

TEXAS YOUTH COMMISSION

AUSTIN, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

**(UNAUDITED)
FISCAL YEAR ENDED
AUGUST 31, 2012**

**Mike Griffiths
EXECUTIVE DIRECTOR**



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November 19, 2012

Honorable Rick Perry, Governor
Honorable Susan Combs, Texas Comptroller
Ursula Parks, Acting Director, Legislative Budget Board
John Keel, CPA, State Auditor

Ladies and Gentlemen:

We are pleased to submit the Annual Financial Report of the Texas Youth Commission for the period ended August 31, 2012, 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) Statement No. 34, *Basic Financial Statements – 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 (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 Dwayne A. Gava at (512) 424-6246. Ron Reininger may be contacted at (512) 424-6418 for questions related to the Schedule of Expenditures of Federal Awards.

Sincerely,

A handwritten signature in black ink, appearing to read "Mike Griffiths".

Mike Griffiths
Executive Director

**TEXAS YOUTH COMMISSION
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 YEAR ENDED AUGUST 31, 2012**

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FUND FINANCIAL STATEMENTS

TEXAS YOUTH COMMISSION

EXHIBIT I

COMBINED BALANCE SHEET/STATEMENT OF NET ASSETS -
GOVERNMENTAL FUNDS

August 31, 2012

	<u>Governmental Fund Types</u>	
	<u>General Funds</u>	<u>Capital Projects Funds (Exhibit D-1)</u>
	\$	\$
ASSETS AND DEFERRED OUTFLOWS:		
Current Assets:		
Cash (Note 3):		
On Hand	22,400	
In Bank	170,750	
Legislative Appropriations	3,497	844,970
Receivables from:		
Accounts Receivable		
Federal		
Due from Other Agencies (Note 12)		6,106,960
Consumable Inventories		
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>196,647</u>	<u>6,951,930</u>

Governmental Funds Total	Government-wide Adjustments			Statement of Net Assets
	Capital Assets Adjustments	Long-Term Liabilities Adjustments	Other Adjustments	
\$	\$	\$	\$	\$
22,400				22,400
170,750				170,750
848,467				848,467
0				0
0				0
6,106,960				6,106,960
0				0
				0
				0
<u>7,148,577</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,148,577</u>

TEXAS YOUTH COMMISSION

EXHIBIT I (Concluded)
 COMBINED BALANCE SHEET/STATEMENT OF NET ASSETS -
 GOVERNMENTAL FUNDS
 August 31, 2012

	Governmental Fund Types	
	General Funds	Capital Projects Funds (Exhibit D-1)
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	\$	\$
Liabilities and Deferred Inflows		
Current Liabilities:		
Payables from:		
Accounts	3,497	243,257
Payroll		
Employees' Compensable Leave (Note 5)		
Non-Current Liabilities and Deferred Inflows:		
Employees' Compensable Leave		
Total Liabilities and Deferred Inflows	<u>3,497</u>	<u>243,257</u>
Fund Financial Statement - Fund Balances		
Fund Balances (Deficits):		
Nonspendable for Inventory		
Restricted		5,884,703
Assigned		823,970
Unassigned	193,150	
Total Fund Balances	<u>193,150</u>	<u>6,708,673</u>
Total Liabilities, Deferred Inflows and Fund Balances	<u>196,647</u>	<u>6,951,930</u>
Government-Wide Statement of Net Assets		
Net Assets:		
Invested in Capital Assets, Net of Related Debt		
Unrestricted		
Total Net Assets		

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

Governmental Funds Total	Capital Assets Adjustments	Long-Term Liabilities Adjustments	Other Adjustments	Statement of Net Assets
\$	\$	\$	\$	\$
246,754				246,754
0				0
				0
<u>246,754</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>246,754</u>
0				0
5,884,703				5,884,703
823,970				823,970
193,150				193,150
<u>6,901,823</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,901,823</u>
<u>7,148,577</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,148,577</u>
				0
				0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,901,823</u>

TEXAS YOUTH COMMISSION

EXHIBIT II

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE/STATEMENT OF ACTIVITIES - GOVERNMENTAL FUNDS

For the Fiscal Year Ended August 31, 2012

	Governmental Fund Types	
	General Funds	Capital Projects Funds (Exhibit D-2)
REVENUES	\$	\$
Legislative Appropriations:		
Original Appropriations	78,991,065	
Additional Appropriations	7,723,416	
Federal Revenue	661,113	
Federal Grant Pass-Through Revenue	1,606,043	
State Grant Pass-Through Revenue	2,102,521	
Sales of Goods and Services	34,710	
Other Revenues	9,700	
Total Revenues	<u>91,128,568</u>	<u>0</u>
EXPENDITURES		
Salaries and Wages	30,137,137	
Payroll Related Costs	9,393,301	
Professional Fees and Services	2,599,827	
Travel	178,913	
Materials and Supplies	5,028,835	
Communication and Utilities	1,778,132	
Repairs and Maintenance	494,588	
Rentals and Leases	517,439	
Printing and Reproduction	47,865	
Public Assistance Payments	288	
Other Expenditures	7,048,694	
Capital Outlay	154,866	5,087,393
Depreciation Expense		
Total Expenditures/Expenses	<u>57,379,885</u>	<u>5,087,393</u>
Excess (Deficiency) of Revenues over Expenditures	<u>33,748,683</u>	<u>(5,087,393)</u>

Governmental Funds Total	Capital Assets Adjustments	Long-Term Liabilities Adjustments	Other Adjustments	Statement of Activities
\$	\$	\$	\$	\$
78,991,065				78,991,065
7,723,416				7,723,416
661,113				661,113
1,606,043				1,606,043
2,102,521				2,102,521
34,710				34,710
9,700				9,700
91,128,568	0	0	0	91,128,568
30,137,137		(15,394,360)		14,742,777
9,393,301				9,393,301
2,599,827				2,599,827
178,913				178,913
5,028,835				5,028,835
1,778,132				1,778,132
494,588				494,588
517,439				517,439
47,865				47,865
288				288
7,048,694				7,048,694
5,242,259	(5,242,259)			0
	1,893,657			1,893,657
62,467,278	(3,348,602)	(15,394,360)	0	43,724,316
28,661,290	3,348,602	15,394,360	0	47,404,252

TEXAS YOUTH COMMISSION

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, 2012

	<u>Governmental Fund Types</u>	
	<u>General Funds</u>	<u>Capital Projects Funds (Exhibit D-2)</u>
OTHER FINANCING SOURCES (USES)	\$	\$
Sale of Capital Assets	69,317	
Transfer In		6,804,006
Transfer Out	(4,747,738)	
Legislative Transfer In		
Legislative Transfer Out	(38,218,994)	
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>(42,897,415)</u>	<u>6,804,006</u>
Net Change in Fund Balances/Net Assets	<u>(9,148,732)</u>	<u>1,716,613</u>
Fund Financial Statement - Fund Balances		
Fund Balances - September 1, 2011	12,608,543	4,992,060
Restatements		
Fund Balances - September 1, 2011, as Restated	<u>12,608,543</u>	<u>4,992,060</u>
Appropriations Lapsed	<u>(3,266,661)</u>	
Fund Balances - August 31, 2012	<u>193,150</u>	<u>6,708,673</u>
Government-wide Statement - Net Assets		
Net Assets/Net Change in Net Assets		
Net Assets, September 1, 2011		
Restatements		
Net Assets, September 1, 2011, as Restated		
Net Assets, August 31, 2012		

