

**Annual Financial Report  
for the year ended August 31, 2017**

**Texas Department of  
Licensing and Regulation**

**Brian Francis  
Executive Director**

The logo for the Texas Department of Licensing and Regulation (tdlr) features the lowercase letters "tdlr" in a white, italicized, sans-serif font. A red, curved swoosh arches over the letters, resembling a stylized "T" or a protective shield.

**tdlr**





## TEXAS DEPARTMENT OF LICENSING AND REGULATION

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November 17, 2017

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, 2017, 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,

Brian Francis  
Executive Director

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*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*



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TEXAS DEPARTMENT OF LICENSING AND REGULATION (452)  
 Exhibit I - Combined Balance Sheet/Statement of Net Assets - Governmental Funds  
 August 31, 2017

	Governmental Fund Types	
	General Funds (Ex A-1)	Governmental Funds Total
<b>ASSETS</b>		
Current Assets:		
Cash		
Cash On Hand	\$ 200.00	\$ 200.00
Cash In State Treasury	304,981.70	304,981.70
Legislative Appropriations	5,811,348.65	5,811,348.65
Due from Other Funds	-	-
Consumable Inventories	80,231.96	80,231.96
Total Current Assets	6,196,762.31	6,196,762.31
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	<u>\$ 6,196,762.31</u>	<u>\$ 6,196,762.31</u>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities		
Current Liabilities:		
Payables from:		
Accounts	\$ 1,381,484.10	\$ 1,381,484.10
Payroll	2,858,006.86	2,858,006.86
Due to Other Funds	-	-
Funds Held for Others	-	-
Employees' Compensable Leave (Note 5)	-	-
Total Current Liabilities	4,239,490.96	4,239,490.96
Non-Current Liabilities		
Employees' Compensable Leave (Note 5)	-	-
Total Non-Current Liabilities	-	-
Total Liabilities	4,239,490.96	4,239,490.96

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Capital Assets Adjustments	Long-Term Liabilities Adjustments	Statement of Net Assets
\$ -	\$ -	\$ 200.00
-	-	304,981.70
-	-	5,811,348.65
-	-	-
-	-	80,231.96
-	-	6,196,762.31
598,210.23	-	598,210.23
(406,701.22)	-	(406,701.22)
86,760.94	-	86,760.94
(86,760.94)	-	(86,760.94)
194,131.57	-	194,131.57
(194,131.57)	-	(194,131.57)
146,533.00	-	146,533.00
(41,517.57)	-	(41,517.57)
296,524.44	-	296,524.44
<u>\$ 296,524.44</u>	<u>\$ -</u>	<u>\$ 6,493,286.75</u>

\$ -	\$ -	\$ 1,381,484.10
-	-	2,858,006.86
-	-	-
-	-	-
-	1,735,630.90	1,735,630.90
-	1,735,630.90	5,975,121.86
-	1,174,268.94	1,174,268.94
-	1,174,268.94	1,174,268.94
-	2,909,899.84	7,149,390.80

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TEXAS DEPARTMENT OF LICENSING AND REGULATION (452)

Exhibit I - Combined Balance Sheet/Statement of Net Assets - Governmental Funds

August 31, 2017

Governmental Fund Types

	General Funds (Ex A-1)	Governmental Funds Total
<b>Fund Financial Statement</b>		
Fund Balances (Deficits):		
Nonspendable for:		
Inventories	80,231.96	80,231.96
Committed	205,361.49	205,361.49
Assigned	99,620.21	99,620.21
Unassigned	1,572,057.69	1,572,057.69
Total Fund Balances	1,957,271.35	1,957,271.35
Total Liabilities and Fund Balances	<u>\$ 6,196,762.31</u>	<u>\$ 6,196,762.31</u>

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
-	-	80,231.96
-	-	205,361.49
-	-	99,620.21
-	-	1,572,057.69
-	-	1,957,271.35
<u>\$ -</u>	<u>\$ 2,909,899.84</u>	<u>\$ 9,106,662.15</u>
\$ 296,524.44	\$ -	\$ 296,524.44
-	(2,909,899.84)	(2,909,899.84)
<u>\$ 296,524.44</u>	<u>\$ (2,909,899.84)</u>	<u>\$ (656,104.05)</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, 2017**

	General Funds		Governmental Funds Total
<b>REVENUES</b>			
Legislative Appropriations			
Original Appropriations (GR)	\$ 27,676,966.00	\$	27,676,966.00
Additional Appropriations (GR)	8,090,062.46		8,090,062.46
Federal Grant Pass-Through Revenue (GR)	(35.65)		(35.65)
License, Fees & Permits (PR)	1,335,199.50		1,335,199.50
Sales of Goods and Services (PR)	5,182,213.29		5,182,213.29
Other (GR)	117,433.55		117,433.55
Total Revenues	\$ 42,401,839.15	\$	42,401,839.15
<b>EXPENDITURES</b>			
Salaries and Wages	26,083,754.90	\$	26,083,754.90
Payroll Related Costs	7,986,295.06		7,986,295.06
Professional Fees and Services	1,300,645.01		1,300,645.01
Travel	1,047,940.87		1,047,940.87
Materials and Supplies	1,086,310.94		1,086,310.94
Communication and Utilities	397,172.79		397,172.79
Repairs and Maintenance	318,613.36		318,613.36
Rentals and Leases	1,056,650.51		1,056,650.51
Printing and Reproduction	253,114.57		253,114.57
Claims and Judgements	20,353.45		20,353.45
Intergovernmental Payments	-		-
Other Expenditures	1,890,905.31		1,890,905.31
Debt Service-Principal-Capital Leases	-		-
Capital Outlay	65,538.71		65,538.71
Depreciation Expense	-		-
Other Capital Financing Sources/Uses	-		-
Total Expenditures/Expenses	\$ 41,507,295.48	\$	41,507,295.48
Excess (Deficiency) of Revenues over Expenditures	\$ 894,543.67	\$	894,543.67
<b>OTHER FINANCING SOURCES (USES)</b>			
Net Change in Inventories	\$ -	\$	-
Sale of Capital Assets	-		-
Transfers In	-		-
Transfers Out	(148.50)		(148.50)
Legislative Transfers In	-		-
Legislative Transfers Out	-		-
Total Other Financing Sources (Uses)	\$ (148.50)	\$	(148.50)
Net Change in Fund Balances/Net Assets	\$ 894,395.17	\$	894,395.17

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Capital Assets Adjustments	Long-Term Liabilities Adjustments	Statement of Activities
\$ -	\$ -	\$ 27,676,966.00
		8,090,062.46
		(35.65)
		1,335,199.50
		5,182,213.29
		117,433.55
\$ -	\$ -	\$ 42,401,839.15
	\$ 200,172.89	\$ 26,283,927.79
		7,986,295.06
		1,300,645.01
		1,047,940.87
\$ (40,680.11)		1,045,630.83
		397,172.79
		318,613.36
		1,056,650.51
		253,114.57
		20,353.45
		-
		1,890,905.31
		-
(65,538.71)		-
37,154.28		37,154.28
\$ -		-
\$ (69,064.54)	\$ 200,172.89	\$ 41,638,403.83
\$ 69,064.54	\$ (200,172.89)	\$ 763,435.32
\$ (40,680.11)	\$ -	\$ (40,680.11)
-	-	-
-	-	-
-	-	(148.50)
-	-	-
-	-	-
\$ (40,680.11)	\$ -	\$ (40,828.61)
\$ 28,384.43	\$ (200,172.89)	\$ 722,606.71

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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, 2017**

	General Funds	Governmental Funds Total
<b>Fund Financial Statement - Fund Balances</b>		
Fund Balances - September 1, 2016	\$ 2,127,812.34	\$ 2,127,812.34
Restatements	397.14	397.14
Appropriations Lapsed	(1,065,333.30)	(1,065,333.30)
Fund Balances, August 31, 2017	<u>\$ 1,957,271.35</u>	<u>\$ 1,957,271.35</u>

**Government-Wide Statement of Net Assets**

Net Assets/Net Change in Net Assets

Net Assets, Beginning

Restatements

Net Assets as of August 31, 2017

Agency Total

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Capital Assets Adjustments	Long-Term Liabilities Adjustments	Statement of Activities
		\$ 2,127,812.34
		397.14
		(1,065,333.30)
		<u>\$ 1,957,271.35</u>
\$ 28,384.43	\$ (200,172.89)	\$ (171,788.46)
\$ 268,140.01	\$ (2,709,726.95)	\$ (2,441,586.94)
\$ -	\$ -	\$ -
<u>\$ 296,524.44</u>	<u>\$ (2,909,899.84)</u>	<u>\$ (2,613,375.40)</u>
		<u>\$ (656,104.05)</u>

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**TEXAS DEPARTMENT OF LICENSING AND REGULATION (452)**

**Exhibit VI - Combined Statement of Net Assets - Fiduciary Funds**

**August 31, 2017**

	Private-Purpose Trust Funds (Exhibit I-1)	Agency Funds (Exhibit J-1)	Totals
<b>ASSETS</b>			
Cash and Cash Equivalents			
Cash in State Treasury	\$ 1,239,746.17	\$ 28,702.00	\$ 1,268,448.17
Due from Other Funds	\$ -	\$ -	\$ -
Total Assets	<u>\$ 1,239,746.17</u>	<u>\$ 28,702.00</u>	<u>\$ 1,268,448.17</u>
<b>LIABILITIES</b>			
Current Liabilities			
Funds Held For Others	\$ -	\$ 28,702.00	\$ 28,702.00
Total Liabilities	\$ -	\$ 28,702.00	\$ 28,702.00
<b>NET ASSETS</b>			
Held in Trust For			
Individuals, Organizations, and Other Governments			
Expendable	\$ -	\$ -	\$ -
Non-Expendable	1,239,746.17	-	1,239,746.17
Total Net Assets	<u>\$ 1,239,746.17</u>	<u>\$ -</u>	<u>\$ 1,239,746.17</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, 2017**

	<b>Private-Purpose Trust Funds (Exhibit I-2)</b>	<b>Totals</b>
<b>Additions</b>		
Investment Income		
From Investing Activities:		
Interest and Investment Income	\$ 3,828.49	\$ 3,828.49
Total Investing Income (Loss)	\$ 3,828.49	\$ 3,828.49
Net Income from Investing Activities	\$ 3,828.49	\$ 3,828.49
 Total Net Investment Income (Loss)	 \$ 3,828.49	 \$ 3,828.49
 Other Additions		
Other Revenue	\$ 61,710.00	\$ 61,710.00
Total Other Additions	\$ 61,710.00	\$ 61,710.00
 Total Additions	 \$ 65,538.49	 \$ 65,538.49
<b>Deductions</b>		
Salaries and Wages	\$ 25,034.48	\$ 25,034.48
Payroll Related Costs	5,723.17	5,723.17
Settlement of Claims	65,106.82	65,106.82
Other Expense	\$ -	\$ -
Total Deductions	\$ 95,864.47	\$ 95,864.47
 Net Increase (Decrease)	 \$ (30,325.98)	 \$ (30,325.98)
 Net Assets - September 1, 2016	 \$ 1,270,072.15	 \$ 1,270,072.15
 Net Assets - August 31, 2017	 <u>\$ 1,239,746.17</u>	 <u>\$ 1,239,746.17</u>

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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, 2017 is presented below:

