

**TEXAS COMMISSION ON
FIRE PROTECTION**

ANNUAL FINANCIAL REPORT

For The Year Ended August 31, 2024

**Mike Wisko
AGENCY CHIEF**

TABLE OF CONTENTS

I.	LETTER OF TRANSMITTAL	
II.	GENERAL PURPOSE FINANCIAL STATEMENTS	
	A. Combined Balance Sheet / Statement of Net Assets - Governmental Funds	2
	B. Combined Statement of Revenues, Expenditures and Changes in Fund Balances/ Statement of Activities - Governmental Funds	6
III.	NOTES TO THE FINANCIAL STATEMENTS	
	1. Summary of Significant Accounting Policies	10
	2. Capital Assets	14
	3. Deposits, Investments, & Repurchase Agreements	15
	4. Short Term Debt	15
	5. Summary of Long-Term Liabilities	15
	6. Bonded Indebtedness	16
	7. Derivative Instruments	16
	8. Leases	16
	9. Pension Plans	16
	10. Deferred Compensation	16
	11. Post Employment Health Care and Life Insurance Benefits	16
	12. Interfund Balances/Activities	16
	13. Continuance Subject to Review	16
	14. Adjustments to Fund Balances/Net Assets	16
	15. Contingencies and Commitments	16
	16. Subsequent Events	16
	17. Risk Management	17
	18. Management Discussion and Analysis (Material Changes to AFR)	17
	19. The Financial Reporting Entity: Related Organizations	17
	20. Stewardship, Compliance and Accountability	17
	21. N/A	17
	22. Donor-Restricted Endowments	17
	23. Extraordinary and Special Items	17
	24. Disaggregation of Receivable and Payable Balances	17
	25. Termination Benefits	17
	26. Segment Information	17
	27. Service Concession Agreements	17
	28. Deferred Outflows of Resources & Deferred Inflows of Resources	17
	29. Trouble Debt Restructuring	17
	30. Non-Exchange Financial Guarantees	18
	31. Tax Abatements	18
	32. Fund Balances	18
IV.	COMBINING STATEMENTS	
	A. Exhibit A-1 Combining Balance Sheet - All General and Consolidated Funds	19
	B. Exhibit A-2 Combining Statement of Revenues, Expenditures & Changes in Fund Balances - General and Consolidated Funds	21



Texas Commission on Fire Protection

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October 29, 2024

Honorable Greg Abbott, Governor

Honorable Glenn Hegar, Texas Comptroller

Jerry McGinty, Director, Legislative Budget Board

Lisa Collier, State Auditor

Dear Lady and Gentlemen:

We are pleased to submit the Annual Financial Report of the Texas Commission for Fire Protection for the year ended August 31, 2024, in compliance with TEX. GOV'T CODE ANN Section 2101.011 and in accordance with the requirements established by the Comptroller of Public Accounts.

Due to the statewide requirements embedded in Governmental Accounting Standards Board 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.

If you have any questions, please contact Amanda Khan at 512-936-3841.

Sincerely,

Mr. Mike Wisko

Agency Chief

UNAUDITED

<u>LONG-TERM LIABILITIES ADJUSTMENTS</u>	<u>OTHER ADJUSTMENTS</u>	<u>STATEMENT OF NET ASSETS</u>
\$	\$	\$
		0.00
		684,596.67
		0.00
		0.00
<u>0.00</u>	<u>0.00</u>	<u>684,596.67</u>
\$	\$	\$
		603,559.53
		(57,191.16)
		43,246.77
		(40,905.47)
		10,268.30
		(10,268.30)
<u>0.00</u>	<u>0.00</u>	<u>548,709.67</u>
<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 1,233,306.34</u>
\$	\$	\$
		103,344.82
		450,904.03
		0.00
0.00		0.00
<u>163,248.83</u>		<u>163,248.83</u>
<u>163,248.83</u>	<u>0.00</u>	<u>717,497.68</u>
0.00		0.00
<u>159,458.39</u>		<u>159,458.39</u>
<u>159,458.39</u>	<u>0.00</u>	<u>159,458.39</u>
<u>322,707.22</u>	<u>0.00</u>	<u>876,956.07</u>

