

State of Texas



Department of Public Safety

ANNUAL

Financial Report

STEVEN C. McCRAW
DIRECTOR
WALT GOODSON
FREEMAN F. MARTIN
JASON C. TAYLOR
DEPUTY DIRECTORS



COMMISSION
STEVEN P. MACH, CHAIR
NELDA L. BLAIR
DAN HORD III
LARRY B. LONG
STEVE H. STODGHILL

FOR THE PERIOD SEPTEMBER 1, 2023 THROUGH AUGUST 31, 2024

Annual Financial Report
For the Year Ended August 31, 2024

TEXAS DEPARTMENT OF PUBLIC SAFETY

ANNUAL FINANCIAL REPORT

For the Year Ended August 31, 2024

Steven C. McCraw
Director

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TEXAS DEPARTMENT OF PUBLIC SAFETY

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November 1, 2024

Honorable Greg Abbott, Governor
Honorable Glenn Hegar, Texas Comptroller
Jerry McGinty, Director, Legislative Budget Board
Lisa Collier, CPA, State Auditor

Ladies and Gentlemen:

We are pleased to submit the Annual Financial Report of the Texas Department of Public Safety for the year ended August 31, 2024, in compliance with TEX. GOV'T CODE ANN §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 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 Annual Comprehensive Financial Report; therefore, an opinion has not been expressed on the financial statements and related information contained in this report.

Please contact Katrina Burch at (512) 424-7998 or Michelle McInnis at (512) 462-6169 for any questions.

Sincerely,

A handwritten signature in black ink, appearing to read 'Steven C. McCraw'.

Steven C. McCraw
Director

Texas Department of Public Safety (405)
UNAUDITED
Exhibit I - Combined Balance Sheet / Statement of Net Assets - Governmental Funds
For the Fiscal Year Ended August 31, 2024

	Governmental Fund Types		
	General Funds (Exh A-1)	Capital Projects Funds (Exh C-1)	Governmental Funds Total
ASSETS			
Current Assets:			
Cash			
Cash on Hand	\$ 1,168,320.00	\$ -	\$ 1,168,320.00
Cash in Bank	786,375.69		786,375.69
Cash in State Treasury	31,744,541.22		31,744,541.22
Legislative Appropriations	1,028,745,959.88		1,028,745,959.88
Receivables from:			
Federal	18,408,239.18		18,408,239.18
Accounts Receivable			-
Due From Other Funds	-		-
Due From Other Agencies	2,571,494.81	-	2,571,494.81
Consumable Inventories	443,702.88		443,702.88
Merchandise Inventories	5,137,179.12		5,137,179.12
Total Current Assets	<u>\$ 1,089,005,812.78</u>	<u>\$ -</u>	<u>\$ 1,089,005,812.78</u>
Non-Current Assets:			
Total Non-Current Assets:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Assets:	<u>\$ 1,089,005,812.78</u>	<u>\$ -</u>	<u>\$ 1,089,005,812.78</u>
LIABILITIES AND FUND BALANCES			
Current Liabilities:			
Payables from:			
Accounts	\$ 32,103,248.45	\$ -	\$ 32,103,248.45
Payroll	85,200,661.93		85,200,661.93
Due to Other Funds	-		-
Due to Other Agencies	-		-
Unearned Revenues	3,453,824.18		3,453,824.18
Total Current Liabilities:	<u>\$ 120,757,734.56</u>	<u>\$ -</u>	<u>\$ 120,757,734.56</u>
Non-Current Liabilities:			
Total Non-Current Liabilities:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Liabilities:	<u>\$ 120,757,734.56</u>	<u>\$ -</u>	<u>\$ 120,757,734.56</u>
FUND FINANCIAL STATEMENT			
Fund Balances (Deficits):			
Nonspendable In Inventory	\$ 5,580,882.00	\$ -	\$ 5,580,882.00
Restricted	113,522,710.59	-	113,522,710.59
Assigned	145,897.78		145,897.78
Committed	10,998,830.14		10,998,830.14
Unassigned	837,999,757.71	-	837,999,757.71
Total Fund Balances	<u>\$ 968,248,078.22</u>	<u>\$ -</u>	<u>\$ 968,248,078.22</u>
Total Liabilities and Fund Balances	<u>\$ 1,089,005,812.78</u>	<u>\$ -</u>	<u>\$ 1,089,005,812.78</u>

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

UNAUDITED

Texas Department of Public Safety (405)
Exhibit II - Combined Statement of Revenues, Expenditures, and Changes in Fund Balances /
Statement of Activities - Governmental Funds
For the Fiscal Year Ended August 31, 2024

	General Funds (Exh A-2)	Capital Projects Funds (Exh C-2)	Governmental Funds Total
REVENUES			
Legislative Appropriations:			
Original Appropriations	\$ 2,006,461,573.21	\$ -	\$ 2,006,461,573.21
Additional Appropriations	229,326,713.34		229,326,713.34
Federal Revenue	48,709,190.12		48,709,190.12
Federal Grant Pass-Through Revenue	9,882,293.29		9,882,293.29
State Grant Pass-Through Revenue	5,462,637.01		5,462,637.01
Licenses, Fees & Permits	84,413,415.60		84,413,415.60
Interest and Other Investment Income	286,978.18		286,978.18
Land Income	(25,158.94)		(25,158.94)
Settlement of Claims	891,131.36		891,131.36
Sales of Goods and Services	18,813,068.84		18,813,068.84
Other	(4,122,389.52)		(4,122,389.52)
Total Revenues	\$ 2,400,099,452.49	\$ -	\$ 2,400,099,452.49
EXPENDITURES			
Salaries and Wages	\$ 993,810,985.78	\$ -	\$ 993,810,985.78
Payroll Related Costs	249,582,207.20		249,582,207.20
Professional Fees and Services	33,171,126.08	156,827.13	33,327,953.21
Travel	35,054,257.84		35,054,257.84
Materials and Supplies	126,608,908.84	60,009.00	126,668,917.84
Communication and Utilities	30,648,525.88	35,722.00	30,684,247.88
Repairs and Maintenance	75,361,312.51	202,114.58	75,563,427.09
Rentals and Leases	(7,990,507.37)		(7,990,507.37)
Printing and Reproduction	12,812,087.29		12,812,087.29
Claims and Judgments	2,543,893.90		2,543,893.90
Federal Grant Pass-Through Expenditures	-		-
State Grant Pass-Through Expenditures	-		-
Intergovernmental Payments	211,404.83		211,404.83
Other Expenditures	81,594,971.30	-	81,594,971.30
Capital Outlay (Note 2)	267,832,373.40	194,535.43	268,026,908.83
Debt service:			
Principal	36,057,906.23		36,057,906.23
Interest on Long-Term Debt (GWFS)	30,690.59		30,690.59
Total Expenditures/Expenses	\$ 1,937,330,144.30	\$ 649,208.14	\$ 1,937,979,352.44
Excess (Deficiency) of Revenues over Expenditures	\$ 462,769,308.19	\$ (649,208.14)	\$ 462,120,100.05
OTHER FINANCING SOURCES (USES)			
Sale of Capital Assets	\$ 4,255,826.83	\$ -	\$ 4,255,826.83
Long Term Debt Issued	37,267,918.61		37,267,918.61
Increase in Obligations - Leases	40,436,872.70		40,436,872.70
Insurance Recoveries	617,753.93		617,753.93
Interagency transfer of Capital Assets	-		-
Transfers In	13,736,988.18	649,208.14	14,386,196.32
Transfers Out	(2,471,674.67)		(2,471,674.67)
Legislative Transfers In	40,000,000.00		40,000,000.00
Legislative Transfers Out	-		-
Total Other Financing Sources (Uses)	\$ 133,843,685.58	\$ 649,208.14	\$ 134,492,893.72
Net Change in Fund Balances/Net Assets	\$ 596,612,993.77	\$ -	\$ 596,612,993.77
FUND FINANCIAL STATEMENT - FUND BALANCES			
Fund Balances - Beginning	\$ 470,184,105.45	\$ -	\$ 470,184,105.45
Restatements	(8,901,925.25)		(8,901,925.25)
Fund Balances as Restated	461,282,180.20		461,282,180.20
Appropriations Lapsed	(89,647,095.75)		(89,647,095.75)
Fund Balances - Ending	\$ 968,248,078.22	\$ -	\$ 968,248,078.22

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

UNAUDITED

Texas Department of Public Safety (405)
Exhibit VI - Combined Statement of Net Assets - Fiduciary Funds
For the Fiscal Year Ended August 31, 2024

	Custodial Funds Funds (Exhibit J-1)	Totals
ASSETS		
Cash and Cash Equivalents:		
Cash in State Treasury	\$ 842,882.48	\$ 842,882.48
Cash in Bank	-	-
Legislative Appropriations	2,631.00	2,631.00
Other Investments - Securities Held in Trust	3,286,148.22	3,286,148.22
Receivables From:		
Other	200,938.00	200,938.00
Total Current Assets	<u>\$ 4,332,599.70</u>	<u>\$ 4,332,599.70</u>
Total Assets	<u>\$ 4,332,599.70</u>	<u>\$ 4,332,599.70</u>
LIABILITIES		
Unearned Revenue	\$ 939,262.13	\$ 939,262.13
Total Current Liabilities	<u>\$ 939,262.13</u>	<u>\$ 939,262.13</u>
Total Liabilities	<u>\$ 939,262.13</u>	<u>\$ 939,262.13</u>
NET POSITION		
Fiduciary NP for Other Purposes	3,393,337.57	3,393,337.57
Total Net Position	<u>\$ 3,393,337.57</u>	<u>\$ 3,393,337.57</u>

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

UNAUDITED

Texas Department of Public Safety (405)
 Exhibit VII — Combined Statement of Changes in Fiduciary Net Position
 For the Fiscal Year Ended August 31, 2024

