of Net Assets

Net Assets:

Invested in Capital Assets, Net of Related Debt

Unrestricted

Total Net Assets

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

UNAUDITED

Governmental Funds Total	Capital Assets Adjustments	Long-Term Liabilities Adjustments	Other Adjustments	Statement of Net Assets
\$	\$	\$	\$	\$
4,351,090				4,351,090
10,764,739		7,089,996		10,764,739
				7,089,996
<u>15,115,830</u>	<u>0</u>	<u>5,090,911</u> <u>12,180,907</u>	<u>0</u>	<u>5,090,911</u> <u>27,296,737</u>
415,176				415,176
297,769				297,769
23,245,689				23,245,689
2,988,199				2,988,199
<u>26,946,832</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>26,946,832</u>
<u>42,062,662</u>	<u>0</u>	<u>12,180,907</u>	<u>0</u>	<u>54,243,569</u>
	36,484,306			36,484,306
		(12,180,907)		(12,180,907)
	<u>36,484,306</u>	<u>(12,180,907)</u>	<u>0</u>	<u>51,250,231</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, 2019

	Governmental Fund Types	
	General Funds	Capital Projects Funds (Exhibit D-2)
	\$	\$
REVENUES		
Legislative Appropriations:		
Original Appropriations	298,396,924	
Additional Appropriations	34,033,043	
Federal Revenue		
Federal Grant Pass-Through Revenue	7,400,987	
State Grant Pass-Through Revenue	10,937,367	
Licenses, Fees and Permits	68,125	
Interest and Investment Income		
Rental of Land		
Sales of Goods and Services	120,219	
Other Revenues	40,085	
Total Revenues	<u>350,996,750</u>	<u>0</u>
EXPENDITURES		
Salaries and Wages	110,322,335	
Payroll Related Costs	35,951,274	
Professional Fees and Services	12,005,882	91,172
Travel	825,966	
Materials and Supplies	10,613,533	324,472
Communication and Utilities	3,722,654	
Repairs and Maintenance	2,869,588	3,411,428
Rentals and Leases	2,605,412	
Printing and Reproduction	115,105	
Claims and Judgments	1,314	
Intergovernmental Payments	157,711,146	
Public Assistance Payments	6,596,455	
Other Expenditures	4,769,122	9,439
Interest		
Capital Outlay	570,039	1,979,751
Depreciation Expense		
Total Expenditures/Expenses	<u>348,679,826</u>	<u>5,816,262</u>
Excess (Deficiency) of Revenues over Expenditures	<u>2,316,924</u>	<u>(5,816,262)</u>

UNAUDITED

Governmental Funds Total	Capital Assets Adjustments	Long-Term Liabilities Adjustments	Other Adjustments	Statement of Activities
\$	\$	\$	\$	\$
298,396,924				298,396,924
34,033,043				34,033,043
0				0
7,400,987				7,400,987
10,937,367				10,937,367
68,125				68,125
0				0
0				0
120,219				120,219
40,085				40,085
350,996,750	0	0	0	350,996,750
110,322,335		4,797,943		115,120,278
35,951,274				35,951,274
12,097,054				12,097,054
825,966				825,966
10,938,005				10,938,005
3,722,654				3,722,654
6,281,016				6,281,016
2,605,412				2,605,412
115,105				115,105
1,314				1,314
157,711,146				157,711,146
6,596,455				6,596,455
4,778,561				4,778,561
0				0
2,549,790	(2,549,791)			(0)
	4,456,136			4,456,136
354,496,088	1,906,345	4,797,943	0	361,200,376
(3,499,338)	(1,906,345)	(4,797,943)	0	(10,203,626)

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, 2019

	Governmental Fund Types	
	General Funds	Capital Projects Funds (Exhibit D-2)
OTHER FINANCING SOURCES (USES)	\$	\$
Sale of Capital Assets	20,577	
Transfer In		5,694,338
Transfer Out	(97,404)	
Legislative Transfer In		
Legislative Transfer Out		
Gain (Loss) on Sale of Capital Assets		
Inc in Net Assets due to Interagency Transfer of Cap Assets		
(Dec) in Net Assets due to Interagency Transfer of Cap Assets		
Total Other Financing Sources (Uses)	<u>(76,827)</u>	<u>5,694,338</u>
Net Change in Fund Balances/Net Assets	<u>2,240,098</u>	<u>(121,924)</u>
Fund Financial Statement - Fund Balances		
Fund Balances - September 1, 2018	28,416,057	121,924
Restatements		
Fund Balances - September 1, 2018, as Restated	<u>28,416,057</u>	<u>121,924</u>
Appropriations Lapsed	<u>(3,709,322)</u>	<u>-</u>
Fund Balances - August 31, 2019	<u>26,946,832</u>	<u>0</u>
Government-wide Statement - Net Assets		
Net Assets/Net Change in Net Assets		
Net Assets, September 1, 2018		
Restatements		
Net Assets, September 1, 2018, as Restated		
Net Assets, August 31, 2019		

