

**TEXAS BOARD OF
PROFESSIONAL LAND SURVEYING**



ANNUAL FINANCIAL REPORT

For The Year Ended August 31, 2012

Marcelino A. Estrada
Executive Director

Annual Financial Report
For the Year Ended August 31, 2012

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



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

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UNAUDITED

Texas State Board of Professional Land Surveying (464)

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TEXAS BOARD OF PROFESSIONAL LAND SURVEYING

12100 Park 35 Circle, Bldg. A, Suite 156 MC-230 Austin TX 78753

(512) 239 5263 Fax (512) 239 5253

www.txls.state.tx.us

October 1, 2012

Honorable Rick Perry, Governor
Honorable Susan Combs, Texas Comptroller
Ursula Parks, Acting Director, Legislative Budget Board
John Keel, CPA, State Auditor

Ladies and Gentlemen:

We are pleased to submit the Annual Financial Report of the Texas Board of Professional Land Surveying for the year ended August 31, 2012, in compliance with TEX.GOV'T CODE ANN §2101.011 and in accordance with the requirements established by the Comptroller of Public Accounts.

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

Sincerely,

A handwritten signature in black ink, appearing to read "Marcelino A. Estrada".

Marcelino A. Estrada
Executive Director

(AGY) 464 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (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= 12 PROD SYSTEM
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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		6,301,597.27-	5,883,577.07-
		0047	SHARED CASH		.00	.00
		0048	LEGISLATIVE CASH		6,301,597.27	5,883,577.07
GL CLS 004 CA CASH IN STATE TREASURY					.00	.00
01	020	9000	LEGISLATIVE APPROPRIATIONS		103,170.79	65,613.72
GL CLS 020 CA LEGISLATIVE APPROPRIATIONS					103,170.79	65,613.72
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		5,955.68	7,123.04
GL CLS 080 CA CONSUMABLE INVENTORIES					5,955.68	7,123.04
* GLA CAT 01 CURRENT ASSETS					109,126.47	72,736.76
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					109,126.47	72,736.76
21	200	1009	VOUCHERS PAYABLE		7,693.40-	50.00-
		1010	ACCOUNTS PAYABLE		.00	.00
GL CLS 200 CL ACCOUNTS PAYABLE					7,693.40-	50.00-

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
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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		28,247.11-	26,078.09-
	GL CLS	203	CL PAYROLL PAYABLE		28,247.11-	26,078.09-
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					35,940.51-	26,128.09-
** TOTAL LIABILITIES					35,940.51-	26,128.09-
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		5,955.68-	7,123.04-
		2302	FD BAL-NONSPND FOR PREPAID ITEMS		.00	.00
	GL CLS	510	FD BAL-NONSPENDABLE		5,955.68-	7,123.04-
51	550	****	2325-POST CLS FFS FB UNASSIGNED		67,230.28-	39,485.63-
	GL CLS	550	FD BAL-UNASSIGNED		67,230.28-	39,485.63-
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
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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 - UNENCUM APPROP - SUBJECT TO LAP		.00	.00
GL CLS	630		OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
51	800	9003	ENCUMBRANCES (REPORTING AGENCIES)		6,774.14	925.00
		9005	BUDGET RESERVATION FOR ENCUMBRANCES		6,774.14-	925.00-
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)		73,185.96-	46,608.67-
**			TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES		73,185.96-	46,608.67-
**			TOTAL LIABILITIES AND FUND BALANCE/EQUITY		109,126.47-	72,736.76-
* GAAP FUND	0001		GENERAL REVENUE (0001)-GENERAL		.00	.00

DAFR8580 464 AFR 02 13 BPLS RJE R464 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 10/01/12 23:47 5253 RUN DATE: 10/02/12 TIME: 04:12 22 CFY: 13 CFM: 02 LCY: 12 LCM: 00 FICHE: 464 12 01 01

(AGY) 464 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (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= 12 PROD SYSTEM
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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		.00	.00

