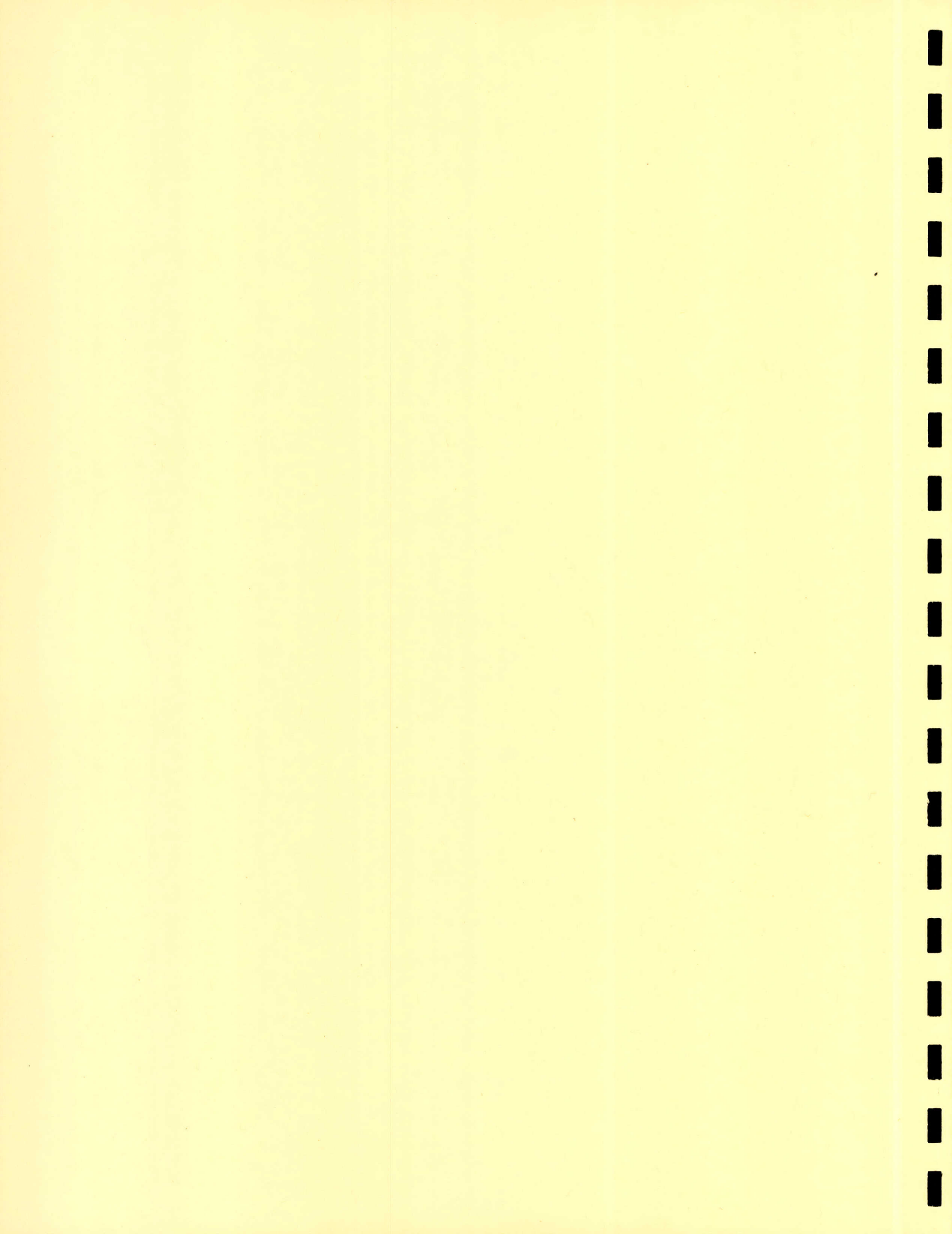


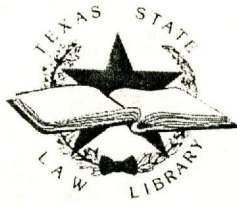
**TEXAS STATE
LAW LIBRARY**

ANNUAL FINANCIAL REPORT

For The Year Ended August 31, 2014

*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 19, 2014

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

Ladies and Gentlemen:

We are pleased to submit the annual financial report of the (agency name) for the year ended Aug. 31, 2014, in compliance with Texas Government Code Annotated, Section 2101.011, and in accordance with the requirements established by the Texas Comptroller of Public Accounts.

