

**TEXAS STATE  
LAW LIBRARY**

**ANNUAL FINANCIAL REPORT**

**For The Year Ended August 31, 2011**

*Dale W. Propp  
Executive Director*





**State Law Library  
P.O. Box 12367  
Austin, Texas 78711-2367**

**Dale W. Propp  
Director**

**Phone: 512-463-1722  
Fax: 512-463-1728**

September 30, 2011

Honorable Rick Perry, Governor  
Honorable Susan Combs, State Comptroller  
John O'Brien, Director, Legislative Budget Board  
John Keel, CPA, State Auditor

Lady and Gentlemen:

As a Simplified Reporting Agency we are pleased to submit the required DAFR reports, 8580, 8581 and 8590 for the State Law Library for the year ended August 31, 2011, 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 significant changes related to Governmental Accounting Standards Board 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; therefore, an opinion has not been expressed on the financial statements and related information contained in the reports.

If you have any questions, please contact Cindy Palmer at (512) 463-1723.

Sincerely,

A handwritten signature in black ink that reads "Dale W. Propp". The signature is written in a cursive, flowing style.

Dale W. Propp  
Director

Enclosures



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USAS and Interagency Activity
Reconciliation of SPA Balances

**DAFR 8580 Balance Sheet – Governmental & Proprietary Fund Types**

(AGY) 243 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

TEXAS STATE LAW LIBRARY (243)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 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	001	0010	CASH ON HAND		124.00	124.00
	GL CLS	001 CA	CASH ON HAND		124.00	124.00
01	004	0045	CASH IN STATE TREASURY		15,491,040.75-	14,293,501.67-
		0048	LEGISLATIVE CASH		15,491,040.75	14,293,501.67
	GL CLS	004 CA	CASH IN STATE TREASURY		.00	.00
01	020	9000	LEGISLATIVE APPROPRIATIONS		155,539.80	154,940.96
	GL CLS	020 CA	LEGISLATIVE APPROPRIATIONS		155,539.80	154,940.96
01	052	0230	ACCTS. RECEIVABLE - BILLED		50,430.71	50,430.71
		0231	ACCTS. RECEIVABLE - UNBILLED		50,430.71-	50,430.71-
	GL CLS	052 CA	ACCOUNTS RECEIVABLES, NET		.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		2,510.25	1,441.98
	GL CLS	080 CA	CONSUMABLE INVENTORIES		2,510.25	1,441.98
* GLA CAT	01		CURRENT ASSETS		158,174.05	156,506.94
06	151	0345	FURNITURE/EQUIPMENT		.00	.00
	GL CLS	151	FURNITURE AND EQUIPMENT, NET		.00	.00
06	158	0360	LIBRARY BOOKS-NON DEPRECIABLE		.00	.00
	GL CLS	158	OTHER CAPITAL ASSETS, NET		.00	.00
* GLA CAT	06		NON-CURRENT ASSETS		.00	.00
** TOTAL ASSETS AND OTHER DEBITS					158,174.05	156,506.94

TEXAS STATE LAW LIBRARY (243)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM  
 \*\*\*\*\*PAGE 2

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	200	1009	VOUCHERS PAYABLE		30,708.20	37,925.84
		1010	ACCOUNTS PAYABLE		42,724.96-	42,709.15-
GL CLS	200 CL		ACCOUNTS PAYABLE		12,016.76-	4,783.31-
21	203	1015	PAYROLL PAYABLE		51,513.75-	58,533.23-
GL CLS	203 CL		PAYROLL PAYABLE		51,513.75-	58,533.23-
21	205	1049	CL INTERFUND PAYABLE		.00	.00
GL CLS	205 CL		INTERFUND PAYABLE		.00	.00
21	210	1054	DUE TO OTHER FUNDS		.00	.00
GL CLS	210 CL		DUE TO OTHER FUNDS		.00	.00
21	211	1050	DUE TO OTHER AGENCIES		.00	.00
		1050	DUE TO OTHER AGENCIES	32001650	.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	1140	FUNDS HELD FOR OTHERS		.00	.00
		1149	FUNDS HELD FOR OTHERS		.00	.00
GL CLS	300 CL		FUNDS HELD FOR OTHERS		.00	.00
* GLA CAT	21		CURRENT LIABILITIES		63,530.51-	63,316.54-
** TOTAL LIABILITIES					63,530.51-	63,316.54-
51	360	2050	FD BAL-RESERVED FOR ENCUMBRANCES		.00	35,541.75-
GL CLS	360		FD BAL RESERVED FOR ENCUMBRANCES		.00	35,541.75-
51	362	2075	FD BAL-RESERVED FOR CONSUM. INVENT.		.00	1,441.98-
GL CLS	362		FD BAL RESERVED FOR INVENTORIES		.00	1,441.98-