	Custodial Funds (Exhibit J-2)	Totals
Combined Statement of Changes in Fiduciary Net Position		
ADDITIONS		
Contributions:		
Member Contributions	\$ -	\$ -
State Contributions		
Premium Contributions		
Transfers In of Contributions		
Federal Contributions		
Other Contributions		
Total Contributions	\$ -	\$ -
Investment Income:		
From Investing Activities:		
Net Increase (Decrease) in Fair Value of Investments	\$ -	\$ -
Interest, Dividend and Other	(187,744.03)	(187,744.03)
Total Investing Income (Loss)	\$ (187,744.03)	\$ (187,744.03)
Less Investing Activities Expense	-	-
Net Income from Investing Activities	(187,744.03)	(187,744.03)
From Securities Lending Activities:		
Securities Lending Income	-	-
Less Securities Lending Expense:		
Borrower Rebates	-	-
Management Fees	-	-
Net Income from Securities Lending Activities	-	-
Total Net Investment Income (Loss)	\$ (187,744.03)	\$ (187,744.03)
Capital Share and Individual Account Transactions:		
Net Increase/Decrease in Participant Investments	-	-
Net Capital Share and Individual Account Transactions	-	-
Other Additions:		
Contributions to Employee Benefit Funds	\$ -	\$ -
Federal Revenue		
Settlement of Claims		
Property Taxes Collected		
Other Revenue		
Transfer In	174.00	174.00
Gain/Loss on Sale of Capital Assets		
Gain/Loss on Impairment of Capital Assets		
Increase Net Assets-Interagency Transfer of Capital Assets		
Gain/Loss on Other Financing Activity		
Extraordinary Items		
Total Other Additions	\$ 174.00	\$ 174.00
Total Additions	\$ (187,570.03)	\$ (187,570.03)
DEDUCTIONS		
Benefits		
Refunds of Contributions		
Transfers Out of Contributions		
Salaries and Wages		
Payroll Related Costs		
Professional Fees and Services		
Travel		
Printing and Reproduction		
Depreciation and Amortization Expense		
Loss on Sale of Properties		
Loss on Impairment of Capital Assets		
Settlement of Claims		
Interest Expense		
Decrease Net-Assets-Interagency Transfer of Capital Assets		
Transfer Out		
Intergovernmental Payments		
Property Taxes - Distributed		
Other Expenses		
Total Deductions	\$ -	\$ -
INCREASE (DECREASE) IN NET POSITION	\$ (187,570.03)	\$ (187,570.03)
NET POSITION		
Net Position, September 1, 2021	3,580,907.60	3,580,907.60
Restatements		
Net Position, September 1, 2021, as Restated	\$ 3,580,907.60	\$ 3,580,907.60
Net Position, August 31, 2022	\$ 3,393,337.57	\$ 3,393,337.57

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

Note 1: Summary of Significant Accounting Policies

Entity

The Texas Department of Public Safety 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.

The Department of Public Safety was created under the provisions of S.B. 146, 44th Legislature, Regular Session (1935), which incorporated the Texas Rangers and the State Highway Patrol into a new department. The principal objectives of the Department are to protect the life, rights, privileges, and well-being of the people of Texas.

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 & 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 other funds. The funds and purpose are listed below:

Fund 0036 – Texas Department of Insurance Operating – This fund was created to receive money from taxes and fees as required by the Insurance Code and money received by the Board from sales, reimbursements and fees authorized by other statutes.

Fund 0092 - Federal Disaster Fund is part of the General Revenue Fund. Fund 0092 was established to receive state and federal revenue which is used to pay for Emergency Management related activities. The account administrator of this fund was moved by H.B. 2794 and S.B. 799, 86th Leg., R.S. to the Texas Division of Emergency Management (TDEM) from the Department of Public Safety. The bill created TDEM as a service agency of the Texas A&M University System.

Fund 0099 - Operator & Chauffeur License Fund - This fund was created to receive federal funds and other authorized revenue. Since fiscal year 2015 DPS remains the controlling agency but does not have authority to spend out of this fund.

Fund 0221 - Federal Civil Defense & Disaster Relief Fund - This fund was created to hold federal funds appropriated to support the organization and coordination of a program of civil defense and disaster relief.

Fund 0222 - Department of Public Safety Federal Fund - This fund was created to receive federal funds for use in accordance with the "Federal Emergency Planning Program" and other Federal programs.

Fund 0325 – Coronavirus Relief Fund - Established outside the General Revenue Fund to receive Texas' share of federal money appropriated under various federal legislation related to the coronavirus pandemic.

Fund 0501 - Motorcycle Education Fund - This fund was created to receive \$5 of each Class M license renewal fee. Funds may be used to defray the costs of administering the motorcycle operation training and safety program. Starting with FY21, this fund and the motorcycle education program was moved to the Texas Department of Licensing and Regulation (TDLR) by S.B. 616, 86th legislature. DPS will continue to collect the fee and transfer the funds monthly to TDLR.

Fund 0599 - Economic Stabilization Fund - To receive transfer of one-half of any unencumbered positive balance in the General Revenue Fund (0001) on the last day of the preceding biennium and an amount equal to 75 percent of excess oil and gas production taxes received in FY 1987 and any other money appropriated to the fund by the legislature.

Fund 5010 – Sexual Assault Program – This appropriated fund receives fees collected from sexually oriented businesses. Amounts in the account may only be appropriated to the Attorney General, Department of State Health Services, UT Austin, Texas State University, Governor's Office, Department of Public Safety, Comptroller Judiciary, Department of Criminal Justice, Juvenile Justice Department, Comptroller and Supreme Court for uses specified in law. Primarily for grants to such programs as: sexual violence awareness and prevention campaigns; victims of human trafficking; sexual assault nurse examiner programs; increase the level of sexual assault services in this state; victim assistance coordinators; and technology in rape crisis centers.

Fund 5013 - Breath Alcohol Testing Fund - This account was created in General Revenue to receive court costs from defendants convicted under the Penal Code.

Fund 5153 - Emergency Radio Infrastructure Fund - Fees are deposited in the account as provided by Section 133.102(e) (11), Local Government Code. The account administrator changed from Department of Public Safety to the Governor's Office by H.B. 2952, 86th Leg., R.S.

Fund 5177 - Identification Fee Exemption- An account in general revenue consisting of grants and donations, including \$1 contributions at the time of driver's license or personal ID card issuance or renewal. Used to reimburse the Mobility Fund 0365 for revenue loss due to any waived fees for ID cards and driver's licenses issued to foster youth, homeless youth, victims of family violence or children of victims.

Fund 5185- DNA Testing – This fund was created to receive court costs from defendants convicted under certain sections of the Penal Code. Defendants convicted of a felony pay \$133, defendants convicted of a Class A or B misdemeanors pay \$83 and defendants convicted of a non-jailable offense pay \$40. This account receives 0.1394% of total collections.

Fund 5186 – Transportation Administrative Fee – This fund was created to receive court costs from defendants convicted under certain sections of the Penal Code. Defendants convicted of a felony pay \$133, defendants convicted of a Class A or B misdemeanor pay \$83 and defendants convicted of a non-jailable offense pay \$40. This account receives 4.3363% of total collections.

Capital Projects Funds: These funds are used to finance construction of new DPS buildings and Crime lab facilities in various state locations.

Fund 7629 - T.P.F.A. G.O. Commercial Paper Series 2008 DPS Project 1A Fund - The purpose of this fund is to deposit proceeds from the sale of bonds (except accrued interest) and investment earnings. To be used to pay cost of issuance and project costs as defined in the bond resolution.

Fund 7656 - T.P.F.A. G.O. Commercial Paper Series 2008 DPS Project 1C Fund - The purpose of this fund is to deposit proceeds from the sale of bonds (except accrued interest) and investment earnings. To be used to pay cost of issuance and project costs as defined in the bond resolution.

Fiduciary Fund Types

Fiduciary funds account for assets held by the state in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. When assets are held under the terms of a formal trust agreement, either a pension trust fund, or a private purpose trust fund is used.

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.

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 basis, 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 accrual basis. 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 basis 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, long-term claims and judgments and full accrual revenues and expenses. The activity will be recognized in these fund types.

Budgets 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 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 not 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.

Current Receivables - Other: Other receivables include year-end revenue accruals. This account can appear in governmental and proprietary fund types.

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.

Current Payables - Other: Payables are the accrual at year-end of expenditure transactions. Payables may be included in either the governmental or proprietary fund types.

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 non-current in the statement of net assets.

Fund Balance / 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 non-spendable, restricted, committed, assigned or unassigned in the fund financial statements.

- Non-spendable 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

bond, 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 asset use 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 that 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

The agency has the following types of transactions between funds:

Transfers: Legally required transfers that are reported when incurred as ‘Transfers In’ by the recipient fund and as ‘Transfers Out’ by the disbursing fund.

Reimbursements: Reimbursements are repayments from funds responsible for expenditures or expenses to funds that made the actual payment. Reimbursements of expenditures made by one fund for another that are recorded as expenditures in the reimbursing fund and as a reduction of expenditures in the reimbursed fund. Reimbursements are not displayed in financial statements.

Interfund Receivables and Payables: Interfund loans are reported as interfund receivables and payables. If repayment is due during the current year or soon thereafter it is classified as “Current”, repayment for two (or more) years is classified as “Non-Current”.

Interfund Sales and Purchases: Charges or collections for services rendered by one fund to another that are recorded as revenues of the recipient fund and expenditures or expenses of the disbursing fund.