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

If you have any questions, please contact Amy Small at 512-463-1723.

Sincerely,

A handwritten signature in cursive script that reads "Dale Propp".

Dale W. Propp
Director

Enclosures

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UNAUDITED

State Law Library (243)

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DAFR 8580

Balance Sheet – Governmental & Proprietary Fund Types

TEXAS STATE LAW LIBRARY (243)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD= ADJUSTMENT FY= 14

PROD SYSTEM
 PAGE 1

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
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		18,499,446.09-	17,367,319.64-
		0048	LEGISLATIVE CASH		18,499,446.09	17,367,319.64
GL CLS	004	CA	CASH IN STATE TREASURY		.00	.00
01	020	9000	LEGISLATIVE APPROPRIATIONS		204,790.24	189,372.36
GL CLS	020	CA	LEGISLATIVE APPROPRIATIONS		204,790.24	189,372.36
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		1,506.23	1,245.02
GL CLS	080	CA	CONSUMABLE INVENTORIES		1,506.23	1,245.02
* GLA CAT	01		CURRENT ASSETS		206,420.47	190,741.38
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					206,420.47	190,741.38

TEXAS STATE LAW LIBRARY (243)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD= ADJUSTMENT FY= 14

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM
 *****PAGE 2

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
21	200	1009	VOUCHERS PAYABLE		69,255.75	22,606.46
		1010	ACCOUNTS PAYABLE		42,718.71-	42,709.15-
	GL CLS	200	CL ACCOUNTS PAYABLE		26,537.04	20,102.69-
21	203	1015	PAYROLL PAYABLE		59,733.99-	63,965.27-
	GL CLS	203	CL PAYROLL PAYABLE		59,733.99-	63,965.27-
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	21200010	.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			33,196.95-	84,067.96-
** TOTAL LIABILITIES AND OTHER CREDITS					33,196.95-	84,067.96-
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

TEXAS STATE LAW LIBRARY (243)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD= ADJUSTMENT FY= 14

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM
 PAGE 3

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
GL CLS	362	FD	BAL RESERVED FOR INVENTORIES		.00	.00
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		.00	.00
GL CLS	510	FD	BAL-NONSPENDABLE		1,506.23-	1,245.02-
51	540	2320	FD BAL-ASSIGNED		1,506.23-	1,245.02-
GL CLS	540	FD	BAL-ASSIGNED		19,318.64-	124.00-
51	550	****	2325-POST CLS FFS FB UNASSIGNED		19,318.64-	124.00-
GL CLS	550	FD	BAL-UNASSIGNED		152,398.65-	105,304.40-
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		152,398.65-	105,304.40-
		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
		2055	FB - UNENCUM APPROP - SUBJECT TO LAP		.00	.00
GL CLS	630	OBSOLETE	FB ACCTS UNDER GASB 34		.00	.00
51	800	9001	ENCUMBRANCES		.00	.00
		9003	ENCUMBRANCES (REPORTING AGENCIES)		5,497.00	5,497.00
		9005	BUDGET RESERVATION FOR ENCUMBRANCES		90,772.90	71,578.26
GL CLS	800	BUDGETARY			96,269.90-	77,075.26-
51	950	9200	PAYROLL CLEARING		.00	.00
		9202	PAYROLL SYSTEM CLEARING		.00	.00

TEXAS STATE LAW LIBRARY (243)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD= ADJUSTMENT FY= 14