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

UNAUDITED

Governmental Funds Total	Capital Assets Adjustments	Long-Term Liabilities Adjustments	Other Adjustments	Statement of Activities
\$	\$	\$	\$	\$
20,577	(20,577)			0
5,694,338				5,694,338
(97,404)				(97,404)
0				0
0				0
0	4,312			4,312
0				0
0				0
<u>5,617,512</u>	<u>(16,265)</u>	<u>0</u>	<u>0</u>	<u>5,601,246</u>
<u>2,118,174</u>				<u>(4,602,380)</u>
28,537,981				28,537,981
0				0
<u>28,537,981</u>				<u>28,537,981</u>
<u>(3,709,322)</u>				<u>(3,709,322)</u>
<u>26,946,832</u>				<u>20,226,279</u>
<u>26,946,832</u>	<u>(1,922,610)</u>	<u>(4,797,943)</u>	<u>0</u>	<u>20,226,279</u>
	38,381,834	(7,382,964)	0	30,998,870
	25,082			25,082
	<u>38,406,916</u>	<u>(7,382,964)</u>	<u>0</u>	<u>31,023,952</u>
<u>26,946,832</u>	<u>36,484,306</u>	<u>(12,180,907)</u>	<u>0</u>	<u>51,250,231</u>

TEXAS JUVENILE JUSTICE DEPARTMENT

EXHIBIT VI

COMBINED STATEMENT OF NET POSITION - FIDUCIARY FUNDS

For the Fiscal Year Ended August 31, 2019

	Private-Purpose Trust (Exhibit I-1)	Agency Funds (Exhibit J-1)	Totals
	\$	\$	\$
ASSETS			
Cash and Cash Equivalents:			
Cash in Bank	472,448		472,448
Cash in State Treasury		70,235	70,235
Cash Equivalents	2,375,000		2,375,000
Restricted:			
Cash and Cash Equivalents:			
Cash in Bank	14,423		14,423
Receivables from:			
Accounts Receivable		3,961,358	3,961,358
Capital Assets:			
Non-Depreciable:			
Land and Land Improvements	281,081		281,081
Depreciable:			
Buildings and Building Improvements	860,425		860,425
Less Accumulated Depreciation	(609,133)		(609,133)
Facilities and Other Improvements	136,253		136,253
Less Accumulated Depreciation	(96,511)		(96,511)
Total Assets	<u>3,433,985</u>	<u>4,031,593</u>	<u>7,465,578</u>
LIABILITIES			
Funds Held for Others	79,960	4,031,593	4,111,553
Total Liabilities	<u>79,960</u>	<u>4,031,593</u>	<u>4,111,553</u>
NET ASSETS			
Held in Trust For			
Individuals, Organizations, and Other Gov't	3,354,025	-	3,354,025
Total Net Assets	<u>3,354,025</u>	<u>-</u>	<u>3,354,025</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, 2019

	Private-Purpose Trust (Exhibit I-2)	Totals
	\$	\$
ADDITIONS		
Investment Income		
From Investing Activities:		
Interest and Investment Income	31,796	31,796
Total Investing Income (Loss)	<u>31,796</u>	<u>31,796</u>
Total Net Investment Income (Loss)	<u>31,796</u>	<u>31,796</u>
Other Additions		
Other Revenue	214,702	214,702
Gain/(Loss) on Capital Assets		-
Transfers In		-
Total Other Additions	<u>214,702</u>	<u>214,702</u>
Total Additions	<u>246,498</u>	<u>246,498</u>
DEDUCTIONS		
Depreciation Expense	38,650	38,650
Other Expense	204,048	204,048
Total Deductions	<u>242,698</u>	<u>242,698</u>
NET INCREASE (DECREASE) IN NET ASSETS	<u>3,800</u>	<u>3,800</u>
NET ASSETS		
Net Assets - September 1, 2018	3,350,225	3,350,225
Restatements		-
Net Assets - September 1, 2018, as Restated	<u>3,350,225</u>	<u>3,350,225</u>
Net Assets, August 31, 2019	<u>3,354,025</u>	<u>3,354,025</u>

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

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NOTES TO THE FINANCIAL STATEMENTS

Texas Juvenile Justice Department**NOTE 1: Summary of Significant Accounting Policies****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 TypesGeneral 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 TypesAgency Funds

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

Texas Juvenile Justice Department**Fiduciary Fund Types (continued)****Private-Purpose Trust Funds**

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

Basis of Accounting

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

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

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

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

Budget and Budgetary Accounting

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

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

Short-term highly liquid investments with an original maturity date of three months or less are considered cash equivalents.

