State of Texas Department of Public Safety

ANNUAL

Fínancíal Report

STEVEN C. McCRAW DIRECTOR DAVID G. BAKER CHERYL MacBRIDE DEPUTY DIRECTORS



COMMISSION A. CYNTHIA LEON, CHAIR CARIN MARCY BARTH ADA BROWN ALLAN B. POLUNSKY JOHN STEEN

FOR THE PERIOD SEPTEMBER 1, 2011 THROUGH AUGUST 31, 2012

Annual Financial Report For the Year Ended August 31, 2012

Prepared for: Texas Department of Public Safety

> Rupert & Associates, P.C. 10616 Manchaca Rd. Austin, TX 78748

TEXAS DEPARTMENT OF PUBLIC SAFETY

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ANNUAL FINANCIAL REPORT

For the Year Ended August 31, 2012

Steven C. McCraw Director

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TEXAS DEPARTMENT OF PUBLIC SAFETY

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STEVEN C. McCRAW DIRECTOR DAVID G. BAKER CHERYL MacBRIDE DEPUTY DIRECTORS



COMMISSION A. CYNTHIA LEON, CHAIR CARIN MARCY BARTH ADA BROWN ALLAN B. POLUNSKY JOHN STEEN

November 16, 2012

Honorable Rick Perry, Governor Honorable Susan Combs, Texas Comptroller Ursula Parks, Acting Director, Legislative Budget Board John Keel, 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, 2012, 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 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 Sharon Flores (512) 424-2063. Maureen Coulehan may be contacted at (512) 424-2351 for questions related to the Schedule of Expenditures of Federal Awards.

Sincerely,

Steven C. Mc Cau

Steven C. McCraw Director

Texas Department of Public Safety (405)

Exhibit I - Combined Balance Sheet / Statment of Net Assets - Governmental Funds For the Fiscal Year Ended August 31, 2012

	Governmental Fund Types							
	General Funds (Exh A-1)		s Funds		Capital Projects Funds		Governmental Funds	
ASSETS				(Exh B-1)		(Exh C-1)		Total
Current Assets:								
Cash								
	•	050 340 05	•					
Cash on Hand	\$	959,742.35	\$	162,006.63	\$	-	\$	1,121,748.98
Cash in Bank (Note 3)		-		282,000.00		-		282,000.00
Cash in State Treasury		143,567,233.20		206,551.83		-		143,773,785.03
Legislative Appropriations		39,636,473.31		-		-		39,636,473.31
Receivables from:								
Federal		16,015,163.07		6,286,472.31		-		22,301,635.38
Accounts Receivable		1,748,751.10		28,553.38		-		1,777,304.48
Due From Other Funds		1,418,297.59		1,946,747.63				3,365,045.22
Due From Other Agencies		539,333.58		44,239,665.73		186,357.39		44,965,356.70
Consumable Inventories		-		2,593,816.51		· -		2,593,816.51
Total Current Assets		203,884,994.20		55,745,814.02		186,357.39		259,817,165.61
Non Correct Access								
Non-Current Assets:								
Total Non-Current Assets:		-		<u> </u>		-		-
Total Assets:	\$	203,884,994.20	\$	55,745,814.02	\$	186,357.39	\$	259,817,165.61
LIABILITIES AND FUND BALANCES								
Current Liabilities:								
Payables from:								
Accounts	\$	6,682,628.98	\$	5,871,044.49	\$	186,357.39	\$	12,740,030.86
Pavroll	φ		φ	• •	Φ	100,357.39	Φ	
· ··· ·		5,803,698.35		37,961,557.70		-		43,765,256.05
Due to Other Funds		1,418,297.59		1,946,747.63		-		3,365,045.22
Due to Other Agencies		10,894,830.24		-		-		10,894,830.24
Deferred Revenues		790,660.49	· <u></u>	285,502.61		-		1,076,163.10
Total Current Liabilities:		25,590,115.65		46,064,852.43		186,357.39		71,841,325.47
Non-Current Liabilities:								
Total Non-Current Liabilities:				-				-
Total Liabilities:	\$	25,590,115.65	\$	46,064,852.43	\$	186,357.39	\$	71,841,325.47
FUND FINANCIAL STATEMENT								
Fund Balances (Deficits):								
Nonspendable in Inventory	\$		\$	2,593,816.51	\$	_		2,593,816.51
Restricted	Φ	24,652,242.10	Φ		φ	-		31,739,387.18
Committed				7,087,145.08		-		
		95,152,433.31		0		-		95,152,433.31
Unassigned		56,490,203.14		-				56,490,203.14
Total Fund Balances		176,294,878.55		9,680,961.59				185,975,840.14
Total Liabilities and Fund Balances	\$	201,884,994.20	\$	55,745,814.02	\$	186,357.39	\$	257,817,165.61

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, 2012

		General Funds (Exh A-2)		Special Revenue Funds (Exh B-2)		Capital Projects Funds (Exh C-2)		Governmental Funds Totał
REVENUES								
Legislative Appropriations:								
Original Appropriations	\$	48,024,087.49	\$	-	\$	-	\$	48,024,087.49
Additional Appropriations		8,188,424.79		-		-		8,188,424.79
Federal Revenue (Sch. 1A)		401,071,859.18		30,028,265.40		-		431,100,124.58
Federal Grant Pass-Through Revenue (Sch. 1A)		4,605,325.37		4,627,728.90		, -		9,233,054.27
State Grant Pass-Through Revenue (Sch. 1B)		4,660,681.67		2,453,099,48		-		7,113,781.15
Licenses, Fees & Permits		128,722,678.69		646,317.03		-		129,368,995.72
Interest and Other Investment Income		257,303.54		28,036.44		-		285,339.98
Settlement of Claims		6,892,182,58		968,559.07		-		7,860,741.65
Sales of Goods and Services		187,778.67		8,455,425.20		-		8,643,203.87
Other		5,203,086.35		892,276.70		1,630.00		6,096,993.05
Total Revenues	\$	607,813,408.33	\$	48,099,708.22	\$	1,630.00	\$	655,914,746.55
EXPENDITURES								
Salaries and Wages	\$	57,553,583.46	\$	391,858,369.65	\$	-	\$	449,411,953.11
Payroll Related Costs	Ψ	17,839,567.04	Ψ	103,115,436.33	Ψ	_	Ψ	120,955,003.37
Professional Fees and Services		35,443,650.30		19,101,985.70		175,677.14		54,721,313.14
Travel		1,915,330.04		7,861,561.85		175,077.14		9,776,891.89
Materials and Supplies		10,561,305.39		52,604,378.33		2,655,896.47		65,821,580.19
Communication and Utilities		4,522,991.50		13,649,603.69		2,033,090.47 960.00		18,173,555,19
Repairs and Maintenance		9,577,322.66		14,997,672.34		23,642.18		24,598,637.18
Rentals and Leases		2,034,106.38		3,605,462.58		66.50		5,639,635.46
Printing and Reproduction				673,658.21		00.50		3,532,750.19
Claims and Judgments		2,859,091.98		608,241.48		-		
Federal Grant Pass-Through Expenditures		10,756.24 65,814,940.30		000,241.40		-		618,997.72 65,814,940.30
State Grant Pass-Through Expenditures		4,100,787.45		-				4,100,787.45
Intergovernmental Payments				-		-		
• •		269,452,875.18		-		·		269,452,875.18
Public Assistance Payments		38,921,011.43		•		-		38,921,011.43
Other Expenditures		83,383,522.48		21,058,222.31		(14,468.52)		104,427,276.27
Capital Outlay		17,123,472.39		19,943,856.21		22,031,708.15		59,099,036.75
Debt service:						-		
Principal		122,619.06		867,639.68		-		990,258.74
Total Expenditures/Expenses	\$	621,236,933.28	\$	649,946,088.36	\$	24,873,481.92	\$	1,296,056,503.56
Excess (Deficiency) of Revenues over								
Expenditures	\$	(13,423,524.95)	\$	(601,846,380.14)	\$	(24,871,851.92)	_\$	(640,141,757.01)
OTHER FINANCING SOURCES (USES)								
Sale of Capital Assets	\$	4,372,843.67	\$	1,246,222.02	\$	-	\$	5,619,065.69
Increase in Obligations under Capital Leases	¥	4,072,040.07	\$	2,778,717.40	· •		Š	2,778,717.40
Insurance Recoveries		2,665.07	Ψ	159,140.38		-	¥	161,805.45
Transfers In		5,892,350.11		606,757,993.06		36,639,884.68		649,290,227.85
Transfers Out		(10,196,495.71)		(351,997.46)		(11,768,032.76)		(22,316,525.93)
Legislative Transfers In		(10,100,100.11)		(001,007.40)		(11,700,002.10)		(EE,010,020.00)
Legislative Transfers Out				-		-		
Total Other Financing Sources (Uses)	\$	71,363.14	\$	610,590,075.40	\$	24,871,851.92	\$	635,533,290.46
Net Change in Fund Balances/Net Assets		(13,352,161.81)		8,743,695.26		_		(4,608,466.55)
· ,								,
FUND FINANCIAL STATEMENT - FUND BALANCES	¢	100 111 541 50	¢	014 004 00	¢		¢	199 005 575 04
Fund Balances - Beginning	\$	188,111,541.58	Ф	814,034.03	ф	-	\$	188,925,575.61
Restatements Fund Balances as Restated		1,964,446.35		123,232.30		-		2,087,678.65
		190,075,987.93		937,266.33		-		191,013,254.26
Appropriations Lapsed	-	(428,947.57)		-	*	-	¢	(428,947.57)
Fund Balances - Ending	\$	176,294,878.55	\$	9,680,961.59	\$	• •		185,975,840.14

Texas Department of Public Safety (405)

Exhibit VI - Combined Statement of Net Assets - Fiduciary Funds August 31, 2012

		Agency Funds	
		(Exhibit J-1)	Totals
ASSETS			
Cash and Cash Equivalents:			
Cash in State Treasury	\$	1,529,063.39	\$ 1,529,063.39
Cash in Bank		364,628.08	364,628.08
Securities Held in Trust		6,584,960.58	6,584,960.58
Total Current Assets	· · · · · ·	8,478,652.05	 8,478,652.05
Total Assets	\$	8,478,652.05	 8,478,652.05
LIABILITIES			
Funds Held for Others		8,478,652.05	8,478,652.05
Total Current Liabilities		8,478,652.05	 8,478,652.05
Total Liabilities	\$	8,478,652.05	\$ 8,478,652.05

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

Note 1: Summary of Significant Accounting Policies

Entity

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

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

Due to the statewide requirements embedded in Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, the Comptroller of Public Accounts does not require the accompanying annual financial report to comply with all the requirements in this statement. The financial report will be considered for audit by the State Auditor as part of the audit of the State of Texas Comprehensive Annual Financial Report; therefore, an opinion has not been expressed on the financial statements and related information contained in this report.

<u>Blended Component Units</u>: No component units have been identified which should have been blended into an appropriate fund.

Fund Structure

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

Governmental Fund Types & Government-wide Adjustment Fund Types

General Fund: The general fund is the principal operating fund used to account for most of the state's general activities. It accounts for all financial resources except those accounted for in other funds.

Special Revenue Funds: Special revenue funds are used to account for the proceeds of specific revenue sources (other than for private-purpose trusts or for major capital projects) that are legally restricted to use for specified purposes.

Fiduciary Fund Types

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

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

Basis of Accounting

The basis of accounting determines when revenues and expenditures or expenses are recognized in the accounts reported in the financial statements. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus.

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

Governmental adjustment fund types that will build the government-wide financial statements are accounted for using the full accrual basis of accounting. This includes capital assets, accumulated depreciation, unpaid Employee Compensable leave, the unmatured debt service (principal and interest) on general long-term liabilities, long-term capital leases, long-term claims and judgments and full accrual revenues and expenses. The activity will be recognized in these fund types.

Budgets and Budgetary Accounting

The budget is prepared biennially and represents appropriations authorized by the legislature and approved by the Governor (the General Appropriations Act).

