

(3) Notification Requirements: Prosecutor. If a student is convicted or adjudicated for one of the above listed offenses, the prosecutor's office must notify the school of the conviction or adjudication, giving a statement of the offense. Oral notification must be given within 24 hours or on the next school day, and written notice is due within seven days after the oral notice.

(4) Notification Requirements: Probation or Parole Office. A probation or parole office having jurisdiction of a student who transfers or is removed from a school and later is sent to a school other than the one in which the student was enrolled when the arrest, detention, referral to juvenile court, conviction, or adjudication occurred must provide the new school with notice in the same manner as law enforcement or the prosecutor's office described above.

c. Sex Offender Registration. Juveniles adjudicated for certain sexual offenses are legally required to register with law enforcement in the area where they reside. Information in the sex offender database maintained by the Texas Department of Public Safety is open to the public and is available on the Internet.

d. Juvenile Justice Information System (JJIS). Beginning January 1, 1996, juvenile offenders taken into custody for a Class B Misdemeanor or higher must be fingerprinted and photographed. This information is sent to the statewide Juvenile Justice Information System created and maintained by the Texas Department of Public Safety (DPS). Information in this system is available to any criminal or juvenile justice agency, so now law enforcement and prosecutors can determine the child's criminal history by running a "rap sheet" on the child.

III. JUVENILE JUSTICE AND EDUCATION

A landmark revision of the Texas Education Code occurred in 1995 during the 74th Texas Legislature. Within that statutory re-write, provisions to ensure safe schools were a major new component. Chapter 37 now legally mandates that the juvenile justice community and the education community come together to help make safe schools a reality. Some of the key points in Chapter 37 include: each school, in cooperation with the juvenile board of each county in which the district is located, shall, where appropriate, adopt a student code of conduct; each school district shall provide an alternative education program; schools must notify the juvenile court not later than the second business day when the child is removed from classroom and placed in the alternative education program or is expelled; and juvenile boards and schools may establish memorandums of understanding concerning the juvenile probation department's role in supervising and providing other support services for students in the alternative education programs.

A. Juvenile Justice Alternative Education Programs (JJAEP). Juvenile boards in a county whose population exceeds 125,000 shall develop a juvenile justice alternative education program. Any student expelled for an offense that requires expulsion shall be placed in the program. School districts must determine an appropriate placement for all other students who are expelled (e.g. JJAEP or private provider). Students placed in the JJAEP for one of the mandatory expulsion offenses will be paid for by the state through the juvenile board. Educational placements of children who are expelled for discretionary reasons (e.g. violation of student code of conduct in the alternative education program). Counties with a population below 125,000 may develop juvenile justice alternative schools at their discretion.

B. Approval of JJAEP by Texas Juvenile Probation Commission. Chapter 37 of the new Education Code requires the TJPC to formally approve all JJAEPs. TJPC's approval will ensure the program follows statutory guidelines and maintains certain quality standards.

IV. REFERENCES

This paper provides a very cursory overview of the Texas juvenile justice system, but numerous publications are available to assist persons who seek further or more extensive information on the juvenile justice system.

A. *Texas Juvenile Law*. The foremost reference book regarding the Texas juvenile justice system is *Texas Juvenile Law, 4th Edition* written by University of Texas Law Professor, Robert O. Dawson. Published by TJPC, the 4th Edition. This book is considered the "bible" for juvenile court judges, prosecutors, probation personnel, and any person practicing or interested in juvenile law.

B. Texas Youth Commission Publications. TYC publishes an annual report that contains useful information on their institutions and programs. TYC's Office of Delinquency Prevention also has extensive information and resources regarding early intervention and prevention programs for children.

C. Texas Juvenile Probation Commission Publications. TJPC publishes an annual report about the agency and the juvenile justice system in general. Additionally, TJPC publishes an annual statistical report showing juvenile criminal activity in Texas. These reports are free to the public.



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Last modified: April 18, 2005 09:16 AM

Internal Revenue Service**Date:** April 7, 2004

Southwest Key Program, Inc.
3000 S. IH 35 410
Austin, TX 78704-6636

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:

Kim A. Chambers 31-07674
Customer Service Specialist

Toll Free Telephone Number:

8:00 a.m. to 6:30 p.m. EST

877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

74-2481167

Dear Sir or Madam:

This is in response to your request of April 7, 2004, regarding your organization's tax-exempt status.

In June 1988 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

-ATT. 4

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Southwest Key Program, Inc.
74-2481167

Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

Section 6104 of the Internal Revenue Code requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. The law also requires organizations that received recognition of exemption on July 15, 1987, or later, to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. Organizations that received recognition of exemption before July 15, 1987, and had a copy of their exemption application on July 15, 1987, are also required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. For additional information on disclosure requirements, please refer to Internal Revenue Bulletin 1999 - 17.

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Janna K. Skufca, Director, TE/GE
Customer Account Services

ATT. 4

Southwest Key Third Party Verification Information: JJAEP.

Revised: 10/24/2005

Our Children are the Future

Juvenile Justice Alternative Educational Programs were established in *counties with a population of over 125, 000 to take in troubled youth expelled from local School district entities.* See page 14 of:

http://www.tjpc.state.tx.us/about_us/juv_justice_overview.htm

The juvenile is placed in these Schools by order of a juvenile court under the supervision of the Texas Juvenile Probation Commission. (See: Texas Juvenile Justice System at the link above) The Education Division of TJPC www.tjpc.state.tx.us/ is the authority. Linda Brooke is the director and can verify the entities, Linda.Brooke@tjpc.state.tx.us

Southwest Key Inc. www.swkey.org is a non-profit company (will fax documentation upon request) that, through its Southwest Key Schools (BEN 14255719) is the administrative authority over all educational entities. The separation of SW Key Inc from SW Key Schools is due to the fact that the company also has programs that are not e-ratable such as youth tracking services in Georgia.

Currently there are three JJAEP bus-in or walk-in facilities and they are:

Travis County Learning Center, JJAEP
400 Neal (Austin High School, P-21)
Austin, TX 78702
Entity# 91795
FCC RN 0012875357
TEA Campus 227-901-036
ESC-13

Cameron County Learning Center, JJAEP
102 Kilgore Rd.
San Benito, TX 78586
956 361 4629
956 361 4630 fax
Entity 233401
RN 0012874996
TEA Campus# 031-912-003
ESC-1

Hidalgo County Learning Center, JJAEP
3900 N. 23rd St.
McAllen, TX 78501
956 688 6123
Entity#12787080
RN 0012875241
TEA Campus 108-906-009
ESC-1

CERTIFIED MAIL™

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