UNAUDITED

<u>LONG-TERM LIABILITIES ADJUSTMENTS</u>	<u>OTHER ADJUSTMENTS</u>	<u>STATEMENT OF NET ASSETS</u>
\$	\$	\$
		0.00
<u>0.00</u>	<u>0.00</u>	<u>130,347.82</u>
<u>0.00</u>	<u>0.00</u>	<u>130,347.82</u>
<u>\$ 322,707.22</u>	<u>\$ 0.00</u>	<u>\$ 1,007,303.89</u>
		548,709.67
		0.00
<u>(322,707.22)</u>	<u> </u>	<u>(322,707.22)</u>
<u>\$ (322,707.22)</u>	<u>\$ 0.00</u>	<u>\$ 356,350.27</u>
		<u>\$ 1,233,306.34</u>

UNAUDITED

TEXAS COMMISSION ON FIRE PROTECTION (411)
 EXHIBIT II
 COMBINED STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND
 BALANCES / STATEMENT OF ACTIVITIES - GOVERNMENTAL FUNDS
 For the Year Ended August 31, 2024

	GOVERNMENTAL FUND TYPES GENERAL FUNDS (Exh A-2)	Capital Asset Adjustments
	\$	\$
REVENUES:		
Legislative Appropriations		
Original Appropriations	2,702,658.00	
Additional Appropriations	610,083.64	
Licenses and Permits	762,034.35	
Sales of Goods and Services	(384,675.00)	
Interest, Dividend Income	470.90	
Other Income	(56.49)	
	<hr/>	<hr/>
Total Revenues	3,690,515.40	0.00
EXPENDITURES:		
Salaries and Wages	2,221,100.39	
Payroll Related Costs	643,473.93	
Professional Fees & Services	22,053.96	
Travel	142,519.48	
Materials and Supplies	91,570.36	
Communication and Utilities	34,123.20	
Repairs and Maintenance	11,008.75	
Rentals and Leases	6,601.21	
Printing and Reproduction	0.00	
Public Assistance Payments	23,385.35	
Other Operating Expenditures	441,817.03	
Capital Outlay	603,559.53	(603,559.53)
Depreciation Expense	61,228.52	61,228.52
	<hr/>	<hr/>
Total Expenditures	4,241,213.19	(542,331.01)
EXCESS OF REVENUES OVER EXPENDITURES	(550,697.79)	542,331.01
OTHER FINANCING SOURCES (USES):		
Gain (Loss) on Sale of Capital Asset		(23,081.52)
Operating Transfers Out (Agy 608, Fd 8020)	(2,883.86)	
Legislative Transfers Out (Agy 364, Fd 0001)	0.00	
	<hr/>	<hr/>
Total Other Financing Sources (Uses)	(2,883.86)	(23,081.52)
NET CHANGE IN FUND BALANCES/NET ASSETS	(553,581.65)	519,249.49
FUND BALANCES - Beginning	685,382.24	

UNAUDITED

Long-term Liabilities Adjustments	Other Adjustments	Statement of Activities
\$	\$	\$
		2,702,658.00
		610,083.64
		762,034.35
		(384,675.00)
		470.90
		(56.49)
0.00	0.00	3,690,515.40
71,547.44		2,292,647.83
		643,473.93
		22,053.96
		142,519.48
		91,570.36
		34,123.20
		11,008.75
		6,601.21
		0.00
		23,385.35
		441,817.03
		0.00
		61,228.52
71,547.44	0.00	3,770,429.62
(71,547.44)	0.00	(79,914.22)
		(23,081.52)
		(2,883.86)
		0.00
0.00	0.00	(25,965.38)
(71,547.44)	0.00	(105,879.60)
		685,382.24

UNAUDITED

TEXAS COMMISSION ON FIRE PROTECTION (411)
 EXHIBIT II
 COMBINED STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND
 BALANCES / STATEMENT OF ACTIVITIES - GOVERNMENTAL FUNDS
 For the Year Ended August 31, 2024

	GOVERNMENTAL FUND TYPES GENERAL FUNDS (Exh A-2)	Capital Asset Adjustments
Lapsed Appropriations	<u>(1,452.77)</u>	<u></u>
FUND BALANCES - Ending	\$ 130,347.82	
Government-wide Statement - Net Assets		
Change in Net Assets		<u>519,249.49</u>
Net Assets Beginning		29,460.18
Adjustments to Beginning Net Assets		
Restatements		
Net Assets Beginning as Restated and Adjusted		<u>29,460.18</u>
Net Assets Ending		<u>\$ 548,709.67</u>

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

TEXAS COMMISSION ON FIRE PROTECTION (411)
NOTES TO THE FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. ENTITY

The Texas Commission on Fire Protection is an agency of the State of Texas and its financial records comply with state statutes and regulations. This includes compliance with the State Comptroller of Public Accounts' Reporting Requirements of State Agencies.

