

Annual Financial Report
For the Year Ended August 31, 2018

Prepared for:
Texas Board of Professional Land Surveying
Other Oversight Bodies

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

**TEXAS BOARD OF
PROFESSIONAL LAND SURVEYING**

ANNUAL FINANCIAL REPORT

For The Year Ended August 31, 2018

Marcelino A. Estrada
Executive Director

TABLE OF CONTENTS

UNAUDITED

Texas State Board of Professional Land Surveying (464)

TABLE OF CONTENTS

TRANSMITTAL LETTER

FINANCIAL STATEMENTS

DAFR 8580: Balance Sheet – Governmental & Proprietary Fund Types

DAFR 8590: Operating Statement – Governmental Funds

DAFR 8585: Statement of Net Assets – Fiduciary Funds

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

NOTES TO FINANCIAL STATEMENTS

October 1, 2018

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

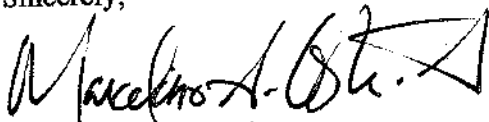
Ladies and Gentlemen:

We are pleased to submit the Annual Financial Report of the Texas Board of Professional Land Surveying for the year ended August 31, 2018, in compliance with Texas Government Code Annotated §2101.011 and in accordance with the requirements established by the Comptroller of Public Accounts.

Due to the statewide requirements embedded in Governmental Accounting Standards Board (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 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 Julia Estrada or me at (512) 239-5263.

Sincerely,



Marcelino A. Estrada
Executive Director

DAFR8580 464 APR 02 13 BPLS RJE R464 2(ORG) () () 3(FND) () 3(GLA) () () USAS 01 01
 CYCLE: 09/27/18 21:09 6772 RUN DATE: 09/27/18 TIME: 22:39 27 CFY: 19 CFM: 01 LCY: 17 LCM: 11 FICHE: 464 18

(AGY) 464 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (PRJ) (SSL) (SS2)

TX BOARD OF PROFESSIONAL LAND SURVEYING (464)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (PFS)
 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 CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	0045	CASH IN STATE TREASURY		8,893,224.77-	8,440,425.30-
		0047	SHARED CASH		.00	.00
		0048	LEGISLATIVE CASH		8,893,224.77	8,440,425.30
GL CLS 004 CA CASH IN STATE TREASURY					.00	.00
01	020	9000	LEGISLATIVE APPROPRIATIONS		105,730.25	76,903.01
GL CLS 020 CA LEGISLATIVE APPROPRIATIONS					105,730.25	76,903.01
01	072	0284	DUE FROM OTHER AGENCIES		.00	.00
		0284	DUE FROM OTHER AGENCIES	70101480	.00	.00
GL CLS 072 CA DUE FROM OTHER AGENCIES					.00	.00
01	080	0285	CONSUM. INVENTORIES (MAT. AND SUPPLI		3,852.96	2,336.05
GL CLS 080 CA CONSUMABLE INVENTORIES					3,852.96	2,336.05
* GLA CAT 01 CURRENT ASSETS					109,583.21	79,239.06
06	151	0345	FURNITURE/EQUIPMENT		.00	.00
GL CLS 151 FURNITURE AND EQUIPMENT, NET					.00	.00
* GLA CAT 06 NON-CURRENT ASSETS					.00	.00
11	190	0410	AMTS TO BE PROVI FY-OTHER OBLIGATION		.00	.00
GL CLS 190 RETIREMNT OF OTHR GENERAL LONG-TERM DEBT					.00	.00
* GLA CAT 11 OTHER DEBITS					.00	.00
** TOTAL ASSETS AND OTHER DEBITS					109,583.21	79,239.06

21 200 1009 VOUCHERS PAYABLE
1010 ACCOUNTS PAYABLE

89.64-
.00

326.76-
.80

GL CLS 200 CL ACCOUNTS PAYABLE

89.64-

326.76-

TX BOARD OF PROFESSIONAL LAND SURVEYING (464)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD= ADJUSTMENT FY= 18

PERCENT OF YEAR ELAPSED: 100%

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
21	203	1015	PAYROLL PAYABLE		36,033.50-	31,990.61-
	GL CLS	203	CL PAYROLL PAYABLE		36,033.50-	31,990.61-
21	211	1050	DUE TO OTHER AGENCIES		.00	.00
		1050	DUE TO OTHER AGENCIES	32001650	.00	.00
		1050	DUE TO OTHER AGENCIES	90200010	.00	.00
	GL CLS	211	CL DUE TO OTHER AGENCIES		.00	.00
21	230	1025	CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
	GL CLS	230	CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
21	300	1149	FUNDS HELD FOR OTHERS		.00	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00
	* GLA CAT	21	CURRENT LIABILITIES		36,123.14-	32,317.37-
	** TOTAL LIABILITIES AND OTHER CREDITS				36,123.14-	32,317.37-
51	360	2050	FD BAL-RESERVED FOR ENCUMBRANCES		.00	.00
	GL CLS	360	FD BAL RESERVED FOR ENCUMBRANCES		.00	.00
51	362	2075	FD BAL-RESERVED FOR CONSUM. INVENT.		.00	.00
	GL CLS	362	FD BAL RESERVED FOR INVENTORIES		.00	.00
51	510	2301	FD BAL-NONSPND FOR INVENTORY		3,852.96-	2,336.05-
		2302	FD BAL-NONSPND FOR PREPAID ITEMS		.00	.00
	GL CLS	510	FD BAL-NONSPENDABLE		3,852.96-	2,336.05-
51	550	****	2325-POST CLS FFS FB UNASSIGNED		69,607.11-	44,585.64-