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
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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
51	362	2075	FD BAL-RESERVED FOR CONSUM. INVENT.		.00	.00
	GL CLS	362	FD BAL RESERVED FOR INVENTORIES		.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
51	630	2060	FB-RES FOR UNENCUM APPR-FUTURE OPERA		.00	.00
	GL CLS	630	OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
51	950	9200	PAYROLL CLEARING		.00	.00
		9201	PAYROLL CLEARING OFFSET		.00	.00
		9202	PAYROLL SYSTEM CLEARING		.00	.00
	GL CLS	950	SYSTEM ACCOUNTS		.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00
**	TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES				.00	.00
**	TOTAL LIABILITIES AND FUND BALANCE/EQUITY				.00	.00
*	GAAP FUND	0074	LAND SURVEYING FD (0074)-GENERAL		.00	.00
*	GAAP FUND TYPE	01	GENERAL		.00	.00

(AGY) 464 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (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= 12 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS
 GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP

 GL GL COMP AGY CURRENT PRIOR
 CAT CLASS GL TITLE 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 GASB 34		.00	.00
* GLA CAT 51 FUND BALANCE (DEFICITS)					.00	.00
** TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES					.00	.00
** TOTAL LIABILITIES AND FUND BALANCE/EQUITY					.00	.00
* GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP					.00	.00
* GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS					.00	.00

(AGY) 464 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (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= 12 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT
 GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION

GL 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				.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 OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES				.00	.00
**	TOTAL LIABILITIES AND FUND BALANCE/EQUITY				.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 AFR 01 13 BPLS RJE R464 2(ORG) () 3(OBJ) 3(FND) () 0(GLA) () () USAS
 CYCLE: 10/01/12 23:47 5253 RUN DATE: 10/02/12 TIME: 04:12 22 CFY: 13 CFM: 02 LCY: 12 LCM: 00 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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 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	YEAR
CATEGORY	FUNC	CLASS	ACCT	SRC/OBJ	OBJ	TITLE	
01				0005	9400	ORIGINAL BUDGET-COMMITTED	446,993.00
					9401	ORIGINAL BUDGET-COLLECTED	23,400.00-
* GAAP SRC/OBJ				0005		ORIGINAL APPROPRIATIONS	423,593.00
01				0006	9420	OASI ST MATCH TRF IN FROM 902-COMMITTED	18,098.34
					9425	INSUR-ST PD TRF IN FROM 327-COMMITTED	34,698.25
					9435	RETIR-ST MATCH TRF IN FROM 327-COMMITTED	10,878.72
					9440	BRP TRANSFER IN FROM 902-COMMITTED	1,992.11
* GAAP SRC/OBJ				0006		ADDITIONAL APPROPRIATIONS	65,667.42
01				0035	3175	PROFESSIONAL FEES	16,896.00
					3719	FEES-COPIES/FILING OF RECORDS	154.30
					3727	FEES - ADMINISTRATIVE SERVICES	38,360.06
					3879	CREDIT CARD & ELECT SVCES RELATED FEES	622.24
* GAAP SRC/OBJ				0035		LICENSES, FEES AND PERMITS	56,032.60
01				0065	3752	SALE OF PUBLICATION/ADVERTISING	506.00
* GAAP SRC/OBJ				0065		SALES OF GOODS AND SERVICES	506.00
01				0080	3788	DEFAULT DEPOSIT ADJUSTMENT - SUSPENSE	11,781.00-
					3789	DEFAULT FUND-RETURN CHECKS	0.00
					3983	UNAPPROP AGENCY RECEIPTS SWEEP BY COMPT	0.00
* GAAP SRC/OBJ				0080		OTHER	11,781.00-
* GAAP CATEGORY 01						REVENUES	534,018.02
TOTAL REVENUES							534,018.02
04				0200	7001	SAL & WAGES(LINE ITEM EXEMPT)	65,416.59
					7002	SAL/WAGES-CLASS&N/C-PERM FULTM	118,890.64
					7003	SAL/WAGES-CLASS&N/C-PERM PRITM	60,913.92

