

**Annual Financial Report**  
For the Year Ended August 31, 2014

Prepared for:  
**Texas Commission on Law Enforcement**

Oversight Agencies

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



**TEXAS COMMISSION ON LAW ENFORCEMENT**

**ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED AUGUST 31, 2014**

Kim Vickers  
Executive Director



November 4, 2014

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

Lady and Gentlemen:

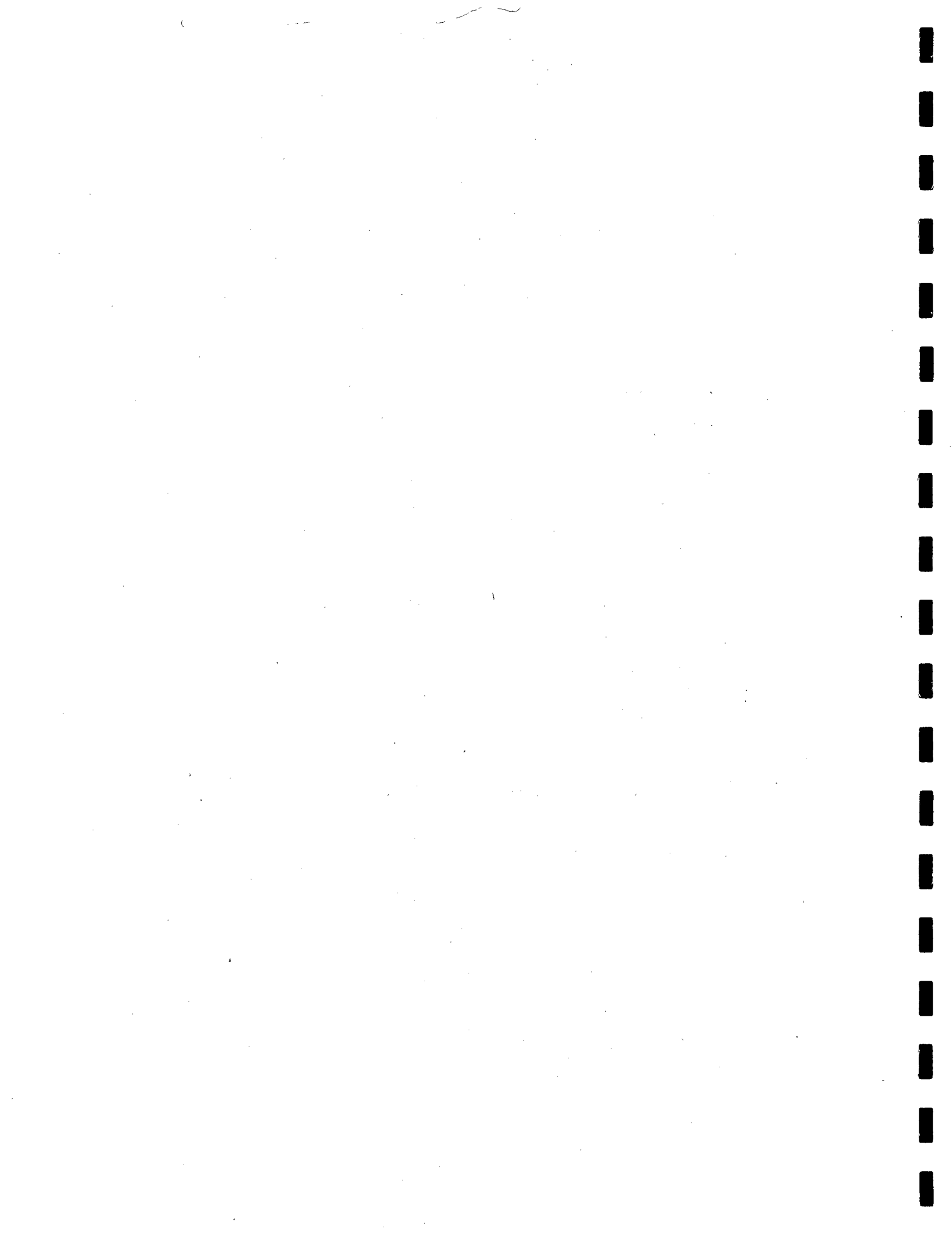
We are pleased to submit the Annual Financial Report of the Texas Commission on Law Enforcement for the year ended August 31, 2014, in compliance with TEX. GOV'T CODE ANN §2101.011, and in accordance with the requirements established by the Comptroller of Public Accounts.

Due to the statewide requirements embedded in Governmental Accounting Standards Board 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 be in compliance with GAAP. 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 this report.

If you have any questions, please contact Brian Roth at (512) 936-7700. He is also the contact for questions related to the Schedule of Expenditures of Federal Awards.