Capital Assets

Assets with an initial, individual cost of more than \$ 5,000 and an estimated useful life in excess of one year should be capitalized. These assets are capitalized at cost or, if any purchased, at appraised fair value as of the date of acquisition. Purchases of assets by governmental funds are reported as expenditures. Depreciation is reported on all "exhaustible" assets. "Inexhaustible" assets such as works of art and historical treasures are not depreciated. Road and highway infrastructure is reported on the modified basis. Assets are depreciated over the estimated useful life of the asset using the straight-line method.

Texas Juvenile Justice Department**Summary of Significant Accounting policies (continued)**

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.

Texas Juvenile Justice Department

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.

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, 2019, is presented below:

	Balance 09/01/18	Adjust- ments	Reclassifications			Additions	Deletions	Balance 08/31/19
			Completed CIP	Inc- Int'agy Trans	Dec-Int'agy Trans			
GOVERNMENTAL ACTIVITIES								
Non-depreciable or Non-amortizable Assets								
Land and Land Improvements	814,614	-	-	-	-	-	-	814,614
Construction in Progress	-	-	-	-	-	2,018,019	-	2,018,019
Total Non-depreciable or Non-amortizable Assets	814,614	-	-	-	-	2,018,019	-	2,832,632
Depreciable Assets								
Buildings and Building Improvements	114,413,099	-	-	-	-	-	-	114,413,099
Infrastructure	11,502,951	-	-	-	-	-	-	11,502,951
Facilities and Other Improvements	6,434,302	-	-	-	-	-	-	6,434,302
Furniture and Equipment	6,945,662	31,085	-	-	-	175,144	(181,770)	6,970,120
Vehicles, Boats and Aircraft	6,069,769	-	-	-	-	356,628	(213,757)	6,212,641
Other Capital Assets	333,850	-	-	-	-	-	-	333,850
Total Depreciable Assets	145,699,633	31,085	-	-	-	531,772	(395,527)	145,866,963
Less Accumulated Depreciation for:								
Buildings and Building Improvements	(80,982,065)	-	-	-	-	(3,676,212)	-	(84,658,278)
Infrastructure	(10,566,665)	-	-	-	-	(128,029)	-	(10,694,694)
Facilities and Other Improvements	(4,796,111)	-	-	-	-	(142,236)	-	(4,938,346)
Furniture and Equipment	(6,236,136)	(6,002)	-	-	-	(201,141)	173,519	(6,269,761)
Vehicles, Boats and Aircraft	(5,277,823)	-	-	-	-	(301,362)	205,743	(5,373,441)
Other Capital Assets	(273,613)	-	-	-	-	(7,157)	-	(280,770)
Total Accumulated Depreciation	(108,132,413)	(6,002)	-	-	-	(4,456,136)	379,262	(112,215,289)
Depreciable Assets, Net	37,567,220	25,082	-	-	-	(3,924,363)	(18,265)	33,651,674
Amortizable Assets - Intangible								
Computer Software	4,055,950	-	-	-	-	-	-	4,055,950
Total Amortizable Assets - Intangible	4,055,950	-	-	-	-	-	-	4,055,950
Less Accumulated Amortization for:								
Computer Software	(4,055,950)	-	-	-	-	-	-	(4,055,950)
Total Accumulated Amortization	(4,055,950)	-	-	-	-	-	-	(4,055,950)
Amortizable Assets - Intangible, Net	0	-	-	-	-	-	-	0
Governmental Activities								
Capital Assets, Net	\$38,381,834	\$25,082	\$ -	\$ -	\$ -	\$(1,906,345)	\$(16,265)	\$36,484,306

Texas Juvenile Justice Department

Capital Assets continued

	Balance 09/01/18	Adjust- ments	Reclassifications			Additions	Deletions	Balance 08/31/19
			Completed CIP	Inc- Int'agy Trans	Dec-Int'agy Trans			
PRIVATE-PURPOSE TRUST FUNDS								
Non-depreciable or Non-amortizable Assets								
Land and Land Improvements	281,081	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	281,081
Total Non-depreciable or Non-amortizable Assets	281,081	-	-	-	-	-	-	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	-	-	-	-	-	-	996,678
Less Accumulated Depreciation for:								
Buildings and Building Improvements	(576,676)					(32,457)		(609,133)
Facilities and Other Improvements	(90,318)					(6,193)		(96,511)
Total Accumulated Depreciation	(666,993)	-	-	-	-	(38,650)	-	(705,643)
Depreciable Assets, Net	329,685	-	-	-	-	(38,650)	-	291,034
Private-Purpose Trust Funds								
Capital Assets, Net	\$ 610,766	\$ -	\$ -	\$ -	\$ -	\$ (38,650)	\$ -	\$ 572,115

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, 2019, the carrying amount of deposits was as presented below.