The Texas Commission on Fire Protection was created by the 72nd Legislature in Senate Bill 383 and operates under the authority of Texas Government Code, Chapter 419. The mission of the Texas Commission on Fire Protection is to help protect the lives and property of the citizens of Texas by developing and enforcing professional standards for the fire service.

Due to the significant changes related to 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 financial report to be in compliance with generally accepted accounting principles (GAAP). The financial report will be considered for audit by the State Auditor as part 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.

B. FUND STRUCTURE

The accompanying financial statements are presented on the basis of funds and account groups, each of which is considered a separate accounting entity.

GOVERNMENTAL FUND TYPES & GOVERNMENT-WIDE ADJUSTMENT FUND TYPES

General Revenue Fund

The general revenue fund (fund 0001) is used to account for all financial resources of the state except those required to be accounted for in another fund.

Capital Asset Adjustment Fund Type

Capital Asset Adjustment Fund Type will be used to convert governmental fund types' capital assets from modified accrual to full accrual.

Long-Term Liabilities Adjustment Fund Type

Long-Term Liabilities Adjustment Fund Type will be used to convert governmental fund types' debt from modified accrual to full accrual.

FIDUCIARY FUND TYPES

Agency Funds

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

TEXAS COMMISSION ON FIRE PROTECTION (411)
NOTES TO THE FINANCIAL STATEMENTS

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

Basis conversion adjustment fund types convert modified accrual basis to full accrual basis of accounting. The following activities are recognized in these fund types:

- * Capital assets
- * Accumulated depreciation
- * Unpaid employee compensable leave
- * The outstanding debt service principal on long-term liabilities
- * Capital leases
- * Long-term claims and judgements
- * Full accrual revenues and expenses
- * Pension amounts in governmental activities

Proprietary fund types and fiduciary fund types except agency funds are accounted for on the full accrual basis of accounting. Under the full accrual basis of accounting, revenues are recognized when earned and expenses are recognized at the time liabilities are incurred.

D. 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.

E. ASSETS, LIABILITIES, AND FUND BALANCES/NET POSITION

ASSETS

Cash and Cash Equivalents

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

UNAUDITED

TEXAS COMMISSION ON FIRE PROTECTION (411)
NOTES TO THE FINANCIAL STATEMENTS

Restricted Assets

Restricted assets include monies or other resources restricted by legal or contractual requirements. These assets include proceeds of enterprise fund general obligation and revenue bonds and revenues set aside for statutory or contractual requirements.

Inventories & 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. Inventories for governmental fund types use the purchase method of accounting. The consumption method of accounting is used to account for inventories that appear in the proprietary fund types and the government-wide statements. The cost of these items is expensed when the items are consumed.

Capital Assets

Assets that meet the reporting threshold and useful life are capitalized. The capitalization threshold and the estimated useful life vary depending on the asset type. These assets are capitalized at cost, if purchased, or at appraised fair value as of the date of acquisition. Purchase 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 depreciated over the estimate of average useful life of a grouping of assets using the composite method. Other depreciable assets are depreciated over the estimated useful life of the asset using the straight-line method.

All capital assets acquired by proprietary funds or trust funds are reported at cost or estimated historical cost, if actual historical cost is not available. Donated capital assets are reported at acquisition value. Depreciation is charged to operations over the estimated useful life of each asset, using the straight-line method.

Other Receivables - Current and Noncurrent

The disaggregation of other receivables as reported in the financial statements is disclosed in Note 24.

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.

Other Payables - Current and Noncurrent

The disaggregation of other receivables as reported in the financial statements is disclosed in Note 24.

Employees' Compensable Leave

Employees' Compensable Leave Balances represent the liability that became "due" upon the occurrence of relevant events such as resignations, retirements, and uses of leave balances by covered employees. Liabilities are reported separately as either current or noncurrent in the statement of net assets.

