

ANNUAL FINANCIAL REPORT

for the year ended August 31, 2018



Texas Department of
Licensing & Regulation

Brian Francis
Executive Director





TEXAS DEPARTMENT OF LICENSING AND REGULATION

Executive Office

P.O. Box 12157 • Austin, Texas 78711 • (512) 463-3173

Fax: (512) 475-2874 • www.tdlr.texas.gov

October 1, 2018

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, 2018, in compliance with Texas Government Code Annotated, Section 2101.011, and in accordance with the requirements established by the Texas Comptroller of Public Accounts.

Due to the statewide requirements embedded in Governmental Accounting Standards Board (GASB) 34, the Comptroller of Public Accounts does not require the accompanying annual financial report to comply with all the requirements in this statement. The financial report will be considered for audit by the state auditor as part of the audit of the State of Texas *Comprehensive Annual Financial Report (CAFR)*; therefore, an opinion has not been expressed on the financial statements and related information contained in this report.

If you have any questions, please contact Jerry Daniels at (512) 463-3100.

Sincerely,

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

Brian Francis
Executive Director

Mike Arismendez, Chair – Shallowater, Texas

Tom Butler, Vice-Chair – Deer Park, Texas

Gerald R. Callas, M.D., F.A.S.A. – Beaumont, Texas

Helen Callier – Kingwood, Texas

Rick Figueroa – Brenham, Texas

Gary F. Wesson, D.D.S., M.S. – Bastrop, Texas

Deborah A. Yurco – Austin, Texas



TABLE OF CONTENTS

LETTER OF TRANSMITTAL

COMBINED FINANCIAL STATEMENTS

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

NOTES TO THE FINANCIAL STATEMENTS 11

COMBINING STATEMENTS

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

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

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

SCHEDULES

1. Schedule 6 – Summary of Revenues Generated by Program or Activity 49
2. Schedule 7 – Detail Statement of Revenues Generated by Program or Activity 50

UNAUDITED

TEXAS DEPARTMENT OF LICENSING AND REGULATION (452)

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

August 31, 2018

	Governmental Fund Types	
	General Funds (Ex A-1)	Governmental Funds Total
ASSETS		
Current Assets:		
Cash		
Cash On Hand	\$ 300.00	\$ 300.00
Cash In State Treasury	327,220.56	327,220.56
Legislative Appropriations	6,857,010.47	6,857,010.47
Due from Other Funds	-	-
Consumable Inventories	72,886.64	72,886.64
Total Current Assets	7,257,417.67	7,257,417.67
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	\$ 7,257,417.67	\$ 7,257,417.67
LIABILITIES AND FUND BALANCES		
Liabilities		
Current Liabilities:		
Payables from:		
Accounts	\$ 1,445,731.51	\$ 1,445,731.51
Payroll	3,995,677.05	3,995,677.05
Due to Other Funds	-	-
Funds Held for Others	-	-
Employees' Compensable Leave (Note 5)	-	-
Total Current Liabilities	5,441,408.56	5,441,408.56
Non-Current Liabilities		
Employees' Compensable Leave (Note 5)	-	-
Total Non-Current Liabilities	-	-
Total Liabilities	5,441,408.56	5,441,408.56

UNAUDITED

<u>Capital Assets Adjustments</u>	<u>Long-Term Liabilities Adjustments</u>	<u>Statement of Net Assets</u>
\$ -	\$ -	\$ 300.00
-	-	327,220.56
-	-	6,857,010.47
-	-	-
-	-	72,886.64
<u>-</u>	<u>-</u>	<u>7,257,417.67</u>
616,983.10	-	616,983.10
(452,425.01)	-	(452,425.01)
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
(70,824.09)	-	(70,824.09)
<u>240,267.00</u>	<u>-</u>	<u>240,267.00</u>
<u>\$ 240,267.00</u>	<u>\$ -</u>	<u>\$ 7,497,684.67</u>
\$ -	\$ -	\$ 1,445,731.51
-	-	3,995,677.05
-	-	-
-	-	-
-	1,882,708.77	1,882,708.77
<u>-</u>	<u>1,882,708.77</u>	<u>7,324,117.33</u>
-	1,252,098.50	1,252,098.50
<u>-</u>	<u>1,252,098.50</u>	<u>1,252,098.50</u>
-	3,134,807.27	8,576,215.83
<u>-</u>	<u>3,134,807.27</u>	<u>8,576,215.83</u>

UNAUDITED

TEXAS DEPARTMENT OF LICENSING AND REGULATION (452)
Exhibit I - Combined Balance Sheet/Statement of Net Assets - Governmental Funds
August 31, 2018

	Governmental Fund Types	
	General Funds (Ex A-1)	Governmental Funds Total
Fund Financial Statement		
Fund Balances (Deficits):		
Nonspendable for:		
Inventories	72,886.64	72,886.64
Committed	227,106.66	227,106.66
Assigned	100,113.90	100,113.90
Unassigned	1,415,901.91	1,415,901.91
Total Fund Balances	1,816,009.11	1,816,009.11
 Total Liabilities and Fund Balances	\$ 7,257,417.67	\$ 7,257,417.67
 Government-Wide Statement of Net Assets		
Net Assets		
Invested in Capital Assets, net of Related Debt		
Unrestricted		
Total Net Assets		

UNAUDITED

Capital Assets Adjustments	Long-Term Liabilities Adjustments	Statement of Net Assets
-	-	72,886.64
-	-	227,106.66
-	-	100,113.90
-	-	1,415,901.91
-	-	1,816,009.11
\$ -	\$ 3,134,807.27	\$ 10,392,224.94
\$ 240,267.00	\$ -	\$ 240,267.00
-	(3,134,807.27)	(3,134,807.27)
\$ 240,267.00	\$ (3,134,807.27)	\$ (1,078,531.16)

UNAUDITED

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, 2018

	General Funds	Governmental Funds Total
REVENUES		
Legislative Appropriations		
Original Appropriations (GR)	\$ 29,796,587.00	\$ 29,796,587.00
Additional Appropriations (GR)	7,946,958.68	7,946,958.68
Federal Grant Pass-Through Revenue (GR)	-	-
License, Fees & Permits (PR)	1,555,609.76	1,555,609.76
Sales of Goods and Services (PR)	5,540,220.53	5,540,220.53
Other (GR)	29,935.37	29,935.37
Total Revenues	\$ 44,869,311.34	\$ 44,869,311.34
EXPENDITURES		
Salaries and Wages	27,397,188.45	\$ 27,397,188.45
Payroll Related Costs	8,327,459.84	8,327,459.84
Professional Fees and Services	1,013,956.33	1,013,956.33
Travel	1,125,096.53	1,125,096.53
Materials and Supplies	1,085,239.32	1,085,239.32
Communication and Utilities	372,912.28	372,912.28
Repairs and Maintenance	367,422.04	367,422.04
Rentals and Leases	1,076,329.03	1,076,329.03
Printing and Reproduction	328,406.99	328,406.99
Claims and Judgements	60,063.17	60,063.17
Intergovernmental Payments	-	-
Other Expenditures	2,499,478.92	2,499,478.92
Debt Service-Principal-Capital Leases	-	-
Capital Outlay	43,662.73	43,662.73
Depreciation Expense	-	-
Other Capital Financing Sources/Uses	-	-
Total Expenditures/Expenses	\$ 43,697,215.63	\$ 43,697,215.63
 Excess (Deficiency) of Revenues over Expenditures	 \$ 1,172,095.71	 \$ 1,172,095.71
OTHER FINANCING SOURCES (USES)		
Net Change in Inventories	\$ -	\$ -
Sale of Capital Assets	48.40	48.40
Transfers In	-	-
Transfers Out	(48.40)	(48.40)
Legislative Transfers In	-	-
Legislative Transfers Out	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -
 Net Change in Fund Balances/Net Assets	 \$ 1,172,095.71	 \$ 1,172,095.71

UNAUDITED

<u>Capital Assets Adjustments</u>	<u>Long-Term Liabilities Adjustments</u>	<u>Statement of Activities</u>
\$ -	\$ -	\$ 29,796,587.00
		7,946,958.68
		-
		1,555,609.76
		5,540,220.53
		29,935.37
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44,869,311.34</u>
	\$ 224,907.43	\$ 27,622,095.88
		8,327,459.84
		1,013,956.33
		1,125,096.53
\$ (7,345.32)		1,077,894.00
		372,912.28
		367,422.04
		1,076,329.03
		328,406.99
		60,063.17
		-
		2,499,478.92
		-
(43,662.73)		-
99,626.34		99,626.34
<u>\$ -</u>		<u>-</u>
<u>\$ 48,618.29</u>	<u>\$ 224,907.43</u>	<u>\$ 43,970,741.35</u>
<u>\$ (48,618.29)</u>	<u>\$ (224,907.43)</u>	<u>\$ 898,569.99</u>
\$ (7,345.32)	\$ -	\$ (7,345.32)
-	-	48.40
-	-	-
-	-	(48.40)
-	-	-
<u>\$ (7,345.32)</u>	<u>\$ -</u>	<u>\$ (7,345.32)</u>
<u>\$ (55,963.61)</u>	<u>\$ (224,907.43)</u>	<u>\$ 891,224.67</u>

UNAUDITED

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, 2018

	General Funds	Governmental Funds Total
Fund Financial Statement - Fund Balances		
Fund Balances - September 1, 2017	\$ 1,957,271.35	\$ 1,957,271.35
Restatements	-	-
Appropriations Lapsed	(1,313,357.95)	(1,313,357.95)
Fund Balances, August 31, 2018	\$ 1,816,009.11	\$ 1,816,009.11

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

UNAUDITED

Capital Assets Adjustments	Long-Term Liabilities Adjustments	Statement of Activities
		\$ 1,957,271.35
		(1,313,357.95)
		\$ 1,816,009.11
\$ (56,257.44)	\$ (224,907.43)	\$ (281,164.87)
\$ 296,524.44	\$ (2,909,899.84)	\$ (2,613,375.40)
\$ -		\$ -
\$ 240,267.00	\$ (3,134,807.27)	\$ (2,894,540.27)
		\$ (1,078,531.16)

UNAUDITED

TEXAS DEPARTMENT OF LICENSING AND REGULATION (452)
Exhibit VI - Combined Statement of Net Assets - Fiduciary Funds
August 31, 2018

	Private-Purpose Trust Funds (Exhibit I-1)	Agency Funds (Exhibit J-1)	Totals
ASSETS			
Cash and Cash Equivalents			
Cash in State Treasury	\$ 1,327,163.03	\$ 9,820.13	\$ 1,336,983.16
Due from Other Funds	\$ -	\$ -	\$ -
Total Assets	<u>\$ 1,327,163.03</u>	<u>\$ 9,820.13</u>	<u>\$ 1,336,983.16</u>
LIABILITIES			
Current Liabilities			
Funds Held For Others	\$ -	\$ 9,820.13	\$ 9,820.13
Total Liabilities	<u>\$ -</u>	<u>\$ 9,820.13</u>	<u>\$ 9,820.13</u>
NET ASSETS			
Held in Trust For			
Individuals, Organizations, and Other Governments			
Expendable	\$ -	\$ -	\$ -
Non-Expendable	1,327,163.03	-	1,327,163.03
Total Net Assets	<u>\$ 1,327,163.03</u>	<u>\$ -</u>	<u>\$ 1,327,163.03</u>

UNAUDITED

TEXAS DEPARTMENT OF LICENSING AND REGULATION (452)
Exhibit VII - Combined Statement of Changes in Fiduciary Net Assets
For the Fiscal Year Ended August 31, 2018

	Private-Purpose Trust Funds (Exhibit I-2)	Totals
Additions		
Investment Income		
From Investing Activities:		
Interest and Investment Income	\$ 5,277.86	\$ 5,277.86
Total Investing Income (Loss)	\$ 5,277.86	\$ 5,277.86
Net Income from Investing Activities	\$ 5,277.86	\$ 5,277.86
 Total Net Investment Income (Loss)	 \$ 5,277.86	 \$ 5,277.86
 Other Additions		
Other Revenue	\$ 129,485.00	\$ 129,485.00
Total Other Additions	\$ 129,485.00	\$ 129,485.00
 Total Additions	 \$ 134,762.86	 \$ 134,762.86
Deductions		
Salaries and Wages	\$ 25,000.00	\$ 25,000.00
Payroll Related Costs	-	-
Settlement of Claims	22,346.00	22,346.00
Other Expense	\$ -	\$ -
Total Deductions	\$ 47,346.00	\$ 47,346.00
 Net Increase (Decrease)	 \$ 87,416.86	 \$ 87,416.86
 Net Assets - September 1, 2017	 \$ 1,239,746.17	 \$ 1,239,746.17
 Net Assets - August 31, 2018	 \$ 1,327,163.03	 \$ 1,327,163.03

This page is blank intentionally.