Sincerely,

Kim Vickers



**Texas Commission on Law Enforcement (407)**

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Submitted to  
**Oversight Agencies**

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**FINANCIAL STATEMENTS**

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DAFR 8590: Operating Statement – Governmental Funds

DAFR 8585: Statement of Net Assets – Fiduciary Funds

DAFR8581: Statement of Net Assets – Balance Sheet Format

**NOTES TO FINANCIAL STATEMENTS**





(AGY) 407 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 0 (AGL) (GRT) (PRJ) (SS1) (SS2)

TX COMMISSION ON LAW ENFORCEMENT (407)

0 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
 0 PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD. SYSTEM

0\*\*\*\*\*PAGE 1

0GAAP FUND GROUP 01 GOVERNMENTAL  
 0GAAP FUND TYPE 01 GENERAL  
 0GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

0\*\*\*\*\*

OGL	GL	COMP	AGY	CURRENT	PRIOR
OCAT	CLASS	GL	TITLE	YEAR	YEAR

001	004	0045	CASH IN STATE TREASURY	395,882.08-	353,404.04-
0		0047	SHARED CASH	.00	.00
0		0048	LEGISLATIVE CASH	395,882.08	353,404.04

GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
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01	020	9000	LEGISLATIVE APPROPRIATIONS	5,121.96	.00
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GL CLS	020	CA LEGISLATIVE APPROPRIATIONS		5,121.96	.00
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01	065	0279	CA INTERFUND RECEIVABLE-NO POST DOC	.00	.00
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GL CLS	065	CA INTERFUND RECEIVABLE		.00	.00
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* GLA CAT	01	CURRENT ASSETS		5,121.96	.00
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** TOTAL ASSETS AND OTHER DEBITS				5,121.96	.00
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21	200	1009	VOUCHERS PAYABLE	.00	.00
0		1010	ACCOUNTS PAYABLE	.00	.00

GL CLS	200	CL ACCOUNTS PAYABLE		.00	.00
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21	203	1015	PAYROLL PAYABLE	2,806.67-	.00
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GL CLS	203	CL PAYROLL PAYABLE		2,806.67-	.00
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* GLA CAT	21	CURRENT LIABILITIES		2,806.67-	.00
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** TOTAL LIABILITIES AND OTHER CREDITS				2,806.67-	.00
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51	550	****	2325-POST CLS FFS FB UNASSIGNED	2,315.29-	.00
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GL CLS	550	FD BAL-UNASSIGNED		2,315.29-	.00
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51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER	.00	.00
0		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY	.00	.00

GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
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TX COMMISSION ON LAW ENFORCEMENT (407)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

1 PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM  
 1\*\*\*\*\*PAGE 2

1GAAP FUND GROUP 01 GOVERNMENTAL  
 1GAAP FUND TYPE 01 GENERAL  
 1GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

1\*\*\*\*\*  
 1GL GL COMP AGY CURRENT PRIOR  
 1CAT CLASS GL TITLE GL YEAR YEAR  
 1\*\*\*\*\*

51	630	2235	FB-UNRES-UNDESIG-AVAIL FOR SUBSEQUEN		.00	.00
	GL CLS	630	OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
51	800	9003	ENCUMBRANCES (REPORTING AGENCIES)		2,100.80	.00
1		9005	BUDGET RESERVATION FOR ENCUMBRANCES		2,100.80-	.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)		2,315.29-	.00
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				2,315.29-	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				5,121.96-	.00
*	GAAP FUND	0001	GENERAL REVENUE (0001)-GENERAL		.00	.00

DAFR8580 407 AFR 01 13 USAS RJE R407 2(ORG) ( ) ( ) 3(FND) ( ) 3(GLA) ( ) ( ) USAS  
 2CYCLE: 10/28/14 21:40 5779 RUN DATE: 10/28/14 TIME: 23:07 49 CFY: 15 CFM: 02 LCY: 14 LCM: 00 FICHE: 407 14 01 01

(AGY) 407 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 2 (AGL) (GRT) (PRJ) (SS1) (SS2)

TX COMMISSION ON LAW ENFORCEMENT (407)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

2  
 2PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM  
 2\*\*\*\*\* PAGE 3

2GAAP FUND GROUP 01 GOVERNMENTAL  
 2GAAP FUND TYPE 01 GENERAL  
 2GAAP FUND 0116 LAW ENFORCEMENT STDS/ED(0116)-GENERALV

2\*\*\*\*\*  
 2GL GL COMP AGY CURRENT PRIOR  
 2CAT CLASS GL TITLE GL YEAR YEAR  
 2\*\*\*\*\*

01	001	0015	IMPREST CASH ON HAND		.00	.00
2		0030	TRAVEL CASH ON HAND		.00	.00
	GL CLS	001	CA CASH ON HAND		.00	.00
01	002	0040	CASH IN BANK		.00	.00
2		0043	TRAVEL CASH IN BANK		5,448.86	5,448.86
	GL CLS	002	CA CASH IN BANK		5,448.86	5,448.86
01	004	0045	CASH IN STATE TREASURY		5,253,531.18	5,385,912.86
2		0047	SHARED CASH		19,124,696.22	19,398,982.31
	GL CLS	004	CA CASH IN STATE TREASURY		24,378,227.40	24,784,895.17
01	020	9000	LEGISLATIVE APPROPRIATIONS		.00	.00
	GL CLS	020	CA LEGISLATIVE APPROPRIATIONS		.00	.00
01	039	0241	FEDERAL RECEIVABLE-UNBILLED		.00	.00
	GL CLS	039	CA FEDERAL RECEIVABLES		.00	.00
01	050	0200	INTEREST RECEIVABLE - INVESTMENTS		.00	.00
	GL CLS	050	CA INTEREST AND DIVIDENDS RECEIVABLE		.00	.00
01	052	0231	ACCTS. RECEIVABLE - UNBILLED		.00	.00
	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	072	0284	DUE FROM OTHER AGENCIES		.00	.00
2		0284	DUE FROM OTHER AGENCIES	30004210	.00	.00
2		0284	DUE FROM OTHER AGENCIES	30060700	.00	14,258.03

TX COMMISSION ON LAW ENFORCEMENT (407)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