	PRIMARY GOVERNMENT						Balance 08/31/17
	Balance 09/01/16	Adjustments	Reclassifications Inc-Int'agy Trans	Reclassifications Dec-Int'agy Trans	Additions	Deletions	
<b>GOVERNMENTAL ACTIVITIES</b>							
<b>Depreciable Assets</b>							
Furniture and Equipment	573,219.37	-	-	-	65,538.71	(40,547.85)	598,210.23
Vehicle, Boats and Aircraft	86,760.94	-	-	-	-	-	86,760.94
Other Assets	194,131.57	-	-	-	-	-	194,131.57
<b>Total Depreciable Assets</b>	<b>854,111.88</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>65,538.71</b>	<b>(40,547.85)</b>	<b>879,102.74</b>
Less Accumulated Depreciation for:							
Furniture and Equipment	(376,630.54)	-	-	-	(61,386.15)	31,315.47	(406,701.22)
Vehicles, Boats and Aircraft	(83,993.00)	-	-	-	(2,767.94)	-	(86,760.94)
Other Assets	(194,131.57)	-	-	-	-	-	(194,131.57)
<b>Total Accumulated Depreciation</b>	<b>(654,755.11)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(64,154.09)</b>	<b>31,315.47</b>	<b>(687,593.73)</b>
<b>Depreciable Assets, Net</b>	<b>199,356.77</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,384.62</b>	<b>(9,232.38)</b>	<b>191,509.01</b>
<b>Amortizable Assets - Intangible</b>							
Computer Software	146,533.00	-	-	-	-	-	146,533.00
<b>Total Amortizable Assets - Intangible</b>	<b>146,533.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>146,533.00</b>
Less Accumulated Amortization for:							
Computer Software	(12,211.05)	-	-	-	(29,306.52)	-	(41,517.57)
<b>Total Accumulated Amortization</b>	<b>(12,211.05)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(29,306.52)</b>	<b>0</b>	<b>(41,517.57)</b>
<b>Amortizable Assets - Intangible, Net</b>	<b>134,321.95</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(29,306.52)</b>	<b>0</b>	<b>105,015.43</b>
<b>Governmental Activities Capital Assets, Net</b>	<b>333,678.72</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(27,921.90)</b>	<b>(9,232.38)</b>	<b>296,524.44</b>

**NOTE 3: DEPOSITS, INVESTMENTS AND REPURCHASE AGREEMENTS**

Not applicable

**NOTE 4: SHORT-TERM DEBT**

Not applicable

UNAUDITED

**NOTE 5: LONG TERM LIABILITIES**

Changes in Long-Term Liabilities During the year ended August 31, 2017, the following changes occurred in liabilities.

Governmental Activities	Balance 9/1/2016	Additions	Deductions	Balance 8/31/2017	Amount Due Within 1 Year
Compensable Leave	2,709,726.95	2,598,675.85	(2,398,502.96)	2,909,899.84	1,735,630.90
Total Gov't Activities	2,709,726.95	2,598,675.85	(2,398,502.96)	2,909,899.84	1,735,630.90

Notes and Loans Payable: The agency did not have any notes or loans payable as of August 31, 2017.

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

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**NOTE 12: INTERFUND ACTIVITIES AND TRANSACTIONS**

Not applicable

**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 2017, 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, 2016	2,127,812.34	2,127,812.34
Current Year's Restatement -	397.14	397.14
Fund Balance - September 1, 2016 - as restated	2,128,209.48	2,128,209.48

The restatement to the Beginning General Fund (Fund 0001) Balance eliminates differences in Appropriation 97768- Convenience Fees included in the agency's General Revenue Reconciliation from FY 2015 - \$323.75 and from FY 2016 - \$75.00 and (\$1.61).

**NOTE 15: CONTINGENCIES AND COMMITMENTS**

Not applicable

**NOTE 16: SUBSEQUENT EVENTS**

Not applicable

**UNAUDITED**

**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 and an additional \$3,260 out of agency funds that had been previously received from security bonds for disbursement to claimants.

In fiscal year 2017 the agency paid \$409.07 from bond receipts for a Combative Sports claim and \$19,944.38 to student claims filed against the Private Beauty Culture School Tuition Protection Account (GRD Account 0108) related to the closure of private cosmetology schools.

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
2017	\$0.00	\$20,353.45	\$20,353.45	\$0.00
2016	\$0.00	\$9,746.00	\$9,746.00	\$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

**NOTE 24: DISAGGREGATION OF RECEIVABLE AND PAYABLE BALANCES**

Not applicable



**UNAUDITED**

**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, 2017**

	<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>
<b>ASSETS</b>				
Current Assets:				
Cash				
Cash On Hand	\$ 200.00	\$ -	\$ -	\$ -
Cash In State Treasury	-	-	180,349.49	25,012.00
Legislative Appropriations	5,811,348.65	-	-	-
Due from Other Funds	-	-	-	-
Consumable Inventories	80,231.96	-	-	-
Total Current Assets	<u>\$ 5,891,780.61</u>	<u>\$ -</u>	<u>\$ 180,349.49</u>	<u>\$ 25,012.00</u>
Total Assets	<u>\$ 5,891,780.61</u>	<u>\$ -</u>	<u>\$ 180,349.49</u>	<u>\$ 25,012.00</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities				
Current Liabilities:				
Payables from:				
Accounts	1,381,484.10	-	-	-
Payroll	2,858,006.86	-	-	-
Due to Other Funds	-	-	-	-
Funds Held for Others	-	-	-	-
Total Current Liabilities	<u>\$ 4,239,490.96</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Liabilities	<u>\$ 4,239,490.96</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balances (Deficits):				
Nonspendable for:				
Inventories	\$ 80,231.96	\$ -	\$ -	\$ -
Committed	-	-	180,349.49	25,012.00
Assigned	-	-	-	-
Unassigned	1,572,057.69	-	-	-
Total Fund Balances	<u>\$ 1,652,289.65</u>	<u>\$ -</u>	<u>\$ 180,349.49</u>	<u>\$ 25,012.00</u>
Total Liabilities and Fund Balances	<u>\$ 5,891,780.61</u>	<u>\$ -</u>	<u>\$ 180,349.49</u>	<u>\$ 25,012.00</u>

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Departmental Suspense Account <b>Fund 1</b> <b>(0999)</b> <b>U/F (0900)</b>	<b>Total</b> <b>(Exh. I)</b>
\$ -	\$ 200.00
99,620.21	304,981.70
-	5,811,348.65
-	-
-	80,231.96
<u>\$ 99,620.21</u>	<u>\$ 6,196,762.31</u>
<u>\$ 99,620.21</u>	<u>\$ 6,196,762.31</u>
-	\$ 1,381,484.10
-	2,858,006.86
-	-
-	-
<u>\$ -</u>	<u>\$ 4,239,490.96</u>
<u>\$ -</u>	<u>\$ 4,239,490.96</u>
\$ -	\$ 80,231.96
-	205,361.49
99,620.21	99,620.21
<u>\$ 99,620.21</u>	<u>1,572,057.69</u>
<u>\$ 99,620.21</u>	<u>\$ 1,957,271.35</u>
<u>\$ 99,620.21</u>	<u>\$ 6,196,762.31</u>

UNAUDITED

**TEXAS DEPARTMENT OF LICENSING AND REGULATION (452)**  
**Exhibit I-1 - Combining Statement of Fiduciary Net Assets - Private-Purpose Trust Funds**  
**August 31, 2017**

	Private- Purpose Trust Fund 1 (0846) U/F (0846)	Private- Purpose Trust Fund 2 (0898) U/F (0898)	Totals (Ex VI)
<b>ASSETS</b>			
Cash and Cash Equivalents			
Cash in State Treasury	\$ 926,602.50	\$ 313,143.67	\$ 1,239,746.17
Due from Other Funds	\$ -	\$ -	\$ -
Total Current Assets	\$ 926,602.50	\$ 313,143.67	\$ 1,239,746.17
Total Assets	<u>\$ 926,602.50</u>	<u>\$ 313,143.67</u>	<u>\$ 1,239,746.17</u>
<b>LIABILITIES</b>			
Current Liabilities			
Funds Held for Others	\$ -	\$ -	\$ -
Total Current Liabilities	\$ -	\$ -	\$ -
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>NET ASSETS</b>			
Held in Trust For:			
Individuals, Organizations, and Other Governments			
Expendable	\$ -	\$ -	\$ -
Non-Expendable	\$ 926,602.50	\$ 313,143.67	\$ 1,239,746.17
Net Assets	<u>\$ 926,602.50</u>	<u>\$ 313,143.67</u>	<u>\$ 1,239,746.17</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, 2017

	Private- Purpose Trust Fund 1 (0846) U/F (0846)	Private- Purpose Trust Fund 2 (0898) U/F (0898)	Totals (Ex VII)
<b>Additions</b>			
Investment Income			
From Investing Activities:			
Interest and Investment Income	\$ -	\$ 3,828.49	\$ 3,828.49
Total Investing Income (Loss)	<u>\$ -</u>	<u>\$ 3,828.49</u>	<u>\$ 3,828.49</u>
Net Income from Investing Activities	<u>\$ -</u>	<u>\$ 3,828.49</u>	<u>\$ 3,828.49</u>
 Total Net Investment Income (Loss)	 <u>\$ -</u>	 <u>\$ 3,828.49</u>	 <u>\$ 3,828.49</u>
 Other Additions			
Other Revenue	\$ 50,000.00	\$ 11,710.00	\$ 61,710.00
Total Other Additions	<u>\$ 50,000.00</u>	<u>\$ 11,710.00</u>	<u>\$ 61,710.00</u>
 Total Additions	 <u>\$ 50,000.00</u>	 <u>\$ 15,538.49</u>	 <u>\$ 65,538.49</u>
<b>Deductions</b>			
Salaries and Wages	\$ -	\$ 25,034.48	\$ 25,034.48
Payroll Related Costs	-	5,723.17	5,723.17
Settlement of Claims	-	65,106.82	65,106.82
Other Expense	-	-	-
Total Deductions	<u>\$ -</u>	<u>\$ 95,864.47</u>	<u>\$ 95,864.47</u>
 Net Increase (Decrease)	 <u>\$ 50,000.00</u>	 <u>\$ (80,325.98)</u>	 <u>\$ (30,325.98)</u>
 Net Assets - September 1, 2016	 \$ 876,602.50	 \$ 393,469.65	 \$ 1,270,072.15
 Net Assets - August 31, 2017	 <u>\$ 926,602.50</u>	 <u>\$ 313,143.67</u>	 <u>\$ 1,239,746.17</u>

UNAUDITED

TEXAS DEPARTMENT OF LICENSING AND REGULATION (452)

