

2016

Texas Department of Licensing and Regulation



Brian Francis, Executive Director

Annual Financial Report

for the year ended August 31, 2016





TEXAS DEPARTMENT OF LICENSING AND REGULATION

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November 18, 2016

Honorable Greg Abbott, Governor
Honorable Glenn Hegar, Texas Comptroller
Ursula Parks, Director, Legislative Budget Board
Lisa Collier First Assistant State Auditor

Ladies and Gentlemen:

We are pleased to submit the annual financial report of the Texas Department of Licensing and Regulation for the year ended Aug. 31, 2016, in compliance with Texas Government Code Annotated, Section 2101.011, and in accordance with the requirements established by the Texas Comptroller of Public Accounts.

Due to the statewide requirements embedded in Governmental Accounting Standards Board (GASB) 34, 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* (CAFR); 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 Jerry Daniels at (512) 463-3100.

Sincerely,

A handwritten signature in blue ink, appearing to read "Brian Francis".

Brian Francis
Executive Director

Mike Arismendez, Chair – Shallowater, Texas

Tom Butler, Vice-Chair – Deer Park, Texas

Helen Callier – Kingwood, Texas

Rick Figueroa – Brenham, Texas

Catherine Rodewald – Frisco, Texas

Ravi Shah – Carrollton, Texas

Deborah A. Yurco – Austin, Texas

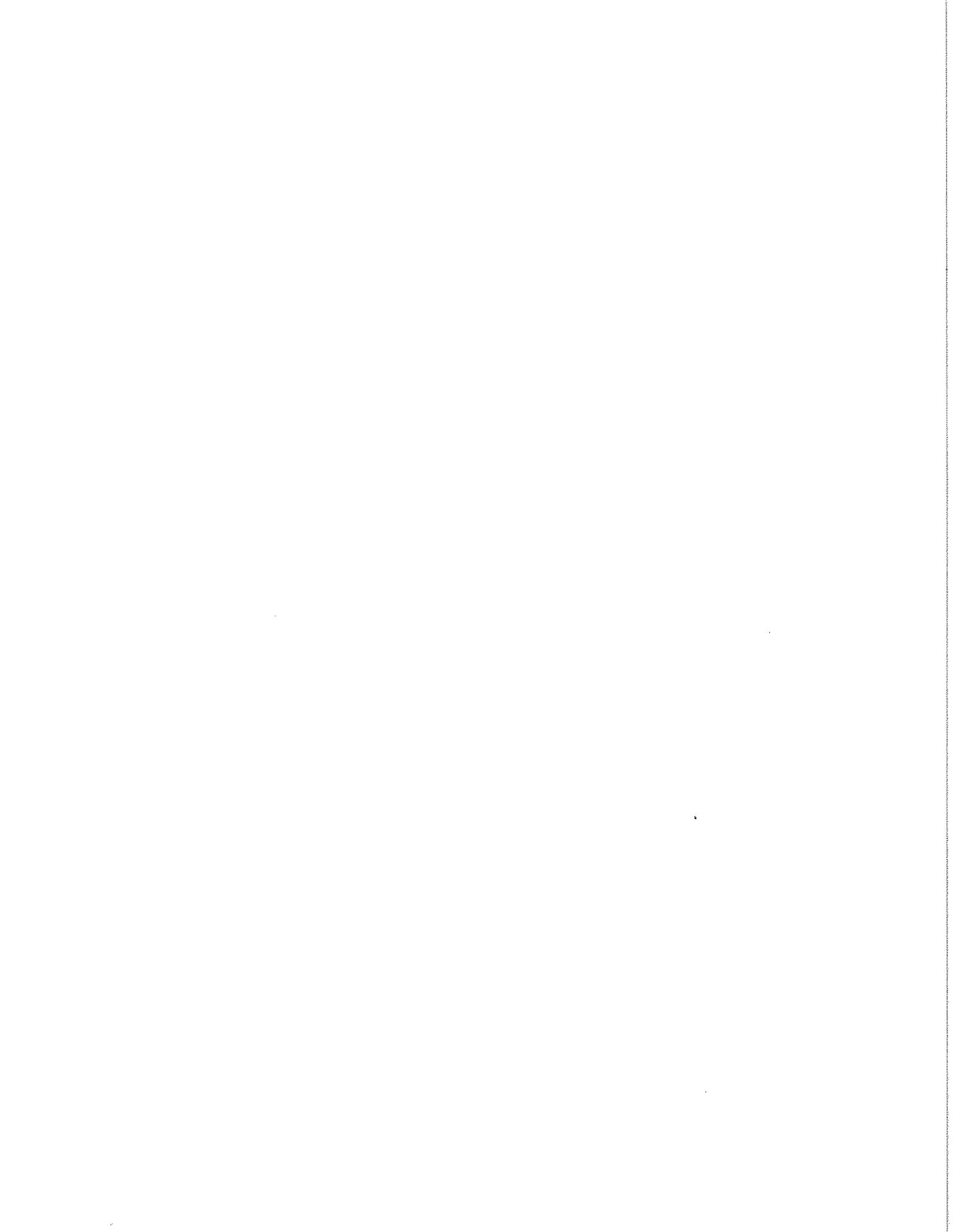


TABLE OF CONTENTS

LETTER OF TRANSMITTAL

COMBINED FINANCIAL STATEMENTS

1. Exhibit I – Combined Balance Sheet/Statement of Net Assets –
Governmental Funds 1
2. Exhibit II – Combined Statement of Revenues, Expenditures and
Changes in Fund Balances/Statement of Activities – Governmental Funds 5
3. Exhibit VI – Combined Statement of Net Assets – Fiduciary Funds 9
4. Exhibit VII – Combined Statement of Changes in Fiduciary Net Assets 10

NOTES TO THE FINANCIAL STATEMENTS 11

COMBINING STATEMENTS

1. Exhibit A-1 – Combining Balance Sheet – All General and Consolidated
Funds 20
2. Exhibit I-1 – Combining Statement of Fiduciary Net Assets – Private-
Purpose Trust Funds 22
3. Exhibit I-2 – Combining Statement of Changes in Fiduciary Net
Assets – Private-Purpose Trust Funds 23
4. Exhibit J-1 – Combining Statement of Changes in Assets and
Liabilities – Agency Funds 24

USAS DAFR 8581 – Statement of Net Assets – Balance Sheet Format (GWFS) 25

SIRS – Government-Wide Financial Statements (SOA) Statement of Activities By GAAP Fund, Fund, & Object (GOVT) 39

SCHEDULES

1. Schedule 6 – Summary of Revenues Generated by Program or Activity 50
2. Schedule 7 – Detail Statement of Revenues Generated by Program or Activity 51

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TEXAS DEPARTMENT OF LICENSING AND REGULATION (452)
Exhibit I - Combined Balance Sheet/Statement of Net Assets - Governmental Funds
August 31, 2016

	Governmental Fund Types	
	General Funds (Ex A-1)	Governmental Funds Total
ASSETS		
Current Assets:		
Cash		
Cash On Hand	\$ 200.00	\$ 200.00
Cash In State Treasury	254,970.94	254,970.94
Legislative Appropriations	6,112,482.61	6,112,482.61
Due from Other Funds	3,543.88	3,543.88
Consumable Inventories	120,912.07	120,912.07
Total Current Assets	6,492,109.50	6,492,109.50
Non-Current Assets:		
Capital Assets (Note 2):		
Depreciable:		
Furniture and Equipment	-	-
Less Accumulated Depreciation	-	-
Vehicles, Boats and Aircraft	-	-
Less Accumulated Depreciation	-	-
Other Capital Assets	-	-
Less Accumulated Depreciation	-	-
Computer Software - Intangible	-	-
Less Accumulated Amortized	-	-
Total Non-Current Assets	-	-
Total Assets	\$ 6,492,109.50	\$ 6,492,109.50
LIABILITIES AND FUND BALANCES		
Liabilities		
Current Liabilities:		
Payables from:		
Accounts	\$ 1,671,389.40	\$ 1,671,389.40
Payroll	2,692,907.76	2,692,907.76
Due to Other Funds	-	-
Funds Held for Others	-	-
Employees' Compensable Leave (Note 5)	-	-
Total Current Liabilities	4,364,297.16	4,364,297.16
Non-Current Liabilities		
Employees' Compensable Leave (Note 5)	-	-
Total Non-Current Liabilities	-	-
Total Liabilities	4,364,297.16	4,364,297.16

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<u>Capital Assets Adjustments</u>	<u>Long-Term Liabilities Adjustments</u>	<u>Statement of Net Assets</u>
\$ -	\$ -	\$ 200.00
-	-	254,970.94
-	-	6,112,482.61
-	-	3,543.88
-	-	120,912.07
<u>-</u>	<u>-</u>	<u>6,492,109.50</u>

573,219.37	-	573,219.37
(376,630.54)	-	(376,630.54)
86,760.94	-	86,760.94
(83,993.00)	-	(83,993.00)
194,131.57	-	194,131.57
(194,131.57)	-	(194,131.57)
146,533.00	-	146,533.00
(12,211.05)	-	(12,211.05)
<u>333,678.72</u>	<u>-</u>	<u>333,678.72</u>
<u>\$ 333,678.72</u>	<u>\$ -</u>	<u>\$ 6,825,788.22</u>

\$ -	\$ -	\$ 1,671,389.40
-	-	2,692,907.76
-	-	-
-	-	-
-	1,596,172.81	1,596,172.81
<u>-</u>	<u>1,596,172.81</u>	<u>5,960,469.97</u>
-	1,113,554.14	1,113,554.14
<u>-</u>	<u>1,113,554.14</u>	<u>1,113,554.14</u>
<u>-</u>	<u>2,709,726.95</u>	<u>7,074,024.11</u>

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TEXAS DEPARTMENT OF LICENSING AND REGULATION (452)
Exhibit I - Combined Balance Sheet/Statement of Net Assets - Governmental Funds
August 31, 2016

	Governmental Fund Types	
	General Funds (Ex A-1)	Governmental Funds Total
Fund Financial Statement		
Fund Balances (Deficits):		
Nonspendable for:		
Inventories	120,912.07	120,912.07
Committed	225,305.87	225,305.87
Assigned	29,665.07	29,665.07
Unassigned	1,751,929.33	1,751,929.33
Total Fund Balances	2,127,812.34	2,127,812.34
 Total Liabilities and Fund Balances	\$ 6,492,109.50	\$ 6,492,109.50
 Government-Wide Statement of Net Assets		
Net Assets		
Invested in Capital Assets, net of Related Debt		
Unrestricted		
Total Net Assets		

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Capital Assets Adjustments	Long-Term Liabilities Adjustments	Statement of Net Assets
-	-	120,912.07
-	-	225,305.87
-	-	29,665.07
-	-	1,751,929.33
-	-	2,127,812.34
\$ -	\$ 2,709,726.95	\$ 9,201,836.45
\$ 333,678.72	\$ -	\$ 333,678.72
-	(2,709,726.95)	(2,709,726.95)
\$ 333,678.72	\$ (2,709,726.95)	\$ (248,235.89)

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TEXAS DEPARTMENT OF LICENSING AND REGULATION (452)
Exhibit II - Combined Statement of Revenues, Expenditures and
Changes in Fund Balances/Statement of Activities - Governmental Funds
For the Fiscal Year Ended August 31, 2016

	General Funds	Governmental Funds Total
REVENUES		
Legislative Appropriations		
Original Appropriations (GR)	\$ 29,682,843.00	\$ 29,682,843.00
Additional Appropriations (GR)	7,396,423.38	7,396,423.38
Federal Grant Pass-Through Revenue (GR)	14,068.57	14,068.57
License, Fees & Permits (PR)	1,091,968.89	1,091,968.89
Sales of Goods and Services (PR)	4,797,093.88	4,797,093.88
Other (GR)	76,735.94	76,735.94
Total Revenues	\$ 43,059,133.66	\$ 43,059,133.66
EXPENDITURES		
Salaries and Wages	24,551,500.83	\$ 24,551,500.83
Payroll Related Costs	7,220,718.25	7,220,718.25
Professional Fees and Services	2,091,072.56	2,091,072.56
Travel	1,111,072.44	1,111,072.44
Materials and Supplies	501,999.42	501,999.42
Communication and Utilities	384,451.11	384,451.11
Repairs and Maintenance	637,915.21	637,915.21
Rentals and Leases	1,028,029.08	1,028,029.08
Printing and Reproduction	186,090.07	186,090.07
Claims and Judgements	9,746.00	9,746.00
Intergovernmental Payments	-	-
Other Expenditures	2,068,779.66	2,068,779.66
Debt Service-Principal-Capital Leases	-	-
Capital Outlay	307,852.16	307,852.16
Depreciation Expense	-	-
Other Capital Financing Sources/Uses	-	-
Total Expenditures/Expenses	\$ 40,099,226.79	\$ 40,099,226.79
Excess (Deficiency) of Revenues over Expenditures	\$ 2,959,906.87	\$ 2,959,906.87
OTHER FINANCING SOURCES (USES)		
Net Change in Inventories	\$ -	\$ -
Transfers In	-	-
Transfers Out	-	-
Legislative Transfers In	-	-
Legislative Transfers Out	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -
Net Change in Fund Balances/Net Assets	\$ 2,959,906.87	\$ 2,959,906.87