Note 2: Capital Assets

A summary of changes in Capital Assets for the year ended August 31, 2024, is presented below:

	Balance 9/1/2023	Adjustments	Reclassifications			Additions	Deletions	Balance 8/31/2024
			Completed CIP	Inc-Int'gy Tran	Dec-Int'gy Tran			
GOVERNMENTAL ACTIVITIES								
Non-Depreciable Assets/Non-amortizable								
Land and Land Improvements	13,532,113.32	10.00	-	-	-	148,866.00	-	13,680,989.32
Construction in Progress	82,269,270.49	1,740,515.73	(1,090,879.69)	-	-	78,296,362.60	-	161,215,269.13
Other Capital Assets	-	-	-	-	-	-	-	-
Total Non-Depreciable Assets	\$95,801,383.81	\$1,740,525.73	(\$1,090,879.69)	\$ -	\$ -	\$78,445,228.60	\$ -	\$174,896,258.45
Depreciable Assets								
Buildings and Building Improvements	401,655,598.84	(2,187,039.00)	1,090,879.69	-	-	110,527.00	-	400,669,966.53
Infrastructure	823,109.00	-	-	-	-	-	-	823,109.00
Facilities and Other Improvements	6,335,957.71	-	-	-	-	1,714,390.00	-	8,050,347.71
Furniture and Equipment	277,543,337.81	136,064.94	-	7,797.00	(1,164,050.79)	50,234,499.47	(16,986,092.59)	309,771,555.84
Vehicle, Boats & Aircraft	354,203,636.48	(1,000.00)	-	1,174,951.10	(312,097.30)	78,103,222.26	(26,231,276.06)	406,937,436.48
Other Capital Assets	3,096,478.27	-	-	-	-	1,037,312.99	(10,500.00)	4,123,291.26
Total Depreciable Assets at Historical Cost	\$1,043,658,118.11	(\$2,051,974.06)	\$1,090,879.69	\$1,182,748.10	(\$1,476,148.09)	\$131,199,951.72	(\$43,227,868.65)	\$1,130,375,706.82
Accumulated Depreciation								
Buildings and Improvements	(180,374,070.85)	-	-	-	-	(11,680,674.19)	-	(192,054,745.04)
Infrastructure	(541,879.96)	-	-	-	-	(41,155.44)	-	(583,035.40)
Facilities and Other Improvements	(1,189,471.80)	-	-	-	-	(360,854.79)	-	(1,550,326.59)
Furniture and Equipment	(211,288,576.59)	(222,133.05)	-	(7,407.15)	649,428.34	(20,102,159.80)	15,375,015.75	(215,595,832.50)
Vehicles, Boats & Aircraft	(212,226,544.93)	(452,509.78)	-	(276,019.16)	181,108.80	(40,165,736.80)	24,034,176.69	(228,905,525.18)
Other Capital Assets	(800,353.97)	-	-	-	-	(224,789.95)	5,851.11	(1,019,292.81)
Total Accumulated Depreciation	(\$606,420,898.10)	(\$674,642.83)	\$ -	(\$283,426.31)	\$830,537.14	(\$72,575,370.97)	\$39,415,043.55	(\$639,708,757.52)
Amortizable Assets - Intangible								
Computer Software	11,430,037.26	-	-	-	-	1,965,119.39	(256,097.60)	13,139,059.05
Total Amortizable Assets-Intangible	\$11,430,037.26	\$ -	\$ -	\$ -	\$ -	\$1,965,119.39	(\$256,097.60)	\$13,139,059.05
Accumulated Amortization								
Computer Software	(10,651,020.44)	-	-	-	-	(800,187.68)	256,097.60	(11,195,110.52)
Total Accumulated Amortization	\$ (10,651,020.44)	\$ -	\$ -	\$ -	\$ -	\$ (800,187.68)	\$ 256,097.60	\$ (11,195,110.52)
Total Governmental Activities	\$533,817,620.64	(\$986,091.16)	\$ -	\$899,321.79	(\$645,610.95)	\$138,234,741.06	(\$3,812,825.10)	\$667,507,156.28
GOVERNMENTAL ACTIVITIES- Right to Use Assets								
Amortizable Assets-IRTU								
Buildings and Building Improvements	112,715,341.77	(8,510,218.04)	-	-	-	11,003,249.94	-	115,208,373.67
Subscription Assets	14,420,657.54	27,930,973.83	-	-	-	29,433,622.76	-	71,785,254.13
Total Amortizable Assets- IRTU	\$ 127,135,999.31	\$19,420,755.79	\$ -	\$ -	\$ -	\$ 40,436,872.70	\$ -	\$ 186,993,627.80
Accumulated Amortization- IRTU								
Buildings and Building Improvements	(31,127,329.81)	(267,078.77)	-	-	-	-	(15,641,648.32)	(47,036,056.90)
Subscription Assets	(3,802,784.48)	(3,369,670.63)	-	-	-	(14,920,997.50)	-	(22,093,452.61)
Total Accumulated Amortization	\$ (34,930,114.29)	\$ (3,636,749.40)	\$ -	\$ -	\$ -	\$(14,920,997.50)	\$ (15,641,648.32)	\$ (69,129,509.51)
Total Governmental Activities	\$ 92,205,885.02	\$15,784,006.39	\$ -	\$ -	\$ -	\$ 25,515,875.20	\$ (15,641,648.32)	\$ 117,864,118.29

Note 3: Deposits, Investments, & Repurchase Agreements

Texas Department of Public Safety 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, 2024, the carrying amount of deposits was \$786,375.69 as presented below.

Governmental and Business-Type Activities	
Cash in Bank – Carrying Value	\$ 782,000.00
Cash in Bank per AFR	\$ 782,000.00

Fiduciary Funds	
Cash in Bank – Carrying Value	\$ 4,375.69
Cash in Bank per AFR	\$ 4,375.69

Note 4: Short-Term Debt

Not Applicable

Note 5: Long-Term Liabilities

Changes in Long-Term Liabilities

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

Governmental Activities	Balance 9/01/23	Additions	Reductions	Adjustments	Balance 8/31/24	Due in Year	Amounts Due Thereafter
Claims and Judgements	\$ 19,397.73	\$2,599,409.20	\$2,079,478.07	-	\$539,328.86	\$ 539,328.86	-
Right to Use Lease Obligations	\$82,401,655.21	\$11,003,249.94	\$15,426,974.13	(\$9,026,618.31)	\$68,951,312.71	\$15,260,760.93	\$53,690,551.78
Right to Use Subscriptions Obligations	\$ 9,268,356.15	\$29,433,622.76	\$17,030,932.10	\$26,472,119.87	\$48,143,166.68	\$15,391,480.06	\$32,751,686.62
Employees' Compensable Leave	\$123,980,553.54	\$319,497,724.73	\$337,143,218.46	-	\$106,335,059.81	\$63,822,915.85	\$ 42,512,143.96
Pollution Remediation	\$ 269,500.00	\$64,900.00	-	-	\$334,400.00	\$262,500.00	\$71,900.00
Total Governmental Activities	\$215,939,462.63	\$362,598,906.63	\$371,680,602.76	\$17,445,501.56	\$224,303,268.06	\$95,276,985.70	\$129,026,282.36

Notes and Loans Payable

Loan Payable

Governmental Activities			
Year	Prior Year Balance 8/31/23	Reductions	Balance 8/31/24
2024	\$ 3,530,344.50	\$3,534,344.50	\$ 0.00

Notes and Loans-Direct Borrowings

Governmental Activities			
Year	Principal	Interest	Total
2026	\$ 3,098,509.22	\$2,645,869.05	\$ 5,744,378.27
2027	\$ 3,318,490.64	\$2,425,887.63	\$ 5,744,378.27
2028	\$ 3,554,089.64	\$ 2,190,288.43	\$ 5,744,378.27
2029	\$ 3,806,415.61	\$ 1,937,962.66	\$ 5,744,378.27
2030-2034	\$ 23,490,413.30	\$5,231,478.05	\$ 28,721,891.35
Totals	\$ 37,267,918.61	\$ 14,431,485.82	\$ 51,699,404.43

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 the benefits accrue to employees. No liability is recorded for non-vesting accumulating rights to receive sick pay benefits.

Pollution Remediation Obligations

The Agency is responsible for: the maintenance of DPS state owned underground storage tanks and is currently managing 8 sites; conducting mold and lead remediation at the North Lamar and Florence shooting ranges; the cleanup and preventative measures for the protection of Waller Creek; asbestos abatement in DPS state owned offices; and managing chemical spill sites.

Note 6: Bonded Indebtedness*Not Applicable***Note 7: Bonded Derivatives***Not Applicable***Note 8: Leases****Leases Liability**

Included in the expenditures reported in the financial statements are the following amounts of rent paid or due under lease liability:

Fund Type	Amount
General Fund	\$ 15,426,974.13

Future lease payments**Year Ended Aug. 31, 2024**

Primary Government			
Governmental Activities			
Year	Principal	Interest	Total Future Min. Lease Payments
2025	\$15,260,760.93	\$536,554.21	\$15,797,315.14
2026	\$13,873,570.69	\$396,671.97	\$14,270,242.66
2027	\$12,031,239.20	\$270,830.12	\$12,302,069.32
2028	\$7,135,923.73	\$174,668.91	\$7,310,592.64
2029	\$5,508,495.59	\$120,722.50	\$5,629,218.09
2030-2034	\$14,791,658.11	\$122,109.75	\$14,913,767.86
2035-2039	\$349,664.46		\$349,664.46
Totals	\$68,951,312.71	\$1,621,557.46	\$70,572,870.17

Subscription Lease Liability

Included in the expenditures reported in the financial statements are the following amounts of subscription fees paid under the noncancelable liability:

Fund Type	Amount
Business Type	\$ 17,030,932.11

Future Subscription Payments

Year Ended Aug. 31, 2024

Primary Government			
Governmental Activities			
Year	Principal	Interest	Total Future Min. Subscription Payments
2025	\$15,391,480.06	\$126,279.00	\$15,517,759.06
2026	\$11,690,045.30	\$41,372.46	\$11,731,417.76
2027	\$8,806,662.66		\$8,806,662.66
2028	\$8,214,978.66		\$8,214,978.66
2029	\$3,240,000.00		\$3,240,000.00
2030-2035	\$800,000.00		\$800,000.00
Totals	\$48,143,166.68	\$167,651.46	\$48,310,818.14

Note 9: Pension Plans	<i>Not Applicable</i>
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Note 10: Deferred Compensation	<i>Not Applicable</i>
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Note 11: Post Employment Health Care and Life Insurance	<i>Not Applicable</i>
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Note 12: Interfund Activities and Transactions	<i>Not Applicable</i>
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Note 13: Continuance Subject to Review

Under the Texas Sunset Act, the Agency will be abolished effective September 1, 2031, unless continued in existence by the Legislature as provided by the Act. If abolished, the agency may continue until September 1, 2032 to close out its operations.