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

August 31, 2017

	Beginning Balance 9/1/2015	Additions	Deductions	Ending Balance 8/31/2016
<b>Agency Fund #1 (0807) U/F (0807)</b>				
<b>ASSETS</b>				
Cash in State Treasury	\$ 7,171.50	\$ 88,141.50	\$ 88,856.00	\$ 6,457.00
Total Assets	<u>\$ 7,171.50</u>	<u>\$ 88,141.50</u>	<u>\$ 88,856.00</u>	<u>\$ 6,457.00</u>
<b>LIABILITIES</b>				
Funds Held for Others	7,171.50	88,141.50	88,856.00	6,457.00
Total Liabilities	<u>\$ 7,171.50</u>	<u>\$ 88,141.50</u>	<u>\$ 88,856.00</u>	<u>\$ 6,457.00</u>
<b>Agency Fund #2 (0829) U/F (0829)</b>				
<b>ASSETS</b>				
Cash in State Treasury	\$ 1,305.00	\$ 23,185.00	\$ 2,245.00	\$ 22,245.00
Total Assets	<u>\$ 1,305.00</u>	<u>\$ 23,185.00</u>	<u>\$ 2,245.00</u>	<u>\$ 22,245.00</u>
<b>LIABILITIES</b>				
Funds Held for Others	\$ 1,305.00	\$ 21,880.00	\$ 940.00	\$ 22,245.00
Total Liabilities	<u>\$ 1,305.00</u>	<u>\$ 21,880.00</u>	<u>\$ 940.00</u>	<u>\$ 22,245.00</u>
<b>Totals - All Agency Funds</b>				
<b>ASSETS</b>				
Cash in State Treasury	\$ 8,476.50	\$ 111,326.50	\$ 91,101.00	\$ 28,702.00
Total Assets	<u>\$ 8,476.50</u>	<u>\$ 111,326.50</u>	<u>\$ 91,101.00</u>	<u>\$ 28,702.00</u>
<b>LIABILITIES</b>				
Funds Held for Others	\$ 8,476.50	\$ 110,021.50	\$ 89,796.00	\$ 28,702.00
Total Liabilities	<u>\$ 8,476.50</u>	<u>\$ 110,021.50</u>	<u>\$ 89,796.00</u>	<u>\$ 28,702.00</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= 17 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	GT	YEAR	YEAR
01	001	N	0010		.00	.00
		N	0020		200.00	200.00
GL	CLS		001 CA		200.00	200.00
01	004	N	0045		380,231,799.12-	345,228,572.86-
		N	0047		.00	.00
		N	0048		380,231,799.12	345,228,572.86
GL	CLS		004 CA		.00	.00
01	020	N	9000		5,811,348.65	6,112,482.61
GL	CLS		020 CA		5,811,348.65	6,112,482.61
01	052	N	0231		.00	.00
GL	CLS		052 CA		.00	.00
01	065	N	0279		.00	.00
GL	CLS		065 CA		.00	.00
01	070	N	0283		.00	.00
		N	0283	45209000	.00	.00
		N	0283	45200010	.00	.00
		N	0283	45210000	.00	.00
GL	CLS		070 CA		.00	.00
01	072	N	0284		.00	.00
		N	0284	36000010	.00	.00
		N	0284	55100010	.00	.00
		N	0284	58215350	.00	3,543.88
		N	0284	58246800	.00	.00
GL	CLS		072 CA		.00	3,543.88
01	080	N	0285		80,231.96	120,912.07

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 17 PROD SYSTEM  
 \*\*\*\*\*PAGE 2

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	GL	YEAR	YEAR
	GL	CLS	080	CA CONSUMABLE INVENTORIES	80,231.96	120,912.07
01	081	N	0290	MDSE INVENTORIES (STORES FOR RESALE)	.00	.00
	GL	CLS	081	CA MERCHANDISE INVENTORIES	.00	.00
*	GLA	CAT	01	CURRENT ASSETS	5,891,780.61	6,237,138.56
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				5,891,780.61	6,237,138.56
21	200	N	1009	VOUCHERS PAYABLE	233,699.94-	.00
		N	1010	ACCOUNTS PAYABLE	1,147,784.16-	1,671,389.40-
	GL	CLS	200	CL ACCOUNTS PAYABLE	1,381,484.10-	1,671,389.40-
21	203	N	1015	PAYROLL PAYABLE	2,858,006.86-	2,692,907.76-
		N	1016	PAYROLL PAYABLE-SEMIMONTHLY	.00	.00
	GL	CLS	203	CL PAYROLL PAYABLE	2,858,006.86-	2,692,907.76-
21	205	N	1049	CL INTERFUND PAYABLE	.00	.00
	GL	CLS	205	CL INTERFUND PAYABLE	.00	.00
21	210	N	1053	DUE TO OTHER FUNDS	.00	.00
		N	1053	DUE TO OTHER FUNDS	.00	.00
		N	1053	DUE TO OTHER FUNDS	.00	.00
		N	1053	DUE TO OTHER FUNDS	.00	.00
	GL	CLS	210	CL DUE TO OTHER FUNDS	.00	.00
21	211	N	1050	DUE TO OTHER AGENCIES	.00	.00
		N	1050	DUE TO OTHER AGENCIES	.00	.00
		N	1050	DUE TO OTHER AGENCIES	.00	.00
		N	1050	DUE TO OTHER AGENCIES	.00	.00



TEXAS DEPT OF LICENSING & REGULATION (452)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)  
 REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100%

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	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
TITLE						
21	211	N	1050	90200010	.00	.00
	GL	CLS	211	CL DUE TO OTHER AGENCIES	.00	.00
21	230	N	1025		.00	.00
	GL	CLS	230	CL EMPLOYEE'S COMPENSABLE LEAVE	.00	.00
21	300	N	1149		.00	.00
	GL	CLS	300	CL FUNDS HELD FOR OTHERS	.00	.00
* GLA CAT 21 CURRENT LIABILITIES					4,239,490.96-	4,364,297.16-
** TOTAL LIABILITIES AND OTHER CREDITS					4,239,490.96-	4,364,297.16-
51	360	N	2050		.00	.00
	GL	CLS	360	FD BAL RESERVED FOR ENCUMBRANCES	.00	.00
51	362	N	2075		.00	.00
	N	2080		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		.00	.00
	GL	CLS	364	FD BAL RESERVED FOR IMPREST ACCT.	.00	.00
51	510	N	2301		80,231.96-	120,912.07-
	GL	CLS	510	FD BAL-NONSPENDABLE	80,231.96-	120,912.07
51	550	N	**** 2325		1,572,057.69-	1,751,929.33-
	GL	CLS	550	FD BAL-UNASSIGNED	1,572,057.69-	1,751,929.33-
51	620	N	2240		.00	.00
	N	9999		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= 17      PROD SYSTEM  
 \*\*\*\*\*PAGE 4

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	CL	YEAR	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	200,853.73	185,260.10					
		N	9003	ENCUMBRANCES (REPORTING AGENCIES)	.00	.00					
		N	9005	BUDGET RESERVATION FOR ENCUMBRANCES	200,853.73-	185,260.10-					
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)	1,652,289.65-	1,872,841.40-					
**	TOTAL	FUND	BALANCE/NET	POSITION WITH	CURRENT	CHANGES	1,652,289.65-	1,872,841.40-			
**	TOTAL	LIABILITIES,	OTHER	CR, DEF	INFLOWS	AND	FD	BAL/NET	POSITION	5,891,780.61-	6,237,138.56-
*	GAAP	FUND	0001	GENERAL	REVENUE	(0001)-	GENERAL	.00	.00		

DAFR8581 452 JD2 01 13      PROD RJE R452    2(ORG) ( ) { } 3(FND) ( ) 3(GLA) ( ) ( )      USAS  
 CYCLE: 11/14/17 21:16 6552    RUN DATE: 11/14/17 TIME: 22:32 47    CFY: 18    CFM: 03 LCY: 17    LCM: 00 FICHE: 452 17      01      01

(AGY)452      (ORG)      (PRG)      (NAC)      (APP)      (FND)      (COB)      (AOB)      (CLA)  
 (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= 17      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	TITLE	AGY	CURRENT	PRIOR	
CT	CLS	IND	GL		GL	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'D DGC		.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 FFS FB UNASSIGNED		.00	.00	
	GL	CLS	550	FB 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	

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 17 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	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

DAPR8581 452 JD2 01 13 PROD RJE R452 2(ORG) ( ) ( ) 3(FND) ( ) 3(GLA) ( ) ( ) USAS  
 CYCLE: 11/14/17 21:16 6552 RUN DATE: 11/14/17 TIME: 22:32 47 CFY: 18 CFM: 03 LCY: 17 LCM: 00 FICHE: 452 17 01 01

(AGY)452 (ORC) (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= 17 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	D/C	COMP	AGY	CURRENT	PRIOR					
CT	CLS	IND	GL	GL	YEAR	YEAR					
01	004	N	0045	CASH IN STATE TREASURY	180,349.49	200,293.87					
	GL	CLS	004	CA CASH IN STATE TREASURY	180,349.49	200,293.87					
*	GLA	CAT	01	CURRENT ASSETS	180,349.49	200,293.87					
**	TOTAL	ASSETS	AND	OTHER DEBITS	180,349.49	200,293.87					
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	180,349.49-	200,293.87-					
	GL	CLS	530	FD BAL-COMMITTED	180,349.49-	200,293.87-					
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)	180,349.49-	200,293.87-					
**	TOTAL	FUND	BALANCE/NET	POSITION WITH	CURRENT	CHANCES	180,349.49-	200,293.87-			
**	TOTAL	LIABILITIES,	OTHER	CR, DEF	INFLOWS	AND	FD	BAL/NET	POSITION	180,349.49-	200,293.87-
*	GAAP	FUND	0108	PRI BEAUTY CULT SCH FD (0108)-GENERAL	.00	.00					

DAFR8561 452 JD2 01 13 PROD RJE R452 2(ORG) ( ) ( ) 3(FND) ( ) 3(GLA) ( ) ( ) USAS  
 CYCLE: 11/14/17 21:16 6552 RUN DATE: 11/14/17 TIME: 22:32 47 CFY: 18 CFM: 03 LCY: 17 LCM: 00 FICHE: 452 17 01 01

(AGY) 452 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOR) (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= 17 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	99,620.21	29,665.07
	GL	CLS	004	CA CASH IN STATE TREASURY	99,620.21	29,665.07
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	99,620.21	29,665.07
**	TOTAL	ASSETS	AND	OTHER DEBITS	99,620.21	29,665.07
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	99,620.21-	29,665.07-
	GL	CLS	540	FD BAL-ASSIGNED	99,620.21-	29,665.07-
51	550	N	****	2425-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)	99,620.21-	29,665.07-

DAFR8581 452 JD2 01 13      PROD RJE R452    2(ORG) ( ) ( ) 3(FND) ( ) 3(GLA) ( ) ( )      USAS  
 CYCLE: 11/14/17 21:16 6552    RUN DATE: 11/14/17 TIME: 22:32 47    CFY: 18    CFM: 03 LCY: 17    ICM: 00 FICHE: 452 17      01    01

TEXAS DEPT OF LICENSING & REGULATION (452)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)  
 REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM  
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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						
**	TOTAL	FUND	BALANCE/NET	POSITION	WITH	CURRENT	CHANGES	99,620.21-	29,665.07-			
**	TOTAL	LIABILITIES,	OTHER	CR,	DEF	INFLOWS	AND	FD	BAL/NET	POSITION	99,620.21-	29,665.07-
*	GAAP	FUND	0900	DEPARTMENTAL	SUSPENSE	(0900)	-	GENERAL	.00	.00		

(AGY)452 (ORG) (PRG) (NAC) (APP) (FND) (COE) (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= 17 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	CT	CLS	IND	GL	TITLE	AGY	GL	CURRENT	YEAR	PRIOR	YEAR
01	004	N	0045					CASH IN STATE TREASURY			25,012.00		25,012.00	
	GL	CLS	004	CA				CASH IN STATE TREASURY			25,012.00		25,012.00	
* GLA CAT 01 CURRENT ASSETS											25,012.00		25,012.00	
** TOTAL ASSETS AND OTHER DEBITS											25,012.00		25,012.00	
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-		25,012.00-	
	GL	CLS	530	FD				BAL-COMMITTED			25,012.00-		25,012.00-	
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-		25,012.00-	
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES											25,012.00-		25,012.00-	
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION											25,012.00-		25,012.00-	
* 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= 17      PROD SYSTEM  
 \*\*\*\*\*PAGE 11