Unencumbered appropriations are generally subject to lapse 60 days after the end of the fiscal year for which they were appropriated.

Assets, Liabilities, and Fund Balances/Net Assets

Assets

<u>Cash and Cash Equivalents</u>: 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.

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

Liabilities

Accounts Payable: Accounts Payable represents the liability for the value of assets or services received at the balance sheet date for which payment is pending.

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

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

Fund Balance / Net Assets

The difference between fund assets and liabilities is 'Net Assets' on the government-wide, proprietary and fiduciary fund statements, and the 'Fund Balance' is the difference between fund assets and liabilities on the governmental fund statements.

<u>Fund Balance Components</u>: Fund balances for governmental funds are classified as 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 (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.

<u>Restricted Net Assets</u>: 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.

<u>Unrestricted Net Assets:</u> Unrestricted net assets consist of net assets that do not meet the definition of the two preceding categories. Unrestricted net assets often have constraints on resources, which are imposed by management but can be removed or modified

Interfund Activities and Balances

The agency has the following types of transactions between funds:

<u>**Transfers:**</u> Legally required transfers that are reported when incurred as 'Transfers In' by the recipient fund and as 'Transfers Out' by the disbursing fund.

<u>Reimbursements</u>: 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.

<u>Interfund Receivables and Payables</u>: 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, 2012, is presented below:

			Rec	lassilications				
		-	· · · · · · · · · · · ·	Inc-Int'agy	Dec-Inl'agy	A	Deletione	Deleneo 901/0040
GOVERNMENTAL ACTIVITIES	Balance 9/1/2011	Adj	Completed CIP	Trans	Trans	Additions	Deletions	Balance 8/31/2012
Non-Depreciable Assets								
Land and Land Improvements	12,912,074.01					653,996.19	(7,778.00)	13,558,292.20
Construction in Progress	106,086,571.32	(1,580,830.59)	(39,575,587.63)			16,423,398.22	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	81,353,551.32
Other Capital Assets	100,000,371.32	(1,000,000,009)	(55,57 5,567.05)			10,420,000.22		
Total Non-Depreciable Assets	118,998,645.33	(1,580,830.59)	(39,575,587.63)		-	17,077,394.41	(7,778.00)	94,911,843.52
Depreciable Assets								
Buildings and Building Improvements	187,372,458.93		39,575,587.63			957,912.00		227,905,958.56
Infrastructure	19.676.372.82					,		19,676,372.82
Facilities and Other Improvements	291,308.45							291,308.45
Furniture and Equipment	120,611,186.12	(2,299,486.56)			(105,163.31)	21,884,210.16	(14,315,062.32)	125,775,684.09
Vehicie, Boats & Aircraft	168,312,747.71	(201,387.00)			(241,588.00)	18,800,960.18	(25,126,474.06)	161,544,258.83
Other Capital Assets	16,000.00	• • •						16,000.00
Total Depreciable Assets at Historical Cost	496,280,074.03	(2,500,873.56)	39,575,587.63	_	(346,751.31)	41,643,082.34	(39,441,536.38)	535,209,582.75
Less Accumulated Depreciation for:								
Buildings and Improvements	(91,893,493.16)					(4,633,474.79)		(96,526,967.95
Infrastructure	(5,135,755.48)					(766,280.40)		(5,902,035.88
Facilities and Other Improvements	(153,037.44)					(7,309.44)		(160,346.88
Furniture and Equipment	(69,579,734.53)	625,752.07			90,188.19	(13,656,689.56)	12,688,304.63	(69,832,179.20
Vehicles, Boats & Aircraft	(76,037,386.26)	(51,734.26)			219,441.40	(23,645,178.93)	19,914,021.07	(79,600,836.98
Other Capital Assets	(2,285.52)					(2,285.52)		(4,571.04
Total Accumulated Depreciation	(242,801,692.39)	574,017.81		-	309,629.59	(42,711,218.64)	32,602,325.70	(252,026,937.93
Amortizable Assets - Intangible								
Computer Software	10,712,003.73					378,560.00	(368,093.65)	10,722,470.08
Other Intangible Capital Assets								-
Total Depreciable Assets al Historical Costs	10,712,003.73		•	-	.	378,560.00	(368,093.65)	10,722,470.08
Less Accumulated Amortization for:								
Computer Software	(7,221,789.87)					(1,093,833.21)	353,519.94	(7,962,103.14
Other Intangible Capital Assets			· · · · · · · · · · · · · · · · · · ·		·······			-
Total Accumulated Amortization	(7,221,789.87)	<u></u>	· · · · ·	-	-	(1,093,833.21)	353,519.94	(7,962,103.14
Governmental Activities Capital Assets, Net	375,967,240.83	(3,507,686.34)	•		(37,121.72)	15,293,984.90	(6,861,562.39)	380,854,855.28

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, 2012, the carrying amount of deposits was \$646,628.08 as presented below.

Governmental and Business-Type Activities	
Cash in Bank – Carrying Value	\$ 282,000.00
Cash in Bank per AFR	\$ 282,000.00

Fiduciary Funds	
Cash in Bank – Carrying Value	\$ 364,628.08
Cash in Bank per AFR	\$ 364,628.08

Note 4: Short-Term Debt

Not Applicable

Note 5: Long-Term Liabilities

Changes in Long-Term Liabilities

During the year ended August 31, 2012 the following changes occurred in liabilities.

Governmental Activities	Balance 9/01/11	Additions	Reductions	Balance 8/31/12	Amounts Due Within 1 Year	Amounts Due Thereafter
Capital Lease Obligations	\$3,054,061.36	\$ 2,778,717.40	\$ 990,258.74	\$ 4,842,520.02	\$ 1,113,802.91	\$ 3,728,717.11
Compensable Leave	54,174,015.98	46,817,138.11	39,405,716.72	61,585,437,.37	24,792,444.44	36,792,992,.93
Pollution Remediation	11,307.00	330,000.00	11,307.00	330,000.00	0.00	330,000.00
Total Governmental Activities	\$57,239,384.34	\$49,925,855.51	\$40,407,282.46	\$66,757,957.39	\$25,906,247.35	\$40,851,710.04

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 31 sites; conducting lead remediation at the North Lamar and Florence shooting ranges; the clean up and preventative measures for the protection of Waller Creek; asbestos abatement in DPS state owned offices; and also managing chemical spill sites.

Not Applicable

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Note 7: Derivatives

Not Applicable

Note 8: Leases

Operating Leases

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

Fund Type	Amount
General Fund	\$ 2,034,106.38
Special Revenue Fund	\$ 3,605,462.58

Future minimum lease rental payments under non-cancelable operating leases having an initial term in excess of one year are as follows:

Year Ending August 31, 2013	\$ 2,909,432.25
Year Ending August 31, 2014	2,458,119.05
Year Ending August 31, 2015	1,952,900.98
Year Ending August 31, 2016	1,322,761.73
Year Ending August 31, 2017	833,329.82
Year Ending August 31, 2018 and beyond	244,587.99
Total Minimum Future Lease Rental Payments	\$ 9,721,131.82

Capital Leases

The Department of Public Safety has entered into long-term leases for financing the purchase of certain capital assets. Such leases are classified as capital leases for accounting purposes; therefore, such leases are recorded at the present value of the future minimum lease payments at the inception of the lease. The following is a summary of the original capital costs of all such property under the lease in addition to the accumulated depreciation as of 8/31/12:

Governmental Activities										
Class of Property	Assets under Capital Lease	Accumulated Depreciation	Total Governmental Activities							
Furniture & Equipment	\$ 6,293,440.40	\$(1,154,905.73)	\$ 51,138,534.67							
Totals	\$ 6,293,440.40	\$(1,154,905.73)	\$ 51,138,534.67							

Note 8: Leases - Continued

Future minimum lease payments under these capital leases, together with the present value of the net minimum lease payments at fiscal year-end, are as follows:

			Total Future
			Minimum Lease
	Principal	Interest	Payments
Year Ending August 31, 2013	\$ 1,115,626.76	\$ 1,077,140.56	\$ 2,192,767.32
Year Ending August 31, 2014	1,420,167.33	772,599.99	2,192,767.32
Year Ending August 31, 2015	1,693,781.51	384,549.34	2,078,330.85
Year Ending August 31, 2016	650,835.51	66,358.74	717,194.25
Year Ending August 31, 2017			0.00
Year Ending August 31, 2018 and beyond			0.00
Total Capital Lease Payments	\$ 4,880,411.11	\$ 2,300,648.63	\$ 7,181,059.74

Note 10: Deferred Compensation

Note 11: Post Employment Health Care and Life Insurance

Note 12: Interfund Activities and Transactions

Note 13: Continuance Subject to Review

Under the Texas Sunset Act, the Agency will be abolished effective September 1, 2019, unless continued in existence by the Legislature as provided by the Act. If abolished, the agency may continue until September 1, 2020 to close out its operations.

Not Applicable

Not Applicable

Not Applicable

Not Applicable

Note 14: Adjustments to Fund Balances/Net Assets

During the FY 2012, adjustments were made which required the restatement of the amounts in fund balances and fund equity as shown and discussed below:

- a. Capital Assets
- b. Legislative Appropriations
- c. Accounts Receivable
- d. Compensable Leave

	Capital Assets	Long-Term Debt	Total
Fund Balance August 31, 2011	\$375,967,240.83	\$54,174,015.98	\$430,141,256.69
Restatements: a. Capital Assets	(3,507,686.34)		(3,507,686.34)
b. Compensable Leave		10,000,000.00	10,000,000.00
Fund Balance Sept. 1, 2012 Restated	\$372,459,554,.49	\$64,174,015.98	\$436,633,570.60

	Fund 0001	Fund 0099	Fund 0151	Fund 0006	Total
Fund Balance August 31, 2011	\$17,797,900.64	\$122,326,520.01	\$19,634.50	\$814,034.03	\$140,958,089.38
Restatements: a. Legislative Appropriations	223,116.26				223,116.26
b. Accounts Receivable	1,413,114.70	328,015.39	200.00	123,232.30	1,864,562.39
Fund Balance Sept. 1, 2012	\$19.434,131.60	\$122,654,535.40	\$19,834.50	\$837,266.33	\$143,045,767.93

Note 15: Contingent Liabilities

Unpaid Claims and Lawsuits

As of August 31, 2012, the Texas Department of Public Safety or employees of the Texas Department of Public Safety sued based upon their official acts were named as defendant in 112 lawsuits. These included suits arising from tort claims, civil rights, wrongful death, and third party claims. The monetary range of potential damages against the Department range from \$0 (i.e. injunctive relief only sought) to \$772,644.92 Some cases are clearly frivolous in nature. Adverse judgment of suits determined valid could result in liabilities to the Department, but based on prior experience, it is unlikely that the outcome for these claims will materially affect the financial position of the Department. It is anticipated that any resulting judgments of consequence would be presented to a forthcoming session of the legislature for its consideration as to method of funding.

Federal Assistance

The Department has received several federal grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to a request for reimbursements to 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

Note 17: Risk Management

Note 18: Management Discussion & Analysis

Note 19: The Financial Reporting Entity

Not Applicable

Not Applicable

Not Applicable

Not Applicable

Note 20: Stewardship, Compliance, & Accountability

Confiscated/Entrusted Property

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

Confiscated/Entrusted Property may consist of cash, foreign currency, automobiles, airplanes, weapons, precious metals and various other assets of value and is maintained throughout the State in Department-secured locations. On August 31, 2012, a physical count of the property was performed. American monetary assets are recorded in Agency Funds. The values of the other confiscated assets cannot be readily determined and are disclosed only by type as listed above.

