

# State of Texas



*Department of Public Safety*

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**ANNUAL**

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*Financial Report*

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FREEMAN F. MARTIN  
COLONEL  
WALT GOODSON  
JASON C. TAYLOR  
LIEUTENANT COLONELS



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

**FOR THE PERIOD SEPTEMBER 1, 2024 THROUGH AUGUST 31, 2025**



**Annual Financial Report**  
For the Year Ended August 31, 2025



# **TEXAS DEPARTMENT OF PUBLIC SAFETY**

## **ANNUAL FINANCIAL REPORT**

**For the Year Ended August 31, 2025**

Freeman F. Martin  
Colonel



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# TEXAS DEPARTMENT OF PUBLIC SAFETY



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DAN HORD III  
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STEVEN H. STODGHILL

November 1, 2025

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

Freeman F. Martin  
Colonel

**UNAUDITED**  
**Texas Department of Public Safety (405)**  
**Exhibit I - Combined Balance Sheet / Statement of Net Assets - Governmental Funds**  
**For the Fiscal Year Ended August 31, 2025**

	<b>Governmental Fund Types</b>			<b>Governmental Funds Total</b>
	<b>General Funds (Exh A-1)</b>	<b>Capital Projects Funds (Exh C-1)</b>		
<b>ASSETS</b>				
Current Assets:				
Cash				
Cash on Hand	\$ 1,167,520.00	\$ -	\$ 1,167,520.00	
Cash in Bank	787,664.53		787,664.53	
Cash in State Treasury	38,015,067.06		38,015,067.06	
Legislative Appropriations	774,846,146.71		774,846,146.71	
Receivables from:				
Federal	24,569,336.04		24,569,336.04	
Accounts Receivable			-	
Due From Other Funds	-		-	
Due From Other Agencies	1,453,159.74		1,453,159.74	
Consumable Inventories	421,520.78		421,520.78	
Merchandise Inventories	5,820,821.76		5,820,821.76	
Total Current Assets	<u>\$ 847,081,236.62</u>	<u>\$ -</u>	<u>\$ 847,081,236.62</u>	
Non-Current Assets:				
Total Non-Current Assets:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Total Assets:	<u>\$ 847,081,236.62</u>	<u>\$ -</u>	<u>\$ 847,081,236.62</u>	
<b>LIABILITIES AND FUND BALANCES</b>				
Current Liabilities:				
Payables from:				
Accounts	\$ 50,033,675.41	\$ -	\$ 50,033,675.41	
Payroll	97,772,468.40		97,772,468.40	
Due to Other Funds	-		-	
Due to Other Agencies	-		-	
Unearned Revenues	(2,316,972.28)		(2,316,972.28)	
Total Current Liabilities:	<u>\$ 145,489,171.53</u>	<u>\$ -</u>	<u>\$ 145,489,171.53</u>	
Non-Current Liabilities:				
Total Non-Current Liabilities:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Total Liabilities:	<u>\$ 145,489,171.53</u>	<u>\$ -</u>	<u>\$ 145,489,171.53</u>	
<b>FUND FINANCIAL STATEMENT</b>				
Fund Balances (Deficits):				
Nonspendable In Inventory	\$ 6,242,342.54	\$ -	\$ 6,242,342.54	
Restricted	110,014,847.13		110,014,847.13	
Assigned	140,562.78		140,562.78	
Committed	10,540,604.57		10,540,604.57	
Unassigned	574,653,708.07		574,653,708.07	
Total Fund Balances	<u>\$ 701,592,065.09</u>	<u>\$ -</u>	<u>\$ 701,592,065.09</u>	
Total Liabilities and Fund Balances	<u>\$ 847,081,236.62</u>	<u>\$ -</u>	<u>\$ 847,081,236.62</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, 2025**

	<b>General Funds (Exh A-2)</b>	<b>Capital Projects Funds (Exh C-2)</b>	<b>Governmental Funds Total</b>
<b>REVENUES</b>			
Legislative Appropriations:			
Original Appropriations	\$ 1,686,307,048.00	\$ -	\$ 1,686,307,048.00
Additional Appropriations	233,118,828.91		233,118,828.91
Federal Revenue	53,204,646.56		53,204,646.56
Federal Grant Pass-Through Revenue	8,283,318.62		8,283,318.62
State Grant Pass-Through Revenue	241,309.03		241,309.03
Licenses, Fees & Permits	95,294,101.22		95,294,101.22
Interest and Other Investment Income	298,799.12		298,799.12
Land Income	57,327.33		57,327.33
Settlement of Claims	572,505.06		572,505.06
Sales of Goods and Services	21,737,491.71		21,737,491.71
Other	8,676,210.40		8,676,210.40
<b>Total Revenues</b>	<b>\$ 2,107,791,585.96</b>	<b>\$ -</b>	<b>\$ 2,107,791,585.96</b>
<b>EXPENDITURES</b>			
Salaries and Wages	\$ 1,081,626,111.74	\$ -	\$ 1,081,626,111.74
Payroll Related Costs	267,191,540.44		267,191,540.44
Professional Fees and Services	50,654,153.45	7,930.00	50,662,083.45
Travel	30,069,268.49		30,069,268.49
Materials and Supplies	148,388,211.99	-	148,388,211.99
Communication and Utilities	30,422,674.77	-	30,422,674.77
Repairs and Maintenance	82,763,530.80	-	82,763,530.80
Rentals and Leases	13,302,010.99		13,302,010.99
Printing and Reproduction	13,769,595.28		13,769,595.28
Claims and Judgments	5,096,157.01		5,096,157.01
Federal Grant Pass-Through Expenditures	-		-
State Grant Pass-Through Expenditures	-		-
Intergovernmental Payments	357,787.57		357,787.57
Other Expenditures	94,847,128.84	4,189.73	94,851,318.57
Capital Outlay (Note 2)	557,161,464.45	119,979.49	557,281,443.94
Debt service:			
Principal	60,219,657.66		60,219,657.66
Interest on Long-Term Debt (GWFS)	-		-
<b>Total Expenditures/Expenses</b>	<b>\$ 2,435,869,293.48</b>	<b>\$ 132,099.22</b>	<b>\$ 2,436,001,392.70</b>
Excess (Deficiency) of Revenues over Expenditures	\$ (328,077,707.52)	\$ (132,099.22)	\$ (328,209,806.74)
<b>OTHER FINANCING SOURCES (USES)</b>			
Sale of Capital Assets	\$ 4,272,124.89	\$ -	\$ 4,272,124.89
Long Term Debt Issued	-		-
Increase in Obligations - Leases	86,753,968.45		86,753,968.45
Insurance Recoveries	762,790.19		762,790.19
Interagency transfer of Capital Assets	-		-
Legislative Financing Sources	190,027.63		190,027.63
Transfers In	7,756,963.70	132,099.22	7,889,062.92
Transfers Out	(3,298,249.57)		(3,298,249.57)
Legislative Transfers In	-		-
Legislative Transfers Out	-		-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 96,437,625.29</b>	<b>\$ 132,099.22</b>	<b>\$ 96,569,724.51</b>
Net Change in Fund Balances/Net Assets	\$ (231,640,082.23)	\$ -	\$ (231,640,082.23)
<b>FUND FINANCIAL STATEMENT - FUND BALANCES</b>			
Fund Balances - Beginning	\$ 968,248,297.81	\$ -	\$ 968,248,297.81
Restatements	810,796.37		810,796.37
Fund Balances as Restated	969,059,094.18	-	969,059,094.18
Appropriations Lapsed	(35,826,946.86)		(35,826,946.86)
<b>Fund Balances - Ending</b>	<b>\$ 701,592,065.09</b>	<b>\$ -</b>	<b>\$ 701,592,065.09</b>