UNAUDITED

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.

UNAUDITED

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.

UNAUDITED

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.

UNAUDITED

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

UNAUDITED

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, if any, are presented in Note 12.

NOTE 2: CAPITAL ASSETS

A summary of changes in Capital Assets for the year ended August 31, 2018 is presented below:

	PRIMARY GOVERNMENT						Balance 08/31/18
	Balance 09/01/17	Adjustments	Reclassifications Inc-Inf'agy Trans	Reclassifications Dec-Inf'agy Trans	Additions	Deletions	
GOVERNMENTAL ACTIVITIES							
Depreciable Assets							
Furniture and Equipment	598,210.23	-	-	-	43,662.73	(24,889.86)	616,983.10
Vehicle, Boats and Aircraft	86,760.94	-	-	-	-	-	86,760.94
Other Assets	194,131.57	-	-	-	-	-	194,131.57
Total Depreciable Assets	879,102.74	0	0	0	43,662.73	(24,889.86)	897,875.61
Less Accumulated Depreciation for:							
Furniture and Equipment	(406,701.22)	-	-	-	(70,319.82)	24,596.03	(452,425.01)
Vehicles, Boats and Aircraft	(86,760.94)	-	-	-	-	-	(86,760.94)
Other Assets	(194,131.57)	-	-	-	-	-	(194,131.57)
Total Accumulated Depreciation	(687,593.73)	0	0	0	(70,319.82)	24,596.03	(733,317.52)
Depreciable Assets, Net	191,509.01	0	0	0	(26,657.09)	(293.83)	164,558.09
Amortizable Assets - Intangible							
Computer Software	146,533.00	-	-	-	-	-	146,533.00
Total Amortizable Assets - Intangible	146,533.00	0	0	0	0	0	146,533.00
Less Accumulated Amortization for:							
Computer Software	(41,517.57)	-	-	-	(29,306.52)	-	(70,824.09)
Total Accumulated Amortization	(41,517.57)	0	0	0	(29,306.52)	0	(70,824.09)
Amortizable Assets - Intangible, Net	105,015.43	0	0	0	(29,306.52)	0	75,708.91
Governmental Activities Capital Assets, Net	296,524.44	0	0	0	(55,963.61)	(293.83)	240,267.00

NOTE 3: DEPOSITS, INVESTMENTS AND REPURCHASE AGREEMENTS

Not applicable

UNAUDITED

NOTE 4: SHORT-TERM DEBT

Not applicable

NOTE 5: LONG TERM LIABILITIES

Changes in Long-Term Liabilities During the year ended August 31, 2018, the following changes occurred in liabilities.

Activities	9/1/2017	Additions	Deductions	8/31/2018	Within 1 Year
Compensable Leave	2,909,899.84	2,896,796.01	(2,671,888.58)	3,134,807.27	1,882,708.77
Total Gov't Activities	2,909,899.84	2,896,796.01	(2,671,888.58)	3,134,807.27	1,882,708.77

Notes and Loans Payable: The agency did not have any notes or loans payable as of August 31, 2018.

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

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, 2021, unless continued in existence by the 87th Legislature as provided by the Act. If abolished, the agency may continue until September 1, 2022, to close out its operations.

NOTE 14: ADJUSTMENTS TO FUND BALANCES AND NET ASSETS

Not applicable

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 2018 the agency paid \$1,228.34 from bond receipts for Combative Sports claim and \$58,834.83 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
2018	\$0.00	\$60,063.17	\$60,063.17	\$0.00
2017	\$0.00	\$20,353.45	\$20,353.45	\$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

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>	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>	Departmental Suspense Account <u>Fund 1</u> <u>(0999)</u> <u>U/F (0900)</u>
ASSETS				
Current Assets:				
Cash				
Cash On Hand	\$ 300.00	\$ -	\$ -	\$ -
Cash In State Treasury	-	202,094.66	25,012.00	100,113.90
Legislative Appropriations	6,857,010.47	-	-	-
Due from Other Funds	-	-	-	-
Consumable Inventories	72,886.64	-	-	-
Total Current Assets	<u>\$ 6,930,197.11</u>	<u>\$ 202,094.66</u>	<u>\$ 25,012.00</u>	<u>\$ 100,113.90</u>
Total Assets	<u>\$ 6,930,197.11</u>	<u>\$ 202,094.66</u>	<u>\$ 25,012.00</u>	<u>\$ 100,113.90</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Current Liabilities:				
Payables from:				
Accounts	1,445,731.51	-	-	-
Payroll	3,995,677.05	-	-	-
Due to Other Funds	-	-	-	-
Funds Held for Others	-	-	-	-
Total Current Liabilities	<u>\$ 5,441,408.56</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Liabilities	<u>\$ 5,441,408.56</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balances (Deficits):				
Nonspendable for:				
Inventories	\$ 72,886.64	\$ -	\$ -	\$ -
Committed	-	202,094.66	25,012.00	-
Assigned	-	-	-	100,113.90
Unassigned	1,415,901.91	-	-	-
Total Fund Balances	<u>\$ 1,488,788.55</u>	<u>\$ 202,094.66</u>	<u>\$ 25,012.00</u>	<u>\$ 100,113.90</u>
Total Liabilities and Fund Balances	<u>\$ 6,930,197.11</u>	<u>\$ 202,094.66</u>	<u>\$ 25,012.00</u>	<u>\$ 100,113.90</u>

Total
(Exh. D)

\$	300.00
	327,220.56
	6,857,010.47
	-
	<u>72,886.64</u>
\$	<u>7,257,417.67</u>
<hr/>	
\$	<u>7,257,417.67</u>

\$	1,445,731.51
	3,995,677.05
	-
	<u>-</u>
\$	<u>5,441,408.56</u>

\$	<u>5,441,408.56</u>
----	---------------------

\$	72,886.64
	227,106.66
	100,113.90
	<u>1,415,901.91</u>
\$	<u>1,816,009.11</u>
<hr/>	
\$	<u>7,257,417.67</u>

UNAUDITED

TEXAS DEPARTMENT OF LICENSING AND REGULATION (452)

Exhibit I-1 - Combining Statement of Fiduciary Net Assets - Private-Purpose Trust Funds

August 31, 2018

	Private- Purpose Trust Fund 1 (0846) U/F (0846)	Private- Purpose Trust Fund 2 (0898) U/F (0898)	Totals (Ex VI)
ASSETS			
Cash and Cash Equivalents			
Cash in State Treasury	\$ 976,602.50	\$ 350,560.53	\$ 1,327,163.03
Due from Other Funds	\$ -	\$ -	\$ -
Total Current Assets	<u>\$ 976,602.50</u>	<u>\$ 350,560.53</u>	<u>\$ 1,327,163.03</u>
Total Assets	<u><u>\$ 976,602.50</u></u>	<u><u>\$ 350,560.53</u></u>	<u><u>\$ 1,327,163.03</u></u>
LIABILITIES			
Current Liabilities			
Funds Held for Others	\$ -	\$ -	\$ -
Total Current Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Liabilities	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
NET ASSETS			
Held in Trust For:			
Individuals, Organizations, and Other Governments			
Expendable	\$ -	\$ -	\$ -
Non-Expendable	\$ 976,602.50	\$ 350,560.53	\$ 1,327,163.03
Net Assets	<u><u>\$ 976,602.50</u></u>	<u><u>\$ 350,560.53</u></u>	<u><u>\$ 1,327,163.03</u></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, 2018**

	Private- Purpose Trust Fund 1 (0846) U/F (0846)	Private- Purpose Trust Fund 2 (0898) U/F (0898)	Totals (Ex VII)
Additions			
Investment Income			
From Investing Activities:			
Interest and Investment Income	\$ -	\$ 5,277.86	\$ 5,277.86
Total Investing Income (Loss)	\$ -	\$ 5,277.86	\$ 5,277.86
Net Income from Investing Activities	\$ -	\$ 5,277.86	\$ 5,277.86
 Total Net Investment Income (Loss)	 \$ -	 \$ 5,277.86	 \$ 5,277.86
 Other Additions			
Other Revenue	\$ 50,000.00	\$ 79,485.00	\$ 129,485.00
Total Other Additions	\$ 50,000.00	\$ 79,485.00	\$ 129,485.00
 Total Additions	 \$ 50,000.00	 \$ 84,762.86	 \$ 134,762.86
Deductions			
Salaries and Wages	\$ -	\$ 25,000.00	\$ 25,000.00
Payroll Related Costs	-	-	-
Settlement of Claims	-	22,346.00	22,346.00
Other Expense	-	-	-
Total Deductions	\$ -	\$ 47,346.00	\$ 47,346.00
 Net Increase (Decrease)	 \$ 50,000.00	 \$ 37,416.86	 \$ 87,416.86
 Net Assets - September 1, 2017	 \$ 926,602.50	 \$ 313,143.67	 \$ 1,239,746.17
 Net Assets - August 31, 2018	 \$ 976,602.50	 \$ 350,560.53	 \$ 1,327,163.03

UNAUDITED

TEXAS DEPARTMENT OF LICENSING AND REGULATION (452)

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

August 31, 2018

	Beginning Balance 9/1/2015	Additions	Deductions	Ending Balance 8/31/2016
Agency Fund #1 (0807) U/F (0807)				
ASSETS				
Cash in State Treasury	\$ 6,457.00	\$ 71,132.00	\$ 72,961.00	\$ 4,628.00
Total Assets	<u>\$ 6,457.00</u>	<u>\$ 71,132.00</u>	<u>\$ 72,961.00</u>	<u>\$ 4,628.00</u>
LIABILITIES				
Funds Held for Others	6,457.00	71,132.00	72,961.00	4,628.00
Total Liabilities	<u>\$ 6,457.00</u>	<u>\$ 71,132.00</u>	<u>\$ 72,961.00</u>	<u>\$ 4,628.00</u>
Agency Fund #2 (0829) U/F (0829)				
ASSETS				
Cash in State Treasury	\$ 22,245.00	\$ 24,826.20	\$ 41,879.07	\$ 5,192.13
Total Assets	<u>\$ 22,245.00</u>	<u>\$ 24,826.20</u>	<u>\$ 41,879.07</u>	<u>\$ 5,192.13</u>
LIABILITIES				
Funds Held for Others	\$ 22,245.00	\$ 22,581.20	\$ 39,634.07	\$ 5,192.13
Total Liabilities	<u>\$ 22,245.00</u>	<u>\$ 22,581.20</u>	<u>\$ 39,634.07</u>	<u>\$ 5,192.13</u>
Totals - All Agency Funds				
ASSETS				
Cash in State Treasury	\$ 28,702.00	\$ 95,958.20	\$ 114,840.07	\$ 9,820.13
Total Assets	<u>\$ 28,702.00</u>	<u>\$ 95,958.20</u>	<u>\$ 114,840.07</u>	<u>\$ 9,820.13</u>
LIABILITIES				
Funds Held for Others	\$ 28,702.00	\$ 93,713.20	\$ 112,595.07	\$ 9,820.13
Total Liabilities	<u>\$ 28,702.00</u>	<u>\$ 93,713.20</u>	<u>\$ 112,595.07</u>	<u>\$ 9,820.13</u>

