TEXAS COMMISSION ON FIRE PROTECTION

ANNUAL FINANCIAL REPORT

For The Year Ended August 31, 2026

Mike Wisko
AGENCY CHIEF

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Texas Commission on Fire Protection
P.O. Box 2286, Austin, Texas 78701-2286 PH#512-936-3838
Website: www.tcfp.texas.gov Email: info@tcfp.texas.gov

October 1, 2026

Honorable Greg Abbott, Governor
Honorable Don Huffines, Texas Comptroller
Jerry McGinty, Director, Legislative Budget Board
Lisa Collier, State Auditor

Dear Ladies and Gentlemen:

We are pleased to submit the Annual Financial Report of the Texas Commission for Fire Protection for the year ended August 31, 2026, 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 don't hesitate to contact Amanda Khan at 512-936-3838.

Sincerely,

Mike Wisko
Agency Chief

UNAUDITED

TEXAS COMMISSION ON FIRE PROTECTION (411)
EXHIBIT I
COMBINED BALANCE SHEET/ STATEMENT OF NET ASSETS -
GOVERNMENTAL FUNDS
For the Year Ended August 31, 2026

	GOVERNMENTAL FUND TYPES GENERAL FUNDS (Exh A-1)	CAPITAL ASSETS ADJUSTMENTS
ASSETS		
Current Assets:		
Cash in State Treasury	$ 0.00	$
Legislative Appropriations	1,240,132.66	
Accounts Receivable		
Consumable Inventories		
Total Current Assets	1,240,132.66	0.00
Non-Current Assets:		
Capital Assets:		
Depreciable	$	$
Vehicles		855,025.33
Less Accumulated Depreciation		(333,006.85)
Furniture and Equipment		49,255.77
Less Accumulated Depreciation		(39,566.53)
Other Capital Assets		10,268.30
Less Accumulated Depreciation		(10,268.30)
Total Non-Current Assets	0.00	531,707.72
TOTAL ASSETS	$ 1,240,132.66	$ 531,707.72
LIABILITIES		
Current Liabilities:		
Payables from :		
Accounts Payable	$ 40,952.57	$
Payroll Payable	362,384.55	
Unearned Revenue	0.00	
Payroll Deduction Liability	0.00	
Employees' Compensable Leave		
Total Current Liabilities	403,337.12	0.00
Non-Current Liabilities:		
Capital Lease Obligation		
Employees' Compensable Leave		
Total Non-Current Liabilities	0.00	0.00
TOTAL LIABILITIES	403,337.12	0.00

LONG-TERM LIABILITIES ADJUSTMENTS	OTHER ADJUSTMENTS	STATEMENT OF NET ASSETS
		$ 0.00
		1,240,132.66
		0.00
		0.00
0.00	0.00	1,240,132.66
		855,025.33
		(333,006.85)
		49,255.77
		(39,566.53)
		10,268.30
		(10,268.30)
0.00	0.00	531,707.72
$ 0.00	$ 0.00	$ 1,771,840.38
		$ 40,952.57
		362,384.55
		0.00
0.00		0.00
206,913.21		206,913.21
206,913.21	0.00	610,250.33
0.00		0.00
228,422.22		228,422.22
228,422.22	0.00	228,422.22
435,335.43	0.00	838,672.55

UNAUDITED

TEXAS COMMISSION ON FIRE PROTECTION (411)
EXHIBIT I
COMBINED BALANCE SHEET/ STATEMENT OF NET ASSETS -
GOVERNMENTAL FUNDS
For the Year Ended August 31, 2026

	GOVERNMENTAL FUND TYPES GENERAL FUNDS (Exh A-1)	CAPITAL ASSETS ADJUSTMENTS
Fund Financial Statements - Fund		
FUND BALANCES (DEFICITS):	$	$
NonSpendable Consumable Inventories		
Unassigned	836,795.54	0.00
TOTAL FUND BALANCES	836,795.54	0.00
TOTAL LIABILITIES AND FUND BALANCES	$ 1,240,132.66	$ 0.00
Government-wide Statement - Net Assets		
Net Assets:		
Invested in Capital Assets, Net of Related Debt		531,707.72
Restricted for:		
Debt Retirement		
Employee Benefit		
Unrestricted		
Total Net Assets		$ 531,707.72

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

LONG-TERM LIABILITIES ADJUSTMENTS	OTHER ADJUSTMENTS	STATEMENT OF NET ASSETS
		0.00
0.00	0.00	836,795.54
0.00	0.00	836,795.54
435,335.43	0.00	1,675,468.09
		531,707.72
		0.00
		0.00
(435,335.43)		(435,335.43)
(435,335.43)	0.00	933,167.83
		1,771,840.38