3 PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM  
 3\*\*\*\*\* PAGE 4

3GAAP FUND GROUP 01 GOVERNMENTAL  
 3GAAP FUND TYPE 01 GENERAL  
 3GAAP FUND 0116 LAW ENFORCEMENT STDS/ED(0116)-GENERALV

3GL	GL	COMP	AGY	CURRENT	PRIOR	
3CAT	CLASS	GL	GL	YEAR	YEAR	
301	072	0284	DUE FROM OTHER AGENCIES	30063700	31,575.91	.00
3		0284	DUE FROM OTHER AGENCIES	90600010	.00	.00
GL CLS 072 CA DUE FROM OTHER AGENCIES				31,575.91	14,258.03	
01	080	0285	CONSUM. INVENTORIES (MAT. AND SUPPLI		.00	.00
GL CLS 080 CA CONSUMABLE INVENTORIES				.00	.00	
* GLA CAT 01 CURRENT ASSETS				24,415,252.17	24,804,602.06	
** TOTAL ASSETS AND OTHER DEBITS				24,415,252.17	24,804,602.06	
21	200	1009	VOUCHERS PAYABLE		.00	.00
3		1010	ACCOUNTS PAYABLE		.00	128,507.62-
GL CLS 200 CL ACCOUNTS PAYABLE				.00	128,507.62-	
21	203	1015	PAYROLL PAYABLE	237,874.78-	195,383.15-	
3		1016	PAYROLL PAYABLE-SEMIMONTHLY	.00	.00	
GL CLS 203 CL PAYROLL PAYABLE				237,874.78-	195,383.15-	
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	
3		1050	DUE TO OTHER AGENCIES	32001650	.00	.00
3		1050	DUE TO OTHER AGENCIES	75301160	18,584.25-	.00
3		1050	DUE TO OTHER AGENCIES	90200010	.00	.00
3		1050	DUE TO OTHER AGENCIES	90201160	23,493,562.47-	23,454,606.16-
GL CLS 211 CL DUE TO OTHER AGENCIES				23,512,146.72-	23,454,606.16-	
21	220	1046	UNEARNED REVENUES	54,545.00-	.00	
GL CLS 220 CL UNEARNED REVENUES				54,545.00-	.00	

TX COMMISSION ON LAW ENFORCEMENT (407)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

4  
 4PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM  
 4\*\*\*\*\* PAGE 5

4GAAP FUND GROUP 01 GOVERNMENTAL  
 4GAAP FUND TYPE 01 GENERAL  
 4GAAP FUND 0116 LAW ENFORCEMENT STDS/ED(0116)-GENERALV

4\*\*\*\*\*

4GL	GL	COMP	AGY	CURRENT	PRIOR
4CAT	CLASS	GL	GL	YEAR	YEAR

421	300	1140	FUNDS HELD FOR OTHERS	.00	.00
4		1149	FUNDS HELD FOR OTHERS	.00	.00

GL CLS	300	CL	FUNDS HELD FOR OTHERS	.00	.00
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* GLA CAT	21	CURRENT LIABILITIES		23,804,566.50-	23,778,496.93-
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** TOTAL LIABILITIES AND OTHER CREDITS				23,804,566.50-	23,778,496.93-
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51	360	2050	FD BAL-RESERVED FOR ENCUMBRANCES	.00	.00
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GL CLS	360	FD	BAL RESERVED FOR ENCUMBRANCES	.00	.00
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51	362	2075	FD BAL-RESERVED FOR CONSUM. INVENT.	.00	.00
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GL CLS	362	FD	BAL RESERVED FOR INVENTORIES	.00	.00
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51	364	2065	FD BAL-RESERVED FOR IMPREST ACCOUNTS	.00	.00
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GL CLS	364	FD	BAL RESERVED FOR IMPREST ACCT.	.00	.00
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51	510	2301	FD BAL-NONSPND FOR INVENTORY	.00	.00
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GL CLS	510	FD	BAL-NONSPENDABLE	.00	.00
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51	530	2315	FD BAL-COMMITTED	610,685.67-	1,026,105.13-
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GL CLS	530	FD	BAL-COMMITTED	610,685.67-	1,026,105.13-
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51	550	****	2325-POST CLS FFS FB UNASSIGNED	.00	.00
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GL CLS	550	FD	BAL-UNASSIGNED	.00	.00
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51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER	.00	.00
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4		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY	.00	.00
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GL CLS	620	FUND	BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
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51	630	2055	FB - UNENCUM APPROP - SUBJECT TO LAP	.00	.00
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4		2060	FB-RES FOR UNENCUM APPR-FUTURE OPERA	.00	.00
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4		2160	FUND BAL-ALLOC.-FUTURE OPERATING BUD	.00	.00
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TX COMMISSION ON LAW ENFORCEMENT (407)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