DAFR8581 452 JD2 01 13 PROD RJE R452 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 10/01/18 21:22 6774 RUN DATE: 10/01/18 TIME: 22:50 21 CFY: 19 CPM: 02 LCY: 18 LCM: 00 FICHE: 452 18 01 01

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

TEXAS DEPT OF LICENSING & REGULATION (452)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD- ADJUSTMENT FY= 18

PERCENT OF YEAR ELAPSED: 100% 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	GL	YEAR	YEAR
01	001	N	0010		.00	.00
			0015		100.00	.00
			0020		200.00	200.00
GL	CLS		001	CA	300.00	200.00
01	004	N	0045		415,616,325.03-	380,231,799.12-
			0047		.00	.00
			0048		415,616,325.03	380,231,799.12
GL	CLS		004	CA	.00	.00
01	020	N	9000		6,857,010.47	5,811,348.65
GL	CLS		020	CA	6,857,010.47	5,811,348.65
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
			0283	45209000	.00	.00
			0283	45200010	.00	.00
			0283	45210000	.00	.00
GL	CLS		070	CA	.00	.00
01	072	N	0284		.00	.00
			0284	36000010	.00	.00
			0284	55100010	.00	.00
			0284	58215350	.00	.00
			0284	58246800	.00	.00
GL	CLS		072	CA	.00	.00

25

UNAUDITED

TEXAS DEPT OF LICENSING & REGULATION (452)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 18

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM
 PAGE 2

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

GL	GL	R/C	COMP	TITLE	AGY	CURRENT	PRIOR
CT	CLS	IND	GL		GL	YEAR	YEAR
01	080	N	0285	CONSUM. INVENTORIES (MAT. AND SUPPLT		72,886.64	80,231.96
	GL	CLS	080	CA CONSUMABLE INVENTORIES		72,886.64	80,231.96
01	081	N	0290	MDSE INVENTORIES (STORES FOR RESALE)		.00	.00
	GL	CLS	081	CA MERCHANDISE INVENTORIES		.00	.00
*	GLA	CAT	01	CURRENT ASSETS		6,930,197.11	5,891,780.61
11	190	N	0410	AMTS TO BE PROVT FY-OTHER OBLIGATION		.00	.00
	GL	CLS	190	RETIREMNT OF OTHR GENERAL LONG-TERM DEBT		.00	.00
*	GLA	CAT	11	OTHER DEBITS		.00	.00
**	TOTAL	ASSETS	AND	OTHER DEBITS		6,930,197.11	5,891,780.61
21	200	N	1009	VOUCHERS PAYABLE		92,358.36-	233,699.94-
	N	1010	ACCOUNTS PAYABLE		1,353,373.15-	1,147,784.16-	
	GL	CLS	200	CL ACCOUNTS PAYABLE		1,445,731.51-	1,381,484.10-
21	203	N	1015	PAYROLL PAYABLE		3,995,677.05-	2,858,006.86-
	N	1016	PAYROLL PAYABLE-SEMIMONTHLY		.00	.00	
	GL	CLS	203	CL PAYROLL PAYABLE		3,995,677.05-	2,858,006.86-
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	45208980	.00	.00
	N	1053	DUE TO OTHER FUNDS	45209000	.00	.00	
	N	1053	DUE TO OTHER FUNDS	45210000	.00	.00	
	N	1053	DUE TO OTHER FUNDS	45214510	.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	32001650	.00	.00	

26

UNAUDITED

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD- ADJUSTMENT FY- 18 PROD SYSTEM
 *****PAGE 3

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

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
21	211	N	1050	DUE TO OTHER AGENCIES	32500010	.00	.00
		N	1050	DUE TO OTHER AGENCIES	47900010	.00	.00
		N	1050	DUE TO OTHER AGENCIES	90200010	.00	.00
GL CLS	211	CL		DUE TO OTHER AGENCIES		.00	.00
21	230	N	1025	CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
GL CLS	230	CL		EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
21	300	N	1149	FUNDS HELD FOR OTHERS		.00	.00
GL CLS	300	CL		FUNDS HELD FOR OTHERS		.00	.00
* GLA CAT	21			CURRENT LIABILITIES		5,441,408.56-	4,239,490.96-
** TOTAL LIABILITIES AND OTHER CREDITS						5,441,408.56-	4,239,490.96-
51	360	N	2050	FD BAL-RESERVED FOR ENCUMBRANCES		.00	.00
GL CLS	360	FD		BAL RESERVED FOR ENCUMBRANCES		.00	.00
51	362	N	2075	FD BAL-RESERVED FOR CONSUM. INVENT.		.00	.00
		N	2080	FD BAL-RESERVED FOR MERCHAN. INVENT.		.00	.00
GL CLS	362	FD		BAL RESERVED FOR INVENTORIES		.00	.00
51	364	N	2065	FD BAL-RESERVED FOR IMPREST ACCOUNTS		.00	.00
GL CLS	364	FD		BAL RESERVED FOR IMPREST ACCT.		.00	.00
51	510	N	2301	FD BAL-NONSPND FOR INVENTORY		72,886.64-	80,231.96-
GL CLS	510	FD		BAL-NONSPENDABLE		72,886.64-	80,231.96-
51	550	N	****	2325-POST CLS PFS FB UNASSIGNED		1,415,901.91-	1,572,057.69-
GL CLS	550	FD		BAL-UNASSIGNED		1,415,901.91-	1,572,057.69-
51	620	N	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		N	9999	PFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00

27

UNAUDITED

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 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	TITLE	YEAR	YEAR
	GL	CLS		620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00 .00
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	184,412.84	200,853.73
		N	9003	ENCUMBRANCES (REPORTING AGENCIES)	.00	.00
		N	9005	BUDGET RESERVATION FOR ENCUMBRANCES	184,412.84-	200,853.73-
	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 (DEPICITS)	1,488,788.55-	1,652,289.65-
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				1,488,788.55-	1,652,289.65-
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				6,930,197.11-	5,891,780.61-
*	GAAP	FUND	0001	GENERAL REVENUE (0001)-GENERAL	.00	.00

28

UNAUDITED

DAFR8581 452 JD2 01 13 PROD RJE R452 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 10/01/18 21:22 6774 RUN DATE: 10/01/18 TIME: 22:50 21 CFY: 19 CFM: 02 LCY: 18 LCM: 00.FICKE: 452 18 01 01

(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= 18 PROD SYSTEM
 *****PAGE 5

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

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	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 DOC	.00	.00
	GL CLS		065	CA INTERFUND RECEIVABLE	.00	.00
01	072	N	0284	DUE FROM OTHER AGENCIES 40500990	.00	.00
	GL CLS		072	CA DUE FROM OTHER AGENCIES	.00	.00
	* GLA CAT		01	CURRENT ASSETS	.00	.00
	** TOTAL ASSETS AND OTHER DEBITS				.00	.00
21	200	N	1009	VOUCHERS PAYABLE	.00	.00
		N	1010	ACCOUNTS PAYABLE	.00	.00
	GL CLS		200	CL ACCOUNTS PAYABLE	.00	.00
21	203	N	1015	PAYROLL PAYABLE	.00	.00
	GL CLS		203	CL PAYROLL PAYABLE	.00	.00
	* GLA CAT		21	CURRENT LIABILITIES	.00	.00
	** TOTAL LIABILITIES AND OTHER CREDITS				.00	.00
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED	.00	.00
	GL CLS		550	FD BAL-UNASSIGNED	.00	.00
51	620	N	2240	FB-UNRESERVED-UNDESIGNATED-OTHER	.00	.00
		N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY	.00	.00
	GL CLS		620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 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	E/C	COMP		AGY	CURRENT	ERIOR
CT	CLS	IND	GL	TITLE	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

DAFR8581 452 JD2 01 13 PROD RJE R452 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 10/01/18 21:22 6774 RUN DATE: 10/01/18 TIME: 22:50 21 CFY: 19 CFM: 02 LCY: 18 LCM: 00 FICHS: 452 18 01 01

(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= 18 PROD SYSTEM
 *****PAGE 7

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

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
01	004	N	0045	CASH IN STATE TREASURY	202,094.66	180,349.49
	GL	CLS	004	CA CASH IN STATE TREASURY	202,094.66	180,349.49
*	GLA	CAT	01	CURRENT ASSETS	202,094.66	180,349.49
**	TOTAL ASSETS AND OTHER DEBITS				202,094.66	180,349.49
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	202,094.66-	180,349.49-
	GL	CLS	530	FD BAL-COMMITTED	202,094.66-	180,349.49-
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)	202,094.66-	180,349.49-
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				202,094.66-	180,349.49-
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				202,094.66-	180,349.49-
*	GAAP	FUND	0108	PRI BEAUTY CULT SCH FD (0108)-GENERAL	.00	.00

DAPR8581 452 JD2 01 13 PROD RJE R452 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 10/01/18 21:22 6774 RUN DATE: 10/01/18 TIME: 22:50 21 CPY: 19 CFM: 02 LCY: 10 LCM: 00 FICHE: 452 18 01 01

(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= 18 PROD SYSTEM
 *****PAGE 8

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

GL	GL	R/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	TITLE	YEAR	YEAR
01	004	N	0047	SHARED CASH	100,113.90	99,620.21
	GL	CLS	004	CA CASH IN STATE TREASURY	100,113.90	99,620.21
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	100,113.90	99,620.21
**	TOTAL ASSETS AND OTHER DEBITS				100,113.90	99,620.21
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	100,113.90-	99,620.21-
	GL	CLS	540	FD BAL-ASSIGNED	100,113.90-	99,620.21-
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED	.00	.00
	GL	CLS	550	FD BAL-UNASSIGNED	.00	.00
51	620	N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY	.00	.00
	GL	CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
*	GLA	CAT	51	FUND BALANCE (DEFICITS)	100,113.90-	99,620.21-

32

UNAUDITED

DAFR0581 452 JD2 01 13 PROD RTE R452 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 10/01/18 21:22 6774 RUN DATE: 10/01/18 TIME: 22:50 21 CFY: 19 CFM: 02 LCY: 18 LCM: 00 FICHE: 452 18 01 01

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 PROD SYSTEM
 *****PAGE 9

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
TITLE						
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					100,113.90-	99,620.21-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					100,113.90-	99,620.21-
*	GAAP FUND		0900 DEPARTMENTAL SUSPENSE (0900) - GENERAL		.00	.00

DAFR8581 452 JD2 01 13 PROD RJE R452 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 10/01/18 21:22 6774 RUN DATE: 10/01/18 TIME: 22:50 21 CPY: 19 CPM: 02 LCY: 18 LCM: 00 FICHE: 452 18 01 01

(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 (GWPS)
 REPORT PERIOD= ADJUSTMENT FY= 18

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM
 *****PAGE 10

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

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

34

UNAUDITED

DAFR8581 452 JD2 01 13 PROD RJE R452 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 10/01/18 21:22 6774 RUN DATE: 10/01/18 TIME: 22:50 21 CPY: 19 CFM: 02 LCY: 18 LCM: 00 FICHE: 452 18 01 11