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
 *****PAGE 2

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				
04		0200	7022	LONGEVITY PAY		8,500.00	
			7023	LUMP SUM TERMINATION PAYMENT		5,311.36	
			7025	SALARY-PERDIEM ALLOWANCE		1,020.00	
			7050	BENEFIT REPLACEMENT PAY		1,992.11	
* GAAP SRC/OBJ		0200		SALARIES AND WAGES		262,044.62	
04		0210	7032	EMPLOYEE RETIREMENT-ST CONTRIB		10,878.72	
			7041	EMPLOYEE INS PYMTS-EMPLR CONTR		34,698.25	
			7042	PAYROLL HEALTH INSURANCE CONTRIBUTION		2,303.91	
			7043	FICA EMPLOYER MATCHING CONTR		18,098.34	
			7984	UNEMP COMP BEN-SP FD/ACCT 0001, 0165		4,277.65	
* GAAP SRC/OBJ		0210		PAYROLL RELATED COSTS		70,256.87	
04		0220	7240	CONSULTANT SERVICES-OTHER		3,500.00	
			7253	OTHER PROFESSIONAL SERVICES		14,166.55	
			7275	COMPUTER PROGRAMMING SERVICES		887.50	
* GAAP SRC/OBJ		0220		PROFESSIONAL FEES AND SERVICES		18,554.05	
04		0230	7101	TRAV IN-STATE-PUB TRANS FARES		2,439.09	
			7102	TRAV IN-STATE MILEAGE		22,558.22	
			7105	TRAV IN-STATE-INCIDENTAL EXPEN		985.93	
			7106	TRAVEL-IN-STATE MEALS/LODGING		6,271.00	
			7107	TRAVEL IN-STATE (NON-OVERNITE,MEALS)		122.00	
			7110	TRAV INSTATE-BRD/CMSN MEMB MEAL/LODG EXP		8,972.94	
			7111	TRAV OUT-OF-ST-PUB TRANS FARES		793.90	
			7112	TRAV OUT-OF-ST-MILEAGE		256.52	
			7114	TRAV OUT-OF-ST-ACTUAL EXPENSES-OVERNIGHT		677.00	
			7115	TRAV OUT-OF-ST-INCIDENTAL EXP		257.29	
			7130	TRAV OOS-BRD/CMSN MEMBER MEAL/LODG EXPEN		1,189.00	
			7135	TRAV IS-HOTEL TAX EXCL GALV, PORT A &SPI		103.93-	
* GAAP SRC/OBJ		0230		TRAVEL		44,418.96	
04		0240	7291	POSTAL SERVICES		8,489.64	
			7300	CONSUMABLES		6,359.09	
			7303	SUBS, PERIODICALS & INFO SERV		125.00	
			7334	PERSONAL PROP-FURN, EQUIP AND OTHER-EXP		4,751.41	

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
 *****PAGE 3

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					
04		0240	7335	PERSONAL PROP-PARTS-COMPUTER EQUIP-EXP		22.99	
			7374	PERSONAL PROP-FURNISHING & EQUIP(CONTRL)		3,667.75	
			7377	PERSONAL PROP-COMPUTER EQUIPMENT-EXP		283.18	
			7378	PERSONAL PROP-COMPUTER EQUIP(CONTROLLED)		7,797.55	
			7382	PERS PROP-BOOKS & REF MATERIALS-EXPENSED		110.60	
* GAAP SRC/OBJ		0240		MATERIALS AND SUPPLIES		31,607.21	
04		0250	7276	COMMUNICATION SERVICES		2,111.40	
			7504	TELECOMMS-MONTHLY CHARGE		1,938.72	
			7961	STS (TEX-AN) TRANSFERS TO GR FUND 0001		113.01	
* GAAP SRC/OBJ		0250		COMMUNICATION AND UTILITIES		4,163.13	
04		0260	7267	PERS PROP-MAINT & REPAIR-COMP EQUIP-EXP		2,000.04	
			7367	PERSONAL PROPERTY-MAINTENANCE & REPAIRS		3,609.26	
* GAAP SRC/OBJ		0260		REPAIRS AND MAINTENANCE		5,609.30	
04		0280	7273	REPRODUCTION & PRINTING SERVS		631.40	
* GAAP SRC/OBJ		0280		PRINTING AND REPRODUCTION		631.40	
04		0340	7201	MEMBERSHIP DUES		6,500.00	
			7203	REGISTRATION FEES-EMPLOYEE TRAINING		1,050.00	
			7210	FEES AND OTHER CHARGES		11,015.00	
			7219	FEES FOR RECEIVING ELECTRONIC PAYMENTS		17,320.93	
			7286	FREIGHT/DELIVERY SERVICES		80.46	
			7299	PURCHASED CONTRACTED SERVICES		150.00	
			7947	ST OFC OF RISK MNGMT ASSESMENTS		355.65	
* GAAP SRC/OBJ		0340		OTHER EXPENDITURES		36,472.04	
* GAAP CATEGORY 04				EXPENDITURES		473,757.58	
TOTAL EXPENDITURES						473,757.58	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES						60,260.44	
05		0578	9410	APPROPRIATION TRANSFER-IN COMMITTED		0.00	