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, 2025**

	<b>Custodial Funds</b>	<b>Funds</b>	<b>(Exhibit J-1)</b>	<b>Totals</b>
<b>ASSETS</b>				
Cash and Cash Equivalents:				
Cash in State Treasury	\$ 933,796.80	\$ 933,796.80		
Cash in Bank	-	-		
Legislative Appropriations	2,492.00	2,492.00		
Other Investments - Securities Held in Trust	3,231,148.22	3,231,148.22		
Receivables From:				
Other	<u>260,244.00</u>	<u>260,244.00</u>		
Total Current Assets	<u><u>\$ 4,427,681.02</u></u>	<u><u>\$ 4,427,681.02</u></u>		
Total Assets	<u><u>\$ 4,427,681.02</u></u>	<u><u>\$ 4,427,681.02</u></u>		
<b>LIABILITIES</b>				
Unearned Revenue	\$ 1,126,332.89	\$ 1,126,332.89		
Total Current Liabilities	<u><u>\$ 1,126,332.89</u></u>	<u><u>\$ 1,126,332.89</u></u>		
Total Liabilities	<u><u>\$ 1,126,332.89</u></u>	<u><u>\$ 1,126,332.89</u></u>		
<b>NET POSITION</b>				
Fiduciary NP for Other Purposes	3,301,348.13	3,301,348.13		
Total Net Position	<u><u>\$ 3,301,348.13</u></u>	<u><u>\$ 3,301,348.13</u></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, 2025**

Combined Statement of Changes in Fiduciary Net Position	<b>Custodial Funds (Exhibit J-2)</b>	<b>Totals</b>
<b>ADDITIONS</b>		
Contributions:		
Member Contributions	\$	\$
State Contributions	-	-
Premium Contributions		
Transfers In of Contributions		
Federal Contributions		
Other Contributions		
Total Contributions	<hr/> \$	<hr/> \$
Investment Income:		
From Investing Activities:		
Net Increase (Decrease) in Fair Value of Investments	\$	\$
Interest, Dividend and Other	(85,752.81)	(85,752.81)
Total Investing Income (Loss)	<hr/> \$	<hr/> \$
Less Investing Activities Expense	(85,752.81)	(85,752.81)
Net Income from Investing Activities	<hr/> -	<hr/> -
From Securities Lending Activities:		
Securities Lending Income	-	-
Less Securities Lending Expense:		
Borrower Rebates	-	-
Management Fees	-	-
Net Income from Securities Lending Activities	<hr/> -	<hr/> -
Total Net Investment Income (Loss)	<hr/> \$	<hr/> \$
Capital Share and Individual Account Transactions:		
Net Increase/Decrease in Participant Investments	-	-
Net Capital Share and Individual Account Transactions	<hr/> -	<hr/> -
Other Additions:		
Contributions to Employee Benefit Funds	\$	\$
Federal Revenue		
Settlement of Claims	(6,277.63)	(6,277.63)
Property Taxes Collected		
Other Revenue		
Transfer In	41.00	41.00
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	<hr/> \$	<hr/> \$
Total Additions	<hr/> \$	<hr/> \$
<b>DEDUCTIONS</b>		
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	<hr/> \$	<hr/> \$
<b>INCREASE (DECREASE) IN NET POSITION</b>	<hr/> \$	<hr/> \$
<b>NET POSITION</b>		
Net Position, September 1, 2021	3,393,337.57	3,393,337.57
Restatements		
Net Position, September 1, 2021, as Restated	<hr/> \$	<hr/> \$
Net Position, August 31, 2022	3,301,348.13	3,301,348.13

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 (DPS) 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.

DPS was created under the provisions of S.B. 146, 44<sup>th</sup> Legislature, Regular Session (1935), which incorporated the Texas Rangers and the State Highway Patrol into a new DPS. The principal objectives of DPS 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

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**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 from sales and reimbursement for 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 fiscal year 2021, this fund and the motorcycle education program was moved to the Texas Department of Licensing and Regulation, TDLR) by S.B. 616, 86<sup>th</sup> 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 fiscal year 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**

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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**

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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**

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**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

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**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

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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**

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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, 2025, is presented below:

	Balance 9/1/2024	Adjustments	Reclassifications			Additions	Deletions	Balance 8/31/2025					
			Completed CIP	Inc-Int'gag Trans	Dec-Int'gag Trans								
<b>GOVERNMENTAL ACTIVITIES</b>													
<b>Non-depreciable / Non-amortizable Assets</b>													
Land and Land Improvements	13,680,989.32					2,299,773.69		15,980,763.01					
Construction in Progress	161,215,269.13	119,099.00				345,983,313.52		507,317,681.65					
<b>Total Non-depreciable/ Non-amortizable Assets</b>	<b>\$ 174,896,258.45</b>	<b>\$ 119,099.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 348,283,087.21</b>	<b>\$ -</b>	<b>\$ 523,298,444.66</b>					
<b>Depreciable Assets</b>													
Buildings and Building Improvements	400,669,966.53					584,429.50		401,254,396.03					
Infrastructure	823,109.00							823,109.00					
Facilities and Other Improvements	8,050,347.71					3,084,227.75		11,134,575.46					
Furniture and Equipment	309,771,555.84	(28,941.62)				(657,828.60)	26,876,353.27	327,665,814.33					
Vehicles, Boats and Aircraft	406,937,436.48				3,154,820.76	(98,585.61)	87,784,324.71	(33,414,719.03)					
Other Capital Assets	4,123,291.26						274,500.00	(20,500.00)					
<b>Total Depreciable Assets at Historical Cost</b>	<b>\$ 1,130,375,706.82</b>	<b>\$ (28,941.62)</b>	<b>\$ -</b>	<b>\$ 3,154,820.76</b>	<b>\$ (756,414.21)</b>	<b>\$ 118,603,835.23</b>	<b>\$ (41,730,543.59)</b>	<b>\$ 1,209,618,463.39</b>					
<b>Accumulated Depreciation:</b>													
Buildings and Building Improvements	(192,054,745.04)					(12,293,772.90)		(204,348,517.94)					
Infrastructure	(583,035.40)					(41,155.44)		(624,190.84)					
Facilities and Other Improvements	(1,550,326.59)	28,941.61				(443,183.21)		(1,964,568.19)					
Furniture and Equipment	(215,595,832.50)	170.33			39,154.50	(22,189,477.47)	8,150,833.03	(229,595,152.11)					
Vehicles, Boats and Aircraft	(228,905,525.18)			(957,327.71)	92,525.57	(47,772,083.30)	30,703,888.55	(246,838,522.07)					
Other Capital Assets	(1,019,292.81)					(274,529.60)	11,338.81	(1,282,483.60)					
<b>Total Accumulated Depreciation</b>	<b>\$ (639,708,757.52)</b>	<b>\$ 29,111.94</b>	<b>\$ (957,327.71)</b>	<b>\$ 131,680.07</b>	<b>\$ -</b>	<b>\$ (83,014,201.92)</b>	<b>\$ 38,866,060.39</b>	<b>\$ (684,653,434.75)</b>					
<b>Amortizable Assets - Intangible</b>													
Computer Software	13,139,059.05					3,999,579.00	(180,787.00)	16,957,851.05					
<b>Total Amortizable Assets- Intangible</b>	<b>\$ 13,139,059.05</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,999,579.00</b>	<b>\$ (180,787.00)</b>	<b>\$ 16,957,851.05</b>					
<b>Accumulated Amortization</b>													
Computer Software	(11,195,110.52)					(1,030,347.03)	180,787.00	(12,044,670.55)					
<b>Total Accumulated Amortization</b>	<b>\$ (11,195,110.52)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,030,347.03)</b>	<b>\$ 180,787.00</b>	<b>\$ (12,044,670.55)</b>					
<b>Total Governmental Activities</b>	<b>\$ 667,507,156.28</b>	<b>\$ 119,269.32</b>	<b>\$ (957,327.71)</b>	<b>\$ 3,286,500.83</b>	<b>\$ (756,414.21)</b>	<b>\$ 386,841,952.49</b>	<b>\$ (2,864,483.20)</b>	<b>\$ 1,053,176,653.80</b>					
<b>GOVERNMENTAL ACTIVITES- Right To Use Assets</b>													
<b>Amortizable Assets- RTU</b>													
Buildings and Building Improvements	115,208,373.67	15,148,581.09				19,200,472.34		149,557,427.10					
Subscription Assets	71,785,254.13	45,095,854.34				67,553,496.11	(1,729,048.52)	182,705,556.06					
<b>Total Amortizable Intangible RTU Assets</b>	<b>\$ 186,993,627.80</b>	<b>\$ 60,244,435.43</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 86,753,968.45</b>	<b>\$ (1,729,048.52)</b>	<b>\$ 332,262,983.16</b>					
<b>Accumulated Amortization- RTU</b>													
Buildings and Building Improvements	(47,036,056.90)	1,255,253.95				(17,870,212.20)		(63,651,015.15)					
Subscription Assets	(22,093,452.61)	(7,581,887.98)				(31,039,673.46)	\$ 1,729,048.52	(58,985,965.53)					
<b>Total Accumulated Amortization</b>	<b>\$ (69,129,509.51)</b>	<b>\$ (6,326,634.03)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (48,909,885.66)</b>	<b>\$ 1,729,048.52</b>	<b>\$ (122,636,980.68)</b>					
<b>Total Governmental Activities</b>	<b>\$ 117,864,118.29</b>	<b>\$ 53,917,801.40</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 37,844,082.79</b>	<b>\$ -</b>	<b>\$ 209,626,002.48</b>					

## 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, 2025, the carrying amount of deposits was \$787,664.53 as presented below.

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

<b>Fiduciary Funds</b>	
Cash in Bank – Carrying Value	\$ 5,664.53
Cash in Bank per AFR	\$ 5,664.53

## Note 4: Short-Term Debt

*Not Applicable*

## Note 5: Long-Term Liabilities

### Changes in Long-Term Liabilities

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

Governmental Activities	Balance 9/01/24	Additions	Reductions	Adjustments	Balance 8/31/25	Due in Year	Amounts Due Thereafter
Claims and Judgements	\$ 539,328.86	\$5,096,157.01	\$5,531,905.57	-	\$103,580.30	\$ 103,580.30	-
Right to Use Lease Obligations	\$68,951,312.71	\$19,200,472.34	\$18,225,705.46	\$17,590,988.40	\$87,517,067.99	\$17,350,687.00	\$70,166,380.99
Right to Use Subscriptions Obligations	\$48,143,166.68	\$67,553,496.11	\$41,993,952.20	\$36,041,862.06	\$109,744,572.65	\$35,735,183.95	\$74,009,388.70
Employees' Compensable Leave	\$106,335,059.81	\$364,495,652.52	\$355,017,081.69	-	\$115,813,630.64	\$69,686,885.46	\$ 46,126,745.18
Pollution Remediation	\$ 334,400.00	-	\$61,200.00	-	\$273,200.00	\$262,500.00	\$10,700.00
<b>Total Governmental Activities</b>	<b>\$224,303,268.06</b>	<b>\$456,345,777.98</b>	<b>\$420,829,844.92</b>	<b>\$53,632,850.46</b>	<b>\$313,452,051.58</b>	<b>\$123,138,836.71</b>	<b>\$190,313,214.87</b>

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	\$ 3,554,089.84	\$ 2,190,288.43	\$ 5,744,378.27
2029	\$ 3,806,415.61	\$ 1,937,962.66	\$ 5,744,378.27
2030	\$4,076,655.47	\$1,667,722.80	\$5,744,378.27
2031-2035	\$ 19,413,757.83	\$3,563,755.25	\$ 22,977,513.08
<b>Totals</b>	<b>\$ 37,267,918.61</b>	<b>\$14,431,485.82</b>	<b>\$51,699,404.43</b>

## 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 13 sites. This year the agency conducted mold remediation and asbestos abatement at DPS HQ and in multiple DL Offices. DPS also removed hazardous materials and universal wastes from DPS HQ in addition to cleaning and disposal of petroleum from the Williamson County shooting range.

### **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	\$ 17,566,297.17

### Future lease payments

Year Ended Aug. 31, 2025

Primary Government			
Governmental Activities			
Year	Principal	Interest	Total Future Min. Lease Payments
2026	\$17,350,687.00	\$1,356,064.03	\$18,706,751.03
2027	\$15,684,489.39	\$1,128,670.56	\$16,813,159.95
2028	\$11,192,686.08	\$924,954.88	\$12,117,640.96
2029	\$9,690,656.40	\$750,690.03	\$10,441,346.43
2030	\$9,158,652.20	\$585,761.96	\$9,744,414.16
2031-2035	\$24,023,210.75	\$970,343.70	\$24,993,554.45
2036-2040	\$416,686.17	\$12,513.84	\$429,200.01
<b>Totals</b>	<b>\$87,517,067.99</b>	<b>\$5,728,999.00</b>	<b>\$93,246,066.99</b>

### 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	\$ 41,993,952.17

### Future Subscription Payments

Year Ended Aug. 31, 2025

Primary Government			
Governmental Activities			
Year	Principal	Interest	Total Future Min. Subscription Payments
2026	\$35,735,183.95	\$2,578,810.08	\$38,313,994.03
2027	\$25,128,748.69	\$1,956,876.01	\$27,085,624.70
2028	\$20,252,958.05	\$1,279,420.70	\$21,532,378.75
2029	\$12,224,621.04	\$821,481.39	\$13,046,102.43
2030	\$5,239,301.95	\$479,760.64	\$5,719,062.59
2031-2035	\$11,163,758.97	\$686,241.02	\$11,849,999.99
<b>Totals</b>	<b>\$109,744,572.65</b>	<b>\$7,802,589.84</b>	<b>\$117,547,162.49</b>

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

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.