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, 2026

	GOVERNMENTAL FUND TYPES GENERAL FUNDS (Exh A-2)	Capital Asset Adjustments
REVENUES:	$	$
Legislative Appropriations		
Original Appropriations	4,223,731.00	
Additional Appropriations	751,680.60	
Licenses and Permits	394,657.57	
Interest, Dividend Income	262.68	
Other Income	77,897.41	
Total Revenues	5,448,229.26	0.00
EXPENDITURES:		
Salaries and Wages	3,156,021.36	
Payroll Related Costs	885,403.21	
Professional Fees & Services	232,661.87	
Travel	203,772.78	
Materials and Supplies	136,489.74	
Communication and Utilities	49,221.38	
Repairs and Maintenance	9,744.91	
Rentals and Leases	5,628.91	
Printing and Reproduction	0.00	
Public Assistance Payments	25,328.89	
Other Operating Expenditures	173,365.90	
Capital Outlay	263,092.80	(263,092.80)
Depreciation Expense		157,041.85
Total Expenditures	5,140,731.75	(106,050.95)
EXCESS OF REVENUES OVER EXPENDITURES	307,497.51	106,050.95
OTHER FINANCING SOURCES (USES):		
Gain (Loss) on Sale of Capital Asset		0.00
Operating Transfers In (Agy 608, Fd 8020)	(191.21)	
Legislative Transfers In (Agy 902, Fd 0001)	4,592.00	
Legislative Transfers Out	0.00	
Total Other Financing Sources (Uses)	4,400.79	0.00
NET CHANGE IN FUND BALANCES/NET ASSETS	311,898.30	106,050.95
FUND BALANCES - Beginning	535,072.32	

Long-term Liabilities Adjustments	Other Adjustments	Statement of Activities
$	$	$
		4,223,731.00
		751,680.60
		394,657.57
		262.68
		77,897.41
0.00	0.00	5,448,229.26
101,789.64		3,257,811.00
		885,403.21
		232,661.87
		203,772.78
		136,489.74
		49,221.38
		9,744.91
		5,628.91
		0.00
		25,328.89
		173,365.90
		0.00
		157,041.85
101,789.64	0.00	5,136,470.44
(101,789.64)	0.00	311,758.82
		0.00
		(191.21)
		4,592.00
		0.00
0.00	0.00	4,400.79
(101,789.64)	0.00	316,159.61
		535,072.32

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, 2026

		GOVERNMENTAL FUND TYPES GENERAL FUNDS (Exh A-2)	Capital Asset Adjustments
Lapsed Appropriations		(10,175.08)	
FUND BALANCES - Ending	$	836,795.54	
Government-wide Statement - Net Assets			
Change in Net Assets			106,050.95
Net Assets Beginning			425,656.77
Adjustments to Beginning Net Assets			
Restatements			
Net Assets Beginning as Restated and Adjusted			425,656.77
Net Assets Ending			$ 531,707.72

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

	Long-term Liabilities Adjustments	Other Adjustments	Statement of Activities
			(10,175.08)
			$ 841,056.85
	(101,789.64)	0.00	
	(333,545.79)		92,110.98
			0.00
	(333,545.79)	0.00	92,110.98
$	(435,335.43)	$ 0.00	$ 933,167.83

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.

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.

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.

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, 2026:

	Balance 9/1/25	Adjustments	Completed CIP	Inc Int'agy Trans
Governmental Activities:				
Depreciable Assets				
Furniture and Equipment	$ 37,628.77	$ 0.00	$	$
Vehicles	603,559.53			
Other Cap Assets	10,268.30	0.00	0.00	0.00
Total depreciable assets	651,456.60	0.00	0.00	0.00
Less Accum Deprec for:				
Furniture and Equip	(37,628.77)			
Vehicles	(177,902.76)			
Other Cap Assets	(10,268.30)	0.00		
Total Accum Deprec	(225,799.83)	0.00	0.00	0.00
TOTAL	$ 425,656.77	$ 0.00	$ 0.00	$ 0.00

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

continued	Dec Int'agy Trans	Addition	Deletions	Balance 8/31/26
Governmental Activities:				
Depreciable Assets				
Furniture and Equipment	$	$ 11,627.00	$	$ 49,255.77
Vehicles		251,465.80		855,025.33
Other Cap Assets	0.00	0.00		10,268.30
Total depreciable assets	0.00	263,092.80	0.00	914,549.40
Less Accum Deprec for:				
Furniture and Equip		(1,937.76)		(39,566.53)
Vehicles		(155,104.09)		(333,006.85)
Other Cap Assets		0.00		(10,268.30)
Total Accum Deprec	0.00	(157,041.85)	0.00	(382,841.68)
TOTAL	$ 0.00	$ 106,050.95	$ 0.00	$ 531,707.72

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, 2026.

Changes In Long-Term Liabilities
During the year ended August 31, 2026, the following changes occurred in liabilities.