UNAUDITED

TEXAS COMMISSION ON FIRE PROTECTION (411)
NOTES TO THE FINANCIAL STATEMENTS

FUND BALANCES/NET POSITION

"Fund balance" is the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources on the governmental fund statements. "Net position" is the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources on the government-wide, proprietary and fiduciary fund statements.

The Board uses resources in the following order:

* When both restricted and unrestricted resources are available, use:

1. Restricted Resources
2. Unrestricted Resources (as they are needed)

*When only unrestricted resources are available for use in governmental funds, use:

1. Committed Resources
2. Assigned Resources
3. Unassigned Resources

Fund Balance Components

Fund balances for governmental funds are classified as either nonspendable, restricted, committed, assigned or unassigned in the fund financial statements.

Nonspendable fund balance includes amounts not available to be spent because they are either:

Not in spendable form -OR- Legally or contractually required to be maintained intact.

Restricted fund balance includes those resources that have constraints placed on their use through external parties - such as creditors, grantors, contributors, laws or regulations of other governments - or by law through constitutional provisions or enabling legislation.

Committed fund balance can be used only for specific purposes pursuant to constraints imposed through legislation passed into law by a formal action of the Texas Legislature, the state's highest level decision making authority.

Assigned fund balance includes amount constrained by the state's intent to be used for specific purposes, but the constraints do not meet the requirements to be reported as restricted or committed. Intent is expressed by: The Texas Legislature -OR- 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.

Net Investment in Capital Assets

Net investment in capital assets, 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 Position

Restricted Net Position results when constraints placed on net resources use are either externally imposed by creditors, grantors, contributors, and the like, or imposed by law through constitutional provisions or enabling legislation.

UNAUDITED

TEXAS COMMISSION ON FIRE PROTECTION (411)
 NOTES TO THE FINANCIAL STATEMENTS

Unrestricted Net Position

Unrestricted Net Position consists of net resources, which do not meet the definition of the two preceding categories. Unrestricted net position often has constraints on resources, which are imposed by management, but can be removed or modified.

F. INTERFUND TRANSACTIONS AND BALANCES

The agency has the following types of transactions among funds:

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

2) 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.

3) 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."

4) 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. The composition of the agency's Interfund receivables and payables, if any, is presented in Note 12.

NOTE 2: CAPITAL ASSETS

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

	<u>Balance 9/1/23</u>	<u>Adjustments</u>	<u>Completed CIP</u>	<u>Inc Int'agy Trans</u>
Governmental Activities:				
Depreciable Assets				
Furniture and Equipment	\$ 55,608.40	\$ 0.00	\$	\$
Vehicles				
Other Cap Assets	<u>366,676.34</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total depreciable assets	422,284.74	0.00	0.00	0.00
Less Accum Deprec for:				
Furniture and Equip Vehicles	(52,705.38)			
Other Cap Assets	<u>(340,119.18)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Accum Deprec	<u>(392,824.56)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
 TOTAL	 <u>\$ 29,460.18</u>	 <u>\$ 0.00</u>	 <u>\$ 0.00</u>	 <u>\$ 0.00</u>

UNAUDITED

TEXAS COMMISSION ON FIRE PROTECTION (411)
NOTES TO THE FINANCIAL STATEMENTS

continued	Dec Int'agy Trans	Addition	Deletions	Balance 8/31/24
Governmental Activities:				
Depreciable Assets				
Furniture and				
Equipment	\$	\$ 0.00	\$ (12,361.63)	\$ 43,246.77
Vehicles		603,559.53		603,559.53
Other Cap Assets	0.00	0.00	(356,408.04)	10,268.30
Total depreciable assets	0.00	603,559.53	(368,769.67)	657,074.60
Less Accum Deprec for:				
Furniture and Equip		(561.72)	12,361.63	(40,905.47)
Vehicles		(57,191.16)		(57,191.16)
Other Cap Assets		(3,475.64)	333,326.52	(10,268.30)
Total Accum Deprec	0.00	(61,228.52)	345,688.15	(108,364.93)
TOTAL	\$ 0.00	\$ 542,331.01	\$ (23,081.52)	\$ 548,709.67

NOTE 3: DEPOSITS, INVESTMENTS & REPURCHASE AGREEMENTS

Not applicable

NOTE 4: SHORT TERM DEBT

Not applicable

NOTE 5: SUMMARY OF LONG-TERM LIABILITIES

Notes and Loans Payable:

The agency did not have any notes or loans payable as of August 31, 2024.