Note 14: Adjustments to Beginning Net Position, Fund Balances or Fund Net Position

During FY 2024, adjustments were made which required the restatement of the amounts in fund balances and fund equity as discussed and shown below:

Correction of an Error in Previously Issued Financial Statements (Column C)

The grants team underwent a large reconciliation project to review every grant and make any necessary corrections to a grant concerning grant expenditures which made up \$5,234,405.11 of the General Fund correction, the majority of the remaining general fund correction is a \$3,663,738.35 restatement done for the new General Revenue reconciliation process in place for FY24. The Capital Asset corrections were due to the in-service date on some assets changing the depreciation amounts for those assets and changes being made to the start and end dates of the leases and subscriptions as well as some of the monthly lease amounts changing on some of the leases. There was a \$9,026,618.31 decrease in the Right to Use Lease Obligations due to changes in leases during the previous FY that were not disclosed until this year, a lease termination due to a mutual agreement within the year, and a lease responsibility shifting to the City of San Antonio. The \$26,472,119.87 increase in Right to Use Subscription Obligations is due to the IT department adding multiple Subscriptions this year that should have been included last year, they were left off in error due to misinterpretation of the new GASB 96 reporting requirements for Subscriptions.

Adjustments to and Restatements of Beginning Balance

During fiscal year 2024, changes to or within the financial reporting agency and an error correction resulted in adjustments to and restatements of beginning net position and fund net position, as follows (amounts in thousands):

Governmental Funds	8/31/2023 As Previously Reported	Error Correction	8/31/2023 As Restated
Major Funds			
General Fund	470,184,105.45	(8,901,925.25)	461,282,180.20
Total for Major Funds	\$470,184,105.45	(\$8,901,925.25)	\$461,282,180.20
Governmental Activities			
Capital Assets	626,023,505.66	14,797,915.23	640,821,420.89
Right to Use Lease Obligations	82,401,655.21	(\$9,026,618.31)	73,375,036.90
Right to Use Subscription Obligations	9,268,356.15	26,472,119.87	35,740,476.02
Total for Governmental Activities Adjustment	\$717,693,517.02	\$32,243,416.79	\$749,936,933.81

Note 15: Contingent Liabilities

Unpaid Claims and Lawsuits

Unpaid claims totaled \$539,328.86 as of August 31, 2024. These miscellaneous claims were set up as liabilities. (Please see note 5.)

As of August 31, 2024, The Texas Department of Public Safety or employees of the Texas Department of Public Safety sued on behalf of their official acts were named defendants in 68 new lawsuits. These included suits arising from tort claims, civil rights, wrongful death, and third-party claims. The monetary range of potential damages claimed against the Department range from \$0 (i.e., injunctive relief only sought) to greater than \$1,000,000.00. Some cases are clearly frivolous in nature. Adverse judgment of suits determined valid could result in liabilities to the Department, but based on prior experience, it is unlikely that the outcome for these claims will materially affect the financial position of the Department. It is anticipated that any resulting judgments of consequence would be presented to a forthcoming session of the legislature for its consideration as to method of funding.

Federal Assistance

The 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 from grantor agencies for expenditures disallowed under the terms of the grant. Based on prior experience, management believes such disallowances, if any, will be immaterial.

Under the Texas Sunset Act, the Agency will be abolished effective September 1, 2031, unless continued in existence by the Legislature as provided by the Act. If abolished, the agency may continue until September 1, 2032, to close out its operations.

Note 16: Subsequent Events

Not Applicable

Note 17: Risk Management

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

The agency 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 agency's liabilities are reported when it is both probable that a loss has occurred, and the amount of that 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, experience, and economic factors. There were no significant reductions in insurance coverage in the past year and losses did not exceed funding arrangements during the past three years. Changes in the balances of the agency's claims liabilities during fiscal 2023 and 2024 were:

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	Beginning Balance	Increases	Decreases	Ending Balance
2024	\$ 19,397.73	\$2,599,409.20	\$2,079,478.07	\$539,328.86
2023	\$ 171,228.71	\$2,427,819.03	\$2,579,650.01	\$19,397.73

Please note that in any given fiscal year the Department enters into numerous financial settlement agreements resulting from lawsuits and claims filed against the Department. Importantly, there are numerous factors that impact the Department's total settlement figure for lawsuits and claims that are completely outside the Department's control, consequently the disparity of the total financial settlements paid may vary significantly from one fiscal year to the next.

Note 18: Management Discussion & Analysis

Operation Lonestar - In March 2021, Governor Greg Abbott initiated Operation Lone Star to address the surge that continues to worsen at the Texas / Mexico border. The Operation integrates DPS with the Texas National Guard, including air, ground, marine and tactical security assets, along the border to combat the smuggling of people and drugs into Texas. The agency received grant funds in FY 21 from the Governor's Office to pay for overtime, fuel, and travel for the commissioned officers deployed to the border. The Legislature appropriated \$133,506,725 in House Bill 9, Second Called Session in FY 2021 for use during FY2022 and FY 2023. The 88th Legislature provided an additional \$47,300,000 in supplemental appropriations for FY 2023. The 88th Legislature continued the funding for the operation with an annual appropriation of \$133,506,725 for fiscal years 2024 and 2025. DPS has continued its operations at the border until further direction from the Governor.

Note 19: The Financial Reporting Entity

Not Applicable

Note 20: Stewardship, Compliance, & Accountability

Confiscated/Entrusted Property

Confiscated/Entrusted Property represents assets held by the Department as the result of criminal investigations or stolen assets recovered by the Department. Those seized assets are held in the custody of the Department at the request of various courts in the State until court decisions have been made. At the time of the decisions, the property will either be returned to the defendant or awarded to the State, county, or federal government. Stolen assets recovered by the Department are held until positive identification is made and those items can be returned to the rightful owner.

Confiscated/Entrusted Property may consist of cash, foreign currency, automobiles, airplanes, weapons, precious metals and various other assets of value and is maintained throughout the State in Department-secured locations. On August 31, 2024, a physical count of the property was performed. U.S. monetary assets are recorded in Agency Funds. The values of the other confiscated assets cannot be readily determined and are disclosed only by type as listed above.

Note 21:

Not Applicable

Note 22: Donor Restricted Endowments

Not Applicable

Note 23: Extraordinary or 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***Note 28: Deferred Outflows of Resources and
Deferred Inflows of Resources***Not Applicable***Note 29: Trouble Debt Restructuring***Not Applicable***Note 30: Non-Exchange Financial Guarantees***Not Applicable***Note 31: Tax Abatements***Not Applicable***Note 32: Fund Balances**

DPS has the following restrictions/covenants causing fund balances to be committed and restricted:

GAAP Fund	Fund	AFR 54 Class	Citation	Comments
0001	1002	Restricted	GAA, Article V, 47	Budget execution order Item 2
0001	1003	Restricted	GAA, Article V, 47	Budget execution order Item 4 – Strategy 1-1-4 Local Border Security
0001	3045	Restricted	Grant Contract	OOG DR4223 Assistance Grant
0001	3048	Restricted	Grant Contract	OOG DR4266 Assistance Grant
0001	3050	Restricted	Grant Contract	OOG DR4272 Assistance Grant
0001	3146	Restricted	Federal ALN 16.575	Federal Funds, restrictions are externally imposed by federal agencies
0001	3656	Restricted	Grant Contract	N TX Tollway Dallas IAC 2016
0001	5066	Restricted	Federal ALN 20.616	Federal Funds, restrictions are externally imposed by federal agencies
0001	5161	Restricted	Federal ALN 97.036	Federal Funds, restrictions are externally imposed by federal agencies
0001	5235	Restricted	Grant Contract	OOG Open Disaster Grant
0001	5308	Restricted	Grant Contract	CCA Crime Scene Investigation Working Group
0001	5317	Restricted	Grant Contract	Work Zone Enforcement 09-4XXIA001 2018
0001	5326	Restricted	Federal ALN 20.616	Federal Funds, restrictions are externally imposed by federal agencies
0001	5405	Restricted	Federal ALN 16.710	Community Policing Development
0001	5468	Restricted	Federal ALN 97.036	Federal Funds, restrictions are externally imposed by federal agencies
0001	5477	Restricted	Federal ALN 97.039	Federal Funds, restrictions are externally imposed by federal agencies
0001	5557	Restricted	Grant Contract	FM 5116 Hidden Pines Assistance Grant
0001	5559	Restricted	Grant Contract	February 2016 Wildfire Grant
0001	5567	Restricted	Federal ALN 97.036	Federal Funds, restrictions are externally imposed by federal agencies
0001	5577	Restricted	Federal ALN 97.039	Federal Funds, restrictions are externally imposed by federal agencies
0001	5578	Restricted	Federal ALN 97.036	Federal Funds, restrictions are externally imposed by federal agencies
0001	5580	Restricted	Federal ALN 97.036	Federal Funds, restrictions are externally imposed by federal agencies
0001	5581	Restricted	Federal ALN 97.039	Federal Funds, restrictions are externally imposed by federal agencies
0001	5583	Restricted	Federal ALN 97.036	Federal Funds, restrictions are externally imposed by federal agencies
0001	5584	Restricted	Federal ALN 97.039	Federal Funds, restrictions are externally imposed by federal agencies
0001	5737	Restricted	Federal ALN 19.705	Federal Funds, restrictions are externally imposed by federal agencies
0001	5828	Restricted	Grant Contract	TCEQ Harvey 528-18-81736 Debris Assist
0001	5980	Restricted	Federal ALN 97.036	Federal Funds, restrictions are externally imposed by federal agencies
0001	5985	Restricted	Federal ALN 97.039	Federal Funds, restrictions are externally imposed by federal agencies
0001	6101	Restricted	Credit Card Service Fees	Credit Card Service Fees due DIR
0001	6300	Restricted	H.S. Title 9 B, CH 778	Emergency Management Assistance Compact – Appnrd Receipts
0001	6720	Restricted	State Seized	DPS State Fund
0001	7201	Restricted	Federal ALN 16.575	Federal Funds, restrictions are externally imposed by federal agencies
0001	7215	Restricted	Federal ALN 16.833	Federal Funds, restrictions are externally imposed by federal agencies