PERCENT OF YEAR ELAPSED: 100%

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

GL	GL	COMP	AGY	CURRENT	PRIOR
CAT	CLASS	GL	GL	YEAR	YEAR

GL	CLS	950	SYSTEM ACCOUNTS	.00	.00
*	GLA	CAT	51 FUND BALANCE (DEFICITS)	173,223.52-	106,673.42-
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES			173,223.52-	106,673.42-
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION			206,420.47-	190,741.38-
*	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)
 REPORT PERIOD= ADJUSTMENT FY= 14

PERCENT OF YEAR ELAPSED: 100%

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 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 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
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 FUND BALANCE/NET POSITION WITH CURRENT CHANGES					.00	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					.00	.00

TEXAS STATE LAW LIBRARY (243)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD= ADJUSTMENT FY= 14

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM
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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	AGY	CURRENT	PRIOR
CAT	CLASS	GL	GL	YEAR	YEAR
* GAAP FUND	9998	GEN FIXED ASSETS ACCT GROUP		.00	.00
* GAAP FUND TYPE	11	CAPITAL ASSET BASIS CONVERSION ADJUSTMNTS		.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)
 REPORT PERIOD= ADJUSTMENT FY= 14

PERCENT OF YEAR ELAPSED: 100%

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 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
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 FUND BALANCE/NET POSITION WITH CURRENT CHANGES				.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	.00

TEXAS STATE LAW LIBRARY (243)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD= ADJUSTMENT FY= 14

PERCENT OF YEAR ELAPSED: 100%

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 GL COMP AGY CURRENT PRIOR
 CAT CLASS GL TITLE GL YEAR YEAR

GL	GL	COMP	AGY	CURRENT	PRIOR
CAT	CLASS	GL	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

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

TEXAS STATE LAW LIBRARY (243)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 14

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	TITLE	YEAR	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	18,499,446.09-	17,367,319.64-
		N	0048	LEGISLATIVE CASH	18,499,446.09	17,367,319.64
GL	CLS		004	CA CASH IN STATE TREASURY		
					.00	.00
01	020	N	9000	LEGISLATIVE APPROPRIATIONS	204,790.24	189,372.36
GL	CLS		020	CA LEGISLATIVE APPROPRIATIONS		
					204,790.24	189,372.36
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	1,506.23	1,245.02
GL	CLS		080	CA CONSUMABLE INVENTORIES		
					1,506.23	1,245.02
* GLA	CAT		01	CURRENT ASSETS	206,420.47	190,741.38
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				206,420.47	190,741.38

TEXAS STATE LAW LIBRARY (243)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 14

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

CT	CLS	IND	GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
21	200	N	1009	VOUCHERS PAYABLE		69,255.75	22,606.46
			N	1010 ACCOUNTS PAYABLE		42,718.71-	42,709.15-
GL CLS 200 CL ACCOUNTS PAYABLE							
21	203	N	1015	PAYROLL PAYABLE		26,537.04	20,102.69-
GL CLS 203 CL PAYROLL PAYABLE							
21	205	N	1049	CL INTERFUND PAYABLE		59,733.99-	63,965.27-
GL CLS 205 CL INTERFUND PAYABLE							
21	210	N	1054	DUE TO OTHER FUNDS		59,733.99-	63,965.27-
GL CLS 210 CL DUE TO OTHER FUNDS							
21	211	N	1050	DUE TO OTHER AGENCIES		.00	.00
			N	1050 DUE TO OTHER AGENCIES	21200010	.00	.00
			N	1050 DUE TO OTHER AGENCIES	32001650	.00	.00
GL CLS 211 CL DUE TO OTHER AGENCIES							
21	230	N	1025	CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
GL CLS 230 CL EMPLOYEE'S COMPENSABLE LEAVE							
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							
* GLA CAT 21 CURRENT LIABILITIES						33,196.95-	84,067.96-
** TOTAL LIABILITIES AND OTHER CREDITS						33,196.95-	84,067.96-
51	360	N	2050	FD BAL-RESERVED FOR ENCUMBRANCES		.00	.00
GL CLS 360 FD BAL RESERVED FOR ENCUMBRANCES							
51	362	N	2075	FD BAL-RESERVED FOR CONSUM. INVENT.		.00	.00

TEXAS STATE LAW LIBRARY (243)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 14