Note 21: Not Applicable to the AFR

Note 22: Donor-Restricted Endowments

Note 23: Extraordinary or Special Items

Note 24: Disaggregation of Receivable and Payable Balances Not Applicable

Note 25: Termination Benefits

Note 26: Segment Information

Not Applicable

Not Applicable

Not Applicable

Not Applicable

Not Applicable

Texas Department of Public Safety (405)

Exhibit A-1 - Combining Balance Sheet - All General and Consolidated Funds

For Fiscal Year Ended August 31, 2012

		·			Ċ	Operator &			Fed. Civil		
		General		Federal		Chauffeur			Defense &		
		Revenue		Disaster		License	Clean Air	D	isaster Relief		Federal
		Fund (0001)		Fund (0092)		Fund (0099)	Fund (0151)		Fund (0221)	1	Fund (0222)
ASSETS				4		<u> </u>					
Current Assets:							٦				
Cash											
Cash on Hand	\$	956,742.35								\$	3,000.00
Cash in State Treasury	Ŧ			4,604,488.94		79,410,648.27			1,220,582.33		13,363,222.95
Legislative Appropriations		39,636,473.31				· ·					
Receivables from:		,,									
Federal		620,040.14		12,491,056.49		366,732.21			2,537,334.23		
Accounts Receivable		1,748,751.10				,					
Due From Other Funds		1,417,113.60									1,183.99
Due From Other Agencies		345,247.58		114,567.50		79,518.50					
Total Current Assets		44,724,368.08		17,210,112.93		79,856,898.98			3,757,916.56		13,367,406.94
		11,72 1,000.00									
Non-Current Assets:											
Total Non-Current Assets:		-		-					-		-
		· · · · · · · · · · · · · · · · · · ·		4.					·		
Total Assets:	\$	44,724,368.08	\$	17,210,112.93	\$	79,856,898.98	\$	\$	3,757,916.56	\$	13,367,406.94
LIABILITIES AND FUND BALANCES											
Current Liabilities:									· ·		
Payables from:											
Accounts	\$	2,890,319.51	\$	471,691.91	\$	336,177.36		\$	2,984,440.20		
Payroll	•	1,156,088.36	•	711,324.55		3,731,822.76			204,462.68		
Due To Other Funds		.,		1,416,372.34		1,925.25					
Due To Other Agencies		42,242.29		3,133,548.78		4,625,956.25			190,000.00		
Deferred Revenues				605,045.78		142,359.10			43,255.61		
Total Current Liabilities		4,088,650.16		6,337,983.36		8,838,240.72	-		3,422,158.49		
		· · · · · · · · · · · · · · · · · · ·									
Non-Current Liabilities:								·			
Total Non-Current Liabilities:			_	-							
Total Liabilities:	\$	4,088,650.16	\$	6,337,983.36	\$	8,838,240.72	\$-	\$	3,422,158.49	\$	
I Ulai Liaunines.	Ψ		Ψ	0,007,000.00	<u> </u>	0,000,210.72	· ·	<u>*</u>	.,,	<u> </u>	
Fund Balances (Deficits):		-									
Restricted				10,872,129.57					335,758.07		13,367,406.94
Committed				-,,,		69,018,658.26					
Unassigned		40,635,717.92									
Total Fund Balances		40,635,717.92		10,872,129.57		69,018,658.26	-		335,758.07		13,367,406.94
Total Liabilities and Fund Balances	\$	44,724,368.08	\$	17,210,112.93	\$	77,856,898.98	<u> </u>	<u>\$</u>	<u>3,757,916.56</u>	\$	13,367,406.94

Consolidated	Accounts						
Federal ARRA Fund (0369)	Disaster Contingency Fund (0453)	Motorcycle Education Fund (0501)	Motor Carrier Act Enforcement Fund (0582)	Breath Alcohol Testing Fund (5013)	Emmissions Reduction Fund (5071)	Emergency Radio Infastructure Fund (5153)	TOTALS
	۰.					× .	
	4,993,455.63	13,977,186.03	76,947.52	10,066,216.31		\$ 15,854,485.22	959,742.35 143,567,233.20 39,636,473.31
							16,015,163.07 1,748,751.10 1,418,297.59 539,333.58
	4,993,455.63	13,977,186.03	76,947.52	10,066,216.31		15,854,485.22	203,884,994.20
							<u></u>
-	·		-	-	.		-
\$	\$ 4,993,455.63	\$ 13,977,186.03	\$ 76,947.52	\$ 10,066,216.31	\$ -	\$15,854,485.22 \$	203,884,994.2
						\$	5,803,698.3
	2,903,082.92						1,418,297.5 10,894,830.2 790,660.4
•	2,903,082.92				-		25,590,115.6
			-			-	-
\$	\$ 2,903,082.92	\$	<mark>\$ -</mark>	\$ -	\$	\$-\$	25,590,115.6
			76,947.52				04 650 040 44
	2,090,372.71	13,977,186.03	10,541.02	10,066,216.31		15,854,485.22	24,652,242.10 95,152,433.31 56,490,203.14
-	2,090,372.71	13,977,186.03	76,947.52	10,066,216.31	-	15,854,485.22	176,294,878.5
\$-	\$ 4,993,455.63	\$ 13,977,186.03	\$ 76,947.52	\$ 10,066,216.31	\$-	\$15,854,485.22 \$	201,884,994.20