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

GL	GL	B/C	COMP	TITLE	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	.00
	GL	CLS	072	CA DUE FROM OTHER AGENCIES		.00	.00
* GLA CAT 01 CURRENT ASSETS						.00	.00
05	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		86,760.94-	83,993.00-
	GL	CLS	150	VEHICLES, BOATS AND AIRCRAFT, NET		.00	2,767.94
06	151	N	0345	FURNITURE/EQUIPMENT		.00	.00
	Y	0645		BC FURNITURE/EQUIPMENT		598,210.23	573,219.37
	Y	0650		BC ACCUM DEPR-FURN & EQUIP		406,701.22-	376,630.54-
	GL	CLS	151	FURNITURE AND EQUIPMENT, NET		191,509.01	196,588.83
06	152	Y	0625	BC BUILDINGS & BLDG IMPROVEMENTS		.00	.00
	Y	0630		BC ACCUM DEPR-BLDGS & BLDG IMPROV		.00	.00
	GL	CLS	152	BUILDINGS & BLDG IMPROVEMENTS, NET		.00	.00
06	158	N	0383	OTHER CAPITAL ASSETS-DEPRECIABLE		.00	.00
	Y	0683		BC OTHER CAPITAL ASSETS-DEPRECIABLE		194,131.57	194,131.57
	Y	0684		BC ACCUM DEPR-OTHER CAPITAL ASSETS		194,131.57-	194,131.57-
	GL	CLS	158	OTHER CAPITAL ASSETS, NET		.00	.00
06	165	Y	0693	BC COMPUTER SOFTWARE - INTANGIBLE		146,533.00	146,533.00
	Y	0696		BC-ACCUM AMORT/COMPUTER SOFTWARE-INT		41,517.57-	12,211.05
	GL	CLS	165	COMPUTER SOFTWARE INTANGIBLE,NET		105,015.43	134,321.95

TEXAS DEPT OF LICENSING & REGULATION (452)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)  
 REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100%    PROD SYSTEM  
 \*\*\*\*\*PAGE 12

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					
*	GLA	CAT	06	NON-CURRENT ASSETS	296,524.44	333,678.72					
**	TOTAL	ASSETS	AND	OTHER DEBITS	296,524.44	333,678.72					
45	410	Y	****	3505-PCST CLS BC CAP ASSETS/DEBT	296,524.44-	333,678.72-					
	GL	CLS	410	INVESTED IN CAP ASSETS, NET RELATED DEBT	296,524.44-	333,678.72-					
45	430	Y	9992	BC SYSTEM CLEARING	.00	.00					
	GL	CLS	430	UNRESTRICTED NET POSITION	.00	.00					
*	GLA	CAT	45	NET POSITION	296,524.44-	333,678.72-					
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	296,524.44-	333,678.72-			
**	TOTAL	LIABILITIES,	OTHER	CR, DEF	INFLOWS	AND	FD	BAL/NET	POSITION	296,524.44-	333,678.72-
*	GAAP	FUND	9998	GEN	FIXED	ASSETS	ACCT	GROUP	.00	.00	
*	GAAP	FUND	TYPE	11	CAPITAL	ASSET	BASIS	CONVERSION	ADJUSTMNTS	.00	.00

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DAFR8581 452 JD2 01 13 PROD RJE R452 2(ORG) ( ) ( ) 3(FND) ( ) 3(GLA) ( ) ( ) USAS  
 CYCLE: 11/14/17 21:16 6552 RUN DATE: 11/14/17 TIME: 22:32 47 CFY: 18 CFM: 03 LCY: 17 LCM: 00 FICHE: 452 17 01 12

(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)

PROD SYSTEM

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 17

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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	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	1,735,630.90-	1,596,172.81-
	GL	CLS	230	CL EMPLOYEE'S COMPENSABLE LEAVE	1,735,630.90-	1,596,172.81-
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	1,735,630.90-	1,596,172.81-
26	301	N	1200	NC EMPLOYEE'S COMPENSABLE LEAVE	.00	.00
		Y	1700	BC NC EMPLOYEE'S COMPENSABLE LEAVE	1,174,268.94-	1,113,554.14-
	GL	CLS	301	NC EMPLOYEE'S COMPENSABLE LEAVE	1,174,268.94-	1,113,554.14-
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	1,174,268.94-	1,113,554.14-
	**	TOTAL	LIABILITIES	AND OTHER CREDITS	2,909,899.84-	2,709,726.95-
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	2,909,899.84	2,709,726.95
		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. 17    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		AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
GL	CLS		430	UNRESTRICTED NET POSITION	2,909,899.84	2,709,726.95
*	GLA	CAT	45	NET POSITION	2,909,899.84	2,709,726.95
51	550	N	****	2325-POST CLS FFS FB UNASSTGNED	.00	.00
GL	CLS		550	FB 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				2,909,899.84	2,709,726.95
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FB 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 2017, Adjusted (Month 13) Balances, BC = Both N & Y

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

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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	3030	N	150.00
				3005	CHG/SVC-LICENSES, FEES & PERMITS	3035	N	-117,935.00
				3005	CHG/SVC-LICENSES, FEES & PERMITS	3164	N	-130,600.00
				3005	CHG/SVC-LICENSES, FEES & PERMITS	3366	N	-135.00
				3005	CHG/SVC-LICENSES, FEES & PERMITS	3560	N	-615.00
				3005	CHG/SVC-LICENSES, FEES & PERMITS	3562	N	-53,507.00
				3005	CHG/SVC-LICENSES, FEES & PERMITS	3719	N	-243,566.59
				3005	CHG/SVC-LICENSES, FEES & PERMITS	3879	N	-296,073.77
				3025	CHG/SVC-PROFESSIONAL FEES	3175	N	-420,542.00
				3090	CHG/SVC-OTHER CHGS FOR GDS & SVCS	3752	N	-5,171,182.79
				3090	CHG/SVC-OTHER CHGS FOR GDS & SVCS	3754	N	-148.50
				3090	CHG/SVC-OTHER CHGS FOR GDS & SVCS	3765	N	-10,882.00
					<b>Prog Rev - Charges For Services</b>			<b>-6,445,037.65</b>
			62	3110	OP G&C-FEDERAL PASS THROUGH REVENUE	3971	N	35.65
					<b>Prog Rev - Oper Grnt &amp; Contr</b>			<b>35.65</b>
			66	3400	SALARIES AND WAGES	7001	N	179,374.92
				3400	SALARIES AND WAGES	7002	N	23,916,496.16
				3400	SALARIES AND WAGES	7003	N	46,828.54
				3400	SALARIES AND WAGES	7017	N	1,013,600.00

# 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 2017, Adjusted (Month 13) Balances, BC = Both N & Y

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

40

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	7021	N	19,099.29
				3400	SALARIES AND WAGES	7022	N	569,960.00
				3400	SALARIES AND WAGES	7023	N	131,123.61
				3400	SALARIES AND WAGES	7047	N	143,000.00
				3400	SALARIES AND WAGES	7050	N	47,992.38
				3405	PAYROLL RELATED COSTS	7032	N	2,271,696.01
				3405	PAYROLL RELATED COSTS	7033	N	35,447.13
				3405	PAYROLL RELATED COSTS	7040	N	118,416.27
				3405	PAYROLL RELATED COSTS	7041	N	3,414,691.65
				3405	PAYROLL RELATED COSTS	7042	N	231,125.89
				3405	PAYROLL RELATED COSTS	7043	N	1,903,472.05
				3405	PAYROLL RELATED COSTS	7984	N	11,446.06
				3415	PROFESSIONAL FEES AND SERVICES	7243	N	6,600.00
				3415	PROFESSIONAL FEES AND SERVICES	7245	N	41,939.13
				3415	PROFESSIONAL FEES AND SERVICES	7253	N	14,383.94
				3415	PROFESSIONAL FEES AND SERVICES	7275	N	509,067.25
				3415	PROFESSIONAL FEES AND SERVICES	7285	N	728,654.69
				3420	TRAVEL	7101	N	135,242.57
				3420	TRAVEL	7102	N	500,323.41
				3420	TRAVEL	7104	N	169.00

**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 2017, Adjusted (Month 13) Balances, BC = Both N & Y

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

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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	7105	N	59,225.51
				3420	TRAVEL	7106	N	338,353.13
				3420	TRAVEL	7110	N	15,533.88
				3420	TRAVEL	7111	N	-10,328.65
				3420	TRAVEL	7112	N	297.60
				3420	TRAVEL	7114	N	598.59
				3420	TRAVEL	7115	N	1,170.20
				3420	TRAVEL	7116	N	8,529.93
				3420	TRAVEL	7135	N	-1,107.88
				3420	TRAVEL	7136	N	-23.22
				3420	TRAVEL	7137	N	-24.78
				3420	TRAVEL	7139	N	-18.42
				3425	MATERIALS AND SUPPLIES	7291	N	337,872.09
				3425	MATERIALS AND SUPPLIES	7300	N	96,170.24
				3425	MATERIALS AND SUPPLIES	7303	N	3,296.26
				3425	MATERIALS AND SUPPLIES	7304	N	5,980.88
				3425	MATERIALS AND SUPPLIES	7312	N	206.38
				3425	MATERIALS AND SUPPLIES	7328	N	5.69
				3425	MATERIALS AND SUPPLIES	7330	N	1,653.21
				3425	MATERIALS AND SUPPLIES	7334	N	199,024.09

**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 2017, Adjusted (Month 13) Balances, BC = Both N & Y  
 Trial Balance Format (Dr-Pos, Cr=Neg)

42

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	7335	N	10,022.55
				3425	MATERIALS AND SUPPLIES	7374	N	3,500.05
				3425	MATERIALS AND SUPPLIES	7377	N	47,741.01
				3425	MATERIALS AND SUPPLIES	7378	N	235,194.97
				3425	MATERIALS AND SUPPLIES	7380	N	125,057.30
				3425	MATERIALS AND SUPPLIES	7382	N	3,835.38
				3425	MATERIALS AND SUPPLIES	7510	N	4,133.69
				3425	MATERIALS AND SUPPLIES	7517	N	12,617.15
				3430	COMMUNICATION AND UTILITIES	7276	N	99,006.15
				3430	COMMUNICATION AND UTILITIES	7503	N	137.65
				3430	COMMUNICATION AND UTILITIES	7504	N	137.66
				3430	COMMUNICATION AND UTILITIES	7516	N	143,544.89
				3430	COMMUNICATION AND UTILITIES	7518	N	13,951.02
				3430	COMMUNICATION AND UTILITIES	7526	N	2,427.60
				3430	COMMUNICATION AND UTILITIES	7961	N	107,778.37
				3430	COMMUNICATION AND UTILITIES	7962	N	30,189.45
				3435	REPAIRS AND MAINTENANCE	7262	N	159,592.42
				3435	REPAIRS AND MAINTENANCE	7266	N	112,208.09
				3435	REPAIRS AND MAINTENANCE	7267	N	24,473.76
				3435	REPAIRS AND MAINTENANCE	7367	N	20,073.26