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM
 PAGE 3

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

GL	CL	IND	GL	TITLE	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	TITLE	GL	YEAR	YEAR
	GL	CLS		362 FD BAL RESERVED FOR INVENTORIES		.00	.00
51	364	N	2065	FD BAL-RESERVED FOR IMPREST ACCOUNTS		.00	.00
	GL	CLS		364 FD BAL RESERVED FOR IMPREST ACCT.		.00	.00
51	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		1,506.23-	1,245.02-
	GL	CLS		510 FD BAL-NONSPENDABLE		1,506.23-	1,245.02-
51	540	N	2320	FD BAL-ASSIGNED		19,318.64-	124.00-
	GL	CLS		540 FD BAL-ASSIGNED		19,318.64-	124.00-
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED		152,398.65-	105,304.40-
	GL	CLS		550 FD BAL-UNASSIGNED		152,398.65-	105,304.40-
51	620	N	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
			N 9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL	CLS		620 FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51	630	N	2030	INVESTMENT IN GENERAL FIXED ASSETS		.00	.00
			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)		90,772.90	71,578.26
			N 9005	BUDGET RESERVATION FOR ENCUMBRANCES		96,269.90-	77,075.26-
	GL	CLS		800 BUDGETARY		.00	.00
51	950	N	9200	PAYROLL CLEARING		.00	.00
			N 9202	PAYROLL SYSTEM CLEARING		.00	.00

TEXAS STATE LAW LIBRARY (243)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 14

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM

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

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GL	GL	B/C	COMP	TITLE	AGY	CURRENT	PRIOR
CT	CLS	IND	GL		GL	YEAR	YEAR
	GL	CLS		950 SYSTEM ACCOUNTS		.00	.00
*	GLA	CAT		51 FUND BALANCE (DEFICITS)		173,223.52-	106,673.42-
**	TOTAL	FUND		BALANCE/NET POSITION WITH CURRENT CHANGES		173,223.52-	106,673.42-
**	TOTAL	LIABILITIES,		OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION		206,420.47-	190,741.38-
*	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)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 14

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

 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		9,788.00-	9,788.00-
	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
	Y		0682	BC OTHER CAPITAL ASSETS-NON DEPRECIA		.00	.00
	Y		0683	BC OTHER CAPITAL ASSETS-DEPRECIABLE		.00	.00
	Y		0684	BC ACCUM DEPR-OTHER CAPITAL ASSETS		3,015,854.80	2,955,809.15
						2,277,088.15-	2,212,257.66-
	GL CLS		158	OTHER CAPITAL ASSETS, NET		738,766.65	743,551.49
* GLA CAT			06	NON-CURRENT ASSETS		738,766.65	743,551.49
11	190	N	0410	AMT'S 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						738,766.65	743,551.49
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 AND OTHER CREDITS						.00	.00
45	410	Y	****	3505-POST CLS BC CAP ASSETS/DEBT		714,936.87-	743,551.49-

TEXAS STATE LAW LIBRARY (243)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 14

PERCENT OF YEAR ELAPSED: 100%

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	CLS	B/C	IND	GL	TITLE	AGY	GL	CURRENT	PRIOR	
						GL	YEAR	YEAR		
GL	CLS				410 INVESTED IN CAP ASSETS, NET RELATED DEBT			714,936.87-	743,551.49-	
45	430	Y		9992	BC SYSTEM CLEARING			23,829.78-	.00	
GL	CLS				430 UNRESTRICTED NET POSITION			23,829.78-	.00	
*	GLA	CAT			45 NET POSITION			738,766.65-	743,551.49-	
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 FUND BALANCE/NET POSITION WITH CURRENT CHANGES							738,766.65-	743,551.49-	
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION							738,766.65-	743,551.49-	
*	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: 09/18/14 21:29 5751 RUN DATE: 09/18/14 TIME: 23:16 22 CFY: 15 CFM: 01 LCY: 13 LCM: 10 FICHE: 243 14 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 POSITION - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 14