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, 2012

Conceral Revenue Operator & Disaster Disaster Pard (0092) Operator & Chaffeur Disaster Fund (0092) Fed. Civit Durans & Disaster Relief Fund (0092) Fed. Civit Durans & Disaster Relief Fund (0092) Fed. Civit Durans & Disaster Relief Revenue Fund (0092) Fund (0092) Fund (0092) Fund (0092) Fund (0092) Additional Appropriations Additional Appropriations 5 48, 024, 007, 40 1,183,208,80 178,975,417,24 Foderal Flavenue 1,740,963,83 216,858,876,04 1,183,208,80 178,975,417,24 Foderal Flavenue 5,057,073 20,062,918 85,510,10 5,458,67 Licenses, Fore & Parmite 95,657,937,073 2,220,665,025,72 22,383,170,11,4 5,468,67 Stations and Vages 5,165,021,73 3,220,045,025,72 2,23,83,170,11,4 \$,219,020,15,83,44 Subtros and Wages \$,8,255,524,19 \$,71,23,443,48,3 \$,97,22,41,44 \$,219,020,15,83,44 Subtros and Wages \$,8,255,524,19 \$,71,23,443,48,3 \$,97,27,41,44 \$,219,020,15,83,44 Subtros and Supples \$,23,23,73,142,44 \$,219,020,15,83,44 \$,219,02,76,83,34,14,44 \$,219,02,76,83,34,14,456,83,77,14,57,76,15,		General				Cor	nenli	dated Account	c .	
Fund (0001) Fund (0092) Fund (0092) Fund (0151) Fund (0221) Legislative Appropriations: Original Appropriations \$ 48,024,087,49 Additional Appropriations \$ 148,024,79 Balak (24,79 Federal Grant Pass-Through Revenue 7,0732,23 726,490,01 1,183,208,89 178,975,417,24 Federal Grant Pass-Through Revenue 7,0273,23 726,490,01 2,051,233,61 (6,016,66) Licenses, Foes & Permits 95,657,397,63 10,6217,36 20,911,293,81 (6,016,66) State Grant Pass-Through Revenue 1,235,758,37 3,447,491,14 191,493,81 2,788,00 Other 1,235,758,37 3,447,491,14 191,493,81 2,788,00 6,016,66) 1,78,075,417,24 Coll Revenues \$ 100,0111452 \$ 2,283,702,114 191,493,81 2,788,00 6,016,66,8 170,024,08 2,788,00 6,016,66,9 1,78,075,417,24 Phoresonal Fees and Savices 9,297,733 3,447,491,14 191,493,81 2,788,00 6,914,10,08 6,914,10,08 6,914,10,08 6,914,10,08 6,914,10,08 6,914,10,08 6,914,10,08 6,914,10,08 7,726,91,33 1,700,241,43 1,914,913,31,30 7,777,75,314 <th></th> <th> General</th> <th></th> <th></th> <th></th> <th>Operator & Chaffeur</th> <th>15011</th> <th></th> <th>l</th> <th>Defense &</th>		 General				Operator & Chaffeur	15011		l	Defense &
FLVENUES Image: Constraint of appropriations of appropriation of appropriation of appropriations of appropriation of appropriations of appropriation of appropristing appropriation of appropriation appropriation of		Fund (0001)		Fund (0092)			F			
Original Appropriations Additional Appropriations Federal Ravernue \$ 46,024,087,49 Federal Ravernue Appropriations Federal Ravernue Appropriations State Grant Pass-Through Revenue Licenses, Fearmis State Grant Pass-Through Revenue Additional Appropriations Settlement Claims 1749,053,38 216,858,870,04 1,118,208,88 178,975,417,24 Licenses, Fearmis Settlement Claims 95,657,397,63 20,911,293,101 (6,016,66) 5,458,67 Settlement Claims 16,00 13,265,44 191,493,81 27,848,03 17,298,03,102,12 \$ (6,016,66) \$ 179,008,763,84 EXPENDITURES \$ 180,011,145,22 \$ 20,985,025,72 \$ 22,383,702,12 \$ (6,016,66) \$ 179,008,763,84 EXPENDITURES \$ 180,011,145,22 \$ 7,123,843,83 \$ 38,752,841,44 \$ 2,196,261,53,63 \$ 1,700,241,49 6,943,416,06 617,435,76 Paroli Related Costs 8,462,734,73 1,700,241,49 6,943,416,06 617,435,76 5,368,66 Communication and Utilities 2,476,734 1,700,241,49 6,943,416,06 617,435,76 5,364,63 1,600,754,16 96,122,95 5,368,64 Communication and Utilities 2,476,734,73 1,700,241,49 6,943,416,	REVENUES	 · · · · · · · · · · · · · · · · · · ·							·· · ·	
Additional Appropriations 1, 18, 424, 79 Federal Grant Pass-Through Revenue 17,49,963,83 216,858,876.04 1, 183,208,89 178,975,417.24 Federal Grant Pass-Through Revenue 4,525,113.39 50,062,118 55,510,10 178,975,417.24 State Grant Pass-Through Revenue 4,525,113.39 50,062,118 55,510,10 5,458,67 Uconses, Fees & Permits 95,657,307,63 20,911,203,81 (6,016,66) 5,458,67 Satte Grant Pass-Through Revenue 1,555,758,37 3,447,591,14 191,403,81 2,196,261,55 Satters and Wages \$ 150,011,145,22 \$ 22,085,026,72 \$ 22,383,702,12 \$ (6,016,66) \$ 179,008,763,34 EXPENDITURES Satters and Vages \$ 8,555,524.19 \$ 7,123,443,83 \$ 38,752,471,44 \$ 2,196,261,55 Parvol Related Costs 2,426,734,73 1,700,241,404,79 \$ 2,396,86,63 2,573,850,0 7 66,572,822 Communication and Utilities 2,416,224,80 2,402,766,53 3,414,447,97 \$ 5,968,66 Communication and Utilities 2,416,224,80 2,566,673,83 1,100,513,77 2,767,752 <										
Federal Revenue 1,749,963.83 216,668,978,04 1,12,195,51 Federal Revenue 700,73.23 276,496,011 1,2195,51 State Grant Pass-Through Revenue 4,255,113.39 50,052,18 85,510,10 Licenses, Fearmis 95,657,397,68 48,741,91 5,458,67 Settement of Calaria 16,00 348,741,91 191,403,81 22,884,43 Other 1,535,758,37 3,247,591,14 191,403,81 27,889,60 Other 1,535,758,37 3,247,591,14 191,403,81 22,884,43 Other 1,535,758,37 3,247,591,14 191,403,81 \$2,888,53 Salarios and Services 8,555,524,19 \$7,123,443,83 \$3,87,52,411,44 \$\$2,196,261,52 Professional Fees and Services 2,23,81,816,86 3,223,665,83 \$1,000,765,83 \$1,002,776,75 Professional Fees and Services 2,23,81,746,74 \$94,74,74,76 \$94,814,108 \$1,79,777,777,795,85 Materials and Supples 4,68,74,147,712 \$1,700,276,83 \$1,003,718,416 \$96,223,277 Repairs and Papoduction 216,782,727,93		\$								
Federal Grant Pass-Through Revenue 170/072.32 12/07.84 11/02/07.124 11/02/07.124 State Grant Pass-Through Revenue 4,252,119.33 50,052.18 8,510.10 6,016.66) Licenses, Fase & Permits 95,057.397.83 20,911.203.81 (6,016.66) 5,458.67 Satte Grant Pass-Through Revenue 122,827.13 48,741.91 5,458.67 5,458.67 Satte Grant Pass-Through Revenues 152,557.83.87 3,447.591.14 191.403.81 27,908.03 Total Revenues \$ 160,011.145.22 \$ 220,665,057.25 2 23,83,702.12 \$ (6,016.66) \$ 179,008,763.44 Cher 1,555,758.37 3,447,591.14 191.403.81 2,196,261.55 \$ 179,008,763.34 EXPENDTURES Statians and Wages 8, 8,555,524.19 \$ 7,123,443.83 \$ 38,752,647.47 \$ 2,196,261.55 \$ 167,002.767.52 \$ 2,196,261.55 \$ 177,024.14,487.9 \$ 5,366.66 \$ 2,219,255,27 \$ 4,219,276.52 \$ 1,005,13.10 \$ 7,777,275.26 \$ 1,005,13.10 \$ 7,777,275.26 \$ 1,005,13.10 \$ 7,77,775,26 \$ 1,419,79 \$ 5,366.66 \$ 2,219,657,278.72 \$ 4,327,22.50 \$ 1,610,210.										
State Grant Peas-Through Revenue 4,525,113.29 50,62.18 55,10.10 Licenses, Pear Revenue 95,657,397,63 20,911.293.61 (6,016.66) Settement of Calims 128,287,13 48,741.91 5,458,67 Settement of Calims 132,017.36 13,2265,44 7,298,03 Other 1,555,759,37 5,447,551,14 191,493,81 7,298,03 Total Revenues \$ 160,011,145,22 \$ 22,985,702,12 \$ (6,016.66) \$ 17,400,763,94 Salaries and Wages \$ 8,555,524,10 \$ 7,123,843,83 \$ 38,752,841,44 \$ 2,162,615,564,10 Payrol Related Costs 2,373,616,65 3,230,665,36 3,272,233,50 766,522,42 Tavel 401,215,46 240,276,83 3,411,80,754,15 96,132,95 Materials and Supples 4,987,276,78 3,411,80,754,15 96,132,95 Communication and Utilities 2,216,276,76 3,411,80,754,15 96,132,95 Grantals and Supples 4,987,276,78 443,772,50 170,813,784,28 Printing and Paproduction 210,786,83 1,119,47 2,246,673,88 100,633,68 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>17</td> <td>78,975,417.24</td>									17	78,975,417.24
Licenses, Fees & Permits 95(57)377 63 20,911(293.81 (6,016.66) Interest and Other Investment Income 128,287,13 48,711.91 20,911(293.81 (6,016.66) Saftes of Other Investment Income 128,287,13 48,711.91 191,493.81 27,888.03 Total Revenues 3 1555,758.37 3,247,759.114 191,493.81 27,888.03 EXPENDITURES 3 20,071.26 2,288,702.12 5 (6,016.66) \$ 17,405.76 Payofi Helder Costs 6,456,734.73 1,700,241.49 5,458,67 76,612.42 76,613.83 3,272,233.50 766,522.42 76,613.84 Communication and Unities 2,416,224,80 256,605.63 3,272,233.50 766,522.42 763,766,22 74,73.76 94,41,81.80 6,17,455.76 6,102.85 1,700,770,78,58 10,633.83 1,742.76 94,411.25 106,033.83 1,114,72 1,124,722.90 1,124,722.90 1,124,722.90 1,124,722.90 1,124,722.90 1,124,722.90 1,124,722.90 1,124,722.90 1,124,722.90 1,124,722.90 1,124,722.90 1,124,722.90 1,124,722.90 <td></td> <td>•</td> <td></td> <td></td> <td></td> <td>•</td> <td></td> <td></td> <td></td> <td></td>		•				•				
Interest and Other Investment Income 1728/287/13 48,741.91 Extination 5,458,67 Settlement of Calime 1600 132,017.36 13,265,44 27,888.03 Other 1,555,758.37 3,447,591.14 191,453.68 27,888.03 Total Revenues \$ 100,011.145.22 \$ 22,0650,252.72 \$ 22,883,702.12 \$ (6,016,66) \$ 179,006,783.94 EXPENDTURES \$ 4426,734.73 \$ 7,123,843.83 \$ 38,752,841.44 \$ 2,196,261.55 Paryof Related Costs 8,426,734.73 \$ 7,123,843.83 \$ 38,752,841.44 \$ 2,196,261.55 Materials and Supples 23,783,169.65 3,220,655,263.63 3,272,233.50 766,522.42 Communication and Ullitles 2,416,622.480 256,005,33 1,100,513.10 77,777.757.58 Repairs and Maintenance 6,588,720.87 167,608.17 2,23,676.27 443,722.90 Printing and Paproduction 210,786.83 1,119.47 2,464,73.88 10,765,624 Fodaral Grant Pass-Through Expenditures 369,029,73 37,373,444.47 11,443,723 106,83.88 Total Deprindutures 3 136,020,72	5			50,052.18				(0.040.00)		
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Seles of Goods and Services 132,077,36 132,657,43 131,403,81 27,888,03 Other 1535,753,87 3,447,591,14 191,403,81 27,888,03 EXPENDITURES 5 160,011,145,22 \$ 220,685,025,72 \$ 223,383,702,12 \$ (6,016,66) \$17,90,08,763,44 Salarisa and Wages \$ 8 8,555,52,14 \$ 7,123,843,83 \$ 38,752,941,44 \$ \$ 2,196,261,55 Professional Foes and Services 23,763,166,66 3,200,665,36 3,273,233,50 766,522,42 \$ 766,522,42 \$ 766,522,42 \$ 766,522,42 \$ 5,398,68 \$ 7,197,67,58 \$ 7,123,843,83 \$ 38,11,849,79 \$ 5,398,610 \$ 7,123,843,83 \$ 38,72,941,44 \$ 96,132,85 \$ 7,107,67,63 \$ 9,17,65,74 \$ 9,414,452,48 \$ 5,398,610 \$ 7,107,67,85 \$ 9,414,472,72 \$ \$ 7,337,334,47 \$ 1,104,81,72 \$ 1,616,616	· · · · · · · · · · · · · · · · · · ·			40,741.91						5,458.67
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EXPENDITURES Salaries and Wages \$ 8, 555, 524, 19 \$ 7, 123, 843, 83 \$ 98, 752, 841, 44 \$ 2, 196, 261, 55 Payoull Related Costs 8, 426, 734, 73 1, 700, 241, 40 6, 643, 418, 08 617, 435, 76 Payoull Related Costs 23, 783, 166, 65 3, 220, 665, 36 3, 273, 233, 50 766, 522, 42 Travel 491, 215, 46 240, 276, 63 1, 00, 513, 10 707, 777, 75 Repairs and Maintenance 6, 538, 720, 87 16, 060, 17 2, 36, 675, 27 443, 722, 90 Repairs and Maintenance 6, 538, 720, 87 16, 060, 17 2, 36, 675, 38 10, 076, 27 146, 33, 80 Chaims and Ludgments 210, 788, 63 1, 194, 477, 75 90, 987, 954, 93 4, 231, 092, 52 170, 613, 764, 28 Public Assistance Payments 3, 617, 538, 22 90, 987, 954, 93 4, 231, 092, 52 170, 613, 764, 28 Public Assistance Payments 3, 915, 542, 92 5, 301, 670, 25 <td>Total Revenues</td> <td>\$ </td> <td>\$</td> <td></td> <td>\$</td> <td></td> <td>\$</td> <td>(6.016.66)</td> <td>\$ 17</td> <td></td>	Total Revenues	\$ 	\$		\$		\$	(6.016.66)	\$ 17	
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Other Expenditures 69,195,446.06 5,301,670.25 7,360,933.37 1,240,210.55 Debt service: Principal 58,202.57 8,142.82 56,273.67 Capital Outlay 7,045,979.02 102,258.70 873,545.23 885,278.63 Total Expenditures \$ 136,021,873.54 \$ 214,052,762.76 \$ 72,898,397.01 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		3,617,538.22		90,987,954.93		4,231,092.52			17	0,613,784.28
Debt service: Fincipal 58,202.57 8,142.82 56,273.67 Capital Outlay 7,045,979.02 102,258.70 873,545.23 56,273.67 Total Expenditures \$ 136,021,873.54 \$ 214,052,762.76 \$ 72,898,397.01 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$										
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Capital Outlay Total Expenditures 7,045,979.02 102,258.70 873,545.23 885,278.63 Total Expenditures \$ 136,021,873.54 \$ 214,052,762.76 \$ 72,898,397.01 \$ 179,315,516.57 Excess (Deficiency) of Revenues over Expenditures \$ 23,989,271.66 \$ 6,642,262.96 \$ (50,514,694.89) \$ (6,016.66) \$ (306,752.63) OTHER FINANCING SOURCES (USES) Sale of Capital Assets \$ 4,372,843.67 1,387.57 1,277.50 \$ 13,817.84) \$ 128,539.24 Transfers In Transfers Out Legislative Transfers Out (6,950,120.70) (3,122,459.75) (13,817.84) \$ (306,752.63) Net Change in Fund Balances \$ 21,630,533.89 \$ 6,643,650.53 \$ (53,635,877.14) \$ (19,834.50) \$ (306,752.63) FUND FINANCIAL STATEMENT - FUND BALANCES \$ 17,797,900.64 \$ 4,228,479.04 \$ 122,326,520.01 \$ 19,634.50 \$ 642,510.70 Restatements 1,636,230.96 328,015.39 200.00 \$ 242,8479.04 \$ 122,326,520.01 \$ 19,634.50 \$ 642,510.70 Restatements (428,947.57) (122,64,535.40 19,834.50 642,510.70		50.000 57								
Total Expenditures \$ 136,021,873.54 \$ 214,052,762.76 \$ 72,898,397.01 \$ 179,315,516.57 Excess (Deficiency) of Revenues over Expenditures \$ 23,989,271.68 \$ 6,642,262.96 \$ (50,514,694.89) \$ (6,016.66) \$ (306,752.63) OTHER FINANCING SOURCES (USES) Sale of Capital Assets \$ 4,372,843.67 1,387.57 1,277.50 Transfers In Transfers Out 218,539.24 (6,950,120.70) (3,122,459.75) (13,817.84) Legislative Transfers Out 21,630,533.89 \$ 6,643,650.53 \$ (53,635,877.14) \$ (19,834.50) \$ (306,752.63) FUND FINANCIAL STATEMENT - FUND BALANCES \$ 17,797,900.64 \$ 4,228,479.04 \$ 122,326,520.01 \$ 19,634.50 \$ 642,510.70 Restatements \$ 17,797,900.64 \$ 4,228,479.04 \$ 122,326,520.01 \$ 19,634.50 \$ 642,510.70 Restatements \$ 17,797,900.64 \$ 4,228,479.04 \$ 122,326,520.01 \$ 19,634.50 \$ 642,510.70 Restatements \$ 17,797,900.64 \$ 4,228,479.04 \$ 122,326,520.01 \$ 19,634.50 \$ 642,510.70 Appropriations Lapsed \$ 17,797,900.64 \$ 4,228,479.04 \$ 122,326,520.01 \$ 19,634.50 \$ 642,510.70	•					070 545 00				
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Expenditures \$ 23,989,271.68 \$ 6,642,262.96 \$ (50,514,694.89) \$ (6,016.66) \$ (306,752.63) OTHER FINANCING SOURCES (USES) Sale of Capital Assets \$ 4,372,843.67 1,387.57 1,277.50 1,277.50 Sale of Capital Assets \$ 218,539.24 (6,950,120.70) (3,122,459.75) (13,817.84) - Transfers Out (6,950,120.70) (2,358,737.79) 1,387.57 (3,121,182.25) (13,817.84) Net Change in Fund Balances \$ 21,630,533.89 \$ 6,643,650.53 \$ (53,635,877.14) \$ (19,834.50) \$ (306,752.63) FUND FINANCIAL STATEMENT - FUND BALANCES \$ 17,797,900.64 \$ 4,228,479.04 \$ 122,326,520.01 \$ 19,634.50 \$ 642,510.70 Fund Balances - Beginning Restatements \$ 17,797,900.64 \$ 4,228,479.04 \$ 122,326,520.01 \$ 19,634.50 \$ 642,510.70 Appropriations Lapsed (428,947.57) \$ 122,326,520.01 \$ 19,634.50 \$ 642,510.70	•	 130,021,073.34		214,052,702.70	φ	72,090,397.01	Φ	-	φ1 <i>ι</i>	9,315,516.57
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Sale of Capital Assets \$ 4,372,843.67 Insurance Recoveries 1,387.57 Transfers In 218,539.24 Transfers Out (6,950,120.70) Legislative Transfers Out (6,950,120.70) Total Other Financing Sources (Uses) (2,358,737.79) Net Change in Fund Balances \$ 21,630,533.89 \$ 6,643,650.53 \$ (53,635,877.14) FUND FINANCIAL STATEMENT - FUND BALANCES Fund Balances - Beginning \$ 17,797,900.64 Restatements 1,636,230.96 Fund Balances as Restated 19,434,131.60 Appropriations Lapsed 19,434,131.60		\$ 23,989,271.68	\$	6,642,262.96	\$	(50,514,694.89)	\$	(6,016.66)	\$	(306,752.63)
Sale of Capital Assets \$ 4,372,843.67 Insurance Recoveries 1,387.57 Transfers In 218,539.24 Transfers Out (6,950,120.70) Legislative Transfers Out (6,950,120.70) Total Other Financing Sources (Uses) (2,358,737.79) Net Change in Fund Balances \$ 21,630,533.89 \$ 6,643,650.53 \$ (53,635,877.14) FUND FINANCIAL STATEMENT - FUND BALANCES Fund Balances - Beginning \$ 17,797,900.64 Restatements 1,636,230.96 Fund Balances as Restated 19,434,131.60 Appropriations Lapsed 19,434,131.60										
Insurance Recoveries 1,387.57 1,277.50 Transfers In 218,539.24 (6,950,120.70) (3,122,459.75) (13,817.84) Legislative Transfers In (6,950,120.70) (3,121,182.25) (13,817.84) Legislative Transfers Out (2,358,737.79) 1,387.57 (3,121,182.25) (13,817.84) Total Other Financing Sources (Uses) (2,358,737.79) 1,387.57 (3,121,182.25) (13,817.84) Net Change in Fund Balances \$ 21,630,533.89 \$ 6,643,650.53 \$ (53,635,877.14) \$ (19,834.50) \$ (306,752.63) FUND FINANCIAL STATEMENT - FUND BALANCES \$ 17,797,900.64 \$ 4,228,479.04 \$ 122,326,520.01 \$ 19,634.50 \$ 642,510.70 Restatements 1,636,230.96 328,015.39 200.00 Fund Balances as Restated 19,434,131.60 4,228,479.04 122,654,535.40 19,834.50 642,510.70 Appropriations Lapsed (428,947.57)	• •									
Transfers In 218,539.24 Transfers Out (6,950,120.70) Legislative Transfers In (3,122,459.75) Legislative Transfers Out (13,817.84) Total Other Financing Sources (Uses) (2,358,737.79) Net Change in Fund Balances \$ 21,630,533.89 FUND FINANCIAL STATEMENT - FUND BALANCES Fund Balances - Beginning \$ 17,797,900.64 Restatements 1,636,230.96 Fund Balances as Restated 19,434,131.60 4,228,479.04 122,654,535.40 19,834.50 642,510.70	•	\$ 4,372,843.67		1 007 57						
Transfers Out Legislative Transfers In Legislative Transfers Out (6,950,120.70) (3,122,459.75) (13,817.84) Net Change in Fund Balances (2,358,737.79) 1,387.57 (3,121,182.25) (13,817.84) Net Change in Fund Balances (2,358,737.79) 1,387.57 (3,121,182.25) (13,817.84) FUND FINANCIAL STATEMENT - FUND BALANCES (306,752.63) (306,752.63) (306,752.63) Fund Balances - Beginning Restatements (17,797,900.64) (4,228,479.04) 122,326,520.01) 19,634.50) 642,510.70 Fund Balances as Restated 19,434,131.60 4,228,479.04 122,654,535.40 19,834.50 642,510.70 Appropriations Lapsed (428,947.57)		040 500 04		1,387.57		1,277.50				
Legislative Transfers In Legislative Transfers Out Total Other Financing Sources (Uses) (2,358,737.79) Net Change in Fund Balances \$ 21,630,533.89 \$ 6,643,650.53 \$ (53,635,877.14) FUND FINANCIAL STATEMENT - FUND BALANCES Fund Balances - Beginning \$ 17,797,900.64 Restatements 1,636,230.96 Fund Balances as Restated 19,434,131.60 4,228,479.04 122,654,535.40 19,834.50 642,510.70 Appropriations Lapsed (428,947.57)		•				(9 100 450 75)		(12 017 04)		
Legislative Transfers Out (2,358,737.79) 1,387.57 (3,121,182.25) (13,817.84) - Total Other Financing Sources (Uses) (2,358,737.79) 1,387.57 (3,121,182.25) (13,817.84) - Net Change in Fund Balances \$ 21,630,533.89 \$ 6,643,650.53 \$ (53,635,877.14) \$ (19,834.50) \$ (306,752.63) FUND FINANCIAL STATEMENT - FUND BALANCES \$ 17,797,900.64 \$ 4,228,479.04 \$ 122,326,520.01 \$ 19,634.50 \$ 642,510.70 Restatements 1,636,230.96 328,015.39 200.00 - - Fund Balances as Restated 19,434,131.60 4,228,479.04 122,654,535.40 19,834.50 642,510.70 Appropriations Lapsed (428,947.57) - - - - -		(0,950,120.70)				(3,122,439.75)		(13,017.04)		
Total Other Financing Sources (Uses) (2,358,737.79) 1,387.57 (3,121,182.25) (13,817.84) Net Change in Fund Balances \$ 21,630,533.89 \$ 6,643,650.53 \$ (53,635,877.14) \$ (19,834.50) \$ (306,752.63) FUND FINANCIAL STATEMENT - FUND BALANCES \$ 17,797,900.64 \$ 4,228,479.04 \$ 122,326,520.01 \$ 19,634.50 \$ 642,510.70 Restatements 1,636,230.96 328,015.39 200.00 \$ 4,228,479.04 \$ 122,654,535.40 \$ 19,834.50 \$ 642,510.70 Appropriations Lapsed (428,947.57)										
Net Change in Fund Balances \$ 21,630,533.89 \$ 6,643,650.53 \$ (19,834.50) \$ (306,752.63) FUND FINANCIAL STATEMENT - FUND BALANCES \$ 17,797,900.64 \$ 4,228,479.04 \$ 122,326,520.01 \$ 19,634.50 \$ 642,510.70 Fund Balances - Beginning Restatements \$ 17,434,131.60 4,228,479.04 \$ 122,654,535.40 19,634.50 \$ 642,510.70 Fund Balances as Restated 19,434,131.60 4,228,479.04 \$ 122,654,535.40 19,834.50 \$ 642,510.70 Appropriations Lapsed (428,947.57)		 (2.358,737,79)		1 387 57		(3 121 182 25)		(13 817.84)	· · · ·	-
FUND FINANCIAL STATEMENT - FUND BALANCES Fund Balances - Beginning \$ 17,797,900.64 \$ 4,228,479.04 \$ 122,326,520.01 \$ 19,634.50 \$ 642,510.70 Restatements 1,636,230.96 328,015.39 200.00 Fund Balances as Restated 19,434,131.60 4,228,479.04 122,654,535.40 19,834.50 642,510.70 Appropriations Lapsed (428,947.57)		 		.,		(0,121,102120)		(10,011101)		
Fund Balances - Beginning Restatements \$ 17,797,900.64 \$ 4,228,479.04 \$ 122,326,520.01 \$ 19,634.50 \$ 642,510.70 Restatements 1,636,230.96 328,015.39 200.00 Fund Balances as Restated 19,434,131.60 4,228,479.04 122,654,535.40 19,834.50 642,510.70 Appropriations Lapsed (428,947.57)	Net Change in Fund Balances	\$ 21,630,533.89	\$	6,643,650.53	\$	(53,635,877.14)	\$	(19,834.50)	\$	(306,752.63)
Fund Balances - Beginning Restatements \$ 17,797,900.64 \$ 4,228,479.04 \$ 122,326,520.01 \$ 19,634.50 \$ 642,510.70 Restatements 1,636,230.96 328,015.39 200.00 Fund Balances as Restated 19,434,131.60 4,228,479.04 122,654,535.40 19,834.50 642,510.70 Appropriations Lapsed (428,947.57)	FUND FINANCIAL STATEMENT - FUND BALANCES								•	
Restatements 1,636,230.96 328,015.39 200.00 Fund Balances as Restated 19,434,131.60 4,228,479.04 122,654,535.40 19,834.50 642,510.70 Appropriations Lapsed (428,947.57)		\$ 17,797,900.64	\$	4,228,479.04	\$	122,326,520.01	\$	19,634.50	\$	642,510.70
Fund Balances as Restated 19,434,131.60 4,228,479.04 122,654,535.40 19,834.50 642,510.70 Appropriations Lapsed					•					,
				4,228,479.04						642,510.70
Fund BalancesEnding \$ 40,635,717.92 \$ 10,872,129.57 \$ 69,018,658.26 - \$ 335,758.07										
	Fund BalancesEnding	\$ 40,635,717.92	\$	10,872,129.57	\$	69,018,658.26	\$	-	\$	335,758.07