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<u>Capital Assets Adjustments</u>	<u>Long-Term Liabilities Adjustments</u>	<u>Statement of Activities</u>
\$ -	\$ -	\$ 29,682,843.00 7,396,423.38 14,068.57 1,091,968.89 4,797,093.88 76,735.94
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 43,059,133.66</u>
	\$ 236,521.30	\$ 24,788,022.13 7,220,718.25 2,091,072.56 1,111,072.44 580,549.36 384,451.11 637,915.21 1,028,029.08 186,090.07 9,746.00 - 2,068,779.66 - - 62,389.10
\$ 78,549.94		580,549.36 384,451.11 637,915.21 1,028,029.08 186,090.07 9,746.00 - 2,068,779.66 - - 62,389.10
(307,852.16) 62,389.10 -		-
<u>\$ (166,913.12)</u>	<u>\$ 236,521.30</u>	<u>\$ 40,168,834.97</u>
<u>\$ 166,913.12</u>	<u>\$ (236,521.30)</u>	<u>\$ 2,890,298.69</u>
\$ 78,549.94 - - -	\$ - - - -	\$ 78,549.94 - - -
<u>\$ 78,549.94</u>	<u>\$ -</u>	<u>\$ 78,549.94</u>
<u>\$ 245,463.06</u>	<u>\$ (236,521.30)</u>	<u>\$ 2,968,848.63</u>

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TEXAS DEPARTMENT OF LICENSING AND REGULATION (452)
Exhibit II - Combined Statement of Revenues, Expenditures and
Changes in Fund Balances/Statement of Activities - Governmental Funds
For the Fiscal Year Ended August 31, 2016

	General Funds	Governmental Funds Total
Fund Financial Statement - Fund Balances		
Fund Balances - September 1, 2015	\$ 593,454.14	\$ 593,454.14
Restatements	-	-
Appropriations Lapsed	(1,425,548.67)	(1,425,548.67)
Fund Balances, August 31, 2016	\$ 2,127,812.34	\$ 2,127,812.34

Government-Wide Statement of Net Assets

Net Assets/Net Change in Net Assets

Net Assets, Beginning

Restatements

Net Assets as of August 31, 2016

Agency Total

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Capital Assets Adjustments	Long-Term Liabilities Adjustments	Statement of Activities
		\$ 593,454.14
		-
		(1,425,548.67)
		\$ 2,127,812.34
\$ 245,463.06	\$ (236,521.30)	\$ 8,941.76
\$ 97,922.24	\$ (2,473,205.65)	\$ (2,375,283.41)
\$ (9,706.58)		\$ (9,706.58)
\$ 343,385.30	\$ (2,709,726.95)	\$ (2,376,048.23)
		\$ (248,235.89)

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TEXAS DEPARTMENT OF LICENSING AND REGULATION (452)
Exhibit VI - Combined Statement of Net Assets - Fiduciary Funds
August 31, 2016

	Private-Purpose Trust Funds (Exhibit I-1)	Agency Funds (Exhibit J-1)	Totals
ASSETS			
Cash and Cash Equivalents			
Cash in State Treasury	\$ 1,270,072.15	\$ 8,476.50	\$ 1,278,548.65
Due from Other Funds	\$ -	\$ -	\$ -
Total Assets	<u>\$ 1,270,072.15</u>	<u>\$ 8,476.50</u>	<u>\$ 1,278,548.65</u>
LIABILITIES			
Current Liabilities			
Funds Held For Others	\$ -	\$ 8,476.50	\$ 8,476.50
Total Liabilities	<u>\$ -</u>	<u>\$ 8,476.50</u>	<u>\$ 8,476.50</u>
NET ASSETS			
Held in Trust For			
Individuals, Organizations, and Other Governments			
Expendable	\$ -	\$ -	\$ -
Non-Expendable	1,270,072.15	-	1,270,072.15
Total Net Assets	<u>\$ 1,270,072.15</u>	<u>\$ -</u>	<u>\$ 1,270,072.15</u>

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TEXAS DEPARTMENT OF LICENSING AND REGULATION (452)
Exhibit VII - Combined Statement of Changes in Fiduciary Net Assets
For the Fiscal Year Ended August 31, 2016

	Private-Purpose Trust Funds (Exhibit I-2)	Totals
Additions		
Investment Income		
From Investing Activities:		
Interest and Investment Income	\$ 2,790.15	\$ 2,790.15
Total Investing Income (Loss)	\$ 2,790.15	\$ 2,790.15
Net Income from Investing Activities	\$ 2,790.15	\$ 2,790.15
Total Net Investment Income (Loss)	\$ 2,790.15	\$ 2,790.15
Other Additions		
Other Revenue	\$ 27,770.00	\$ 27,770.00
Total Other Additions	\$ 27,770.00	\$ 27,770.00
Total Additions	\$ 30,560.15	\$ 30,560.15
Deductions		
Salaries and Wages	\$ 25,050.97	\$ 25,050.97
Payroll Related Costs	6,152.92	6,152.92
Settlement of Claims	43,224.00	43,224.00
Other Expense	\$ 464.67	\$ 464.67
Total Deductions	\$ 74,892.56	\$ 74,892.56
Net Increase (Decrease)	\$ (44,332.41)	\$ (44,332.41)
Net Assets - September 1, 2015	\$ 1,314,404.56	\$ 1,314,404.56
Net Assets - August 31, 2016	\$ 1,270,072.15	\$ 1,270,072.15

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TEXAS DEPARTMENT OF LICENSING AND REGULATION (452) NOTES TO THE FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Entity

The Texas Department of Licensing and Regulation 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 Annual Financial Reports of State Agencies and Universities*.

The Texas Department of Licensing and Regulation was created by the 71st Legislature in House Bill 863 and operates under the authority of Texas Occupations Code, Chapter 51. The mission of the Department is to maintain public trust by ensuring the public's safety and promoting a fair and competitive business environment for our regulated industries.

Due to the statewide requirements embedded in GASB 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 is considered for audit by the state auditor as part of the audit of the state's *Comprehensive Annual Financial Report (CAFR)*; therefore, an opinion has not been expressed on the financial statements and related information contained in this report.

Blended Component Units

The Texas Department of Licensing and Regulation does not have any blended component units.

Discretely Presented Component Units

The Texas Department of Licensing and Regulation does not have any discretely presented component units.

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 and Government-wide Adjustment Fund Types

General Revenue Funds 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 Assets Adjustment Fund Type The capital asset adjustment fund (fund 9998) is used to convert governmental fund types' capital assets from modified accrual to full accrual.

Long-Term Liabilities Adjustment Fund Type The long-term liabilities adjustment fund (fund 9997) is used to convert governmental fund types' debt from modified accrual to full accrual.

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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.

The child support employee deductions offset account (fund 0807) temporarily holds money withheld from the salaries of state employees for child support deductions subsequently distributed through the statewide clearing house.

Departmental suspense (fund 0900) provides a temporary depository for money held in suspense pending fund disposition. Items held in the fund are cleared to the various special funds or the general revenue fund, or are returned to the payer.

Private-Purpose Trust Funds

Private-Purpose Trust Funds are used to account for all other trust arrangements whose principal and interest benefit individuals, private organizations, or other governments.

The service contract providers securities trust account (fund 0846) holds financial security deposits required to be paid by service contract providers.

The auctioneer education and recovery trust fund (fund 0898) holds funds collected as additional fees from licensed auctioneers for payment of claims against licensed auctioneers and for education of auctioneers and promotion of the profession.

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 method 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 60 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 method of accounting. The following activities are recognized in these fund types: capital assets, accumulated depreciation, un-paid employee compensable leave, the un-matured 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.

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Private-purpose trust funds are accounted for using 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.

Budget and Budgetary Accounting

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

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

Assets, Liabilities, and Fund Balances/Net Assets

Assets

Cash and Cash Equivalents

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

Inventories

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 that appear in the governmental 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 are 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. Assets are depreciated over the estimated useful life of the asset using the straight-line method.

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.

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 noncurrent in the statement of net position. These obligations are normally paid from the same funding source from which each employee's salary or wage compensation was paid.

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Fund Balance/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.

When both restricted and unrestricted resources are available for use, it is the Texas Department of Licensing and Regulation’s policy to use unrestricted resources first, then restricted when they are needed. When only restricted resources are available for use, it is the agency’s policy to use committed resources first, then assigned resources and unassigned resources last.

Fund Balance Components

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

- **Non-spendable fund balance** includes amounts not available to be spent because they are either (1) not in spendable form or (2) legally or contractually required to be maintained intact.
- **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 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.

Net Invested in Capital Assets

Net investment in capital assets, consists of capital assets, net of accumulated depreciation and reduced by outstanding balances for bonds, notes and other debt that are attributed to the acquisition, construction, or improvement of those assets.

Unrestricted Net Positions

Unrestricted net position consists of net resources that do not meet the definition of the preceding category. Unrestricted net position often has constraints on resources that are imposed by management but can be removed or modified.

INTERFUND ACTIVITIES AND TRANSACTIONS

The agency has the following types of transactions between funds:

- 1) Transfers: Legally required transfers that are reported when incurred as "transfers in" by the recipient fund

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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 are recorded as expenditures in the reimbursing fund and as a reduction of expenditures in the reimbursed fund. Reimbursements are not displayed in the financial statements.

The composition of the agency's interfund activities and balances are presented in Note 12.

NOTE 2: CAPITAL ASSETS

A summary of changes in Capital Assets for the year ended August 31, 2016 is presented below:

	PRIMARY GOVERNMENT						Balance 08/31/16
	Balance 09/01/15	Adjustments	Reclassifications Inc-Int'gy Trans	Reclassifications Dec-Int'gy Trans	Additions	Deletions	
GOVERNMENTAL ACTIVITIES							
Depreciable Assets							
Buildings and Building Improvements	194,131.57	(194,131.57)	-	-	-	-	0
Furniture and Equipment	467,648.21	-	-	-	161,319.16	(55,748.00)	573,219.37
Vehicle, Boats and Aircraft	86,760.94	-	-	-	-	-	86,760.94
Other Assets	-	194,131.57	-	-	-	-	194,131.57
Total Depreciable Assets	748,540.72	0	0	0	161,319.16	(55,748.00)	854,111.88
Less Accumulated Depreciation for:							
Buildings and Building Improvements	(184,424.99)	184,424.99	-	-	-	-	0
Furniture and Equipment	(390,503.05)	-	-	-	(41,875.49)	55,748.00	(376,630.54)
Vehicles, Boats and Aircraft	(75,690.44)	-	-	-	(8,302.56)	-	(83,993.00)
Other Assets	-	(194,131.57)	-	-	-	-	(194,131.57)
Total Accumulated Depreciation	(650,618.48)	(9,706.58)	0	0	(50,178.05)	55,748.00	(654,755.11)
Depreciable Assets, Net	97,922.24	(9,706.58)	0	0	111,141.11	0	199,356.77
Amortizable Assets - Intangible							
Computer Software	30,041.73	(30,041.73)	-	-	146,533.00	-	146,533.00
Total Amortizable Assets - Intangible	30,041.73	(30,041.73)	0	0	146,533.00	0	146,533.00
Less Accumulated Amortization for:							
Computer Software	(30,041.73)	30,041.73	-	-	(12,211.05)	-	(12,211.05)
Total Accumulated Amortization	(30,041.73)	30,041.73	0	0	(12,211.05)	0	(12,211.05)
Amortizable Assets - Intangible, Net	0	0	0	0	134,321.95	0	134,321.95
Governmental Activities Capital Assets, Net	97,922.24	(9,706.58)	0	0	245,463.06	0	333,678.72

NOTE 3: DEPOSITS, INVESTMENTS AND REPURCHASE AGREEMENTS

Not applicable

NOTE 4: SHORT-TERM DEBT

Not applicable

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NOTE 5: LONG TERM LIABILITIES

Changes In Long-Term Liabilities During the year ended August 31, 2016, the following changes occurred in liabilities.

Governmental Activities	Balance 9/1/2015	Additions	Deductions	Balance 8/31/2016	Amount Due Within 1 Year
Compensable Leave	2,473,205.65	2,510,702.25	(2,274,180.95)	2,709,726.95	1,596,172.81
Total Gov't Activities	2,473,205.65	2,510,702.25	(2,274,180.95)	2,709,726.95	1,596,172.81

Notes and Loans Payable: The agency did not have any notes or loans payable as of August 31, 2016.

Employees' Compensable Leave If a state employee has 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 assets. No liability is recorded for non-vesting employees accumulating rights to receive sick pay benefits. This obligation is usually paid from the same funding source(s) from which the employee's salary or wage compensation was paid.

NOTE 6: BONDED INDEBTEDNESS

Not applicable

NOTE 7: DERIVATIVES

Not applicable

NOTE 8: LEASES

Not applicable

NOTE 9: DEFERRED BENEFIT PENSION PLANS AND DEFINED CONTRIBUTION PLAN

Not applicable

NOTE 10: DEFERRED COMPENSATION

Not applicable

NOTE 11: POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

Not applicable

UNAUDITED

NOTE 12: INTERFUND ACTIVITIES AND TRANSACTIONS

The Texas Department of Licensing and Regulation experienced routine transfers with other state agencies that were consistent with the activities of the fund making the transfer. Repayment of interagency balances will occur within one year from the date of the financial statement.

Individual balances and activity at August 31, 2016 follows:

Due From/Due to	Due From Other Agencies	Due To Other Agencies	Source
General Revenue (01)			
Appd. Fund 0001, D23 Fund 0001			
From Agency 582, D23 Fund 1535	3,543.88		Federal Pass- Through
Total Due From/To Other Agencies	3,543.88	-	

NOTE 13: CONTINUANCE SUBJECT TO REVIEW

Under the Texas Sunset Act, the Texas Department of Licensing and Regulation will be abolished effective September 1, 2019, unless continued in existence by the 85th Legislature as provided by the Act. If abolished, the agency may continue until September 1, 2020, to close out its operations.

NOTE 14: ADJUSTMENTS TO FUND BALANCES AND NET ASSETS

During fiscal 2016, adjustments were made that required the restatement of fund balance/net position. This restatement is presented below:

Changes in Fund Balance	General Funds (Fund 0001)	General Funds Total
Fund Balance - September 1, 2015	1,781,829.27	1,781,829.27
Current Year's Restatement – Capital Asset Adjustments	(9,706.58)	(9,706.58)
Fund Balance - September 1, 2015 - as restated	1,772,122.69	1,772,122.69

A capitalized lease-held improvement totaling \$194,131.57 was previously classified erroneously as Building and Building Improvements. This incorrectly kept a 5% residual that was not depreciated. This item has been reclassified into Other Capital Assets. The 5% residual is depreciated here, i.e. \$9,706.58 of \$194,131.57 as a restatement.