(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= 18 PROD SYSTEM
 *****PAGE 11

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

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR 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
06	150	N	0355	VEHICLES, BOATS AND AIRCRAFT		.00	.00
	Y		0655	BC VEHICLES, BOATS AND AIRCRAFT		86,760.94	86,760.94
	Y		0656	BC ACCUM DEPR-VEHICLES, BOATS & AIRC		86,760.94-	86,760.94-
	GL CLS		150	VEHICLES, BOATS AND AIRCRAFT, NET		.00	.00
06	151	N	0345	FURNITURE/EQUIPMENT		.00	.00
	Y		0645	BC FURNITURE/EQUIPMENT		616,983.10	598,210.23
	Y		0650	BC ACCUM DEPR-FURN & EQUIP		452,425.01-	406,701.22-
	GL CLS		151	FURNITURE AND EQUIPMENT, NET		164,558.09	191,509.01
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		70,824.09-	41,517.57-
	GL CLS		165	COMPUTER SOFTWARE-INTANGIBLE, NET		75,708.91	105,015.43

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT PY= 18 PROD SYSTEM
 *****PAGE 12

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

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR	
CT	CLS	IND	GL	GL	YEAR	YEAR	
				TITLE			
*	GLA	CAT	06		240,267.00	296,524.44	
				NON-CURRENT ASSETS			
**				TOTAL ASSETS AND OTHER DEBITS	240,267.00	296,524.44	
45	410	Y	****	3505-POST CLS BC CAP ASSETS/DEBT	240,267.00-	296,524.44-	
	GL	CLS	410	INVESTED IN CAP ASSETS,NET RELATED DEBT	240,267.00-	296,524.44-	
45	430	Y	9992	BC SYSTEM CLEARING	.00	.00	
	GL	CLS	430	UNRESTRICTED NET POSITION	.00	.00	
*	GLA	CAT	45	NET POSITION	240,267.00-	296,524.44-	
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	240,267.00-	296,524.44-	
**				TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND PD BAL/NET POSITION	240,267.00-	296,524.44-	
*	GAAP	FUND	9998	GEN FIXED ASSETS ACCT GROUP	.00	.00	
*	GAAP	FUND	TYPE	11	CAPITAL ASSET BASIS CONVERSION ADJUSTMTS	.00	.00

36

UNAUDITED

DAFR8581 452 JD2 01 13 PROD RJE R452 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 10/01/18 21:22 6774 RUN DATE: 10/01/18 TIME: 22:50 21 CFY: 19 CPM: 02 LCY: 18 LCM: 00 FICHE: 452 18 01 12

(AGY)452 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (S91) (S92)

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD- ADJUSTMENT FY= 18 PROD SYSTEM
 *****PAGE 13

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

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
TITLE						
11	190	N	0410		.00	.00
				AMTS TO BE PROVI FY-OTHER OBLIGATION		
	GL	CLS	190		.00	.00
				RETIREMNT OF OTHR GENERAL LONG-TERM DEBT		
				* GLA CAT 11 OTHER DEBITS	.00	.00
				** TOTAL ASSETS AND OTHER DEBITS	.00	.00
21	230	N	1025		.00	.00
				CL EMPLOYEE'S COMPENSABLE LEAVE		
		Y	1525		1,882,708.77-	1,735,630.90-
				BC CL EMPLOYEE'S COMPENSABLE LEAVE		
	GL	CLS	230		1,882,708.77-	1,735,630.90-
				CL EMPLOYEE'S COMPENSABLE LEAVE		
21	260	Y	1625		.00	.00
				BC CL CAPITAL LEASE OBLIGATIONS		
	GL	CLS	260		.00	.00
				CL CAPITAL LEASE OBLIGATIONS		
				* GLA CAT 21 CURRENT LIABILITIES	1,882,708.77-	1,735,630.90-
26	301	N	1200		.00	.00
				NC EMPLOYEE'S COMPENSABLE LEAVE		
		Y	1700		1,252,098.50-	1,174,268.94-
				BC NC EMPLOYEE'S COMPENSABLE LEAVE		
	GL	CLS	301		1,252,098.50-	1,174,268.94-
				NC EMPLOYEE'S COMPENSABLE LEAVE		
26	304	Y	1715		.00	.00
				BC NC CAPITAL LEASES OBLIGATIONS		
	GL	CLS	304		.00	.00
				NC CAPITAL LEASE OBLIGATIONS		
				* GLA CAT 26 NON-CURRENT LIABILITIES	1,252,098.50-	1,174,268.94-
				** TOTAL LIABILITIES AND OTHER CREDITS	3,134,807.27-	2,909,899.84-
45	410	Y	3505		.00	.00
				BC NET INVESTMENT IN CAPITAL ASSETS		
	GL	CLS	410		.00	.00
				INVESTED IN CAP ASSETS, NET RELATED DEBT		
45	430	Y	****		3,134,807.27	2,909,899.84
				3950-POST CLS BC UNRE NET POSITION		
		Y	9992		.00	.00
				BC SYSTEM CLEARING		

TEXAS DEPT OF LICENSING & REGULATION (452)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 18

PERCENT OF YEAR ELAPSED: 100% 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
TITLE						
	GL	CLS	430	UNRESTRICTED NET POSITION	3,134,807.27	2,909,899.84
*	GLA	CAT	45	NET POSITION	3,134,807.27	2,909,899.84
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED	.00	.00
	GL	CLS	550	PD 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				3,134,807.27	2,909,899.84
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND PD 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

30

UNAUDITED

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 2018, Adjusted (Month 13) Balances, BC = Both N & Y
 Trial Balance Format (Dr-Pos, Cr=Neg)

GAAP Fund Type	GAAP Fund	Fund	GWFS GAAP Cat	GWFS GAAP Srce Obj	GWFS GSO Title	Compt Obj	Basis Conv	Amount
01	0001	0001	60	3005	CHG/SVC-LICENSES, FEES & PERMITS	3035	N	-117,546.00
				3005	CHG/SVC-LICENSES, FEES & PERMITS	3164	N	-175,261.49
				3005	CHG/SVC-LICENSES, FEES & PERMITS	3180	N	-5,561.00
				3005	CHG/SVC-LICENSES, FEES & PERMITS	3366	N	-2,660.00
				3005	CHG/SVC-LICENSES, FEES & PERMITS	3560	N	-540.00
				3005	CHG/SVC-LICENSES, FEES & PERMITS	3562	N	-118,063.00
				3005	CHG/SVC-LICENSES, FEES & PERMITS	3719	N	-276,423.83
				3005	CHG/SVC-LICENSES, FEES & PERMITS	3879	N	-312,878.38
				3025	CHG/SVC-PROFESSIONAL FEES	3175	N	-465,602.37
				3090	CHG/SVC-OTHER CHGS FOR GDS & SVCS	3752	N	-5,529,338.53
				3090	CHG/SVC-OTHER CHGS FOR GDS & SVCS	3765	N	-10,882.00
					Prog Rev - Charges For Services			-7,014,756.60
			66	3400	SALARIES AND WAGES	7001	N	179,374.92
				3400	SALARIES AND WAGES	7002	N	25,093,229.74
				3400	SALARIES AND WAGES	7003	N	33,766.20
				3400	SALARIES AND WAGES	7017	N	884,525.00
				3400	SALARIES AND WAGES	7021	N	72,805.51
				3400	SALARIES AND WAGES	7022	N	604,440.00
				3400	SALARIES AND WAGES	7023	N	284,724.87

39

UNAUDITED

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 2018, Adjusted (Month 13) Balances, BC = Both N & Y

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

GAAP Fund Type	GAAP Fund	Fund	GWFS GAAP Cat	GWFS GAAP Srce Obj	GWFS GSO Title	Compt Obj	Basis Conv	Amount
01	0001	0001	66	3400	SALARIES AND WAGES	7024	N	47,444.48
				3400	SALARIES AND WAGES	7047	N	153,250.00
				3400	SALARIES AND WAGES	7050	N	43,627.73
				3405	PAYROLL RELATED COSTS	7032	N	2,386,402.81
				3405	PAYROLL RELATED COSTS	7033	N	46,507.64
				3405	PAYROLL RELATED COSTS	7040	N	124,787.50
				3405	PAYROLL RELATED COSTS	7041	N	3,520,624.23
				3405	PAYROLL RELATED COSTS	7042	N	240,375.11
				3405	PAYROLL RELATED COSTS	7043	N	1,996,528.83
				3405	PAYROLL RELATED COSTS	7984	N	12,233.72
				3415	PROFESSIONAL FEES AND SERVICES	7242	N	19,100.00
				3415	PROFESSIONAL FEES AND SERVICES	7243	N	53,380.00
				3415	PROFESSIONAL FEES AND SERVICES	7245	N	172,609.00
				3415	PROFESSIONAL FEES AND SERVICES	7253	N	13,327.84
				3415	PROFESSIONAL FEES AND SERVICES	7275	N	9,979.99
				3415	PROFESSIONAL FEES AND SERVICES	7285	N	745,559.50
				3420	TRAVEL	7101	N	144,737.01
				3420	TRAVEL	7102	N	566,411.66
				3420	TRAVEL	7104	N	371.10
				3420	TRAVEL	7105	N	59,464.24

40

UNAUDITED

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 2018, Adjusted (Month 13) Balances, BC = Both N & Y

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

GAAP Fund Type	GAAP Fund	Fund	GWFS GAAP Cat	GWFS GAAP Srce Obj	GWFS GSO Title	Compt Obj	Basis Conv	Amount
01	0001	0001	66	3420	TRAVEL	7106	N	342,869.95
				3420	TRAVEL	7110	N	10,225.97
				3420	TRAVEL	7111	N	-8,157.25
				3420	TRAVEL	7112	N	619.22
				3420	TRAVEL	7115	N	1,726.99
				3420	TRAVEL	7116	N	7,956.87
				3420	TRAVEL	7135	N	-1,122.87
				3420	TRAVEL	7139	N	-6.36
				3425	MATERIALS AND SUPPLIES	7291	N	570,639.25
				3425	MATERIALS AND SUPPLIES	7300	N	88,103.19
				3425	MATERIALS AND SUPPLIES	7303	N	5,724.90
				3425	MATERIALS AND SUPPLIES	7304	N	6,784.63
				3425	MATERIALS AND SUPPLIES	7312	N	67.19
				3425	MATERIALS AND SUPPLIES	7328	N	1.99
				3425	MATERIALS AND SUPPLIES	7330	N	97.15
				3425	MATERIALS AND SUPPLIES	7333	N	116.48
				3425	MATERIALS AND SUPPLIES	7334	N	107,560.20
				3425	MATERIALS AND SUPPLIES	7335	N	6,033.58
				3425	MATERIALS AND SUPPLIES	7374	N	9,415.00
				3425	MATERIALS AND SUPPLIES	7377	N	29,322.46

41

UNAUDITED

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 2018, Adjusted (Month 13) Balances, BC = Both N & Y