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
 ***** PAGE 4

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

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

* GAAP SRC/OBJ			0578		LEGISLATIVE FINANCING SOURCES	0.00
	05		0591	9515	APPROPRIATION TRANSFER OUT-COMMITTED	16,005.00-
* GAAP SRC/OBJ			0591		LEGISLATIVE FINANCING USES	16,005.00-
	05		0600	9580	LAPSED COMMITTED REVENUE APPROPRIATIONS	17,655.15-
* GAAP SRC/OBJ			0600		APPROPRIATIONS LAPSED	17,655.15-
* GAAP CATEGORY 05					OTHER FINANCING SOURCES (USES)	33,660.15-
TOTAL OTHER FINANCING SOURCES(USES)						33,660.15-
NET CHANGE IN FUND BALANCE						26,600.29
FUND BALANCE - BEGINNING						46,608.67
	17		0850	3897	RESTATEMENTS-GR APPN. ACTIVITY ONLY	23.00-
* GAAP SRC/OBJ			0850		RESTATEMENTS	23.00-
* GAAP CATEGORY 17					RESTATEMENTS	23.00-
FUND BALANCE - BEGINNING, AS RESTATED						46,585.67
FUND BALANCE - ENDING						73,185.96
* GAAP FUND 0001					GENERAL REVENUE (0001)-GENERAL	73,185.96

DAFR8590 464 AFR 01 13 BPLS RJE R464 2(ORG) () 3(OBJ) 3(FND) () 0(GLA) () () USAS
 CYCLE: 10/01/12 23:47 5253 RUN DATE: 10/02/12 TIME: 04:12 22 CFY: 13 CFM: 02 LCY: 12 LCM: 00 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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
 *****PAGE 5

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

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

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	73,185.96

DAFR8590 464 AFR 01 13 BPLS RJE R464 2(ORG) () 3(OBJ) 3(FND) () 0(GLA) () () USAS
 CYCLE: 10/01/12 23:47 5253 RUN DATE: 10/02/12 TIME: 04:12 22 CFY: 13 CFM: 02 LCY: 12 LCM: 00 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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
 *****PAGE 6

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

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

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 ADJUSTMTS	0.00

DAFR8590 464 AFR 01 13 BPLS RJE R464 2(ORG) () 3(OBJ) 3(FND) () 0(GLA) () () USAS
 CYCLE: 10/01/12 23:47 5253 RUN DATE: 10/02/12 TIME: 04:12 22 CFY: 13 CFM: 02 LCY: 12 LCM: 00 FICHE: 464 01 12

(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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 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

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

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	73,185.96
* AGENCY 464		73,185.96

(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 ASSETS - NET ASSET FORMAT

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
 *****PAGE 1

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
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					.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					.00	.00
51	372	****	2400-POST CLS FIDUC NET ASSETS		.00	.00
	GL CLS	372	NET ASSETS HELD IN TRUST-FIDUCIARY FDS		.00	.00
* GLA CAT 51 FUND BALANCE (DEFICITS)					.00	.00
** NET ASSETS WITH CURRENT CHANGES					.00	.00
* GAAP FUND 0807 CHILD SUPPORT EMPLOY DEDUCT- OFFSET ACCT					.00	.00