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NOTE 15: CONTINGENCIES AND COMMITMENTS

Not applicable

NOTE 16: SUBSEQUENT EVENTS

Not applicable

NOTE 17: RISK MANAGEMENT

Except for two major settlements and judgements paid in fiscal year 2015, the Texas Department of Licensing and Regulation (TDLR) is rarely exposed to civil claims resulting from the performance of its duties. In fiscal year 2016 the agency did pay \$6,486 for an EEOC mediation settlement agreement to avoid the burden and expense of litigation.

TDLR also made two payments of \$300 and \$2,960 out of agency funds. These amounts had been previously received from security bonds for the purpose of disbursement to claimants.

The agency assumes substantially all other risks associated with tort and liability claims due to the performance of its duties. Currently there is no purchase of commercial insurance nor is the agency involved in any risk pools with other government entities.

	Beginning Balance	Increases	Decreases	Ending Balance
2016	\$0.00	\$9,746.00	\$9,746.00	\$0.00
2015	\$0.00	\$208,280.59	\$208,280.59	\$0.00

NOTE 18: MANAGEMENT'S DISCUSSION AND ANALYSIS

Not applicable

NOTE 19: THE FINANCIAL REPORTING ENTITY

Not applicable

NOTE 20: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Not applicable

NOTE 21: N/A

Not applicable to the AFR reporting requirement process

NOTE 22: DONOR RESTRICTED ENDOWMENTS

Not applicable

NOTE 23: EXTRAORDINARY AND SPECIAL ITEMS

Not applicable

UNAUDITED

NOTE 24: DISAGGREGATION OF RECEIVABLE AND PAYABLE BALANCES

Not applicable

NOTE 25: TERMINATION BENEFITS

Not applicable

NOTE 26: SEGMENT INFORMATION

Not applicable

NOTE 27: SERVICE CONCESSION AGREEMENTS

Not applicable

NOTE 28: DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES

Not applicable

NOTE 29: TROUBLED DEBT RESTRUCTURING

Not applicable

NOTE 30: NON-EXCHANGE FINANCIAL GUARANTEES

Not applicable

UNAUDITED

TEXAS DEPARTMENT OF LICENSING AND REGULATION (452)
Exhibit A-1 - Combining Balance Sheet - All General and Consolidated Funds
August 31, 2016

	<u>General</u> <u>Fund 1</u> <u>(0001)</u> <u>U/F (0001)</u>	Operators and Chauffeurs License Account <u>Fund 1</u> <u>(0990)</u> <u>U/F (0099)</u>	Beauty School Tuition Protection Account <u>Fund 1</u> <u>(0108)</u> <u>U/F (0108)</u>	Barber School Tuition Protection Account <u>Fund 1</u> <u>(5081)</u> <u>U/F (5081)</u>
ASSETS				
Current Assets:				
Cash				
Cash On Hand	\$ 200.00	\$ -	\$ -	\$ -
Cash In State Treasury	-	-	200,293.87	25,012.00
Legislative Appropriations	6,112,482.61	-	-	-
Due from Other Funds	3,543.88	-	-	-
Consumable Inventories	120,912.07	-	-	-
Total Current Assets	<u>\$ 6,237,138.56</u>	<u>\$ -</u>	<u>\$ 200,293.87</u>	<u>\$ 25,012.00</u>
Total Assets	<u>\$ 6,237,138.56</u>	<u>\$ -</u>	<u>\$ 200,293.87</u>	<u>\$ 25,012.00</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Current Liabilities:				
Payables from:				
Accounts	1,671,389.40	-	-	-
Payroll	2,692,907.76	-	-	-
Due to Other Funds	-	-	-	-
Funds Held for Others	-	-	-	-
Total Current Liabilities	<u>\$ 4,364,297.16</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Liabilities	<u>\$ 4,364,297.16</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balances (Deficits):				
Nonspendable for:				
Inventories	\$ 120,912.07	\$ -	\$ -	\$ -
Committed	-	-	200,293.87	25,012.00
Assigned	-	-	-	-
Unassigned	1,751,929.33	-	-	-
Total Fund Balances	<u>\$ 1,872,841.40</u>	<u>\$ -</u>	<u>\$ 200,293.87</u>	<u>\$ 25,012.00</u>
Total Liabilities and Fund Balances	<u>\$ 6,237,138.56</u>	<u>\$ -</u>	<u>\$ 200,293.87</u>	<u>\$ 25,012.00</u>

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Departmental Suspense Account Fund 1 (0999) U/F (0900)	Total (Exh. I)
\$ -	\$ 200.00
29,665.07	254,970.94
-	6,112,482.61
-	3,543.88
-	120,912.07
<u>\$ 29,665.07</u>	<u>\$ 6,492,109.50</u>
<u>\$ 29,665.07</u>	<u>\$ 6,492,109.50</u>
-	\$ 1,671,389.40
-	2,692,907.76
-	-
-	-
<u>\$ -</u>	<u>\$ 4,364,297.16</u>
<u>\$ -</u>	<u>\$ 4,364,297.16</u>
\$ -	\$ 120,912.07
-	225,305.87
29,665.07	29,665.07
	<u>1,751,929.33</u>
<u>\$ 29,665.07</u>	<u>\$ 2,127,812.34</u>
<u>\$ 29,665.07</u>	<u>\$ 6,492,109.50</u>

UNAUDITED

TEXAS DEPARTMENT OF LICENSING AND REGULATION (452)
Exhibit I-1 - Combining Statement of Fiduciary Net Assets - Private-Purpose Trust Funds
August 31, 2016

	Private- Purpose Trust Fund 1 (0846) U/F (0846)	Private- Purpose Trust Fund 2 (0898) U/F (0898)	Totals (Ex VI)
ASSETS			
Cash and Cash Equivalents			
Cash in State Treasury	\$ 876,602.50	\$ 393,469.65	\$ 1,270,072.15
Due from Other Funds	\$ -	\$ -	\$ -
Total Current Assets	\$ 876,602.50	\$ 393,469.65	\$ 1,270,072.15
Total Assets	<u>\$ 876,602.50</u>	<u>\$ 393,469.65</u>	<u>\$ 1,270,072.15</u>
LIABILITIES			
Current Liabilities			
Funds Held for Others	\$ -	\$ -	\$ -
Total Current Liabilities	\$ -	\$ -	\$ -
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
NET ASSETS			
Held in Trust For:			
Individuals, Organizations, and Other Governments			
Expendable	\$ -	\$ -	\$ -
Non-Expendable	\$ 876,602.50	\$ 393,469.65	\$ 1,270,072.15
Net Assets	<u>\$ 876,602.50</u>	<u>\$ 393,469.65</u>	<u>\$ 1,270,072.15</u>

UNAUDITED

TEXAS DEPARTMENT OF LICENSING AND REGULATION (452)
Exhibit I-2 - Combining Statement of Changes in Fiduciary Net Assets - Private-Purpose Trust Funds
For the Fiscal Year Ended August 31, 2016

	Private- Purpose Trust Fund 1 (0846) U/F (0846)	Private- Purpose Trust Fund 2 (0898) U/F (0898)	Totals (Ex VII)
Additions			
Investment Income			
From Investing Activities:			
Interest and Investment Income	\$ -	\$ 2,790.15	\$ 2,790.15
Total Investing Income (Loss)	\$ -	\$ 2,790.15	\$ 2,790.15
Net Income from Investing Activities	\$ -	\$ 2,790.15	\$ 2,790.15
 Total Net Investment Income (Loss)	 \$ -	 \$ 2,790.15	 \$ 2,790.15
 Other Additions			
Other Revenue	\$ (25,000.00)	\$ 52,770.00	\$ 27,770.00
Total Other Additions	\$ (25,000.00)	\$ 52,770.00	\$ 27,770.00
 Total Additions	 \$ (25,000.00)	 \$ 55,560.15	 \$ 30,560.15
Deductions			
Salaries and Wages	\$ -	\$ 25,050.97	\$ 25,050.97
Payroll Related Costs	-	6,152.92	6,152.92
Settlement of Claims	-	43,224.00	43,224.00
Other Expense	-	464.67	464.67
Total Deductions	\$ -	\$ 74,892.56	\$ 74,892.56
 Net Increase (Decrease)	 \$ (25,000.00)	 \$ (19,332.41)	 \$ (44,332.41)
 Net Assets - September 1, 2015	 \$ 901,602.50	 \$ 412,802.06	 \$ 1,314,404.56
 Net Assets - August 31, 2016	 \$ 876,602.50	 \$ 393,469.65	 \$ 1,270,072.15

UNAUDITED

TEXAS DEPARTMENT OF LICENSING AND REGULATION (452)
 Exhibit J-1 - Combining Statement of Changes in Assets and Liabilities - Agency Funds
 August 31, 2016

	Beginning Balance 9/1/2015	Additions	Deductions	Ending Balance 8/31/2016
Agency Fund #1 (0807) U/F (0807)				
ASSETS				
Cash in State Treasury	\$ 4,387.00	\$ 64,244.00	\$ 61,459.50	\$ 7,171.50
Total Assets	<u>\$ 4,387.00</u>	<u>\$ 64,244.00</u>	<u>\$ 61,459.50</u>	<u>\$ 7,171.50</u>
LIABILITIES				
Funds Held for Others	4,387.00	64,244.00	61,459.50	7,171.50
Total Liabilities	<u>\$ 4,387.00</u>	<u>\$ 64,244.00</u>	<u>\$ 61,459.50</u>	<u>\$ 7,171.50</u>
Agency Fund #2 (0829) U/F (0829)				
ASSETS				
Cash in State Treasury	\$ -	\$ 11,751.12	\$ 10,446.12	\$ 1,305.00
Total Assets	<u>\$ -</u>	<u>\$ 11,751.12</u>	<u>\$ 10,446.12</u>	<u>\$ 1,305.00</u>
LIABILITIES				
Funds Held for Others	\$ -	\$ 9,321.12	\$ 8,016.12	\$ 1,305.00
Total Liabilities	<u>\$ -</u>	<u>\$ 9,321.12</u>	<u>\$ 8,016.12</u>	<u>\$ 1,305.00</u>
Totals - All Agency Funds				
ASSETS				
Cash in State Treasury	\$ 4,387.00	\$ 75,995.12	\$ 71,905.62	\$ 8,476.50
Total Assets	<u>\$ 4,387.00</u>	<u>\$ 75,995.12</u>	<u>\$ 71,905.62</u>	<u>\$ 8,476.50</u>
LIABILITIES				
Funds Held for Others	\$ 4,387.00	\$ 73,565.12	\$ 69,475.62	\$ 8,476.50
Total Liabilities	<u>\$ 4,387.00</u>	<u>\$ 73,565.12</u>	<u>\$ 69,475.62</u>	<u>\$ 8,476.50</u>

(AGY)452 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

TEXAS DEPT OF LICENSING & REGULATION (452)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 16 PROD SYSTEM

*****PAGE 1

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	TITLE	YEAR	YEAR
01	001	N	0010	CASH ON HAND	.00	.00
		N	0020	PETTY CASH ON HAND	200.00	200.00
GL	CLS		001	CA CASH ON HAND	200.00	200.00
01	004	N	0045	CASH IN STATE TREASURY	345,228,572.86-	311,825,212.55-
		N	0047	SHARED CASH	.00	.00
		N	0048	LEGISLATIVE CASH	345,228,572.86	311,825,212.55
GL	CLS		004	CA CASH IN STATE TREASURY	.00	.00
01	020	N	9000	LEGISLATIVE APPROPRIATIONS	6,112,482.61	3,862,125.21
GL	CLS		020	CA LEGISLATIVE APPROPRIATIONS	6,112,482.61	3,862,125.21
01	052	N	0231	ACCTS. RECEIVABLE - UNBILLED	.00	.00
GL	CLS		052	CA ACCOUNTS RECEIVABLES, NET	.00	.00
01	065	N	0279	CA INTERFUND RECEIVABLE-NO POST DOC	.00	.00
GL	CLS		065	CA INTERFUND RECEIVABLE	.00	.00
01	070	N	0283	DUE FROM OTHER FUNDS	.00	.00
		N	0283	DUE FROM OTHER FUNDS	45209000	.00
		N	0283	DUE FROM OTHER FUNDS	45200010	.00
		N	0283	DUE FROM OTHER FUNDS	45210000	.00
GL	CLS		070	CA DUE FROM OTHER FUNDS	.00	.00
01	072	N	0284	DUE FROM OTHER AGENCIES	36000010	.00
		N	0284	DUE FROM OTHER AGENCIES	55100010	.00
		N	0284	DUE FROM OTHER AGENCIES	58215350	3,543.88
		N	0284	DUE FROM OTHER AGENCIES	58246800	.00
GL	CLS		072	CA DUE FROM OTHER AGENCIES	3,543.88	3,543.88
01	080	N	0285	CONSUM. INVENTORIES (MAT. AND SUPPLI	120,912.07	42,362.13

TEXAS DEPT OF LICENSING & REGULATION (452)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 16 PROD SYSTEM
 *****PAGE 2