TEXAS STATE LAW LIBRARY (243)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
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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
51	364	2065	FD BAL-RESERVED FOR IMPREST ACCOUNTS		.00	.00
	GL CLS	364	FD BAL RESERVED FOR IMPREST ACCT.		.00	.00
51	370	2145	FD BAL-RESERVED FOR OTHER		.00	.00
	GL CLS	370	FD BAL RESERVED FOR OTHER		.00	.00
51	510	2301	FD BAL-NONSPND FOR INVENTORY		2,510.25-	.00
	GL CLS	510	FD BAL-NONSPENDABLE		2,510.25-	.00
51	540	2320	FD BAL-ASSIGNED		65,535.83-	.00
	GL CLS	540	FD BAL-ASSIGNED		65,535.83-	.00
51	550	****	2325-POST CLS FFS FB UNASSIGNED		26,597.46-	.00
	GL CLS	550	FD BAL-UNASSIGNED		26,597.46-	.00
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	56,206.67-
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	56,206.67-
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	9001	ENCUMBRANCES		5,497.00	5,497.00
		9003	ENCUMBRANCES (REPORTING AGENCIES)		60,038.83	30,044.75
		9005	BUDGET RESSERVATION FOR ENCUMBRANCES		65,535.83-	35,541.75-
	GL CLS	800	BUDGETARY		.00	.00
51	950	9200	PAYROLL CLEARING		.00	.00
		9202	PAYROLL SYSTEM CLEARING		.00	.00
	GL CLS	950	SYSTEM ACCOUNTS		.00	.00

TEXAS STATE LAW LIBRARY (243)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 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
* GLA CAT	51		FUND BALANCE (DEFICITS)		94,643.54-	93,190.40-
**			TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES		94,643.54-	93,190.40-
**			TOTAL LIABILITIES AND FUND BALANCE/EQUITY		158,174.05-	156,506.94-
* GAAP FUND		0001	GENERAL REVENUE (0001)-GENERAL		.00	.00
* GAAP FUND TYPE	01		GENERAL		.00	.00

(AGY)243 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

TEXAS STATE LAW LIBRARY (243)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM  
 \*\*\*\*\*PAGE 5

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
06	158	0360	LIBRARY BOOKS-NON DEPRECIABLE		.00	.00
		0382	OTHER CAPITAL ASSETS-NON DEPRECIABLE		.00	.00
	GL CLS	158	OTHER CAPITAL ASSETS, 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				.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
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

DAFR8580 243 AFR 01 13 USAS RJE R243 2(ORG) ( ) ( ) 3(FND) ( ) 3(GLA) ( ) ( ) USAS  
 CYCLE: 09/28/11 21:51 4997 RUN DATE: 09/29/11 TIME: 00:41 50 CFY: 12 CFM: 01 LCY: 10 LCM: 11 FICHE: 243 11 01 11

TEXAS STATE LAW LIBRARY (243)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 11

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  
 \*\*\*\*\*

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

(AGY)243 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

TEXAS STATE LAW LIBRARY (243)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 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
06	151	0345	FURNITURE/EQUIPMENT		.00	.00
	GL CLS	151	FURNITURE AND EQUIPMENT, NET		.00	.00
06	158	0360	LIBRARY BOOKS-NON DEPRECIABLE		.00	.00
		0382	OTHER CAPITAL ASSETS-NON DEPRECIABLE		.00	.00
	GL CLS	158	OTHER CAPITAL ASSETS, 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					.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
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

DAFR8580 243 AFR 01 13 USAS RJE R243 2(ORG) ( ) ( ) 3(FND) ( ) 3(GLA) ( ) ( ) USAS  
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TEXAS STATE LAW LIBRARY (243)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 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 COMP AGY CURRENT PRIOR  
 CAT CLASS 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	243			.00	.00

**DAFR 8581 Statement of Net Assets – Balance Sheet Format**

DAFR8581 243 AFR 01 13 USAS RJE R243 2(ORG) ( ) ( ) 3(FND) ( ) 3(GLA) ( ) ( ) USAS  
 CYCLE: 09/28/11 21:51 4997 RUN DATE: 09/29/11 TIME: 00:41 50 CFY: 12 CFM: 01 LCY: 10 LCM: 11 FICHE: 243 11 01 01