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
\$	\$	\$	\$	\$
69,317	(69,317)			0
6,804,006				6,804,006
(4,747,738)				(4,747,738)
0				0
(38,218,994)				(38,218,994)
	36,535			36,535
	(112,946,345)			(112,946,345)
<u>(36,093,409)</u>	<u>(112,979,127)</u>	<u>0</u>	<u>0</u>	<u>(149,072,536)</u>
<u>(7,432,119)</u>				<u>(101,668,284)</u>
17,600,603				17,600,603
0				0
<u>17,600,603</u>				<u>17,600,603</u>
<u>(3,266,661)</u>				<u>(3,266,661)</u>
<u>6,901,823</u>				<u>(87,334,342)</u>
<u>6,901,823</u>	<u>(109,630,525)</u>	<u>15,394,360</u>	<u>0</u>	<u>(87,334,342)</u>
	109,630,525	(15,394,360)	0	94,236,165
	0			0
	<u>109,630,525</u>	<u>(15,394,360)</u>	<u>0</u>	<u>94,236,165</u>
<u>6,901,823</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,901,823</u>

TEXAS YOUTH COMMISSION

EXHIBIT VI
COMBINED STATEMENT OF FIDUCIARY NET ASSETS - FIDUCIARY FUNDS
August 31, 2012

	Private-Purpose Trust (Exhibit I-1)	Agency Funds (Exhibit J-1)	Totals
	\$	\$	\$
ASSETS			
Cash and Cash Equivalents:			
Cash in Bank			0
Cash in State Treasury			0
Cash Equivalents			0
Restricted:			
Cash and Cash Equivalents:			
Cash in Bank			0
Receivables from:			
Accounts Receivable			0
Capital Assets:			
Non-Depreciable:			
Land and Land Improvements			0
Depreciable:			
Buildings and Building Improvements			0
Less Accumulated Depreciation			0
Facilities and Other Improvements			0
Less Accumulated Depreciation			0
Total Assets	<u>0</u>	<u>0</u>	<u>0</u>
LIABILITIES			
Funds Held for Others			0
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS			
Held in Trust For			
Individuals, Organizations, and Other Gov't	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Assets	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

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

TEXAS YOUTH COMMISSION

EXHIBIT VII

COMBINED STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS -
FIDUCIARY FUNDS

For the Fiscal Year Ended August 31, 2012

	Private-Purpose Trust (Exhibit I-2)	Totals
	\$	\$
ADDITIONS		
Investment Income		
From Investing Activities:		
Interest and Investment Income	1,754	1,754
Total Investing Income (Loss)	<u>1,754</u>	<u>1,754</u>
Total Net Investment Income (Loss)	<u>1,754</u>	<u>1,754</u>
Other Additions		
Other Revenue	659,685	659,685
Gain/(Loss) on Capital Assets	<u>(871,656)</u>	<u>(871,656)</u>
Total Other Additions	<u>(211,971)</u>	<u>(211,971)</u>
Total Additions	<u>(210,217)</u>	<u>(210,217)</u>
DEDUCTIONS		
Depreciation Expense	9,663	9,663
Other Expense	27,153	27,153
Transfers Out	2,109,771	2,109,771
Total Deductions	<u>2,146,587</u>	<u>2,146,587</u>
NET INCREASE (DECREASE) IN NET ASSETS	<u>(2,356,804)</u>	<u>(2,356,804)</u>
NET ASSETS		
Net Assets - September 1, 2011	2,356,804	2,356,804
Restatements	<u>0</u>	<u>0</u>
Net Assets - September 1, 2011, as Restated	<u>2,356,804</u>	<u>2,356,804</u>
Net Assets, August 31, 2012	<u>0</u>	<u>0</u>

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

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NOTES TO THE FINANCIAL STATEMENTS

Notes to the Financial Statements

NOTE 1: Summary of Significant Accounting Policies

Entity

The Texas Youth Commission (TYC) 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.

TYC operates under the Texas Human Resources Code, Chapter 61. Its responsibilities are to rehabilitate youths committed to the Youth Commission 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

Agency 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.

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.

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.

Inventories and Prepaid Items

Inventories include both merchandise inventories on hand for sale and consumable inventories. Inventories are valued at cost, generally utilizing the last-in, first-out method. The consumption method of accounting is used to account for inventories and prepaid items that appear in the governmental and proprietary fund types. The cost of these items is expensed when the items are consumed.

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

TYC has no interfund transactions or balances. However, TYC has intrafund activity with other agencies. TYC has amounts reported as "Due from Other Agencies" and "Due to Other Agencies" at year-end. Additionally, TYC 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 8.

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, 2012, is presented below:

	PRIMARY GOVERNMENT							Balance 08/31/12
	Balance 09/01/11	Adjust- ments	Reclassifications			Additions	Deletions	
			Completed CIP	Inc-Int'gy Trans	Dec-Int'gy Trans			
GOVERNMENTAL ACTIVITIES								
Non-depreciable or Non-amortizable Assets								
Land and Land Improvements	\$ 1,029,927	\$	\$	\$	\$ (1,029,927)	\$	\$	\$ 0
Construction in Progress	24,161,427				(29,248,705)	5,087,278		0
Total Non-depreciable or Non-amortizable Assets	25,191,354	0	0	0	(30,278,632)	5,087,278	0	0
Depreciable Assets								
Buildings and Building Improvements	167,886,070				(167,886,070)			0
Infrastructure	19,210,684				(19,210,684)			0
Facilities and Other Improvements	9,320,671				(9,320,671)			0
Furniture and Equipment	10,631,299				(10,284,610)	88,981	(435,670)	0
Vehicles, Boats and Aircraft	6,174,330				(5,756,576)	66,000	(483,754)	0
Other Capital Assets	333,850				(333,850)			0
Total Depreciable Assets	213,556,904	0	0	0	(212,792,461)	154,981	(919,424)	0
Less Accumulated Depreciation for:								
Buildings and Building Improvements	(94,997,847)				96,353,091	(1,355,244)		0
Infrastructure	(15,092,543)				15,212,034	(119,491)		0
Facilities and Other Improvements	(6,362,064)				6,423,416	(61,352)		0
Furniture and Equipment	(8,852,892)				8,620,413	(176,869)	409,348	0
Vehicles, Boats and Aircraft	(3,639,822)				3,339,267	(176,739)	477,294	0
Other Capital Assets	(172,734)				176,527	(3,793)		0
Total Accumulated Depreciation	(129,117,902)	0	0	0	130,124,748	(1,893,488)	886,642	0
Depreciable Assets, Net	84,439,002	0	0	0	(82,667,713)	(1,738,507)	(32,782)	0
Amortizable Assets - Intangible								
Computer Software	843,212				(817,458)		(25,754)	0
Total Amortizable Assets - Intangible	843,212	0	0	0	(817,458)	0	(25,754)	0
Less Accumulated Amortization for:								
Computer Software	(843,043)				817,458	(169)	25,754	0
Total Accumulated Amortization	(843,043)	0	0	0	817,458	(169)	25,754	0
Amortizable Assets - Intangible, Net	169	0	0	0	0	(169)	0	0
Governmental Activities								
Capital Assets, Net	109,630,525	0	0	0	(112,946,345)	3,348,602	(32,782)	0

Note 3: Deposits, Investments and Repurchase Agreements

The Texas Youth Commission is authorized by statute to make investments following the "prudent person rule." There were no significant violations of legal provisions during the period.

Deposits of Cash in Bank

As of August 31, 2012, the carrying amount of deposits was as presented below.