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
	GL CLS			080 CA CONSUMABLE INVENTORIES		120,912.07	42,362.13
01	081	N		0290 MDSE INVENTORIES (STORES FOR RESALE)		.00	.00
	GL CLS			081 CA MERCHANDISE INVENTORIES		.00	.00
*	GLA CAT			01 CURRENT ASSETS		6,237,138.56	3,908,231.22
11	190	N		0410 AMTS TO BE PROVI FY-OTHER OBLIGATION		.00	.00
	GL CLS			190 RETIREMNT OF OTHR GENERAL LONG-TERM DEBT		.00	.00
*	GLA CAT			11 OTHER DEBITS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS					6,237,138.56	3,908,231.22
21	200	N		1009 VOUCHERS PAYABLE		.00	83,775.06-
		N		1010 ACCOUNTS PAYABLE		1,671,389.40-	1,181,730.43-
	GL CLS			200 CL ACCOUNTS PAYABLE		1,671,389.40-	1,265,505.49-
21	203	N		1015 PAYROLL PAYABLE		2,692,907.76-	2,300,566.58-
		N		1016 PAYROLL PAYABLE-SEMI-MONTHLY		.00	.00
	GL CLS			203 CL PAYROLL PAYABLE		2,692,907.76-	2,300,566.58-
21	205	N		1049 CL INTERFUND PAYABLE		.00	.00
	GL CLS			205 CL INTERPUND PAYABLE		.00	.00
21	210	N		1053 DUE TO OTHER FUNDS	45208980	.00	.00
		N		1053 DUE TO OTHER FUNDS	45209000	.00	.00
		N		1053 DUE TO OTHER FUNDS	45210000	.00	.81-
		N		1053 DUE TO OTHER FUNDS	45214510	.00	.00
	GL CLS			210 CL DUE TO OTHER FUNDS		.00	.81-
21	211	N		1050 DUE TO OTHER AGENCIES		.00	.00
		N		1050 DUE TO OTHER AGENCIES	32001650	.00	.00
		N		1050 DUE TO OTHER AGENCIES	32500010	.00	.00
		N		1050 DUE TO OTHER AGENCIES	47900010	.00	.00

TEXAS DEPT OF LICENSING & REGULATION (452)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 16 PROD SYSTEM

*****PAGE 3

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

GL	GL	B/C	COMP	CT	CLS	IND	GL	TITLE	AGY	GL	CURRENT	YEAR	PRIOR	YEAR
21	211	N	1050					DUE TO OTHER AGENCIES	90200010		.00		.00	
	GL	CLS	211	CL				DUE TO OTHER AGENCIES			.00		.00	
21	230	N	1025					CL EMPLOYEE'S COMPENSABLE LEAVE			.00		.00	
	GL	CLS	230	CL				CL EMPLOYEE'S COMPENSABLE LEAVE			.00		.00	
21	300	N	1149					FUNDS HELD FOR OTHERS			.00		.00	
	GL	CLS	300	CL				FUNDS HELD FOR OTHERS			.00		.00	
	* GLA	CAT	21					CURRENT LIABILITIES			4,364,297.16-		3,566,072.88-	
	**							TOTAL LIABILITIES AND OTHER CREDITS			4,364,297.16-		3,566,072.88-	
51	360	N	2050					FD BAL-RESERVED FOR ENCUMBRANCES			.00		.00	
	GL	CLS	360	FD				BAL RESERVED FOR ENCUMBRANCES			.00		.00	
51	362	N	2075					FD BAL-RESERVED FOR CONSUM. INVENT.			.00		.00	
			N	2080				FD BAL-RESERVED FOR MERCHAN. INVENT.			.00		.00	
	GL	CLS	362	FD				BAL RESERVED FOR INVENTORIES			.00		.00	
51	364	N	2065					FD BAL-RESERVED FOR IMPREST ACCOUNTS			.00		.00	
	GL	CLS	364	FD				BAL RESERVED FOR IMPREST ACCT.			.00		.00	
51	510	N	2301					FD BAL-NONSPND FOR INVENTORY			120,912.07-		42,362.13-	
	GL	CLS	510	FD				BAL-NONSPENDABLE			120,912.07-		42,362.13-	
51	550	N	****					2325-POST CLS FFS FB UNASSIGNED			1,751,929.33-		299,796.21-	
	GL	CLS	550	FD				BAL-UNASSIGNED			1,751,929.33-		299,796.21-	
51	620	N	2240					FB-UNRESERVED-UNDESIGNATED-OTHER			.00		.00	
			N	9999				FFS SYSTEM CLEARING - GL LEVEL ONLY			.00		.00	
	GL	CLS	620					FUND BALANCE - UNRESERVED/UNDESIGNATED			.00		.00	

TEXAS DEPT OF LICENSING & REGULATION (452)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD- ADJUSTMENT FY- 16 PROD SYSTEM

*****PAGE 4

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
51	630	N	2055	FB - UNENCUM APPROP - SUBJECT TO LAP		.00	.00
		N	2060	FB-RES FOR UNENCUM APPR-FUTURE OPERA		.00	.00
		N	2250	FUND BAL-UNRES-RES'D SELF-INSURED PL		.00	.00
	GL CLS	630	OBSOLETE FB ACCTS UNDER GASB 34			.00	.00
51	800	N	9001	ENCUMBRANCES		185,260.10	26,179.75
		N	9003	ENCUMBRANCES (REPORTING AGENCIES)		.00	.00
		N	9005	BUDGET RESERVATION FOR ENCUMBRANCES		185,260.10-	26,179.75-
	GL CLS	800	BUDGETARY			.00	.00
51	950	N	9200	PAYROLL CLEARING		.00	.00
		N	9201	PAYROLL CLEARING OFFSET		.00	.00
		N	9202	PAYROLL SYSTEM CLEARING		.00	.00
	GL CLS	950	SYSTEM ACCOUNTS			.00	.00
	* GLA CAT	51	FUND BALANCE (DEFICITS)			1,872,841.40-	342,158.34-
	** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					1,872,841.40-	342,158.34-
	** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					6,237,138.56-	3,908,231.22-
	* GAAP FUND		0001	GENERAL REVENUE (0001)-GENERAL		.00	.00

(AGY) 452 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

TEXAS DEPT OF LICENSING & REGULATION (452)

STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 16

PROD SYSTEM

*****PAGE 5

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0099 OPERATOR&CHAUFFER LIC FD (0099) -GENERAL

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	TITLE	YEAR	YEAR
01	004	N	0045	CASH IN STATE TREASURY	494,317.90-	494,317.90-
		N	0047	SHARED CASH	494,317.90	494,317.90
	GL CLS		004	CA CASH IN STATE TREASURY	.00	.00
01	065	N	0279	CA INTERFUND RECEIVABLE-NO POST DOC	.00	.00
	GL CLS		065	CA INTERFUND RECEIVABLE	.00	.00
01	072	N	0284	DUE FROM OTHER AGENCIES 40500990	.00	.00
	GL CLS		072	CA DUE FROM OTHER AGENCIES	.00	.00
	* GLA CAT		01	CURRENT ASSETS	.00	.00
	** TOTAL ASSETS AND OTHER DEBITS				.00	.00
21	200	N	1009	VOUCHERS PAYABLE	.00	.00
		N	1010	ACCOUNTS PAYABLE	.00	.00
	GL CLS		200	CL ACCOUNTS PAYABLE	.00	.00
21	203	N	1015	PAYROLL PAYABLE	.00	.00
	GL CLS		203	CL PAYROLL PAYABLE	.00	.00
	* GLA CAT		21	CURRENT LIABILITIES	.00	.00
	** TOTAL LIABILITIES AND OTHER CREDITS				.00	.00
51	550	N	****	2325-POST CLS PFS FB UNASSIGNED	.00	.00
	GL CLS		550	FD BAL-UNASSIGNED	.00	.00
51	620	N	2240	FB-UNRESERVED-UNDESIGNATED-OTHER	.00	.00
		N	9999	PFS SYSTEM CLEARING - GL LEVEL ONLY	.00	.00
	GL CLS		620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00

TEXAS DEPT OF LICENSING & REGULATION (452)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 16 PROD SYSTEM
 *****PAGE 6

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0099 OPERATOR&CHAUFFER LIC FD (0099) -GENERAL

GL	GL	B/C	COMP	TITLE	AGY	CURRENT	PRIOR	
CT	CLS	IND	GL		GL	YEAR	YEAR	
51	950	N	9202	PAYROLL SYSTEM CLEARING		.00	.00	
	GL	CLS	950	SYSTEM ACCOUNTS		.00	.00	
*	GLA	CAT	51	FUND BALANCE (DEFICITS)		.00	.00	
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES						.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION						.00	.00
*	GAAP	FUND	0099	OPERATOR&CHAUFFER LIC FD (0099) -GENERAL		.00	.00	

(AGY) 452 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

TEXAS DEPT OF LICENSING & REGULATION (452)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 16

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM
 *****PAGE 7

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0108 PRI BEAUTY CULT SCH FD (0108)-GENERAL

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
				TITLE		
01	004	N	0045		200,293.87	200,643.61
	GL	CLS	004	CASH IN STATE TREASURY		
				CA CASH IN STATE TREASURY	200,293.87	200,643.61
*	GLA	CAT	01	CURRENT ASSETS	200,293.87	200,643.61
**	TOTAL ASSETS AND OTHER DEBITS				200,293.87	200,643.61
21	200	N	1009		.00	.00
	GL	CLS	200	VOUCHERS PAYABLE		
				CL ACCOUNTS PAYABLE	.00	.00
*	GLA	CAT	21	CURRENT LIABILITIES	.00	.00
**	TOTAL LIABILITIES AND OTHER CREDITS				.00	.00
51	530	N	2315		200,293.87-	200,643.61-
	GL	CLS	530	FD BAL-COMMITTED		
				FD BAL-COMMITTED	200,293.87-	200,643.61-
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED	.00	.00
	GL	CLS	550	FD BAL-UNASSIGNED	.00	.00
51	620	N	2240	FB-UNRESERVED-UNDESIGNATED-OTHER	.00	.00
	GL	CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
*	GLA	CAT	51	FUND BALANCE (DEFICITS)	200,293.87-	200,643.61-
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				200,293.87-	200,643.61-
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				200,293.87-	200,643.61-
*	GAAP	FUND	0108	PRI BEAUTY CULT SCH FD (0108)-GENERAL	.00	.00

(AGY) 452 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

TEXAS DEPT OF LICENSING & REGULATION (452) -
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 16 PROD SYSTEM
 *****PAGE 8

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0900 DEPARTMENTAL SUSPENSE (0900) - GENERAL

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
01	004	N	0047	SHARED CASH	29,665.07	25,547.26
	GL	CLS	004	CA CASH IN STATE TREASURY	29,665.07	25,547.26
01	065	N	0279	CA INTERFUND RECEIVABLE-NO POST DOC	.00	.00
	GL	CLS	065	CA INTERFUND RECEIVABLE	.00	.00
* GLA CAT 01				CURRENT ASSETS	29,665.07	25,547.26
** TOTAL ASSETS AND OTHER DEBITS					29,665.07	25,547.26
21	205	N	1049	CL INTERFUND PAYABLE	.00	.00
	GL	CLS	205	CL INTERFUND PAYABLE	.00	.00
21	220	N	1046	UNEARNED REVENUES	.00	.00
	GL	CLS	220	CL UNEARNED REVENUES	.00	.00
* GLA CAT 21				CURRENT LIABILITIES	.00	.00
** TOTAL LIABILITIES AND OTHER CREDITS					.00	.00
51	540	N	2320	FD BAL-ASSIGNED	29,665.07-	25,547.26-
	GL	CLS	540	FD BAL-ASSIGNED	29,665.07-	25,547.26-
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED	.00	.00
	GL	CLS	550	FD BAL-UNASSIGNED	.00	.00
51	620	N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY	.00	.00
	GL	CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
* GLA CAT 51				FUND BALANCE (DEFICITS)	29,665.07-	25,547.26-

(AGY)452 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

TEXAS DEPT OF LICENSING & REGULATION (452)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 16 PROD SYSTEM
 *****PAGE 10

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 5081 GR ACCT - BARBER SCHOOL TUITION PROTECTI

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
				TITLE		
01	004	N	0045		25,012.00	25,104.93
	GL	CLS	004	CA CASH IN STATE TREASURY		
					25,012.00	25,104.93
*	GLA	CAT	01	CURRENT ASSETS	25,012.00	25,104.93
**	TOTAL ASSETS AND OTHER DEBITS				25,012.00	25,104.93
21	200	N	1009	VOUCHERS PAYABLE	.00	.00
	GL	CLS	200	CL ACCOUNTS PAYABLE	.00	.00
*	GLA	CAT	21	CURRENT LIABILITIES	.00	.00
**	TOTAL LIABILITIES AND OTHER CREDITS				.00	.00
51	530	N	2315	FD BAL-COMMITTED	25,012.00-	25,104.93-
	GL	CLS	530	FD BAL-COMMITTED	25,012.00-	25,104.93-
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED	.00	.00
	GL	CLS	550	FD BAL-UNASSIGNED	.00	.00
51	620	N	2240	FB-UNRESERVED-UNDESIGNATED-OTHER	.00	.00
	GL	CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
*	GLA	CAT	51	FUND BALANCE (DEFICITS)	25,012.00-	25,104.93-
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				25,012.00-	25,104.93-
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				25,012.00-	25,104.93-
*	GAAP	FUND	5081	GR ACCT - BARBER SCHOOL TUITION PROTECTI	.00	.00
*	GAAP	FUND	TYPE	01 GENERAL	.00	.00

(AGY)452 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

TEXAS DEPT OF LICENSING & REGULATION (452)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 16 PROD SYSTEM
 *****PAGE 11