(AGY)243 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

TEXAS STATE LAW LIBRARY (243)  
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 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	001	N	0010	CASH ON HAND		124.00	124.00
	GL CLS		001 CA	CASH ON HAND		124.00	124.00
01	004	N	0045	CASH IN STATE TREASURY		15,491,040.75-	14,293,501.67-
		N	0048	LEGISLATIVE CASH		15,491,040.75	14,293,501.67
	GL CLS		004 CA	CASH IN STATE TREASURY		.00	.00
01	020	N	9000	LEGISLATIVE APPROPRIATIONS		155,539.80	154,940.96
	GL CLS		020 CA	LEGISLATIVE APPROPRIATIONS		155,539.80	154,940.96
01	052	N	0230	ACCTS. RECEIVABLE - BILLED		50,430.71	50,430.71
		N	0231	ACCTS. RECEIVABLE - UNBILLED		50,430.71-	50,430.71-
	GL CLS		052 CA	ACCOUNTS RECEIVABLES, NET		.00	.00
01	065	N	0279	CA INTERFUND RECEIVABLE-NO POST DOC		.00	.00
	GL CLS		065 CA	INTERFUND RECEIVABLE		.00	.00
01	080	N	0285	CONSUM. INVENTORIES (MAT. AND SUPPLI		2,510.25	1,441.98
	GL CLS		080 CA	CONSUMABLE INVENTORIES		2,510.25	1,441.98
	* GLA CAT		01	CURRENT ASSETS		158,174.05	156,506.94
06	151	N	0345	FURNITURE/EQUIPMENT		.00	.00
	GL CLS		151	FURNITURE AND EQUIPMENT, NET		.00	.00
06	158	N	0360	LIBRARY BOOKS-NON DEPRECIABLE		.00	.00
	GL CLS		158	OTHER CAPITAL ASSETS, NET		.00	.00
	* GLA CAT		06	NON-CURRENT ASSETS		.00	.00
	** TOTAL ASSETS AND OTHER DEBITS					158,174.05	156,506.94



TEXAS STATE LAW LIBRARY (243)  
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
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GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
21	200	N	1009	VOUCHERS PAYABLE		30,708.20	37,925.84
		N	1010	ACCOUNTS PAYABLE		42,724.96-	42,709.15-
GL CLS 200 CL ACCOUNTS PAYABLE						12,016.76-	4,783.31-
21	203	N	1015	PAYROLL PAYABLE		51,513.75-	58,533.23-
GL CLS 203 CL PAYROLL PAYABLE						51,513.75-	58,533.23-
21	205	N	1049	CL INTERFUND PAYABLE		.00	.00
GL CLS 205 CL INTERFUND PAYABLE						.00	.00
21	210	N	1054	DUE TO OTHER FUNDS		.00	.00
GL CLS 210 CL DUE TO OTHER FUNDS						.00	.00
21	211	N	1050	DUE TO OTHER AGENCIES		.00	.00
		N	1050	DUE TO OTHER AGENCIES	32001650	.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	1140	FUNDS HELD FOR OTHERS		.00	.00
		N	1149	FUNDS HELD FOR OTHERS		.00	.00
GL CLS 300 CL FUNDS HELD FOR OTHERS						.00	.00
* GLA CAT 21 CURRENT LIABILITIES						63,530.51-	63,316.54-
** TOTAL LIABILITIES						63,530.51-	63,316.54-
51	360	N	2050	FD BAL-RESERVED FOR ENCUMBRANCES		.00	35,541.75-
GL CLS 360 FD BAL RESERVED FOR ENCUMBRANCES						.00	35,541.75-
51	362	N	2075	FD BAL-RESERVED FOR CONSUM. INVENT.		.00	1,441.98-
GL CLS 362 FD BAL RESERVED FOR INVENTORIES						.00	1,441.98-

TEXAS STATE LAW LIBRARY (243)  
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT (GWFS)  
 REPORT PERIOD= ADJUSTMENT FY= 11

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GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
51	364	N	2065	FD BAL-RESERVED FOR IMPREST ACCOUNTS		.00	.00
	GL CLS		364	FD BAL RESERVED FOR IMPREST ACCT.		.00	.00
51	370	N	2145	FD BAL-RESERVED FOR OTHER		.00	.00
	GL CLS		370	FD BAL RESERVED FOR OTHER		.00	.00
51	510	N	2301	FD BAL-NONSPND FOR INVENTORY		2,510.25-	.00
	GL CLS		510	FD BAL-NONSPENDABLE		2,510.25-	.00
51	540	N	2320	FD BAL-ASSIGNED		65,535.83-	.00
	GL CLS		540	FD BAL-ASSIGNED		65,535.83-	.00
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED		26,597.46-	.00
	GL CLS		550	FD BAL-UNASSIGNED		26,597.46-	.00
51	620	N	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	56,206.67-
	N		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS		620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	56,206.67-
51	630	N	2030	INVESTMENT IN GENERAL FIXED ASSETS		.00	.00
	N		2055	FB - UNENCUM APPROP - SUBJECT TO LAP		.00	.00
	GL CLS		630	OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
51	800	N	9001	ENCUMBRANCES		5,497.00	5,497.00
	N		9003	ENCUMBRANCES (REPORTING AGENCIES)		60,038.83	30,044.75
	N		9005	BUDGET RESSERVATION FOR ENCUMBRANCES		65,535.83-	35,541.75-
	GL CLS		800	BUDGETARY		.00	.00
51	950	N	9200	PAYROLL CLEARING		.00	.00
	N		9202	PAYROLL SYSTEM CLEARING		.00	.00
	GL CLS		950	SYSTEM ACCOUNTS		.00	.00