Governmental and Business-Type Activities	\$
CASH IN BANK - CARRYING VALUE	170,750
Less: Certificates of Deposit included in carrying value and reported as Cash Equivalent	
Less: Uninvested Securities Lending Cash Collateral included in carry value and reported as Securities Lending Collateral	
Less: Securities Lending CD Collateral included in carry value and reported as Securities Lending Collateral	
Cash in Bank per AFR	\$ 170,750

Governmental Funds Current Assets Cash in Bank	\$ 170,750
Governmental Funds Current Assets Restricted Cash in Bank	
Governmental Funds Non-Current Assets Restricted Cash in Bank	
Proprietary Funds Current Assets Cash in Bank	
Proprietary Funds Current Assets Restricted Cash in Bank	
Proprietary Funds Non-Current Restricted Cash in Bank	
Cash in Bank per AFR	\$ 170,750

Fiduciary Funds	
CASH IN BANK - CARRYING VALUE	\$ 0
Less: Certificates of Deposit included in carrying value and reported as Cash Equivalent	0
Less: Uninvested Securities Lending Cash Collateral included in carry value and reported as Securities Lending Collateral	
Less: Securities Lending CD Collateral included in carry value and reported as Securities Lending Collateral	
Cash in Bank per AFR	\$ 0
Fiduciary Funds Cash in Bank	\$ 0
Fiduciary Funds Restricted Cash in Bank	0
Cash in Bank per AFR	\$ 0

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, 2012, the total bank balance was as follows:

Governmental and Business-Type Activities	\$ 170,750	Fiduciary Funds	\$ 0
--	-------------------	------------------------	-------------

Note 4: Short-Term Debt

The Texas Youth Commission had no short-term debt at August 31, 2012.

Note 5: Long-Term Liabilities

Changes in Long-Term Liabilities

During the year ended August 31, 2012, the following changes occurred in liabilities.

	Balance 09/01/11	Additions	Reductions	Balance 08/31/12	Amounts Due Within One Year	Amounts Due Thereafter
Employees' Compensable Leave	\$ 15,394,360	\$	\$ 15,394,360	\$ 0	\$ 0	\$ 0
Total Governmental Activities	\$ 15,394,360	\$ 0	\$ 15,394,360	\$ 0	\$ 0	\$ 0

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

Note 6 does not apply to the Texas Youth Commission.

Note 7: Derivative Instruments

Note 7 does not apply to the Texas Youth Commission.

Note 8: Leases

The Texas Youth Commission has no outstanding capital leases at August 31, 2012.

Included in the expenditures reported in the financial statements are the following amounts of rent paid or due under operating leases: **General Fund \$ 517,439.**

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	
2013	\$ 0
2014	0
2015	0
2016	0
2017	0
2018-2022	0
Total Minimum Future Lease Rental Payments	\$ 0

Note 9: Pension Plans

Note 9 does not apply to the Texas Youth Commission.

Note 10: Deferred Compensation

Note 10 does not apply to the Texas Youth Commission.

Note 11: Postemployment Health Care and Life Insurance Benefits

Note 11 does not apply to the Texas Youth Commission.

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 Youth Commission 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, 2012, follows:

	Due From Other Agencies	Due To Other Agencies	Source
Capital Projects Funds	\$	\$	
Agency 347, Fund 7628 - TPFA	4,386,717		Transfer
Agency 347, Fund 7637 - TPFA	1,069,208		Transfer
Agency 347, Fund 7645 - TPFA	651,035		Transfer
Total Capital Projects Funds	6,106,960	0	
Total Due From/To Other Agencies (Exh I)	\$ 6,106,960	\$ 0	

	Transfers In	Transfers Out	Source
General Funds	\$	\$	
Agency 644, Fund 0001 - TJJD		4,685,303	Cash Transfers
Agency 902, Fund 0001 - CPA		62,435	Unappropriated Receipts
Subtotal General Funds	0	4,747,738	
Capital Projects Funds			
Agency 347, Fund 7628 - TPFA	5,146,415		Shared Funds
Agency 347, Fund 7637 - TPFA	1,069,208		Shared Funds
Agency 347, Fund 7645 - TPFA	588,383		Shared Funds
Subtotal Capital Projects Funds	6,804,006	0	
Total Transfers In/Out (Exh II)	\$ 6,804,006	\$ 4,747,738	

	Legislative Transfers In	Legislative Transfers Out
General Funds	\$	\$
Agency 644, Fund 0001 - TJJD		38,218,994
Total Legislative Transfers	\$ 0	\$ 38,218,994

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

Note 13: Continuation Subject to Review

Senate Bill 653 amends 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 makes the abolishment and transfer of duties effective December 1, 2011. The bill continues the board and the department until September 1, 2017, and specifies 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 establishes a transition team to coordinate and oversee, after September 1, 2011, and before December 1, 2011, the transition of services and facilities from TYC and TJPC to the department. The bill establishes an advisory council on juvenile services to assist the department in specified areas.

Note 14: Adjustments to Fund Balances/Net Assets

Note 14 does not apply to the Texas Youth Commission.

Note 15: Contingencies and Commitments

The Texas Youth Commission 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

Note 16 does not apply to the Texas Youth Commission.

Note 17: Risk Management

The Texas Youth Commission is exposed to a variety of civil claims resulting from the performance of its duties. It is the policy of the Commission to periodically assess the proper combination of commercial insurance and retention of risk to cover losses to which it may be exposed.

The Texas Youth Commission 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 Texas Youth Commission'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 Commission's claims liabilities during fiscal 2011 and 2012 were as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
2011	\$ 0	\$ 380,323	\$ (380,323)	\$ 0
2012	\$ 0	\$ 0	\$ 0	\$ 0

Note 18: Management Discussion and Analysis

Note 18 does not apply to the Texas Youth Commission.

Note 19: The Financial Reporting Entity

Note 19 does not apply to the Texas Youth Commission.

Note 20: Stewardship, Compliance and Accountability

Note 20 does not apply to the Texas Youth Commission.

Note 21: Not Applicable to the AFR

Note 21 does not apply to the Texas Youth Commission.

Note 22: Donor Restricted Endowments

Note 22 does not apply to the Texas Youth Commission.

Note 23: Extraordinary and Special Items

Note 23 does not apply to the Texas Youth Commission.

Note 24: Disaggregation of Receivable and Payable Balances

Note 24 does not apply to the Texas Youth Commission.

Note 25: Termination Benefits

Note 25 does not apply to the Texas Youth Commission.

Note 26: Segment Information

Note 26 does not apply to the Texas Youth Commission.