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

GAAP Fund Type	GAAP Fund	Fund	GWFS GAAP Cat	GWFS GAAP Srce Obj	GWFS GSO Title	Compt Obj	Basis Conv	Amount
01	0001	0001	66	3425	MATERIALS AND SUPPLIES	7378	N	165,102.90
				3425	MATERIALS AND SUPPLIES	7380	N	64,352.41
				3425	MATERIALS AND SUPPLIES	7382	N	3,615.76
				3425	MATERIALS AND SUPPLIES	7510	N	1,589.89
				3425	MATERIALS AND SUPPLIES	7517	N	26,712.34
				3430	COMMUNICATION AND UTILITIES	7276	N	88,587.04
				3430	COMMUNICATION AND UTILITIES	7503	N	345.03
				3430	COMMUNICATION AND UTILITIES	7504	N	329.37
				3430	COMMUNICATION AND UTILITIES	7516	N	102,475.07
				3430	COMMUNICATION AND UTILITIES	7518	N	11,618.54
				3430	COMMUNICATION AND UTILITIES	7526	N	3,049.88
				3430	COMMUNICATION AND UTILITIES	7961	N	135,772.28
				3430	COMMUNICATION AND UTILITIES	7962	N	30,735.07
				3435	REPAIRS AND MAINTENANCE	7262	N	335,908.72
				3435	REPAIRS AND MAINTENANCE	7266	N	-54,146.32
				3435	REPAIRS AND MAINTENANCE	7267	N	65,692.54
				3435	REPAIRS AND MAINTENANCE	7367	N	13,303.63
				3435	REPAIRS AND MAINTENANCE	7368	N	6,663.47
				3440	RENTALS AND LEASES	7406	N	61,871.25
				3440	RENTALS AND LEASES	7415	N	97,644.76

42

UNAUDITED

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 2018, Adjusted (Month 13) Balances, BC = Both N & Y

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

GAAP Fund Type	GAAP Fund	Fund	GWFS GAAP Cat	GWFS GAAP Srce Obj	GWFS GSO Title	Compt Obj	Basis Conv	Amount
01	0001	0001	66	3440	RENTALS AND LEASES	7462	N	616,299.40
				3440	RENTALS AND LEASES	7470	N	300,513.62
				3445	PRINTING AND REPRODUCTION	7218	N	16,475.43
				3445	PRINTING AND REPRODUCTION	7273	N	311,931.56
				3450	CLAIMS AND JUDGMENTS	7237	N	1,228.34
				3510	INTEREST EXPENSE - OTHER	7806	N	168.56
				3590	OTHER EXPENSES	7201	N	19,416.80
				3590	OTHER EXPENSES	7202	N	773.16
				3590	OTHER EXPENSES	7203	N	95,430.68
				3590	OTHER EXPENSES	7210	N	2,173.25
				3590	OTHER EXPENSES	7211	N	3,130.38
				3590	OTHER EXPENSES	7219	N	1,022,996.11
				3590	OTHER EXPENSES	7274	N	3,150.00
				3590	OTHER EXPENSES	7281	N	249.00
				3590	OTHER EXPENSES	7286	N	35,087.56
				3590	OTHER EXPENSES	7295	N	41,816.53
				3590	OTHER EXPENSES	7299	N	1,237,371.08
				3590	OTHER EXPENSES	7947	N	37,715.81
					Expenses			43,594,718.07
			68	3700	GR-ORIGINAL APPROPRIATIONS	9400	N	-34,642,469.00

43

UNAUDITED

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 2018, Adjusted (Month 13) Balances, BC = Both N & Y

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

GAAP Fund Type	GAAP Fund	Fund	GWFS GAAP Cat	GWFS GAAP Srce Obj	GWFS GSO Title	Compt Obj	Basis Conv	Amount
01	0001	0001	68	3700	GR-ORIGINAL APPROPRIATIONS	9401	N	4,845,882.00
				3705	GR-ADDITIONAL APPROPRIATIONS	9403	N	-208,362.60
				3705	GR-ADDITIONAL APPROPRIATIONS	9404	N	208,362.60
				3705	GR-ADDITIONAL APPROPRIATIONS	9420	N	-1,996,528.83
				3705	GR-ADDITIONAL APPROPRIATIONS	9425	N	-3,520,624.23
				3705	GR-ADDITIONAL APPROPRIATIONS	9435	N	-2,386,402.81
				3705	GR-ADDITIONAL APPROPRIATIONS	9440	N	-43,627.73
				3705	GR-ADDITIONAL APPROPRIATIONS	9445	N	224.92
				3730	GR-LAPSES	9580	N	1,313,357.95
				3810	GR-OTHER GENERAL REVENUES	3802	N	-100,437.00
				3870	GR-CAPITAL OUTLAY	7373	N	35,072.73
				3870	GR-CAPITAL OUTLAY	7379	N	8,590.00
				3880	GR-SALE OF CAPITAL ASSETS	3839	N	-48.40
					General Revenues			-36,487,010.40
			78	3980	TRANSFERS OUT	7973	N	48.40
					Transfers			48.40
			79	BBal	Beginning Balance			-1,572,604.27
					Beginning Balance			-1,572,604.27
					Fund 0001 Beginning Balance			-1,572,604.27
					Beginning Balance as Restated			-1,572,604.27

UNAUDITED

44

FMQuery: USAS Govt Wide Financial Statements (SOA)

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

Agency 452 - Texas Department of Licensing and Regulation
 FY 2018, Adjusted (Month 13) Balances, BC = Both N & Y
 Trial Balance Format (Dr-Pos, Cr=Neg)

GAAP Fund Type	GAAP Fund	Fund	GWFS GAAP Cat	GWFS GAAP Srce Obj	GWFS GSO Title	Compt Obj	Basis Conv	Amount
					Net Activity			92,999.47
					Fund 0001 Ending Balance			-1,479,604.80
01	0001	1451	62	3190	OP G&C-OTHER OPERATING GRANT REVENUE	3740	N	-9,043.93
					Prog Rev - Oper Grnt & Contr			-9,043.93
			79	BBal	Beginning Balance			-249.82
					Beginning Balance			-249.82
					Fund 1451 Beginning Balance			-249.82
					Beginning Balance as Restated			-249.82
					Net Activity			-9,043.93
					Fund 1451 Ending Balance			-9,293.75
		9000	68	3810	GR-OTHER GENERAL REVENUES	3788	N	79,775.56
					General Revenues			79,775.56
			79	BBal	Beginning Balance			-79,775.56
					Beginning Balance			-79,775.56
					Fund 9000 Beginning Balance			-79,775.56
					Beginning Balance as Restated			-79,775.56
					Net Activity			79,775.56
					Fund 9000 Ending Balance			0.00
		9001	68	3810	GR-OTHER GENERAL REVENUES	3789	N	-230.00
					General Revenues			-230.00

45

UNAUDITED

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 2018, Adjusted (Month 13) Balances, BC = Both N & Y
 Trial Balance Format (Dr-Pos, Cr=Neg)

GAAP Fund Type	GAAP Fund	Fund	GWFS GAAP Cat	GWFS GAAP Srce Obj	GWFS GSO Title	Compt Obj	Basis Conv	Amount
01	0001	9001	79	BBal	Beginning Balance			340.00
					Beginning Balance			340.00
					Fund 9001 Beginning Balance			340.00
					Beginning Balance as Restated			340.00
					Net Activity			-230.00
					Fund 9001 Ending Balance			110.00
	0108	0108	60	3025	CHG/SVC-PROFESSIONAL FEES	3175	N	-80,580.00
					Prog Rev - Charges For Services			-80,580.00
			66	3450	CLAIMS AND JUDGMENTS	7237	N	58,834.83
					Expenses			58,834.83
			79	BBal	Beginning Balance			-180,349.49
					Beginning Balance			-180,349.49
					Fund 0108 Beginning Balance			-180,349.49
					Beginning Balance as Restated			-180,349.49
					Net Activity			-21,745.17
					Fund 0108 Ending Balance			-202,094.66
	0900	0999	60	3025	CHG/SVC-PROFESSIONAL FEES	3175	N	-493.69
					Prog Rev - Charges For Services			-493.69
			79	BBal	Beginning Balance			-99,620.21
					Beginning Balance			-99,620.21

46

UNAUDITED

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 2018, 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
					Fund 0999 Beginning Balance			-99,620.21
					Beginning Balance as Restated			-99,620.21
					Net Activity			-493.69
					Fund 0999 Ending Balance			-100,113.90
01	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
01								
11	9938	0099	66	3495	DEPRECIATION EXPENSE	7939	Y	70,319.82
				3500	AMORTIZATION EXPENSE	7878	Y	29,306.52
					Expenses			99,626.34
			68	3805	GR-GAIN/(LOSS) ON SALE OF CAPITAL ASSETS	3834	Y	238.83
				3870	GR-CAPITAL OUTLAY	7373	Y	-35,072.73
				3870	GR-CAPITAL OUTLAY	7379	Y	-8,590.00
				3880	GR-SALE OF CAPITAL ASSETS	3750	Y	48.40
					General Revenues			-43,375.50
			78	3980	TRANSFERS OUT	7973	Y	6.60

UNAUDITED

47

FMQuery: USAS Govt Wide Financial Statements (SOA)

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

Agency 452 - Texas Department of Licensing and Regulation
 FY 2018, 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
								Transfers 6.60
11	9998	0099	79	BBal	Beginning Balance			-296,524.44
					Beginning Balance			-296,524.44
					Fund 0099 Beginning Balance			-296,524.44
					Beginning Balance as Restated			-296,524.44
					Net Activity			56,257.44
					Fund 0099 Ending Balance			-240,267.00
11								
12	9997	0098	66	3400	SALARIES AND WAGES	7002	Y	224,907.43
					Expenses			224,907.43
			79	BBal	Beginning Balance			2,909,899.84
					Beginning Balance			2,909,899.84
					Fund 0098 Beginning Balance			2,909,899.84
					Beginning Balance as Restated			2,909,899.84
					Net Activity			224,907.43
					Fund 0098 Ending Balance			3,134,807.27

48

12

UNAUDITED

TEXAS DEPARTMENT OF LICENSING AND REGULATION
Summary of Revenues Generated by Agency Program or Activity
Month Ended July 31, 2018 and Year Ended August 31, 2017