**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 2017, Adjusted (Month 13) Balances, BC = Both N & Y

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

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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	3435	REPAIRS AND MAINTENANCE	7368	N	2,265.83
				3440	RENTALS AND LEASES	7406	N	109,428.43
				3440	RENTALS AND LEASES	7415	N	55,059.01
				3440	RENTALS AND LEASES	7462	N	584,650.96
				3440	RENTALS AND LEASES	7470	N	307,512.11
				3445	PRINTING AND REPRODUCTION	7218	N	2,233.82
				3445	PRINTING AND REPRODUCTION	7273	N	250,880.75
				3450	CLAIMS AND JUDGMENTS	7237	N	409.07
				3510	INTEREST EXPENSE - OTHER	7806	N	1,031.66
				3590	OTHER EXPENSES	7201	N	17,827.50
				3590	OTHER EXPENSES	7202	N	585.00
				3590	OTHER EXPENSES	7203	N	82,658.54
				3590	OTHER EXPENSES	7210	N	903.75
				3590	OTHER EXPENSES	7211	N	11,418.39
				3590	OTHER EXPENSES	7219	N	888,907.14
				3590	OTHER EXPENSES	7281	N	1,345.00
				3590	OTHER EXPENSES	7286	N	36,510.99
				3590	OTHER EXPENSES	7295	N	105,491.09
				3590	OTHER EXPENSES	7299	N	707,618.91
				3590	OTHER EXPENSES	7360	N	113.00

**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 2017, Adjusted (Month 13) Balances, BC = Both N & Y

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

44

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	7947	N	36,494.34
					<b>Expenses</b>			<b>41,405,532.39</b>
			68	3700	GR-ORIGINAL APPROPRIATIONS	9400	N	-29,085,048.00
				3700	GR-ORIGINAL APPROPRIATIONS	9401	N	1,408,082.00
				3705	GR-ADDITIONAL APPROPRIATIONS	9403	N	-162,889.76
				3705	GR-ADDITIONAL APPROPRIATIONS	9404	N	162,889.76
				3705	GR-ADDITIONAL APPROPRIATIONS	9420	N	-1,903,472.05
				3705	GR-ADDITIONAL APPROPRIATIONS	9425	N	-3,414,691.65
				3705	GR-ADDITIONAL APPROPRIATIONS	9435	N	-2,271,696.01
				3705	GR-ADDITIONAL APPROPRIATIONS	9440	N	-47,992.38
				3705	GR-ADDITIONAL APPROPRIATIONS	9445	N	-452,210.37
				3710	GR-UNEXPENDED BALANCE FORWARD	9406	N	620,420.64
				3710	GR-UNEXPENDED BALANCE FORWARD	9407	N	-620,420.64
				3730	GR-LAPSES	9580	N	1,065,089.18
				3810	GR-OTHER GENERAL REVENUES	3802	N	-23,715.00
				3870	GR-CAPITAL OUTLAY	7379	N	65,538.71
					<b>General Revenues</b>			<b>-34,660,115.57</b>
			78	3980	TRANSFERS OUT	7973	N	148.50
					<b>Transfers</b>			<b>148.50</b>
			79	BBal	Beginning Balance			-1,872,770.45

**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 2017, Adjusted (Month 13) Balances, BC = Both N & Y

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

45

GAAP Fund Type	GAAP Fund	Fund	GWFS GAAP Cat	GWFS GAAP Srce Obj	GWFS GSO Title	Compt Obj	Basis Conv	Amount
					<b>Beginning Balance</b>			<b>-1,872,770.45</b>
01	0001	0001	80	3990	RESTATEMENTS	3897	N	-397.14
					<b>Restatements</b>			<b>-397.14</b>
					<b>Fund 0001 Beginning Balance</b>			<b>-1,872,770.45</b>
					<b>Beginning Balance as Restated</b>			<b>-1,873,167.59</b>
					<b>Net Activity</b>			<b>300,563.32</b>
					<b>Fund 0001 Ending Balance</b>			<b>-1,572,604.27</b>
		1451	62	3190	OP G&C-OTHER OPERATING GRANT REVENUE	3740	N	-16,527.99
					<b>Prog Rev - Oper Grnt &amp; Contr</b>			<b>-16,527.99</b>
			66	3400	SALARIES AND WAGES	7002	N	16,280.00
					<b>Expenses</b>			<b>16,280.00</b>
			68	3730	GR-LAPSES	9580	N	244.12
					<b>General Revenues</b>			<b>244.12</b>
			79	BBal	Beginning Balance			-245.95
					<b>Beginning Balance</b>			<b>-245.95</b>
					<b>Fund 1451 Beginning Balance</b>			<b>-245.95</b>
					<b>Beginning Balance as Restated</b>			<b>-245.95</b>
					<b>Net Activity</b>			<b>-3.87</b>
					<b>Fund 1451 Ending Balance</b>			<b>-249.82</b>
		9000	68	3810	GR-OTHER GENERAL REVENUES	3788	N	-79,775.56

**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 2017, Adjusted (Month 13) Balances, BC = Both N & Y

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

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GAAP Fund Type	GAAP Fund	Fund	GWFS GAAP Cat	GWFS GAAP Srce Obj	GWFS GSO Title	Compt Obj	Basis Conv	Amount
					<b>General Revenues</b>			<b>-79,775.56</b>
					Fund 9000 Beginning Balance			0.00
					Beginning Balance as Restated			0.00
					<b>Net Activity</b>			<b>-79,775.56</b>
					Fund 9000 Ending Balance			<b>-79,775.56</b>
01	0001	9001	68	3810	GR-OTHER GENERAL REVENUES	3788	N	19.00
				3810	GR-OTHER GENERAL REVENUES	3789	N	146.00
					<b>General Revenues</b>			<b>165.00</b>
			79	BBal	Beginning Balance			175.00
					<b>Beginning Balance</b>			<b>175.00</b>
					Fund 9001 Beginning Balance			175.00
					Beginning Balance as Restated			175.00
					<b>Net Activity</b>			<b>165.00</b>
					Fund 9001 Ending Balance			<b>340.00</b>
	0108	0108	60	3025	CHG/SVC-PROFESSIONAL FEES	3175	N	-2,420.00
					<b>Prog Rev - Charges For Services</b>			<b>-2,420.00</b>
			66	3450	CLAIMS AND JUDGMENTS	7237	N	19,944.38
					<b>Expenses</b>			<b>19,944.38</b>
			68	3810	GR-OTHER GENERAL REVENUES	3802	N	2,420.00
					<b>General Revenues</b>			<b>2,420.00</b>

**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 2017, 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			-200,293.87
					Beginning Balance			-200,293.87
					Fund 0108 Beginning Balance			-200,293.87
					Beginning Balance as Restated			-200,293.87
					Net Activity			19,944.38
					Fund 0108 Ending Balance			-180,349.49
	0900	0999	60	3025	CHG/SVC-PROFESSIONAL FEES	3175	N	-69,955.14
					Prog Rev - Charges For Services			-69,955.14
			79	BBal	Beginning Balance			-29,665.07
					Beginning Balance			-29,665.07
					Fund 0999 Beginning Balance			-29,665.07
					Beginning Balance as Restated			-29,665.07
					Net Activity			-69,955.14
					Fund 0999 Ending Balance			-99,620.21
	5081	5081	79	BBal	Beginning Balance			-25,012.00
					Beginning Balance			-25,012.00
					Fund 5081 Beginning Balance			-25,012.00
					Beginning Balance as Restated			-25,012.00
					Net Activity			0.00
					Fund 5081 Ending Balance			-25,012.00

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**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 2017, 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								
11	9998	0099	66	3495	DEPRECIATION EXPENSE	7939	Y	64,154.09
				3500	AMORTIZATION EXPENSE	7878	Y	29,306.52
					<b>Expenses</b>			<b>93,460.61</b>
			68	3805	GR-GAIN/(LOSS) ON SALE OF CAPITAL ASSETS	3834	Y	9,232.38
				3870	GR-CAPITAL OUTLAY	7379	Y	-65,538.71
					<b>General Revenues</b>			<b>-56,306.33</b>
			79	BBal	Beginning Balance			-333,678.72
					<b>Beginning Balance</b>			<b>-333,678.72</b>
					<b>Fund 0099 Beginning Balance</b>			<b>-333,678.72</b>
					<b>Beginning Balance as Restated</b>			<b>-333,678.72</b>
					<b>Net Activity</b>			<b>37,154.28</b>
					<b>Fund 0099 Ending Balance</b>			<b>-296,524.44</b>
11								
12	9997	0098	66	3400	SALARIES AND WAGES	7002	Y	200,172.89
					<b>Expenses</b>			<b>200,172.89</b>
			79	BBal	Beginning Balance			2,709,726.95
					<b>Beginning Balance</b>			<b>2,709,726.95</b>
					<b>Fund 0098 Beginning Balance</b>			<b>2,709,726.95</b>
					<b>Beginning Balance as Restated</b>			<b>2,709,726.95</b>

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**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 2017, 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
								<b>Net Activity</b>
								<b>200,172.89</b>
								<b>Fund 0098 Ending Balance</b>
								<b>2,909,899.84</b>
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## UNAUDITED

**TEXAS DEPARTMENT OF LICENSING AND REGULATION**  
**Summary of Revenues Generated by Agency Program or Activity**  
**Month Ended August 31, 2017 and Year Ended August 31, 2016**

<u>Agency Program or Activity</u>	<u>Reappropriated Revenues</u>	<u>Unappropriated Revenues</u>	<u>Y-T-D 2017</u>	<u>Percent of 2016 Revenue</u>	<u>Informational 2016</u>
Air Conditioning and Refrigeration					
Contractors	\$ 95,879 <sup>(1)</sup>	\$ 2,121,165	\$ 2,217,044	103.39%	\$ 2,144,370
Architectural Barriers	103,193	4,659,595	4,762,788	104.62%	4,552,631
Auctioneers	4,488 <sup>(1)</sup>	120,905	125,393	98.99%	126,667
Auctioneer Education & Recovery Fund (Fund 0898)	15,438	-	15,438	27.84%	55,450
Athletic Trainers	9,480	493,095	502,575	N/A	-
Auto Parts Recyclers	6,824 <sup>(1)</sup>	226,639	233,463	112.40%	207,700
Barbering	160,125	1,168,098	1,328,223	111.22%	1,194,196
Boiler Inspections	145,177	3,306,698	3,451,875	102.68%	3,361,697
Combative Sports	30,000	889,850	919,850	128.57%	715,423
Cosmetology	2,224,664	8,395,583	10,620,248	98.63%	10,767,636
Cosmetology Tuition Account Fee	-	-	-	N/A	22
Dietician	9,585	299,851	309,436	N/A	-
Driver Education	2,965,266	1,518,101	4,483,367	N/A	4,106,031
Dyslexia Therapist & Practioners	1,228	83,488	84,716	N/A	-
Electricians	286,007 <sup>(1)</sup>	5,246,137	5,532,144	101.86%	5,431,332
Elevator/ Escalator Safety	22,699	2,135,425	2,158,124	95.58%	2,257,952
For-Profit Legal Services	72,075 <sup>(1)</sup>	1,027,763	1,099,838	122.94%	894,612
General Counsel	-	(356)	(356)	N/A	-
Hearing Fitters Dispensers	1,915	114,135	116,050	N/A	-
Industrialized Housing and Buildings	-	574,293	574,293	97.92%	586,517
License Breeders	16,232	70,500	86,732	91.19%	95,115
Midwives	615	76,260	76,875	N/A	-
Orthotists & Prosthetists	3,251	204,182	207,433	N/A	-
Polygraph Examiners	2	98,100	98,102	103.35%	94,926
Property Tax Consultants	68 <sup>(1)</sup>	141,899	141,967	100.23%	141,648
Property Tax Professionals	6,457 <sup>(1)</sup>	184,828	191,285	99.51%	192,228
Service Contract Providers	-	228,870	228,870	106.08%	215,748
Speech Pathologist & Audiologist	37,524	1,259,823	1,297,347	N/A	-
Professional Employees Organization	-	174,250	174,250	106.48%	163,651
Temporary Common Worker Providers	-	2,970	2,970	79.62%	3,730
Tow Truck / Operators	133,445 <sup>(1)</sup>	4,968,139	5,101,584	99.59%	5,122,517
Vehicle Booting	251 <sup>(1)</sup>	11,054	11,305	85.72%	13,189
Vehicle Protection Product Warrantors	-	29,640	29,640	70.95%	41,775
Vehicle Storage Facilities	23,033 <sup>(1)</sup>	1,137,405	1,160,438	103.86%	1,117,346
Water Well Drillers and Pump Installers	259 <sup>(1)</sup>	575,439	575,698	103.47%	556,403
Weather Modification	-	5,350	5,350	103.88%	5,150
Continuing Education Providers	-	74,700	74,700	119.52%	62,500
Information Resources Division	10,882	-	10,882	100.00%	10,882
Copies	193,947	-	193,947	114.41%	169,524
Return Checks	-	8,480	8,480	119.44%	7,100
Other Miscellaneous Governmental Revenue		259,600	259,600	122.97%	211,107
Sales Tax		188,780	188,780	103.58%	182,258
<b>TOTAL</b>	<b>\$ 6,580,010</b>	<b>\$ 42,080,735</b>	<b>\$ 48,660,745</b>	<b>108.60%</b>	<b>\$ 44,809,032</b>