COMBINING FINANCIAL STATEMENTS

TEXAS YOUTH COMMISSION

EXHIBIT D-1

COMBINING BALANCE SHEET - CAPITAL PROJECTS FUNDS

August 31, 2012

	Construction and Building Repair (0001) U/F (0015)	Construction and Building Repair (7628) U/F (7628)
	\$	\$
ASSETS AND DEFERRED OUTFLOWS:		
Current Assets:		
Legislative Appropriations	844,970	
Due from Other Agencies		4,386,717
Non-Current Assets:		
Total Assets and Deferred Outflows	<u>844,970</u>	<u>4,386,717</u>
 LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES		
Current Liabilities:		
Payables from:		
Accounts		218,519
Payroll		
Non-Current Liabilities:		
Total Liabilities and Deferred Inflows	<u>0</u>	<u>218,519</u>
 Fund Financial Statement - Fund Balances		
Fund Balances (Deficits):		
Restricted	844,970	4,168,198
Total Fund Balances	<u>844,970</u>	<u>4,168,198</u>
Total Liabilities, Deferred Inflows and Fund Balances	<u>844,970</u>	<u>4,386,717</u>

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

Construction and Building Repair (7637) U/F (7637)	Construction and Building Repair (7645) U/F (7645)	Totals (Exhibit I)
\$	\$	\$
		844,970
1,069,208	651,035	6,106,960
<u>1,069,208</u>	<u>651,035</u>	<u>6,951,930</u>
	24,738	243,257 0
<u>0</u>	<u>24,738</u>	<u>243,257</u>
<u>1,069,208</u>	<u>626,297</u>	<u>6,708,673</u>
<u>1,069,208</u>	<u>626,297</u>	<u>6,708,673</u>
<u>1,069,208</u>	<u>651,035</u>	<u>6,951,930</u>

TEXAS YOUTH COMMISSION

EXHIBIT D-2

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

For the Fiscal Year Ended August 31, 2012

	Construction and Building Repair (0001) U/F (0015)	Construction and Building Repair (7628) U/F (7628)
REVENUES	\$	\$
Federal Grant Pass-Through Revenue		
Total Revenues	<u>0</u>	<u>0</u>
EXPENDITURES		
Capital Outlay	<u>18,547</u>	<u>3,689,942</u>
Total Expenditures	<u>18,547</u>	<u>3,689,942</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(18,547)</u>	<u>(3,689,942)</u>
OTHER FINANCING SOURCES (USES)		
Transfer In		5,146,415
Transfer Out		
Total Other Financing Sources (Uses)	<u>0</u>	<u>5,146,415</u>
Net Change in Fund Balances	(18,547)	1,456,473
Fund Financial Statement - Fund Balances		
Fund Balances - September 1, 2011	<u>863,517</u>	<u>2,711,725</u>
Fund Balances - August 31, 2012	<u><u>844,970</u></u>	<u><u>4,168,198</u></u>

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

Construction and Building Repair (7637) U/F (7637)	Construction and Building Repair (7645) U/F (7645)	Totals (Exhibit II)
\$	\$	\$
		0
<u>0</u>	<u>0</u>	<u>0</u>
	1,378,904	5,087,393
<u>0</u>	<u>1,378,904</u>	<u>5,087,393</u>
<u>0</u>	<u>(1,378,904)</u>	<u>(5,087,393)</u>
1,069,208	588,383	6,804,006
<u>1,069,208</u>	<u>588,383</u>	<u>6,804,006</u>
1,069,208	(790,521)	1,716,613
<u>0</u>	<u>1,416,818</u>	<u>4,992,060</u>
<u><u>1,069,208</u></u>	<u><u>626,297</u></u>	<u><u>6,708,673</u></u>

TEXAS YOUTH COMMISSION

EXHIBIT I-1

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

August 31, 2012

	Parrie Haynes Endowment (9999) U/F (7400)	John Wende Endowment (9999) U/F (7400)	Totals (Exhibit VI)
	\$	\$	\$
ASSETS			
Cash and Cash Equivalents:			
Cash in Bank			0
Cash Equivalents			0
Restricted:			
Cash and Cash Equivalents:			
Cash in Bank			0
Capital Assets:			
Non-Depreciable:			
Land and Land Improvements			0
Depreciable:			
Buildings and Building Improvements			0
Less Accumulated Depreciation			0
Facilities and Other Improvements			0
Less Accumulated Depreciation			0
Total Assets	<u>0</u>	<u>0</u>	<u>0</u>
LIABILITIES			
Total Liabilities			<u>0</u>
NET ASSETS			
Held in Trust For			
Individuals, Organizations, and Other Gov't	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Assets	<u>0</u>	<u>0</u>	<u>0</u>

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

TEXAS YOUTH COMMISSION

EXHIBIT I-2

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

For the Fiscal Year Ended August 31, 2012

	Parrie Haynes Endowment (9999) U/F (7400)	John Wende Endowment (9999) U/F (7400)	Totals (Exhibit VII)
	\$	\$	\$
ADDITIONS			
Investment Income			
From Investing Activities:			
Interest and Investment Income	638	1,116	1,754
Total Investing Income (Loss)	<u>638</u>	<u>1,116</u>	<u>1,754</u>
Total Net Investment Income (Loss)	<u>638</u>	<u>1,116</u>	<u>1,754</u>
Other Additions			
Other Revenue	636,896	22,789	659,685
Gain/(Loss) on Capital Assets	<u>(777,762)</u>	<u>(93,894)</u>	<u>(871,656)</u>
Total Other Additions	<u>(140,866)</u>	<u>(71,105)</u>	<u>(211,971)</u>
Total Additions	<u>(140,228)</u>	<u>(69,989)</u>	<u>(210,217)</u>
DEDUCTIONS			
Depreciation Expense	9,663		9,663
Other Expense	415	26,738	27,153
Transfers Out	<u>1,189,917</u>	<u>919,854</u>	<u>2,109,771</u>
Total Deductions	<u>1,199,995</u>	<u>946,592</u>	<u>2,146,587</u>
NET INCREASE (DECREASE) IN NET ASSETS	<u>(1,340,223)</u>	<u>(1,016,581)</u>	<u>(2,356,804)</u>
NET ASSETS			
Net Assets - September 1, 2011	1,340,223	1,016,581	2,356,804
Restatements			0
Net Assets - September 1, 2011, as Restated	<u>1,340,223</u>	<u>1,016,581</u>	<u>2,356,804</u>
Net Assets, August 31, 2012	<u>0</u>	<u>0</u>	<u>0</u>

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

TEXAS YOUTH COMMISSION

EXHIBIT J-1

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
AGENCY FUNDS

For the Fiscal Year Ended August 31, 2012

	Beginning Balance September 1, 2011	Additions	Deductions	Ending Balance August 31, 2012
	\$	\$	\$	\$
UNAPPROPRIATED RECEIPTS:				
<u>General Revenue Fund (0001) U/F (0960/1000)</u>				
ASSETS				
Cash in State Treasury	0	207,747	207,747	0
Accounts Receivable	3,161,824	0	3,161,824	0
Total Assets	<u>3,161,824</u>	<u>207,747</u>	<u>3,369,571</u>	<u>0</u>
LIABILITIES				
Funds Held for Others	3,161,824	0	3,161,824	0
Total Liabilities	<u>3,161,824</u>	<u>0</u>	<u>3,161,824</u>	<u>0</u>
 OTHER AGENCY FUNDS:				
<u>City, Cty, MTA, SPD Sales Tax (0882) U/F (0882)</u>				
ASSETS				
Cash in State Treasury	0	27	27	0
Total Assets	<u>0</u>	<u>27</u>	<u>27</u>	<u>0</u>
LIABILITIES				
Funds Held for Others	0	27	27	0
Total Liabilities	<u>0</u>	<u>27</u>	<u>27</u>	<u>0</u>
 Departmental Suspense -				
<u>Employee Housing Deductions (0900) U/F (9904)</u>				
ASSETS				
Cash in State Treasury	0	15,504	15,504	0
Total Assets	<u>0</u>	<u>15,504</u>	<u>15,504</u>	<u>0</u>
LIABILITIES				
Funds Held for Others	0	15,504	15,504	0
Total Liabilities	<u>0</u>	<u>15,504</u>	<u>15,504</u>	<u>0</u>