TEXAS STATE LAW LIBRARY (243)  
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100%

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

GL	GL	B/C	COMP	TITLE	AGY	CURRENT	PRIOR
CT	CLS	IND	GL		GL	YEAR	YEAR
* GLA CAT 51 FUND BALANCE (DEFICITS)						94,643.54-	93,190.40-
** TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES						94,643.54-	93,190.40-
** TOTAL LIABILITIES AND FUND BALANCE/EQUITY						158,174.05-	156,506.94-
* GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL						.00	.00
* GAAP FUND TYPE 01 GENERAL						.00	.00

DAFR8581 243 AFR 01 13 USAS RJE R243 2(ORG) ( ) ( ) 3(FND) ( ) 3(GLA) ( ) ( ) USAS  
 CYCLE: 09/28/11 21:51 4997 RUN DATE: 09/29/11 TIME: 00:41 50 CFY: 12 CFM: 01 LCY: 10 LCM: 11 FICHE: 243 11 01 11

(AGY)243 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

TEXAS STATE LAW LIBRARY (243)  
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM  
 \*\*\*\*\*PAGE 5

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	150	Y	0655	BC VEHICLES, BOATS AND AIRCRAFT		.00	.00
	GL CLS		150	VEHICLES, BOATS AND AIRCRAFT, NET		.00	.00
06	151	N	0345	FURNITURE/EQUIPMENT		.00	.00
		Y	0645	BC FURNITURE/EQUIPMENT		9,788.00	9,788.00
		Y	0650	BC ACCUM DEPR-FURN & EQUIP		8,890.04-	7,911.32-
	GL CLS		151	FURNITURE AND EQUIPMENT, NET		897.96	1,876.68
06	158	N	0360	LIBRARY BOOKS-NON DEPRECIABLE		.00	.00
		N	0382	OTHER CAPITAL ASSETS-NON DEPRECIABLE		.00	.00
		Y	0682	BC OTHER CAPITAL ASSETS-NON DEPRECIA		.00	.00
		Y	0683	BC OTHER CAPITAL ASSETS-DEPRECIABLE		2,924,104.19	2,852,476.25
		Y	0684	BC ACCUM DEPR-OTHER CAPITAL ASSETS		2,185,457.93-	2,138,802.35-
	GL CLS		158	OTHER CAPITAL ASSETS, NET		738,646.26	713,673.90
	* GLA CAT		06	NON-CURRENT ASSETS		739,544.22	715,550.58
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					739,544.22	715,550.58
21	230	N	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
45	410	Y	****	3505-POST CLS BC CAP ASSETS/DEBT		739,544.22-	715,550.58-

TEXAS STATE LAW LIBRARY (243)  
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 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

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

GL CLS	410	INVESTED IN CAP ASSETS,NET RELATED DEBT		739,544.22-	715,550.58-
45	430	Y 9992 BC SYSTEM CLEARING		.00	.00
GL CLS	430	UNRESTRICTED NET ASSETS		.00	.00
* GLA CAT	45	NET ASSETS		739,544.22-	715,550.58-
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		739,544.22-	715,550.58-
**		TOTAL LIABILITIES AND FUND BALANCE/EQUITY		739,544.22-	715,550.58-
* GAAP FUND	9998	GEN FIXED ASSETS ACCT GROUP		.00	.00
* GAAP FUND TYPE	11	CAPITAL ASSET BASIS CONVERSION ADJUSTMTS		.00	.00

DAFR8581 243 AFR 01 13 USAS RJE R243 2(ORG) ( ) ( ) 3(FND) ( ) 3(GLA) ( ) ( ) USAS  
 CYCLE: 09/28/11 21:51 4997 RUN DATE: 09/29/11 TIME: 00:41 50 CFY: 12 CFM: 01 LCY: 10 LCM: 11 FICHE: 243 11 01 12

(AGY)243 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

TEXAS STATE LAW LIBRARY (243)  
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 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 GL B/C COMP AGY CURRENT PRIOR  
 CT CLS IND GL TITLE GL YEAR YEAR  
 \*\*\*\*\*