0001	7406	Restricted	Federal ALN 20.600	ST/Community Highway Safety
0001	7410	Restricted	Federal ALN 20.616	Federal Funds, restrictions are externally imposed by federal agencies
0001	7419	Restricted	Federal ALN 20.218	Federal Funds, restrictions are externally imposed by federal agencies
0001	7420	Restricted	Federal ALN 20.616	Federal Funds, restrictions are externally imposed by federal agencies
0001	7702	Restricted	Federal ALN 95.001	Federal Funds, restrictions are externally imposed by federal agencies
0001	7801	Restricted	Federal ALN 97.067	Homeland Security Grant Program
0001	7811	Restricted	Federal ALN 97.067	Federal Funds, restrictions are externally imposed by federal agencies
0001	7815	Restricted	Federal ALN 97.067	Federal Funds, restrictions are externally imposed by federal agencies
0001	7817	Restricted	Federal ALN 97.067	Federal Funds, restrictions are externally imposed by federal agencies
0001	7901	Restricted	Grant Contract	North Texas Tollway
0001	7907	Restricted	Grant Contract	Crime Lab MOUS
0001	7910	Restricted	Grant Contract	AG Victims Assistance
0001	7911	Restricted	Grant Contract	TXDOT Work Zone Enforcement
0001	7921	Restricted	Grant Contract	Texas Top 10 #2411610
0001	7924	Restricted	Federal ALN 97.067	Federal Funds, restrictions are externally imposed by federal agencies
0001	7925	Restricted	Grant Contract	OAG Operation Lone Star
0092	0092	Restricted	Federal Disaster Fund	Federal Disaster Fund
0092	3014	Restricted	Federal Grant	TDEM FMAG Prior Year Carry Forward
0092	3307	Restricted	Federal ALN 20.703	Federal Funds, restrictions are externally imposed by federal agencies
0092	3308	Restricted	Federal ALN 20.703	Federal Funds, restrictions are externally imposed by federal agencies
0092	3328	Restricted	Federal ALN 81.106	Federal Funds, restrictions are externally imposed by federal agencies
0092	3461	Restricted	Federal ALN 97.036	Federal Funds, restrictions are externally imposed by federal agencies
0092	3465	Restricted	Federal ALN 97.036	Federal Funds, restrictions are externally imposed by federal agencies
0092	3468	Restricted	Federal ALN 97.036	Federal Funds, restrictions are externally imposed by federal agencies
0092	3470	Restricted	Federal ALN 97.039	Federal Funds, restrictions are externally imposed by federal agencies
0092	3476	Restricted	Federal ALN 97.039	Federal Funds, restrictions are externally imposed by federal agencies
0092	3477	Restricted	Federal ALN 97.039	Federal Funds, restrictions are externally imposed by federal agencies
0092	3563	Restricted	Federal ALN 97.036	Federal Funds, restrictions are externally imposed by federal agencies
0092	3565	Restricted	Federal ALN 97.036	Federal Funds, restrictions are externally imposed by federal agencies
0092	3566	Restricted	Federal ALN 97.036	Federal Funds, restrictions are externally imposed by federal agencies
0092	3575	Restricted	Federal ALN 97.039	Federal Funds, restrictions are externally imposed by federal agencies
0092	3576	Restricted	Federal ALN 97.039	Federal Funds, restrictions are externally imposed by federal agencies
0092	3580	Restricted	Federal ALN 97.036	Federal Funds, restrictions are externally imposed by federal agencies
0092	3582	Restricted	Federal ALN 97.036	Federal Funds, restrictions are externally imposed by federal agencies
0092	3583	Restricted	Federal ALN 97.036	Federal Funds, restrictions are externally imposed by federal agencies
0092	3584	Restricted	Federal ALN 97.039	Federal Funds, restrictions are externally imposed by federal agencies
0092	3587	Restricted	Federal ALN 97.036	Federal Funds, restrictions are externally imposed by federal agencies
0092	3890	Restricted	Federal Grant	TDEM Prior Year Carry Forward
0092	3983	Restricted	Federal ALN 97.046	Federal Funds, restrictions are externally imposed by federal agencies
0092	3984	Restricted	Federal ALN 97.036	Federal Funds, restrictions are externally imposed by federal agencies
0092	3985	Restricted	Federal ALN 97.039	Federal Funds, restrictions are externally imposed by federal agencies
0092	3988	Restricted	Federal ALN 97.039	Federal Funds, restrictions are externally imposed by federal agencies
0092	3989	Restricted	Federal ALN 97.036	Federal Funds, restrictions are externally imposed by federal agencies
0092	6092	Restricted	Federal Disaster Fund	Federal Disaster Fund
0092	7408	Restricted	Federal ALN 20.703	Federal Funds, restrictions are externally imposed by federal agencies
0092	7601	Restricted	Federal ALN 81.106	Federal Funds, restrictions are externally imposed by federal agencies
0099	0099	Committed	GR account	Fund balance default to committed
0221	0221	Restricted	Federal Grant	Federal Civil Defense & Disaster Relief Fund
0221	1221	Restricted	Federal Grant	Federal Civil Defense & Disaster Relief Fund
0221	2221	Restricted	Federal Grant	Federal Civil Defense & Disaster Relief Fund
0221	3117	Restricted	Federal Grant	Federal Civil Defense & Disaster Relief Fund
0221	3221	Restricted	Federal Grant	Federal Civil Defense & Disaster Relief Fund
0221	3970	Restricted	Federal Grant	Federal Civil Defense & Disaster Relief Fund
0221	5008	Restricted	Federal Grant	Federal Civil Defense & Disaster Relief Fund
0221	5798	Restricted	Federal Grant	Federal Civil Defense & Disaster Relief Fund
0221	7101	Restricted	Federal Grant	11.549 State/Local Implementation Program
0221	7221	Restricted	Federal Grant	Federal Civil Defense & Disaster Relief Fund

0222	0222	Restricted	Federal Seized	DPS Federal Seized Fund
0222	1222	Restricted	Federal ALN 16.922	Federal Funds, restrictions are externally imposed by federal agencies
0222	1223	Restricted	Federal ALN 21.000	Federal Funds, restrictions are externally imposed by federal agencies
0222	3222	Restricted	Federal Seized	DPS Federal Fund
0222	5222	Restricted	Federal Seized	DPS Federal Fund
0222	6222	Restricted	Federal Seized	DPS Federal Fund
0222	7204	Restricted	Federal Seized	DPS Federal Fund – Federal CJD
0222	7207	Restricted	Federal Seized	16.922 Equitable Sharing Program- DOJ
0222	7222	Restricted	Federal Seized	DPS Federal Fund
0222	7502	Restricted	Federal Seized	21.016 Nat Asset Seizure US Treasury
5013	1013	Committed	Breath Alcohol Testing	Gr Acct – Breath Alcohol Testing Fund
5013	2513	Committed	Breath Alcohol Testing	Unappropriated Breath Alcohol Testing Fund
5013	5013	Committed	Breath Alcohol Testing	Gr Acct – Breath Alcohol Testing Fund
5153	1153	Restricted	Emergency Radio Infrastructure	Unappropriated Emergency Radio Infrastructure
5153	2153	Restricted	TGC 411.403	Unappropriated Emergency Radio Infrastructure
5153	5153	Restricted	TGC 411.403	Unappropriated Emergency Radio Infrastructure
5185	1185	Restricted	DNA Testing Account	GR Acct – DNA Testing
5186	1186	Restricted	Transportation Admin Fee	GR Acct – Transportation Admin Fee

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UNAUDITED

Texas Department of Public Safety (405)
 Exhibit A-1 - Combining Balance Sheet - All General and Consolidated Funds
 For the Fiscal Year Ended August 31, 2024

	Consolidated Accounts						
	General Revenue Fund (0001)	Texas Department Insurance Operating Fund (0036)	Federal Disaster Fund (0092)	Operator & Chauffeur License Fund (0099)	Fed. Civil Defense & Disaster Relief Fund (0221)	Federal Fund (0222)	Coronavirus Relief Fund Fund (0325)
ASSETS							
Current Assets:							
Cash							
Cash on Hand	\$ 1,165,320.00	\$ -	\$ -	\$ -	\$ -	\$ 3,000.00	
Cash in Bank	782,000.00						
Cash in State Treasury	7,362,626.52			402,551.91	121,911.91	5,592,519.10	48,194.43
Legislative Appropriations	1,028,745,959.88						
Receivables from:							
Federal	18,408,239.18		-		-	-	-
Accounts Receivable							
Due From Other Funds	-						-
Due From Other Agencies	1,894,246.81		-				
Consumable Inventories	443,702.88						
Merchandise Inventories	5,137,179.12						
Total Current Assets	<u>\$ 1,063,939,274.39</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 402,551.91</u>	<u>\$ 121,911.91</u>	<u>\$ 5,595,519.10</u>	<u>\$ 48,194.43</u>
Non-Current Assets:							
Total Non-Current Assets:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Assets:	<u>\$ 1,063,939,274.39</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 402,551.91</u>	<u>\$ 121,911.91</u>	<u>\$ 5,595,519.10</u>	<u>\$ 48,194.43</u>
LIABILITIES AND FUND BALANCES							
Current Liabilities:							
Payables from:							
Accounts	\$ 32,177,792.52	\$ -	\$ (40,010.45)	\$ -	\$ (77,190.34)	\$ (4,706.44)	\$ -
Payroll	84,395,599.03	26,495.19					
Due To Other Funds	-						
Due To Other Agencies	-		-				
Unearned Revenues	(703,472.97)		-		-	4,157,297.15	-
Total Current Liabilities	<u>\$ 115,869,918.58</u>	<u>\$ 26,495.19</u>	<u>\$ (40,010.45)</u>	<u>\$ -</u>	<u>\$ (77,190.34)</u>	<u>\$ 4,152,590.71</u>	<u>\$ -</u>
Non-Current Liabilities:							
Total Non-Current Liabilities:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Liabilities:	<u>\$ 115,869,918.58</u>	<u>\$ 26,495.19</u>	<u>\$ (40,010.45)</u>	<u>\$ -</u>	<u>\$ (77,190.34)</u>	<u>\$ 4,152,590.71</u>	<u>\$ -</u>
Fund Balances (Deficits):							
Nonspendable in Inventory	\$ 5,580,882.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	104,627,127.82		40,010.45		199,102.25	1,442,928.39	-
Assigned	145,897.78						
Committed				402,551.91			
Unassigned	837,715,448.21	(26,495.19)					48,194.43
Total Fund Balances	<u>\$ 948,069,355.81</u>	<u>\$ (26,495.19)</u>	<u>\$ 40,010.45</u>	<u>\$ 402,551.91</u>	<u>\$ 199,102.25</u>	<u>\$ 1,442,928.39</u>	<u>\$ 48,194.43</u>
Total Liabilities and Fund Balances	<u>\$ 1,063,939,274.39</u>	<u>\$ -</u>	<u>\$ 0.00</u>	<u>\$ 402,551.91</u>	<u>\$ 121,911.91</u>	<u>\$ 5,595,519.10</u>	<u>\$ 48,194.43</u>