<b>Note 14: Adjustments to Beginning Net Position, Fund Balances or Fund Net Position</b>
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During fiscal year 2025, 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)**

There was a \$17,590,988.40 increase in the Right to Use Lease Obligations due to changes in leases during the previous fiscal year that were not disclosed until this year. There was also a \$36,041,862.06 increase in Right to Use Subscription Obligations due to agency divisions 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 2025, 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	8/31/2024 As Previously Reported	Error Correction	8/31/2024 As Restated
<b>Major Funds</b>			
General Fund	968,248,297.81	810,796.37	969,059,094.18
<b>Total for Major Funds</b>	<b>\$968,248,297.81</b>	<b>\$810,796.37</b>	<b>\$969,059,094.18</b>
<b>Governmental Activities</b>			
Capital Assets	801,976,702.94	54,037,070.72	856,013,773.66
Long-Term Liabilities	(261,863,272.01)	(53,632,850.46)	(315,496,122.47)
<b>Total for Governmental Activities Adjustment</b>	<b>\$540,113,430.93</b>	<b>\$404,220.26</b>	<b>\$540,517,651.19</b>

## Note 15: Contingent Liabilities

### Unpaid Claims and Lawsuits

Unpaid claims totaled \$103,580.30 as of August 31, 2025. These miscellaneous claims were set up as liabilities. Please see note 5.

As of August 31, 2025, the Texas Department of Public Safety or its employees, who were sued due to their actions performed in their course and scope of their job duties were named defendants in 64 new lawsuits. These suits include the following: tort claims, civil rights, wrongful death and third-party claims. The monetary relief requested from these lawsuits range from \$0, i.e. injunctive relief only, to \$1,000,000.00 plus. Adverse judgment of suits determined to be valid could result in liabilities to the DPS, but based upon prior experience, it is highly unlikely that the outcome from these lawsuits would materially affect the financial position of DPS. 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

DPS 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.

## 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 2024 and 2025 were:

	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>
2025	\$539,328.86	\$5,096,157.01	\$5,531,905.57	\$103,580.30
2024	\$ 19,397.73	\$2,599,409.20	\$2,079,478.07	\$539,328.86

Please note that in any given fiscal year DPS enters into numerous financial settlement agreements resulting from lawsuits and claims filed against DPS. Importantly, there are numerous factors that impact DPS's total settlement figure for lawsuits and claims that are completely outside the DPS'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 fiscal year 2021 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 fiscal year 2021 for use during fiscal year 2022 and fiscal year 2023. The 88th Legislature provided an additional \$47,300,000 in supplemental appropriations for fiscal year 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 DPS as the result of criminal investigations or stolen assets recovered by DPS. Those seized assets are held in the custody of DPS 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 DPS 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 DPS secured locations. On August 31, 2025, 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.

<b>Note 22: Donor Restricted Endowments</b>	<i>Not Applicable</i>
<b>Note 23: Extraordinary or Special Items</b>	<i>Not Applicable</i>
<b>Note 24: Disaggregation of Receivable and Payable Balances</b>	<i>Not Applicable</i>
<b>Note 25: Termination Benefits</b>	<i>Not Applicable</i>
<b>Note 26: Segment Information</b>	<i>Not Applicable</i>
<b>Note 27: Service Concession Arrangements</b>	<i>Not Applicable</i>
<b>Note 28: Deferred Outflows of Resources and Deferred Inflows of Resources</b>	<i>Not Applicable</i>
<b>Note 29: Trouble Debt Restructuring</b>	<i>Not Applicable</i>
<b>Note 30: Non-Exchange Financial Guarantees</b>	<i>Not Applicable</i>
<b>Note 31: Tax Abatements</b>	<i>Not Applicable</i>
<b>Note 32: Fund Balances</b>	

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	3177	Restricted	Federal ALN 16.741	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	5068	Restricted	Federal ALN 20.616	Federal Funds, restrictions are externally imposed by federal agencies
0001	5235	Restricted	Grant Contract	OOG Open Disaster Grant
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	5328	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	5448	Restricted	Federal ALN 97.067	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	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	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	5707	Restricted	Federal ALN 20.218	Federal Funds, restrictions are externally imposed by federal agencies
0001	5708	Restricted	Federal ALN 20.218	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	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 -Appropriated 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	7205	Restricted	Federal ALN 16.741	Federal Funds, restrictions are externally imposed by federal agencies
0001	7216	Restricted	Federal ALN 16.742	Federal Funds, restrictions are externally imposed by federal agencies
0001	7220	Restricted	Federal ALN 16.607	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	7411	Restricted	Federal ALN 20.600	Federal Funds, restrictions are externally imposed by federal agencies
0001	7412	Restricted	Federal ALN 20.616	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	7805	Restricted	Federal ALN 97.067	Homeland Security Grant Program
0001	7806	Restricted	Federal ALN 97.067	Homeland Security Grant Program
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	7922	Restricted	Grant Contract	Victims Assistance
0001	7923	Restricted	Grant Contract	Sexual Assault Kits
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	3461	Restricted	Federal ALN 97.036	Federal Funds, restrictions are externally imposed by federal agencies
0092	3463	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	3487	Restricted	Federal ALN 97.042	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	3578	Restricted	Federal ALN 97.036	Federal Funds, restrictions are externally imposed by federal agencies
0092	3579	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	3586	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	3589	Restricted	Federal ALN 97.039	Federal Funds, restrictions are externally imposed by federal agencies
0092	3890	Restricted	Federal Grant	TDEM Prior Year Carry Forward
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	3986	Restricted	Federal ALN 97.039	Federal Funds, restrictions are externally imposed by federal agencies

0092	3987	Restricted	Federal ALN 97.036	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	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	7602	Restricted	Federal Grant	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
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, 2025