DAFR8585 464 AFR 01 13 BPLS RJE R464 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 10/01/12 23:47 5253 RUN DATE: 10/02/12 TIME: 04:12 22 CFY: 13 CFM: 02 LCY: 12 LCM: 00 FICHE: 464 12 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 ASSETS - NET ASSET FORMAT

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 12

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 TITLE GL YEAR YEAR

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				.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				.00	.00
51	372	****	2400-POST CLS FIDUC NET ASSETS		.00	.00
	GL CLS	372	NET ASSETS HELD IN TRUST-FIDUCIARY FDS		.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00
**	NET ASSETS WITH CURRENT CHANGES				.00	.00
*	GAAP FUND	0900	DEPARTMENTAL SUSPENSE (0900) - AGENCY		.00	.00

(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 ASSETS - NET ASSET FORMAT

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
 *****PAGE 3

GAAP FUND GROUP 03 FIDUCIARY
 GAAP FUND TYPE 09 AGENCY FUNDS
 GAAP FUND 0942 TEXAS AVER HOLD-TRNSMIT 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				.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				.00	.00
51	372	****	2400-POST CLS FIDUC NET ASSETS		.00	.00
	GL CLS	372	NET ASSETS HELD IN TRUST-FIDUCIARY FDS		.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 ASSETS WITH CURRENT CHANGES				.00	.00
*	GAAP FUND	0942	TEXAS AVER HOLD-TRNSMIT 401K(0942) AGENCY		.00	.00

(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 ASSETS - NET ASSET FORMAT

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 12

PROD SYSTEM

 *****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 TITLE GL YEAR YEAR

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				.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				.00	.00
51	372	****	2400-POST CLS FIDUC NET ASSETS		.00	.00
	GL CLS	372	NET ASSETS HELD IN TRUST-FIDUCIARY FDS		.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00
**	NET ASSETS WITH CURRENT CHANGES				.00	.00
*	GAAP FUND	0980	DIRECT DEPOSIT CORRECTION(0980)-AGENCY		.00	.00

(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 ASSETS - NET ASSET FORMAT

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM

*****PAGE 5

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

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
*	GLA CAT	01	CURRENT ASSETS		.00	.00
**	TOTAL ASSETS				.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				.00	.00
51	372	****	2400-POST CLS FIDUC NET ASSETS		.00	.00
	GL CLS	372	NET ASSETS HELD IN TRUST-FIDUCIARY FDS		.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 ASSETS WITH CURRENT CHANGES				.00	.00
*	GAAP FUND	1000	UNAPPROPRIATED GENERAL REVENUE		.00	.00
*	GAAP FUND TYPE	09	AGENCY FUNDS		.00	.00
*	GAAP FUND GROUP	03	FIDUCIARY		.00	.00

DAFR8585 464 AFR 01 13 BPLS RJE R464 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 10/01/12 23:47 5253 RUN DATE: 10/02/12 TIME: 04:12 22 CFY: 13 CFM: 02 LCY: 12 LCM: 00 FICHE: 464 12 03 09

TX BOARD OF PROFESSIONAL LAND SURVEYING (464)
 STATEMENT OF NET ASSETS - NET ASSET FORMAT

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 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 TITLE GL YEAR YEAR

+ AGENCY	464				.00		.00
----------	-----	--	--	--	-----	--	-----

(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 ASSETS - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
 *****PAGE 1