Governmental and Business-Type Activities	\$
CASH IN BANK - CARRYING VALUE	145,000
Cash in Bank per AFR	\$ 145,000
Governmental Funds Current Assets Cash in Bank	\$ 145,000
Cash in Bank per AFR	\$ 145,000

Fiduciary Funds	\$
CASH IN BANK - CARRYING VALUE	2,861,870
Less: Certificates of Deposit included in carrying value and reported as Cash Equivalent	2,375,000
Cash in Bank per AFR	\$ 486,870
Fiduciary Funds Cash in Bank	\$ 472,447
Fiduciary Funds Restricted Cash in Bank	14,423
Cash in Bank per AFR	\$ 486,870

Texas Juvenile Justice Department

Deposits, Investments and Repurchase Agreements (continued)

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, 2019, the total bank balance was as follows:

Governmental and Business-Type Activities	\$ 145,000	Fiduciary Funds	\$ 2,861,870
--	-------------------	------------------------	---------------------

Note 4: Short-Term Debt

The Texas Juvenile Justice Department had no short-term debt at August 31, 2019.

Note 5: Long-Term Liabilities

Changes in Long-Term Liabilities

During the year ended August 31, 2019, the following changes occurred in liabilities.

Governmental Activities	Balance 09/01/18	Additions	Reductions	Balance 08/31/19	Amounts Due Within One Year	Amounts Due Thereafter
Employees' Compensable Leave	\$ 7,382,964	\$ 22,038,520	\$ 17,240,576	\$ 12,180,907	\$ 7,089,996	\$ 5,090,911
Total Governmental Activities	\$ 7,382,964	\$ 22,038,520	\$ 17,240,576	\$ 12,180,907	\$ 7,089,996	\$ 5,090,911

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.

Texas Juvenile Justice Department

Note 7: Derivatives

Not applicable.

Note 8: Leases

The Texas Juvenile Justice Department has no outstanding capital leases at August 31, 2019.

Included in the expenditures reported in the financial statements are the following amounts of rent paid or due under operating leases: **General Fund \$2,556,251**

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	
2019	\$ 2,502,816
2020	2,323,221
2021	1,940,236
2022	1,627,742
2023	1,551,512
2024-2028	6,206,915
2029-2033	25,492
Total Minimum Future Lease Rental Payments	\$ \$16,177,935

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.

Texas Juvenile Justice Department**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, 2019, follows:

	Due From Other Agencies	Due To Other Agencies	Source
General Funds	\$	\$	
Agency 300, Fund 0421 - Gov-Fiscal	93,025		Federal-Pass Through
Agency 530, Fund 0001 - TDFPS	192,001		Federal-Pass Through
Agency 551, Fund 0001 - TDA	109,916		Federal-Pass Through
Agency 551, Fund 0001 - TDA	173,894		Federal-Pass Through
Agency 551, Fund 0001 - TDA	5,971		Federal-Pass Through
Agency 701, Fund 0148 - TEA	276,164		Federal-Pass Through
Subtotal Federal Pass Throughs	850,971	0	
Agency 300, Fund 0421 - Gov-Fiscal	3,234		State Pass-Through
Agency 529, Fund 0001 - HHSC	72,726		State Pass-Through
Subtotal State Pass Throughs	75,961	0	
Total General Funds	926,931	0	
Capital Projects Funds			
Agency 902, Fund 0599 - CPA	1,779,653		Transfer
Agency 347, Fund 7663 - TPFA	128,722		Transfer
Total Capital Projects Funds	1,908,376	0	
Total Due From/To Other Agencies (Exh I)	\$ 2,835,307	\$ 0	

Texas Juvenile Justice Department

Interfund Activity and Transactions (continued)

	Transfers In	Transfers Out	Source
General Funds	\$	\$	
Agency 902, Fund 0001 - CPA		97,404	Unappropriated Receipts
Total General Funds	0	97,404	
Capital Projects Funds			
Agency 902, Fund 0599 - CPA	5,167,929		Transfer
Agency 347, Fund 7637 - TPFA			Transfer
Agency 347, Fund 7645 - TPFA			Transfer
Agency 347, Fund 7663 - TPFA	526,409		Transfer
Total Capital Projects Funds	5,694,338	0	
Total Transfers In/Out (Exh II)	\$ 5,694,338	\$ 97,404	

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 1630, 84th Leg., extended the Board and the Department until September 1, 2021.

Note 14: Adjustments to Fund Balances and Net Position

The Texas Juvenile Justice Department had the following adjustment to fund balance/net position during FY 2019.

	Capital Assets
Net Assets, September 1, 2018	\$ 38,381,834
a) Restatement	25,082
Net Assets, September 1, 2018, as Restated	\$ 38,406,916

a) Restatement of net assets was done to due to assets being placed in service by the Texas Juvenile Justice Department in a prior year, but added to the State Property Accounting Systems assets in the current year.