5 PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM  
 5\*\*\*\*\* PAGE 6

5GAAP FUND GROUP 01 GOVERNMENTAL  
 5GAAP FUND TYPE 01 GENERAL  
 5GAAP FUND 0116 LAW ENFORCEMENT STDS/ED(0116)-GENERALV

5\*\*\*\*\*  
 5GL GL COMP AGY CURRENT PRIOR  
 5CAT CLASS GL TITLE GL YEAR YEAR  
 5\*\*\*\*\*

5GL	GL	COMP	AGY	CURRENT	PRIOR
5CAT	CLASS	GL	TITLE	YEAR	YEAR
GL CLS	630		OBSOLETE FB ACCTS UNDER GASB 34	.00	.00
51	800	9001	ENCUMBRANCES	.00	.00
5		9003	ENCUMBRANCES (REPORTING AGENCIES)	23,991.92	.00
5		9005	BUDGET RESERVATION FOR ENCUMBRANCES	23,991.92-	.00
GL CLS	800		BUDGETARY	.00	.00
51	950	9200	PAYROLL CLEARING	.00	.00
5		9201	PAYROLL CLEARING OFFSET	.00	.00
5		9202	PAYROLL SYSTEM CLEARING	.00	.00
GL CLS	950		SYSTEM ACCOUNTS	.00	.00
* GLA CAT	51		FUND BALANCE (DEFICITS)	610,685.67-	1,026,105.13-
**			TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES	610,685.67-	1,026,105.13-
**			TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION	24,415,252.17-	24,804,602.06-
* GAAP FUND		0116	LAW ENFORCEMENT STDS/ED(0116)-GENERALV	.00	.00

DAFR8580 407 AFR 01 13 USAS RJE R407 2(ORG) ( ) ( ) 3(FND) ( ) 3(GLA) ( ) ( ) USAS  
 6CYCLE: 10/28/14 21:40 5779 RUN DATE: 10/28/14 TIME: 23:07 49 CFY: 15 CFM: 02 LCY: 14 LCM: 00 FICHE: 407 14 01 01

(AGY) 407 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 6 (AGL) (GRT) (PRJ) (SS1) (SS2)

TX COMMISSION ON LAW ENFORCEMENT (407)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
 REPORT PERIOD= ADJUSTMENT FY= 14

6  
 6PERCENT OF YEAR ELAPSED: 100%  
 6\*\*\*\*\* PRODUCTION SYSTEM  
 6\*\*\*\*\* PAGE 7

6GAAP FUND GROUP 01 GOVERNMENTAL  
 6GAAP FUND TYPE 01 GENERAL  
 6GAAP FUND 0337 FUND 0337 - GENERAL

6GL GL COMP AGY CURRENT PRIOR  
 6CAT CLASS GL TITLE GL YEAR YEAR  
 6\*\*\*\*\*

01	004	0045	CASH IN STATE TREASURY		.00	.00
6		0047	SHARED CASH		.00	.00
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
01	050	0200	INTEREST RECEIVABLE - INVESTMENTS		.00	.00
	GL CLS	050	CA INTEREST AND DIVIDENDS RECEIVABLE		.00	.00
01	052	0231	ACCTS. RECEIVABLE - UNBILLED		.00	.00
	GL CLS	052	CA ACCOUNTS RECEIVABLES, NET		.00	.00
	* GLA CAT	01	CURRENT ASSETS		.00	.00
	** TOTAL ASSETS AND OTHER DEBITS				.00	.00
21	200	1009	VOUCHERS PAYABLE		.00	.00
6		1010	ACCOUNTS PAYABLE		.00	.00
	GL CLS	200	CL ACCOUNTS PAYABLE		.00	.00
21	211	1050	DUE TO OTHER AGENCIES		.00	.00
	GL CLS	211	CL DUE TO OTHER AGENCIES		.00	.00
	* GLA CAT	21	CURRENT LIABILITIES		.00	.00
	** TOTAL LIABILITIES AND OTHER CREDITS				.00	.00
51	360	2050	FD BAL-RESERVED FOR ENCUMBRANCES		.00	.00
	GL CLS	360	FD BAL RESERVED FOR ENCUMBRANCES		.00	.00
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
6		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00

TX COMMISSION ON LAW ENFORCEMENT (407)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

7 PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM  
 7\*\*\*\*\*PAGE 8

7GAAP FUND GROUP 01 GOVERNMENTAL  
 7GAAP FUND TYPE 01 GENERAL  
 7GAAP FUND 0337 FUND 0337 - GENERAL

7\*\*\*\*\*  
 7GL GL COMP AGY CURRENT PRIOR  
 7CAT CLASS GL TITLE GL YEAR YEAR  
 7\*\*\*\*\*

51	630	2235	FB-UNRES-UNDESIG-AVAIL FOR SUBSEQUEN		.00	.00
	GL CLS	630	OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
51	800	9003	ENCUMBRANCES (REPORTING AGENCIES)		.00	.00
7		9005	BUDGET RESERVATION FOR ENCUMBRANCES		.00	.00
	GL CLS	800	BUDGETARY		.00	.00
51	950	9202	PAYROLL SYSTEM CLEARING		.00	.00
	GL CLS	950	SYSTEM ACCOUNTS		.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	.00
*	GAAP FUND	0337	FUND 0337 - GENERAL		.00	.00



DAFR8580 407 AFR 01 13 USAS RJE R407 2(ORG) ( ) ( ) 3(FND) ( ) 3(GLA) ( ) ( ) USAS  
 8CYCLE: 10/28/14 21:40 5779 RUN DATE: 10/28/14 TIME: 23:07 49 CFY: 15 CFM: 02 LCY: 14 LCM: 00 FICHE: 407 14 01 01

(AGY) 407 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 8 (AGL) (GRT) (PRJ) (SS1) (SS2)

TX COMMISSION ON LAW ENFORCEMENT (407)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

8  
 8PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM  
 8\*\*\*\*\* PAGE 9

8GAAP FUND GROUP 01 GOVERNMENTAL  
 8GAAP FUND TYPE 01 GENERAL  
 8GAAP FUND 0581 LAW ENFORC MGMT INSTITUTE (0581)-GENERAL