PERCENT OF YEAR ELAPSED: 100%

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		30,747.24-	24,120.55-
	GL	CLS	230	CL EMPLOYEE'S COMPENSABLE LEAVE		30,747.24-	24,120.55-
*	GLA	CAT	21	CURRENT LIABILITIES		30,747.24-	24,120.55-
26	301	Y	1700	BC NC EMPLOYEE'S COMPENSABLE LEAVE		23,600.85-	18,424.35-
	GL	CLS	301	NC EMPLOYEE'S COMPENSABLE LEAVE		23,600.85-	18,424.35-
*	GLA	CAT	26	NON-CURRENT LIABILITIES		23,600.85-	18,424.35-
**	TOTAL LIABILITIES AND OTHER CREDITS					54,348.09-	42,544.90-

TEXAS STATE LAW LIBRARY (243)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 14

PERCENT OF YEAR ELAPSED: 100%

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	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
45	430	Y	****	3950-POST CLS BC UNRE NET POSITION	54,348.09	42,544.90
		Y	9992	BC SYSTEM CLEARING	.00	.00
	GL CLS		430	UNRESTRICTED NET POSITION	54,348.09	42,544.90
	* GLA CAT		45	NET POSITION	54,348.09	42,544.90
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 FUND BALANCE/NET POSITION WITH CURRENT CHANGES				54,348.09	42,544.90
	** 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		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
 REPORT PERIOD= ADJUSTMENT FY= 14

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

01		0005	9400	9401	ORIGINAL BUDGET-COMMITTED	1,021,430.00
				9401	ORIGINAL BUDGET-COLLECTED	19,250.00-
* GAAP SRC/OBJ		0005			ORIGINAL APPROPRIATIONS	1,002,180.00
01		0006	9420	9425	OASI ST MATCH TRF IN FROM 902-COMMITTED	40,000.17
				9425	INSUR-ST PD TRF IN FROM 327-COMMITTED	61,292.81
				9435	RETIR-ST MATCH TRF IN FROM 327-COMMITTED	39,577.03
				9440	BRP TRANSFER IN FROM 902-COMMITTED	1,026.86
				9445	SALARY INCR TRF IN FROM 902-COMMITTED	5,100.00
* GAAP SRC/OBJ		0006			ADDITIONAL APPROPRIATIONS	146,996.87
01		0035	3719	3727	FEES-COPIES/FILING OF RECORDS	12,578.53
				3727	FEES - ADMINISTRATIVE SERVICES	5,847.87
* GAAP SRC/OBJ		0035			LICENSES, FEES AND PERMITS	18,426.40
01		0080	3740	3788	GIFT/GRNT/DONATION-NONOP/PROG REV-OP G&C	0.18
				3788	DEFAULT DEPOSIT ADJUSTMENT - SUSPENSE	0.00
				3789	DEFAULT FUND-RETURN CHECKS	7.00-
				3802	REIMBURSEMENTS-THIRD PARTY	226.00
* GAAP SRC/OBJ		0080			OTHER	219.18
* GAAP CATEGORY 01					REVENUES	1,167,822.45
TOTAL REVENUES						1,167,822.45
04		0200	7001	7002	SAL & WAGES(LINE ITEM EXEMPT)	81,453.96
				7002	SAL/WAGES-CLASS&N/C-PERM FULTM	426,201.06
				7003	SAL/WAGES-CLASS&N/C-PERM PRITM	25,089.10
				7017	ONE-TIME MERIT INCREASE	0.00
				7022	LONGEVITY PAY	10,440.00
				7050	BENEFIT REPLACEMENT PAY	1,026.86

TEXAS STATE LAW LIBRARY (243)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 14