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

UNAUDITED

Motorcyle Education Fund (0501)	Economic Stabilization Fund (0599)	Sexual Assault Testing Program (FUND 5010)	Breath Alcohol Testing Fund (5013)	Emergency Radio Infrastructure Fund (5153)	DNA Testing Fund (5185)	Transportation Admin Fee Fund (5186)	Funds Held Outside the State Treasury Fund (9999)	TOTALS
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,168,320.00
-	-	-	10,591,902.54	-	381,555.79	7,243,279.02	4,375.69	786,375.69
-	-	-	-	-	-	-	-	31,744,541.22
-	-	-	-	-	-	-	-	1,028,745,959.88
-	-	-	-	-	-	-	-	18,408,239.18
-	-	-	-	-	-	-	-	-
-	677,248.00	-	-	-	-	-	-	2,571,494.81
-	-	-	-	-	-	-	-	443,702.88
-	-	-	-	-	-	-	-	5,137,179.12
\$ -	\$ 677,248.00	\$ -	\$ 10,591,902.54	\$ -	\$ 381,555.79	\$ 7,243,279.02	\$ 4,375.69	\$ 1,089,005,812.78
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 677,248.00	\$ -	\$ 10,591,902.54	\$ -	\$ 381,555.79	\$ 7,243,279.02	\$ 4,375.69	\$ 1,089,005,812.78
\$ -	\$ -	\$ 15,084.47	\$ -	\$ 2,952.64	\$ 29,213.41	\$ 112.64	\$ -	\$ 32,103,248.45
-	-	353,614.44	-	42,986.19	-	381,967.08	-	85,200,661.93
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	3,453,824.18
\$ -	\$ -	\$ 368,698.91	\$ -	\$ 45,938.83	\$ 29,213.41	\$ 382,079.72	\$ -	\$ 120,757,734.56
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ 368,698.91	\$ -	\$ 45,938.83	\$ 29,213.41	\$ 382,079.72	\$ -	\$ 120,757,734.56
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,580,882.00
-	-	-	-	-	-	-	-	113,522,710.59
-	-	-	-	-	352,342.38	6,861,199.30	-	145,897.78
-	677,248.00	(368,698.91)	10,591,902.54	(45,938.83)	-	-	4,375.69	10,998,830.14
-	-	-	-	-	-	-	-	837,999,757.71
\$ -	\$ 677,248.00	\$ (368,698.91)	\$ 10,591,902.54	\$ (45,938.83)	\$ 352,342.38	\$ 6,861,199.30	\$ 4,375.69	\$ 968,248,078.22
\$ -	\$ 677,248.00	\$ -	\$ 10,591,902.54	\$ -	\$ 381,555.79	\$ 7,243,279.02	\$ 4,375.69	\$ 1,089,005,812.78

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

UNAUDITED

Texas Department of Public Safety (405)
 Exhibit A-2 - Combining Statement of Revenues, Expenditures, and Changes in Fund Balances -
 All General and Consolidated Funds
 For the Fiscal Year Ended August 31, 2024

	Consolidated Accounts						
	General Revenue Fund (0001)	Texas Department Insurance Operating Fund (0036)	Federal Disaster Fund (0092)	Operator & Chauffeur License Fund (0099)	Fed. Civil Defense & Disaster Relief Fund (0221)	Federal Fund (0222)	Coronavirus Relief Fund Fund (0325)
REVENUES							
Legislative Appropriations:							
Original Appropriations	\$ 2,006,461,573.21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Additional Appropriations	229,326,713.34						
Federal Revenue (Schedule 1A)	48,226,076.19		-			483,113.93	-
Federal Grant Pass-Through Revenue (Schedule 1A)	11,406,911.82		-				(1,524,618.53)
State Grant Pass-Through Revenue (Schedule 1B)	5,462,637.01						
Licenses, Fees & Permits	76,553,554.26						
Interest and Other Investment Income	54,657.03				6,327.39	211,625.37	14,363.98
Land Income	(25,158.94)						
Settlement of Claims	891,131.36						
Sales of Goods and Services	18,811,002.10						
Other	(2,448,889.41)		(1,952,266.99)				278,766.88
Total Revenues	\$ 2,394,720,207.97	\$ -	\$ (1,952,266.99)	\$ -	\$ 6,327.39	\$ 694,739.30	\$ (1,231,487.67)
EXPENDITURES							
Salaries and Wages	\$ 983,777,758.27	\$ 102,777.85	\$ 928,297.74	\$ -	\$ -	\$ -	\$ (1,524,618.53)
Payroll Related Costs	245,608,101.81	35,232.60	-				-
Professional Fees and Services	32,752,879.85		-			53,830.00	358.00
Travel	34,963,834.85		545.07				
Materials and Supplies	120,488,154.92	-	-			113,390.00	(124,724.05)
Communication and Utilities	30,564,587.06		-			41,533.05	2,625.40
Repairs and Maintenance	74,887,667.02		-			191,598.31	33,922.71
Rentals and Leases	(7,990,507.37)		-				
Printing and Reproduction	12,713,577.07		-				
Claims and Judgments	2,428,232.63		-				
Federal Grant Pass-Through Expenditures	-		-				
State Grant Pass-Through Expenditures (Schedule 1B)	-		-				
Intergovernmental Payments	250,000.00		(38,595.17)				
Other Expenditures	80,633,739.63		789,992.40			212.57	3,768.94
Debt service:							
Principal	36,057,906.23						
Interest on Long-Term Debt (GWFS)	30,690.59						
Capital Outlay	267,658,589.77		-			82,550.00	84,049.00
Total Expenditures	\$ 1,914,825,212.33	\$ 138,010.45	\$ 1,680,240.04	\$ -	\$ -	\$ 483,113.93	\$ (1,524,618.53)
Excess (Deficiency) of Revenues over Expenditures	\$ 479,894,995.64	\$ (138,010.45)	\$ (3,632,507.03)	\$ -	\$ 6,327.39	\$ 211,625.37	\$ 293,130.86
OTHER FINANCING SOURCES (USES)							
Sale of Capital Assets	\$ 4,255,826.83	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Long Term Debt Issued	\$ 37,267,918.61						
Increase in Obligations - Leases	40,436,872.70						
Insurance Recoveries	617,753.93						
Interagency transfer of Capital Assets	-						
Transfers In	-	111,515.26	-				
Transfers Out	(2,123,654.12)		(345,937.06)				
Legislative Transfers In	40,000,000.00						
Legislative Transfers Out	-						
Total Other Financing Sources (Uses)	\$ 120,454,717.95	\$ 111,515.26	\$ (345,937.06)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balances	\$ 600,349,713.59	\$ (26,495.19)	\$ (3,978,444.09)	\$ -	\$ 6,327.39	\$ 211,625.37	\$ 293,130.86
FUND FINANCIAL STATEMENT - FUND BALANCES							
Fund Balances - Beginning	\$ 445,576,185.98	\$ -	\$ 4,477,524.38	\$ 402,551.91	\$ 154,179.69	\$ 1,231,303.02	\$ 27,066.14
Restatements	(8,209,448.01)		(459,069.84)		38,595.17		(272,002.57)
Fund Balances as Restated	437,366,737.97		4,018,454.54	402,551.91	192,774.86	1,231,303.02	(244,936.43)
Appropriations Lapsed	(89,647,095.75)						
Fund Balances--Ending	\$ 948,069,355.81	\$ (26,495.19)	\$ 40,010.45	\$ 402,551.91	\$ 199,102.25	\$ 1,442,928.39	\$ 48,194.43