<sup>(1)</sup> Includes Texas.Gov Pass-through fees.

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UNAUDITED

TEXAS DEPARTMENT OF LICENSING AND REGULATION (452)

Schedule 7 - Detail Statement of Revenue Generated by Agency Program or Activity  
 Month Ended August 31, 2017 with Comparative Totals for August 31, 2016

	FY 2017 at August 31, 2017 (12 Months)			FY 2016 at August 31, 2016 (12 Months)		
	Reappropriated Revenue	Unappropriated Revenue	Total	Reappropriated Revenue	Unappropriated Revenue	Total
<b>Air Conditioning and Refrigeration Contractors</b>						
License Fee		\$ 1,761,114.50	\$ 1,761,114.50		\$ 1,723,179.19	\$ 1,723,179.19
License Fee - Original	\$ -	140.00	140.00	\$ -	-	-
A/C CE Course Fees		11,100.00	11,100.00		11,300.00	11,300.00
ACR Convenience Fee	\$ 4,167.06		4,167.06	4,350.95		4,350.95
Penalty		348,810.39	348,810.39		317,484.36	317,484.36
TexasOnline Subscription Fee	91,712.00		91,712.00	88,055.00		88,055.00
<b>Total, Air Conditioning and Refrigeration Contractors</b>	<b>\$ 95,879.06</b>	<b>\$ 2,212,164.89</b>	<b>\$ 2,217,043.95</b>	<b>\$ 92,405.95</b>	<b>\$ 2,051,963.55</b>	<b>\$ 2,144,369.50</b>
<b>Architectural Barriers</b>						
Inspection Filing Fee-TDLR		\$ 130.84	\$ 130.84			
Plan Review		175.00	175.00			
Project Filing Fee-TDLR		4,145,263.57	4,145,263.57	\$ 4,094,712.34		\$ 4,094,712.34
Variance		42,500.00	42,500.00		40,025.00	40,025.00
Penalty		320,525.24	320,525.24		143,658.61	143,658.61
Variance Appeal		4,950.00	4,950.00		3,600.00	3,600.00
RAS Registration		142,750.00	142,750.00		137,225.00	137,225.00
AB/RAS CE Course Fees		3,300.00	3,300.00		2,000.00	2,000.00
Convenience Fee- AB	\$ 101,113.19		101,113.19	\$ 99,676.92		99,676.92
Sale of Publications	165.00		165.00	602.50		602.50
Third Party Reimbursement	1,165.00		1,165.00	237.50		237.50
Third Party Reimbursement-TAA Tuition	750.00		750.00	30,893.50		30,893.50
<b>Total, Architectural Barriers</b>	<b>\$ 103,193.19</b>	<b>\$ 4,659,594.65</b>	<b>\$ 4,762,787.84</b>	<b>\$ 131,410.42</b>	<b>\$ 4,421,220.95</b>	<b>\$ 4,552,631.37</b>
<b>Athletic Trainer</b>						
Athletic Trainer License Fee		\$ 493,867.00	493,867.00			
Athletic Trainer License Penalty						
Athletic Trainer Subscription Fees	\$ 9,480.00	(772.00)	8,708.00			
<b>Total, Athletic Trainer</b>	<b>\$ 9,480.00</b>	<b>\$ 493,095.00</b>	<b>\$ 502,575.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Auctioneers</b>						
Auctioneer Exam Fee						
Auctioneer License Fee		\$ 111,117.00	\$ 111,117.00		\$ 115,253.00	\$ 115,253.00
Associate Auctioneer License Fee		1,796.00	1,796.00		943.00	\$ 943.00
Auctioneer Penalty		3,992.18	3,992.18		2,635.65	2,635.65
Auctioneer CE Course Fees		4,000.00	4,000.00		3,300.00	3,300.00
Auctioneer Convenience Fee	\$ 66.06		66.06	\$ 29.28		29.28
Auctioneer Education and Recovery Fund (AERF)	11,190.00		11,190.00	52,450.00		52,450.00
Auctioneer Education and Recovery Fund Interest	3,828.49		3,828.49	2,790.15		2,790.15
TexasOnline Subscription Fee	4,422.00		4,422.00	4,506.00		4,506.00
Third Party Reimbursement-AERF	420.00		420.00	210.00		210.00
<b>Total, Auctioneers</b>	<b>\$ 19,926.55</b>	<b>\$ 120,905.18</b>	<b>\$ 140,831.73</b>	<b>\$ 59,985.43</b>	<b>\$ 122,131.65</b>	<b>\$ 182,117.08</b>
<b>Auto Parts Recyclers</b>						
Auto Parts Recycler Fee		\$ 129,002.00	\$ 129,002.00		\$ 131,609.50	\$ 131,609.50
Auto Parts Convenience Fee	\$ 1,679.70		1,679.70	\$ 864.83		864.83
Auto Parts Recycler Penalty		97,636.88	97,636.88		70,295.73	70,295.73
TexasOnline Subscription Fee	5,144.00		5,144.00	4,930.00		4,930.00
<b>Total, Auto Parts Recyclers</b>	<b>\$ 6,823.70</b>	<b>\$ 226,638.88</b>	<b>\$ 233,462.58</b>	<b>\$ 5,794.83</b>	<b>\$ 201,905.23</b>	<b>\$ 207,707.06</b>
<b>Barbering</b>						
Barber License Fees		\$ 942,867.93	\$ 942,867.93		\$ 853,435.00	\$ 853,435.00
Convenience Fee	\$ 3,334.99		3,334.99	\$ 2,555.20		2,555.20
Fines & Penalties		225,229.91	225,229.91		194,985.98	194,985.98
Barber Publication	156,790.29		156,790.29	143,219.67		143,219.67
Third Party Reimbursement-Barber Tuition Acct Fee						
<b>Total, Barbering</b>	<b>\$ 160,125.28</b>	<b>\$ 1,168,097.84</b>	<b>\$ 1,328,223.12</b>	<b>\$ 145,774.87</b>	<b>\$ 1,048,420.98</b>	<b>\$ 1,194,195.85</b>

## TEXAS DEPARTMENT OF LICENSING AND REGULATION (452)

Schedule 7 - Detail Statement of Revenue Generated by Agency Program or Activity  
Month Ended August 31, 2017 with Comparative Totals for August 31, 2016

	FY 2017 at August 31, 2017 (12 Months)			FY 2016 at August 31, 2016 (12 Months)		
	Reappropriated Revenue	Unappropriated Revenue	Total	Reappropriated Revenue	Unappropriated Revenue	Total
<b>Boiler Inspections</b>						
Boiler Inspection Fees		\$ 2,953,528.06	\$ 2,953,528.06	\$ 2,921,571.60	\$ 2,921,571.60	\$ 2,921,571.60
Penalty		26,420.00	26,420.00	9,140.00	9,140.00	9,140.00
Special Inspection Fees	\$ 130,600.00	314,300.00	444,900.00	\$ 100,000.00	312,600.00	412,600.00
Commission Exam Fee						
Commission Fee		12,450.00	12,450.00		12,825.00	12,825.00
Convenience Fee	\$ 14,577.20		14,577.20	5,560.34		5,560.34
<b>Total, Boiler Inspections</b>	<b>\$ 145,177.20</b>	<b>\$ 3,306,698.06</b>	<b>\$ 3,451,875.26</b>	<b>\$ 105,560.34</b>	<b>\$ 3,256,136.60</b>	<b>\$ 3,361,696.94</b>
<b>Combative Sports</b>						
Boxing Gross Receipts Tax	\$ 30,000.00	\$ 701,098.97	\$ 731,098.97	\$ 538,040.06	\$ 538,040.06	\$ 538,040.06
Combative Sports Per Event Fee		9,923.80	9,923.80	12,220.00	12,220.00	12,220.00
Boxing Promoters License		70,208.38	70,208.38	47,500.00	47,500.00	47,500.00
Boxing License Fee		14,780.00	14,780.00	16,580.00	16,580.00	16,580.00
Manager License Fee		2,800.00	2,800.00	2,900.00	2,900.00	2,900.00
Matchmaker License Fee		1,000.00	1,000.00	1,200.00	1,200.00	1,200.00
Combative Sports Federal ID Card		10,600.00	10,600.00	13,840.00	13,840.00	13,840.00
Judge and Referee License Fee		13,750.00	13,750.00	12,875.00	12,875.00	12,875.00
Seconds License Fee		43,000.00	43,000.00	43,000.00	43,000.00	43,000.00
Combative Sports Event Coordinator		1,500.00	1,500.00	600.00	600.00	600.00
Boxing Penalty		21,189.00	21,189.00	26,667.55	26,667.55	26,667.55
Convenience Fee						
<b>Total, Combative Sports</b>	<b>\$ 30,000.00</b>	<b>\$ 889,850.15</b>	<b>\$ 919,850.15</b>	<b>\$ 715,422.61</b>	<b>\$ 715,422.61</b>	<b>\$ 715,422.61</b>
<b>Cosmetology</b>						
Cosmetology License Fees		\$ 6,928,843.79	\$ 6,928,843.79	\$ 6,655,560.40	\$ 6,655,560.40	\$ 6,655,560.40
Cosmetology School Inspection		2,200.00	2,200.00	1,200.00	1,200.00	1,200.00
Cosmetology CE Course/Record Fees		489,495.00	489,495.00	708,628.47	708,628.47	708,628.47
Cosmetology Transcripts	\$ 49,620.00		49,620.00	\$ 43,693.00		43,693.00
Cosmetology Publication	2,160,605.30		2,160,605.30	2,081,249.43		2,081,249.43
Cosmetology Fine & Penalties		975,045.86	975,045.86	1,260,376.11	1,260,376.11	1,260,376.11
Convenience Fee	14,438.94	(1.38)	14,437.56	16,928.64		16,928.64
3rd Party Reimbursement-Cosmetology Tuition Acct	-		-	22.00		22.00
<b>Total, Cosmetology</b>	<b>\$ 2,224,664.24</b>	<b>\$ 8,395,583.27</b>	<b>\$ 10,620,247.51</b>	<b>\$ 2,141,893.07</b>	<b>\$ 8,625,764.98</b>	<b>\$ 10,767,658.05</b>
<b>Dietician</b>						
Dietician License Fee		\$ 299,850.50	\$ 299,850.50			
Dietician Penalty						
Dietician Subscription Fee	\$ 9,585.00		9,585.00			
<b>Total Dietician</b>	<b>\$ 9,585.00</b>	<b>\$ 299,850.50</b>	<b>\$ 309,435.50</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Dyslexia</b>						
Dyslexia License Fee		\$ 83,488.00	83,488.00			
Dyslexia Penalty						
Dyslexia Subscription Fee	\$ 1,228.00		1,228.00			
<b>Total Dyslexia</b>	<b>\$ 1,228.00</b>	<b>\$ 83,488.00</b>	<b>\$ 84,716.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Drivers Education</b>						
DES License/Certificate Fee	\$ (150.00)	\$ 1,511,700.95	\$ 1,511,550.95	\$ 1,470,198.71	\$ 1,470,198.71	\$ 1,470,198.71
DES Fines & Penalties		6,000.00	6,000.00	740.00	740.00	740.00
DES Course/Provider Fees						
DES Convenience Fees	112,213.85	400.00	112,613.85	\$ 73,277.49		73,277.49
DES Course/School Packets						
DES Trust Deposit					675.00	675.00
DES Parent Taught Packets	2,853,202.20		2,853,202.20	2,561,140.28		2,561,140.28
<b>Total Drivers Education</b>	<b>\$ 2,965,266.05</b>	<b>\$ 1,518,100.95</b>	<b>\$ 4,483,367.00</b>	<b>\$ 2,634,417.77</b>	<b>\$ 1,471,613.71</b>	<b>\$ 4,106,031.48</b>