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMNTS
 GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
01	052	Y	0539	BC ACCTS. REC	.00	.00
	GL	CLS	052	CA ACCOUNTS RECEIVABLES, NET	.00	.00
01	072	N	0284	DUE FROM OTHER AGENCIES	40500990	.00
	GL	CLS	072	CA DUE FROM OTHER AGENCIES	.00	.00
	* GLA	CAT	01	CURRENT ASSETS	.00	.00
06	150	N	0355	VEHICLES, BOATS AND AIRCRAFT	.00	.00
	Y	0655	BC VEHICLES, BOATS AND AIRCRAFT	86,760.94	86,760.94	
	Y	0656	BC ACCUM DEPR-VEHICLES, BOATS & AIRC	83,993.00-	75,690.44-	
	GL	CLS	150	VEHICLES, BOATS AND AIRCRAFT, NET	2,767.94	11,070.50
06	151	N	0345	FURNITURE/EQUIPMENT	.00	.00
	Y	0645	BC FURNITURE/EQUIPMENT	573,219.37	467,648.21	
	Y	0650	BC ACCUM DEPR-FURN & EQUIP	376,630.54-	390,503.05-	
	GL	CLS	151	FURNITURE AND EQUIPMENT, NET	196,588.83	77,145.16
06	152	Y	0625	BC BUILDINGS & BLDG IMPROVEMENTS	.00	194,131.57
	Y	0630	BC ACCUM DEPR-BLDGS & BLDG IMPROV	.00	184,424.99-	
	GL	CLS	152	BUILDINGS & BLDG IMPROVEMENTS, NET	.00	9,706.58
06	158	N	0383	OTHER CAPITAL ASSETS-DEPRECIABLE	.00	.00
	Y	0683	BC OTHER CAPITAL ASSETS-DEPRECIABLE	194,131.57	.00	
	Y	0684	BC ACCUM DEPR-OTHER CAPITAL ASSETS	194,131.57-	.00	
	GL	CLS	158	OTHER CAPITAL ASSETS, NET	.00	.00
06	165	Y	0693	BC COMPUTER SOFTWARE - INTANGIBLE	146,533.00	30,041.73
	Y	0696	BC-ACCUM AMORT/COMPUTER SOFTWARE-INT	12,211.05-	30,041.73-	
	GL	CLS	165	COMPUTER SOFTWARE-INTANGIBLE,NET	134,321.95	.00

TEXAS DEPT OF LICENSING & REGULATION (452)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 16 PROD SYSTEM

*****PAGE 12

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS
 GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP

 GL GL B/C COMP AGY CURRENT PRIOR
 CT CLS IND GL TITLE GL YEAR YEAR

* GLA CAT	06	NON-CURRENT ASSETS			333,678.72	97,922.24
** TOTAL ASSETS AND OTHER DEBITS					333,678.72	97,922.24
45	410	Y ****	3505-POST CLS BC CAP ASSETS/DEBT		333,678.72-	97,922.24-
	GL CLS	410	INVESTED IN CAP ASSETS,NET RELATED DEBT		333,678.72-	97,922.24-
45	430	Y 9992	BC SYSTEM CLEARING		.00	.00
	GL CLS	430	UNRESTRICTED NET POSITION		.00	.00
* GLA CAT	45	NET POSITION			333,678.72-	97,922.24-
51	620	N 2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		N 9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51	630	N 2030	INVESTMENT IN GENERAL FIXED ASSETS		.00	.00
	GL CLS	630	OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
* GLA CAT	51	FUND BALANCE (DEFICITS)			.00	.00
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					333,678.72-	97,922.24-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					333,678.72-	97,922.24-
* GAAP FUND	9998	GEN FIXED ASSETS ACCT GROUP			.00	.00
* GAAP FUND TYPE	11	CAPITAL ASSET BASIS CONVERSION ADJUSTMTS			.00	.00

(AGY)452 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

TEXAS DEPT OF LICENSING & REGULATION (452)

STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 16 PROD SYSTEM
 *****PAGE 13

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT
 GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION

 GL GL B/C COMP AGY CURRENT PRIOR
 CT CLS IND GL TITLE GL YEAR YEAR

11	190	N	0410	AMTS TO BE PROVI	FY-OTHER OBLIGATION		.00	.00
	GL CLS		190	RETIREMNT OF OTHR	GENERAL LONG-TERM DEBT		.00	.00
	* GLA CAT		11	OTHER DEBITS			.00	.00
	** TOTAL ASSETS AND OTHER DEBITS						.00	.00
21	230	N	1025	CL EMPLOYEE'S COMPENSABLE LEAVE			.00	.00
		Y	1525	BC CL EMPLOYEE'S COMPENSABLE LEAVE		1,596,172.81-		1,464,275.10-
	GL CLS		230	CL EMPLOYEE'S COMPENSABLE LEAVE		1,596,172.81-		1,464,275.10-
21	260	Y	1625	BC CL CAPITAL LEASE OBLIGATIONS			.00	.00
	GL CLS		260	CL CAPITAL LEASE OBLIGATIONS			.00	.00
	* GLA CAT		21	CURRENT LIABILITIES		1,596,172.81-		1,464,275.10-
26	301	N	1200	NC EMPLOYEE'S COMPENSABLE LEAVE			.00	.00
		Y	1700	BC NC EMPLOYEE'S COMPENSABLE LEAVE		1,113,554.14-		1,008,930.55-
	GL CLS		301	NC EMPLOYEE'S COMPENSABLE LEAVE		1,113,554.14-		1,008,930.55-
26	304	Y	1715	BC NC CAPITAL LEASES OBLIGATIONS			.00	.00
	GL CLS		304	NC CAPITAL LEASE OBLIGATIONS			.00	.00
	* GLA CAT		26	NON-CURRENT LIABILITIES		1,113,554.14-		1,008,930.55-
	** TOTAL LIABILITIES AND OTHER CREDITS					2,709,726.95-		2,473,205.65-
45	410	Y	3505	BC NET INVESTMENT IN CAPITAL ASSETS			.00	.00
	GL CLS		410	INVESTED IN CAP ASSETS, NET RELATED DEBT			.00	.00
45	430	Y	****	3950-POST CLS BC UNRE NET POSITION		2,709,726.95		2,473,205.65
		Y	9992	BC SYSTEM CLEARING		.00		.00

TEXAS DEPT OF LICENSING & REGULATION (452)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 16 PROD SYSTEM
 *****PAGE 14

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT
 GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION

GL	GL	B/C	COMP	TITLE	AGY	CURRENT	PRIOR	
CT	CLS	IND	GL		GL	YEAR	YEAR	
	GL	CLS		430 UNRESTRICTED NET POSITION		2,709,726.95	2,473,205.65	
	* GLA	CAT		45 NET POSITION		2,709,726.95	2,473,205.65	
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED		.00	.00	
	GL	CLS		550 FD BAL-UNASSIGNED		.00	.00	
51	620	N	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00	
		N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00	
	GL	CLS		620 FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00	
	* GLA	CAT		51 FUND BALANCE (DEFICITS)		.00	.00	
	**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					2,709,726.95	2,473,205.65
	**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					.00	.00
	* GAAP	FUND		9997 LONG-TERM LIABILITIES BASIS CONVERSION		.00	.00	
	* GAAP	FUND	TYPE	12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT		.00	.00	
	* GAAP	FUND	GROUP	01 GOVERNMENTAL		.00	.00	
	* AGENCY			452		.00	.00	

FMQuery: USAS Govt Wide Financial Statements (SOA)

Statement of Activities By GAAP Fund, Fund, and Object (GOVT)

Agency 452 - Texas Department of Licensing and Regulation

FY 2016, Adjusted (Month 13) Balances, BC = Both N & Y

Trial Balance Format (Dr-Pos, Cr=Neg)

39

GAAP Fund Type	GAAP Fund	Fund	GWFS GAAP Cat	GWFS GAAP Srce Obj	GWFS GSO Title	Compt Obj	Basis Conv	Amount
01	0001	0001	60	3005	CHG/SVC-LICENSES, FEES & PERMITS	3035	N	-122,782.00
				3005	CHG/SVC-LICENSES, FEES & PERMITS	3164	N	-98,800.00
				3005	CHG/SVC-LICENSES, FEES & PERMITS	3366	N	-7,350.00
				3005	CHG/SVC-LICENSES, FEES & PERMITS	3719	N	-213,216.96
				3005	CHG/SVC-LICENSES, FEES & PERMITS	3879	N	-244,154.12
				3025	CHG/SVC-PROFESSIONAL FEES	3175	N	-401,688.00
				3090	CHG/SVC-OTHER CHGS FOR GDS & SVCS	3752	N	-4,786,211.88
				3090	CHG/SVC-OTHER CHGS FOR GDS & SVCS	3765	N	-10,882.00
					Prog Rev - Charges For Services			-5,885,084.96
			62	3110	OP G&C-FEDERAL PASS THROUGH REVENUE	3971	N	-14,068.57
					Prog Rev - Oper Grnt & Contr			-14,068.57
			66	3400	SALARIES AND WAGES	7001	N	179,287.21
				3400	SALARIES AND WAGES	7002	N	22,328,744.96
				3400	SALARIES AND WAGES	7003	N	65,422.39
				3400	SALARIES AND WAGES	7017	N	1,147,380.00
				3400	SALARIES AND WAGES	7021	N	27,647.31
				3400	SALARIES AND WAGES	7022	N	531,035.76
				3400	SALARIES AND WAGES	7023	N	169,175.04
				3400	SALARIES AND WAGES	7024	N	8,973.52

FMQuery: USAS Govt Wide Financial Statements (SOA)

Statement of Activities By GAAP Fund, Fund, and Object (GOVT)

Agency 452 - Texas Department of Licensing and Regulation

FY 2016, Adjusted (Month 13) Balances, BC = Both N & Y

Trial Balance Format (Dr-Pos, Cr=Neg)

GAAP Fund Type	GAAP Fund	Fund	GWFS GAAP Cat	GWFS GAAP Srce Obj	GWFS GSO Title	Compt Obj	Basis Conv	Amount
01	0001	0001	66	3400	SALARIES AND WAGES	7047	N	26,666.67
				3400	SALARIES AND WAGES	7050	N	47,194.15
				3405	PAYROLL RELATED COSTS	7032	N	2,111,985.34
				3405	PAYROLL RELATED COSTS	7033	N	35,319.17
				3405	PAYROLL RELATED COSTS	7040	N	110,206.14
				3405	PAYROLL RELATED COSTS	7041	N	2,950,064.49
				3405	PAYROLL RELATED COSTS	7042	N	214,285.40
				3405	PAYROLL RELATED COSTS	7043	N	1,794,286.83
				3405	PAYROLL RELATED COSTS	7984	N	4,570.88
				3415	PROFESSIONAL FEES AND SERVICES	7242	N	4,900.00
				3415	PROFESSIONAL FEES AND SERVICES	7243	N	6,851.50
				3415	PROFESSIONAL FEES AND SERVICES	7245	N	87,575.00
				3415	PROFESSIONAL FEES AND SERVICES	7253	N	626,353.25
				3415	PROFESSIONAL FEES AND SERVICES	7275	N	819,652.00
				3415	PROFESSIONAL FEES AND SERVICES	7285	N	545,740.81
				3420	TRAVEL	7101	N	186,774.83
				3420	TRAVEL	7102	N	496,447.92
				3420	TRAVEL	7104	N	676.98
				3420	TRAVEL	7105	N	62,024.97
				3420	TRAVEL	7106	N	349,823.18

40

FMQuery: USAS Govt Wide Financial Statements (SOA)

Statement of Activities By GAAP Fund, Fund, and Object (GOVT)

Agency 452 - Texas Department of Licensing and Regulation

FY 2016, Adjusted (Month 13) Balances, BC = Both N & Y

Trial Balance Format (Dr-Pos, Cr=Neg)

GAAP Fund Type	GAAP Fund	Fund	GWFS GAAP Cat	GWFS GAAP Srce Obj	GWFS GSO Title	Compt Obj	Basis Conv	Amount
01	0001	0001	66	3420	TRAVEL	7110	N	11,071.23
				3420	TRAVEL	7111	N	-6,230.15
				3420	TRAVEL	7112	N	186.66
				3420	TRAVEL	7114	N	2,164.84
				3420	TRAVEL	7115	N	1,635.53
				3420	TRAVEL	7116	N	1,930.92
				3420	TRAVEL	7130	N	2,262.00
				3420	TRAVEL	7135	N	2,230.75
				3420	TRAVEL	7136	N	23.22
				3420	TRAVEL	7137	N	24.78
				3420	TRAVEL	7139	N	24.78
				3425	MATERIALS AND SUPPLIES	7291	N	229,108.94
				3425	MATERIALS AND SUPPLIES	7300	N	84,504.18
				3425	MATERIALS AND SUPPLIES	7303	N	437.79
				3425	MATERIALS AND SUPPLIES	7304	N	5,378.48
				3425	MATERIALS AND SUPPLIES	7312	N	142.82
				3425	MATERIALS AND SUPPLIES	7330	N	2,796.54
				3425	MATERIALS AND SUPPLIES	7333	N	618.46
				3425	MATERIALS AND SUPPLIES	7334	N	326,030.75
				3425	MATERIALS AND SUPPLIES	7335	N	4,632.79

41

FMQuery: USAS Govt Wide Financial Statements (SOA)

Statement of Activities By GAAP Fund, Fund, and Object (GOVT)

Agency 452 - Texas Department of Licensing and Regulation

FY 2016, Adjusted (Month 13) Balances, BC = Both N & Y

Trial Balance Format (Dr-Pos, Cr=Neg)

GAAP Fund Type	GAAP Fund	Fund	GWFS GAAP Cat	GWFS GAAP Srce Obj	GWFS GSO Title	Compt Obj	Basis Conv	Amount
01	0001	0001	66	3425	MATERIALS AND SUPPLIES	7374	N	18,136.00
				3425	MATERIALS AND SUPPLIES	7377	N	62,311.22
				3425	MATERIALS AND SUPPLIES	7378	N	-197,355.18
				3425	MATERIALS AND SUPPLIES	7380	N	-32,737.95
				3425	MATERIALS AND SUPPLIES	7382	N	10,614.79
				3425	MATERIALS AND SUPPLIES	7510	N	2,476.11
				3425	MATERIALS AND SUPPLIES	7517	N	-15,096.32
				3430	COMMUNICATION AND UTILITIES	7276	N	39,648.77
				3430	COMMUNICATION AND UTILITIES	7503	N	667.80
				3430	COMMUNICATION AND UTILITIES	7504	N	94.34
				3430	COMMUNICATION AND UTILITIES	7516	N	114,640.67
				3430	COMMUNICATION AND UTILITIES	7518	N	13,782.49
				3430	COMMUNICATION AND UTILITIES	7526	N	2,214.00
				3430	COMMUNICATION AND UTILITIES	7961	N	182,690.47
				3430	COMMUNICATION AND UTILITIES	7962	N	30,712.57
				3435	REPAIRS AND MAINTENANCE	7262	N	277,587.70
				3435	REPAIRS AND MAINTENANCE	7266	N	170,617.10
				3435	REPAIRS AND MAINTENANCE	7267	N	162,828.52
				3435	REPAIRS AND MAINTENANCE	7367	N	21,284.08
				3435	REPAIRS AND MAINTENANCE	7368	N	5,597.81