						Co	nsolidated Acc	oui	nts (cont'd)			
 Federal	Federal ARRA	Disaster Contingency	Motorcycle Education	Enfo	or Carrier Act prcement		Breath Alcohol Testing		mmissions Reduction	Emergency Radio Infrastructure		
 Fund (0222)	Fund (0369)	 Fund (0453)	Fund (0501)	Fun	id (0582)		Fund (5013)	F	und (5071)	Fund (5153)		TOTALS
· · · ·							t				\$	48,024,087.49 8,188,424.79
2,304,393.18	4,246,557.62		1,248,636.75				1,019,973.21		(244,716.67)	10,136,110.62		401,071,859.18 4,605,325.37 4,660,681.67 128,722,678.69
30,252.10 6,892,166.58 42,495.87			1,240,000.10		,		1,013,373.21		(244,710.07)	44,563.73		257,303.54 6,892,182.58 187,778.67
 		 	355.00									5,203,086.35
\$ 9,269,307.73	\$ 4,246,557.62	\$ - \$	1,248,991.75	\$	-	\$	1,019,973.21	\$	(244,716.67)	\$ 10,180,674.35	\$	607,813,408.33
\$ 925,112.45 151,736.98 182,494.75 28,950.84	4,207,564.62										\$	57,553,583.46 17,839,567.04 35,443,650.30 1,915,330.04
665,819.28 41,680.09 19,594.45 176,547.44												10,561,305.39 4,522,991.50 9,577,322.66 2,034,106.38
510.00												2,859,091.98 10,756.24
(56,593.24)		4,100,787.45										65,814,940.30 4,100,787.45
2,505.23											`	269,452,875.18
285,262.25												38,921,011.43 83,383,522.48
 8,177,417.81	38,993.00											122,619.06 17,123,472.39
 10,601,038.33	\$ 4,246,557.62	\$ 4,100,787.45 \$	-	\$		\$	-	\$	-	\$	\$	621,236,933.28
\$ (1,331,730.60)	\$	\$ (4,100,787.45) \$	1,248,991.75	\$		\$	1,019,973.21	\$	(244,716.67)	\$ 10,180,674.35	\$	(13,423,524.95
											\$	4,372,843.67
				·			·		(110,097.42)	5,673,810.87	·	2,665.07 5,892,350.11 (10,196,495.71
 		 - 	· · · · ·		-				(110,097.42)	5,673,810.87		71,363.14
\$ (1,331,730.60)	\$	\$ (4,100,787.45) \$	1,248,991.75	\$	· <u>-</u>	\$	1,019,973.21	\$	(354,814.09)	\$ 15,854,485.22	\$	(13,352,161.81)
\$ 14,699,137.54	\$-	\$ 6,191,160.16 \$	12,728,194.28	\$	76,947.52	\$	9,046,243.10	\$	354,814.09		\$	188,111,541.58 1,964,446.35
14,699,137.54	0.00	6,191,160.16	12,728,194.28		76,947.52		9,046,243.10		354,814.09	0.00		190,075,987.93 (428,947.57
\$ 13,367,406.94	\$	\$ 2,090,372.71 \$	13,977,186.03	\$	76,947.52	\$	10,066,216.31	\$	-	\$ 15,854,485.22	\$	176,294,878.55