	Beginning Balance September 1, 2011	Additions	Deductions	Ending Balance August 31, 2012
	\$	\$	\$	\$
USPS - Overpayments to Employees/ Warrant Hold Offset (0900) U/F (9015/9016)				
ASSETS				
Cash in State Treasury	2,442	3,035	5,477	0
Total Assets	<u>2,442</u>	<u>3,035</u>	<u>5,477</u>	<u>0</u>
LIABILITIES				
Funds Held for Others	2,442	3,035	5,477	0
Total Liabilities	<u>2,442</u>	<u>3,035</u>	<u>5,477</u>	<u>0</u>
Direct Deposit Correction (0980) U/F (0980)				
ASSETS				
Cash in State Treasury	0	267	267	0
Total Assets	<u>0</u>	<u>267</u>	<u>267</u>	<u>0</u>
LIABILITIES				
Funds Held for Others	0	267	267	0
Total Liabilities	<u>0</u>	<u>267</u>	<u>267</u>	<u>0</u>
USPS - Direct Deposit Correction (0980) U/F (9014)				
ASSETS				
Cash in State Treasury	0	6,206	6,206	0
Total Assets	<u>0</u>	<u>6,206</u>	<u>6,206</u>	<u>0</u>
LIABILITIES				
Funds Held for Others	0	6,206	6,206	0
Total Liabilities	<u>0</u>	<u>6,206</u>	<u>6,206</u>	<u>0</u>

TEXAS YOUTH COMMISSION

EXHIBIT J-1 (Concluded)

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
AGENCY FUNDS

For the Fiscal Year Ended August 31, 2012

	Beginning Balance September 1, 2011	Additions	Deductions	Ending Balance August 31, 2012
	\$	\$	\$	\$
Child Support Addenda Deducts - Suspense (0807) U/F (8070)				
ASSETS				
Cash in State Treasury	93,104	391,138	484,242	0
Total Assets	<u>93,104</u>	<u>391,138</u>	<u>484,242</u>	<u>0</u>
LIABILITIES				
Funds Held for Others	93,104	391,138	484,242	0
Total Liabilities	<u>93,104</u>	<u>391,138</u>	<u>484,242</u>	<u>0</u>
Student Trust Fund (9999) U/F (7902)				
ASSETS				
Cash in Bank	111,692	0	111,692	0
Total Assets	<u>111,692</u>	<u>0</u>	<u>111,692</u>	<u>0</u>
LIABILITIES				
Funds Held for Others	111,692	0	111,692	0
Total Liabilities	<u>111,692</u>	<u>0</u>	<u>111,692</u>	<u>0</u>
Totals - All Agency Funds				
ASSETS				
Cash in Bank	111,692	0	111,692	0
Cash in State Treasury	95,546	623,924	719,470	0
Accounts Receivable	3,161,824	0	3,161,824	0
Total Assets	<u>3,369,062</u>	<u>623,924</u>	<u>3,992,986</u>	<u>0</u>
LIABILITIES				
Funds Held for Others	3,369,062	623,924	3,992,986	0
Total Liabilities	<u>3,369,062</u>	<u>623,924</u>	<u>3,992,986</u>	<u>0</u>

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

SCHEDULES

TEXAS YOUTH COMMISSION

**SCHEDULE 1A
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the fiscal year ended August 31, 2012**

Federal Grantor / Pass-Through Grantor / Program Title	Federal CFDA Number	<u>Pass-Through From</u>	
		Agy. #	Identifying Number
U.S. Department of Justice			
Direct Programs:			
Part E - Developing, Testing, and Demonstrating Promising New Programs - GIT REDY Project	16.541		
Total, U.S. Department of Justice			
U.S. Department of Agriculture			
Pass-Through From:			
Texas Department of Agriculture		551	
National School Breakfast Program	10.553		TX - 227-2013
National School Lunch Program	10.555		TX - 227-2013
Food Distribution (NON-MONETARY)	10.555		
Total, U.S. Department of Agriculture			

<u>Pass-Through From</u>		
<u>Agencies Amount</u>	<u>Direct Program Amount</u>	<u>Total PT From & Direct Programs</u>
\$	\$	\$
	78,845	78,845
0	78,845	78,845
234,497		234,497
359,645		359,645
132,159		132,159
726,301	0	726,301

TEXAS YOUTH COMMISSION

SCHEDULE 1A (Continued)
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the fiscal year ended August 31, 2012

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		11-610801 12-610801
Elementary and Secondary Education Act- Special Education - Grants to States	84.027		11-660001 12-660001
Vocational and Applied Technology Education Act- Career and Technical Education - Basic Grants to States	84.048		11-420007 12-420007
Elementary and Secondary Education Act- Improving Teacher Quality State Grants	84.367		11-694501 12-694501
ARRA - Special Education Grants to States, Recovery Act	84.391		10-554001
Total, U.S. Department of Education			

<u>Pass-Through From</u>		
<u>Agencies</u> <u>Amount</u>	<u>Direct Program</u> <u>Amount</u>	<u>Total PT From &</u> <u>Direct Programs</u>
360,090		360,090
385,434		385,434
52,395		52,395
(310,195)		(310,195)
87,977		87,977
575,701	0	575,701

TEXAS YOUTH COMMISSION

**SCHEDULE 1A (Continued)
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the fiscal year ended August 31, 2012**

Federal Grantor Pass-Through Grantor / Program Title	Federal CFDA Number	Pass-Through From	
		Agy. #	Identifying Number
U.S. Department of Health and Human Services			
Pass-Through From:			
Texas Department of Family and Protective Services		530	
Foster Care-Title IV-E	93.658		99000020
Total, U.S. Department of Health and Human Services			
U.S. Department of Labor			
Direct Programs:			
WIA Pilots, Demonstration, and Research Projects	17.261		
Reintegration of Ex-Offenders - CARE Project	17.270		
Pass-Through From:			
Texas Workforce Commission		320	
WIA - Dislocated Workers	17.260		2911RIO001
Total, U.S. Department of Labor			
TOTAL FEDERAL FINANCIAL ASSISTANCE			

Pass-Through From

<u>Agencies Amount</u>	<u>Direct Program Amount</u>	<u>Total PT From & Direct Programs</u>
\$	\$	\$
426,993		426,993
426,993	0	426,993
	136,879	136,879
	445,389	445,389
9,207		9,207
9,207	582,268	591,475
<u>1,738,202</u>	<u>661,113</u>	<u>2,399,315</u>

TEXAS YOUTH COMMISSION

SCHEDULE 1-A (Concluded)
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the fiscal year ended August 31, 2012

Note 1 - Non-Monetary Assistance

The Food Distribution Program is presented at the federally assigned value of the commodities distributed. These are received from the U.S. Department of Agriculture (Federal CFDA Number 10.555). The estimated dollar value for fiscal year 2012 was \$132,159.