Agency Program or Activity	Reappropriated Revenues	Unappropriated Revenues	Y-T-D 2018	Percent of 2017 Revenue	Informational 2017
Air Conditioning and Refrigeration					
Contractors	\$ 100,878 ⁽¹⁾	\$ 2,119,151	\$ 2,220,028	100.13%	\$ 2,217,044
Architectural Barriers	185,194 ⁽¹⁾	4,519,231	4,704,424	98.77%	4,762,788
Auctioneers	4,394 ⁽¹⁾	124,285	128,679	102.62%	125,393
Auctioneer AERF Fund 0898	84,763	-	84,763	549.04%	15,438
Athletic Trainers	8,672 ⁽¹⁾	430,331	439,003	87.35%	502,575
Auto Parts Recyclers	5,700 ⁽¹⁾	157,083	162,783	69.73%	233,463
Barbering	171,911 ⁽¹⁾	1,258,933	1,430,844	107.73%	1,328,223
Barber Tuition Account Fee	-	-	-	N/A	-
Behavior Analyst	5,534 ⁽¹⁾	221,152	226,686	N/A	-
Boiler Inspections	194,063 ⁽¹⁾	3,171,318	3,365,381	97.49%	3,451,875
Combative Sports	-	714,747	714,747	77.70%	919,850
Code Enforcement Officers	3,684 ⁽¹⁾	99,202	102,886		
Cosmetology	2,326,132 ⁽¹⁾	8,248,307	10,574,439	99.57%	10,620,248
Cosmetology Tuition Account Fee	80,580	-	80,580	N/A	-
Dictionian	8,550 ⁽¹⁾	270,378	278,928	90.14%	309,436
Driver Education	3,252,383 ⁽¹⁾	1,764,088	5,016,471	111.89%	4,483,367
Dyslexia Therapist & Practioners	1,660 ⁽¹⁾	64,040	65,700	77.55%	84,716
Electricians	302,232 ⁽¹⁾	5,347,274	5,649,506	102.12%	5,532,144
Elevator/ Escalator Safety	21,480 ⁽¹⁾	2,048,038	2,069,518	95.89%	2,158,124
For-Profit Legal Services	71,288 ⁽¹⁾	1,055,481	1,126,769	102.45%	1,099,838
Hearing Fitters Dispensers	2,100 ⁽¹⁾	100,642	102,742	88.53%	116,050
Industrialized Housing and Buildings	-	653,067	653,067	113.72%	574,293
Laser Hair Removal	5,561 ⁽¹⁾	265,868	271,429		
License Breeders	9,125 ⁽¹⁾	62,769	71,894	82.89%	86,732
Massage Therapists	56,326 ⁽¹⁾	1,607,855	1,664,181		
Midwives	540	74,842	75,382	98.06%	76,875
Mold Assessors and Remediators	18,770 ⁽¹⁾	625,073	643,843		
Offender Education Programs	-	57,345	57,345		
Orthotists & Prosthetists	2,734 ⁽¹⁾	154,972	157,706	76.03%	207,433
Podiatry	5,720 ⁽¹⁾	617,429	623,149		
Polygraph Examiners	2	93,150	93,153	94.95%	98,102
Property Tax Consultants	26	147,482	147,508	103.90%	141,967
Property Tax Professionals	6,552 ⁽¹⁾	189,138	195,690	102.30%	191,285
Sanitation Registration	1,883 ⁽¹⁾	72,013	73,896		
Service Contract Providers	2	225,241	225,243	98.42%	228,870
Speech Pathologist & Audiologist	33,562 ⁽¹⁾	1,145,781	1,179,343	90.90%	1,297,347
Professional Employees Organization	-	163,005	163,005	93.55%	174,250
Temporary Common Worker Providers	-	795	795	26.77%	2,970
Tow Truck / Operators	131,430 ⁽¹⁾	4,751,811	4,883,241	95.72%	5,101,584
Transportaion Network Company	- ⁽¹⁾	94,500	94,500		-
Vehicle Booting	174 ⁽¹⁾	6,676	6,850	60.59%	11,305
Vehicle Protection Product Warrantors	-	-	-	0.00%	29,640
Vehicle Storage Facilities	20,242 ⁽¹⁾	940,906	961,148	82.83%	1,160,438
Water Well Drillers and Pump Installers	2,762 ⁽¹⁾	562,166	564,928	98.13%	575,698
Weather Modification	-	10,700	10,700	200.00%	5,350
Continuing Education Providers	-	70,460	70,460	94.32%	74,700
Information Resources Division	10,882	-	10,882	100.00%	10,882
Copies	224,044	-	224,044	115.73%	193,591
Return Checks	-	9,000	9,000	106.13%	8,480
Other Misc. Governmental Revenue	-	114,090	114,090	43.95%	259,600
Sales Tax	-	198,692	198,692	105.25%	188,780
TOTAL	\$ 7,361,535	\$ 44,628,504	\$ 51,990,039	106.84%	\$ 48,660,745

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

TEXAS DEPARTMENT OF LICENSING AND REGULATION (452)

Schedule 7 - Detail Statement of Revenue Generated by Agency Program or Activity
Month Ended August 31, 2018 with Comparative Totals for August 31, 2017

	FY 2018 at August 31, 2018 (12 Months)			FY 2017 at August 31, 2017 (12 Months)		
	Reappropriated Revenue	Unappropriated Revenue	Total	Reappropriated Revenue	Unappropriated Revenue	Total
Air Conditioning and Refrigeration Contractors						
License Fee		\$ 1,859,991.00	\$ 1,859,991.00		\$ 1,761,114.50	\$ 1,761,114.50
License Fee - Original					140.00	140.00
A/C CE Course Fees		10,200.00	10,200.00		11,100.00	11,100.00
ACR Convenience Fee	\$ 2,843.43		2,843.43	\$ 4,167.06		4,167.06
Penalty		248,939.60	248,939.60		348,810.39	348,810.39
TexasOnline Subscription Fee	98,034.30		98,034.30	91,712.00		91,712.00
Total, Air Conditioning and Refrigeration Contractors	\$ 100,877.73	\$ 2,119,130.60	\$ 2,220,028.33	\$ 95,879.06	\$ 2,121,164.89	\$ 2,217,043.95
Architectural Barriers						
Inspection Filing Fee-TDLR					\$ 130.84	\$ 130.84
Plan Review					175.00	175.00
Project Filing Fee-TDLR		\$ 4,299,733.75	\$ 4,299,733.75		4,145,263.57	4,145,263.57
Variance		25,350.00	25,350.00		42,500.00	42,500.00
Penalty		43,846.83	43,846.83		320,525.24	320,525.24
Variance Appeal		2,000.00	2,000.00		4,950.00	4,950.00
RAS Registration		145,900.00	145,900.00		142,750.00	142,750.00
AB/RAS CE Course Fees		2,200.00	2,200.00		3,300.00	3,300.00
Convenience Fee- AB	\$ 105,266.70		105,266.70	\$ 101,113.19		101,113.19
Sale of Publications	90.00		90.00	165.00		165.00
Third Party Reimbursement	28,237.00		28,237.00	1,165.00		1,165.00
Third Party Reimbursement-TAA Tuition	51,600.00		51,600.00	750.00		750.00
Total, Architectural Barriers	\$ 185,193.70	\$ 4,519,230.38	\$ 4,704,424.28	\$ 103,193.19	\$ 4,659,594.65	\$ 4,762,787.84
Athletic Trainer						
Athletic Trainer License Fee		\$ 430,331.00	\$ 430,331.00		\$ 493,867.00	\$ 493,867.00
Athletic Trainer License Penalty						
Athletic Trainer Subscription Fees	\$ 8,672.00		8,672.00	\$ 9,480.00	(772.00)	8,708.00
Total, Athletic Trainer	\$ 8,672.00	\$ 430,331.00	\$ 439,003.00	\$ 9,480.00	\$ 493,095.00	\$ 502,575.00
Auctioneers						
Auctioneer Exam Fee						
Auctioneer License Fee		\$ 109,600.00	\$ 109,600.00		\$ 111,117.00	\$ 111,117.00
Associate Auctioneer License Fee		1,715.00	1,715.00		1,796.00	1,796.00
Auctioneer Penalty		8,769.93	8,769.93		3,992.18	3,992.18
Auctioneer CE Course Fees		4,200.00	4,200.00		4,000.00	4,000.00
Auctioneer Convenience Fee	\$ 23.90		23.90	\$ 66.06		66.06
Auctioneer Education and Recovery Fund (AERF)	79,245.00		79,245.00	11,190.00		11,190.00
Auctioneer Education and Recovery Fund Interest	5,277.86		5,277.86	3,828.49		3,828.49
TexasOnline Subscription Fee	4,370.00		4,370.00	4,422.00		4,422.00
Third Party Reimbursement-AERF	240.00		240.00	420.00		420.00
Total, Auctioneers	\$ 89,156.76	\$ 124,284.93	\$ 213,441.69	\$ 19,926.55	\$ 120,905.18	\$ 140,831.73
Auto Parts Recyclers						
Auto Parts Recycler Fee		\$ 125,223.00	\$ 125,223.00		\$ 129,002.00	\$ 129,002.00
Auto Parts Convenience Fee	\$ 578.10		578.10	\$ 1,679.70		1,679.70
Auto Parts Recycler Penalty		31,860.39	31,860.39		97,636.88	97,636.88
TexasOnline Subscription Fee	5,122.00		5,122.00	5,144.00		5,144.00
Total, Auto Parts Recyclers	\$ 5,700.10	\$ 157,083.39	\$ 162,783.49	\$ 6,823.70	\$ 226,638.88	\$ 233,462.58
Barbering						
Barber License Fees		\$ 995,460.50	\$ 995,460.50		\$ 942,867.93	\$ 942,867.93
Convenience Fee	\$ 4,285.57		4,285.57	\$ 3,334.99		3,334.99
Fines & Penalties		263,422.77	263,422.77		225,229.91	225,229.91
Barber Publication	167,625.56	50.00	167,675.56	156,790.29		156,790.29
Third Party Reimbursement-Barber Tuition Acct Fee						
Total, Barbering	\$ 171,911.13	\$ 1,258,933.27	\$ 1,430,844.40	\$ 160,125.28	\$ 1,168,097.84	\$ 1,328,223.12
Behavior Analysts						
BHV License Fee		\$ 221,152.00	\$ 221,152.00	\$ -	\$ -	\$ -
BHV Convenience Fee	\$ 5.67		5.67			
BHV Fines and Penalties						
BHV Subscription Fees	5,528.00		5,528.00			
Total, Behavior Analyst	\$ 5,533.67	\$ 221,152.00	\$ 226,685.67	\$ -	\$ -	\$ -

TEXAS DEPARTMENT OF LICENSING AND REGULATION (452)

Schedule 7 - Detail Statement of Revenue Generated by Agency Program or Activity
 Month Ended August 31, 2018 with Comparative Totals for August 31, 2017

	FY 2018 at August 31, 2018 (12 Months)			FY 2017 at August 31, 2017 (12 Months)		
	Reappropriated Revenue	Unappropriated Revenue	Total	Reappropriated Revenue	Unappropriated Revenue	Total
Boiler Inspections						
Boiler Inspection Fees		\$ 2,841,532.60	\$ 2,841,532.60	\$ 2,953,528.06	\$ 2,953,528.06	\$ 2,953,528.06
Penalty		250.00	250.00	26,420.00	26,420.00	26,420.00
Special Inspection Fees	\$ 175,261.49	316,000.00	491,261.49	\$ 130,660.00	314,300.00	444,900.00
Commission Exam Fee						
Commission Fee		13,535.00	13,535.00		12,450.00	12,450.00
Convenience Fee	18,801.69		18,801.69	14,577.20		14,577.20
Total Boiler Inspections	\$ 194,063.18	\$ 3,171,317.60	\$ 3,365,380.78	\$ 145,177.20	\$ 3,306,698.06	\$ 3,451,875.26
Combative Sports						
Boxing Gross Receipts Tax		\$ 544,611.47	\$ 544,611.47	\$ 30,000.00	\$ 701,098.97	\$ 731,098.97
Combative Sports Per Event Fee		10,800.00	10,800.00	9,923.80	9,923.80	9,923.80
Boxing Promoters License		41,663.38	41,663.38	70,208.38	70,208.38	70,208.38
Boxing License Fee		15,040.00	15,040.00	14,780.00	14,780.00	14,780.00
Manager License Fee		2,700.00	2,700.00	2,800.00	2,800.00	2,800.00
Matehunker License Fee		1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Combative Sports Federal ID Card		9,640.00	9,640.00	10,600.00	10,600.00	10,600.00
Judge and Referee License Fee		13,525.00	13,525.00	13,750.00	13,750.00	13,750.00
Seconds License Fee		39,160.00	39,160.00	43,000.00	43,000.00	43,000.00
Combative Sports Event Coordinator		200.00	200.00	1,500.00	1,500.00	1,500.00
Boxing Penalty		36,407.06	36,407.06		21,189.00	21,189.00
Convenience Fee						
Total Combative Sports	\$ -	\$ 714,746.91	\$ 714,746.91	\$ 30,000.00	\$ 889,850.15	\$ 919,850.15
Code Enforcement Officers						
CEO License Fees		\$ 99,201.50	\$ 99,201.50	\$ -	\$ -	\$ -
CEO Fines and Penalties		-	-	-	-	-
CEO Subscription Fees	\$ 3,684.00		3,684.00	\$ -		-
Total Code Enforcement Officers	\$ 3,684.00	\$ 99,201.50	\$ 102,885.50	\$ -	\$ -	\$ -
Cosmetology						
Cosmetology License Fees		\$ 7,113,477.33	\$ 7,113,477.33	\$ 6,928,843.79	\$ 6,928,843.79	\$ 6,928,843.79
Cosmetology School Inspection		2,000.00	2,000.00	2,200.00	2,200.00	2,200.00
Cosmetology CE Course/Record Fees		457,995.90	457,995.90	489,495.00	489,495.00	489,495.00
Cosmetology Transcripts	\$ 52,380.00		52,380.00	\$ 49,620.00		49,620.00
Cosmetology Publication	2,261,790.77		2,261,790.77	2,160,605.30		2,160,605.30
Cosmetology Fine & Penalties		674,833.67	674,833.67	975,045.86	975,045.86	975,045.86
Convenience Fee	11,960.97		11,960.97	14,458.94	(1.38)	14,457.56
3rd Party Reimbursement-Cosmetology Tuition Acct	80,580.00		80,580.00			
Total Cosmetology	\$ 2,406,711.74	\$ 8,248,306.90	\$ 10,655,018.64	\$ 2,224,664.24	\$ 8,395,583.27	\$ 10,620,247.51
Dietician						
Dietician License Fee	\$ -	\$ 270,327.50	\$ 270,327.50	\$ 299,850.50	\$ 299,850.50	\$ 299,850.50
Dietician Penalty		\$ 50.00	50.00			
Dietician Subscription Fee	8,550.00		8,550.00	9,585.00		9,585.00
Total Dietician	\$ 8,550.00	\$ 270,377.50	\$ 278,927.50	\$ 9,585.00	\$ 299,850.50	\$ 309,435.50
Dyslexia						
Dyslexia License Fee		\$ 64,040.00	\$ 64,040.00	\$ 83,488.00	\$ 83,488.00	\$ 83,488.00
Dyslexia Penalty						
Dyslexia Subscription Fee	\$ 1,660.00		1,660.00	\$ 1,228.00		1,228.00
Total Dyslexia	\$ 1,660.00	\$ 64,040.00	\$ 65,700.00	\$ 1,228.00	\$ 83,488.00	\$ 84,716.00
Drivers Education						
DES License/Certificate Fee		\$ 1,757,900.33	\$ 1,757,900.33	\$ (150.00)	\$ 1,511,700.95	\$ 1,511,550.95
DES Fines & Penalties		6,187.50	6,187.50	6,000.00	6,000.00	6,000.00
DES Course/Provider Fees						
DES Convenience Fees	\$ 130,836.47		130,836.47	112,213.85	400.00	112,613.85
DPS Course/School Packets						
DES Trust Deposit	21,304.80		21,304.80			
DES Parent Taught Packets	3,100,242.20		3,100,242.20	2,853,202.20		2,853,202.20
Total Drivers Education	\$ 3,252,383.47	\$ 1,764,087.83	\$ 5,016,471.30	\$ 2,965,266.05	\$ 1,518,100.95	\$ 4,483,367.00