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	
01	004	N	0045	CASH IN STATE TREASURY		6,301,597.27-	5,883,577.07-	
		N	0047	SHARED CASH		.00	.00	
		N	0048	LEGISLATIVE CASH		6,301,597.27	5,883,577.07	
	GL CLS		004 CA	CASH IN STATE TREASURY		.00	.00	
01	020	N	9000	LEGISLATIVE APPROPRIATIONS		103,170.79	65,613.72	
	GL CLS		020 CA	LEGISLATIVE APPROPRIATIONS		103,170.79	65,613.72	
01	072	N	0284	DUE FROM OTHER AGENCIES		.00	.00	
		N	0284	DUE FROM OTHER AGENCIES	70101480	.00	.00	
	GL CLS		072 CA	DUE FROM OTHER AGENCIES		.00	.00	
01	080	N	0285	CONSUM. INVENTORIES (MAT. AND SUPPLI		5,955.68	7,123.04	
	GL CLS		080 CA	CONSUMABLE INVENTORIES		5,955.68	7,123.04	
*	GLA CAT		01	CURRENT ASSETS		109,126.47	72,736.76	
06	151	N	0345	FURNITURE/EQUIPMENT		.00	.00	
	GL CLS		151	FURNITURE AND EQUIPMENT, NET		.00	.00	
*	GLA CAT		06	NON-CURRENT ASSETS		.00	.00	
11	190	N	0410	AMTS TO BE PROVI FY-OTHER OBLIGATION		.00	.00	
	GL CLS		190	RETIREMNT OF OTHR GENERAL LONG-TERM DEBT		.00	.00	
*	GLA CAT		11	OTHER DEBITS		.00	.00	
**	TOTAL ASSETS AND OTHER DEBITS						109,126.47	72,736.76
21	200	N	1009	VOUCHERS PAYABLE		7,693.40-	50.00-	
		N	1010	ACCOUNTS PAYABLE		.00	.00	
	GL CLS		200 CL	ACCOUNTS PAYABLE		7,693.40-	50.00-	

TX BOARD OF PROFESSIONAL LAND SURVEYING (464)
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM

*****PAGE 2

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

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR	
CT	CLS	IND	GL	GL	YEAR	YEAR	
21	203	N	1015		28,247.11-	26,078.09-	
	GL	CLS	203	CL	PAYROLL PAYABLE	28,247.11-	26,078.09-
21	211	N	1050		.00	.00	
	N	1050	DUE TO OTHER AGENCIES	32001650	.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		.00	.00	
	GL	CLS	230	CL	EMPLOYEE'S COMPENSABLE LEAVE	.00	.00
21	300	N	1149		.00	.00	
	GL	CLS	300	CL	FUNDS HELD FOR OTHERS	.00	.00
* GLA CAT 21 CURRENT LIABILITIES					35,940.51-	26,128.09-	
** TOTAL LIABILITIES					35,940.51-	26,128.09-	
51	360	N	2050		.00	.00	
	GL	CLS	360	FD	BAL RESERVED FOR ENCUMBRANCES	.00	.00
51	362	N	2075		.00	.00	
	GL	CLS	362	FD	BAL RESERVED FOR INVENTORIES	.00	.00
51	510	N	2301		5,955.68-	7,123.04-	
	N	2302	FD BAL-NONSPND FOR PREPAID ITEMS		.00	.00	
	GL	CLS	510	FD	BAL-NONSPENDABLE	5,955.68-	7,123.04-
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED	67,230.28-	39,485.63-	
	GL	CLS	550	FD	BAL-UNASSIGNED	67,230.28-	39,485.63-
51	620	N	2240		.00	.00	
	N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00	