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	Deductions	Balance 8/31/24	Amounts Due Within One Yr
Capital Leases	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Compensable Leave	251,159.78	204,715.70	(133,168.26)	322,707.22	163,248.83
TOTAL	\$ 251,159.78	\$ 204,715.70	\$ (133,168.26)	\$ 322,707.22	\$ 163,248.83

Employees' Compensable Leave

If a state employee had continuous employment with the state for at least six months, the 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. 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 Position. Both an expense and liability for business-type activities are recorded in the proprietary funds as the benefits accrue to employees. No liability is recorded for non-vesting accumulating rights to receive

TEXAS COMMISSION ON FIRE PROTECTION (411)
NOTES TO THE FINANCIAL STATEMENTS

sick pay benefits. This obligation is usually paid from the same funding sources(s) from which the employee's salary or wage compensation was paid.

NOTE 6: BONDED INDEBTEDNESS

Not applicable

NOTE 7: DERIVATIVE INSTRUMENTS

Not applicable

NOTE 8: LEASES

Not applicable

NOTE 9: PENSION PLANS

Not applicable

NOTE 10: DEFERRED COMPENSATION

Not applicable

NOTE 11: POST EMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

Not applicable

NOTE 12: INTERFUND BALANCES/ACTIVITIES

Not applicable

NOTE 13: CONTINUANCE SUBJECT TO REVIEW

Under the Texas Sunset Act, the Agency will be abolished effective September 1, 2032, unless continued in existence by the State Legislature as provided by the Act. If abolished, the Agency may continue until September 1, 2033 to close out its operations. The Agency is currently under review by the Sunset Commission.

NOTE 14: ADJUSTMENTS TO FUND BALANCES/NET ASSETS

Not applicable

NOTE 15: CONTINGENCIES AND COMMITMENTS

Not applicable

NOTE 16: SUBSEQUENT EVENTS

Not applicable

TEXAS COMMISSION ON FIRE PROTECTION (411)
NOTES TO THE FINANCIAL STATEMENTS

NOTE 17: RISK MANAGEMENT

Not applicable

NOTE 18: MANAGEMENT DISCUSSION AND ANALYSIS/MATERIAL CHANGES TO AFR

Not applicable

NOTE 19: THE FINANCIAL REPORTING ENTITY: RELATED ORGANIZATIONS

Not applicable

NOTE 20: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Not applicable

NOTE 21: N/A

NOTE 22: DONOR-RESTRICTED ENDOWMENTS

Not applicable

NOTE 23: EXTRAORDINARY AND SPECIAL ITEMS

Not applicable

NOTE 24: DISAGGREGATION OF RECEIVABLE AND PAYABLE BALANCES

Not applicable

NOTE 25: TERMINATION BENEFITS

Not applicable

NOTE 26: SEGMENT INFORMATION

Not applicable

NOTE 27: SERVICE CONCESSION AGREEMENTS

Not applicable

NOTE 28: DEFERRED OUTFLOWS OF RESOURCES & DEFERRED INFLOWS OF RESOURCES

Not applicable

NOTE 29: TROUBLED DEBT RESTRUCTURING

Not applicable

TEXAS COMMISSION ON FIRE PROTECTION (411)
NOTES TO THE FINANCIAL STATEMENTS

NOTE 30: NON-EXCHANGE FINANCIAL GUARANTERS

Not applicable

NOTE 31: TAX ABATEMENTS

Not applicable

NOTE 32: FUND BALANCES

Not applicable

TEXAS COMMISSION ON FIRE PROTECTION (411)
EXHIBIT A-1
COMBINING BALANCE SHEET -
ALL GENERAL AND CONSOLIDATED FUNDS
For the Year Ended August 31, 2024