TEXAS DEPARTMENT OF LICENSING AND REGULATION (452)

Schedule 7 - Detail Statement of Revenue Generated by Agency Program or Activity
Month Ended August 31, 2018 with Comparative Totals for August 31, 2017

	FY 2018 at August 31, 2018 (12 Months)			FY 2017 at August 31, 2017 (12 Months)		
	Reappropriated Revenue	Unappropriated Revenue	Total	Reappropriated Revenue	Unappropriated Revenue	Total
Electricians						
Electrician License Fees		\$ 5,155,250.87	\$ 5,155,250.87		\$ 4,998,309.72	\$ 4,998,309.72
Electrician CE Provider Course Fees		17,100.00	17,100.00		15,100.00	15,100.00
Electrician Convenience Fees	\$ 2,623.12		2,623.12	\$ 4,127.27		4,127.27
Electrician Penalty Fees		174,923.75	174,923.75		232,727.42	232,727.42
TexasOnline Subscription Fee	299,609.07		299,609.07	281,880.00		281,880.00
Total, Electricians	\$ 302,233.19	\$ 5,347,273.62	\$ 5,649,506.81	\$ 286,007.27	\$ 5,246,137.14	\$ 5,532,144.41
Elevator/Escalator Safety						
Elevator Inspector Registration		\$ 8,275.00	\$ 8,275.00		\$ 8,425.00	\$ 8,425.00
Elevator Contractor Registration		2,760.00	2,760.00		15,440.00	15,440.00
Elevator Duplicate Fee		1,725.00	1,725.00		2,150.00	2,150.00
Elevator Filing Fee		938,073.00	938,073.00		927,095.00	927,095.00
Elevator Lockout/Disconnect Fee		3,300.00	3,300.00		2,540.00	2,540.00
Elevator Penalty		126,187.09	126,187.09		217,279.95	217,279.95
Elevator Contractor License Renewal		17,365.00	17,365.00		16,675.00	16,675.00
Elevator New Technology Variance Technology		7,500.00	7,500.00		5,000.00	5,000.00
Elevator Responsible Party CE Course Fees		2,500.00	2,500.00		2,500.00	2,500.00
Elevator Waiver/Delay		4,770.00	4,770.00		3,800.00	3,800.00
Late Fee	\$ 240.00	130,463.40	130,703.40	\$ (240.00)	120,920.00	120,680.00
Plan Review Application		805,120.00	805,120.00		813,600.00	813,600.00
Third Party Reimbursement-Elevator Kit	20,600.00		20,600.00	21,800.00		21,800.00
Third Party Reimbursement-Responsible Party/Tuition						
Elevator - Convenience Fee	639.94		639.94	1,139.36		1,139.36
Total, Elevator/Escalator Safety	\$ 21,479.94	\$ 2,048,038.49	\$ 2,069,518.43	\$ 22,699.36	\$ 2,135,424.95	\$ 2,158,124.31
For Profit Legal Services						
LSC License and Renewal		\$ 219,289.00	\$ 219,289.00		\$ 220,469.00	\$ 220,469.00
LSC Differential		836,192.19	836,192.19		807,239.47	807,239.47
LSC Penalty		-	-		55.00	55.00
LSC Trust Deposit	\$ 50,000.00		50,000.00	\$ 50,000.00		50,000.00
LSC Convenience Fee	11.90		11.90	8.51		8.51
TexasOnline Subscription Fee	21,276.00		21,276.00	22,066.00		22,066.00
Total, For Profit Legal Services	\$ 71,287.90	\$ 1,055,481.19	\$ 1,126,769.09	\$ 72,074.51	\$ 1,027,763.47	\$ 1,099,837.98
Hearings Fitters Dispensers						
HDF License Fee		\$ 100,442.00	\$ 100,442.00		\$ 113,435.00	\$ 113,435.00
HDF Penalty Fee					500.00	500.00
HDF Subscription Fee	\$ 2,100.00		2,100.00	\$ 1,915.00		1,915.00
HDF CE Course Provider Fees		200.00	200.00		200.00	200.00
Total, Hearings Fitters Dispensers	\$ 2,100.00	\$ 100,642.00	\$ 102,742.00	\$ 1,915.00	\$ 114,135.00	\$ 116,050.00
Industrialized Housing and Buildings						
Manufacturer's Registration Fee		\$ 145,500.00	\$ 145,500.00		\$ 118,357.50	\$ 118,357.50
Third Party Inspection Agency		1,825.00	1,825.00		4,175.00	4,175.00
Builder Registration Fee		136,937.50	136,937.50		140,087.50	140,087.50
Design Review Agency's Registration Fee		2,900.00	2,900.00		2,400.00	2,400.00
Third Party Inspector		6,250.00	6,250.00		5,200.00	5,200.00
Special Inspection					1,439.86	1,439.86
Third Party Inspector Monitor						
Decals/Insignia		270,832.16	270,832.16		237,256.40	237,256.40
Certification Inspection		56,464.29	56,464.29		49,386.50	49,386.50
Penalty		15,250.00	15,250.00		5,625.00	5,625.00
Installation Permits		17,088.43	17,088.43		10,365.00	10,365.00
Total, Industrialized Housing and Buildings	\$ -	\$ 653,067.38	\$ 653,067.38	\$ 574,292.76	\$ 574,292.76	\$ 574,292.76
Laser Hair Removal						
LAS License Fees		\$ 265,868.00	\$ 265,868.00		\$ -	\$ -
LAS Subscription Fees	\$ 5,561.00		5,561.00	\$ -		-
Total, Laser Hair Removal	\$ 5,561.00	\$ 265,868.00	\$ 271,429.00	\$ -	\$ -	\$ -
Licensed Breeder						
Licensed Breeder License Fee	\$ -	\$ 62,769.00	\$ 62,769.00	\$ (500.00)	\$ 70,500.00	\$ 70,000.00
Breeder Training & Enforcement Donations						
Breeder Convenience Fee	81.07		81.07	203.63		203.63
Breeder Penalty	9,043.93		9,043.93	16,527.99		16,527.99
Total, License Breeder	\$ 9,125.00	\$ 62,769.00	\$ 71,894.00	\$ 16,231.62	\$ 70,500.00	\$ 86,731.62

TEXAS DEPARTMENT OF LICENSING AND REGULATION (452)

Schedule 7 - Detail Statement of Revenue Generated by Agency Program or Activity
 Month Ended August 31, 2018 with Comparative Totals for August 31, 2017

	FY 2018 at August 31, 2018 (12 Months)			FY 2017 at August 31, 2017 (12 Months)		
	Reappropriated Revenue	Unappropriated Revenue	Total	Reappropriated Revenue	Unappropriated Revenue	Total
Massage Therapists						
MAS License Fees	\$ -	\$ 1,563,549.00	\$ 1,563,549.00	\$ -	\$ -	\$ -
MAS Subscription Fees	56,326.00	-	56,326.00	-	-	-
MAS Fines and Penalties	-	42,306.00	42,306.00	-	-	-
Total, Massage Therapists	\$ 56,326.00	\$ 1,607,855.00	\$ 1,664,181.00	\$ -	\$ -	\$ -
Midwives						
Midwives License Fee	-	\$ 74,342.00	\$ 74,342.00	-	\$ 76,010.00	\$ 76,010.00
Midwives Subscription Fee	\$ 540.00	-	540.00	\$ 615.00	-	615.00
Midwives Fines & Penalties	-	500.00	500.00	-	250.00	250.00
Total, Midwives	\$ 540.00	\$ 74,842.00	\$ 75,382.00	\$ 615.00	\$ 76,260.00	\$ 76,875.00
Mold Assessors and Remediators						
MLD License Fees	-	\$ 610,322.00	\$ 610,322.00	-	\$ -	\$ -
MLD Notifications	-	14,750.58	14,750.58	-	-	-
MLD Convenience Fee	\$ 471.42	-	471.42	-	-	-
MLD Subscription Fees	18,299.00	-	18,299.00	-	-	-
MLD Fines and Penalties	-	-	-	-	-	-
Total, Mold Assessors and Remediators	\$ 18,770.42	\$ 625,072.58	\$ 643,843.00	\$ -	\$ -	\$ -
Offender Education Programs						
OEP License Fees	-	\$ 57,345.00	\$ 57,345.00	-	\$ -	\$ -
OEP Fines and Penalties	-	-	-	-	-	-
Total, Offender Education Programs	\$ -	\$ 57,345.00	\$ 57,345.00	\$ -	\$ -	\$ -
Orthotists & Prosthetists						
OPS License	-	\$ 149,732.00	\$ 149,732.00	-	\$ 184,182.00	\$ 184,182.00
OPS Fines and Penalties	-	5,250.00	5,250.00	-	20,000.00	20,000.00
OPS Subscription Fee	\$ 2,734.00	-	2,734.00	\$ 3,251.00	-	3,251.00
Total, OPS	\$ 2,734.00	\$ 154,972.00	\$ 157,706.00	\$ 3,251.00	\$ 204,182.00	\$ 207,433.00
Podiatrists						
POD License Fee	-	\$ 603,543.40	\$ 603,543.40	-	-	-
POD Subscription Fee	\$ 5,720.00	-	5,720.00	-	-	-
POD SB195 Pharmacy Board Tracking	-	13,885.60	13,885.60	-	-	-
POD Penalty	-	-	-	-	-	-
Total Podiatry	\$ 5,720.00	\$ 617,429.00	\$ 623,140.00	\$ -	\$ -	\$ -
Professional Employer Organizations						
Application Fee	-	-	-	-	-	-
License Fee	-	\$ 163,003.00	\$ 163,003.00	-	\$ 174,250.00	\$ 174,250.00
Penalty	-	-	-	-	-	-
Convenience Fee	-	-	-	-	-	-
Total, Personal Employee Organization	\$ -	\$ 163,003.00	\$ 163,003.00	\$ -	\$ 174,250.00	\$ 174,250.00
Polygraph Examiners						
Polygraph Examiner License Fees	-	\$ 92,650.20	\$ 92,650.20	-	\$ 97,300.00	\$ 97,300.00
Polygraph Convenience Fee	\$ 2.36	-	2.36	\$ 2.36	-	2.36
Polygraph CE Course Fees	-	500.00	500.00	-	800.00	800.00
Total, Polygraph Examiners	\$ 2.36	\$ 93,150.20	\$ 93,152.56	\$ 2.36	\$ 98,100.00	\$ 98,102.36
Property Tax Consultants						
Convenience Fees	\$ 25.92	-	25.92	\$ 68.49	-	68.49
Private CE Course Fees	-	\$ 3,400.00	3,400.00	-	\$ 3,700.00	3,700.00
License Fees	-	143,024.15	143,024.15	-	134,712.50	134,712.50
Professional Fee	-	-	-	-	800.00	800.00
Penalty	-	1,057.89	1,057.89	-	2,686.37	2,686.37
TexasOnline Subscription Fee	-	-	-	-	-	-
Total, Property Tax Consultants	\$ 25.92	\$ 147,482.04	\$ 147,507.96	\$ 68.49	\$ 141,898.87	\$ 141,967.36