8GL GL COMP AGY CURRENT PRIOR  
 8CAT CLASS GL TITLE GL YEAR YEAR  
 8\*\*\*\*\*

01	004	-	0045	CASH IN STATE TREASURY		2,131,416.23	2,131,416.23
8			0047	SHARED CASH		2,131,416.23-	2,131,416.23-

GL CLS 004 CA CASH IN STATE TREASURY .00 .00

\* GLA CAT 01 CURRENT ASSETS .00 .00

\*\* TOTAL ASSETS AND OTHER DEBITS .00 .00

21	200		1009	VOUCHERS PAYABLE		.00	.00
8			1010	ACCOUNTS PAYABLE		.00	.00

GL CLS 200 CL ACCOUNTS PAYABLE .00 .00

\* GLA CAT 21 CURRENT LIABILITIES .00 .00

\*\* TOTAL LIABILITIES AND OTHER CREDITS .00 .00

51	620		2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
8			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
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GL CLS 630 OBSOLETE FB ACCTS UNDER GASB 34 .00 .00

51	950		9200	PAYROLL CLEARING		.00	.00
8			9201	PAYROLL CLEARING OFFSET		.00	.00

GL CLS 950 SYSTEM ACCOUNTS .00 .00

\* GLA CAT 51 FUND BALANCE (DEFICITS) .00 .00

\*\* TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES .00 .00

\*\* TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION .00 .00

\* GAAP FUND 0581 LAW ENFORC MGMT INSTITUTE (0581)-GENERAL .00 .00

(AGY) 407 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 9 (AGL) (GRT) (PRJ) (SS1) (SS2)

TX COMMISSION ON LAW ENFORCEMENT (407)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

9 PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM  
 9\*\*\*\*\*PAGE 10

9GAAP FUND GROUP 01 GOVERNMENTAL  
 9GAAP FUND TYPE 01 GENERAL  
 9GAAP FUND 5059 GR ACCT - PEACE OFFICER FLAG

9\*\*\*\*\*  
 9GL GL COMP AGY CURRENT PRIORITY  
 9CAT CLASS GL TITLE GL YEAR YEAR  
 9\*\*\*\*\*

01	004	0045	CASH IN STATE TREASURY		3,911.05	3,858.68
	GL CLS	004	CA CASH IN STATE TREASURY		3,911.05	3,858.68
*	GLA CAT	01	CURRENT ASSETS		3,911.05	3,858.68
**	TOTAL ASSETS AND OTHER DEBITS				3,911.05	3,858.68
21	200	1009	VOUCHERS PAYABLE		.00	.00
9		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
*	GLA CAT	21	CURRENT LIABILITIES		.00	.00
**	TOTAL LIABILITIES AND OTHER CREDITS				.00	.00
51	520	2310	FD BAL-RESTRICTED		.00	.00
	GL CLS	520	FD BAL-RESTRICTED		.00	.00
51	530	2315	FD BAL-COMMITTED		3,911.05-	3,858.68-
	GL CLS	530	FD BAL-COMMITTED		3,911.05-	3,858.68-
51	550	****	2325-POST CLS FFS FB UNASSIGNED		.00	.00
	GL CLS	550	FD BAL-UNASSIGNED		.00	.00
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
9		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00

TX COMMISSION ON LAW ENFORCEMENT (407)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

10  
 10PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14  
 10\*\*\*\*\* PRODUCTION SYSTEM  
 10\*\*\*\*\* PAGE 11

10GAAP FUND GROUP 01 GOVERNMENTAL  
 10GAAP FUND TYPE 01 GENERAL  
 10GAAP FUND 5059 GR ACCT - PEACE OFFICER FLAG

10GL	GL	COMP	AGY	CURRENT	PRIOR
10CAT	CLASS	GL	GL	YEAR	YEAR
1051	800	9003	ENCUMBRANCES (REPORTING AGENCIES)	.00	.00
10		9005	BUDGET RESERVATION FOR ENCUMBRANCES	.00	.00
	GL CLS	800	BUDGETARY	.00	.00
51	950	9202	PAYROLL SYSTEM CLEARING	.00	.00
	GL CLS	950	SYSTEM ACCOUNTS	.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)	3,911.05-	3,858.68-
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES			3,911.05-	3,858.68-
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION			3,911.05-	3,858.68-
*	GAAP FUND	5059	GR ACCT - PEACE OFFICER FLAG	.00	.00
*	GAAP FUND TYPE	01	GENERAL	.00	.00

(AGY) 407 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 11(AGL) (GRT) (PRJ) (SS1) (SS2)

TX COMMISSION ON LAW ENFORCEMENT (407)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

11 PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM  
 11\*\*\*\*\*PAGE 12

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

11\*\*\*\*\*  
 11GL GL COMP AGY CURRENT PRIOR  
 11CAT - CLASS GL TITLE GL YEAR YEAR  
 11\*\*\*\*\*

06	151	0345	FURNITURE/EQUIPMENT		.00	.00
	GL CLS	151	FURNITURE AND EQUIPMENT, NET		.00	.00
06	158	0383	OTHER CAPITAL ASSETS-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				.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
*	GAAP FUND	9998	GEN FIXED ASSETS ACCT GROUP		.00	.00
*	GAAP FUND TYPE	11	CAPITAL ASSET BASIS CONVERSION ADJUSTMTS		.00	.00