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)	\$	661,113
Federal Pass-Through Revenue (Exh. II)		<u>1,606,043</u>
Subtotal		\$2,267,156
<u>RECONCILING ITEMS:</u>		
Non-monetary		
Federal Commodities		<u>132,159</u>
Total Pass-Through and Expenditures per Federal Schedule	\$	<u><u>2,399,315</u></u>

TEXAS YOUTH COMMISSION

SCHEDULE 1B

SCHEDULE OF STATE GRANT PASS-THROUGHS FROM/TO STATE AGENCIES

For the Fiscal Year Ended August 31, 2012

	<u>Grant ID</u>	<u>Agency Number</u>	<u>Amount</u>
Pass-Through From:			\$
Office of the Governor - Fiscal:			
Office of the Independent Ombudsman			
Expanded Services	300.0012	300	<u>34,293</u>
Total Office of the Governor - Fiscal			<u>34,293</u>
Texas Department of State Health Services:			
Substance Abuse Treatment	537.0015	537	<u>126,623</u>
Total Texas Department of State Health Services			<u>126,623</u>
Texas Education Agency:			
Foundation School Program (FSP) - Formula	701.0015	701	29,344
FSP - Texas Youth Commission	701.0018	701	<u>1,912,261</u>
Subtotal Independent School District Funds			<u>1,941,605</u>
Total Pass-Through From Other State Agencies (Exh II)			<u>2,102,521</u>

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TEXAS YOUTH COMMISSION

SCHEDULE 2

VENDING MACHINE COMMISSIONS

For the Fiscal Year Ended August 31, 2012

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>11,453</u>
Total Commissions	\$ <u><u>11,453</u></u>
Disposal of Commissions	
Funds Deposited in State Treasury for Student Benefit Fund	\$ <u>11,453</u>
Total Disposal of Commissions	\$ <u><u>11,453</u></u>

TEXAS YOUTH COMMISSION

SCHEDULE 3

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - ALL FEDERAL FUNDS - FUND 0001

For the Fiscal Year Ended August 31, 2012

	DOL Young Offender CARE Project	DOJ GIT REDY Grant	FEMA Public Assistance Grant
	\$	\$	\$
REVENUES			
Federal Revenue(Schedule 1A)	582,268	78,845	
Federal Grant Pass-Through Revenue:			
(Agy 701, TEA)(Sch 1A)			
(Agy 551, TDA)(Sch 1A)			
(Agy 530, TDFPS)(Sch 1A)			
(Agy 320, TWC)(Sch 1A)			
Total Revenues	<u>582,268</u>	<u>78,845</u>	<u>0</u>
EXPENDITURES			
Salaries and Wages		21,704	
Payroll Related Costs		6,053	
Professional Fees and Services		2,000	
Travel	71	3,707	
Materials and Supplies		10,350	
Communication and Utilities			
Repairs and Maintenance			
Rentals and Leases			
Printing and Reproduction			
Other Expenditures	582,197	47,031	
Capital Outlay			18,547
Total Expenditures	<u>582,268</u>	<u>90,845</u>	<u>18,547</u>
Excess (Deficiency) of Revenues over Expenditures	<u>0</u>	<u>(12,000)</u>	<u>(18,547)</u>
OTHER FINANCING SOURCES (USES)			
Intrafund Transfers			
Transfers Out			
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	0	(12,000)	(18,547)
Fund Financial Statement - Fund Balances			
Fund Balances - September 1, 2011	<u>0</u>	<u>12,000</u>	<u>863,517</u>
Fund Balances - August 31, 2012	<u>0</u>	<u>0</u>	<u>844,970</u>
COMPOSITION OF BALANCES			
Legislative Appropriations			844,970
Due from Other Agencies			
Accounts Receivable			
Accounts Payable			
Encumbrances			
BALANCES, AS ABOVE	<u>0</u>	<u>0</u>	<u>844,970</u>

T.E.A Grants (Sch 4)	National School Lunch & Breakfast (Sch 5)	Title IV-E	TWC Project RIO	Totals
\$	\$	\$	\$	\$
				661,113
575,701				575,701
	594,142			594,142
		426,993		426,993
			9,207	9,207
<u>575,701</u>	<u>594,142</u>	<u>426,993</u>	<u>9,207</u>	<u>2,267,156</u>
249,136		29,899	7,885	308,624
64,576		5,857	1,387	77,873
65,647				67,647
9,154		1,888	(65)	14,755
262,587	713,532	100		986,569
7,612		1,500		9,112
(31,565)				(31,565)
7,290	933			8,223
3,548				3,548
41,632		409,719		1,080,579
				18,547
<u>679,617</u>	<u>714,465</u>	<u>448,963</u>	<u>9,207</u>	<u>2,543,912</u>
<u>(103,916)</u>	<u>(120,323)</u>	<u>(21,970)</u>	<u>0</u>	<u>(276,756)</u>
				0
	<u>(1,810,056)</u>	<u>(2,571,811)</u>		<u>(4,381,867)</u>
<u>0</u>	<u>(1,810,056)</u>	<u>(2,571,811)</u>	<u>0</u>	<u>(4,381,867)</u>
(103,916)	(1,930,379)	(2,593,781)	0	(4,658,623)
<u>103,916</u>	<u>1,930,379</u>	<u>2,593,781</u>	<u>0</u>	<u>5,503,593</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>844,970</u>
				844,970
				0
				0
				0
				0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>844,970</u>

TEXAS YOUTH COMMISSION

SCHEDULE 4

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - EDUCATION GRANTS PASSED THROUGH T.E.A.

For the Fiscal Year Ended August 31, 2012

	ESEA Title I	ESEA Title II
	\$	\$
REVENUES		
Federal Grant Pass-Through Revenue: (Agy 701, TEA)(Sch 1A)	360,090	(310,195)
Total Revenues	<u>360,090</u>	<u>(310,195)</u>
EXPENDITURES		
Salaries and Wages	54,591	15,000
Payroll Related Costs	18,565	3,345
Professional Fees and Services	20,850	2,875
Travel	(109)	(104)
Materials and Supplies	266,043	(140,130)
Communication and Utilities	7,612	
Repairs and Maintenance	(31,565)	
Rentals and Leases	5,295	
Printing and Reproduction	3,548	
Other Expenditures	59,788	(191,181)
Total Expenditures	<u>404,618</u>	<u>(310,195)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(44,528)</u>	<u>0</u>
OTHER FINANCING SOURCES (USES)		
Intrafund Transfers		
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>
Net Change in Fund Balances	(44,528)	0
Fund Financial Statement - Fund Balances		
Fund Balances - September 1, 2011	44,528	0
Fund Balances - August 31, 2012	<u>0</u>	<u>0</u>
COMPOSITION OF BALANCES		
Legislative Appropriations		
Due from Other Agencies		
Accounts Payable		
Encumbrances		
BALANCES, AS ABOVE	<u>0</u>	<u>0</u>

IDEA-B	IDEA-B ARRA	VATEA Career & Technology	Totals (Sch 3)
\$	\$	\$	\$
385,434	87,977	52,395	575,701
<u>385,434</u>	<u>87,977</u>	<u>52,395</u>	<u>575,701</u>
179,545			249,136
42,666			64,576
41,922			65,647
11,249	(1,882)		9,154
68,090	18,184	50,400	262,587
			7,612
			(31,565)
		1,995	7,290
			3,548
83,166	89,859		41,632
<u>426,638</u>	<u>106,161</u>	<u>52,395</u>	<u>679,617</u>
<u>(41,204)</u>	<u>(18,184)</u>	<u>0</u>	<u>(103,916)</u>
			0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(41,204)	(18,184)	0	(103,916)
41,204	18,184	0	103,916
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
			0
			0
			0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