06	150	Y	0655	BC VEHICLES, BOATS AND AIRCRAFT		.00	.00
	GL CLS		150	VEHICLES, BOATS AND AIRCRAFT, NET		.00	.00
06	151	N	0345	FURNITURE/EQUIPMENT		.00	.00
	GL CLS		151	FURNITURE AND EQUIPMENT, NET		.00	.00
06	158	N	0360	LIBRARY BOOKS-NON DEPRECIABLE		.00	.00
		N	0382	OTHER CAPITAL ASSETS-NON DEPRECIABLE		.00	.00
	GL CLS		158	OTHER CAPITAL ASSETS, 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					.00	.00
21	230	N	1025	CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
		Y	1525	BC CL EMPLOYEE'S COMPENSABLE LEAVE		23,292.85-	27,830.23-
	GL CLS		230	CL EMPLOYEE'S COMPENSABLE LEAVE		23,292.85-	27,830.23-
	* GLA CAT		21	CURRENT LIABILITIES		23,292.85-	27,830.23-
26	301	Y	1700	BC NC EMPLOYEE'S COMPENSABLE LEAVE		17,741.33-	19,393.69-
	GL CLS		301	NC EMPLOYEE'S COMPENSABLE LEAVE		17,741.33-	19,393.69-
	* GLA CAT		26	NON-CURRENT LIABILITIES		17,741.33-	19,393.69-
	** TOTAL LIABILITIES					41,034.18-	47,223.92-

TEXAS STATE LAW LIBRARY (243)  
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM  
 \*\*\*\*\*PAGE 8

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
45	430	Y	****	3950-POST CLS BC UNREST NET ASSETS		41,034.18	47,223.92
		Y	9992	BC SYSTEM CLEARING		.00	.00
GL	CLS		430	UNRESTRICTED NET ASSETS		41,034.18	47,223.92
* GLA CAT 45 NET ASSETS						41,034.18	47,223.92
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						41,034.18	47,223.92
** 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 243						.00	.00

**DAFR 8590 Operating Statement – Governmental Funds**



(AGY)243 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

TEXAS STATE LAW LIBRARY (243)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM  
 \*\*\*\*\*PAGE 1

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

01			0005	9400	9400	ORIGINAL BUDGET-COMMITTED	1,126,061.00
				9401	9401	ORIGINAL BUDGET-COLLECTED	43,000.00-
				9415	9415	BUDGET REDUCTION-COMMITTED	27,077.00-
* GAAP SRC/OBJ			0005			ORIGINAL APPROPRIATIONS	1,055,984.00
01			0006	9420	9420	OASI ST MATCH TRF IN FROM 902-COMMITTED	39,016.75
				9425	9425	INSUR-ST PD TRF IN FROM 327-COMMITTED	64,933.94
				9435	9435	RETIR-ST MATCH TRF IN FROM 327-COMMITTED	37,176.37
				9440	9440	BRP TRANSFER IN FROM 902-COMMITTED	1,026.86
* GAAP SRC/OBJ			0006			ADDITIONAL APPROPRIATIONS	142,153.92
01			0007	9406	9406	UB TRANSFER OUT-EXP BUDGET	30,491.03-
				9407	9407	UB TRANSFER IN-EXP BUDGET	30,491.03
* GAAP SRC/OBJ			0007			UNEXPENDED BALANCE FORWARD	0.00
01			0015	3103	3103	LIMITED SALES & USE TAX-STATE	0.15-
* GAAP SRC/OBJ			0015			TAXES	0.15-
01			0035	3719	3719	FEES-COPIES/FILING OF RECORDS	24,660.31
				3722	3722	CONF/SEMINAR/TRAINING REG FEES	0.00
				3727	3727	FEES - ADMINISTRATIVE SERVICES	7,327.00
* GAAP SRC/OBJ			0035			LICENSES, FEES AND PERMITS	31,987.31
01			0080	3740	3740	GIFT/GRNT/DONATION-NONOP/PROG REV-OP G&C	26.29
				3788	3788	DEFAULT DEPOSIT ADJUSTMENT - SUSPENSE	0.00
				3802	3802	REIMBURSEMENTS-THIRD PARTY	75.00
* GAAP SRC/OBJ			0080			OTHER	101.29
* GAAP CATEGORY 01						REVENUES	1,230,226.37

TEXAS STATE LAW LIBRARY (243)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 11