Texas Department of Public Safety (405)

Exhibit B-1 - Combining Balance Sheet - Special Revenue Funds

For the Fiscal Year Ended August 31, 2012

	Special Revenue	
	State Highway	· · · · · · · · · · · · · · · · · · ·
	Fund (0006)	TOTALS
ASSETS		
Current Assets:		
Cash		
Cash on Hand	\$ 162,006.63	\$ 162,006.63
Cash in Bank (Note 3)	282,000.00	282,000.00
Cash in State Treasury	206,551.83	206,551.83
Receivables from:	•	
Federal	6,286,472.31	6,286,472.31
Accounts Receivable	28,553.38	28,553.38
Due From Other Funds	1,946,747.63	1,946,747.63
Due From Other Agencies	44,239,665.73	44,239,665.73
Consumable Inventories	2,593,816.51	2,593,816.51
Total Current Assets	55,745,814.02	55,745,814.02
Total Assets:	\$ 55,745,814.02	\$ 55,745,814.02
LIABILITIES AND FUND BALANCES Liabilities Current Liabilities: Payables from:		
Accounts	\$ 5,871,044.49	\$ 5,871,044.49
Payroll	37,961,557.70	37,961,557.70
Due to Other Funds	1,946,747.63	1,946,747.63
Due To Other Agencies		-
Deferred Revenue	285,502.61	285,502.61
Total Current Liabilities	46,064,852.43	46,064,852.43
Non-Current Liabilities:		
Total Non-Current Liabilities:		-
Total Liabilities:	\$ 46,064,852.43	\$ 46,064,852.43
Fund Balances (Deficits): Nonspendable In Inventory Restricted Unassigned	\$ 2,593,816.51 7,087,145.08	\$ 2,593,816.51 7,087,145.08
Total Fund Balances	9,680,961.59	9,680,961.59
Total Liabilities and Fund Balances	\$ 55,745,814.02	\$ 55,745,814.02

Texas Department of Public Safety (405)

Exhibit B-2 - Combining Statement of Revenues, Expenditures, and Changes in Fund Balances -Special Revenue Funds

For the Fiscal Year Ended August 31, 2012

Tor the riscal real childed August 51, 2012	s	pecial Revenue	
		State Highway	
		Fund (0006)	TOTALS
REVENUES			
Federal Revenue	\$	30,028,265.40	\$ 30,028,265.40
Federal Grant Pass-Through Revenue		4,627,728.90	4,627,728.90
State Grant Pass-Through Revenue		2,453,099.48	2,453,099.48
Licenses, Fees & Permits		646,317.03	646,317.03
Interest and Other Investment Income		28,036.44	28,036.44
Land Income			-
Settlement of Claims		968,559.07	968,559.07
Sales of Goods and Services		8,455,425.20	8,455,425.20
Other		892,276.70	892,276.70
Total Revenues	\$	48,099,708.22	\$ 48,099,708.22
EXPENDITURES			
Salaries and Wages	\$	391,858,369.65	\$ 391,858,369.65
Payroll Related Costs		103,115,436.33	103,115,436.33
Professional Fees and Services		19,101,985.70	19,101,985.70
Travel		7,861,561.85	7,861,561.85
Materials and Supplies		52,604,378.33	52,604,378.33
Communication and Utilities		13,649,603.69	13,649,603.69
Repairs and Maintenance		14,997,672.34	14,997,672.34
Rentals and Leases		3,605,462.58	3,605,462.58
Printing and Reproduction		673,658.21	673,658.21
Claims and Judgments		608,241.48	608,241.48
Federal Grant Pass-Through Expenditures			-
Intergovernmental Payments			-
Public Assistance Payments			-
Other Expenditures		21 <u>,</u> 058,222.31	21,058,222.31
Debt service:			
Principal		867,639.68	867,639.68
Capital Outlay		19,943,856.21	 19,943,856.21
Total Expenditures	\$	649,946,088.36	\$ 649,946,088.36
Excess (Deficiency) of Revenues over		/	
Expenditures	\$	(601,846,380.14)	\$ (601,846,380.14)
OTHER FINANCING SOURCES (USES)			
Sale of Capital Assets	\$	1,246,222.02	\$ 1,246,222.02
Increase in Obligations Under Capital Leases		2,778,717.40	2,778,717.40
Insurance Recoveries		159,140.38	159,140.38
Transfers In		606,757,993.06	606,757,993.06
Transfers Out		(351,997.46)	 (351,997.46)
Total Other Financing Sources (Uses)		610,590,075.40	 610,590,075.40
Net Change in Fund Balances/Net Assets	\$	8,743,695.26	\$ 8,743,695.26
Not onlange in Fand Balanoosh tet Assets			
FUND FINANCIAL STATEMENT - FUND BALANCES			
FUND FINANCIAL STATEMENT - FUND BALANCES Fund Balances - Beginning	\$	814,034.03	814,034.03
FUND FINANCIAL STATEMENT - FUND BALANCES Fund Balances - Beginning Restatements	\$	123,232.30	123,232.30
FUND FINANCIAL STATEMENT - FUND BALANCES Fund Balances - Beginning Restatements Fund Balances as Restated	\$		
FUND FINANCIAL STATEMENT - FUND BALANCES Fund Balances - Beginning Restatements	\$	123,232.30	\$ 123,232.30

Texas Department of Public Safety (405)

Exhibit C-1 - Combining Balance Sheet - Capital Project Funds

August 31, 2012

	С	apital Project Fund	ds	
	Capital Projects Fund (7209)		Capital Projects Fund (7648)	TOTALS
ASSETS				
Current Assets:				
Cash Cash on Hand				\$-
Cash in Bank				φ -
Receivables from:				
Federal				-
Accounts Receivable				-
Interfund Receivables Due From Other Agencies		186,357.39	4,746.00	- 186,357.39
Total Current Assets		186,357.39	4,746.00	186,357.39
Total Assets:	\$ -	\$ 186,357.39	\$ 4,746.00	\$ 186,357.39
LIABILITIES AND FUND BALANCES Liabilities Current Liabilities: Payables from:			·	
Accounts Payroll		\$ 186,357.39	\$ 4,746.00	\$ 186,357.39
Interfund Payable				-
Due To Other Agencies				-
Total Current Liabilities		186,357.39	4,746.00	186,357.39
Non-Current Liabilities:				
Total Non-Current Liabilities:	-	-	-	*
Total Liabilities:	<u>\$</u>	\$ 186,357.39	\$ 4,746.00	\$ 186,357.39
Fund Balances (Deficits): Unassigned	• • • •		-	· · · ·
Total Fund Balances	-	-		
Total Liabilities and Fund Balances	<u>\$</u>	\$ 186,357.39	\$ 4,746.00	\$ 186,357.39

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, 2012

			Capital Pro	oject Funds			
· · · · · · · · · · · · · · · · · · ·	•	Projects (7209)	Capital Projects Fund (7211)	Capital Projec Fund (7618)	apital Projects Fund (7648)		TOTALS
REVENUES		<u>()</u>			 		
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		1,630.00					1,630.00
Total Revenues	\$	1,630.00	\$.	\$-	\$ -	\$	1,630.00
EXPENDITURES							
Salaries and Wages						\$	-
Payroll Related Costs						4	-
Professional Fees and Services			13,155.64		162,521.50		175.677.14
Travel			.0,.00.04				
Materials and Supplies			2,588,002.56		67.893.91		2,655,896.47
Communication and Utilities	•		2,000,002.00		960.00		960.00
Repairs and Maintenance	(1	0,254.15)	(56,849.28)		90,745.61		23,642.18
Rentals and Leases	(,	0,2011107	(1,692.00)		1,758.50		66.50
Printing and Reproduction			(1,002.00)		1,100.00		-
Claims and Judgments							-
Federal Grant Pass-Through Expenditures							-
Intergovernmental Payments							-
Public Assistance Payments							-
Other Expenditures	(22	1,219.76)	134,804.75		71,946.49		(14,468.52
Debt service:	(1	1,210.70)	104,00400		71,040.40		(14,400.02
Principal							-
Capital Outlay	34	8,970.72	20,354,931.89		1,327,805.54		22,031,708.15
Total Expenditures		7,496.81	\$ 23,032,353.56	\$ -	\$		24,873,481.92
	<u> </u>		<u> </u>		 		
Excess (Deficiency) of Revenues over		F 000 041	¢ (00 000 050 50)	· •	(1 700 001 55)	• 4	04 071 051 00
Expenditures	\$ (11	5,866.81)	\$ (23,032,353.56)		 (1,723,631.55)	\$ (24,8/1,851.92
OTHER FINANCING SOURCES (USES)							
Sale of Capital Assets						\$	-
Insurance Recoveries							-
Transfers In	80	5,704.01	31,512,984.12		4,321,196.55		36,639,884.68
Transfers Out		89,837.20)	(8,480,630.56)		 (2,597,565.00)	_ (11,768,032.76
Total Other Financing Sources (Uses)	11	5,866.81	23,032,353.56		 1,723,631.55		24,871,851.92
Net Change in Fund Balances/Net Assets	\$	-	\$ -	\$	\$ -	\$	-
FUND FINANCIAL STATEMENT - FUND BALANCES							
				-			
	\$	-	\$-	\$ -	 -		-
Fund Balances - Beginning Appropriations Lapsed	\$	-	\$-	\$-	\$ · ·		-

UNAUDITED

Texas Department of Public Safety (405)

Exhibit J-1 - Combining Statement of Changes in Assets and Liabilities - Agency Funds

For the Fiscal Year Ended August 31, 2012

	Beginning Balance		B odovičeno	Ending Balance
	September 1, 2011	Additions	Deductions	August 31, 2012
Child Support Deductions (0807)			· .	
ASSETS				
Cash in State Treasury	272,401.40	6,152,231.31	6,142,255.02	282,377.69
Total Assets	\$ 272,401.40	\$ 6,152,231.31	\$ 6,142,255.02	\$ 282,377.69
LIABILITIES				
Funds Held for Others	272,401.40	6,152,231.31	6,142,255.02	282,377.69
Total Liabilities	\$ 272,401.40	\$ 6,152,231.31	\$ 6,142,255.02	\$ 282,377.69
City MTA & SPD Account (0882) ASSETS			1. · · ·	
Cash in State Treasury		40,322.42	40,322.42	•
Total Assets	<u>\$</u>	\$ 40,322.42	\$ 40,322.42	<u> </u>
LIABILITIES				
Funds Held for Others		40,322.42	40,322.42	-
Fotal Liabilities	\$	\$ 40,322.42	\$ 40,322.42	-
Suspense Fund (0900)				
ASSETS				
Cash in State Treasury	397,112.23	11,483,114.42	11,076,467.10	803,759.55
Total Assets	\$ 397,112.23	\$ 11,483,114.42	\$ 11,076,467.10	\$ 803,759.55
IABILITIES				
Funds Held for Others	397,112.23	11,483,114.42	11,076,467.10	803,759.55
Total Liabilities	\$ 397,112.23	\$ 11,483,114.42	\$ 11,076,467.10	\$ 803,759.55
Safety Responsibility Trust (Fund ASSETS	<u>0914)</u>			
Cash in State Treasury	397,344.24	109,993.61	67,193.79	440,144.06
Fotal Assets	\$ 397,344.24	\$ 109,993.61	\$ 67,193.79	\$ 440,144.06
IABILITIES	· · ·		х -	
Funds Held for Others	397,344.24	109,993.61	67,193.79	440,144.06
Fotal Liabilities	\$ 397,344.24	\$ 109,993.61	\$ 67,193.79	\$ 440,144.06
Notor Vehicle Proof of Responsib	ility (Eucl 0940)			
ASSETS			:	
Securities Held in Trust	6,574,481.18	10,479.40	-	6,584,960.58
Fotal Assets	\$ 6,574,481.18	\$ 10,479.40	\$	\$ 6,584,960.58
IABILITIES	· · ·			
Funds Held for Others	6,574,481.18	10,479.40	-	6,584,960.58
Total Liabilities	\$ 6,574,481.18	\$ 10,479.40	<u>\$</u>	\$ 6,584,960.58