TEXAS YOUTH COMMISSION

SCHEDULE 5

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - NATIONAL SCHOOL LUNCH AND BREAKFAST PROGRAM

For the Fiscal Year Ended August 31, 2012

	Ron Jackson State JCF	Crockett State School
	\$	\$
REVENUES		
Federal Grant Pass-Through Revenue: (Agy 551, TDA)(Sch 1A)		
Breakfast	20,399	0
Lunch	31,295	0
Total Revenues	<u>51,694</u>	<u>0</u>
EXPENDITURES		
Materials and Supplies	40,834	0
Rentals and Leases	472	0
Total Expenditures	<u>41,306</u>	<u>0</u>
Excess (Deficiency) of Revenues over Expenditures	<u>10,388</u>	<u>0</u>
OTHER FINANCING SOURCES (USES)		
Transfers Out	(442,140)	(95,479)
Total Other Financing Sources (Uses)	<u>(442,140)</u>	<u>(95,479)</u>
Net Change in Fund Balances	(431,752)	(95,479)
Fund Financial Statement - Fund Balances		
Fund Balances - September 1, 2011	431,752	95,479
Fund Balances - August 31, 2012	<u>0</u>	<u>0</u>
COMPOSITION OF BALANCES		
Legislative Appropriations		
Due from Other Agencies		
Accounts Payable		
Encumbrances		
BALANCES, AS ABOVE	<u>0</u>	<u>0</u>

UNAUDITED

Gainesville State School	Giddings State School	Evins Regional Juvenile Center	Al Price State JCF	Corsicana State School	McLennan County State JCF Unit I
\$	\$	\$	\$	\$	\$
45,990	48,116	23,576	0	18,751	62,782
71,310	74,069	36,566	0	29,010	97,324
<u>117,300</u>	<u>122,185</u>	<u>60,142</u>	<u>0</u>	<u>47,761</u>	<u>160,106</u>
134,368	169,305	75,326	(1,178)	68,141	143,544
	0			114	
<u>134,368</u>	<u>169,305</u>	<u>75,326</u>	<u>(1,178)</u>	<u>68,255</u>	<u>143,544</u>
<u>(17,068)</u>	<u>(47,120)</u>	<u>(15,184)</u>	<u>1,178</u>	<u>(20,494)</u>	<u>16,562</u>
<u>(134,178)</u>	<u>(13,464)</u>	<u>(68,776)</u>	<u>(408,007)</u>	<u>(58,881)</u>	<u>(177,235)</u>
<u>(134,178)</u>	<u>(13,464)</u>	<u>(68,776)</u>	<u>(408,007)</u>	<u>(58,881)</u>	<u>(177,235)</u>
(151,246)	(60,584)	(83,960)	(406,829)	(79,375)	(160,673)
<u>151,246</u>	<u>60,584</u>	<u>83,960</u>	<u>406,829</u>	<u>79,375</u>	<u>160,673</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>0</u>	<u>0</u>

TEXAS YOUTH COMMISSION

SCHEDULE 5 (Concluded)

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - NATIONAL SCHOOL LUNCH AND BREAKFAST PROGRAM
For the Fiscal Year Ended August 31, 2012**

	McLennan County State JCF Unit II	Halfway House Programs
	\$	\$
REVENUES		
Federal Grant Pass-Through Revenue: (Agy 551, TDA)(Sch 1A)		
Breakfast	(11,443)	26,326
Lunch	(17,597)	37,668
Total Revenues	<u>(29,040)</u>	<u>63,994</u>
EXPENDITURES		
Materials and Supplies	(3,042)	86,234
Other Expenditures		347
Total Expenditures	<u>(3,042)</u>	<u>86,581</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(25,998)</u>	<u>(22,587)</u>
OTHER FINANCING SOURCES (USES)		
Transfers Out	(411,894)	(2)
Total Other Financing Sources (Uses)	<u>(411,894)</u>	<u>(2)</u>
Net Change in Fund Balances	(437,892)	(22,589)
Fund Financial Statement - Fund Balances		
Fund Balances - September 1, 2011	437,892	22,589
Fund Balances - August 31, 2012	<u>0</u>	<u>0</u>
COMPOSITION OF BALANCES		
Legislative Appropriations		0
Accounts Payable		0
Encumbrances		0
Due from Other Agencies		0
BALANCES, AS ABOVE	<u>0</u>	<u>0</u>

Totals
(Sch 3)

\$

234,497
359,645

594,142

713,532
933

714,465

(120,323)

(1,810,056)
(1,810,056)

(1,930,379)

1,930,379
 0

0
0
0
0
 0
 0

TEXAS YOUTH COMMISSION

SCHEDULE 6

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - ALL STATE FUNDS - FUND 0001

For the Fiscal Year Ended August 31, 2012

	T.E.A. ISD Funds (Sch 7)	TDSHS Substance Abuse Treatment
REVENUES	\$	\$
State Grant Pass-Through Revenue:		
(Agy 701, TEA)(Sch 1B)	1,941,605	
(Agy 537, TDSHS)(Sch 1B)		126,623
(Agy 300, Gov-Fiscal)(Sch 1B)		
Total Revenues	<u>1,941,605</u>	<u>126,623</u>
EXPENDITURES		
Salaries and Wages	2,091,484	128,196
Travel		(1,512)
Materials and Supplies	1,431	(61)
Rentals and Leases	3,690	
Other Expenditures		0
Total Expenditures	<u>2,096,605</u>	<u>126,623</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(155,000)</u>	<u>0</u>
OTHER FINANCING SOURCES (USES)		
Intrafund Transfers		
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>
Net Change in Fund Balances	(155,000)	0
Fund Financial Statement - Fund Balances		
Fund Balances - September 1, 2011	155,000	0
Appropriations Lapsed		
Fund Balances - August 31, 2012	<u>0</u>	<u>0</u>
COMPOSITION OF BALANCES		
Legislative Appropriations		
Due from Other Agencies		
Accounts Payable		
Encumbrances		
BALANCES, AS ABOVE	<u>0</u>	<u>0</u>

CJD OIO Expanded Services	Totals
\$	\$
	1,941,605
	126,623
34,293	34,293
<u>34,293</u>	<u>2,102,521</u>
18,010	2,237,690
8,465	6,953
3,988	5,358
	3,690
3,830	3,830
<u>34,293</u>	<u>2,257,521</u>
<u>0</u>	<u>(155,000)</u>
<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>
0	(155,000)
0	155,000
<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>
	0
	0
	0
	0
<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>

TEXAS YOUTH COMMISSION

SCHEDULE 7

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - INDEPENDENT SCHOOL DISTRICT FUNDS

For the Fiscal Year Ended August 31, 2012

	<u>TYC Central Office</u>
REVENUES	\$
State Grant Pass-Through Revenue: (Agy 701, TEA)(Sch 1B)	<u>0</u>
Total Revenues	<u>0</u>
EXPENDITURES	
Salaries and Wages	15,875
Materials and Supplies	
Rentals and Leases	<u>0</u>
Total Expenditures	<u>15,875</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(15,875)</u>
OTHER FINANCING SOURCES (USES)	
Intrafund Transfers	<u>(139,125)</u>
Total Other Financing Sources (Uses)	<u>(139,125)</u>
Net Change in Fund Balances	(155,000)
Fund Financial Statement - Fund Balances	
Fund Balances - September 1, 2011	<u>155,000</u>
Fund Balances - August 31, 2012	<u><u>0</u></u>
COMPOSITION OF BALANCES	
Legislative Appropriations	
BALANCES, AS ABOVE	<u><u>0</u></u>

Ron Jackson State JCF	Gainesville State School	Giddings State School	Evins Regional Juvenile Center	Corsicana State School
\$	\$	\$	\$	\$
196,907	375,492	403,062	180,554	224,683
<u>196,907</u>	<u>375,492</u>	<u>403,062</u>	<u>180,554</u>	<u>224,683</u>
196,907	371,375	403,062	180,512	224,683
	1,389		42	
	2,728			
<u>196,907</u>	<u>375,492</u>	<u>403,062</u>	<u>180,554</u>	<u>224,683</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>
0	0	0	0	0
<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>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