DAFR8580 407 AFR 01 13 USAS RJE R407 2(ORG) ( ) ( ) 3(FND) ( ) 3(GLA) ( ) ( ) USAS  
 12CYCLE: 10/28/14 21:40 5779 RUN DATE: 10/28/14 TIME: 23:07 49 CFY: 15 CFM: 02 LCY: 14 LCM: 00 FICHE: 407 14 01 12

(AGY) 407 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 12 (AGL) (GRT) (PRJ) (SS1) (SS2)

TX COMMISSION ON LAW ENFORCEMENT (407)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

12 PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14  
 12\*\*\*\*\* PRODUCTION SYSTEM PAGE 13

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

12\*\*\*\*\*  
 12GL GL COMP AGY CURRENT PRIOR  
 12CAT CLASS GL TITLE GL YEAR YEAR  
 12\*\*\*\*\*

11	190	0410	AMTS TO BE PROVI	FY-OTHER OBLIGATION	.00	.00
	GL CLS	190	RETIREMNT OF OTHR	GENERAL LONG-TERM DEBT	.00	.00
	* GLA CAT	11	OTHER DEBITS		.00	.00
	** TOTAL ASSETS AND OTHER DEBITS				.00	.00
21	230	1025	CL EMPLOYEE'S COMPENSABLE	LEAVE	.00	.00
	GL CLS	230	CL EMPLOYEE'S COMPENSABLE	LEAVE	.00	.00
	* GLA CAT	21	CURRENT LIABILITIES		.00	.00
	** TOTAL LIABILITIES AND OTHER CREDITS				.00	.00
51	620	9999	FFS SYSTEM CLEARING - GL	LEVEL ONLY	.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
	* GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00
	** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				.00	.00
	** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	.00
	* GAAP FUND	9997	LONG-TERM LIABILITIES BASIS	CONVERSION	.00	.00
	* GAAP FUND TYPE	12	LONG-TERM LIAB BASIS CONVERSION	ADJUSTMT	.00	.00
	* GAAP FUND GROUP	01	GOVERNMENTAL		.00	.00
	* AGENCY	407			.00	.00

(AGY) 407 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 13 (AGL) (GRT) (PRJ) (SS1) (SS2)

TX COMMISSION ON LAW ENFORCEMENT (407)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

13  
 13 PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM  
 13\*\*\*\*\*PAGE 1

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

13 GAAP  
 13 GAAP GAAP GL ACCT GL GAAP COMPT CURRENT  
 13 CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ TITLE YEAR  
 13\*\*\*\*\*

13	01		0005	9400	ORIGINAL BUDGET-COMMITTED	47,000.00
* GAAP SRC/OBJ			0005		ORIGINAL APPROPRIATIONS	47,000.00
13	01		0006	9445	SALARY INCR TRF IN FROM 902-COMMITTED	600.00
* GAAP SRC/OBJ			0006		ADDITIONAL APPROPRIATIONS	600.00
* GAAP CATEGORY 01					REVENUES	47,600.00
TOTAL REVENUES						47,600.00
13	04		0200	7002	SAL/WAGES-CLASS&N/C-PERM FULTM	32,000.04
13				7021	OVERTIME PAY	1,315.12
13				7022	LONGEVITY PAY	1,200.00
* GAAP SRC/OBJ			0200		SALARIES AND WAGES	34,515.16
13	04		0210	7040	ADDL PAYROLL RETIREMENT CONTRIBUTION	159.96
13				7042	PAYROLL HEALTH INSURANCE CONTRIBUTION	320.04
* GAAP SRC/OBJ			0210		PAYROLL RELATED COSTS	480.00
13	04		0220	7242	CONSULTANT SERVICES-COMPUTER	3,000.00
* GAAP SRC/OBJ			0220		PROFESSIONAL FEES AND SERVICES	3,000.00
13	04		0230	7105	TRAV IN-STATE-INCIDENTAL EXPEN	4.98
13				7106	TRAVEL-IN-STATE MEALS/LODGING	205.62
13				7135	TRAV IS-HOTEL TAX EXCL GALV, PORT A & SPI	5.81
* GAAP SRC/OBJ			0230		TRAVEL	216.41
13	04		0240	7291	POSTAL SERVICES	2,000.00
13				7334	PERSONAL PROP-FURN, EQUIP AND OTHER-EXP	0.00



TX COMMISSION ON LAW ENFORCEMENT (407)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

15 PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM  
 15\*\*\*\*\*PAGE 3

15GAAP FUND GROUP 01 GOVERNMENTAL  
 15GAAP FUND TYPE 01 GENERAL  
 15GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

15\*\*\*\*\*

GAAP						CURRENT
15	GAAP	GAAP GL	ACCT GL	GAAP	COMPT	YEAR
15	CATEGORY	FUNC	CLASS	ACCT SRC/OBJ	OBJ	TITLE
15	*****	*****	*****	*****	*****	*****

NET CHANGE IN FUND BALANCE	2,315.29
FUND BALANCE - BEGINNING	0.00
FUND BALANCE - BEGINNING, AS RESTATED	0.00
FUND BALANCE - ENDING	2,315.29
* GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL	2,315.29



DAFR8590 407 AFR 01 13 USAS RJE R407 2(ORG) ( ) 3(OBJ) 3(FND) ( ) 0(GLA) ( ) ( ) USAS  
 16CYCLE: 10/28/14 21:40 5779 RUN DATE: 10/28/14 TIME: 23:07 49 CFY: 15 CFM: 02 LCY: 14 LCM: 00 FICHE: 407 01 01