TX BOARD OF PROFESSIONAL LAND SURVEYING (464)
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
 *****PAGE 3

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

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR	
CT	CLS	IND	GL	GL	YEAR	YEAR	
	GL	CLS					
	620				.00	.00	
	FUND BALANCE - UNRESERVED/UNDESIGNATED						
51	630	N	2030		.00	.00	
			INVESTMENT IN GENERAL FIXED ASSETS				
		N	2055		.00	.00	
			FB - UNENCUM APPROP - SUBJECT TO LAP				
	GL	CLS					
	630				.00	.00	
	OBSOLETE FB ACCTS UNDER GASB 34						
51	800	N	9003		6,774.14	925.00	
			ENCUMBRANCES (REPORTING AGENCIES)				
		N	9005		6,774.14-	925.00-	
			BUDGET RESERVATION FOR ENCUMBRANCES				
	GL	CLS					
	800				.00	.00	
	BUDGETARY						
51	950	N	9202		.00	.00	
			PAYROLL SYSTEM CLEARING				
	GL	CLS					
	950				.00	.00	
	SYSTEM ACCOUNTS						
*	GLA	CAT	51		73,185.96-	46,608.67-	
			FUND BALANCE (DEFICITS)				
**	TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES				73,185.96-	46,608.67-	
**	TOTAL LIABILITIES AND FUND BALANCE/EQUITY				109,126.47-	72,736.76-	
*	GAAP	FUND	0001		.00	.00	
			GENERAL REVENUE (0001)-GENERAL				

DAFR8581 464 AFR 01 13 BPLS RJE R464 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 10/01/12 23:47 5253 RUN DATE: 10/02/12 TIME: 04:12 22 CFY: 13 CFM: 02 LCY: 12 LCM: 00 FICHE: 464 12 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 ASSETS - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
 ***** PAGE 4

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

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
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
	* GLA CAT 21 CURRENT LIABILITIES					.00	.00
	** TOTAL LIABILITIES					.00	.00

TX BOARD OF PROFESSIONAL LAND SURVEYING (464)
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
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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	TITLE	GL	YEAR	YEAR
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 GASB 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	OTHER	CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES		.00	.00
	**	TOTAL	LIABILITIES	AND FUND BALANCE/EQUITY		.00	.00
	*	GAAP	FUND	0074 LAND SURVEYING FD (0074)-GENERAL		.00	.00
	*	GAAP	FUND	TYPE 01 GENERAL		.00	.00

DAFR8581 464 AFR 01 13 BPLS RJE R464 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 10/01/12 23:47 5253 RUN DATE: 10/02/12 TIME: 04:12 22 CFY: 13 CFM: 02 LCY: 12 LCM: 00 FICHE: 464 12 01 11

(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 ASSETS - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS
 GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP

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

06	151	N	0345	FURNITURE/EQUIPMENT		.00	.00
		Y	0645	BC FURNITURE/EQUIPMENT		23,016.70	23,016.70
		Y	0650	BC ACCUM DEPR-FURN & EQUIP		16,120.35-	12,832.47-
	GL CLS		151	FURNITURE AND EQUIPMENT, NET		6,896.35	10,184.23
	* GLA CAT		06	NON-CURRENT ASSETS		6,896.35	10,184.23
	** TOTAL ASSETS AND OTHER DEBITS					6,896.35	10,184.23
45	410	Y	****	3505-POST CLS BC CAP ASSETS/DEBT		6,896.35-	10,184.23-
	GL CLS		410	INVESTED IN CAP ASSETS, NET RELATED DEBT		6,896.35-	10,184.23-
45	430	Y	9992	BC SYSTEM CLEARING		.00	.00
	GL CLS		430	UNRESTRICTED NET ASSETS		.00	.00
	* GLA CAT		45	NET ASSETS		6,896.35-	10,184.23-
51	620	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 OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES					6,896.35-	10,184.23-
	** TOTAL LIABILITIES AND FUND BALANCE/EQUITY					6,896.35-	10,184.23-
	* GAAP FUND		9998	GEN FIXED ASSETS ACCT GROUP		.00	.00
	* GAAP FUND TYPE		11	CAPITAL ASSET BASIS CONVERSION ADJUSTMTS		.00	.00

DAFR8581 464 AFR 01 13 BPLS RJE R464 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 10/01/12 23:47 5253 RUN DATE: 10/02/12 TIME: 04:12 22 CFY: 13 CFM: 02 LCY: 12 LCM: 00 FICHE: 464 12 01 12