Texas Juvenile Justice Department

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 2018 and 2019 were as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
2018	\$ 0	\$ 112,764	\$ (112,764)	\$ 0
2019	\$ 0	\$ 1,314	\$ (1,314)	\$ 0

Note 18: Management's Discussion and Analysis

Not applicable.

Note 19: The Financial Reporting Entity

Not applicable.

Texas Juvenile Justice Department

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 Balances

Not applicable.

Note 25: Termination Benefits

Not applicable.

Note 26: Segment Information

Not applicable.

Note 27: Service Concession Arrangements

Not applicable.

Texas Juvenile Justice Department**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 Abatements

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	0210	Restricted	\$ 47,737	CFDA 93.658	Federal Funds, restrictions are externally imposed by federal government agencies.
0001	0220	Restricted	\$ 61,380	CFDA 84.013	Federal Funds, restrictions are externally imposed by federal government agencies.
0001	0240	Restricted	\$ 125,187	CFDA 10.553	Federal Funds, restrictions are externally imposed by federal government agencies.
0001	0250	Restricted	\$ 40	CFDA 10.579	Federal Funds, restrictions are externally imposed by federal government agencies.
0001	0271	Restricted	\$ 45,446	CFDA 84.027	Federal Funds, restrictions are externally imposed by federal government agencies.
0001	0274	Restricted	\$ 330	CFDA 84.367	Federal Funds, restrictions are externally imposed by federal government agencies.
0001	0285	Restricted	\$ 2,303	CFDA 84.048	Federal Funds, restrictions are externally imposed by federal government agencies.
0001	0302	Restricted	\$ 8,352	CFDA 16.575	Federal Funds, restrictions are externally imposed by federal government agencies.
0001	0305	Restricted	\$ 6,536	CFDA 16.575	Federal Funds, restrictions are externally imposed by federal government agencies.
0001	0310	Restricted	\$ 459	CFDA 16.575	Federal Funds, restrictions are externally imposed by federal government agencies.

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COMBINING FINANCIAL STATEMENTS

TEXAS JUVENILE JUSTICE DEPARTMENT

EXHIBIT D-1

COMBINING BALANCE SHEET - CAPITAL PROJECTS FUNDS

For the Fiscal Year Ended August 31, 2019

	Construction and Building Repair (0001) U/F (0015)	Construction and Building Repair (0599) U/F (0599)
ASSETS AND DEFERRED OUTFLOWS:	\$	
Current Assets:		
Legislative Appropriations		
Due from Other Agencies		1,779,653
 Total Assets and Deferred Outflows	<u>0</u>	<u>1,779,653</u>
 LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES		
Current Liabilities:		
Payables from:		
Accounts		1,779,653
 Total Liabilities and Deferred Inflows	<u>0</u>	<u>1,779,653</u>
 Fund Financial Statement - Fund Balances		
Fund Balances (Deficits):		
Restricted	<u>0</u>	<u>0</u>
Total Fund Balances	<u>0</u>	<u>0</u>
Total Liabilities, Deferred Inflows and Fund Balances	<u>0</u>	<u>1,779,653</u>

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

UNAUDITED

Construction and Building Repair (7637) U/F (7637)	Construction and Building Repair (7645) U/F (7645)	Construction and Building Repair (7663) U/F (7663)	Totals (Exhibit I)
\$	\$	\$	\$
			0
		128,722	1,908,376
<u>0</u>	<u>0</u>	<u>128,722</u>	<u>1,908,376</u>
		128,722	1,908,376
<u>0</u>	<u>0</u>	<u>128,722</u>	<u>1,908,376</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>128,722</u>	<u>1,908,376</u>

TEXAS JUVENILE JUSTICE DEPARTMENT

EXHIBIT D-2

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - CAPITAL PROJECTS FUNDS

For the Fiscal Year Ended August 31, 2019

	Construction and Building Repair (0001) U/F (0015)	Construction and Building Repair (0599) U/F (0599)
REVENUES	\$	
Federal Grant Pass-Through Revenue		
Total Revenues	-	-
EXPENDITURES		
Professional Services		65,264
Travel		
Materials and Supplies		44,813
Repairs and Maintenance		3,162,587
Rentals and Leases		
Other Expenditures		8,788
Capital Outlay		1,886,476
Total Expenditures	0	5,167,929
Excess (Deficiency) of Revenues over Expenditures	0	(5,167,929)
OTHER FINANCING SOURCES (USES)		
Transfer In		5,167,929
Transfer Out		
Total Other Financing Sources (Uses)	0	5,167,929
Net Change in Fund Balances	0	0
Fund Financial Statement - Fund Balances		
Fund Balances - September 1, 2018	0	0
Fund Balances - August 31, 2019	0	0