GL CLS 550 PD BAL-UNASSIGNED

69,607.11-

44,585.64-

51 620 2240 FB-UNRESERVED-UNDESIGNATED-OTHER
9999 FPS SYSTEM CLEARING - GL LEVEL ONLY

.00
.00

.00
.00

DAFR8580 464 APR 02 13 BPLS RJE R464 2(ORG) () () 3(FND) () 3(GLA) () () USAS 01 01
 CYCLE: 09/27/18 21:09 6772 RUN DATE: 09/27/18 TIME: 22:39 27 CFY: 19 CFM: 01 LCY: 17 LCM: 11 FICRE: 464 18

TX BOARD OF PROFESSIONAL LAND SURVEYING (464)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

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 CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51	630	2030	INVESTMENT IN GENERAL FIXED ASSETS		.00	.00
		2055	FB - UNKNCOM APPROP - SUBJECT TO LAP		.00	.00
	GL CLS	630	OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
51	800	9003	ENCUMBRANCES (REPORTING AGENCIES)		.00	.00
		9005	BUDGET RESERVATION FOR ENCUMBRANCES		.00	.00
	GL CLS	800	BUDGETARY		.00	.00
51	950	9202	PAYROLL SYSTEM CLEARING		.00	.00
	GL CLS	950	SYSTEM ACCOUNTS		.00	.00
* GLA CAT	51		FUND BALANCE (DEFICITS)		73,460.07-	46,921.69-
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					73,460.07-	46,921.69-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					109,583.21-	79,239.06-
* GAAP FUND		0001	GENERAL REVENUE (0001)-GENERAL		.00	.00

DAFR8580 464 APR 02 13 BPLS RTE R464 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 09/27/18 21:09 6772 RUN DATE: 09/27/18 TIME: 22:39 27 CFY: 19 CFM: 01 LCY: 17 LCM: 11 FICHS: 464 18 01 01
 (AGY) 464 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (ERJ) (SS1) (SS2)

TX BOARD OF PROFESSIONAL LAND SURVEYING (464)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 PROC SYSTEM PAGE 4

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0074 LAND SURVEYING FD (0074)-GENERAL

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	0045	CASH IN STATE TREASURY		.00	.00
		0047	SHARED CASH		.00	.00
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
01	065	0279	CA INTERFUND RECEIVABLE-NO POST DOC		.00	.00
	GL CLS	065	CA INTERFUND RECEIVABLE		.00	.00
01	080	0285	CONSUM. INVENTORIES (MAT. AND SUPPLI		.00	.00
	GL CLS	080	CA CONSUMABLE INVENTORIES		.00	.00
	* GLA CAT	01	CURRENT ASSETS		.00	.00
	**	TOTAL ASSETS AND OTHER DEBITS			.00	.00
21	200	1009	VOUCHERS PAYABLE		.00	.00
		1010	ACCOUNTS PAYABLE		.00	.00
	GL CLS	200	CL ACCOUNTS PAYABLE		.00	.00
21	203	1015	PAYROLL PAYABLE		.00	.00
	GL CLS	203	CL PAYROLL PAYABLE		.00	.00
21	205	1049	CL INTERFUND PAYABLE		.00	.00
	GL CLS	205	CL INTERFUND PAYABLE		.00	.00
21	300	1149	FUNDS HELD FOR OTHERS		.00	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00

* GLA CAT 21 CURRENT LIABILITIES

.00

.00

** TOTAL LIABILITIES AND OTHER CREDITS

.00

.00

TX BOARD OF PROFESSIONAL LAND SURVEYING (464)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD= ADJUSTMENT FY= 18

PROD SYSTEM
 PAGE 5

PERCENT OF YEAR ELAPSED: 100%

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0074 LAND SURVEYING FD (0074)-GENERAL

GL	GL	COMP	AGY	CURRENT	PRIOR
CAT	CLASS	GL	GL	YEAR	YEAR
51	362	2075		.00	.00
	GL CLS	362			
				.00	.00
51	620	2240		.00	.00
		9999		.00	.00
	GL CLS	620		.00	.00
51	630	2060		.00	.00
	GL CLS	630		.00	.00
51	950	9200		.00	.00
		9201		.00	.00
		9202		.00	.00
	GL CLS	950		.00	.00
	* GLA CAT	51		.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	0074		.00	.00
	* GAAP FUND TYPE	01		.00	.00

DAFR8580 464 APR 02 13 BPLS RJE R464 2(ORG) () () 3(FND) () 3(GLA) () () USAS 01 11
 CYCLE: 09/27/18 21:09 6772 RUN DATE: 09/27/18 TIME: 22:39 27 CFY: 19 CFM: 01 LCT: 17 LCM: 11 FICHR: 464 18

(AGY)464 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (ASL) (GRT) (PRJ) (SS1) (SS2)

TX BOARD OF PROFESSIONAL LAND SURVEYING (464)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD= ADJUSTMENT FY= 18

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM PAGE 6

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

GL	GL	COMP	TITLE	AGY	CURRENT	PRIOR
CAT	CLASS	GL		GL	YEAR	YEAR
06	151	0345	FURNITURE/EQUIPMENT		.00	.00
	GL CLS	151	FURNITURE AND EQUIPMENT, NET		.00	.00
*	GLA CAT	06	NON-CURRENT ASSETS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				.00	.00
51	620	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51	630	2030	INVESTMENT IN GENERAL FIXED ASSETS		.00	.00
	GL CLS	630	OBSOLETE FB ACCTS UNDER CASE 34		.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	9998	GEN FIXED ASSETS ACCT GROUP		.00	.00
*	GAAP FUND TYPE	11	CAPITAL ASSET BASIS CONVERSION ADJUSTMNTS		.00	.00