	FUND 0001 <u>U/F (0001)</u>	FUND 0001 <u>U/F (9001)</u>	<u>TOTALS</u> (EXHIBIT I) 2024
ASSETS			
Current Assets			
Cash in State Treasury	\$ 0.00	\$ 0.00	\$ 0.00
Legislative Appropriations	684,653.16	(56.49)	684,596.67
Accounts Receivable			0.00
Consumable Inventories			0.00
Total Current Assets	<u>\$ 684,653.16</u>	<u>\$ (56.49)</u>	<u>\$ 684,596.67</u>
TOTAL ASSETS	<u>\$ 684,653.16</u>	<u>\$ (56.49)</u>	<u>\$ 684,596.67</u>
LIABILITIES			
Current Liabilities:			
Payables from :			
Accounts Payable	\$ 103,344.82	\$	\$ 103,344.82
Payroll Payable	450,904.03		450,904.03
Payroll Deduction Liability		0.00	0.00
Unearned Revenues	0.00		0.00
Total Current Liabilities	<u>554,248.85</u>	<u>0.00</u>	<u>554,248.85</u>
TOTAL LIABILITIES	<u>\$ 554,248.85</u>	<u>\$ 0.00</u>	<u>\$ 554,248.85</u>
Fund Financial Statements - Fund			
FUND BALANCES (DEFICITS):			
NonSpendable - Consumable Inventory	\$ 130,404.31	\$ (56.49)	\$ 130,347.82
Unassigned			
TOTAL FUND BALANCES	<u>130,404.31</u>	<u>(56.49)</u>	<u>130,347.82</u>
TOTAL LIABILITIES AND FUND BALANC	<u>\$ 684,653.16</u>	<u>\$ (56.49)</u>	<u>\$ 684,596.67</u>

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

UNAUDITED

TEXAS COMMISSION ON FIRE PROTECTION (411)
 EXHIBIT A-2
 COMBINING STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN
 FUND BALANCES - GENERAL AND CONSOLIDATED FUNDS
 For the Year Ended August 31, 2024

	GENERAL REVENUE FUND 0001 <u>U/F (0001)</u>	GENERAL REVENUE FUND 0001 <u>U/F (0802)</u>
REVENUES:		
Legislative Appropriations	\$ 2,702,658.00	\$
Additional Appropriations	610,083.64	
Licenses, Fees and Permits	736,236.04	25,798.31
Sales of Goods and Services	(384,675.00)	
Interest, Dividend & Other Income		470.90
Othehr Revenue	<u>0.00</u>	
Total Revenues	<u>3,664,302.68</u>	<u>26,269.21</u>
EXPENDITURES:		
Salaries and Wages	2,221,100.39	
Payroll Related Costs	643,473.93	
Professional Fees & Services	22,053.96	
Travel	142,519.48	
Materials and Supplies	91,570.36	
Communication and Utilities	34,123.20	
Repairs and Maintenance	11,008.75	
Rentals and Leases	6,601.21	
Printing and Reproduction		
Public Assistance Payments		23,385.35
Other Operating Expenditures	441,817.03	
Capital Outlay	<u>603,559.53</u>	
Total Expenditures	<u>4,217,827.84</u>	<u>23,385.35</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>(553,525.16)</u>	<u>2,883.86</u>
OTHER FINANCING SOURCES (USES):		
Operating Transfers Out (Agy 608, Fd 8020)		(2,883.86)
Legislative Transfers Out (Agy 364, Fd 0001)		
Total Other Financing Sources (Uses)	<u>0.00</u>	<u>(2,883.86)</u>
EXCESS OF REVENUE & OTHER FINANCING SOURCES OVER EXPENDITURES & OTHER FINANCING USE	(553,525.16)	0.00
FUND BALANCES - Beginning	685,382.24	0.00
Lapsed Appropriations	(1,452.77)	
Restatements		
FUND BALANCES - Ending	<u>\$ 130,404.31</u>	<u>\$ 0.00</u>

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

UNAUDITED

GENERAL REVENUE FUND 0001 U/F (9001)	<u>TOTALS</u> <u>EXHIBIT II</u> <u>2024</u>
\$	\$ 2,702,658.00
	610,083.64
0.00	762,034.35
	(384,675.00)
	470.90
<u>(56.49)</u>	<u>(56.49)</u>
<u>(56.49)</u>	<u>3,690,515.40</u>
	2,221,100.39
	643,473.93
	22,053.96
	142,519.48
	91,570.36
	34,123.20
	11,008.75
	6,601.21
	0.00
	23,385.35
	441,817.03
	603,559.53
<u>0.00</u>	<u>4,241,213.19</u>
<u>(56.49)</u>	<u>(550,697.79)</u>
	(2,883.86)
	0.00
<u>0.00</u>	<u>(2,883.86)</u>
(56.49)	(553,581.65)
0.00	685,382.24
	(1,452.77)
	0.00
<u>(56.49)</u>	<u>130,347.82</u>