(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 ASSETS - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT
 GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
11	190	N	0410	AMTS TO BE PROVI FY-OTHER OBLIGATION		.00	.00
	GL CLS		190	RETIREMNT OF OTHR GENERAL LONG-TERM DEBT		.00	.00
*	GLA CAT		11	OTHER DEBITS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS					.00	.00
21	230	N	1025	CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
		Y	1525	BC CL EMPLOYEE'S COMPENSABLE LEAVE		2,013.22-	2,688.72-
	GL CLS		230	CL EMPLOYEE'S COMPENSABLE LEAVE		2,013.22-	2,688.72-
*	GLA CAT		21	CURRENT LIABILITIES		2,013.22-	2,688.72-
26	301	Y	1700	BC NC EMPLOYEE'S COMPENSABLE LEAVE		28,379.89-	30,269.57-
	GL CLS		301	NC EMPLOYEE'S COMPENSABLE LEAVE		28,379.89-	30,269.57-
*	GLA CAT		26	NON-CURRENT LIABILITIES		28,379.89-	30,269.57-
**	TOTAL LIABILITIES					30,393.11-	32,958.29-
45	430	Y	****	3950-POST CLS BC UNREST NET ASSETS		30,393.11	32,958.29
		Y	9992	BC SYSTEM CLEARING		.00	.00
	GL CLS		430	UNRESTRICTED NET ASSETS		30,393.11	32,958.29
*	GLA CAT		45	NET ASSETS		30,393.11	32,958.29
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)		.00	.00
**	TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES					30,393.11	32,958.29
**	TOTAL LIABILITIES AND FUND BALANCE/EQUITY					.00	.00

TX BOARD OF PROFESSIONAL LAND SURVEYING (464)
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM

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

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

* 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

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Texas Board of Professional Land Surveying (464)

Note 2: Capital Assets

A summary of changes in Capital Assets for the year ended August 31, 2012, is presented below:

	PRIMARY GOVERNMENT							Balance 8/31/12
	Balance 9/1/11	Adjustments	Reclass Completed CIP	Reclass Inc-Int'gry Trans	Reclass Dec-Int'gry Trans	Additions	Deletions	
GOVERNMENTAL ACTIVITIES								
Depreciable Assets								
Buildings and Building Improvements								-
Infrastructure								-
Facilities and Other Improvements								-
Furniture and Equipment	23,016.70							23,016.70
Vehicle, Boats and Aircraft								-
Other Capital Assets								-
Total Depreciable Assets at Historical Cost	23,016.70	-	-	-	-	-	-	23,016.70
Less Accumulated Depreciation for:								
Buildings and Building Improvements								-
Infrastructure								-
Facilities and Other Improvements								-
Furniture and Equipment	(12,832.47)						(3,287.88)	(16,120.35)
Vehicles, Boats and Aircraft								-
Other Capital Assets								-
Total Accumulated Depreciation	(12,832.47)	-	-	-	-	-	(3,287.88)	(16,120.35)
Depreciable Assets, Net	10,184.23	-	-	-	-	-	(3,287.88)	6,896.35
Governmental Activities Capital Assets, Net	10,184.23	-	-	-	-	-	(3,287.88)	6,896.35

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Note 5: Summary of Long-Term Liabilities

Changes in Long-Term Liabilities

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

Governmental Activities	Balance 9/01/11	Additions	Reductions	Balance 8/31/12	Amounts Due Within 1 Year	Amounts Due Thereafter
Compensable Leave	\$ 32,958.29	\$ 16,053.90	\$ 18,619.08	\$ 30,393.11	\$ 2,013.22	\$ 28,379.89
Total Governmental Activities	\$ 32,958.29	\$ 16,053.90	\$ 18,619.08	\$ 30,393.11	\$ 2,013.22	\$ 28,379.89

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.

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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)		\$ 16,005.00
Total Legislative Transfers		\$ 16,005.00

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Texas Board of Professional Land Surveying (464)

Note 14: Restatement of Fund Balances/Net Assets

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

a. Legislative Appropriations

	General Funds	Total
Fund Balance August 31, 2011	\$73,208.96	\$73,208.96
Restatements		
a. Legislative Appropriations	(23.00)	(23.00)
Fund Balance September 1, 2011 as Restated	\$73,185.96	\$ 73,185.96