DAFR8580 464 AFR 02 13 BPLS RJE R464 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 09/27/18 21:09 5772 RUN DATE: 09/27/18 TIME: 22:39 27 CFY: 19 CFM: 01 LCY: 17 LCM: 11 FICHE: 464 18 01 12

(AGY) 464 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2) (SS2)

TX BOARD OF PROFESSIONAL LAND SURVEYING (464)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 PROD SYSTEM PAGE 7

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
11	190	0410	AMTS TO BE PROVI FY-OTHER OBLIGATION		.00	.00
	GL CLS	190	RETIREMNT OF OTHR GENERAL LONG-TERM DEBT		.00	.00
*	GLA CAT	11	OTHER DEBITS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				.00	.00
21	230	1025	CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
	GL CLS	230	CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
*	GLA CAT	21	CURRENT LIABILITIES		.00	.00
**	TOTAL LIABILITIES AND OTHER CREDITS				.00	.00
51	620	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				.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	.00
*	GAAP FUND	9997	LONG-TERM LIABILITIES BASIS CONVERSION		.00	.00
*	GAAP FUND TYPE	12	LONG-TERM LIAB BASIS CONVERSION ADJUSTMT		.00	.00
*	GAAP FUND GROUP	01	GOVERNMENTAL		.00	.00
*	AGENCY	464			.00	.00

DAFR8590 464 APR 01 13 BPLS RJE R464 2(ORG) () 3(OBJ) 3(FND) () 0(GLA) () () USAS
 CYCLE: 09/27/18 21:09 6772 RUN DATE: 09/27/18 TIME: 22:39 27 CFY: 19 CFM: 01 LCY: 17 LCM: 11 FICHE: 464 01 01

(AGY) 464 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

TX BOARD OF PROFESSIONAL LAND SURVEYING (464)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 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

GAAP						CURRENT
GAAP	GAAP GL ACCT GL	GAAP	COMPT	TITLE		YEAR
CATEGORY	FUNC CLASS	ACCT SRC/OBJ	OBJ			
01		0005	9400	ORIGINAL BUDGET-COMMITTED		480,608.00
			9401	ORIGINAL BUDGET-COLLECTED		29,650.00-
* GAAP SRC/OBJ		0005		ORIGINAL APPROPRIATIONS		450,958.00
01		0006	9420	OASI ST MATCH TRF IN FROM 902-COMMITTED		20,769.82
			9425	INSUR-ST ED TRF IN FROM 327-COMMITTED		38,346.29
			9435	RETIR-ST MATCH TRF IN FROM 327-COMMITTED		27,606.25
			9440	BRP TRANSFER IN FROM 902-COMMITTED		0.00
* GAAP SRC/OBJ		0006		ADDITIONAL APPROPRIATIONS		86,722.36
01		0035	3175	PROFESSIONAL FEES		16,112.00
			3719	FEES-COPIES/FILING OF RECORDS		57.50
			3727	FEES - ADMINISTRATIVE SERVICES		11,880.90
			3879	CREDIT CARD & ELECT SVCS RELATED FEES		287.68
* GAAP SRC/OBJ		0035		LICENSES, FEES AND PERMITS		28,338.08
01		0065	3752	SALE OF PUBLICATION/ADVERTISING		1,100.00
* GAAP SRC/OBJ		0065		SALES OF GOODS AND SERVICES		1,100.00
01		0080	3788	DEFAULT DEPOSIT ADJUSTMENT - SUSPENSE		0.00
			3789	DEFAULT FUND-RETURN CHECKS		0.00
* GAAP SRC/OBJ		0080		OTHER		0.00
* GAAP CATEGORY 01				REVENUES		567,118.44
TOTAL REVENUES						567,118.44

04

0200	7001	SAL & WAGES (LINE ITEM EXEMPT)	74,862.96
	7002	SAL/WAGES-CLASS&N/C-PERM FOLIM	134,517.98
	7003	SAL/WAGES-CLASS&N/C-PERM FRTIM	75,841.92
	7017	ONE-TIME MERIT INCREASE	2,500.00

TX BOARD OF PROFESSIONAL LAND SURVEYING (464)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 18