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

UNAUDITED

Texas Department of Public Safety (405)

Exhibit J-1 - Combining Statement of Changes in Assets and Liabilities - Agency Funds For the Fiscal Year Ended August 31, 2012

	Beginning Balance September 1, 2011	Additions	Deductions	Ending Balance August 31, 2012
Direct Deposit Correction (0980)		· · · ·		
ASSETS				Ϋ́,
Cash in State Treasury	2,782.09	300,322.44	300,322.44	2,782.09
Total Assets	\$ 2,782.09	\$ 300,322.44	\$ 300,322.44	\$ 2,782.09
LIABILITIES	й.			
Funds Held for Others	2,782.09	300,322.44	300,322.44	2,782.09
Total Liabilities	\$ 2,782.09	\$ 300,322.44	\$ 300,322.44	\$ 2,782.09
۰ ۲				
Funds Held Outside Treasury (Fund ASSETS Cash in Bank Total Assets	<u>399,228.59</u> \$399,228.59	<u> </u>	<u> </u>	<u> </u>
Total Assets	\$ 399,220.39		\$ 34,600.51	\$ 364,628.08
LIABILITIES				
Funds Held for Others	399,228.59	-	34,600.51	364,628.08
Total Liabilities	\$ 399,228.59	\$-	\$ 34,600.51	\$ 364,628.08
Totals - All Agency Funds ASSETS				
Cash in State Treasury	1,069,639.96	18,085,984.20	17,626,560.77	1,529,063.39
Cash in Bank	399,228.59	-	34,600.51	364,628.08
Securities Held in Trust	6,574,481.18	10,479.40	-	6,584,960.58
Total Assets	\$ 8,043,349.73	\$ 18,096,463.60	\$ 17,661,161.28	\$ 8,478,652.05
LIABILITIES				
Funds Held for Others Total Liabilities	8,043,349.73	18,096,463.60	17,661,161.28	8,478,652.05
	\$ 8,043,349.73	\$ 18,096,463.60	\$ 17,661,161.28	\$ 8,478,652.05

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SUPPLEMENTAL SCHEDULES

Agency 405 - Department of Public Safety Schedule 1A

For the Fiscal Year Ended August 31, 2012

				Pass-through From			
Federal Grantor/ Pass-through Grantor/ Program Title	CFDA Number	NSE Name/ Identifying Number	Agy/ Univ No	From Agencies or Universities Amount	From Non- State Entities Amount	Direct Program Amount	Total PT From and Direct Prog. Amount
U.S. Department of Commerce Direct Programs: Public Safety Interoperable	11.555			an a	,	11,112,518.21	11,112,518.21
Communications Grant Program Totals - U.S. Department of Commerce						11,112,518.21	11,112,518.21 💼
U.S. Department of Justice					of the state of the		11,11,2,010,21 Service to reaching the service of t
National Criminal History Improvement Program (NCHIP)	16.554					1,235,290.62	1,235,290.62
Edward Byrne Memorial Formula Grant Program	16.579					79,666.13	79,666.13
Forensic DNA Backlog Reduction Program	16.741					3,068,284.50	3,068,284.50
Convicted Offender and/or Arrestee DNA Backlog Reduction Program	16.748					142,270.02	142,270.02
Pass-Through From: Crime Victim Assistance Pass-Through From: Governor - Fiscal	16.575	· .	300	263,478.20			263,478.20
Bulletproof Vest Partnership Program	16.607		000	200,470.20			259,248.21
Builetpioor vest Farmership Flogram	10.007						239,240.21
Pass-Through From: Governor - Fiscal			300	259,248.21			
Paul Coverdell Forensic Sciences Improvement Grant Program Pass-Through From:	16.742						243,143.12
Governor - Fiscal			300	243,143.12			
Totals - U.S. Department of Justice			`	765,869.53	0 0	4,525,511.27	5,291,380.80
U.S. Department of Transportati	on						_
National Motor Carrier Safety	20.218				*	6,472,992.17	6,472,992.17
Commercial Driver's License Program Improvement Grant	20.232					11,979.76	11,979.76
Border Enforcement Grants	20.233		•			17,773,427.31	17,773,427.31
Commercial Drivers License Information System (CDLIS) Modernization Grant	20.238					542,049.48	542,049.48
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703					890,657.90	890,657.90
Totals - U.S. Department of Transportation	1				,	25,691,106.62	25,691,106.62
U.S. Department of Energy Pass-Through From:				ತ್ರವು - ಆಲ್ಕನ್ನಲ್ಲಿ ಪ್ರತಿಯೋಗಿತ್ರದ ಪ್ರಾಹ್ ಆಗಿಕೆ ನಿರ್ದಾರಣ -	e den i del poste a del del del postetta del poste	lyn ynwis fynafferfer (ywyster ffadafarfarfer) o	an ta na ka shekerin sa san san sa sa sa
Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed Solutions	81.106						153,446.36
Pass-Through From: Comptroller - State Energy Conservation	o Office		907	153,446.36			9

	Pass-th	rough To		
Agy/ Univ No	Agencies or Universities Amount	Pass-Through To Non-State Entities Amount	Expenditures Amount	Total PT To and Expenditures Amount
	,			
		10,218,681.44	893,836.77	11,112,518.21
	0	10,218,681.44	893,836.77	11,112,518.21
			1,235,290.62	1,235,290.62
			79,666.13	79,666.13
			3,068,284.50	3,068,284.50
			142,270.02	142,270.02
				000 (70 00
			263,478.20	263,478.20
			259,248.21	259,248.21
		·		
	· · · · · · · · · · · · · · · · · · ·		243,143.12	243,143.12
	0	0	5,291,380.80	5,291,380.80
			6,472,992.17	6,472,992.17
	· .		11,979.76	11,979.76
			17,773,427.31 542,049.48	17,773,427.31 542,049.48
		27,925.02	862,732.88	890,657.90
	0	27,925.02	25,663,181.60	25,691,106.62
			153,446.36	153,446.36

	Pass-through From		gh From				
Federal Grantor/ Pass-through Grantor/ Program Title	CFDA Number	NSE Name/ Identifying Number	Agy/ Univ No	From Agencies or Universities Amount	From Non- State Entities Amount	Direct Program Amount	Total PT From and Direct Prog. Amount
Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis	81.214		a		an a		160,498.41
Pass-Through From: Comptroller - State Energy Conservation	n Office		907	160,498.41			
Miscellaneous Pass-Through From:	81.502						27,069.03
Comptroller - State Energy Conservation	n Office		907	27,069.03			
Totals - U.S. Department of Energy U.S. Department of Health and I Direct Programs:	Human S	ervices		341,013.80	o typino one on a construction of province approximate on O	45	341,013.80
National Bioterrorism Hospital Preparedness Program	93.889					450,000.00	450,000.00
Totals - U.S. Department of Health and He		es		 The contract of the probability of the contract o	an a	450,000.00	450,000.00
Executive Office of the Presiden High Intensity Drug Trafficking Areas Program	nt 95.001					846,386.24	846,386.24
Totals - Executive Office of the President					0	846,386.24	846,386.24
U.S. Department of Homeland S Non-Profit Security Program	ecurity 97.008			an a	i de come a poste come de la presenta de poste de la desp	609,514.97	609,514.97
Crisis Counseling	97.032					17,711.39	17,711.39
Crisis Counseling Pass-Through To: Department of State Health Services	97.032					162,477.99	162,477.99
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036					102,627,698.21	102,627,698.21
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036					159,756.19	159,756.19
Pass-Through To: General Land Office							
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036					1,427,463.80	1,427,463.80
Pass-Through To: Adjutant General's Department							
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036			•		2,800,351.44	2,800,351.44
Pass-Through To: Health and Human Services Commissio	n						
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036					166,072.39	166,072.39
Pass-Through To: Department of Family and Protective Se	rvices						
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036					282,817.82	282,817.82
Pass-Through To: Department of State Health Services				· ·			1
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036					24,236.11	24,236.11
Pass-Through To: Department of Aging and Disability Serv	ices						

	Pass-th	rough To		
Agy/ Univ No	Agencies or Universities Amount	Pass-Through To Non-State Entities Amount	Expenditures Amount	Total PT To and Expenditures Amount
			160,498.41	160,498.41
			27,069.03	27,069.03
	0	0	341,013.80	341,013.80
			450,000.00	450,000.00
	· · · · · · · · · · · · · · · · · · ·	0	450,000.00	450,000.00
			846,386.24	846,386.24
	0	0	846,386.24	846,386.24
		598,910.53	10,604.44 17,711.39	609,514.97 17,711.39 162,477.99
537	162,477.99	90,232,350.03	12,395,348.18	102,627,698.21 159,756.19
305	159,756.19			1,427,463.80
401	1,427,463.80			2,800,351.44
529	2,800,351.44	۰ ۱		166,072.39
530	166,072.39			282,817.82
537	282,817.82			24,236.11
539	24,236.11			

				Pass-thro	ugh From		
Federal Grantor/ Pass-through Grantor/ Program Title	CFDA Number	NSE Name/ Identifying Number	Agy/ Univ No	From Agencies or Universities Amount	From Non- State Entities Amount	Direct Program Amount	Total PT From and Direct Prog. Amount
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	× .	• •	ana an an tao	на на страна страна. Спорти на страна стр	15,796.49	15,796.49
Pass-Through To: Department of Agriculture							
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036					15,169.54	15,169.54
Pass-Through To: Texas Animal Health Commission							
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036					2,098.92	2,098.92
Pass-Through To: Texas A&M AgriLife Extension Service							
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036			•		3,261.50	3,261.50
Pass-Through To: Texas A&M Forest Service							
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	i.	•			44,404.87	44,404.87
Pass-Through To: Texas Commission on Environmental C	Quality						
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036					5,451,591.78	5,451,591.78
Pass-Through To: Texas Department of Transportation							
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036					49,741.87	49,741.87
Pass-Through To: Texas Department of Criminal Justice			,		•		
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036					415,774.07	415,774.07
Pass-Through To: Texas A&M University System							
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036					10,501.95	10,501.95
Pass-Through To: Texas A&M Engineering Extension Sen	vice					•	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036					2,973,970.98	2,973,970.98
Pass-Through To: Texas Southern University							
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036					44,337,867.19	44,337,867.19
Pass-Through To: University of Texas Medical Branch at (Galveston		<u>.</u>				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036			·		7,046.23	7,046.23
Pass-Through To: University of Texas Southwestern Medi	cal Center				·		

·	Pass-th	rough To				
Agy/ Univ No	Agencies or Universities Amount	Pass-Through To Non-State Entities Amount	Expenditures Amount	Total PT To and Expenditures Amount		
				15,796.49		
551	15,796.49			15,169.54		
554	15,169.54			2 008 02		
555	2,098.92			2,098.92		
			•	3,261.50		
576	3,261.50			44,404.87		
582	44,404.87			5,451,591.78		
601	5,451,591.78			49,741.87		
696	49,741.87			415,774.07		
710	415,774.07					
716	10,501.95	۱		10,501.95		
, 10			- 29 [•]	2,973,970.98		
717	2,973,970.98			44,337,867.19		
723.	44,337,867.19			7,046.23		
729	7,046.23			.,0.0.20		