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)
<b>ASSETS</b>							
Current Assets:							
Cash							
Cash on Hand	\$ 1,164,520.00	\$ -	\$ -	\$ -	\$ -	\$ 3,000.00	
Cash in Bank	782,000.00						
Cash in State Treasury	10,692,242.69			402,551.91	127,025.74	6,639,365.36	57,694.17
Legislative Appropriations	774,846,146.71						
Receivables from:							
Federal	24,569,336.04						
Accounts Receivable							
Due From Other Funds	-						
Due From Other Agencies	775,911.74						
Consumable Inventories	421,520.78						
Merchandise Inventories	5,820,821.76						
Total Current Assets	<u>\$ 819,072,499.72</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 402,551.91</u>	<u>\$ 127,025.74</u>	<u>\$ 6,642,365.36</u>	<u>\$ 57,694.17</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><b>\$ 819,072,499.72</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 402,551.91</b></u>	<u><b>\$ 127,025.74</b></u>	<u><b>\$ 6,642,365.36</b></u>	<u><b>\$ 57,694.17</b></u>
<b>LIABILITIES AND FUND BALANCES</b>							
Current Liabilities:							
Payables from:							
Accounts	\$ 49,722,366.39	\$ -	\$ -	\$ -	\$ -	\$ 2,756.20	\$ 57,662.26
Payroll	96,982,915.19	26,138.44					
Due To Other Funds	-						
Due To Other Agencies	-					4,925,636.80	-
Unearned Revenues	(7,242,717.08)						
Total Current Liabilities	<u>\$ 139,462,564.50</u>	<u>\$ 26,138.44</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,928,393.00</u>	<u>\$ 57,662.26</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><b>\$ 139,462,564.50</b></u>	<u><b>\$ 26,138.44</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 4,928,393.00</b></u>	<u><b>\$ 57,662.26</b></u>
Fund Balances (Deficits):							
Nonspendable in Inventory	\$ 6,242,342.54	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	98,560,786.25					127,025.74	1,713,972.36
Assigned	140,562.78						
Committed				402,551.91			
Unassigned	574,666,243.65	(26,138.44)					31.91
Total Fund Balances	<u>\$ 679,609,935.22</u>	<u>\$ (26,138.44)</u>	<u>\$ -</u>	<u>\$ 402,551.91</u>	<u>\$ 127,025.74</u>	<u>\$ 1,713,972.36</u>	<u>\$ 31.91</u>
Total Liabilities and Fund Balances	<u><b>\$ 819,072,499.72</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 402,551.91</b></u>	<u><b>\$ 127,025.74</b></u>	<u><b>\$ 6,642,365.36</b></u>	<u><b>\$ 57,694.17</b></u>

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,167,520.00
							5,664.53	787,664.53
-				10,132,388.13		543,624.06	9,420,175.00	38,015,067.06
								774,846,146.71
								24,569,336.04
								-
		677,248.00	-					1,453,159.74
								421,520.78
								5,820,821.76
<u>\$ -</u>	<u>\$ 677,248.00</u>	<u>\$ -</u>	<u>\$ 10,132,388.13</u>	<u>\$ -</u>	<u>\$ 543,624.06</u>	<u>\$ 9,420,175.00</u>	<u>\$ 5,664.53</u>	<u>\$ 847,081,236.62</u>
<u>\$ -</u>	<u>\$ 677,248.00</u>	<u>\$ -</u>	<u>\$ 10,132,388.13</u>	<u>\$ -</u>	<u>\$ 543,624.06</u>	<u>\$ 9,420,175.00</u>	<u>\$ 5,664.53</u>	<u>\$ 847,081,236.62</u>
\$ -	\$ -	\$ 238,777.45	\$ -	\$ 11,675.55	\$ 437.56			\$ 50,033,675.41
-		379,391.28	-	45,400.32		338,623.17		97,772,468.40
								-
		108.00						(2,316,972.28)
<u>\$ 108.00</u>	<u>\$ -</u>	<u>\$ 618,168.73</u>	<u>\$ -</u>	<u>\$ 45,400.32</u>	<u>\$ 11,675.55</u>	<u>\$ 339,060.73</u>	<u>\$ -</u>	<u>\$ 145,489,171.53</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 108.00</u>	<u>\$ -</u>	<u>\$ 618,168.73</u>	<u>\$ -</u>	<u>\$ 45,400.32</u>	<u>\$ 11,675.55</u>	<u>\$ 339,060.73</u>	<u>\$ -</u>	<u>\$ 145,489,171.53</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,242,342.54
								110,014,847.13
								140,562.78
								-
								10,540,604.57
								574,653,708.07
<u>(108.00)</u>	<u>\$ 677,248.00</u>	<u>(618,168.73)</u>		<u>(45,400.32)</u>			<u>5,664.53</u>	<u>\$ 701,592,065.09</u>
<u>\$ -</u>	<u>\$ 677,248.00</u>	<u>\$ -</u>	<u>\$ 10,132,388.13</u>	<u>\$ -</u>	<u>\$ 543,624.06</u>	<u>\$ 9,420,175.00</u>	<u>\$ 5,664.53</u>	<u>\$ 847,081,236.62</u>

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, 2025

	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)
	\$	\$	\$	\$	\$	\$	\$
<b>REVENUES</b>							
Legislative Appropriations:							
Original Appropriations	\$ 1,686,307,048.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Additional Appropriations	233,118,828.91						
Federal Revenue (Schedule 1A)	52,734,692.80		\$ -				469,953.76
Federal Grant Pass-Through Revenue (Schedule 1A)	8,225,656.36		\$ -				57,662.26
State Grant Pass-Through Revenue (Schedule 1B)	241,309.03						
Licenses, Fees & Permits	86,576,334.95						
Interest and Other Investment Income	64,969.34					5,113.83	270,112.44
Land Income	57,327.33						(41,398.23)
Settlement of Claims	572,505.06						
Sales of Goods and Services	21,737,491.71						
Other	8,627,727.02						(6,764.29)
<b>Total Revenues</b>	<b>\$ 2,098,263,890.51</b>	<b>\$ -</b>	<b>\$ 47,247.67</b>	<b>\$ -</b>	<b>\$ 5,113.83</b>	<b>\$ 740,066.20</b>	<b>\$ 9,499.74</b>
<b>EXPENDITURES</b>							
Salaries and Wages	\$ 1,071,884,554.61	\$ 260,239.38	\$ 1,532.69	\$ -	\$ -	\$ -	\$ -
Payroll Related Costs	264,808,161.23	86,350.64	(1,493.69)				
Professional Fees and Services	49,583,834.84						29,681.17
Travel	29,957,041.58		10,765.07				
Materials and Supplies	147,442,008.10		(37.76)				176,084.35
Communication and Utilities	30,397,397.76		(3.00)				57,662.26
Repairs and Maintenance	82,263,866.96		-				127,853.21
Rentals and Leases	13,302,010.99		-				
Printing and Reproduction	13,741,764.62		-				
Claims and Judgments	5,096,157.01						
Federal Grant Pass-Through Expenditures	-						
State Grant Pass-Through Expenditures (Schedule 1B)	-						
Intergovernmental Payments	250,000.00		107,787.57				
Other Expenditures	94,456,601.45		5,255.11				
Debt service:							
Principal	60,219,657.66						
Interest on Long-Term Debt (GWFS)	-						
Capital Outlay	557,025,129.42					136,335.03	
<b>Total Expenditures</b>	<b>\$ 2,420,428,186.23</b>	<b>\$ 346,590.02</b>	<b>\$ 123,805.99</b>	<b>\$ -</b>	<b>\$ 5,113.83</b>	<b>\$ 270,112.44</b>	<b>\$ (48,162.52)</b>
Excess (Deficiency) of Revenues over Expenditures	\$ (322,164,295.72)	\$ (346,590.02)	\$ (76,558.32)	\$ -	\$ 5,113.83	\$ 270,112.44	\$ (48,162.52)
<b>OTHER FINANCING SOURCES (USES)</b>							
Sale of Capital Assets	\$ 4,271,405.93	\$ -	\$ -	\$ -	\$ -	\$ 718.96	\$ -
Long Term Debt Issued	-						
Increase in Obligations - Leases	86,753,968.45						
Insurance Recoveries	762,790.19						
Interagency transfer of Capital Assets	-						
Legislative Financing Sources	190,027.63						
Transfers In	-	346,946.77					
Transfers Out	(2,348,357.02)		(949,459.05)				
Legislative Transfers In	-						
Legislative Transfers Out	-						
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 89,629,835.18</b>	<b>\$ 346,946.77</b>	<b>\$ (949,459.05)</b>	<b>\$ -</b>	<b>\$ 5,113.83</b>	<b>\$ 270,831.40</b>	<b>\$ (48,162.52)</b>
Net Change in Fund Balances	\$ (232,534,460.54)	\$ 356.75	\$ (1,026,017.37)	\$ -	\$ 5,113.83	\$ 270,831.40	\$ (48,162.52)
<b>FUND FINANCIAL STATEMENT - FUND BALANCES</b>							
Fund Balances - Beginning	\$ 948,069,575.40	\$ (26,495.19)	\$ 40,010.45	\$ 402,551.91	\$ 199,102.25	\$ 1,442,928.39	\$ 48,194.43
Restatements	(98,232.78)		986,006.92		(77,190.34)	212.57	
Fund Balances as Restated	947,971,342.62	(26,495.19)	1,026,017.37	402,551.91	121,911.91	1,443,140.96	48,194.43
Appropriations Lapsed	(35,826,946.86)						
Fund Balances--Ending	\$ 679,609,935.22	\$ (26,138.44)	\$ -	\$ 402,551.91	\$ 127,025.74	\$ 1,713,972.36	\$ 31.91