PERCENT OF YEAR ELAPSED: 100%

FROD SYSTEM
 PAGE 2

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

GAAP		GL ACCT GL		GAAP	COMPT	TITLE	CURRENT
CATEGORY	FUNC	CLASS	ACCT	SRC/OBJ	OBJ		YEAR
04				0200	7022	LONGEVITY PAY	4,440.00
					7023	LUMP SUM TERMINATION PAYMENT	1,849.95
					7025	SALARY-PERDIEM ALLOWANCE	1,260.00
* GAAP SRC/OBJ				0200		SALARIES AND WAGES	295,272.81
04				0210	7032	EMPLOYEE RETIREMENT-ST CONTRIB	27,606.25
					7040	ADDL PAYROLL RETIREMENT CONTRIBUTION	1,429.33
					7041	EMPLOYEE INS PYMTS-EMPLR CONTR	38,346.29
					7042	PAYROLL HEALTH INSURANCE CONTRIBUTION	2,640.69
					7043	FICA EMPLOYER MATCHING CONTR	20,769.82
* GAAP SRC/OBJ				0210		PAYROLL RELATED COSTS	90,792.38
04				0220	7240	CONSULTANT SERVICES-OTHER	3,500.00
					7253	OTHER PROFESSIONAL SERVICES	6,230.19
* GAAP SRC/OBJ				0220		PROFESSIONAL FEES AND SERVICES	9,730.19
04				0230	7101	TRAV IN-STATE-PUB TRANS FARES	2,699.62
					7102	TRAV IN-STATE MILEAGE	21,504.26
					7105	TRAV IN-STATE-INCIDENTAL EXPEN	1,075.71
					7106	TRAVEL-IN-STATE MEALS/LODGING	3,626.00
					7110	TRAV INSTATE-BRD/CMSN MEMB MEAL/LODGE EXP	6,645.17
					7135	TRAVEL-IN STATE HOTEL OCCUPANCY TAX	0.00
* GAAP SRC/OBJ				0230		TRAVEL	35,550.76
04				0240	7291	POSTAL SERVICES	6,718.76
					7300	CONSUMABLES	3,574.87
					7303	SUBS, PERIODICALS & INFO SERV	182.90
					7334	PERSONAL PROP-FURN, EQUIP AND OTHER-EXP	503.67
					7377	PERSONAL PROP-COMPUTER EQUIPMENT-EXP	1,176.69
					7517	PERSONAL PROPERTY-TELECOMM EQUIPMENT-EXP	600.30
* GAAP SRC/OBJ				0240		MATERIALS AND SUPPLIES	12,757.19

04

0250	7276	COMMUNICATION SERVICES	2,997.00
	7504	TELECOMMS-MONTHLY CHARGE	2,215.58
	7516	TELECOMMS-OTHER SERV CHARGES	495.14

TX BOARD OF PROFESSIONAL LAND SURVEYING (464)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 18

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM
 PAGE 3

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

GAAP CATEGORY	GAAP FUNC	GL CLASS	GL ACCT	GAAP SRC/OBJ	COMPT OBJ	TITLE	CURRENT YEAR
	04			0250	7961	STS (TX-AN) TRANSFERS TO GR FUND 0001	328.32
*	GAAP SRC/OBJ			0250		COMMUNICATION AND UTILITIES	6,036.14
	04			0260	7267	FERS PROP-MAINT & REPAIR-COMP EQUIP-EXP	2,000.04
					7367	PERSONAL PROPERTY-MAINTENANCE & REPAIRS	1,655.04
*	GAAP SRC/OBJ			0260		REPAIRS AND MAINTENANCE	3,655.08
	04			0270	7406	RENTAL OF FURNISHINGS/EQUIPMT	1,459.59
*	GAAP SRC/OBJ			0270		RENTALS AND LEASES	1,459.59
	04			0280	7273	REPRODUCTION & PRINTING SERVS	279.60
*	GAAP SRC/OBJ			0280		PRINTING AND REPRODUCTION	279.60
	04			0340	7201	MEMBERSHIP DUES	6,500.00
					7210	FEES AND OTHER CHARGES	114.00
					7211	AWARDS	23.86
					7219	FEES FOR RECEIVING ELECTRONIC PAYMENTS	16,396.68
					7299	PURCHASED CONTRACTED SERVICES	5,600.00
					7947	ST OPC OF RISK MNGMT ASSESSMENTS	358.13
*	GAAP SRC/OBJ			0340		OTHER EXPENDITURES	28,992.67
*	GAAP CATEGORY 04					EXPENDITURES	484,526.41
TOTAL EXPENDITURES							484,526.41
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES							82,592.03
	05			0591	9515	APPROPRIATION TRANSFER OUT-COMMITTED	13,377.00-
*	GAAP SRC/OBJ			0591		LEGISLATIVE FINANCING USES	13,377.00-

05

* GAAP SRC/OBJ

0500 9580 LAPSED COMMITTED REVENUE APPROPRIATIONS
0500 APPROPRIATIONS LAPSED

42,676.65-

42,676.65-

DAFR8590 464 AFR 01 13 BPLS RUE R464 2(ORG) () 3(OBJ) 3(FND) () 0(GLA) () () USAS
 CYCLE: 09/27/18 21:09 6772 RUN DATE: 09/27/18 TIME: 22:39 27 CFY: 19 CFM: 01 LCY: 17 LCM: 11 FICHE: 464 01 01

TX BOARD OF PROFESSIONAL LAND SURVEYING (464)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 18

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM
 PAGE 4

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

GAAP						CURRENT		
GAAP	GAAP	GL	ACCT	GL	GAAP	COMPT	TITLE	YEAR
CATEGORY	FUNC	CLASS	ACCT	SRC/OBJ	OBJ			
* GAAP CATEGORY	05						OTHER FINANCING SOURCES (USES)	56,053.65-
TOTAL OTHER FINANCING SOURCES(USES)								56,053.65-
NET CHANGE IN FUND BALANCE								25,538.38
FUND BALANCE - BEGINNING								46,921.69
FUND BALANCE - BEGINNING, AS RESTATED								46,921.69
FUND BALANCE - ENDING								73,460.07
* GAAP FUND	0001						GENERAL REVENUE (0001)-GENERAL	73,460.07

DAFR8590 464 APR 01 13 BPLS RJE RA64 2(ORG) () 3(OBJ) 3(FND) () 0(GLA) () () USAS
 CYCLE: 09/27/18 21:09 6772 RUN DATE: 09/27/18 TIME: 22:39 27 CFY: 19 CFM: 01 LCY: 17 LCM: 11 FICHE: 464 01 01