UNAUDITED

TEXAS DEPARTMENT OF LICENSING AND REGULATION (452)

Schedule 7 - Detail Statement of Revenue Generated by Agency Program or Activity  
 Month Ended August 31, 2017 with Comparative Totals for August 31, 2016

	FY 2017 at August 31, 2017 (12 Months)			FY 2016 at August 31, 2016 (12 Months)		
	Reappropriated Revenue	Unappropriated Revenue	Total	Reappropriated Revenue	Unappropriated Revenue	Total
<b>Electricians</b>						
Electrician License Fees		\$ 4,998,309.72	\$ 4,998,309.72	\$ 4,862,650.03	\$ 4,862,650.03	\$ 4,862,650.03
Electrician CE Provider Course Fees		15,100.00	15,100.00	16,600.00	16,600.00	16,600.00
Electrician Convenience Fees	\$ 4,127.27		4,127.27	\$ 3,393.18		3,393.18
Electrician Penalty Fees		232,727.42	232,727.42		272,485.86	272,485.86
TexasOnline Subscription Fee	281,880.00		281,880.00	276,203.00		276,203.00
<b>Total, Electricians</b>	<b>\$ 286,007.27</b>	<b>\$ 5,246,137.14</b>	<b>\$ 5,532,144.41</b>	<b>\$ 279,596.18</b>	<b>\$ 5,151,735.89</b>	<b>\$ 5,431,332.07</b>
<b>Elevator/Escalator Safety</b>						
Elevator Inspector Registration		\$ 8,425.00	\$ 8,425.00	\$ 7,950.00	\$ 7,950.00	\$ 7,950.00
Elevator Contractor Registration		15,440.00	15,440.00	2,587.50	2,587.50	2,587.50
Elevator Duplicate Fee		2,150.00	2,150.00	1,100.00	1,100.00	1,100.00
Elevator Filing Fee		927,095.00	927,095.00	905,692.90	905,692.90	905,692.90
Elevator Lockout/Disconnect Fee		2,540.00	2,540.00	1,660.00	1,660.00	1,660.00
Elevator Penalty		217,279.95	217,279.95	451,888.72	451,888.72	451,888.72
Elevator Contractor License Renewal		16,675.00	16,675.00	15,525.00	15,525.00	15,525.00
Elevator New Technology Variance Technology		5,000.00	5,000.00	-	-	-
Elevator Responsible Party CE Course Fees		2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
Elevator Waiver/Delay		3,800.00	3,800.00	10,350.00	10,350.00	10,350.00
Late Fee	\$ (240.00)	120,920.00	120,680.00	107,805.69	107,805.69	107,805.69
Plan Review Application		813,600.00	813,600.00	723,450.00	723,450.00	723,450.00
Third Party Reimbursement-Elevator Kit	21,800.00		21,800.00	\$ 25,400.00		25,400.00
Third Party Reimbursement-Responsible Party Tuition		-	-	-	-	-
Elevator - Convenience Fee	1,139.36		1,139.36	2,042.17		2,042.17
<b>Total, Elevator/ Escalator Safety</b>	<b>\$ 22,699.36</b>	<b>\$ 2,135,424.95</b>	<b>\$ 2,158,124.31</b>	<b>\$ 27,442.17</b>	<b>\$ 2,230,509.81</b>	<b>\$ 2,257,951.98</b>
<b>For Profit Legal Services</b>						
LSC License and Renewal		\$ 220,469.00	\$ 220,469.00	\$ 217,058.00	\$ 217,058.00	\$ 217,058.00
LSC Differential		807,239.47	807,239.47	656,107.84	656,107.84	656,107.84
LSC Penalty		55.00	55.00			
LSC Trust Deposit	\$ 50,000.00		50,000.00			
LSC Convenience Fee	8.51		8.51	\$ 14.00		14.00
TexasOnline Subscription Fee	22,066.00		22,066.00	21,432.00		21,432.00
<b>Total, For Profit Legal Services</b>	<b>\$ 72,074.51</b>	<b>\$ 1,027,763.47</b>	<b>\$ 1,099,837.98</b>	<b>\$ 21,446.00</b>	<b>\$ 873,165.84</b>	<b>\$ 894,611.84</b>
<b>Hearings Fitters Dispensers</b>						
HDF License Fee		\$ 113,435.00	\$ 113,435.00			
HDF Penalty Fee		500.00	500.00			
HDF Subscription Fee	\$ 1,915.00		1,915.00			
HDF CE Course Provider Fees		200.00	200.00			
<b>Total, Hearings Fitters Dispensers</b>	<b>\$ 1,915.00</b>	<b>\$ 114,135.00</b>	<b>\$ 116,050.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Industrialized Housing and Buildings</b>						
Manufacturer's Registration Fee		\$ 118,357.50	\$ 118,357.50	\$ 125,850.00	\$ 125,850.00	\$ 125,850.00
Third Party Inspection Agency		4,175.00	4,175.00	1,500.00	1,500.00	1,500.00
Builder Registration Fee		140,087.50	140,087.50	126,707.50	126,707.50	126,707.50
Design Review Agency's Registration Fee		2,400.00	2,400.00	2,400.00	2,400.00	2,400.00
Third Party Inspector		5,200.00	5,200.00	6,450.00	6,450.00	6,450.00
Special Inspection		1,439.86	1,439.86			
Decals/Insignia		237,256.40	237,256.40	240,497.51	240,497.51	240,497.51
Certification Inspection		49,386.50	49,386.50	52,186.60	52,186.60	52,186.60
Penalty		5,625.00	5,625.00	20,200.00	20,200.00	20,200.00
Installation Permits		10,365.00	10,365.00	10,725.00	10,725.00	10,725.00
<b>Total, Industrialized Housing and Buildings</b>		<b>\$ 574,292.76</b>	<b>\$ 574,292.76</b>	<b>\$ 586,516.61</b>	<b>\$ 586,516.61</b>	<b>\$ 586,516.61</b>
<b>Licensed Breeder</b>						
Licensed Breeder License Fee	\$ (500.00)	\$ 70,500.00	\$ 70,000.00	\$ 74,700.00	\$ 74,700.00	\$ 74,700.00
Breeder Training & Enforcement Donations						
Breeder Convenience Fee	203.63		203.63	\$ 197.06		197.06
Breeder Penalty	16,527.99		16,527.99	20,217.94		20,217.94
<b>Total, License Breeder</b>	<b>\$ 16,231.62</b>	<b>\$ 70,500.00</b>	<b>\$ 86,731.62</b>	<b>\$ 20,415.00</b>	<b>\$ 74,700.00</b>	<b>\$ 95,115.00</b>

UNAUDITED

TEXAS DEPARTMENT OF LICENSING AND REGULATION (452)

Schedule 7 - Detail Statement of Revenue Generated by Agency Program or Activity  
Month Ended August 31, 2017 with Comparative Totals for August 31, 2016

	FY 2017 at August 31, 2017 (12 Months)			FY 2016 at August 31, 2016 (12 Months)		
	Reappropriated Revenue	Unappropriated Revenue	Total	Reappropriated Revenue	Unappropriated Revenue	Total
<b>Midwives</b>						
Midwives License Fee		\$ 76,010.00	\$ 76,010.00			
Midwives Subscription Fee	\$ 615.00		615.00			
Midwives Fines & Penalties		250.00	250.00			
<b>Total, Midwives</b>	<u>\$ 615.00</u>	<u>\$ 76,260.00</u>	<u>\$ 76,875.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Orthotists &amp; Prosthetists</b>						
OPS License		\$ 184,182.00	\$ 184,182.00			
OPS Penalty		20,000.00	20,000.00			
OPS Subscription Fee	\$ 3,251.00		3,251.00			
<b>Total, OPS</b>	<u>\$ 3,251.00</u>	<u>\$ 204,182.00</u>	<u>\$ 207,433.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Professional Employer Organizations</b>						
Application Fee						
License Fee		\$ 174,250.00	\$ 174,250.00		\$ 159,925.00	\$ 159,925.00
Penalty		-	-		3,674.69	3,674.69
Convenience Fee	-		-	\$ 51.12		51.12
<b>Total, Personal Employee Organization</b>	<u>\$ -</u>	<u>\$ 174,250.00</u>	<u>\$ 174,250.00</u>	<u>\$ 51.12</u>	<u>\$ 163,599.69</u>	<u>\$ 163,650.81</u>
<b>Polygraph Examiners</b>						
Polygraph Exam		\$ 97,300.00	\$ 97,300.00		\$ 94,425.00	\$ 94,425.00
Polygraph Convenience Fee	\$ 2.36		2.36	\$ 1.18		1.18
Polygraph CE Course Fees		800.00	800.00		500.00	500.00
<b>Total, Polygraph Examiners</b>	<u>\$ 2.36</u>	<u>\$ 98,100.00</u>	<u>\$ 98,102.36</u>	<u>\$ 1.18</u>	<u>\$ 94,925.00</u>	<u>\$ 94,926.18</u>
<b>Property Tax Consultants</b>						
Convenience Fees	\$ 68.49		\$ 68.49	\$ 52.38		\$ 52.38
Private CE Course Fees		\$ 3,700.00	3,700.00		\$ 2,900.00	2,900.00
License		134,712.50	134,712.50		132,280.00	132,280.00
Professional Fee		800.00	800.00		-	-
Penalty		2,686.37	2,686.37		6,415.28	6,415.28
TexasOnline Subscription Fee			\$ -			\$ -
<b>Total, Property Tax Consultants</b>	<u>\$ 68.49</u>	<u>\$ 141,898.87</u>	<u>\$ 141,967.36</u>	<u>\$ 52.38</u>	<u>\$ 141,595.28</u>	<u>\$ 141,647.66</u>
<b>Property Tax Professionals</b>						
Convenience Fee	\$ 18.63		\$ 18.63	\$ 12.96		\$ 12.96
Property Tax Professional License Fee		\$ 183,828.00	183,828.00		\$ 184,253.00	184,253.00
Penalty		1,000.00	1,000.00		1,500.00	1,500.00
TexasOnline Subscription Fee	6,438.00		6,438.00	6,462.00		6,462.00
<b>Total, Property Tax Professionals</b>	<u>\$ 6,456.63</u>	<u>\$ 184,828.00</u>	<u>\$ 191,284.63</u>	<u>\$ 6,474.96</u>	<u>\$ 185,753.00</u>	<u>\$ 192,227.96</u>
<b>Speech Pathologists &amp; Audiologist</b>						
SPA License Fee		\$ 1,252,523.00	\$ 1,252,523.00			
SPA Registration Fee						
SPA Penalty		7,300.00	7,300.00			
SPA Subscription Fees	\$ 37,524.00		37,524.00			
<b>Total, Spa</b>	<u>\$ 37,524.00</u>	<u>\$ 1,259,823.00</u>	<u>\$ 1,297,347.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Service Contract Providers</b>						
Registration		\$ 221,305.00	\$ 221,305.00		\$ 210,025.00	\$ 210,025.00
Penalty		3,750.00	3,750.00		-	-
SCP Convenience Fee			-	\$ 3.24		3.24
SCP Trust Account						
IDR & SCP Application & Renewal Fee						
IDR & SCP Quarterly Contract Fee		3,815.00	3,815.00		5,720.00	5,720.00
<b>Total, Service Contract Providers</b>	<u>\$ -</u>	<u>\$ 228,870.00</u>	<u>\$ 228,870.00</u>	<u>\$ 3.24</u>	<u>\$ 215,745.00</u>	<u>\$ 215,748.24</u>