TEXAS YOUTH COMMISSION

SCHEDULE 7 (Concluded)

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - INDEPENDENT SCHOOL DISTRICT FUNDS

For the Fiscal Year Ended August 31, 2012

	McLennan County State JCF Unit I	McLennan County State JCF Unit II	Totals (Sch 6)
REVENUES	\$	\$	\$
State Grant Pass-Through Revenue: (Agy 701, TEA)(Sch 1B)	560,907	0	1,941,605
Total Revenues	<u>560,907</u>	<u>0</u>	<u>1,941,605</u>
EXPENDITURES			
Salaries and Wages	699,070	0	2,091,484
Materials and Supplies	962	(962)	1,431
Rentals and Leases		962	3,690
Total Expenditures	<u>700,032</u>	<u>0</u>	<u>2,096,605</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(139,125)</u>	<u>0</u>	<u>(155,000)</u>
OTHER FINANCING SOURCES (USES)			
Intrafund Transfers	139,125	0	0
Total Other Financing Sources (Uses)	<u>139,125</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	0	0	(155,000)
Fund Financial Statement - Fund Balances			
Fund Balances - September 1, 2011	<u>0</u>	<u>0</u>	<u>155,000</u>
Fund Balances - August 31, 2012	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>
COMPOSITION OF BALANCES			
Legislative Appropriations			0
BALANCES, AS ABOVE	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

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TEXAS YOUTH COMMISSION

SCHEDULE 8

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - CAPITAL PROJECTS FUNDS - FUND 0001

For the Fiscal Year Ended August 31, 2012

	Rehabilitate Buildings and Systems	Totals (Exhibit D-2)
	\$	\$
REVENUES		
Federal Grant Pass-Through Revenue: (Agy 405, DPS)(Sch 1A)	0	0
Total Revenues	<u>0</u>	<u>0</u>
EXPENDITURES		
Capital Outlay	18,547	18,547
Total Expenditures	<u>18,547</u>	<u>18,547</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(18,547)</u>	<u>(18,547)</u>
OTHER FINANCING SOURCES (USES)		
Transfer In		0
Transfer Out		0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>
Net Change in Fund Balances	(18,547)	(18,547)
Fund Financial Statement - Fund Balances		
Fund Balances - September 1, 2011	863,517	863,517
Fund Balances - August 31, 2012	<u>844,970</u>	<u>844,970</u>
COMPOSITION OF BALANCES		
Legislative Appropriations	844,970	844,970
BALANCES, AS ABOVE	<u>844,970</u>	<u>844,970</u>

TEXAS YOUTH COMMISSION

SCHEDULE 9

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - CAPITAL PROJECTS FUNDS - FUND 7628

For the Fiscal Year Ended August 31, 2012

	Utility, Road and Site Work	Roof Repairs & Replacements
EXPENDITURES	\$	\$
Capital Outlay	717,542	603,803
Total Expenditures	<u>717,542</u>	<u>603,803</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(717,542)</u>	<u>(603,803)</u>
OTHER FINANCING SOURCES (USES)		
Transfer In (Agency 347, Fund 7628)	376,299	485,821
Transfer Out		
Total Other Financing Sources (Uses)	<u>376,299</u>	<u>485,821</u>
Net Change in Fund Balances	(341,243)	(117,982)
Fund Financial Statement - Fund Balances		
Fund Balances - September 1, 2011	634,498	310,606
Fund Balances - August 31, 2012	<u><u>293,255</u></u>	<u><u>192,624</u></u>
 COMPOSITION OF BALANCES		
Due from Other Agencies	343,105	287,132
Accounts Payable	(49,850)	(94,508)
Payroll Payable		
BALANCES, AS ABOVE	<u><u>293,255</u></u>	<u><u>192,624</u></u>

Rehabilitate Buildings and Systems	Remodel Existing Dormitories	Totals (Exhibit D-2)
\$	\$	\$
2,327,137	41,460	3,689,942
<u>2,327,137</u>	<u>41,460</u>	<u>3,689,942</u>
(2,327,137)	(41,460)	(3,689,942)
1,514,339	2,769,956	5,146,415
<u>1,514,339</u>	<u>2,769,956</u>	<u>5,146,415</u>
(812,798)	2,728,496	1,456,473
1,727,337	39,284	2,711,725
<u>914,539</u>	<u>2,767,780</u>	<u>4,168,198</u>
988,599	2,767,881	4,386,717
(74,060)	(101)	(218,519)
<u>914,539</u>	<u>2,767,780</u>	<u>4,168,198</u>

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TEXAS YOUTH COMMISSION

SCHEDULE 10

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - CAPITAL PROJECTS FUNDS - FUND 7637

For the Fiscal Year Ended August 31, 2012

	Construct Addition to Recreation Bldg McLennan	Totals (Exhibit D-2)
EXPENDITURES	\$	\$
Capital Outlay		0
Total Expenditures	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues over Expenditures	<u>0</u>	<u>0</u>
OTHER FINANCING SOURCES (USES)		
Transfer In (Agency 347, Fund 7637)	1,069,208	1,069,208
Transfer Out		0
Total Other Financing Sources (Uses)	<u>1,069,208</u>	<u>1,069,208</u>
Net Change in Fund Balances	1,069,208	1,069,208
Fund Financial Statement - Fund Balances		
Fund Balances - September 1, 2011	<u>0</u>	<u>0</u>
Fund Balances - August 31, 2012	<u><u>1,069,208</u></u>	<u><u>1,069,208</u></u>
COMPOSITION OF BALANCES		
Due from Other Agencies	1,069,208	1,069,208
Accounts Payable		0
BALANCES, AS ABOVE	<u><u>1,069,208</u></u>	<u><u>1,069,208</u></u>

TEXAS YOUTH COMMISSION

SCHEDULE 11

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - CAPITAL PROJECTS FUNDS - FUND 7645

For the Fiscal Year Ended August 31, 2012

	Utility, Road and Site Work	Roof Repairs & Replacements
EXPENDITURES	\$	\$
Capital Outlay	246,119	41,000
Total Expenditures	<u>246,119</u>	<u>41,000</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(246,119)</u>	<u>(41,000)</u>
OTHER FINANCING SOURCES (USES)		
Transfer In (Agency 347, Fund 7645)	11,140	
Transfer Out		
Total Other Financing Sources (Uses)	<u>11,140</u>	<u>0</u>
Net Change in Fund Balances	(234,979)	(41,000)
Fund Financial Statement - Fund Balances		
Fund Balances - September 1, 2011	295,347	41,000
Fund Balances - August 31, 2012	<u><u>60,368</u></u>	<u><u>0</u></u>
 COMPOSITION OF BALANCES		
Due from Other Agencies	60,743	
Accounts Payable	(375)	
BALANCES, AS ABOVE	<u><u>60,368</u></u>	<u><u>0</u></u>

Rehabilitate Buildings and Systems	Totals (Exhibit D-2)
\$	\$
<u>1,091,785</u>	<u>1,378,904</u>
<u>1,091,785</u>	<u>1,378,904</u>
<u>(1,091,785)</u>	<u>(1,378,904)</u>
577,243	588,383
<u>577,243</u>	<u>588,383</u>
(514,542)	(790,521)
<u>1,080,471</u>	<u>1,416,818</u>
<u>565,929</u>	<u>626,297</u>
590,292	651,035
<u>(24,363)</u>	<u>(24,738)</u>
<u>565,929</u>	<u>626,297</u>