(AGY) 464 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (FRJ) (SS1) (SS2)

TX BOARD OF PROFESSIONAL LAND SURVEYING (464)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

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 0074 LAND SURVEYING FD (0074)-GENERAL

GAAP						CURRENT
GAAP	GAAP GL	ACCT GL	GAAP	COMPT	TITLE	YEAR
CATEGORY	FUNC	CLASS	ACCT	SRC/OBJ	OBJ	

NET CHANGE IN FUND BALANCE						0.00
FUND BALANCE - BEGINNING						0.00
FUND BALANCE - BEGINNING, AS RESTATED						0.00
FUND BALANCE - ENDING						0.00
* GAAP FUND	0074				LAND SURVEYING FD (0074)-GENERAL	0.00
* GAAP FUND TY	01				GENERAL	73,460.07

DAFR8590 464 AFR 01 13 BPLS RJR R464 2(ORG) () 3(OBJ) 3(FND) () 0(GLA) () () USAS
 CYCLE: 09/27/18 21:09 6772 RUN DATE: 09/27/18 TIME: 22:39 27 CFY: 19 CPM: 01 LCY: 17 LCM: 11 FICHE: 464 01 11

(AGY) 464 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

TX BOARD OF PROFESSIONAL LAND SURVEYING (464)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 18

PROD SYSTEM
 *****PAGE 6

PERCENT OF YEAR ELAPSED: 100%

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

GAAP		GAAP		COMPT	TITLE	CURRENT
GAAP	GL ACCT	GL	GAAP	OBJ		YEAR
CATEGORY	FUNC	CLASS	ACCT SRC/OBJ	OBJ		

NET CHANGE IN FUND BALANCE						0.00
FUND BALANCE - BEGINNING						0.00
FUND BALANCE - BEGINNING, AS RESTATED						0.00
FUND BALANCE - ENDING						0.00
* GAAP FUND 9998					GEN FIXED ASSETS ACCT GROUP	0.00
* GAAP FUND TY 11					CAPITAL ASSET BASIS CONVERSION ADJUSTMNTS	0.00

DAFR8590 464 APR 01 13 BPLS RJE R464 2(ORG) () 3(OBJ) 3(FND) () 0(GLA) () () USAS
 CYCLE: 09/27/18 21:09 6772 RUN DATE: 09/27/18 TIME: 22:39 27 CFY: 19 CFM: 01 LCY: 17 LCM: 11 FICHE: 464 01 12

(AGY)464 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SSL) (SS2)

TX BOARD OF PROFESSIONAL LAND SURVEYING (464)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= '18

PROD SYSTEM
 *****PAGE 7

PERCENT OF YEAR ELAPSED: 100*

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

GAAP						CURRENT
GAAP	GAAP GL	ACCT GL	GAAP	COMPT	TITLE	YEAR
CATEGORY	FUNC	CLASS	ACCT	SRC/OBJ	OBJ	

NET CHANGE IN FUND BALANCE						0.00
FUND BALANCE - BEGINNING						0.00
FUND BALANCE - BEGINNING, AS RESTATED						0.00
FUND BALANCE - ENDING						0.00
* GAAP FUND	9997				LONG-TERM LIABILITIES BASIS CONVERSION	0.00
* GAAP FUND TY	12				LONG-TERM LIAB BASIS CONVERSION ADJUSTMT	0.00
* GAAP FD GRP	01				GOVERNMENTAL	73,460.07
* AGENCY	464					73,460.07

DAFR8585 464 APR 01 13 BPLS RJE R464 2(ORG) () () 3(END) () 3(GLA) () () USAS 03 09
 CYCLE: 09/27/18 21:09 6772 RUN DATE: 09/27/18 TIME: 22:39 27 CPY: 19 CPM: 01 LCM: 17 LCM: 11 FICHE: 464 18

(AGY) 464 (ORG) (PRG) (NAC) (APP) (END) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

TX BOARD OF PROFESSIONAL LAND SURVEYING (464)
 STATEMENT OF NET POSITION - NET POSITION FORMAT
 REPORT PERIOD- ADJUSTMENT FY= 18

PROD SYSTEM
 PAGE 1

PERCENT OF YEAR ELAPSED: 100%

GAAP FUND GROUP 03 FIDUCIARY
 GAAP FUND TYPE 09 AGENCY FUNDS
 GAAP FUND 0807 CHILD SUPPORT EMPLOY DEDUCT- OFFSET ACCT

GL CAT	GL CLS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
					.00	.00
01	004	0045	CASH IN STATE TREASURY		.00	.00
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
* GLA CAT 01 CURRENT ASSETS					.00	.00
** TOTAL ASSETS AND OTHER DEBITS					.00	.00
21	200	1009	VOUCHERS PAYABLE		.00	.00
	GL CLS	200	CL ACCOUNTS PAYABLE		.00	.00
21	300	1149	FUNDS HELD FOR OTHERS		.00	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00
* GLA CAT 21 CURRENT LIABILITIES					.00	.00
** TOTAL LIABILITIES AND OTHER CREDITS					.00	.00
45	372	****	2400-POST CLS FIDUC NET POSITION		.00	.00
	GL CLS	372	NET POSITION HELD IN TRUST-FIDUCIARY FDS		.00	.00
* GLA CAT 45 NET POSITION					.00	.00
** NET POSITION WITH CURRENT CHANGES					.00	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					.00	.00
* GAAP FUND 0807 CHILD SUPPORT EMPLOY DEDUCT- OFFSET ACCT					.00	.00