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

UNAUDITED

Construction and Building Repair (7637) U/F (7637)	Construction and Building Repair (7645) U/F (7645)	Construction and Building Repair (7663) U/F (7663)	Totals (Exhibit II)
\$	\$	\$	\$
			0
			-
		25,908	91,172
			0
		279,659	324,472
		248,841	3,411,428
			0
		650	9,439
		93,275	1,979,751
0	0	648,333	5,816,262
0	0	(648,333)	(5,816,262)
		526,409	5,694,338
	0		0
0	-	526,409	5,694,338
0	0	(121,924)	(121,924)
0	0	121,924	121,924
0	0	0	0

TEXAS JUVENILE JUSTICE DEPARTMENT

EXHIBIT I-1

COMBINING STATEMENT OF FIDUCIARY NET POSITION - PRIVATE-PURPOSE
TRUST FUNDS

For the Fiscal Year Ended August 31, 2019

	Parrie Haynes Endowment (9999) U/F (7401)	John Wende Endowment (9999) U/F (7401)
ASSETS	\$	\$
Cash and Cash Equivalents:		
Cash in Bank	163,591	228,897
Cash Equivalents	1,300,000	1,075,000
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	(609,133)	
Facilities and Other Improvements	136,253	
Less Accumulated Depreciation	(96,511)	
Total Assets	<u>1,941,812</u>	<u>1,412,213</u>
LIABILITIES		
Funds Held for Others		
Total Liabilities	<u>-</u>	<u>-</u>
NET ASSETS		
Held in Trust For		
Individuals, Organizations, and Other Gov't	<u>1,941,812</u>	<u>1,412,213</u>
Total Net Assets	<u>1,941,812</u>	<u>1,412,213</u>

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

Student Trust Fund (9999) U/F (7403)	Totals (Exhibit VI)
\$	\$
79,960	472,448
	2,375,000
	14,423
	281,081
	860,425
	(609,133)
	136,253
	(96,511)
<u>79,960</u>	<u>3,433,986</u>
<u>79,960</u>	<u>79,960</u>
<u>79,960</u>	<u>79,960</u>
-	3,354,026
<u>-</u>	<u>3,354,026</u>

TEXAS JUVENILE JUSTICE DEPARTMENT

EXHIBIT I-2

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION -
PRIVATE-PURPOSE TRUST FUNDS

For the Fiscal Year Ended August 31, 2019

	Parrie Haynes Endowment (9999) U/F (7401)	John Wende Endowment (9999) U/F (7401)
	\$	\$
ADDITIONS		
Investment Income		
From Investing Activities:		
Interest and Investment Income	17,512	14,284
Total Investing Income (Loss)	17,512	14,284
Total Net Investment Income (Loss)	17,512	14,284
Other Additions		
Other Revenue	62,395	152,308
Gain/(Loss) on Capital Assets		
Transfers In		
Total Other Additions	62,395	152,308
Total Additions	79,907	166,591
DEDUCTIONS		
Depreciation Expense	38,650	
Other Expense	99,443	104,605
Total Deductions	138,094	104,605
NET INCREASE (DECREASE) IN NET ASSETS	(58,187)	61,987
NET ASSETS		
Net Assets - September 1, 2018	1,999,999	1,350,226
Restatements		
Net Assets - September 1, 2018, as Restated	1,999,999	1,350,226
Net Assets, August 31, 2019	1,941,812	1,412,213

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

Student Trust Fund (9999) U/F (7403)	Totals (Exhibit VII)
\$	\$
0	31,796
0	31,796
0	31,796
	214,702
	-
0	214,702
0	246,498
	38,650
	204,048
0	242,698
0	3,800
	3,350,225
	-
0	3,350,225
0	3,354,025

TEXAS JUVENILE JUSTICE DEPARTMENT

EXHIBIT J-1

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
AGENCY FUNDS

For the Fiscal Year Ended August 31, 2019

	Beginning Balance September 1, 2018	Additions	Deductions	Ending Balance August 31, 2019
UNAPPROPRIATED RECEIPTS:	\$	\$	\$	\$
<u>General Revenue Fund (0001) U/F (0960/1000)</u>				
ASSETS				
Cash in State Treasury	-		-	-
Accounts Receivable	3,905,755	55,604	-	3,961,359
Total Assets	<u>3,905,755</u>	<u>55,604</u>	<u>-</u>	<u>3,961,359</u>
LIABILITIES				
Funds Held for Others	3,905,755	55,604	-	3,961,359
Total Liabilities	<u>3,905,755</u>	<u>55,604</u>	<u>-</u>	<u>3,961,359</u>
OTHER AGENCY FUNDS:				
<u>City, Cty, MTA, SPD Sales Tax (0882) U/F (0882)</u>				
ASSETS				
Cash in State Treasury	-	-	-	-
Total Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
LIABILITIES				
Funds Held for Others	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Departmental Suspense -				
<u>Employee Housing Deductions (0900) U/F (9904)</u>				
ASSETS				
Cash in State Treasury	-	-	-	-
Total Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
LIABILITIES				
Funds Held for Others	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