42

FMQuery: USAS Govt Wide Financial Statements (SOA)

Statement of Activities By GAAP Fund, Fund, and Object (GOVT)

Agency 452 - Texas Department of Licensing and Regulation

FY 2016, Adjusted (Month 13) Balances, BC = Both N & Y

Trial Balance Format (Dr-Pos, Cr=Neg)

GAAP Fund Type	GAAP Fund	Fund	GWFS GAAP Cat	GWFS GAAP Srce Obj	GWFS GSO Title	Compt Obj	Basis Conv	Amount
01	0001	0001	66	3440	RENTALS AND LEASES	7406	N	105,657.80
				3440	RENTALS AND LEASES	7415	N	108,922.77
				3440	RENTALS AND LEASES	7462	N	528,132.48
				3440	RENTALS AND LEASES	7470	N	285,316.03
				3445	PRINTING AND REPRODUCTION	7218	N	5,156.96
				3445	PRINTING AND REPRODUCTION	7273	N	180,933.11
				3450	CLAIMS AND JUDGMENTS	7221	N	6,486.00
				3450	CLAIMS AND JUDGMENTS	7237	N	3,260.00
				3510	INTEREST EXPENSE - OTHER	7806	N	170.27
				3590	OTHER EXPENSES	7201	N	10,794.62
				3590	OTHER EXPENSES	7202	N	250.00
				3590	OTHER EXPENSES	7203	N	91,609.58
				3590	OTHER EXPENSES	7210	N	3,564.49
				3590	OTHER EXPENSES	7211	N	2,317.37
				3590	OTHER EXPENSES	7219	N	775,889.04
				3590	OTHER EXPENSES	7274	N	5,687.18
				3590	OTHER EXPENSES	7277	N	939.84
				3590	OTHER EXPENSES	7281	N	1,928.77
				3590	OTHER EXPENSES	7286	N	32,723.09
				3590	OTHER EXPENSES	7295	N	103,894.98

43

FMQuery: USAS Govt Wide Financial Statements (SOA)

Statement of Activities By GAAP Fund, Fund, and Object (GOVT)

Agency 452 - Texas Department of Licensing and Regulation

FY 2016, Adjusted (Month 13) Balances, BC = Both N & Y

Trial Balance Format (Dr-Pos, Cr=Neg)

GAAP Fund Type	GAAP Fund	Fund	GWFS GAAP Cat	GWFS GAAP Srce Obj	GWFS GSO Title	Compt Obj	Basis Conv	Amount
01	0001	0001	66	3590	OTHER EXPENSES	7299	N	1,001,218.24
				3590	OTHER EXPENSES	7947	N	37,327.52
					Expenses			39,770,936.14
			68	3700	GR-ORIGINAL APPROPRIATIONS	9400	N	-31,120,925.00
				3700	GR-ORIGINAL APPROPRIATIONS	9401	N	1,438,082.00
				3705	GR-ADDITIONAL APPROPRIATIONS	9403	N	-53,142.28
				3705	GR-ADDITIONAL APPROPRIATIONS	9404	N	53,142.28
				3705	GR-ADDITIONAL APPROPRIATIONS	9420	N	-1,794,286.83
				3705	GR-ADDITIONAL APPROPRIATIONS	9421	N	1,768.02
				3705	GR-ADDITIONAL APPROPRIATIONS	9425	N	-2,950,064.49
				3705	GR-ADDITIONAL APPROPRIATIONS	9435	N	-2,111,985.34
				3705	GR-ADDITIONAL APPROPRIATIONS	9440	N	-47,194.15
				3705	GR-ADDITIONAL APPROPRIATIONS	9442	N	268.77
				3705	GR-ADDITIONAL APPROPRIATIONS	9445	N	-494,929.36
				3710	GR-UNEXPENDED BALANCE FORWARD	9406	N	-500.00
				3710	GR-UNEXPENDED BALANCE FORWARD	9407	N	500.00
				3730	GR-LAPSES	9580	N	1,425,297.96
				3810	GR-OTHER GENERAL REVENUES	3802	N	-56,531.00
				3870	GR-CAPITAL OUTLAY	7373	N	13,800.00
				3870	GR-CAPITAL OUTLAY	7379	N	147,519.16

44

FMQuery: USAS Govt Wide Financial Statements (SOA)

Statement of Activities By GAAP Fund, Fund, and Object (GOVT)

Agency 452 - Texas Department of Licensing and Regulation

FY 2016, Adjusted (Month 13) Balances, BC = Both N & Y

Trial Balance Format (Dr-Pos, Cr=Neg)

GAAP Fund Type	GAAP Fund	Fund	GWFS GAAP Cat	GWFS GAAP Srce Obj	GWFS GSO Title	Compt Obj	Basis Conv	Amount
01	0001	0001	68	3870	GR-CAPITAL OUTLAY	7395	N	146,533.00
					General Revenues			-35,402,647.26
			79	BBal	Beginning Balance			-341,905.80
					Beginning Balance			-341,905.80
					Fund 0001 Beginning Balance			-341,905.80
					Beginning Balance as Restated			-341,905.80
					Net Activity			-1,530,864.65
					Fund 0001 Ending Balance			-1,872,770.45
		1451	62	3190	OP G&C-OTHER OPERATING GRANT REVENUE	3740	N	-20,217.94
					Prog Rev - Oper Grnt & Contr			-20,217.94
			66	3400	SALARIES AND WAGES	7002	N	19,973.82
					Expenses			19,973.82
			68	3730	GR-LAPSES	9580	N	250.71
					General Revenues			250.71
			79	BBal	Beginning Balance			-252.54
					Beginning Balance			-252.54
					Fund 1451 Beginning Balance			-252.54
					Beginning Balance as Restated			-252.54
					Net Activity			6.59
					Fund 1451 Ending Balance			-245.95

45

FMQuery: USAS Govt Wide Financial Statements (SOA)

Statement of Activities By GAAP Fund, Fund, and Object (GOVT)

Agency 452 - Texas Department of Licensing and Regulation

FY 2016, Adjusted (Month 13) Balances, BC = Both N & Y

Trial Balance Format (Dr-Pos, Cr=Neg)

GAAP Fund Type	GAAP Fund	Fund	GWFS GAAP Cat	GWFS GAAP Srce Obj	GWFS GSO Title	Compt Obj	Basis Conv	Amount
01	0001	9000	68	3810	GR-OTHER GENERAL REVENUES	3788	N	100.00
				3810	GR-OTHER GENERAL REVENUES	3789	N	-100.00
					General Revenues			0.00
					Fund 9000 Beginning Balance			0.00
					Beginning Balance as Restated			0.00
					Net Activity			0.00
					Fund 9000 Ending Balance			0.00
		9001	60	3005	CHG/SVC-LICENSES, FEES & PERMITS	3879	N	140.00
					Prog Rev - Charges For Services			140.00
			68	3810	GR-OTHER GENERAL REVENUES	3788	N	-19.00
				3810	GR-OTHER GENERAL REVENUES	3789	N	54.00
					General Revenues			35.00
					Fund 9001 Beginning Balance			0.00
					Beginning Balance as Restated			0.00
					Net Activity			175.00
					Fund 9001 Ending Balance			175.00
	0108	0108	66	3590	OTHER EXPENSES	7953	N	371.74
					Expenses			371.74
			68	3810	GR-OTHER GENERAL REVENUES	3802	N	-22.00
					General Revenues			-22.00

46

FMQuery: USAS Govt Wide Financial Statements (SOA)

Statement of Activities By GAAP Fund, Fund, and Object (GOVT)

Agency 452 - Texas Department of Licensing and Regulation

FY 2016, Adjusted (Month 13) Balances, BC = Both N & Y

Trial Balance Format (Dr-Pos, Cr=Neg)

GAAP Fund Type	GAAP Fund	Fund	GWFS GAAP Cat	GWFS GAAP Srce Obj	GWFS GSO Title	Compt Obj	Basis Conv	Amount
01	0108	0108	79	BBal	Beginning Balance			-200,643.61
					Beginning Balance			-200,643.61
					Fund 0108 Beginning Balance			-200,643.61
					Beginning Balance as Restated			-200,643.61
					Net Activity			349.74
					Fund 0108 Ending Balance			-200,293.87
	0900	0999	60	3025	CHG/SVC-PROFESSIONAL FEES	3175	N	-4,117.81
					Prog Rev - Charges For Services			-4,117.81
			79	BBal	Beginning Balance			-25,547.26
					Beginning Balance			-25,547.26
					Fund 0999 Beginning Balance			-25,547.26
					Beginning Balance as Restated			-25,547.26
					Net Activity			-4,117.81
					Fund 0999 Ending Balance			-29,665.07
	5081	5081	66	3590	OTHER EXPENSES	7953	N	92.93
					Expenses			92.93
			79	BBal	Beginning Balance			-25,104.93
					Beginning Balance			-25,104.93
					Fund 5081 Beginning Balance			-25,104.93
					Beginning Balance as Restated			-25,104.93

47

FMQuery: USAS Govt Wide Financial Statements (SOA)

Statement of Activities By GAAP Fund, Fund, and Object (GOVT)

Agency 452 - Texas Department of Licensing and Regulation

FY 2016, Adjusted (Month 13) Balances, BC = Both N & Y

Trial Balance Format (Dr-Pos, Cr=Neg)

GAAP Fund Type	GAAP Fund	Fund	GWFS GAAP Cat	GWFS GAAP Srce Obj	GWFS GSO Title	Compt Obj	Basis Conv	Amount
					Net Activity			92.93
					Fund 5081 Ending Balance			-25,012.00
01								
11	9998	0099	66	3495	DEPRECIATION EXPENSE	7939	Y	50,178.05
				3500	AMORTIZATION EXPENSE	7879	Y	12,211.05
					Expenses			62,389.10
			68	3870	GR-CAPITAL OUTLAY	7373	Y	-13,800.00
				3870	GR-CAPITAL OUTLAY	7379	Y	-147,519.16
				3870	GR-CAPITAL OUTLAY	7395	Y	-146,533.00
					General Revenues			-307,852.16
			79	BBal	Beginning Balance			-97,922.24
					Beginning Balance			-97,922.24
			80	3990	RESTATEMENTS	3891	Y	9,706.58
					Restatements			9,706.58
					Fund 0099 Beginning Balance			-97,922.24
					Beginning Balance as Restated			-88,215.66
					Net Activity			-245,463.06
					Fund 0099 Ending Balance			-333,678.72
11								
12	9997	0098	66	3400	SALARIES AND WAGES	7002	Y	236,521.30

48

FMQuery: USAS Govt Wide Financial Statements (SOA)

Statement of Activities By GAAP Fund, Fund, and Object (GOVT)

Agency 452 - Texas Department of Licensing and Regulation

FY 2016, Adjusted (Month 13) Balances, BC = Both N & Y

Trial Balance Format (Dr-Pos, Cr=Neg)

GAAP Fund Type	GAAP Fund	Fund	GWFS GAAP Cat	GWFS GAAP Srce Obj	GWFS GSO Title	Compt Obj	Basis Conv	Amount
					Expenses			236,521.30
12	9997	0098	79	BBal	Beginning Balance			2,473,205.65
					Beginning Balance			2,473,205.65
					Fund 0098 Beginning Balance			2,473,205.65
					Beginning Balance as Restated			2,473,205.65
					Net Activity			236,521.30
					Fund 0098 Ending Balance			2,709,726.95
12								

49

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TEXAS DEPARTMENT OF LICENSING AND REGULATION
Summary of Revenues Generated by Agency Program or Activity
Month Ended August 31, 2016 and Year Ended August 31, 2015

Agency Program or Activity	Reappropriated Revenues	Unappropriated Revenues	Y-T-D 2016	Percent of 2015 Revenue	Informational 2015
Air Conditioning and Refrigeration					
Contractors	\$ 92,406 ⁽¹⁾	\$ 2,051,964	\$ 2,144,370	105.75%	\$ 2,027,736
Architectural Barriers	\$ 131,410	4,421,221	4,552,631	101.74%	4,474,830
Auctioneers	4,535 ⁽¹⁾	122,132	126,667	96.66%	131,041
Auctioneer Education & Recovery					
Fund (Fund 0898)	55,450	-	55,450	50.27%	110,294
Auto Parts Recyclers	5,795 ⁽¹⁾	201,905	207,700	120.11%	172,919
Barbering	145,775	1,048,421	1,194,196	99.43%	1,201,008
Barber Tuition Account Fee	-	-	-	-	-
Boiler Inspections	105,560	3,256,137	3,361,697	129.87%	2,588,455
Combative Sports	-	715,423	715,423	71.92%	994,721
Cosmetology	2,141,871	8,625,765	10,767,636	106.23%	10,136,270
Cosmetology Tuition Account Fee	22	-	22	N/A	-
Driver Education	2,634,418	1,471,614	4,106,031	N/A	-
Electricians	279,596 ⁽¹⁾	5,151,736	5,431,332	107.10%	5,071,111
Elevator/ Escalator Safety	27,442	2,230,510	2,257,952	118.98%	1,897,788
For-Profit Legal Services	21,446 ⁽¹⁾	873,166	894,612	108.62%	823,588
Industrialized Housing and Buildings	-	586,517	586,517	99.16%	591,480
License Breeders	20,415	74,700	95,115	119.30%	79,728
Polygraph Examiners	1	94,925	94,926	98.01%	96,851
Property Tax Consultants	52 ⁽¹⁾	141,595	141,648	31.89%	444,166
Property Tax Professionals	6,475 ⁽¹⁾	185,753	192,228	103.61%	185,539
Service Contract Providers	3	215,745	215,748	92.91%	232,219
Professional Employees Organization	51	163,600	163,651	108.11%	151,376
Temporary Common Worker Providers	-	3,730	3,730	120.71%	3,090
Tow Truck / Operators	134,902 ⁽¹⁾	4,987,615	5,122,517	106.97%	4,788,827
Vehicle Booting	302 ⁽¹⁾	12,888	13,189	167.48%	7,875
Vehicle Protection Product					
Warrantors	-	41,775	41,775	119.36%	35,000
Vehicle Storage Facilities	22,487 ⁽¹⁾	1,094,859	1,117,346	107.82%	1,036,277
Water Well Drillers and Pump					
Installers	7,584 ⁽¹⁾	548,818	556,403	107.83%	516,010
Weather Modification	-	5,150	5,150	87.29%	5,900
Continuing Education Providers	-	62,500	62,500	91.24%	68,500
Information Resources Division	10,882	-	10,882	100.00%	10,882
Copies	169,524	-	169,524	107.48%	157,732
Return Checks	-	7,100	7,100	166.32%	4,269
Other Miscellaneous Governmental					
Revenue		211,107	211,107	329.91%	63,989
State Sales Tax		137,958	137,958	101.17%	136,364
City Tax		22,137	22,137	101.03%	21,910
MTA Tax		22,163	22,163	101.15%	21,910
TOTAL	\$ 6,018,406	\$ 38,790,626	\$ 44,809,032	117.03%	\$ 38,289,654

⁽¹⁾ Includes Texas.Gov Pass-through fees.