DAFR8585 464 APR 01 13 BELS RJE R464 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 09/27/18 21:09 5772 RUN DATE: 09/27/18 TIME: 22:39 27 CFY: 19 CFM: 01 LCY: 17 LCM: 11 FICHE: 464 18 03 09

(AGY) 464 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

TX BOARD OF PROFESSIONAL LAND SURVEYING (464)
 STATEMENT OF NET POSITION - NET POSITION FORMAT
 REPORT PERIOD= ADJUSTMENT FY= 18

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM
 *****PAGE 2

GAAP FUND GROUP 03 FIDUCIARY
 GAAP FUND TYPE 09 AGENCY FUNDS
 GAAP FUND 0900 DEPARTMENTAL SUSPENSE (0900) - AGENCY

GL	GL	COMP	AGY	CURRENT	PRIOR
CAT	CLS	GL	GL	YEAR	YEAR
TITLE					
01	004	0045		.00	.00
	GL CLS	004			
		CA CASH IN STATE TREASURY		.00	.00
* GLA CAT	01	CURRENT ASSETS		.00	.00
** TOTAL ASSETS AND OTHER DEBITS				.00	.00
21	200	1009		.00	.00
	GL CLS	200			
		CL ACCOUNTS PAYABLE		.00	.00
21	300	1149		.00	.00
	GL CLS	300			
		CL FUNDS HELD FOR OTHERS		.00	.00
* GLA CAT	21	CURRENT LIABILITIES		.00	.00
** TOTAL LIABILITIES AND OTHER CREDITS				.00	.00
45	372	****		.00	.00
	GL CLS	372			
		NET POSITION HELD IN TRUST-FIDUCIARY FDS		.00	.00
* GLA CAT	45	NET POSITION		.00	.00
** NET POSITION WITH CURRENT CHANGES				.00	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	.00
* GAAP FUND	0900	DEPARTMENTAL SUSPENSE (0900) - AGENCY		.00	.00

DAPR8585 464 AFR 01 13 BPLS RJE R464 2(ORG) () () 3(FND) () 3(GLA) () () USAS 03 09
 CYCLE: 09/27/18 21:09 6772 RUN DATE: 09/27/18 TIME: 22:39 27 CFY: 19 CFM: 01 LCY: 17 LCM: 11 FICHE: 464 18

(AGY) 464 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

TX BOARD OF PROFESSIONAL LAND SURVEYING (464)
 STATEMENT OF NET POSITION - NET POSITION FORMAT
 REPORT PERIOD= ADJUSTMENT FY= 18

PROD SYSTEM
 PAGE 3

PERCENT OF YEAR ELAPSED: 100%

GAAP FUND GROUP 03 FIDUCIARY
 GAAP FUND TYPE 09 AGENCY FUNDS
 GAAP FUND 0942 TEXAS AVER HOLD-TRANSMIT 401K(0942) AGENCY

GL CAT	GL CLS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	0045	CASH IN STATE TREASURY		.00	.00
		0047	SHARED CASH		.00	.00
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
01	052	0231	ACCTS. RECEIVABLE - UNBILLED		.00	.00
	GL CLS	052	CA ACCOUNTS RECEIVABLES, NET		.00	.00
* GLA CAT 01 CURRENT ASSETS					.00	.00
** TOTAL ASSETS AND OTHER DEBITS					.00	.00
21	300	1149	FONDS HELD FOR OTHERS		.00	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00
* GLA CAT 21 CURRENT LIABILITIES					.00	.00
** TOTAL LIABILITIES AND OTHER CREDITS					.00	.00
45	372	****	2400-POST CLS FIDUC NET POSITION		.00	.00
	GL CLS	372	NET POSITION HELD IN TRUST-FIDUCIARY FDS		.00	.00
* GLA CAT 45 NET POSITION					.00	.00
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		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

** NET POSITION WITH CURRENT CHANGES

.00

.00

** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION

.00

.00

* GAAP FUND 0942 TEXASAVR HOLD-TRNSMIT 401K(0942)AGENCY

.00

.00

DAFR8585 464 APR 01 13 BPLS RJE R464 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 09/27/18 21:09 6772 RUN DATE: 09/27/18 TIME: 22:39 27 CFY: 19 CFM: 01 LCY: 17 LCM: 11 FICHE: 464 18 03 09

(AGY) 464 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (FRJ) (SS1) (SS2)

TX BOARD OF PROFESSIONAL LAND SURVEYING (464)
 STATEMENT OF NET POSITION - NET POSITION FORMAT
 REPORT PERIOD= ADJUSTMENT FY= 18

PROD SYSTEM

PERCENT OF YEAR ELAPSED: 100%

PAGE 4

 GAAP FUND GROUP 03 FIDUCIARY
 GAAP FUND TYPE 09 AGENCY FUNDS
 GAAP FUND 0980 DIRECT DEPOSIT CORRECTION(0980)-AGENCY

GL	GL	COMP	AGY	CURRENT	PRIOR
CAT	CLS	GL	GL	YEAR	YEAR
TITLE					
01	004	0045		.00	.00
	GL CLS	004		.00	.00
*	GLA CAT	01		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS			.00	.00
21	300	1149		.00	.00
	GL CLS	300		.00	.00
*	GLA CAT	21		.00	.00
**	TOTAL LIABILITIES AND OTHER CREDITS			.00	.00
45	372	****		.00	.00
	GL CLS	372		.00	.00
*	GLA CAT	45		.00	.00
**	NET POSITION WITH CURRENT CHANGES			.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION			.00	.00
*	GAAP FUND	0980		.00	.00