				Pass-throu	ugh From		
Federal Grantor/ Pass-through Grantor/ Program Title	CFDA Number	NSE Name/ Identifying Number	Agy/ Univ No	From Agencies or Universities Amount	From Non- State Entities Amount	Direct Program Amount	Total PT From and Direct Prog. Amount
at Dallas Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.033				ana an tana a	1,202,869.15	1,202,869.15
Pass-Through To: University of Houston							-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036					176,349.08	176,349.08
Pass-Through To: University of Texas Health Science Ce Houston	nter at						
Disaster Grants - Public Assistance Presidentially Declared Disasters)	97.036					18,797.94	18,797.94
Pass-Through To: University of Texas at Brownsville							
Disaster Grants - Public Assistance Presidentially Declared Disasters)	97.036					851.84	851.84
Pass-Through To: Texas State University - San Marcos							
Disaster Grants - Public Assistance Presidentially Declared Disasters)	97.036					810,020.27	810,020.27
Pass-Through To: Lamar State College - Orange							
Disaster Grants - Public Assistance Presidentially Declared Disasters)	97.036					880,018.21	880,018.21
Pass-Through To: Parks and Wildlife Department							
Disaster Grants - Public Assistance Presidentially Declared Disasters)	97.036					-20,933.60	-20,933.60
Pass-Through To: Texas Historical Commission				2 			
Hazard Mitigation Grant Hazard Mitigation Grant Pass-Through To:	97.039 97.039					29,965,067.42 465,385.37	
University of Texas M.D. Anderson Cal lazard Mitigation Grant	ncer Center 97.039					157,697.94	157,697.94
Pass-Through To: Department of State Health Services		А. С. А.			١		
lazard Mitigation Grant Pass-Through To: Texas Water Development Board	97.039			.		307,110.34	307,110.34
lazard Mitigation Grant Pass-Through To: Texas A&M Engineering Experiment S	97.039					11,549.08	3 11,549.08
mergency Management Performance	97.042					16,277,911.36	6 16,277,911.36
Emergency Management Performance Grants Pass-Through To:	97.042		, . ⁻			19,719.00) 19,719.00

Pass-Through To: Attorney General

	Pass-th	rough To		
Agy/ Univ No	Agencies or Universities Amount	Pass-Through To Non-State Entities Amount	Expenditures Amount	Total PT To and Expenditures Amount
				1,202,869.15
730	1,202,869.15			176,349.08
744	176,349.08			
747	18,797.94			18,797.94
				851.84
754	851.84			810,020.27
787	810,020.27		•	880,018.21
802	880,018.21			
				-20,933.60
808	-20,933.60	28,552,464.94	1,412,602.48	29,965,067.42 465,385.37
506	465,385.37			157,697.94
537	157,697.94			307,110.34
580	307,110.34			11,549.08
712	11,549.08	5,455,780.38	10,822,130.98	16,277,911.36
				19,719.00
302	19,719.00			

				Pass-throu	ugh From		
Federal Grantor/ Pass-through Grantor/ Program Title	CFDA Number	NSE Name/ Identifying Number	Agy/ Univ No	From Agencies or Universities Amount	From Non- State Entities Amount	Direct Program Amount	Total PT From and Direct Prog. Amount
Emergency Management Performance Grants Pass-Through To: Texas A&M Forest Service	97.042	_y .		но на страните на страните на страните на страните на на страните на страните на на страните на страните на на страните на страните на на страните на	a an an an an Argan An Angan	780,126.13	780,126.13
Fire Management Assistance Grant Fire Management Assistance Grant Pass-Through To: Texas A&M Forest Service	97.046 97.046					1,273,287.32 2,380,113.15	1,273,287.32 2,380,113.15
Pre-Disaster Mitigation Emergency Operations Centers Interoperable Emergency Communications Homeland Security Grant Program Homeland Security Grant Program Pass-Through To:	97.047 97.052 97.055 97.067 97.067					2,778,959.18 3,154,454.05 1,985,145.39 155,863,497.62 45,000.00	2,778,959.18 3,154,454.05 1,985,145.39 155,863,497.62 45,000.00
Health and Human Services Commission	n 97.067					-41,467.41	-41,467.41
Pass-Through To: Texas A&M Forest Service	•						
Homeland Security Grant Program Pass-Through To: Texas A&M Engineering Extension Serv	97.067 ice					81,332.68	81,332.68
Rail and Transit Security Grant Program	97.075					590,608.50	590,608.50
Buffer Zone Protection Program (BZPP)	97.078					5,715,017.91	5,715,017.91
Buffer Zone Protection Program (BZPP)	97.078					190,000.00	190,000.00
Pass-Through To: University of Texas at Austin							
Earthquake Consortium Driver's License Security Grant Program	97.082 97.089					39,319.23 1,735,168.63	39,319.23 1,735,168.63
Repetitive Flood Claims Regional Catastrophic Preparedness Grant Program (RCPGP)	97.092 97.111		•			427,064.20 1,835,565.12	427,064.20 1,835,565.12
Border Interoperability Demonstration Project <u>Pass-Through From:</u>	97.120					22,264.87	22,264.87
Crisis Counseling Pass-Through From: Department of State Health Services	97.032		537	630.5			630.5
Totals - U.S. Department of Homeland Ser JAG Program Cluster U.S. Department of Justice Pass-Through From:	curity			630.5	tardan kana kana kana kana kana kana kana k	390,733,195.67	390,733,826.17
Edward Byrne Memorial Justice Assistance Grant Program Pass-Through From:	16.738	, , ,	200	562 262 00			562,362.00
Governor - Fiscal ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program / Grants to States and Territories	16.803		300	562,362.00			6,967,706.63

	Pass-th	rough To		
Agy/ Univ No	Agencies or Universities Amount	Pass-Through To Non-State Entities Amount	Expenditures Amount	Total PT To and Expenditures Amount
				780,126.13
576	780,126.13			
		891,092.90	382,194.42	1,273,287.32 2,380,113.15
576	2,380,113.15			ſ
		2,761,505.35	17,453.83	2,778,959.18
		3,132,385.95	22,068.10	3,154,454.05
		1,570,315.32	414,830.07	1,985,145.39
		148,443,995.38	7,419,502.24	155,863,497.62 45,000.00
529	45,000.00			
			• •	-41,467.41
576	-41,467.41			
	.,			81,332.68
716	81,332.68			
	- ,	558,815.91	31,792.59	590,608.50
		5,651,679.54	63,338.37	5,715,017.91
				190,000.00
				,
721	190,000.00			
		37,473.00	1,846.23 1,735,168.63	39,319.23 1,735,168.63
		424,815.66	2,248.54	427,064.20
		1,604,609.33	230,955.79	1,835,565.12
		15,416.03	6,848.84	22,264.87
			630.5	630.5
	65,814,940.30	289,931,610.25	34,987,275.62	390,733,826.17
			562,362.00	562,362.00
			6 067 706 63	6 067 706 69

6,967,706.63

6,967,706.63

				Pass-throug	gh From		
Federal Grantor/ Pass-through Grantor/ Program Title	CFDA Number	NSE Name/ Identifying Number	Agy/ Univ No	From Agencies or Universities Amount	From Non- State Entities Amount	Direct Program Amount	Total PT From and Direct Prog. Amount
Pass-Through From:	· ·			n an	en e	an a	an a
Governor - Fiscal			300	6 ,9 67,706.63			
Totals - U.S. Department of Justice				7,530,068.63		, and a state of the second second 0	7,530,068.63
Highway Safety Cluster				na an a	a hereita o qui nerro e a construction e	n en sen segne and stand sensitive. And	nag ha fag gan ni fi Angely. En anny a ni gen a' ti ti ti ann
U.S. Department of Transporta	tion						
Pass-Through From:							
State and Community Highway Safety	20.600					•	429,146.07
Pass-Through From:							
Téxas Department of Transportation			601	429,146.07			_
Alcohol Impaired Driving	20.601				н. Н		166,325.74
Countermeasures Incentive Grants I							
Pass-Through From:							
Texas Department of Transportation			601	166,325.74			
Totals - U.S. Department of Transportation	n.			595,471.81	Name (1997) - All (1997) - Al		595,471.81
Total Expenditures of Federal A	Awards			9,233,054.27	produkci z dale seni lugito i sta tanta fallo para O	433,358,718.01	442,591,772.28

	Pass-tl	nrough To		
Agy/ Univ No	Agencies or Universities Amount	Pass-Through To Non-State Entities Amount	Expenditures Amount	Total PT To and Expenditures Amount
, n				
	· , · · · · · O	0 0	7,530,068.63	7,530,068.63
			429,146.07	429,146.07
			166,325.74	166,325.74

0 65,814,940.30	0 300,178,216.71	595,471.81 76,598,615.27	595,471.81 442,591,772.28	

Texas Department of Public Safety (405) SCHEDULE 1A – SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS continued For the Fiscal Year Ended August 31, 2012

Note 1: Non-Monetary Assistance

Not Applicable

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 statements. 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 (Exh. II) Governmental Funds – Federal Pass-Through Revenue	\$ 431,100,124.58 9,233,054.27
Subtotal	\$440,333,178.85
Reconciling Items:	
CFDA 97.036 FEMA Public Assistance	\$1,905,001.73
CFDA 97.046 FEMA Fire Management Assistance Grants	\$282,360.97
CFDA 95.001 High Intensity Drug Trafficking Areas	\$71,230.73
Total Pass Through and Expenditures per Federal Schedule	\$ 442,591,772.28

Note 7: Deferred Revenue

The Department of Public Safety has pre paid federal grant revenue for the following CFDA's:

Beginning Deferred Revenue Balance 9/1/2011	\$312,414.81
Net change during Fiscal Year	\$763,748.29
Ending Balance 8/31/2012	\$1,076,163.10

.

This deferred revenue is the result of federal cash drawn in advance of payment vouchers. At 8/31/12 the payment vouchers had not fully processed through the accounting system:

97.067	(\$312,414.81)
16.579.008	\$285,502.61
97.008	\$645.86
97.042	\$605,045.78
97.055	\$7,102.12
97.075	\$35,487.64
97.120	\$19.99
97.036	\$142,359.10

Texas Department of Public Safety (405) Schedule 1B Schedule of State Grant Pass-Throughs From/To State Agencies For the Year Ended August 31, 2012

Amber Alert	300.0001		
Governor - Fiscal		300	135,562.2
		300	135,562.2
Disaster Grants	300.0010		· · · · · ·
Governor - Fiscal		300	4,003,158.8
· · · ·			4,003,158.8
Texas Border Security	300.0013		
Governor - Fiscal	×	300	2,115,454.2
			2,115,454.2
exas Top 10 Technology Enhancement	300.0014		
Governor - Fiscal		300	5,998.8
· · · · · ·			5,998.8
Drawbridge Expansion Project	300.0023		
Governor - Fiscal		300	518,282.9
			518,282.9
Backlog Reduction of DNA Testing	300.0024		
Governor-Fiscal		300	38,872.6
			38,872.6
Enhancement of DPS Regional Victim Crime Services	302.0002		
Attorney General		302	200,478.6
			200,478.6
BATIC - Border Auto Theft Information Center	608.0001		
Texas Department of Motor Vehic es		603	24,505.6
			24,505.69
Stolen Vehicles	608.0002		
Fexas Department of Motor Vehicles		608	71,467.1
			71,467.10
otal Pass-Through from Other Agencies (Exh. II):			7,113,781.1
ass-through To	Grant ID	Agency	Amoun
병기 고통을 많은 홍영한 것 같다. 같은 중요 같은 것 같아.	안동 가지 않는 것이다.	Number	
IB 4586 Blue Water Highway Restoration	405.0009		
General Land Office		305	4,100,787.4
			4,100,787.4