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TEXAS DEPARTMENT OF LICENSING AND REGULATION (452)

Schedule 7 - Detail Statement of Revenue Generated by Agency Program or Activity
Month Ended August 31, 2016 with Comparative Totals for August 31, 2015

	FY 2016 at August 31, 2016 (12 Months)			FY 2015 at August 31, 2015 (12 Months)		
	Reappropriated Revenue	Unappropriated Revenue	Total	Reappropriated Revenue	Unappropriated Revenue	Total
Air Conditioning and Refrigeration Contractors						
License Fee		\$ 1,723,179.19	\$ 1,723,179.19		\$ 1,648,463.00	\$ 1,648,463.00
A/C CE Course Fees		11,300.00	11,300.00		10,000.00	10,000.00
ACR Convenience Fee	\$ 4,350.95 x		4,350.95	\$ 3,286.27		3,286.27
Penalty		317,484.36	317,484.36		284,310.56	284,310.56
Certificate of Registration						
TexasOnline Subscription Fee	88,055.00 x		88,055.00	81,676.00		81,676.00
Total, Air Conditioning and Refrigeration Contractors	\$ 92,405.95	\$ 2,051,963.55	\$ 2,144,369.50	\$ 84,962.27	\$ 1,942,773.56	\$ 2,027,735.83
Architectural Barriers						
Inspection Filing Fee-TDLR						
Inspection						
Inspection Filing Fee-ICP						
Plan Review					\$ (445.00)	\$ (445.00)
Project Filing Fee-TDLR		\$ 4,094,712.34	\$ 4,094,712.34		3,954,481.25	3,954,481.25
Variance		40,025.00	40,025.00		40,075.00	40,075.00
Penalty		143,658.61	143,658.61		218,106.95	218,106.95
Variance Appeal		3,600.00	3,600.00		5,200.00	5,200.00
RAS Registration		137,225.00	137,225.00		133,375.00	133,375.00
AB/RAS CE Course Fees		2,000.00	2,000.00		2,600.00	2,600.00
Convenience Fee- AB	\$ 99,676.92 x		99,676.92	\$ 96,326.43		96,326.43
Sale of Publications	602.50 x		602.50	382.50		382.50
Third Party Reimbursement	237.50 x		237.50	427.50		427.50
Third Party Reimbursement-TAA Tuition	30,893.50 x		30,893.50	24,300.00		24,300.00
Total, Architectural Barriers	\$ 131,410.42	\$ 4,421,220.95	\$ 4,552,631.37	\$ 121,436.43	\$ 4,353,393.20	\$ 4,474,829.63
Auctioneers						
Auctioneer Exam Fee						
Auctioneer License Fee		\$ 115,253.00	\$ 115,253.00		\$ 116,894.00	\$ 116,894.00
Associate Auctioneer License Fee		943.00	943.00			
Auctioneer Late Fee						
Auctioneer Penalty		2,635.65	2,635.65		5,834.53	5,834.53
Auctioneer CE Course Fees		3,300.00	3,300.00		3,800.00	3,800.00
Auctioneer Convenience Fee	29.28 x		29.28	\$ 106.14		106.14
Auctioneer Education and Recovery Fund (AERF)	\$ 52,450.00 x		52,450.00	108,550.00		108,550.00
Auctioneer Education and Recovery Fund Interest	2,790.15 x		2,790.15	1,444.12		1,444.12
TexasOnline Subscription Fee	4,506.00 x		4,506.00	4,406.00		4,406.00
Third Party Reimbursement-ABRF	210.00 x		210.00	300.00		300.00
Total, Auctioneers	\$ 59,985.43	\$ 122,131.65	\$ 182,117.08	\$ 114,806.26	\$ 126,528.53	\$ 241,334.79
Auto Parts Recyclers						
Auto Parts Recycler Fee		\$ 131,609.50	\$ 131,609.50		\$ 126,074.50	\$ 126,074.50
Auto Parts Convenience Fee	\$ 864.83 x		864.83	\$ 371.98		371.98
Auto Parts Recycler Penalty		70,295.73	70,295.73		41,686.58	41,686.58
TexasOnline Subscription Fee	4,930.00 x		4,930.00	4,786.00		4,786.00
Total, Auto Parts Recyclers	\$ 5,794.83	\$ 201,905.23	\$ 207,700.06	\$ 5,157.98	\$ 167,761.08	\$ 172,919.06
Barbering						
Barber License Fees		\$ 853,435.00	\$ 853,435.00		\$ 832,378.52	\$ 832,378.52
Convenience Fee	\$ 2,555.20 x		2,555.20	\$ 3,319.36		3,319.36
Fines & Penalties		194,985.98	194,985.98		225,320.71	225,320.71
Barber Publication	143,219.67 x		143,219.67	139,989.12		139,989.12
Third Party Reimbursement-Barber Tuition Acct Fee						
Total, Barbering	\$ 145,774.87	\$ 1,048,420.98	\$ 1,194,195.85	\$ 143,308.48	\$ 1,057,699.23	\$ 1,201,007.71

TEXAS DEPARTMENT OF LICENSING AND REGULATION (452)

Schedule 7 - Detail Statement of Revenue Generated by Agency Program or Activity
Month Ended August 31, 2016 with Comparative Totals for August 31, 2015

	FY 2016 at August 31, 2016 (12 Months)			FY 2015 at August 31, 2015 (12 Months)		
	Reappropriated Revenue	Unappropriated Revenue	Total	Reappropriated Revenue	Unappropriated Revenue	Total
Boiler Inspections						
Boiler Inspection Fees		\$ 2,921,571.60	\$ 2,921,571.60	\$ 2,172,145.00	\$ 2,172,145.00	\$ 2,172,145.00
Penalty		9,140.00	9,140.00	4,500.00	4,500.00	4,500.00
Special Inspection Fees	100,000.00 x	312,600.00	412,600.00	\$ 97,000.00	311,400.00	408,400.00
Commission Exam Fee						
Commission Fee		12,825.00	12,825.00		3,410.00	3,410.00
Convenience Fee	5,560.34 x	-	5,560.34		-	-
Total, Boiler Inspections	\$ 105,560.34	\$ 3,256,136.60	\$ 3,361,696.94	\$ 97,000.00	\$ 2,491,455.00	\$ 2,588,455.00
Combative Sports						
Boxing Gross Receipts Tax		\$ 538,040.06	\$ 538,040.06	\$ 820,930.53	\$ 820,930.53	\$ 820,930.53
Combative Sports Per Event Fee		12,220.00	12,220.00	13,100.00	13,100.00	13,100.00
Boxing Promoters License		47,500.00	47,500.00	51,500.00	51,500.00	51,500.00
Boxing License Fee		16,580.00	16,580.00	19,565.00	19,565.00	19,565.00
Manager License Fee		2,900.00	2,900.00	2,800.00	2,800.00	2,800.00
Matchmaker License Fee		1,200.00	1,200.00	1,800.00	1,800.00	1,800.00
Combative Sports Federal ID Card		13,840.00	13,840.00	15,840.00	15,840.00	15,840.00
Judge and Referee License Fee		12,875.00	12,875.00	15,175.00	15,175.00	15,175.00
Seconds License Fee		43,000.00	43,000.00	49,990.00	49,990.00	49,990.00
Timekeeper License Fee		-	-	-	-	-
Ringside Physician Registration Fee		-	-	-	-	-
Combative Sports Event Coordinator		600.00	600.00	1,000.00	1,000.00	1,000.00
Boxing Penalty		26,667.55	26,667.55	3,020.00	3,020.00	3,020.00
Total, Combative Sports		\$ 715,422.61	\$ 715,422.61	\$ 994,720.53	\$ 994,720.53	\$ 994,720.53
Cosmetology						
Cosmetology License Fees		\$ 6,655,560.40	\$ 6,655,560.40	\$ 6,583,307.29	\$ 6,583,307.29	\$ 6,583,307.29
Cosmetology School Inspection		1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
Cosmetology CE Course/Record Fees		708,628.47	708,628.47	294,859.75	294,859.75	294,859.75
Cosmetology Transcripts	\$ 43,693.00 x		43,693.00	\$ 39,609.00		39,609.00
Cosmetology Publication	2,081,249.43 x		2,081,249.43	2,047,084.45		2,047,084.45
Cosmetology Fine & Penalties		1,260,376.11	1,260,376.11	1,150,998.26	1,150,998.26	1,150,998.26
Convenience Fee	16,928.64 x		16,928.64	16,813.02		16,813.02
3rd Party Reimbursement-Cosmetology Tuition Acct	22.00 x		22.00	2,398.00		2,398.00
Total, Cosmetology	\$ 2,141,893.07	\$ 8,625,764.98	\$ 10,767,658.05	\$ 2,105,904.47	\$ 8,030,365.30	\$ 10,136,269.77
Drivers Education						
DES License/Certificate Fee		\$ 1,470,198.71	1,470,198.71			
DES Fines & Penalties		740.00	740.00			
DES Course/Provider Fees						
DES Convenience Fees	\$ 73,277.49 x		73,277.49			
DES Course/School Packets						
DES Trust Deposit		\$ 675.00	675.00			
DES Parent Taught Packets	\$ 2,561,140.28 x		2,561,140.28			
Total Drivers Education	\$ 2,634,417.77	\$ 1,471,613.71	\$ 4,106,031.48	\$ -	\$ -	\$ -
Electricians						
Electrician License Fees		\$ 4,862,650.03	\$ 4,862,650.03	\$ 4,575,895.50	\$ 4,575,895.50	\$ 4,575,895.50
Electrician CE Provider Course Fees		16,600.00	16,600.00	16,000.00	16,000.00	16,000.00
Electrician Convenience Fees	\$ 3,393.18 x		3,393.18	\$ 2,851.80		2,851.80
Electrician Penalty Fees		272,485.86	272,485.86	223,655.12	223,655.12	223,655.12
TexasOnline Subscription Fee	276,203.00 x		276,203.00	252,709.00		252,709.00
Total, Electricians	\$ 279,596.18	\$ 5,151,735.89	\$ 5,431,332.07	\$ 255,560.80	\$ 4,815,550.62	\$ 5,071,111.42

UNAUDITED

TEXAS DEPARTMENT OF LICENSING AND REGULATION (452)

Schedule 7 - Detail Statement of Revenue Generated by Agency Program or Activity
Month Ended August 31, 2016 with Comparative Totals for August 31, 2015