DAFR8585 464 APR 01 13 BPLS RJE R464 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 09/27/18 21:09 6772 RUN DATE: 09/27/18 TIME: 22:39 27 CY: 19 CFM: 01 LCY: 17 LCM: 11 FICHE: 464 18 03 09

(AGY)464 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (FRJ) (SS1) (SS2)

TX BOARD OF PROFESSIONAL LAND SURVEYING (464)
 STATEMENT OF NET POSITION - NET POSITION FORMAT
 REPORT PERIOD= ADJUSTMENT FY= 18

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM
 PAGE 5

GAAP FUND GROUP 03 FIDUCIARY
 GAAP FUND TYPE 09 AGENCY FUNDS
 GAAP FUND 1000 UNAPPROPRIATED GENERAL REVENUE

GL	GL	COMP	AGY	CURRENT	PRIOR
CAT	CLS	TITLE	GL	YEAR	YEAR
01	004	0045 CASH IN STATE TREASURY		.00	.00
		0047 SHARED CASH		.00	.00
	GL CLS	004 CA CASH IN STATE TREASURY		.00	.00
*	GLA CAT	01 CURRENT ASSETS		.00	.00
**		TOTAL ASSETS AND OTHER DEBITS		.00	.00
21	200	1009 VOUCHERS PAYABLE		.00	.00
	GL CLS	200 CL ACCOUNTS PAYABLE		.00	.00
21	300	1149 FUNDS HELD FOR OTHERS		.00	.00
	GL CLS	300 CL FUNDS HELD FOR OTHERS		.00	.00
*	GLA CAT	21 CURRENT LIABILITIES		.00	.00
**		TOTAL LIABILITIES AND OTHER CREDITS		.00	.00
45	372	**** 2400-POST CLS FIDUC NET POSITION		.00	.00
	GL CLS	372 NET POSITION HELD IN TRUST-FIDUCIARY FDS		.00	.00
*	GLA CAT	45 NET POSITION		.00	.00
51	620	2240 FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		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

** NET POSITION WITH CURRENT CHANGES	.00	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION	.00	.00
* GAAP FUND 1000 UNAPPROPRIATED GENERAL REVENUE	.00	.00

DAFR8585 464 AFR 01 13 BELS RJE R464 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 09/27/18 21:09 6772 RUN DATE: 09/27/18 TIME: 22:39 27 CFY: 19 CFM: 01 LCY: 17 LCM: 11 FICR: 464 18 03 09

TX BOARD OF PROFESSIONAL LAND SURVEYING (464)
 STATEMENT OF NET POSITION - NET POSITION FORMAT
 REPORT PERIOD= ADJUSTMENT FY- 18

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM
 PAGE 6

 GAAP FUND GROUP 03 FIDUCIARY
 GAAP FUND TYPE 09 AGENCY FUNDS
 GAAP FUND 1000 UNAPPROPRIATED GENERAL REVENUE

GL	GL	COMP	AGY	CURRENT	PRIOR
CAT	CLS	GL	GL	YEAR	YEAR

* GAAP FUND TYPE	09	AGENCY FUNDS		.00	.00
* GAAP FUND GROUP	03	FIDUCIARY		.00	.00
* AGENCY		464		.00	.00

DAFR8581 464 AFR 01 13 BPLS RJE R464 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 09/27/18 21:09 5772 RUN DATE: 09/27/18 TIME: 22:39 27 CFY: 19 CPM: 01 LCY: 17 LCM: 11 FICHE: 464 18 01 01

(AGY) 464 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

TX BOARD OF PROFESSIONAL LAND SURVEYING (464)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GMFS)
 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	004	N	0045		8,893,224.77-	8,440,425.30-
			0047		.00	.00
			0048		8,893,224.77	8,440,425.30
					.00	.00
01	020	N	9000		105,730.25	76,903.01
					105,730.25	76,903.01
01	072	N	0284		.00	.00
			0284	70101480	.00	.00
					.00	.00
01	080	N	0285		3,852.96	2,336.05
					3,852.96	2,336.05
* GLA	CAT	01	CURRENT ASSETS		109,583.21	79,239.06
06	151	N	0345		.00	.00
					.00	.00
* GLA	CAT	06	NON-CURRENT ASSETS		.00	.00
11	190	N	0410		.00	.00
					.00	.00
* GLA	CAT	11	OTHER DEBITS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				109,583.21	79,239.06

21 200 N 1009 VOUCHERS PAYABLE
N 1010 ACCOUNTS PAYABLE
GL CLS 200 CL ACCOUNTS PAYABLE

89.64-
.00

326.76-
.00

89.64-

325.76-

GL CLS 550 FD BAL-UNASSIGNED
51 620 N 2240 FB-UNRESERVED-UNDESIGNATED-OTHER
N 9999 FFS SYSTEM CLEARING - GL LEVEL ONLY

69,607.11-

.00
.00

44,585.64-

.00
.00

DAFR8581 464 AFR 01 13 BPLS RJE R464 2(ORG) () () 3(FND) () 3(GLA) () () USAS 01 01
 CYCLE: 09/27/18 21:09 6772 RUN DATE: 09/27/18 TIME: 22:39 27 CFY: 19 CFM: 01 LCY: 17 LCM: 11 FICER: 464 18