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

**UNAUDITED**

<b>Motorcycle Education Fund (0501)</b>	<b>Economic Stabilization Fund (0599)</b>	<b>Sexual Assault Testing Program (FUND 5010)</b>	<b>Breath Alcohol Testing Fund (5013)</b>	<b>Emergency Radio Infrastructure Fund (5153)</b>	<b>DNA Testing Fund (5185)</b>	<b>Transportation Admin Fee Fund (5186)</b>	<b>Funds Held Outside the State Treasury Fund (9999)</b>	<b>TOTALS</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,686,307,048.00
								233,118,828.91
								53,204,646.56
								8,283,318.62
								241,309.03
325.50				747,903.03		248,218.92	7,721,318.82	95,294,101.22
								1.74 298,799.12
								57,327.33
								572,505.06
								21,737,491.71
								8,000.00 8,676,210.40
<b>\$ 325.50</b>	<b>\$ -</b>	<b>\$ 747,903.03</b>	<b>\$ -</b>	<b>\$ 248,218.92</b>	<b>\$ 7,721,318.82</b>	<b>\$ 8,001.74</b>	<b>\$ 2,107,791,585.96</b>	
\$ -	\$ -	\$ 4,371,906.13	\$ 1,223,770.19	\$ 525,200.76	\$ -	\$ 3,358,907.98	\$ -	\$ 1,081,626,111.74
-	-	1,023,285.36	-	184,839.53	-	1,090,397.37	-	267,191,540.44
-	-	90,523.60	-	-	-	950,113.84	-	50,654,153.45
-	-	101,226.44	-	-	-	235.40	-	30,069,268.49
-	-	634,547.73	-	258.12	36,169.37	41,519.82	-	148,388,211.99
-	-	16,454.01	-	3,580.24	-	5,245.76	-	30,422,674.77
-	6,022.42	338,664.89	-	-	-	27,123.32	-	82,763,530.80
-	-	0.22	-	-	-	27,830.44	-	13,302,010.99
-	-	-	-	-	-	-	-	13,769,595.28
-	-	-	-	-	-	-	-	5,096,157.01
-	-	-	-	-	-	-	-	-
-	40.87	357,573.77	(16,352.75)	4,824.15	32,443.42	29.92	6,712.90	94,847,128.84
-	-	-	-	-	-	-	-	357,787.57
-	-	-	-	-	-	-	-	60,219,657.66
-	-	-	-	-	-	-	-	0.00
-	-	-	-	-	-	-	-	557,161,464.45
<b>\$ -</b>	<b>\$ 6,063.29</b>	<b>\$ 6,934,182.15</b>	<b>\$ 1,207,417.44</b>	<b>\$ 718,702.80</b>	<b>\$ 68,612.79</b>	<b>\$ 5,501,403.85</b>	<b>\$ 6,712.90</b>	<b>\$ 2,435,869,293.48</b>
<b>\$ 325.50</b>	<b>\$ (6,063.29)</b>	<b>\$ (6,934,182.15)</b>	<b>\$ (459,514.41)</b>	<b>\$ (718,702.80)</b>	<b>\$ 179,606.13</b>	<b>\$ 2,219,914.97</b>	<b>\$ 1,288.84</b>	<b>\$ (328,077,707.52)</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,272,124.89
-	-	-	-	-	-	-	-	\$ -
-	-	-	-	-	-	-	-	86,753,968.45
-	-	-	-	-	-	-	-	762,790.19
-	-	-	-	-	-	-	-	-
-	6,063.29	6,684,712.33	-	719,241.31	-	-	-	190,027.63
(433.50)	-	-	-	-	-	-	-	7,756,963.70
-	-	-	-	-	-	-	-	(3,298,249.57)
-	-	-	-	-	-	-	-	0.00
<b>\$ (433.50)</b>	<b>\$ 6,063.29</b>	<b>\$ 6,684,712.33</b>	<b>\$ -</b>	<b>\$ 719,241.31</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 96,437,625.29</b>
<b>\$ (108.00)</b>	<b>\$ -</b>	<b>\$ (249,469.82)</b>	<b>\$ (459,514.41)</b>	<b>\$ 538.51</b>	<b>\$ 179,606.13</b>	<b>\$ 2,219,914.97</b>	<b>\$ 1,288.84</b>	<b>\$ (231,640,082.23)</b>
\$ -	\$ -	\$ 677,248.00	\$ (368,698.91)	\$ 10,591,902.54	\$ (45,938.83)	\$ 352,342.38	\$ 6,861,199.30	\$ 4,375.69 \$ 968,248,297.81
-	-	677,248.00	(368,698.91)	10,591,902.54	(45,938.83)	352,342.38	6,861,199.30	4,375.69 810,796.37
<b>\$ (108.00)</b>	<b>\$ 677,248.00</b>	<b>\$ (618,168.73)</b>	<b>\$ 10,132,388.13</b>	<b>\$ (45,400.32)</b>	<b>\$ 531,948.51</b>	<b>\$ 9,081,114.27</b>	<b>\$ 5,664.53</b>	<b>\$ 701,592,065.09</b>

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, 2025**

	<b>Capital Projects Fund (7629)</b>	<b>Capital Projects Fund (7656)</b>	<b>TOTALS</b>
<b>ASSETS</b>			
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>
<b>LIABILITIES AND FUND BALANCES</b>			
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, 2025**