UNAUDITED

TEXAS DEPARTMENT OF LICENSING AND REGULATION (452)

Schedule 7 - Detail Statement of Revenue Generated by Agency Program or Activity  
Month Ended August 31, 2017 with Comparative Totals for August 31, 2016

	FY 2017 at August 31, 2017 (12 Months)			FY 2016 at August 31, 2016 (12 Months)		
	Reappropriated Revenue	Unappropriated Revenue	Total	Reappropriated Revenue	Unappropriated Revenue	Total
<b>Temporary Common Worker Providers</b>						
License Fee		\$ 2,970.00	\$ 2,970.00		\$ 3,730.00	\$ 3,730.00
Penalty						
<b>Total, Temporary Common Worker Providers</b>		<u>\$ 2,970.00</u>	<u>\$ 2,970.00</u>		<u>\$ 3,730.00</u>	<u>\$ 3,730.00</u>
<b>Tow Truck / Operators</b>						
Tow Truck / Operators		\$ 3,909,585.11	\$ 3,909,585.11		\$ 4,020,956.30	\$ 4,020,956.30
Tow Truck / Operators Penalty	-	501,410.07	501,410.07		368,891.57	368,891.57
Tow Truck Credit Card Convenience Fee	\$ 33,423.89		33,423.89	\$ 30,504.98		30,504.98
Tow Truck CE Course/Record Fees		41,430.00	41,430.00		48,995.00	48,995.00
TexasOnline Subscription Fee	87,090.00	-	87,090.00	90,503.00		90,503.00
Tow -VSF Dual Employee Fees		500,943.00	500,943.00		530,271.00	530,271.00
Tow -VSF Dual Employee Fee Subscription Fee	12,577.00		12,577.00	13,504.00		13,504.00
Tow -VSF Dual Employee Penalty		14,771.27	14,771.27		18,501.39	18,501.39
Tow -VSF Dual Employee Credit Card Convenience Fee	353.90		353.90	389.92		389.92
<b>Total, Tow Truck / Operators</b>	<u>\$ 133,444.79</u>	<u>\$ 4,968,139.45</u>	<u>\$ 5,101,584.24</u>	<u>\$ 134,901.90</u>	<u>\$ 4,987,615.26</u>	<u>\$ 5,122,517.16</u>
<b>Vehicle Booting</b>						
Vehicle Booting Fees		\$ 10,854.00	\$ 10,854.00		\$ 12,687.50	\$ 12,687.50
Vehicle Booting Penalty						
Vehicle Booting Credit Card Convenience Fee	\$ 2.43		2.43	\$ 1.62		1.62
Vehicle Booting CE Course Fees		200.00	200.00		200.00	200.00
TexasOnline Subscription Fee	249.00		249.00	300.00		300.00
<b>Total, Vehicle Booting</b>	<u>\$ 251.43</u>	<u>\$ 11,054.00</u>	<u>\$ 11,305.43</u>	<u>\$ 301.62</u>	<u>\$ 12,887.50</u>	<u>\$ 13,189.12</u>
<b>Vehicle Protection Product Warrantors</b>						
Registration Fee		\$ 29,640.00	\$ 29,640.00		\$ 41,775.00	\$ 41,775.00
Fines & Penalties						
Convenience Fee						
<b>Total, Vehicle Protection Product Warrantors</b>	<u>\$ -</u>	<u>\$ 29,640.00</u>	<u>\$ 29,640.00</u>	<u>\$ 41,775.00</u>	<u>\$ 41,775.00</u>	<u>\$ 41,775.00</u>
<b>Vehicle Storage Facilities</b>						
Registration Fee		\$ 757,522.50	\$ 757,522.50		\$ 791,821.00	\$ 791,821.00
Convenience Fee	\$ 5,013.97		5,013.97	\$ 4,012.34		4,012.34
Penalty		379,882.49	379,882.49		303,038.11	303,038.11
TexasOnline Subscription Fee	18,019.00		18,019.00	18,475.00		18,475.00
<b>Total, Vehicle Storage Facilities</b>	<u>\$ 23,032.97</u>	<u>\$ 1,137,404.99</u>	<u>\$ 1,160,437.96</u>	<u>\$ 22,487.34</u>	<u>\$ 1,094,859.11</u>	<u>\$ 1,117,346.45</u>
<b>Water Well Drillers and Pump Installers</b>						
Application/Exam Fee		\$ 23,490.00	\$ 23,490.00		\$ 23,065.00	\$ 23,065.00
Convenience Fee	\$ 123.75		123.75	\$ 234.32		234.32
License Fee		30,730.00	30,730.00		40,087.50	40,087.50
WWE CE Course Fees		4,400.00	4,400.00		8,900.00	8,900.00
Renewal Fee		476,578.50	476,578.50		448,643.00	448,643.00
Late Fee		-	-		-	-
Penalty		29,740.51	29,740.51		21,822.97	21,822.97
Variance		10,500.00	10,500.00		6,300.00	6,300.00
TexasOnline Subscription Fee	135.00		135.00	7,350.00		7,350.00
<b>Total, Water Well Drillers and Pump Installers</b>	<u>\$ 258.75</u>	<u>\$ 575,439.01</u>	<u>\$ 575,697.76</u>	<u>\$ 7,584.32</u>	<u>\$ 548,818.47</u>	<u>\$ 556,402.79</u>
<b>Weather Modification</b>						
Weather Modification License		\$ 5,250.00	\$ 5,250.00		\$ 5,050.00	\$ 5,050.00
Weather Modification Permit		100.00	100.00		100.00	100.00
Weather Modification Interagency Agreement						
Weather Modification Penalty						
<b>Total, Weather Modification</b>	<u>\$ -</u>	<u>\$ 5,350.00</u>	<u>\$ 5,350.00</u>	<u>\$ -</u>	<u>\$ 5,150.00</u>	<u>\$ 5,150.00</u>

UNAUDITED

TEXAS DEPARTMENT OF LICENSING AND REGULATION (452)

Schedule 7 - Detail Statement of Revenue Generated by Agency Program or Activity  
 Month Ended August 31, 2017 with Comparative Totals for August 31, 2016

	FY 2017 at August 31, 2017 (12 Months)			FY 2016 at August 31, 2016 (12 Months)		
	Reappropriated Revenue	Unappropriated Revenue	Total	Reappropriated Revenue	Unappropriated Revenue	Total
<b>Continuing Education Providers</b>						
Continuing Education Provider Fees		\$ 61,900.00	\$ 61,900.00	\$ 55,300.00	\$ 55,300.00	\$ 55,300.00
Continuing Education Provider Penalties		12,800.00	\$ 12,800.00	7,200.00	\$ 7,200.00	\$ 7,200.00
Convenience Fees - CE Provider						
<b>Total, Continuing Education</b>	<u>\$ -</u>	<u>\$ 74,700.00</u>	<u>\$ 74,700.00</u>	<u>\$ -</u>	<u>\$ 62,500.00</u>	<u>\$ 62,500.00</u>
<b>General Counsel</b>						
Copies		\$ (356.00)	\$ (356.00)			
<b>Totals, General Counsel</b>	<u>\$ -</u>	<u>\$ (356.00)</u>	<u>\$ (356.00)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Information Services Division</b>						
Interagency Services	\$ 10,882.00	\$ -	\$ 10,882.00	\$ 10,882.00	\$ -	\$ 10,882.00
<b>Totals, Information Services Division</b>	<u>\$ 10,882.00</u>	<u>\$ -</u>	<u>\$ 10,882.00</u>	<u>\$ 10,882.00</u>	<u>\$ -</u>	<u>\$ 10,882.00</u>
<b>Copies</b>	\$ 193,946.59	\$ -	\$ 193,946.59	\$ 169,523.96		\$ 169,523.96
<b>Return Checks</b>		\$ 8,480.00	\$ 8,480.00	\$ 7,100.00	\$ 7,100.00	\$ 7,100.00
<b>Other Miscellaneous Governmental Revenue</b>		\$ 259,600.16	\$ 259,600.16	\$ 211,106.58	\$ 211,106.58	\$ 211,106.58
<b>Taxes</b>						
Sale Tax		\$ 188,780.38	\$ 188,780.38	\$ 182,257.79	\$ 182,257.79	\$ 182,257.79
<hr/>						
<b>Distribution of Revenues Generated:</b>						
Deposited into General Revenue Fund (Fund 0001)	\$ 6,564,571.55	\$ 42,080,734.55	\$ 48,645,306.10	\$ 5,962,955.90	\$ 38,789,951.09	\$ 44,752,906.99
Deposited into GR Dedicated Account (0108)						
Deposited into GR Dedicated Account (5081)						
Deposited into Driving School Trust Fund (0829)					675.00	675.00
Deposited into AERF (Fund 0898)	15,438.49		15,438.49	55,450.15		55,450.15
Deposited into Trust Fund (0846) LSC & SCP						
<b>Total Revenue Generated</b>	<u>\$ 6,580,010.04</u>	<u>\$ 42,080,734.55</u>	<u>\$ 48,660,744.59</u>	<u>\$ 6,018,406.05</u>	<u>\$ 38,790,626.09</u>	<u>\$ 44,809,032.14</u>