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

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

GAAP CATEGORY	GAAP FUNC	GL CLASS	GL ACCT	GAAP SRC/OBJ	COMPT OBJ	TITLE	CURRENT YEAR
TOTAL REVENUES							1,230,226.37
04				0200	7001	SAL & WAGES(LINE ITEM EXEMPT)	70,179.96
					7002	SAL/WAGES-CLASS&N/C-PERM FULTM	403,695.94
					7003	SAL/WAGES-CLASS&N/C-PERM PRITM	65,047.71
					7022	LONGEVITY PAY	8,820.00
					7050	BENEFIT REPLACEMENT PAY	1,026.86
* GAAP SRC/OBJ				0200		SALARIES AND WAGES	548,770.47
04				0210	7032	EMPLOYEE RETIREMENT-ST CONTRIB	37,176.37
					7041	EMPLOYEE INS PYMTS-EMPLR CONTR	64,933.94
					7043	FICA EMPLOYER MATCHING CONTR	39,016.75
* GAAP SRC/OBJ				0210		PAYROLL RELATED COSTS	141,127.06
04				0230	7105	TRAV IN-STATE-INCIDENTAL EXPEN	1.25
* GAAP SRC/OBJ				0230		TRAVEL	1.25
04				0240	7291	POSTAL SERVICES	3,194.29
					7300	CONSUMABLES	3,687.97
					7303	SUBS, PERIODICALS & INFO SERV	10,334.25
					7334	PERSONAL PROP-FURN, EQUIP AND OTHER-EXP	2,506.35
					7382	PERS PROP-BOOKS & REF MATERIALS-EXPENSED	225,903.82
* GAAP SRC/OBJ				0240		MATERIALS AND SUPPLIES	245,626.68
04				0250	7276	COMMUNICATION SERVICES	145,965.85
					7504	TELECOMMS-MONTHLY CHARGE	4.63
					7961	STS (TEX-AN) TRANSFERS TO GR FUND 0001	94.35
					7962	CAPITOL COMPLEX TRANSFERS TO GR FND 0001	5,897.00
* GAAP SRC/OBJ				0250		COMMUNICATION AND UTILITIES	151,961.83
04				0260	7262	PERS PROP-MAINT & REPAIR/COMP SFTWRE-EXP	1,064.40
					7266	RP-BUILDINGS/MAINTENANCE & REPAIR-EXP	1,368.99
* GAAP SRC/OBJ				0260		REPAIRS AND MAINTENANCE	2,433.39

TEXAS STATE LAW LIBRARY (243)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM  
 \*\*\*\*\*PAGE 3

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

GAAP		GAAP		GAAP	COMPT	TITLE	CURRENT
CATEGORY	FUNC	GL ACCT CLASS	GL ACCT	SRC/OBJ	OBJ		YEAR
04			0270	7406		RENTAL OF FURNISHINGS/EQUIPMT	11,149.36
				7470		RENTAL OF SPACE	240.00
* GAAP SRC/OBJ			0270			RENTALS AND LEASES	11,389.36
04			0280	7273		REPRODUCTION & PRINTING SERVS	176.00
* GAAP SRC/OBJ			0280			PRINTING AND REPRODUCTION	176.00
04			0340	7203		REGISTRATION FEES-EMPLOYEE TRAINING	80.00
				7210		FEES AND OTHER CHARGES	404.40
				7947		ST OFC OF RISK MNGMT ASSESMENTS	800.30
* GAAP SRC/OBJ			0340			OTHER EXPENDITURES	1,284.70
04			0430	7389		PERS PROP-BOOKS & REFERENCE MATERIAL-CAP	126,002.49
* GAAP SRC/OBJ			0430			CAPITAL OUTLAY	126,002.49
* GAAP CATEGORY 04						EXPENDITURES	1,228,773.23
TOTAL EXPENDITURES							1,228,773.23
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES							1,453.14
05			0578	9410		APPROPRIATION TRANSFER-IN COMMITTED	0.00
* GAAP SRC/OBJ			0578			LEGISLATIVE FINANCING SOURCES	0.00
05			0591	9515		APPROPRIATION TRANSFER OUT-COMMITTED	0.00
				9541		BRP TRF OUT TO STRATEGIES-COMMITTED	0.00
* GAAP SRC/OBJ			0591			LEGISLATIVE FINANCING USES	0.00
05			0600	9580		LAPSED COMMITTED REVENUE APPROPRIATIONS	0.00
* GAAP SRC/OBJ			0600			APPROPRIATIONS LAPSED	0.00
* GAAP CATEGORY 05						OTHER FINANCING SOURCES (USES)	0.00

TEXAS STATE LAW LIBRARY (243)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 11

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		

TOTAL OTHER FINANCING SOURCES(USES)						0.00
NET CHANGE IN FUND BALANCE						1,453.14
FUND BALANCE - BEGINNING						93,190.40
FUND BALANCE - BEGINNING, AS RESTATED						93,190.40
FUND BALANCE - ENDING						94,643.54
* GAAP FUND	0001		GENERAL REVENUE (0001)-GENERAL			94,643.54
* GAAP FUND TY	01		GENERAL			94,643.54

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 (AGY)243 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

TEXAS STATE LAW LIBRARY (243)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 11

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM  
 \*\*\*\*\*PAGE 5

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  
 CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ TITLE CURRENT  
 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 243 AFR 01 13 USAS RJE R243 2(ORG) ( ) 3(OBJ) 3(FND) ( ) 0(GLA) ( ) ( ) USAS  
 CYCLE: 09/28/11 21:51 4997 RUN DATE: 09/29/11 TIME: 00:41 50 CFY: 12 CFM: 01 LCY: 10 LCM: 11 FICHE: 243 01 12

(AGY) 243 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

TEXAS STATE LAW LIBRARY (243)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 11

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM  
 \*\*\*\*\*PAGE 6

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

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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	94,643.54
* AGENCY 243		94,643.54