	<b>Capital Projects</b> <b>Fund (7629)</b>	<b>Capital Projects</b> <b>Fund (7656)</b>	<b>TOTALS</b>
<b>REVENUES</b>			
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	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES</b>			
Salaries and Wages	\$ -	\$ -	\$ -
Payroll Related Costs	\$ -	\$ -	\$ -
Professional Fees and Services	\$ -	\$ 7,930.00	\$ 7,930.00
Travel	\$ -	\$ -	\$ -
Materials and Supplies	\$ -	\$ -	\$ -
Communication and Utilities	\$ -	\$ -	\$ -
Repairs and Maintenance	\$ -	\$ -	\$ -
Rentals and Leases	\$ -	\$ -	\$ -
Printing and Reproduction	\$ -	\$ -	\$ -
Claims and Judgments	\$ -	\$ -	\$ -
Federal Grant Pass-Through Expenditures	\$ -	\$ -	\$ -
Intergovernmental Payments	\$ -	\$ -	\$ -
Public Assistance Payments	\$ -	\$ -	\$ -
Other Expenditures	\$ 4,189.73	\$ -	\$ 4,189.73
Debt service:			
Principal	\$ -	\$ -	\$ -
Capital Outlay	\$ 119,998.75	\$ (19.26)	\$ 119,979.49
<b>Total Expenditures</b>	<b>\$ 124,188.48</b>	<b>\$ 7,910.74</b>	<b>\$ 132,099.22</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (124,188.48)</b>	<b>\$ (7,910.74)</b>	<b>\$ (132,099.22)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Sale of Capital Assets	\$ -	\$ -	\$ -
Insurance Recoveries	\$ -	\$ -	\$ -
Transfers In	\$ 124,188.48	\$ 7,910.74	\$ 132,099.22
Transfers Out	\$ -	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 124,188.48</b>	<b>\$ 7,910.74</b>	<b>\$ 132,099.22</b>
<b>Net Change in Fund Balances/Net Assets</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND FINANCIAL STATEMENT - FUND BALANCES</b>			
Fund Balances - Beginning	\$ -	\$ -	\$ -
Appropriations Lapsed	\$ -	\$ -	\$ -
<b>Fund Balances - Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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, 2025**

Combining Statement of Fiduciary Net Position	Custodial Funds		Other Custodial Funds		Totals
	Fund 1	3300	Funds	Fund 2	
	2368, 2538		0914,0940,2914, 3914,	4914	
<b>ASSETS</b>					
Cash and Cash Equivalents:					
Cash on Hand	\$	-	\$	-	\$ -
Cash in Bank					
Cash in State Treasury			933,796.80		933,796.80
Cash Equivalents					
Legislative Appropriations		2,492.00			2,492.00
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			3,231,148.22		3,231,148.22
Receivables from:					
Federal					
Other Intergovernmental Taxes					
Interest and Dividends					
Accounts Receivable					
Other		260,244.00			260,244.00
Interfund Receivable					
Due From Other Funds					
Due From Other Agencies					
Consumable Inventories					
Merchandise Inventories					
Other Assets					
Total Assets	\$	262,736.00	\$ 4,164,945.02	\$ 4,427,681.02	
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred Outflows of Resources					
Total Deferred Outflows of Resources	\$	-	\$ -	\$ -	
<b>LIABILITIES</b>					
Payables from:					
Accounts	\$	-	\$ -	\$ -	
Payroll					
Other Intergovernmental					
Interest					
Investment Trades					
Other					
Interfund Payable					
Due To Other Funds					
Due To Other Agencies					
Unearned Revenue	(25,782.00)		1,152,114.89		1,126,332.89
Obligations/Securities Lending					
Total Liabilities	\$	(25,782.00)	\$ 1,152,114.89	\$ 1,126,332.89	
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred Inflows of Resources					
Total Deferred Inflows of Resources	\$	-	\$ -	\$ -	
<b>NET POSITION</b>					
Restricted for Pensions	\$	-	\$ -	\$ -	
Restricted for OPEB					
Restricted for Pool Participants					
Fiduciary NP Other Purposes			288,518.00	3,012,830.13	3,301,348.13
Total Net Position	\$	288,518.00	\$ 3,012,830.13	\$ 3,301,348.13	

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, 2025**

	Custodial Funds	Other Custodial Funds	Fund 1	Fund 2	Totals
<b>Combining Statement of Changes in Fiduciary Net Position</b>			<b>3300</b>	<b>3650</b>	
<b>ADDITIONS</b>			<b>2368, 2538</b>	<b>0914,0940,2914, 3914,</b>	
Investment Income			4914		
From Investing Activities:					
Net Increase (Decrease) in Fair Value of Investments	\$ -	\$ -	\$ 87,539.00	\$ (173,291.81)	\$ -
Interest, Dividend and Other					
Total Investing Income (Loss)	\$ 87,539.00	\$ (173,291.81)			\$ (85,752.81)
Less Investing Activities Expense					
Net Income from Investing Activities	\$ 87,539.00	\$ (173,291.81)			\$ (85,752.81)
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)	\$ 87,539.00	\$ (173,291.81)			\$ (85,752.81)
Other Additions:					
Federal Revenue					
Contributions to Employee Benefit Funds					
Settlement of Claims					(6,277.63)
Property Taxes Collected					(6,277.63)
Transfer In			41.00		41.00
Total Other Additions	\$ 41.00	\$ (6,277.63)			\$ (6,236.63)
Total Additions	\$ 87,580.00	\$ (179,569.44)			\$ (91,989.44)
<b>DEDUCTIONS</b>					
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	\$ -	\$ -			\$ -
<b>INCREASE (DECREASE) IN NET POSITION</b>	\$ 87,580.00	\$ (179,569.44)			\$ (91,989.44)
<b>NET POSITION</b>					
Net Position, September 1, 2024	\$ 200,938.00	\$ 3,192,399.57			\$ 3,393,337.57
Restatements					
Net Position, September 1, 2024, as Restated	\$ 200,938.00	\$ 3,192,399.57			\$ 3,393,337.57
Net Position, August 31, 2025	\$ 288,518.00	\$ 3,012,830.13			\$ 3,301,348.13