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM

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

*****PAGE 2

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

GAAP SRC/OBJ	GAAP GL ACCT GL	GAAP COMPT	TITLE	CURRENT YEAR
* GAAP SRC/OBJ	0200		SALARIES AND WAGES	544,210.98
04	0210	7032	EMPLOYEE RETIREMENT-ST CONTRIB	39,577.03
		7040	ADDL PAYROLL RETIREMENT CONTRIBUTION	2,578.85
		7041	EMPLOYEE INS PYMTS-EMPLR CONTR	61,292.81
		7042	PAYROLL HEALTH INSURANCE CONTRIBUTION	5,084.39
		7043	FICA EMPLOYER MATCHING CONTR	40,000.17
* GAAP SRC/OBJ	0210		PAYROLL RELATED COSTS	148,533.25
04	0220	7243	EDUCATIONAL/TRAINING SERVICES	2,000.00
* GAAP SRC/OBJ	0220		PROFESSIONAL FEES AND SERVICES	2,000.00
04	0230	7105	TRAV IN-STATE-INCIDENTAL EXPEN	6.00
* GAAP SRC/OBJ	0230		TRAVEL	6.00
04	0240	7291	POSTAL SERVICES	2,201.21
		7300	CONSUMABLES	2,390.34
		7303	SUBS, PERIODICALS & INFO SERV	3,120.80
		7334	PERSONAL PROP-FURN, EQUIP AND OTHER-EXP	6,019.46
		7374	PERSONAL PROP-FURNISHING & EQUIP(CONTRL)	10,894.00
		7377	PERSONAL PROP-COMPUTER EQUIPMENT-EXP	1,510.96
		7380	INTANGIBLE-COMPUTER SOFTWARE-EXPENSED	3,673.98
		7382	PERS PROP-BOOKS & REF MATERIALS-EXPENSED	132,587.50
* GAAP SRC/OBJ	0240		MATERIALS AND SUPPLIES	162,398.25
04	0250	7276	COMMUNICATION SERVICES	131,457.45
		7961	STS (TEX-AN) TRANSFERS TO GR FUND 0001	29.84
		7962	CAPITOL COMPLEX TRANSFERS TO GR FND 0001	5,718.09
* GAAP SRC/OBJ	0250		COMMUNICATION AND UTILITIES	137,205.38
04	0260	7262	PERS PROP-MAINT & REPAIR/COMP SFTWRE-EXP	430.95
		7367	PERSONAL PROPERTY-MAINTENANCE & REPAIRS	1,287.26
* GAAP SRC/OBJ	0260		REPAIRS AND MAINTENANCE	1,718.21

TEXAS STATE LAW LIBRARY (243)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 14

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

04		0270	7406	RENTAL OF FURNISHINGS/EQUIPMT	6,476.91
			7470	RENTAL OF SPACE	240.00
* GAAP SRC/OBJ		0270		RENTALS AND LEASES	6,716.91
04		0280	7273	REPRODUCTION & PRINTING SERVS	412.10
* GAAP SRC/OBJ		0280		PRINTING AND REPRODUCTION	412.10
04		0340	7201	MEMBERSHIP DUES	615.17
			7203	REGISTRATION FEES-EMPLOYEE TRAINING	2,839.08
			7210	FEES AND OTHER CHARGES	468.82
			7299	PURCHASED CONTRACTED SERVICES	3,185.00
			7947	ST OFC OF RISK MNGMT ASSESMENTS	670.59
* GAAP SRC/OBJ		0340		OTHER EXPENDITURES	7,778.66
04		0430	7389	PERS PROP-BOOKS & REFERENCE MATERIAL-CAP	88,660.07
* GAAP SRC/OBJ		0430		CAPITAL OUTLAY	88,660.07
* GAAP CATEGORY 04				EXPENDITURES	1,099,639.81
TOTAL EXPENDITURES					1,099,639.81
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES					68,182.64
05		0578	9410	APPROPRIATION TRANSFER-IN COMMITTED	0.00
* GAAP SRC/OBJ		0578		LEGISLATIVE FINANCING SOURCES	0.00
05		0591	9541	BRP TRF OUT TO STRATEGIES-COMMITTED	0.00
			9546	SALARY INCR TRF OUT TO STRAT-COMMITTED	0.00
* GAAP SRC/OBJ		0591		LEGISLATIVE FINANCING USES	0.00
05		0600	9580	LAPSED COMMITTED REVENUE APPROPRIATIONS	1,632.54-
* GAAP SRC/OBJ		0600		APPROPRIATIONS LAPSED	1,632.54-