(AGY) 464 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

TX BOARD OF PROFESSIONAL LAND SURVEYING (464)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 18

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM
 PAGE 4

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0074 LAND SURVEYING FD (0074)-GENERAL

GL	GL	B/C	COMP	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
CT	CLS	IND	GL				
01	004	N	0045	CASH IN STATE TREASURY		.00	.00
			N 0047	SHARED CASH		.00	.00
	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	080	N	0285	CONSUM. INVENTORIES (MAT. AND SUPPLI		.00	.00
	GL	CLS	080	CA CONSUMABLE INVENTORIES		.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
21	205	N	1049	CL INTERFUND PAYABLE		.00	.00
	GL	CLS	205	CL INTERFUND PAYABLE		.00	.00
21	300	N	1149	FUNDS HELD FOR OTHERS		.00	.00
	GL	CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00

DAFR8581 464 AFR 01 13 BPLS RJE R464 2(ORG) () () 3(FND) () 3(GLA) () () USAS 01 01
 CYCLE: 09/27/18 21:09 6772 RUN DATE: 09/27/18 TIME: 22:39 27 CFY: 19 CFM: 01 LCY: 17 LCM: 11 FICHE: 464 18

TX BOARD OF PROFESSIONAL LAND SURVEYING (464)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 18

PROD SYSTEM
 PAGE 5

PERCENT OF YEAR ELAPSED: 100%

 GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0074 LAND SURVEYING FD (0074)-GENERAL

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

51	362	N	2075	FD BAL-RESERVED FOR CONSUM. INVENT.	.00	.00
	GL CLS		362	FD BAL RESERVED FOR INVENTORIES	.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
51	630	N	2060	FB-RES FOR UNENCUM APPR-FUTURE OPERA	.00	.00
	GL CLS		630	OBSOLETE FB ACCTS UNDER GASE 34	.00	.00
51	950	N	9200	PAYROLL CLEARING	.00	.00
	N		9201	PAYROLL CLEARING OFFSET	.00	.00
	N		9202	PAYROLL SYSTEM CLEARING	.00	.00
	GL CLS		950	SYSTEM ACCOUNTS	.00	.00
	* GLA CAT		51	FUND BALANCE (DEFICITS)	.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		0074	LAND SURVEYING FD (0074)-GENERAL	.00	.00
	* GAAP FUND TYPE		01	GENERAL	.00	.00

* GAAP FUND	9998 GEN FIXED ASSETS ACCT GROUP	.00	.00
* GAAP FUND TYPE	11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS	.00	.00

* GLA CAT 51 FUND BALANCE (DEFICITS)

.00

.00

** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES

10,410.25

25,523.86

** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION

.00

.00

UNAUDITED
Texas Board of Professional Land Surveying (464)

Note 2: Capital Assets

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

	PRIMARY GOVERNMENT					Balance 8/31/18
	Balance 9/1/17	Adjustments	Reclass	Additions	Deletions	
GOVERNMENTAL ACTIVITIES						
Depreciable Assets:						
Building and Building Improvements						
Infrastructure						
Facilities and Other Improvements						
Furniture and Equipment	23,016.70					23,016.70
Vehicles, Boats and Aircraft						
Other Capital Assets						
Total Depreciable Assets at Historical Costs:	23,016.70	0.00	0.00	0.00	0.00	23,016.70
Less Accumulated Depreciation for:						
Building and Building Improvements						
Infrastructure						
Facilities and Other Improvements						
Furniture and Equipment	(23,016.70)					(23,016.70)
Vehicles, Boats and Aircraft						
Other Capital Assets						
Total Accumulated Depreciation	(23,016.70)	0.00	0.00	0.00	0.00	(23,016.70)
Depreciable Assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental Activities Capital Assets, Net	\$0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

UNAUDITED

Texas Board of Professional Land Surveying (464)

Note 5: Summary of Long-Term Liabilities

Changes in Long-Term Liabilities

During the year ended August 31, 2018, the following changes occurred in liabilities:

Governmental Activities	Balance 9/01/17	Additions	Reductions	Balance 8/31/18	Amounts Due Within 1 Year	Amounts Due Thereafter
Compensable Leave	\$ 25,523.86	\$ 18,121.69	\$ 33,235.30	\$ 10,410.25	\$ 0.00	\$ 10,410.25
Total Governmental Activities	\$ 25,523.86	\$ 18,121.69	\$ 33,235.30	\$ 10,410.25	\$ 0.00	\$ 10,410.25

Employees' Compensable Leave

A state employee is entitled to be paid for all unused vacation time accrued, in the event of the employee's resignation, dismissal, or separation from State employment, provided the employee has had continuous employment with the State for six months. Expenditures for accumulated annual leave balances are recognized in the period paid or taken in governmental fund types. For these fund types, the liability for unpaid benefits is recorded in the Statement of Net Assets. An expense and liability for proprietary fund types are recorded in the proprietary funds as the benefits accrue to employees. No liability is recorded for non-vesting accumulating rights to receive sick pay benefits.

UNAUDITED

Texas Board of Professional Land Surveying (464)

Note 12: Interfund Activities and Transactions

The agency experienced routine transfers with other state agencies, which were consistent with the activities of the fund making the transfer. Repayment of interfund balances will occur within one year from the date of the financial statement.

	Legislative Transfers In	Legislative Transfers Out
GENERAL REVENUE (01)		
(Agency 364, D23 Fund 0001)		\$ 13,377.00
Total Legislative Transfers		\$ 13,377.00