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, 2025**

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
<b>Executive Office of the President</b>					
<u>Direct Programs</u>					
High Intensity Drug Trafficking Areas Program	95.001				
<b>Total - Executive Office of the President</b>				<b>\$ -</b>	<b>\$ -</b>
<b>U.S. Department of Homeland Security</b>					
<u>Direct Programs</u>					
Financial Assistance for Targeted Violence and Terrorism Prevention	97.132				
<u>Pass-Through From:</u>					
Homeland Security Grant Program	97.067				
Pass-Through From:					
<i>Governor - Fiscal</i>			300	\$ 5,031,607.29	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036				
Pass-Through From:					
<i>Texas Division of Emergency Management</i>			575	\$ 57,662.26	
<b>Totals - U.S. Department of Homeland Security</b>				<b>\$ 5,089,269.55</b>	<b>\$ -</b>
<b>U.S. Department of Justice</b>					
<u>Pass-Through From:</u>					
Crime Victim Assistance	16.575				
<u>Pass-Through From:</u>					
<i>Governor - Fiscal</i>			300	\$ 165,197.25	
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	\$ 10,463.77	
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	\$ 654,898.74	
National Sexual Assault Kit Initiative	16.833				
Equitable Sharing Program	16.922				
<b>Totals - U.S. Department of Justice</b>				<b>\$ 830,559.76</b>	<b>\$ -</b>
<b>Federal Motor Carrier Safety Assistance Cluster</b>					
<b>U.S. Department of Transportation</b>					
<u>Direct Programs</u>					
National Motor Carrier Safety	20.218				
Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	20.237				
<b>Totals - U.S. Department of Transportation</b>				<b>\$ -</b>	<b>\$ -</b>
<b>Highway Safety Cluster</b>					
<b>U.S. Department of Transportation</b>					
<u>Pass-Through From:</u>					
State and Community Highway Safety	20.600				
<u>Pass-Through From:</u>					
<i>Texas Department of Transportation</i>			601	\$ 103,833.87	
National Priority Safety Programs	20.616				
<u>Pass-Through From:</u>					

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			
\$ 192,445.73	\$ 192,445.73					\$ 192,445.73	\$ 192,445.73
<b>\$ 192,445.73</b>	<b>\$ 192,445.73</b>		<b>\$ -</b>	<b>\$ -</b>		<b>\$ 192,445.73</b>	<b>\$ 192,445.73</b>
\$ 177,045.76	\$ 177,045.76					\$ 177,045.76	\$ 177,045.76
\$ 413,826.90	\$ 5,445,434.19					\$ 5,445,434.19	\$ 5,445,434.19
\$ -	\$ 57,662.26					\$ 57,662.26	\$ 57,662.26
<b>\$ 590,872.66</b>	<b>\$ 5,680,142.21</b>		<b>\$ -</b>	<b>\$ -</b>		<b>\$ 5,680,142.21</b>	<b>\$ 5,680,142.21</b>
\$ 183,021.00	\$ 348,218.25					\$ 348,218.25	\$ 348,218.25
\$ 4,065,619.62	\$ 4,065,619.62					\$ 4,065,619.62	\$ 4,065,619.62
\$ -	\$ 10,463.77					\$ 10,463.77	\$ 10,463.77
\$ 3,327,702.22	\$ 3,327,702.22					\$ 3,327,702.22	\$ 3,327,702.22
\$ 71,172.00	\$ 726,070.74					\$ 726,070.74	\$ 726,070.74
\$ 1,150,551.62	\$ 1,150,551.62					\$ 1,150,551.62	\$ 1,150,551.62
\$ 469,953.76	\$ 469,953.76					\$ 469,953.76	\$ 469,953.76
<b>\$ 9,268,020.22</b>	<b>\$ 10,098,579.98</b>		<b>\$ -</b>	<b>\$ -</b>		<b>\$ 10,098,579.98</b>	<b>\$ 10,098,579.98</b>
\$ 42,796,699.05	\$ 42,796,699.05					\$ 42,796,699.05	\$ 42,796,699.05
\$ 701,250.00	\$ 701,250.00					\$ 701,250.00	\$ 701,250.00
<b>\$ 43,497,949.05</b>	<b>\$ 43,497,949.05</b>		<b>\$ -</b>	<b>\$ -</b>		<b>\$ 43,497,949.05</b>	<b>\$ 43,497,949.05</b>
\$ 6,999.56	\$ 110,833.43					\$ 110,833.43	\$ 110,833.43
\$ (351,640.66)	\$ 1,908,014.78					\$ 1,908,014.78	\$ 1,908,014.78

**Agency 405 - Department of Public Safety**  
**Schedule 1A - Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended August 31, 2025**

	ALN Number	NSE Name/ Identifying Number	Agy/ Univ No	Pass-through From	
				Pass-Through From Agencies or Universities	Pass-Through From Non-State Entities
Federal Grantor/ Pass-through Grantor/ Program Title <i>Texas Department of Transportation</i>			601	\$ 2,259,655.44	
<b>Totals - U.S. Department of Transportation</b>				<b>\$ 2,363,489.31</b>	<b>\$ -</b>
<b>Total Expenditures of Federal Awards</b>				<b>\$8,283,318.62</b>	<b>\$0.00</b>

		Pass-through To					
Total PT From and Direct Program Amount	Agy/ Prog. Amount	Univ No	Pass-Through To Agencies or Universities Amount	Pass-Through To Non- State Entities Amount	Expenditures Amount	Total PT To and Expenditures Amount	
\$ (344,641.10)	\$ 2,018,848.21		\$ -	\$ -	\$ 2,018,848.21	\$ 2,018,848.21	
<b>\$53,204,646.56</b>	<b>\$61,487,965.18</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$61,487,965.18</b>	<b>\$61,487,965.18</b>	

**SCHEDULE 1A – SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS *continued***  
For the Fiscal Year Ended August 31, 2025

**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 2025.

**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)	53,204,646.56
Governmental Funds – Federal Pass-Through Revenue	8,283,318.62
Non-Monetary	-
<b>Total Pass Through and Expenditures per Federal Schedule</b>	<b>61,487,965.18</b>
SEFA balance	61,487,965.18

**Note 7 – Deferred Revenue**

<b>ALN Number</b>	<b>Federal Title</b>	<b>Deferred Revenue</b>
16.833	National Sexual Assault Kit Initiative	22,732.52
16.922	Equitable Sharing - Department of Justice	4,020,043.95
21.016	Equitable Sharing - Treasury	905,592.85
97.067	Homeland Security Grant Program	444,683.98
<b>Total Deferred Revenue</b>		<b><u>\$5,393,053.30</u></b>

**SCHEDULE 1A – SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS *continued***  
For the Fiscal Year Ended August 31, 2025

**Disclosure Note – Note 8: Disaster Grants Public Assistance  
(ALN 97.036)**

In FY 2025, DPS reported \$57,662.26 in eligible expenditures for public assistance disaster grants. The full amount of \$57,662.26 in eligible approved expenditures were incurred in a prior year.

**Texas Department of Public Safety (405)**

**Schedule 1B**

**Schedule of State Grant Pass-Throughs From/To State Agencies**

**For the Year Ended August 31, 2025**

<b>Pass-through From</b>	<b>Grant ID</b>	<b>Agency Number</b>	<b>Amount</b>
<b>88th LEG, SB30, SECX.26 VICTIMS CRIME SUPPLEMENT</b>	<b>300.0603</b>		
Governor - Fiscal		300	\$ 91,041.27
			\$ 91,041.27
<b>Crime Stoppers Assistance Fund</b>	<b>300.5012</b>		
Governor - Fiscal		300	\$ 4,975.00
			\$ 4,975.00
<b>Bullet-Resistant Vests</b>	<b>300.6091</b>		
Governor - Fiscal		300	\$ 18,858.50
			\$ 18,858.50
<b>Texas Department of Public Safety</b>	<b>302.2023</b>		
Attorney General Office		302	\$ 126,434.26
			\$ 126,434.26
<b>Total Pass-Through from Other Agencies (Exh. II):</b>			<b>\$ 241,309.03</b>