TEXAS DEPARTMENT OF LICENSING AND REGULATION (452)

Schedule 7 - Detail Statement of Revenue Generated by Agency Program or Activity
 Month Ended August 31, 2018 with Comparative Totals for August 31, 2017

	FY 2018 at August 31, 2018 (12 Months)			FY 2017 at August 31, 2017 (12 Months)		
	Reappropriated Revenue	Unappropriated Revenue	Total	Reappropriated Revenue	Unappropriated Revenue	Total
Property Tax Professionals						
Convenience Fee	\$ 16.20		\$ 16.20	\$ 18.63		\$ 18.63
Property Tax Professional License Fee		\$ 189,137.50	189,137.50		\$ 183,828.00	183,828.00
Penalty			-		1,000.00	1,000.00
TexasOnline Subscription Fee	6,536.00		6,536.00	6,438.00		6,438.00
Total, Property Tax Professionals	\$ 6,552.20	\$ 189,137.50	\$ 195,689.70	\$ 6,456.63	\$ 184,828.00	\$ 191,284.63
Sanitation Registration						
SAN License Fees		\$ 71,713.00	\$ 71,713.00		\$ -	\$ -
SAN CE Course	\$ -	300.00	300.00	\$ -		-
SAN Subscription Fees	1,883.00		1,883.00	\$ -		-
SAN Fines and Penalties						
Total, Sanitation Registration	\$ 1,883.00	\$ 72,013.00	\$ 73,896.00	\$ -	\$ -	\$ -
Speech Pathologists & Audiologist						
SPA License Fee		\$ 1,124,686.50	\$ 1,124,686.50		\$ 1,252,523.00	\$ 1,252,523.00
SPA Penalty		21,100.00	21,100.00		7,300.00	7,300.00
SPA Subscription Fees	\$ 33,562.00	(6.00)	33,556.00	\$ 37,524.00	-	37,524.00
Total Spa	\$ 33,562.00	\$ 1,145,780.50	\$ 1,179,342.50	\$ 37,524.00	\$ 1,259,823.00	\$ 1,297,347.00
Service Contract Providers						
Registration		\$ 217,125.00	\$ 217,125.00		\$ 221,305.00	\$ 221,305.00
Penalty		2,000.00	2,000.00		3,750.00	3,750.00
SCP Convenience Fee	\$ 2.43		2.43			-
SCP Trust Account						
IDR & SCP Quarterly Contract Fee		6,116.00	6,116.00		3,815.00	3,815.00
Total, Service Contract Providers	\$ 2.43	\$ 225,341.00	\$ 225,343.43	\$ -	\$ 228,870.00	\$ 228,870.00
Transportation Network Company						
License Fee	\$ -	\$ 94,500.00	\$ 94,500.00	\$ -	\$ -	\$ -
Penalty						
Total, Transportation Network Company	\$ -	\$ 94,500.00	\$ 94,500.00	\$ -	\$ -	\$ -
Temporary Common Worker Providers						
License Fee	\$ -	\$ 795.00	\$ 795.00		\$ 2,970.00	\$ 2,970.00
Penalty						
Total, Temporary Common Worker Providers	\$ -	\$ 795.00	\$ 795.00		\$ 2,970.00	\$ 2,970.00
Tow Truck / Operators						
Tow Truck / Operators		\$ 4,373,752.72	\$ 4,373,752.72		\$ 3,909,585.11	\$ 3,909,585.11
Tow Truck / Operators Fines and Penalties		332,633.83	332,633.83		501,410.07	501,410.07
Tow Truck Credit Card Convenience Fee	\$ 31,444.19		31,444.19	\$ 33,423.89		33,423.89
Tow Truck CE Course/Record Fees		42,143.00	42,143.00		41,430.00	41,430.00
Tow Truck Subscription Fees	99,899.00		99,899.00	87,090.00		87,090.00
Tow -VSP Dual Employee Fees		(3,408.00)	(3,408.00)		500,943.00	500,943.00
Tow -VSP Dual Employee Fee Subscription Fee	(34.00)		(34.00)	12,577.00		12,577.00
Tow -VSP Dual Employee Fines and Penalties		6,667.16	6,667.16		14,771.27	14,771.27
Tow -VSP Dual Employee Convenience Fees	120.71		120.71	353.90		353.90
Total, Tow Truck / Operators	\$ 131,429.90	\$ 4,751,810.73	\$ 4,883,240.63	\$ 135,444.79	\$ 4,968,139.45	\$ 5,101,584.24
Vehicle Booting						
Vehicle Booting Fees		\$ 6,476.00	\$ 6,476.00		\$ 10,854.00	\$ 10,854.00
Vehicle Booting Penalty						
Vehicle Booting Credit Card Convenience Fee				\$ 2.43		2.43
Vehicle Booting CE Course Fees		200.00	200.00		200.00	200.00
TexasOnline Subscription Fee	\$ 174.00		174.00	249.00		249.00
Total, Vehicle Booting	\$ 174.00	\$ 6,676.00	\$ 6,850.00	\$ 251.43	\$ 11,054.00	\$ 11,305.43
Vehicle Protection Product Warrantors						
Registration Fee					\$ 29,640.00	\$ 29,640.00
Fines & Penalties						
Convenience Fee						
Total, Vehicle Protection Product Warrantors	\$ -	\$ -	\$ -	\$ -	\$ 29,640.00	\$ 29,640.00

UNAUDITED

TEXAS DEPARTMENT OF LICENSING AND REGULATION (452)

Schedule 7 - Detail Statement of Revenue Generated by Agency Program or Activity
Month Ended August 31, 2018 with Comparative Totals for August 31, 2017

	FY 2018 at August 31, 2018 (12 Months)			FY 2017 at August 31, 2017 (12 Months)		
	Reappropriated Revenue	Unappropriated Revenue	Total	Reappropriated Revenue	Unappropriated Revenue	Total
Vehicle Storage Facilities						
Registration Fee		\$ 735,393.00	\$ 735,393.00		\$ 757,522.50	\$ 757,522.50
Convenience Fee	\$ 2,734.61		2,734.61	\$ 5,013.97		5,013.97
Penalty		205,513.27	205,513.27		379,882.49	379,882.49
TexasOnline Subscription Fee	17,507.00		17,507.00	18,019.00		18,019.00
Total, Vehicle Storage Facilities	\$ 20,241.61	\$ 940,906.27	\$ 961,147.88	\$ 23,032.97	\$ 1,137,404.99	\$ 1,160,437.96
Water Well Drillers and Pump Installers						
Application/Exam Fee		\$ 19,555.00	\$ 19,555.00	\$ 23,490.00		\$ 23,490.00
Convenience Fee	\$ 102.01		102.01	\$ 123.75		123.75
License Fee		25,827.50	25,827.50		30,730.00	30,730.00
WWE CE Course Fees		8,300.00	8,300.00		4,400.00	4,400.00
Renewal Fee		480,206.99	480,206.99		476,578.50	476,578.50
Late Fee						
Fines and Penalties		22,576.59	22,576.59		29,740.51	29,740.51
Variance		5,700.00	5,700.00		10,500.00	10,500.00
TexasOnline Subscription Fee	2,660.00		2,660.00	135.00		135.00
Total, Water Well Drillers and Pump Installers	\$ 2,762.01	\$ 562,166.08	\$ 564,928.09	\$ 258.75	\$ 575,439.01	\$ 575,697.76
Weather Modification						
Weather Modification License		\$ 9,750.00	\$ 9,750.00		\$ 5,250.00	\$ 5,250.00
Weather Modification Permit		950.00	950.00		100.00	100.00
Weather Modification Penalty						
Total, Weather Modification	\$ -	\$ 10,700.00	\$ 10,700.00	\$ -	\$ 5,350.00	\$ 5,350.00
Continuing Education Providers						
Continuing Education Provider Fees		\$ 62,420.00	\$ 62,420.00		\$ 61,900.00	\$ 61,900.00
Continuing Education Provider Penalties		8,040.00	8,040.00		12,800.00	12,800.00
Convenience Fees - CE Provider						
Total, Continuing Education	\$ -	\$ 70,460.00	\$ 70,460.00	\$ -	\$ 74,700.00	\$ 74,700.00
Information Services Interagency Contract	\$ 10,882.00		\$ 10,882.00	\$ 10,882.00		\$ 10,882.00
Copies	\$ 224,043.83		\$ 224,043.83	\$ 193,946.59	\$ (356.00)	\$ 193,590.59
Return Checks		\$ 9,000.00	\$ 9,000.00		\$ 8,480.00	\$ 8,480.00
Other Miscellaneous Governmental Revenue		\$ 114,089.85	\$ 114,089.85		\$ 259,600.16	\$ 259,600.16
Taxes						
Sale Tax		\$ 198,691.60	\$ 198,691.60		\$ 188,780.38	\$ 188,780.38
Distribution of Revenues Generated:						
Deposited into General Revenue Fund (Fund 0001)	\$ 7,276,772.33	\$ 44,628,504.04	\$ 51,905,276.37	\$ 6,564,571.55	\$ 42,080,734.55	\$ 48,645,306.10
Deposited into GR Dedicated Account (0108)			-			-
Deposited into GR Dedicated Account (5081)			-			-
Deposited into Driving School Trust Fund (0829)			-			-
Deposited into AERF (Fund 0898)	84,762.86		84,762.86	15,438.40		15,438.49
Deposited into Trust Fund (0846) LSC & SCP			-			-
Total Revenue Generated	\$ 7,361,535.19	\$ 44,628,504.04	\$ 51,990,039.23	\$ 6,580,010.04	\$ 42,080,734.55	\$ 48,660,744.59