Notes –

Note 2: Capital Assets

Note 5: Long Term Liabilities

**Certifications –  
USAS and Interagency Activity  
Reconciliation of SPA Balances**



State Law Library #243  
 Annual Financial Report  
 August 31, 2011

Note 2 – Capital Assets - Unaudited  
**Governmental Activities**  
 2011

	Balance (prior year)	Adjustments	Completed CIP	Inc-Int'agy Trans	Dec-Int'agy Trans	Additions	Deletions	Ending Balance	Balance (Current Year)	Difference
<b>Agency: 243 State Law Library</b>										
<b>Non-depreciable/Non-amortizable Assets</b>										
BC Land and Land Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC Infrastructure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC Construction in Progress	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC Other Tangible Capital Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC Land use Rights	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC Other Intangible Capital Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Non-depreciable/Non-amortizable</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Depreciable Assets</b>										
BC Building and Building Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC Infrastructure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC Facilities and Other Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC Furniture and Equipment	9,788.00	0.00	0.00	0.00	0.00	0.00	0.00	9,788.00	9,788.00	0.00
BC Vehicles, Boats, and Aircraft	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC Other Capital Assets	2,852,476.25	-54,374.55	0.00	0.00	0.00	126,002.49	0.00	2,924,104.19	2,924,104.19	0.00
<b>Total Depreciable Assets</b>	<b>2,862,264.25</b>	<b>-54,374.55</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>126,002.49</b>	<b>0.00</b>	<b>2,933,892.19</b>	<b>2,933,892.19</b>	<b>0.00</b>
<b>Accumulated Depreciation</b>										
BC A/D Buildings and Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC A/D Infrastructure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC A/D Facilities and Other Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC A/D Furniture and Equipment	-7,911.32	0.00	0.00	0.00	0.00	-978.72	0.00	-8,890.04	-8,890.04	0.00
BC A/D Vehicles, Boats, and Aircraft	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC A/D Other Capital Assets	-2,138,802.35	0.00	0.00	0.00	0.00	-46,655.58	0.00	-2,185,457.93	-2,185,457.93	0.00
<b>Total Accumulated Depreciation</b>	<b>-2,146,713.67</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-47,634.30</b>	<b>0.00</b>	<b>-2,194,347.97</b>	<b>-2,194,347.97</b>	<b>0.00</b>
<b>Amortizable Assets-Intangible</b>										
BC Land use Rights	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC Computer Software	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC Other Capital Intangible Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Amortizable Assets-Intangible</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Accumulated Amortization</b>										
BC A/A Land use Rights	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC A/A Computer Software	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC A/A Other Intangible Capital Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Accumulated Amortization</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Governmental Activities</b>	<b>715,550.58</b>	<b>-54,374.55</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>78,368.19</b>	<b>0.00</b>	<b>739,544.22</b>	<b>739,544.22</b>	<b>0.00</b>

# USAS and Interagency Activity Certification Form – State Agencies

Agency No. 243

Agency Name State Law Library

All agencies are required to **sign and submit this form** to the Comptroller of Public Accounts, Financial Reporting section on or before **Nov. 20, 2011**. The form may be submitted via hard copy, email or fax. For the agencies that are reconciled, their data may be extracted for the *Comprehensive Annual Financial Report (CAFR)*.

This form is required for all agencies regardless of whether they are a simplified reporting or a full reporting agency. The interagency transactions are extracted from USAS for **all agencies**. Please check the items that are applicable for each type of transaction.

Agencies are required to ensure and certify that their financial data correctly reflects their financial position as recorded in USAS and, if applicable, any internal accounting system, as of 08/31/CY. For more information regarding the required levels of USAS reconciliation, see the **Required Year-End Review and/or Reconciliation of Financial Data and Balances in USAS**.

**Please complete this interactive form, print it out, sign the last page and submit to your financial reporting analyst.**

## I. USAS Reconciliation

Check the appropriate statement, either section 1 or 2:

- 1  I certify that for the above agency, the fiscal 2011 financial data contained in the Uniform Statewide Accounting System (USAS) and our internal accounting system, if applicable, were adjusted and the balances accurately reflect the agency's fund financial and/or government-wide financial position.

I also certify that our USAS balances conform to the following:

- System clearing GL 9999 and basis conversion system clearing GL 9992 accounts equal zero at the D23 fund level.
- All balance sheet line items reconcile at the GL account level.
- Fund balance/net assets are allocated to the respective GL accounts (2XXX series) and agree with the related GL accounts.
- All operating statement items reconcile to the GAAP source/object level. The correct comptroller object codes were used to ensure accurate D08 government-wide roll-ups.
- D23 funds that roll-up to fund type 09 (GAAP agency funds) have operating statement activity that nets to zero at the GAAP source/object level in USAS.
- Legislative appropriations asset balance (GL 9000) agree with the balance as calculated on the GR reconciliation.
- Legislative appropriations revenues agree with the balances as calculated on the GR reconciliation.
- Ending fund balance/net assets are the same on the operating statement and the balance sheet.
- There are not any "Back Out NA" on the operating statement.
- The USAS IT file is cleared of all AFR USAS batches.