	Beginning Balance September 1, 2018	Additions	Deductions	Ending Balance August 31, 2019
	\$	\$	\$	\$
Departmental Suspense - Suspense Fund (0900) U/F (0900)				
ASSETS				
Cash in State Treasury	-	-	-	-
Total Assets	-	-	-	-
LIABILITIES				
Funds Held for Others	-	-	-	-
Total Liabilities	-	-	-	-
USPS - Overpayments to Employees/ Warrant Hold Offset (0900) U/F (9015/9016)				
ASSETS				
Cash in State Treasury	19,716	145,385	160,532	4,569
Total Assets	19,716	145,385	160,532	4,569
LIABILITIES				
Funds Held for Others	19,716	145,385	160,532	4,569
Total Liabilities	19,716	145,385	160,532	4,569
USPS - Direct Deposit Correction (0980) U/F (9014)				
ASSETS				
Cash in State Treasury	-	-	-	-
Total Assets	-	-	-	-
LIABILITIES				
Funds Held for Others	-	-	-	-
Total Liabilities	-	-	-	-

TEXAS JUVENILE JUSTICE DEPARTMENT

EXHIBIT J-1 (Concluded)

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
AGENCY FUNDS

For the Fiscal Year Ended August 31, 2019

	Beginning Balance September 1, 2018	Additions	Deductions	Ending Balance August 31, 2019
	\$	\$	\$	\$
Child Support Addenda Deducts - Suspense (0807) U/F (8070)				
ASSETS				
Cash in State Treasury	79,661	1,017,450	1,031,445	65,666
Total Assets	<u>79,661</u>	<u>1,017,450</u>	<u>1,031,445</u>	<u>65,666</u>
LIABILITIES				
Funds Held for Others	79,661	1,017,450	1,031,445	65,666
Total Liabilities	<u>79,661</u>	<u>1,017,450</u>	<u>1,031,445</u>	<u>65,666</u>
Totals - All Agency Funds				
ASSETS				
Cash in State Treasury	99,377	1,162,835	1,191,977	70,235
Accounts Receivable	3,905,755	55,604	-	3,961,359
Total Assets	<u>4,005,132</u>	<u>1,218,438</u>	<u>1,191,977</u>	<u>4,031,594</u>
LIABILITIES				
Funds Held for Others	4,005,132	1,218,438	1,191,977	4,031,594
Total Liabilities	<u>4,005,132</u>	<u>1,218,438</u>	<u>1,191,977</u>	<u>4,031,594</u>

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

SCHEDULES

TEXAS JUVENILE JUSTICE DEPARTMENT

**SCHEDULE 1A
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended August 31, 2019**

Federal Grantor / Pass-Through Grantor / Program Title	Federal CFDA Number	Pass-Through From	
		Agy. #	Identifying Number
U.S. Department of Justice			
Pass-Through From:			
Office of the Governor		300	
Juvenile Justice Delinquency Prevention Allocation to the States - OIG	16.540		
PREA Program: Demonstration Projects to Juvenile Justice Delinquency Prevention Alllocation to the States - Title II Compliance/Monitor	16.540		
Commercial Sexual Exploitation Tool - CSE-IT	16.575		
Intervention for Victims of Complex Trauma - TBRI	16.575		
Total, U.S. Department of Justice			
U.S. Department of Homeland Security			
Pass-Through From:			
Texas Department of Public Safety Disaster Grants - Public Assistance	97.036	405	
Total, U.S. Department of Homeland Security			
U.S. Department of Agriculture			
Pass-Through From:			
Texas Department of Agriculture National School Breakfast Program	10.553	551	TX - 227-2013
National School Lunch Program	10.555		TX - 227-2013
Food Distribution (NON-MONETARY)	10.555		
Child Nutrition Discretionary Grants - TDA Equip	10.579		
Total, U.S. Department of Agriculture			

UNAUDITED

<u>Pass-Through From</u>		
<u>Agencies</u>	<u>Direct Program</u>	<u>Total PT From &</u>
<u>Amount</u>	<u>Amount</u>	<u>Direct Programs</u>
\$	\$	\$
(1,717)		(1,717)
13,686		13,686
55,966		55,966
198,864		198,864
<u>266,800</u>	<u>0</u>	<u>266,800</u>
(765)		(765)
<u>(765)</u>	<u>0</u>	<u>(765)</u>
729,716		729,716
1,145,044		1,145,044
157,437		157,437
67,796		67,796
<u>2,099,994</u>	<u>0</u>	<u>2,099,994</u>