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

UNAUDITED

Motorcycle Education Fund (0501)	Economic Stabilization Fund (0599)	Sexual Assault Testing Program (FUND 5010)	Breath Alcohol Testing Fund (5013)	Emergency Radio Infrastructure Fund (5153)	DNA Testing Fund (5185)	Transportation Admin Fee Fund (5186)	Funds Held Outside the State Treasury Fund (9999)	TOTALS
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,006,461,573.21
								229,326,713.34
								48,709,190.12
								9,882,293.29
								5,462,637.01
16.75			679,745.07	-	223,631.14	6,956,468.38		84,413,415.60
							4.41	286,978.18
								(25,158.94)
								891,131.36
2,066.74								18,813,068.84
								(4,122,389.52)
\$ 2,083.49	\$ -	\$ -	\$ 679,745.07	\$ -	\$ 223,631.14	\$ 6,956,468.38	\$ 4.41	\$ 2,400,099,452.49
\$ -	\$ -	\$ 3,535,170.79	\$ 1,402,853.37	\$ 481,430.80	\$ -	\$ 5,107,315.49	\$ -	\$ 993,810,985.78
-	-	1,825,906.01	-	171,281.13	-	1,941,685.65	-	249,582,207.20
-	-	364,058.23	-	-	-	-	-	33,171,126.08
-	-	57,830.60	-	31,440.94	-	606.38	-	35,054,257.84
-	4,626,322.00	1,386,136.57	-	25,635.30	93,892.58	101.52	-	126,608,908.84
-	-	10,034.66	-	24,504.85	-	5,240.86	-	30,648,525.88
-	185,540.99	4,522.87	-	28,847.20	29,213.41	-	-	75,361,312.51
-	-	-	-	-	-	-	-	(7,990,507.37)
-	-	1,105.22	-	-	-	97,405.00	-	12,812,087.29
-	-	115,661.27	-	-	-	-	-	2,543,893.90
-	-	-	-	-	-	-	-	-
-	35.47	152,805.99	-	6,720.98	-	123.72	7,571.60	81,594,971.30
-	-	-	-	-	-	-	-	36,057,906.23
-	-	-	-	-	7,184.63	-	-	30,690.59
-	-	-	-	-	-	-	-	267,832,373.40
\$ -	\$ 4,811,898.46	\$ 7,453,232.21	\$ 1,402,853.37	\$ 769,861.20	\$ 130,290.62	\$ 7,152,478.62	\$ 7,571.60	\$ 1,937,330,144.30
\$ 2,083.49	\$ (4,811,898.46)	\$ (7,453,232.21)	\$ (723,108.30)	\$ (769,861.20)	\$ 93,340.52	\$ (196,010.24)	\$ (7,567.19)	\$ 462,769,308.19
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,255,826.83
								\$ 37,267,918.61
								40,436,872.70
								617,753.93
								-
-	5,489,146.46	7,412,404.09	-	723,922.37	-	-	-	13,736,988.18
(2,083.49)								(2,471,674.67)
								40,000,000.00
\$ (2,083.49)	\$ 5,489,146.46	\$ 7,412,404.09	\$ -	\$ 723,922.37	\$ -	\$ -	\$ -	\$ 133,843,685.58
\$ -	\$ 677,248.00	\$ (40,828.12)	\$ (723,108.30)	\$ (45,938.83)	\$ 93,340.52	\$ (196,010.24)	\$ (7,567.19)	\$ 596,612,993.77
\$ -	\$ -	\$ (327,870.79)	\$ 11,315,010.84	\$ -	\$ 259,001.86	\$ 7,057,209.54	\$ 11,942.88	\$ 470,184,105.45
								(8,901,925.25)
		(327,870.79)	11,315,010.84	-	259,001.86	7,057,209.54	11,942.88	461,282,180.20
								(89,647,095.75)
\$ -	\$ 677,248.00	\$ (368,698.91)	\$ 10,591,902.54	\$ (45,938.83)	\$ 352,342.38	\$ 6,861,199.30	\$ 4,375.69	\$ 968,248,078.22

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

UNAUDITED

Texas Department of Public Safety (405)
Exhibit C-1 - Combining Balance Sheet - Capital Project Funds
For the Fiscal Year Ended August 31, 2024

	Capital Projects Fund (7629)	Capital Projects Fund (7656)	TOTALS
ASSETS			
Current Assets:			
Cash			
Cash on Hand	\$ -	\$ -	\$ -
Cash in Bank			-
Receivables from:			-
Federal			-
Accounts Receivable			-
Due From Other Agencies	-	-	-
Total Current Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Assets:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Current Liabilities:			
Payables from:			
Accounts Payable	\$ -	\$ -	\$ -
Payroll			
Due To Other Agencies	-	-	-
Total Current Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Non-Current Liabilities:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Non-Current Liabilities:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Liabilities:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balances (Deficits):			
Restricted	\$ -	\$ -	\$ -
Unassigned	-	-	-
Total Fund Balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Liabilities and Fund Balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

UNAUDITED

Texas Department of Public Safety (405)

Exhibit C-2 - Combining Statement of Revenues, Expenditures, and Changes in Fund Balances -

Capital Project Funds

For the Fiscal Year Ended August 31, 2024

	Capital Projects Fund (7629)	Capital Projects Fund (7656)	TOTALS
REVENUES			
Interest and Investment Income	\$ -	\$ -	\$ -
Federal Revenue			-
Federal Grant Pass-Through Revenue			-
State Grant Pass-Through Revenue			-
Licenses, Fees & Permits			-
Land Income			-
Settlement of Claims			-
Sales of Goods and Services			-
Other			-
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES			
Salaries and Wages	\$ -	\$ -	\$ -
Payroll Related Costs			-
Professional Fees and Services	-	156,827.13	156,827.13
Travel			-
Materials and Supplies	7,322.00	52,687.00	60,009.00
Communication and Utilities	-	35,722.00	35,722.00
Repairs and Maintenance	-	202,114.58	202,114.58
Rentals and Leases		-	-
Printing and Reproduction			-
Claims and Judgments			-
Federal Grant Pass-Through Expenditures			-
Intergovernmental Payments			-
Public Assistance Payments			-
Other Expenditures	-	-	-
Debt service:			
Principal			-
Capital Outlay	225,785.43	(31,250.00)	194,535.43
Total Expenditures	<u>\$ 233,107.43</u>	<u>\$ 416,100.71</u>	<u>\$ 649,208.14</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (233,107.43)</u>	<u>\$ (416,100.71)</u>	<u>\$ (649,208.14)</u>
OTHER FINANCING SOURCES (USES)			
Sale of Capital Assets	\$ -	\$ -	\$ -
Insurance Recoveries			
Transfers In	233,107.43	416,100.71	649,208.14
Transfers Out			-
Total Other Financing Sources (Uses)	<u>\$ 233,107.43</u>	<u>\$ 416,100.71</u>	<u>\$ 649,208.14</u>
Net Change in Fund Balances/Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND FINANCIAL STATEMENT - FUND BALANCES			
Fund Balances - Beginning	\$ -	\$ -	\$ -
Appropriations Lapsed			
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

UNAUDITED

Texas Department of Public Safety (405)
Exhibit J-1 — Combining Statement of Fiduciary Net Position — Custodial Funds
For Fiscal Year Ended August 31, 2024

Combining Statement of Fiduciary Net Position	Custodial Funds	Other Custodial Funds		Totals
	Fund 1 3300 2368,2538	Fund 2 3650 0914,0940,2914, 3914, 4914		
ASSETS				
Cash and Cash Equivalents:				
Cash on Hand	\$ -	\$ -	\$ -	-
Cash in Bank				
Cash in State Treasury		842,882.48		842,882.48
Cash Equivalents				
Legislative Appropriations	2,631.00			2,631.00
Securities Lending Collateral				
Short Term Investments:				
U.S. Government Agency Obligations				
Corporate Equity				
Corporate Obligations				
Repurchase Agreements				
Foreign Securities				
Other Short Term Investments				
Investments:				
U.S. Government Agency Obligations				
Corporate Equity				
Corporate Obligations				
Repurchase Agreements				
Foreign Securities				
Other Investments- Securities Held in Trust		3,286,148.22		3,286,148.22
Receivables from:				
Federal				
Other Intergovernmental Taxes				
Interest and Dividends				
Accounts Receivable				
Other	200,938.00			200,938.00
Interfund Receivable				
Due From Other Funds				
Due From Other Agencies				
Consumable Inventories				
Merchandise Inventories				
Other Assets				
Total Assets	\$ 203,569.00	\$ 4,129,030.70	\$ 4,332,599.70	
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Outflows of Resources				
Total Deferred Outflows of Resources	\$ -	\$ -	\$ -	
LIABILITIES				
Payables from:				
Accounts	\$ -	\$ -	\$ -	-
Payroll				
Other Intergovernmental				
Interest				
Investment Trades				
Other				
Interfund Payable				
Due To Other Funds				
Due To Other Agencies				
Unearned Revenue	2,631.00	936,631.13		939,262.13
Obligations/Securities Lending				
Total Liabilities	\$ 2,631.00	\$ 936,631.13	\$ 939,262.13	
DEFERRED INFLOWS OF RESOURCES				
Deferred Inflows of Resources				
Total Deferred Inflows of Resources	\$ -	\$ -	\$ -	
NET POSITION				
Restricted for Pensions	\$ -	\$ -	\$ -	-
Restricted for OPEB				
Restricted for Pool Participants				
Fiduciary NP Other Purposes	200,938.00	3,192,399.57		3,393,337.57
Total Net Position	\$ 200,938.00	\$ 3,192,399.57	\$ 3,393,337.57	

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

UNAUDITED

Texas Department of Public Safety
 Exhibit J-2 — Combining Statement of Changes in Fiduciary Net Position — Custodial Funds
 For the Fiscal Year Ended August 31, 2024

	Custodial Funds		Other Custodial Funds		Totals
	Fund 1 3300 2368, 2538		Fund 2 3650 0914,0940,2914, 3914, 4914		
Combining Statement of Changes in Fiduciary Net Position					
ADDITIONS					
Investment Income					
From Investing Activities:					
Net Increase (Decrease) in Fair Value of Investments	\$ -	\$ -	\$ -	\$ -	\$ -
Interest, Dividend and Other			(187,744.03)		(187,744.03)
Total Investing Income (Loss)	\$ -	\$ -	(187,744.03)	\$ -	(187,744.03)
Less Investing Activities Expense					
Net Income from Investing Activities	\$ -	\$ -	(187,744.03)	\$ -	(187,744.03)
From Securities Lending Activities:					
Securities Lending Income					
Less Securities Lending Expense:					
Borrower Rebates					
Management Fees					
Net Income from Securities Lending Activities	\$ -	\$ -	-	\$ -	-
Total Net Investment Income (Loss)	\$ -	\$ -	(187,744.03)	\$ -	(187,744.03)
Other Additions:					
Federal Revenue					
Contributions to Employee Benefit Funds					
Settlement of Claims					
Property Taxes Collected					
Transfer In		174.00			174.00
Total Other Additions	\$ -	174.00	\$ -	\$ -	174.00
Total Additions	\$ -	174.00	\$ (187,744.03)	\$ -	(187,570.03)
DEDUCTIONS					
Benefits	\$ -	\$ -	\$ -	\$ -	-
Salaries and Wages					
Payroll Related Costs					
Professional Fees and Services					
Travel					
Printing and Reproduction					
Other Expenditures					
Settlement of Claims					
Interest Expense					
Transfer Out					
Intergovernmental Payments					
Property Taxes - Distributed					
Total Deductions	\$ -	\$ -	\$ -	\$ -	-
INCREASE (DECREASE) IN NET POSITION	\$ 174.00	\$ -	(187,744.03)	\$ -	(187,570.03)
NET POSITION					
Net Position, September 1, 2023	\$ 200,764.00	\$ 3,380,143.60			3,580,907.60
Restatements					
Net Position, September 1, 2023, as Restated	\$ 200,764.00	\$ 3,380,143.60	\$ -	\$ -	3,580,907.60
Net Position, August 31, 2024	\$ 200,938.00	\$ 3,192,399.57	\$ -	\$ -	3,393,337.57