—OR—

- 2  This reconciliation was not completed; therefore, I understand the agency is not in compliance with the Comptroller's reporting requirements and may be referred to the State Auditor's Office.

Note 5 – Summary of Long Term Liabilities Unaudited

**Governmental Activities**  
 2011

	Balance (prior year)	Additions	Reductions	Ending Balance	Due Within One Year	Due Thereafter	Current Liability GL	Current Liability Difference	Noncurrent Liability GL	Noncurrent Liability Difference	Ending Balance, Debt Service Difference
<b>Agency: 243      State Law Library</b>											
Claims and Judgements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Lease Obligation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employees' Compensation Leave	-47,223.92	-45,187.44	51,377.18	-41,034.18	-23,292.85	-17,741.33	-23,292.85	0.00	-17,741.33	0.00	0.00
Notes and Loans Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Obligation Bonds Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Revenue Bonds Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Polution Remediation Obligation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities Payable From Restricted Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Long Term Liabilities</b>	<b>-47,223.92</b>	<b>-45,187.44</b>	<b>51,377.18</b>	<b>-41,034.18</b>	<b>-23,292.85</b>	<b>-17,741.33</b>	<b>-23,292.85</b>	<b>0.00</b>	<b>-17,741.33</b>	<b>0.00</b>	<b>0.00</b>

Employee's 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.



74-198 (Rev. 6-10/04)

# Certification (Reconciliation) of SPA Fiscal Balances

Texas Comptroller of Public Accounts  
State Property Accounting

Fiscal year

**2011**

Name of agency / institution

**State Law Library**

Agency number

**243**

Check the appropriate paragraph, either 1 or 2:

1. I certify that the financial data contained in the State Property Accounting (SPA) system has been adjusted and identified exceptions are noted and attached. The agency's financial position is accurately reflected in the Uniform Statewide Accounting System (USAS), the annual financial report and the capital asset note for the following columns:

- Beginning balances must match the stated balances per chapter 13 of the Reporting Requirements for Annual Financial Reports of State Agencies and Universities
- Adjust/Restate
- Reclass CIP balances net to zero
- Reclass Transfers In
- Reclass Transfers Out
- Additions
- Deletions
- Ending balances

The depreciation reported is accurately reflected in USAS, the annual financial report and the capital asset note for the columns as noted above.

- Depreciation reported was calculated by the SPA system.  
 Depreciation reported was calculated by our internal asset management system.

The reconciliation was completed on: 9/23/2011  
Date

2. The reconciliation was not completed; therefore, I understand that my agency is not in compliance with the reporting requirements.

Required Signature(s):

Signature of Chief Fiscal Officer

Signature of Property Manager (if different from Chief Fiscal Officer)

**Cindy Palmer**

Printed name

**Alejandra Flores**

Printed name

**512 463-1723**

Phone number

**512 463-1725**

Phone number

**cindy.palmer@sl.texas.gov**

E-mail address

**alex.flores@sl.texas.gov**

E-mail address



## II. Interagency Balances

Check the appropriate statement, either section 1 or 2:

- 1  I certify that for the above agency, the fiscal 2011 interagency and interfund balances were coordinated and are posted accurately in USAS.

The DAFR8910 Interfund/Interagency Activity or the FMQuery-SIRS Interagency/Interfund report was run and the following were verified. From the drop down menu, select "Yes," "No" or "N/A" as appropriate.

	Due From/ Due To	Federal Pass- Throughs	State Pass- Throughs	Transfers
Interagency item amount is posted accurately in USAS				
All "NP" items were eliminated ("NP" items occur if the AGL [Agency General Ledger] information is blank)				
AGL information is correct (the AGL consists of the opposite agency number, D23 fund and 0)				
Federal grant pass-throughs match what is reported on the Schedule of Expenditures of Federal Awards				
State grant pass-throughs match what is reported on the Schedule of State Grant Pass-Throughs				

—OR—

- 2  I certify that for fiscal 2011, the above agency does not have any interagency activity reflected on the AFR.

## III. Required Signature

Sign and submit completed form via hard copy, email or fax to the Comptroller of Public Accounts, Financial Reporting section of the Fiscal Management Division.

Cindy Palmer 9/28/2011  
Signature Date

Cindy Palmer

Printed Name

Chief Fiscal Officer - 512-463-1723

Title & Phone Number

Cindy Palmer - 512-463-1723

AFR Contact Person & Phone Number

Cindy Palmer - 512-463-1723

USAS Contact Person & Phone Number

Cindy Palmer - 512-463-1723

Federal Contact Person & Phone Number