TEXAS STATE LAW LIBRARY (243)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 14

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

* GAAP CATEGORY 05	OTHER FINANCING SOURCES (USES)	1,632.54-
TOTAL OTHER FINANCING SOURCES (USES)		1,632.54-
NET CHANGE IN FUND BALANCE		66,550.10
FUND BALANCE - BEGINNING		106,673.42
FUND BALANCE - BEGINNING, AS RESTATED		106,673.42
FUND BALANCE - ENDING		173,223.52
* GAAP FUND 0001	GENERAL REVENUE (0001)-GENERAL	173,223.52
* GAAP FUND TY 01	GENERAL	173,223.52

DAFR8590 243 AFR 01 13 USAS RJE R243 2(ORG) () 3(OBJ) 3(FND) () 0(GLA) () () USAS
 CYCLE: 09/18/14 21:29 5751 RUN DATE: 09/18/14 TIME: 23:16 22 CFY: 15 CFM: 01 LCY: 13 LCM: 10 FICHE: 243 01 11

(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= 14

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: 09/18/14 21:29 5751 RUN DATE: 09/18/14 TIME: 23:16 22 CFY: 15 CFM: 01 LCY: 13 LCM: 10 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= 14

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

GAAP

GAAP GAAP GL ACCT GL GAAP COMPT
 CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ

TITLE

CURRENT
 YEAR

				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	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	173,223.52
* AGENCY	243				173,223.52

Notes-

Note 2: Capital Assets

Note 5: Long Term Liabilities

Governmental Activities

2014

Agency: 243	State Law Library	Balance (prior year)	Adjustments	Completed CIP	Inc-Int'agy Trans	Dec-Int'agy Trans	Additions	Deletions	Ending Balance	Balance (Current Year)	Difference
Non-depreciable/Non-amortizable Assets											
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
Total Non-depreciable/Non-		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciable Assets											
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	0.00	0.00	0.00
BC Vehicles, Boats, and Aircraft		0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,788.00	9,788.00	0.00
BC Other Capital Assets		2,955,809.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Depreciable Assets		2,965,597.15	0.00	0.00	0.00	0.00	88,660.07	-28,614.42	3,015,854.80	3,015,854.80	0.00
Accumulated Depreciation											
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		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		-9,788.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC A/D Vehicles, Boats, and Aircraft		0.00	0.00	0.00	0.00	0.00	0.00	0.00	-9,788.00	-9,788.00	0.00
BC A/D Other Capital Assets		-2,212,257.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Accumulated Depreciation		-2,222,045.66	0.00	0.00	0.00	0.00	-93,444.91	28,614.42	-2,277,088.15	-2,277,088.15	-0.00
Amortizable Assets-Intangible											
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
Total Amortizable Assets-Intangible		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Amortization											
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
Total Accumulated Amortization		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Governmental Activities		743,551.49	0.00	0.00	0.00	0.00	-4,784.84	0.00	738,766.65	738,766.65	-0.00

Governmental Activities
 2014

Agency: 243	State Law Library	Balance (prior year)	Additions	Reductions	Other Changes	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
	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	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	0.00
	Employees' Compensation Leave	42,544.90	50,905.46	44,211.27	5,109.00	54,348.09	30,747.24	23,600.85	30,747.24	0.00	23,600.85	-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	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	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	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	0.00
	Liabilities Payable From Restricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Long Term Liabilities	42,544.90	50,905.46	44,211.27	5,109.00	54,348.09	30,747.24	23,600.85	30,747.24	0.00	23,600.85	-0.00	0.00

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.

CERTIFICATIONS

USAS AND Interagency Activity

Reconciliation of SPA Balances

USAS and Interagency Activity Certification Form – State Agencies

Agency No. 243

Agency Name Texas 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, 2014**. The form may be submitted by email to frs@cpa.state.tx.us or by fax or hard copy. For 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 Aug. 31, 20CY. 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 and date 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 2014 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 position is 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) agrees 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 position is 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.