(AGY) 407 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 16(AGL) (GRT) (PRJ) (SS1) (SS2)

TX COMMISSION ON LAW ENFORCEMENT (407)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 14

PROD SYSTEM  
 PAGE 4

16  
 16PERCENT OF YEAR ELAPSED: 100%  
 16\*\*\*\*\*  
 16GAAP FUND GROUP 01 GOVERNMENTAL  
 16GAAP FUND TYPE 01 GENERAL  
 16GAAP FUND 0116 LAW ENFORCEMENT STDS/ED(0116)-GENERALV  
 16\*\*\*\*\*

16 GAAP  
 16 GAAP GAAP GL ACCT GL GAAP COMPT  
 16 CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ TITLE CURRENT YEAR  
 16\*\*\*\*\*

16	16	16	16	16	16	16	16	16	16
GAAP SRC/OBJ	GAAP	GL	ACCT	GL	GAAP	COMPT	TITLE	CURRENT	YEAR
01			0026		3971		FED PASS-THRU REV IA, NON-OP GEN BUDGETED	54,354.51	
* GAAP SRC/OBJ			0026				FEDERAL PASS-THROUGH REVENUE	54,354.51	
01			0035		3175		PROFESSIONAL FEES	120,800.00	
					3704		COURT COSTS	3,020,448.74	
					3719		FEES-COPIES/FILING OF RECORDS	235,315.98	
					3722		CONF/SEMINAR/TRAINING REG FEES	48,176.02	
					3727		FEES - ADMINISTRATIVE SERVICES	17,645.00	
					3879		CREDIT CARD & ELECT SVCES RELATED FEES	6,380.96	
* GAAP SRC/OBJ			0035				LICENSES, FEES AND PERMITS	3,448,766.70	
01			0065		3752		SALE OF PUBLICATION/ADVERTISNG	260.00	
* GAAP SRC/OBJ			0065				SALES OF GOODS AND SERVICES	260.00	
01			0080		3788		DEFAULT DEPOSIT ADJUSTMENT - SUSPENSE	0.00	
					3789		DEFAULT FUND-RETURN CHECKS	260.00-	
					3802		REIMBURSEMENTS-THIRD PARTY	184,690.69	
					3970		REVENUE ADJ W/I AGY, FUND/ACCOUNT & FY	0.00	
					3975		UB CASH BALANCE FORWARD - OTHER FUNDS	0.00	
* GAAP SRC/OBJ			0080				OTHER	184,430.69	
* GAAP CATEGORY 01							REVENUES	3,687,811.90	
TOTAL REVENUES								3,687,811.90	
04			0200		7001		SAL & WAGES(LINE ITEM EXEMPT)	93,442.92	
					7002		SAL/WAGES-CLASS&N/C-PERM FULTM	1,910,403.18	
					7003		SAL/WAGES-CLASS&N/C-PERM PRRTM	28,204.24	
					7007		SAL/WAGES-HOURLY PARTTIME EMPL	24,750.00	
					7017		ONE-TIME MERIT INCREASE	75,000.00	
					7021		OVERTIME PAY	3,767.51	
					7022		LONGEVITY PAY	37,100.00	

TX COMMISSION ON LAW ENFORCEMENT (407)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

17 PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM  
 17\*\*\*\*\*PAGE 5

17GAAP FUND GROUP 01 GOVERNMENTAL  
 17GAAP FUND TYPE 01 GENERAL  
 17GAAP FUND 0116 LAW ENFORCEMENT STDS/ED(0116)-GENERALV

17\*\*\*\*\*

17 GAAP  
 17 GAAP GAAP GL ACCT GL GAAP COMPT CURRENT  
 17 CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ TITLE YEAR  
 17\*\*\*\*\*

17	04		0200	7023	LUMP SUM TERMINATION PAYMENT	7,791.80
17				7050	BENEFIT REPLACEMENT PAY	2,823.94

\* GAAP SRC/OBJ 0200 SALARIES AND WAGES 2,183,283.59

17	04		0210	7032	EMPLOYEE RETIREMENT-ST CONTRIB	144,851.61
17				7040	ADDL PAYROLL RETIREMENT CONTRIBUTION	9,284.45
17				7041	EMPLOYEE INS PYMTS-EMPLR CONTR	513,306.58
17				7042	PAYROLL HEALTH INSURANCE CONTRIBUTION	18,532.50
17				7043	FICA EMPLOYER MATCHING CONTR	163,892.93

\* GAAP SRC/OBJ 0210 PAYROLL RELATED COSTS 849,868.07

17	04		0220	7242	CONSULTANT SERVICES-COMPUTER	79,622.00
17				7243	EDUCATIONAL/TRAINING SERVICES	180.22
17				7245	FINANCIAL AND ACCOUNTING SERV	8,200.00
17				7253	OTHER PROFESSIONAL SERVICES	1,308.25-
17				7275	INFORMATION TECHNOLOGY SERVICES	3,639.00