TEXAS JUVENILE JUSTICE DEPARTMENT

**SCHEDULE 1A (Continued)
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended August 31, 2019**

Federal Grantor Pass-Through Grantor / Program Title	Federal CFDA Number	Pass-Through From	
		Agy. #	Identifying Number
U.S. Department of Education			
Pass-Through From:			
Texas Education Agency		701	
Elementary and Secondary Education Act- Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013		18-610801 19-610801
Elementary and Secondary Education Act- Special Education - Grants to States	84.027		18-660001 19-660001
Vocational and Applied Technology Education Act- Career and Technical Education - Basic Grants to States	84.048		18-420007 19-420007
Elementary and Secondary Education Act- Improving Teacher Quality State Grants	84.367		18-694501 19-694501
Total, U.S. Department of Education			
U.S. Department of Health and Human Services			
Pass-Through From:			
Texas Department of Family and Protective Services Foster Care-Title IV-E	93.658	530	12-0224-00001
Total, U.S. Department of Health and Human Services			
University of Texas Health Science Center at San Antonio			
Pass-Through From:			
University of Texas Health Science Center at San Antonio - Teenage Pregnancy Prevention Program	93.297	745	162313 / 132199
Total, University of Texas San Antonio Health Science Center			

<u>Pass-Through From</u>		
<u>Agencies</u>	<u>Direct Program</u>	<u>Total PT From &</u>
<u>Amount</u>	<u>Amount</u>	<u>Direct Programs</u>
\$	\$	\$
1,020,675		1,020,675
661,019		661,019
110,761		110,761
50,754		50,754
<hr/>		
1,843,210	0	1,843,210
<hr/>		
3,344,187		3,344,187
<hr/>		
3,344,187	0	3,344,187
<hr/>		
5,000		5,000
<hr/>		
5,000	0	5,000
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TEXAS JUVENILE JUSTICE DEPARTMENT

SCHEDULE 1-A (Continued)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Year Ended August 31, 2019

Federal Grantor / Pass-Through Grantor / Program Title	Federal CFDA Number	Pass-Through From	
		Agy. #	Identifying Number
Corporation for National and Community Service			
Direct Programs:			
AmeriCorps Volunteers in Service to America (VISTA) Project (NON-MONETARY)	94.013		18SWTX003
Total, Corporation for National and Community Service			
TOTAL FEDERAL FINANCIAL ASSISTANCE			

<u>Pass-Through From</u>		
<u>Agencies Amount</u>	<u>Direct Program Amount</u>	<u>Total PT From & Direct Programs</u>
\$	\$	\$
	72,623	72,623
0	72,623	72,623
<u>7,558,425</u>	<u>72,623</u>	<u>7,631,047</u>

TEXAS JUVENILE JUSTICE DEPARTMENT

SCHEDULE 1-A (Concluded)
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended August 31, 2019

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 2019 was \$157,436.

The AmeriCorps Volunteers in Service to America (VISTA) Project is presented at the estimated value of the project period in the fiscal year. The project is administered by the Corporation for National and Community Service (Federal CFDA Number 94.013). The estimated dollar value for the fiscal year 2019 was \$72,623.

Note 2 - Reconciliation

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

Per Combined Statement of Revenues Expenditures, and Changes in Fund Balance - Governmental Fund Types (Exh. II):		
Federal Revenue (Exh. II)	\$	0
Federal Pass-Through Revenue (Exh. II)		<u>7,400,987</u>
Subtotal	\$	7,400,987
<u>RECONCILING ITEMS:</u>		
Non-monetary		
Federal Commodities		157,437
VISTA Project		<u>72,623</u>
Total Pass-Through and Expenditures per Federal Schedule	\$	<u><u>7,631,047</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, 2019

Pass-Through From:	Grant ID	Agency Number	Amount
			\$
Office of the Governor			
Title II Compliance and Monitoring	300.0004	300	15,335
Total Office of the Governor			<u>15,335</u>
Health and Human Services Commission			
North STAR Program	529.0001	529	648,430
Total Health and Human Services Commission			<u>648,430</u>
Texas Education Agency:			
Available School Fund - Per Capita	701.0007	701	403,901
FSP - Texas Juvenile Justice Department	701.0018	701	3,610,194
Subtotal Independent School District Funds			<u>4,014,095</u>
Juvenile Justice Alternative Education Program	701.0022	701	6,250,000
Subtotal Juvenile Justice Alternative Education Program			<u>6,250,000</u>
Instructional Materials Allotment	701.0048	701	9,506
Subtotal Instructional Materials Allotment			<u>9,506</u>
Total Texas Education Agency			<u>10,273,601</u>
Total Pass-Through From Other State Agencies (Exh II)			<u>10,937,367</u>

TEXAS JUVENILE JUSTICE DEPARTMENT**SCHEDULE 2****VENDING MACHINE COMMISSIONS****For the Fiscal Year Ended August 31, 2019**

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

Commissions		
Vending Machine	\$	<u>16,194</u>
Total Commissions	\$	<u><u>16,194</u></u>
Disposal of Commissions		
Funds Deposited in State Treasury for Student Benefit Fund	\$	<u>16,194</u>
Total Disposal of Commissions	\$	<u><u>16,194</u></u>