Governmental Activities:	Balance 9/01/25	Additions	Deductions	Balance 8/31/26	Amounts Due Within One Yr
Capital Leases	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Compensable Leave	333,545.79	437,634.09	(335,844.46)	435,335.42	228,422.22
TOTAL	$ 333,545.79	$ 437,634.09	$ (335,844.46)	$ 435,335.42	$ 228,422.22

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

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

Individual balances and activities at August 31, 2026, follows:

	Operating Transfer In	Operating Transfer Out	
Fund Type (01)			
Appd Fund 08802, D23 Fund 0802			
Agency 608, D23 Fund 8020		191.21	Lic Plate Fd
Total Transfers	$ 0.00	$ 191.21	

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

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

NOTE 15: CONTINGENCIES AND COMMITMENTS

Not applicable

NOTE 16: SUBSEQUENT EVENTS

Not applicable

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: DEFICIT FUND BALANCES/ NET POSITION

Not applicable

NOTE 21: TEXAS LAWSUITS

Not applicable

NOTE 22: DONOR-RESTRICTED ENDOWMENTS

Not applicable

NOTE 23: UNUSUAL OR INFREQUENT 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: PUBLIC-PRIVAE AND PUBLIC-PUBLIC PARTNERSHIPS

Not applicable

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

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

Not applicable

NOTE 29: TROUBLED DEBT RESTRUCTURING

Not applicable

NOTE 30: FINANCIAL GUARANTEES

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, 2026

	FUND 0001 U/F (0001)	FUND 0001 U/F (9000)	FUND 0001 U/F (9001)
ASSETS			
Current Assets			
Cash in State Treasury	$ 0.00	$ 0.00	$ 0.00
Legislative Appropriations	1,240,024.79	230.83	(122.96)
Accounts Receivable			
Consumable Inventories			
Total Current Assets	$ 1,240,024.79	$ 230.83	$ (122.96)
TOTAL ASSETS	$ 1,240,024.79	$ 230.83	$ (122.96)
LIABILITIES			
Current Liabilities:			
Payables from :			
Accounts Payable	$ 40,952.57	$	$
Payroll Payable	362,384.55		
Payroll Deduction Liability		0.00	0.00
Unearned Revenues	0.00		
Total Current Liabilities	403,337.12	0.00	0.00
TOTAL LIABILITIES	$ 403,337.12	$ 0.00	$ 0.00
Fund Financial Statements - Fund			
FUND BALANCES (DEFICITS):			
NonSpendable - Consumable Inventory	$	$	$
Unassigned	836,687.67	230.83	(122.96)
TOTAL FUND BALANCES	836,687.67	230.83	(122.96)
TOTAL LIABILITIES AND FUND BALANC	$ 1,240,024.79	$ 230.83	$ (122.96)

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

	TOTALS (EXHIBIT I) 2026
	$ 0.00
	1,240,132.66
	0.00
	0.00
	$ 1,240,132.66
	$ 1,240,132.66
	$ 40,952.57
	362,384.55
	0.00
	0.00
	403,337.12
	$ 403,337.12
	$ 0.00
	836,795.54
	836,795.54
	$ 1,240,132.66

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, 2026

	GENERAL REVENUE FUND 0001 U/F (0001)	GENERAL REVENUE FUND 0001 U/F (0802)	GENERAL REVENUE FUND 0001 U/F (9000)
REVENUES:			
Legislative Appropriations	$ 4,223,731.00	$	$
Additional Appropriations	751,680.60		
Licenses, Fees and Permits	369,400.15	25,257.42	
Interest, Dividend & Other Income		262.68	
Other Revenue	77,897.41		
Total Revenues	5,422,709.16	25,520.10	0.00
EXPENDITURES:			
Salaries and Wages	3,156,021.36		
Payroll Related Costs	885,403.21		
Professional Fees & Services	232,661.87		
Travel	203,772.78		
Materials and Supplies	136,489.74		
Communication and Utilities	49,221.38		
Repairs and Maintenance	9,744.91		
Rentals and Leases	5,628.91		
Printing and Reproduction			
Public Assistance Payments		25,328.89	
Other Operating Expenditures	173,365.90		
Capital Outlay	263,092.80		
Total Expenditures	5,115,402.86	25,328.89	0.00
EXCESS OF REVENUES OVER EXPENDITURES	307,306.30	191.21	0.00
OTHER FINANCING SOURCES (USES):			
Operating Transfers In (Agy 608, Fd 8020)		(191.21)	
Legislative Transfers In (Agy 902, Fd 0001)	4,592.00		
Legislative Transfers Out			
Total Other Financing Sources (Uses)	4,592.00	(191.21)	0.00
EXCESS OF REVENUE & OTHER FINANCING SOURCES OVER EXPENDITURES & OTHER FINANCING USE	311,898.30	(0.00)	0.00
FUND BALANCES - Beginning	534,964.45	0.00	230.83
Lapsed Appropriations	(10,175.08)		
Restatements			
FUND BALANCES - Ending	$ 836,687.67	$ (0.00)	$ 230.83

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

GENERAL REVENUE FUND 0001 U/F (9001)	TOTALS EXHIBIT II 2026
$	$ 4,223,731.00
	751,680.60
	394,657.57
	262.68
	77,897.41
0.00	5,448,229.26
	3,156,021.36
	885,403.21
	232,661.87
	203,772.78
	136,489.74
	49,221.38
	9,744.91
	5,628.91
	0.00
	25,328.89
	173,365.90
	263,092.80
0.00	5,140,731.75
0.00	307,497.51
	(191.21)
	4,592.00
	0.00
0.00	4,400.79
0.00	311,898.30
(122.96)	535,072.32
	(10,175.08)
	0.00
$ (122.96)	$ 836,795.54