II. Interagency Balances

Check the appropriate statement, either section 1 or 2:

1 I certify that for the above agency, the fiscal 2014 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 items 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 2014, the above agency does not have any interagency activity reflected on the AFR.

III. Required Signature

Sign, date and submit the completed form by email to frs@cpa.state.tx.us or by fax or hard copy to the Comptroller of Public Accounts, Financial Reporting section of the Fiscal Management Division.

Cindy Palmer

Signature

9/19/2014

Date

Cindy Palmer

Printed Name

Chief Fiscal Officer

Title, Phone Number and Email Address

Amy Small, 512-463-1723, amy.small@sll.texas.gov

AFR Contact Person, Phone Number & Email Address

Amy Small, 512-463-1723, amy.small@sll.texas.gov

USAS Contact Person, Phone Number & Email Address

N/A

Federal Contact Person, Phone Number & Email Address

Certification of Physical Inventory Conducted by Agency

In accordance with the Tex. Gov't Code Ann. sec. 403.273 (f) and (g), I hereby certify that a physical inventory was conducted for all trust, capitalized and controlled personal property maintained on the State Property Accounting System and in the possession of:

Name of agency Texas State Law Library	Agency number 243
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Date(s) physical inventory was (were) conducted August 29, 2014	Fiscal Year 20 14	Method used to conduct the inventory (manual, bar code scan, etc.) Manual
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Contacts Responsible for Conducting the Inventory

- Enter the names and contact information of the person(s) who conducted the inventory.
- Have the appropriate official sign on the "Signature of agency head or designee" line. Only the state agency head or designee may complete the certification.

Name Alejandra Flores	Name
Email alex.flores@sll.texas	Email
Telephone (Area code and number) 512-463-1725	Telephone (Area code and number)

I hereby certify that the status, condition, and value of all trust, capitalized and controlled personal property derived from the physical inventory is accurately reflected in the State Property Accounting System. Changes needed as a result of the physical inventory were made to the State Property Accounting System on 9/04/2014. The results of the physical inventory will be maintained on file for three years.
 Date

Signature of agency head or designee Andy Palmer	Date 9/19/2014
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Certification of Physical Inventory Policy

Each state agency shall conduct an annual physical inventory of the **trust, capitalized and controlled personal** property (excluding libraries and historical arts and treasures) in the agency's possession at a time of its own choosing during the fiscal year. The physical inventory must be completed by **Aug. 31** each fiscal year. The agency head or designee must forward this *Certification of Physical Inventory Conducted by Agency* form to the Comptroller's office no later than the earliest of either:

- The 45th day after the date the inventory is conducted **OR**
- No later than 20 days after the last day of the fiscal year (Sept. 20th).

Each agency must use accepted practices (such as physical count, bar code scan, etc.) to conduct its annual inventory and must ensure that:

- Each property item is still within the agency's possession.
- The current location is accurately reflected in the SPA system.
- The name of the person responsible for the property is accurately reflected in the SPA system.
- The condition of each property item must be evaluated and reported to SPA during the annual physical inventory.

NOTE: Each agency reporting to SPA via batch may choose to maintain the property location, responsible party and condition in its local asset management system.

An agency must assign an individual(s) to conduct the physical inventory who is/are not assigned as the responsible person(s) for the property being inventoried.

Any discrepancies in property information detected during the physical inventory must be corrected in the SPA system immediately. The disposal method must be updated in the SPA system immediately for any property found to be "disposed" or "missing" during the physical inventory. Property identified as "missing" during the annual physical inventory must be recorded in the SPA system with an effective date equal to the date the annual physical inventory was conducted.

Each agency must maintain inventory records on file for the required records retention period.

In addition to the required annual physical inventory, agencies are encouraged to conduct more frequent supplemental physical inventories to ensure the accuracy of reported personal property information. Periodic inventories may use statistical sampling, dollar sampling techniques or other acceptable methods on a regularly scheduled basis.

Please print, obtain appropriate signature and return a scanned image of signed form to either:

Email: spa@cpa.state.tx.us —OR— **FAX:** 512-936-0061

For assistance, please contact your SPA analyst listed on fmx.cpa.state.tx.us/spalist.