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

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**SUPPLEMENTAL
SCHEDULES**

Agency 405 - Department of Public Safety
Schedule 1A - Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended August 31, 2024

Federal Grantor/ Pass-through Grantor/ Program Title	ALN Number	NSE Name/ Identifying Number	Agy/ Univ No	Pass-through From			
				Pass-Through From Agencies or Universities Amount	Pass-Through From Non-State Entities Amount		
Executive Office of the President							
<u>Direct Programs</u>							
High Intensity Drug Trafficking Areas Program	95.001						
Total - Executive Office of the President				\$	-	\$	-
U.S. Department of Homeland Security							
<u>Direct Programs</u>							
Financial Assistance for Targeted Violence and Terrorism Prvention	97.132						
<u>Pass-Through From:</u>							
Homeland Security Grant Program	97.067						
Pass-Through From:							
<i>Governor - Fiscal</i>			300	\$	8,465,777.58		
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036						
Pass-Through From:							
<i>Texas Division of Emergency Management</i>			575	\$	(1,524,618.53)		
Totals - U.S. Department of Homeland Security				\$	6,941,159.05	\$	-
U.S. Department of Justice							
<u>Pass-Through From:</u>							
Crime Victim Assistance	16.575						
Pass-Through From:							
<i>Governor - Fiscal</i>			300	\$	64,293.38		
Bulletproof Vest Partnership Programs	16.607						
Public Safety Partnership and Community Policing Grant	16.710						
<u>Pass-Through From:</u>							
Edward Byrne Memorial Justice Assistance Grant Program	16.738						
Pass-Through From:							
<i>Governor - Fiscal</i>			300	\$	734,186.55		
DNA Backlog Reduction Program	16.741						
<u>Pass-Through From:</u>							
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742						
Pass-Through From:							
<i>Governor - Fiscal</i>			300	\$	595,369.45		
National Sexual Assault Kit Initiative	16.833						
Equitable Sharing Program	16.922						
Totals - U.S. Department of Justice				\$	1,393,849.38	\$	-
Federal Motor Carrier Safety Assistance Cluster							
U.S. Department of Transportation							
<u>Direct Programs</u>							
National Motor Carrier Safety	20.218						
Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	20.237						
Totals - U.S. Department of Transportation				\$	-	\$	-
Highway Safety Cluster							
U.S. Department of Transportation							

Direct Program Amount	Total PT From and Direct Prog. Amount	Agy/ Univ No	Pass-through To		Expenditures Amount	Total PT To and Expenditures Amount
			Pass-Through To Agencies or Universities Amount	Pass-Through To Non-State Entities Amount		
\$ 116,528.96	\$ 116,528.96				\$ 116,528.96	\$ 116,528.96
\$ 116,528.96	\$ 116,528.96		\$ -	\$ -	\$ 116,528.96	\$ 116,528.96
\$ 105,352.63	\$ 105,352.63				\$ 105,352.63	\$ 105,352.63
\$ 525,535.80	\$ 8,991,313.38				\$ 8,991,313.38	\$ 8,991,313.38
\$ -	\$ (1,524,618.53)				\$ (1,524,618.53)	\$ (1,524,618.53)
\$ 630,888.43	\$ 7,572,047.48		\$ -	\$ -	\$ 7,572,047.48	\$ 7,572,047.48
\$ (60,371.33)	\$ 3,922.05				\$ 3,922.05	\$ 3,922.05
\$ 1,934,427.50	\$ 1,934,427.50				\$ 1,934,427.50	\$ 1,934,427.50
\$ 113,862.59	\$ 113,862.59				\$ 113,862.59	\$ 113,862.59
\$ -	\$ 734,186.55				\$ 734,186.55	\$ 734,186.55
\$ 3,063,815.72	\$ 3,063,815.72				\$ 3,063,815.72	\$ 3,063,815.72
\$ 55,730.22	\$ 651,099.67				\$ 651,099.67	\$ 651,099.67
\$ 1,277,939.47	\$ 1,277,939.47				\$ 1,277,939.47	\$ 1,277,939.47
\$ 483,113.93	\$ 483,113.93				\$ 483,113.93	\$ 483,113.93
\$ 6,868,518.10	\$ 8,262,367.48		\$ -	\$ -	\$ 8,262,367.48	\$ 8,262,367.48
\$ 39,980,567.54	\$ 39,980,567.54				\$ 39,980,567.54	\$ 39,980,567.54
\$ 601,217.20	\$ 601,217.20				\$ 601,217.20	\$ 601,217.20
\$ 40,581,784.74	\$ 40,581,784.74		\$ -	\$ -	\$ 40,581,784.74	\$ 40,581,784.74

Agency 405 - Department of Public Safety
Schedule 1A - Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended August 31, 2024

Federal Grantor/ Pass-through Grantor/ Program Title	ALN Number	NSE Name/ Identifying Number	Agy/ Univ No	Pass-through From	
				Pass-Through From Agencies or Universities Amount	Pass-Through From Non-State Entities Amount
<i>Pass-Through From:</i> State and Community Highway Safety	20.600				
<i>Pass-Through From:</i> Texas Department of Transportation			601	\$ 73,824.50	
National Priority Safety Programs	20.616				
<i>Pass-Through From:</i> Texas Department of Transportation			601	\$ 1,473,460.36	
Totals - U.S. Department of Transportation				\$ 1,547,284.86	\$ -
Total Expenditures of Federal Awards				\$9,882,293.29	\$0.00

Direct Program Amount	Total PT From and Direct Prog. Amount	Agy/ Univ No	Pass-through To		Expenditures Amount	Total PT To and Expenditures Amount
			Pass-Through To Agencies or Universities Amount	Pass-Through To Non-State Entities Amount		
\$ 98,101.38	\$ 171,925.88				\$ 171,925.88	\$ 171,925.88
\$ 413,368.51	\$ 1,886,828.87				\$ 1,886,828.87	\$ 1,886,828.87
\$ 511,469.89	\$ 2,058,754.75		\$ -	\$ -	\$ 2,058,754.75	\$ 2,058,754.75
\$48,709,190.12	\$58,591,483.41		\$0.00	\$0.00	\$58,591,483.41	\$58,591,483.41

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

Note 1 – Non-Monetary Assistance

DPS did not receive personal property as part of the General Service Administration donation of the Federal Surplus Program (ALN 39.003) from Texas Facilities Commission (Agency 303), for fiscal year 2024.

Note 2 – Reconciliation

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

Per Combined Governmental Operating Statement/Statement of Activities and Proprietary Statement of Changes in Revenues, Expenses and Net Assets

Governmental Funds – Federal Revenue (Ex. II)	48,709,190.12
Governmental Funds – Federal Pass-Through Revenue	9,882,293.29
Non-Monetary	-
 Total Pass Through and Expenditures per Federal Schedule	 58,591,483.41
SEFA balance	<u>\$ 58,591,483.41</u>

Note 7 – Deferred Revenue

ALN Number	Federal Title	Deferred Revenue
16.575	Crime Victim Assistance	84,840.18
16.922	Equitable Sharing - Department of Justice	3,440,900.19
21.016	Equitable Sharing - Treasury	716,396.96
97.067	Homeland Security Grant Program	544,898.37
97.132	Financial Assistance for Targeted Violence and Terrorism Prevention	18,607.24
 Total Deferred Revenue		 <u>\$4,805,642.94</u>

<p>Disclosure Note – Note 8: Disaster Grants Public Assistance (ALN 97.036)</p>
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DPS has nothing to report on Note 8 for the fiscal year 2024.

Texas Department of Public Safety (405)
Schedule 1B
Schedule of State Grant Pass-Throughs From/To State Agencies
For the Year Ended August 31, 2024

Pass-through From	Grant ID	Agency Number	Amount
Body-Worn Cameras	300.0083		
Governor - Fiscal		300	\$ 718,375.80
			<u>\$ 718,375.80</u>
88th LEG, SB30, SECX.26 VICTIMS CRIME SUPPLEMENT	300.0603		
Governor - Fiscal		300	\$ 228,017.03
			<u>\$ 228,017.03</u>
Texas Anti-Gang Units HB5	300.07516		
Governor - Fiscal		300	\$ 2,128,943.96
			<u>\$ 2,128,943.96</u>
Crime Stoppers Assistance Fund	300.5012		
Governor - Fiscal		300	\$ 4,972.00
			<u>\$ 4,972.00</u>
Technology Infrastructure Grants	300.5153		
Governor - Fiscal		300	\$ 265,891.92
			<u>\$ 265,891.92</u>
Bullet-Resistant Vests	300.6091		
Governor - Fiscal		300	\$ 1,917,346.50
			<u>\$ 1,917,346.50</u>
Texas Department of Public Safety	302.0449		
Attorney General Office		302	\$ 199,089.80
			<u>\$ 199,089.80</u>
Total Pass-Through from Other Agencies (Exh. II):			<u><u>\$ 5,462,637.01</u></u>