	FY 2016 at August 31, 2016 (12 Months)			FY 2015 at August 31, 2015 (12 Months)		
	Reappropriated Revenue	Unappropriated Revenue	Total	Reappropriated Revenue	Unappropriated Revenue	Total
Elevator/Escalator Safety						
Elevator Inspector Registration		\$ 7,950.00	\$ 7,950.00	\$ 7,750.00		\$ 7,750.00
Elevator Contractor Registration		2,587.50	2,587.50	2,300.00		2,300.00
Elevator Duplicate Fee		1,100.00	1,100.00	2,200.00		2,200.00
Elevator Filing Fee		905,692.90	905,692.90	868,010.00		868,010.00
Elevator Lockout/Disconnect Fee		1,660.00	1,660.00	-		-
Elevator Penalty		451,888.72	451,888.72	224,964.97		224,964.97
Elevator Contractor License Renewal		15,525.00	15,525.00	15,352.50		15,352.50
Elevator New Technology Variance Technology		-	-	12,500.00		12,500.00
Elevator Responsible Party CE Course Fees		2,500.00	2,500.00	3,000.00		3,000.00
Elevator Waiver/Delay		10,350.00	10,350.00	9,050.00		9,050.00
Late Fee		107,805.69	107,805.69	100,730.00		100,730.00
Plan Review Application		723,450.00	723,450.00	632,900.00		632,900.00
Third Party Reimbursement-Elevator Kit	\$ 25,400.00	x	25,400.00	\$ 18,000.00		18,000.00
Third Party Reimbursement-Responsible Party Tuition		-	-	-		-
Elevator - Convenience Fee	2,042.17	x	2,042.17	1,030.84		1,030.84
Total, Elevator/ Escalator Safety	\$ 27,442.17	\$ 2,230,509.81	\$ 2,257,951.98	\$ 19,030.84	\$ 1,878,757.47	\$ 1,897,788.31
For Profit Legal Services						
LSC License and Renewal		\$ 217,058.00	\$ 217,058.00	\$ 190,459.00		\$ 190,459.00
LSC Differential		656,107.84	656,107.84	564,688.69		564,688.69
LSC Penalty		-	-	-		-
LSC Trust Deposit		-	-	50,000.00		50,000.00
LSC Convenience Fee	\$ 14.00	x	14.00	\$ 14.70		14.70
TexasOnline Subscription Fee	21,432.00	x	21,432.00	18,426.00		18,426.00
Total, For Profit Legal Services	\$ 21,446.00	\$ 873,165.84	\$ 894,611.84	\$ 18,440.70	\$ 805,147.69	\$ 823,588.39
Industrialized Housing and Buildings						
Manufacturer's Registration Fee		\$ 125,850.00	\$ 125,850.00	\$ 103,875.00		\$ 103,875.00
Third Party Inspection Agency		1,500.00	1,500.00	1,350.00		1,350.00
Builder Registration Fee		126,707.50	126,707.50	124,775.00		124,775.00
Design Review Agency's Registration Fee		2,400.00	2,400.00	3,400.00		3,400.00
Third Party Inspector		6,450.00	6,450.00	5,350.00		5,350.00
Special Inspection		-	-	940.00		940.00
Third Party Inspector Monitor		-	-	-		-
Decals/Insignia		240,497.51	240,497.51	300,470.98		300,470.98
Certification Inspection		52,186.60	52,186.60	35,993.16		35,993.16
Penalty		20,200.00	20,200.00	4,000.00		4,000.00
Installation Permits		10,725.00	10,725.00	11,326.16		11,326.16
Total, Industrialized Housing and Buildings		\$ 586,516.61	\$ 586,516.61	\$ 591,480.30		\$ 591,480.30
Licensed Breeder						
Licensed Breeder License Fee		\$ 74,700.00	\$ 74,700.00	\$ 72,250.00		\$ 72,250.00
Breeder Training & Enforcement Donations		-	-	0.73		0.73
Breeder Convenience Fee	197.06	x	197.06	31.03		31.03
Breeder Penalty	\$ 20,217.94	x	20,217.94	7,445.86		7,445.86
Total, License Breeder	\$ 20,415.00	\$ 74,700.00	\$ 95,115.00	\$ 7,477.62	\$ 72,250.00	\$ 79,727.62
Professional Employer Organizations						
Application Fee		-	-	-		-
License Fee		\$ 159,925.00	\$ 159,925.00	\$ 151,375.00		\$ 151,375.00
Penalty		3,674.69	3,674.69	-		-
Convenience Fee	51.12	x	\$ 51.12	\$ 0.81		0.81
Total, Personal Employee Organization	\$ 51.12	\$ 163,599.69	\$ 163,650.81	\$ 0.81	\$ 151,375.00	\$ 151,375.81

UNAUDITED

TEXAS DEPARTMENT OF LICENSING AND REGULATION (452)

Schedule 7 - Detail Statement of Revenue Generated by Agency Program or Activity
Month Ended August 31, 2016 with Comparative Totals for August 31, 2015

	FY 2016 at August 31, 2016 (12 Months)			FY 2015 at August 31, 2015 (12 Months)		
	Reappropriated Revenue	Unappropriated Revenue	Total	Reappropriated Revenue	Unappropriated Revenue	Total
Polygraph Examiners						
Polygraph Exam		\$ 94,425.00	\$ 94,425.00		\$ 95,850.00	\$ 95,850.00
Polygraph Convenience Fee	\$ 1.18 x		\$ 1.18	\$ 1.18		1.18
Polygraph CE Course Fees		500.00	500.00		1,000.00	1,000.00
Total, Polygraph Examiners	\$ 1.18	\$ 94,925.00	\$ 94,926.18	\$ 1.18	\$ 96,850.00	\$ 96,851.18
Property Tax Consultants						
Convenience Fees	\$ 52.38 x	\$ -	\$ 52.38	\$ 7.29		\$ 7.29
Private CE Course Fees		\$ 2,900.00	\$ 2,900.00		\$ 2,500.00	2,500.00
License		132,280.00	132,280.00		127,255.50	127,255.50
Professional Fee		-	-		311,400.00	311,400.00
Penalty		6,415.28	6,415.28		3,000.00	3,000.00
TexasOnline Subscription Fee				3.00		3.00
Total, Property Tax Consultants	\$ 52.38	\$ 141,595.28	\$ 141,647.66	\$ 10.29	\$ 444,155.50	\$ 444,165.79
Property Tax Professionals						
Convenience Fee	\$ 12.96 x		\$ 12.96	\$ 16.20		\$ 16.20
Property Tax Professional License Fee		\$ 184,253.00	184,253.00		\$ 179,248.50	179,248.50
Penalty		1,500.00	1,500.00			
TexasOnline Subscription Fee	6,462.00 x		6,462.00	6,274.00		6,274.00
Total, Property Tax Professionals	\$ 6,474.96	\$ 185,753.00	\$ 192,227.96	\$ 6,290.20	\$ 179,248.50	\$ 185,538.70
Service Contract Providers						
Registration		\$ 210,025.00	\$ 210,025.00		\$ 206,800.00	\$ 206,800.00
Penalty		-	-		17,952.75	17,952.75
SCP Convenience Fee	\$ 3.24 x		3.24	\$ 297.25		297.25
SCP Trust Account						-
IDR & SCP Application & Renewal Fee						
IDR & SCP Quarterly Contract Fee		5,720.00	5,720.00		7,169.00	7,169.00
Total, Service Contract Providers	\$ 3.24	\$ 215,745.00	\$ 215,748.24	\$ 297.25	\$ 231,921.75	\$ 232,219.00
Temporary Common Worker Providers						
License Fee		\$ 3,730.00	\$ 3,730.00		\$ 3,090.00	\$ 3,090.00
Penalty						
Total, Temporary Common Worker Providers		\$ 3,730.00	\$ 3,730.00		\$ 3,090.00	\$ 3,090.00
Tow Truck / Operators						
Tow Truck / Operators		\$ 4,020,956.30	\$ 4,020,956.30		\$ 3,874,785.54	\$ 3,874,785.54
Tow Truck / Operators Penalty		368,891.57	368,891.57		270,942.37	270,942.37
Tow Truck Credit Card Convenience Fee	\$ 30,504.98 x		30,504.98	\$ 28,126.15		28,126.15
Tow Truck CE Course/Record Fees		48,995.00	48,995.00		30,400.00	30,400.00
TexasOnline Subscription Fee	90,503.00 x		90,503.00	87,362.00		87,362.00
Tow -VSF Dual Employee Fees		530,271.00	530,271.00		477,486.00	477,486.00
Tow -VSF Dual Employee Fee Subscription Fee	13,504.00 x		13,504.00	12,164.00		12,164.00
Tow -VSF Dual Employee Penalty		18,501.39	18,501.39		7,454.22	7,454.22
Tow -VSF Dual Employee Credit Card Convenience Fee	389.92 x		389.92	106.81		106.81
Total, Tow Truck / Operators	\$ 134,901.90	\$ 4,987,615.26	\$ 5,122,517.16	\$ 127,758.96	\$ 4,661,068.13	\$ 4,788,827.09

TEXAS DEPARTMENT OF LICENSING AND REGULATION (452)

Schedule 7 - Detail Statement of Revenue Generated by Agency Program or Activity
Month Ended August 31, 2016 with Comparative Totals for August 31, 2015

	FY 2016 at August 31, 2016 (12 Months)			FY 2015 at August 31, 2015 (12 Months)		
	Reappropriated Revenue	Unappropriated Revenue	Total	Reappropriated Revenue	Unappropriated Revenue	Total
Vehicle Booting						
Vehicle Booting Fees		\$ 12,687.50	\$ 12,687.50	\$ 7,009.00		7,009.00
Vehicle Booting Penalty		-	-	525.00		525.00
Vehicle Booting Credit Card Convenience Fee	1.62 x	-	\$ 1.62			-
Vehicle Booting CE Course Fees		200.00	200.00	200.00		200.00
TexasOnline Subscription Fee	\$ 300.00 x		300.00	\$ 141.00		141.00
Total, Vehicle Booting	\$ 301.62	\$ 12,887.50	\$ 13,189.12	\$ 141.00	\$ 7,734.00	\$ 7,875.00
Vehicle Protection Product Warrantors						
Registration Fee		\$ 41,775.00	\$ 41,775.00	\$ 35,000.00		35,000.00
Fines & Penalties						
Total, Vehicle Protection Product Warrantors		\$ 41,775.00	\$ 41,775.00	\$ 35,000.00		\$ 35,000.00
Vehicle Storage Facilities						
Registration Fee		\$ 791,821.00	\$ 791,821.00	\$ 770,302.00		770,302.00
Convenience Fee	\$ 4,012.34 x		4,012.34	\$ 2,921.59		2,921.59
Penalty		303,038.11	303,038.11	245,086.38		245,086.38
TexasOnline Subscription Fee	18,475.00 x		18,475.00	17,967.00		17,967.00
Total, Vehicle Storage Facilities	\$ 22,487.34	\$ 1,094,859.11	\$ 1,117,346.45	\$ 20,888.59	\$ 1,015,388.38	\$ 1,036,276.97
Water Well Drillers and Pump Installers						
Application/Exam Fee		\$ 23,065.00	\$ 23,065.00	\$ 2,660.00		2,660.00
Convenience Fee	\$ 234.32 x	-	\$ 234.32	\$ 162.50		162.50
License Fee		\$ 40,087.50	40,087.50	37,325.00		37,325.00
WWE CB Course Fees		8,900.00	8,900.00	6,900.00		6,900.00
Renewal Fee		448,643.00	448,643.00	434,642.42		434,642.42
Late Fee		-	-	-		-
Penalty		21,822.97	21,822.97	18,386.10		18,386.10
Variance		6,300.00	6,300.00	7,000.00		7,000.00
TexasOnline Subscription Fee	7,350.00 x		7,350.00	8,933.50		8,933.50
Total, Water Well Drillers and Pump Installers	\$ 7,584.32	\$ 548,818.47	\$ 556,402.79	\$ 9,096.00	\$ 506,913.52	\$ 516,009.52
Weather Modification						
Weather Modification License		\$ 5,050.00	\$ 5,050.00	\$ 5,800.00		5,800.00
Weather Modification Permit		100.00	100.00	100.00		100.00
Weather Modification Interagency Agreement						
Weather Modification Penalty						
Total, Weather Modification	\$ -	\$ 5,150.00	\$ 5,150.00	\$ 5,900.00		\$ 5,900.00
Continuing Education Providers						
Continuing Education Provider Fees		\$ 55,300.00	\$ 55,300.00	\$ 61,525.00		61,525.00
Continuing Education Provider Penalties		7,200.00	7,200.00	6,975.00		6,975.00
Convenience Fees - CB Provider						
Total, Continuing Education	\$ -	\$ 62,500.00	\$ 62,500.00	\$ 68,500.00		\$ 68,500.00
General Counsel						
Combative Sports Warranty Receipts						
Totals, General Counsel						

UNAUDITED

TEXAS DEPARTMENT OF LICENSING AND REGULATION (452)

Schedule 7 - Detail Statement of Revenue Generated by Agency Program or Activity
 Month Ended August 31, 2016 with Comparative Totals for August 31, 2015

	FY 2016 at August 31, 2016 (12 Months)			FY 2015 at August 31, 2015 (12 Months)		
	Reappropriated Revenue	Unappropriated Revenue	Total	Reappropriated Revenue	Unappropriated Revenue	Total
Information Services Division						
Interagency Services	\$ 10,882.00	\$ -	\$ 10,882.00	\$ 10,882.00	\$ -	\$ 10,882.00
Totals, Information Services Division	<u>\$ 10,882.00</u>	<u>\$ -</u>	<u>\$ 10,882.00</u>	<u>\$ 10,882.00</u>	<u>\$ -</u>	<u>\$ 10,882.00</u>
Copies	\$ 169,523.96	x	\$ 169,523.96	\$ 157,731.97		\$ 157,731.97
Return Checks		\$ 7,100.00	\$ 7,100.00		\$ 4,269.00	\$ 4,269.00
Other Miscellaneous Governmental Revenue		\$ 211,106.58	\$ 211,106.58		\$ 63,988.68	\$ 63,988.68
Taxes						
State Sales Tax		\$ 137,958.39	\$ 137,958.39		\$ 136,364.01	\$ 136,364.01
City Tax		22,136.77	22,136.77		21,910.21	21,910.21
MTA Tax		22,162.63	22,162.63		21,910.21	21,910.21

Distribution of Revenues Generated:

\$	9.00	\$ 5,962,955.90	\$ 38,789,951.09	\$ 44,752,906.99	\$ 3,193,491.98	\$ 34,933,469.40	\$ 38,126,961.38
Deposited into GR Dedicated Account (0108)					2,398.00		2,398.00
Deposited into GR Dedicated Account (5081)							
Deposited into Driving School Trust Fund (0829)			675.00	675.00			
Deposited into AERF (Fund 0898)		55,450.15		55,450.15	110,294.12		110,294.12
Deposited into Trust Fund (0846) LSC & SCP			-	-		50,000.00	50,000.00
Total Revenue Generated		<u>\$ 6,018,406.05</u>	<u>\$ 38,790,626.09</u>	<u>\$ 44,809,032.14</u>	<u>\$ 3,306,184.10</u>	<u>\$ 34,983,469.40</u>	<u>\$ 38,289,653.50</u>