\* GAAP SRC/OBJ 0220 PROFESSIONAL FEES AND SERVICES 90,332.97

17	04		0230	7101	TRAV IN-STATE-PUB TRANS FARES	59,560.23
17				7102	TRAV IN-STATE MILEAGE	10,458.03
17				7105	TRAV IN-STATE-INCIDENTAL EXPEN	37,026.77
17				7106	TRAVEL-IN-STATE MEALS/LODGING	79,310.14
17				7107	TRAVEL IN-STATE (NON-OVERNITE,MEALS)	4,502.56
17				7110	TRAV INSTATE-BRD/CMSN MEMB MEAL/LODG EXP	16,861.67
17				7111	TRAV OUT-OF-ST-PUB TRANS FARES	8,498.35
17				7112	TRAV OUT-OF-ST-MILEAGE	310.50
17				7115	TRAV OUT-OF-ST-INCIDENTAL EXP	1,541.47
17				7116	TRAVEL OOS MEAL/LODGE-NTE LOCALITY ALLOW	6,321.97
17				7135	TRAV IS-HOTEL TAX EXCL GALV, PORT A & SPI	450.51
17				7136	TRAV IN-ST-HOTEL TAX INSIDE GALVESTON CL	8.34
17				7137	TRAV IN-ST-HOTEL TAX INSIDE S.P.I. CTY L	0.00

\* GAAP SRC/OBJ 0230 TRAVEL 224,850.54

17	04		0240	7291	POSTAL SERVICES	21,515.04
17				7300	CONSUMABLES	56,961.83
17				7303	SUBS, PERIODICALS & INFO SERV	1,656.00

TX COMMISSION ON LAW ENFORCEMENT (407)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

18  
 18PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14  
 18\*\*\*\*\*  
 18GAAP FUND GROUP 01 GOVERNMENTAL  
 18GAAP FUND TYPE 01 GENERAL  
 18GAAP FUND 0116 LAW ENFORCEMENT STDS/ED(0116)-GENERALV  
 18\*\*\*\*\*  
 18 GAAP  
 18 GAAP GAAP GL ACCT GL GAAP COMPT  
 18 CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ TITLE CURRENT  
 18\*\*\*\*\*  
 18  
 18 04 0240 7315 FOOD PURCHASED BY THE STATE 11,587.62  
 18 7334 PERSONAL PROP-FURN, EQUIP AND OTHER-EXP 14,989.40  
 18 7374 PERSONAL PROP-FURNISHING & EQUIP(CONTRL) 651.73  
 18 7377 PERSONAL PROP-COMPUTER EQUIPMENT-EXP 11,694.15  
 18 7378 PERSONAL PROP-COMPUTER EQUIP(CONTROLLED) 37,322.10  
 18 7380 INTANGIBLE-COMPUTER SOFTWARE-EXPENSED 50,778.38  
 18 7382 PERS PROP-BOOKS & REF MATERIALS-EXPENSED 112.90  
 \* GAAP SRC/OBJ 0240 MATERIALS AND SUPPLIES 207,269.15  
 18  
 18 04 0250 7276 COMMUNICATION SERVICES 62,492.97  
 18 7504 TELECOMMS-MONTHLY CHARGE 727.12  
 18 7516 TELECOMMS-OTHER SERV CHARGES 32,592.76  
 18 7961 STS (TEX-AN) TRANSFERS TO GR FUND 0001 970.73  
 18 7962 CAPITOL COMPLEX TRANSFERS TO GR FND 0001 8,514.75  
 \* GAAP SRC/OBJ 0250 COMMUNICATION AND UTILITIES 105,298.33  
 18  
 18 04 0260 7262 PERS PROP-MAINT & REPAIR/COMP SFTWRE-EXP 2,500.00-  
 18 7354 LEASHOLD IMPROVEMENTS-EXPENSED 760.00  
 18 7367 PERSONAL PROPERTY-MAINTENANCE & REPAIRS 4,193.79  
 \* GAAP SRC/OBJ 0260 REPAIRS AND MAINTENANCE 2,453.79  
 18  
 18 04 0270 7406 RENTAL OF FURNISHINGS/EQUIPMT 12,255.57  
 18 7444 CHARTER OF AIRCRAFT 16,484.43  
 18 7462 RENT OF OFFICE BLDG/OFFICE SPACE 199,061.61  
 18 7470 RENTAL OF SPACE 34,400.60  
 \* GAAP SRC/OBJ 0270 RENTALS AND LEASES 262,202.21  
 18  
 18 04 0280 7273 REPRODUCTION & PRINTING SERVS 13,321.25  
 \* GAAP SRC/OBJ 0280 PRINTING AND REPRODUCTION 13,321.25  
 18  
 18 04 0340 7201 MEMBERSHIP DUES 1,319.00  
 18 7202 TUITION-EMPLOYEE TRAINING 1,150.00  
 18 7203 REGISTRATION FEES-EMPLOYEE TRAINING 7,805.95  
 18 7210 FEES AND OTHER CHARGES 152.70  
 18 7219 FEES FOR RECEIVING ELECTRONIC PAYMENTS 6,369.41

TX COMMISSION ON LAW ENFORCEMENT (407)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

19 PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM  
 19\*\*\*\*\*PAGE 7

19GAAP FUND GROUP 01 GOVERNMENTAL  
 19GAAP FUND TYPE 01 GENERAL  
 19GAAP FUND 0116 LAW ENFORCEMENT STDS/ED(0116)-GENERALV

19\*\*\*\*\*

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

19\*\*\*\*\*

19	GAAP	GAAP GL	ACCT GL	GAAP	COMPT	TITLE	CURRENT YEAR
19	04		0340	7286		FREIGHT/DELIVERY SERVICES	1,243.07
19				7299		PURCHASED CONTRACTED SERVICES	6,178.20
19				7806		PROMPT PAYMENT INTEREST	0.67
19				7947		ST OFC OF RISK MNGMT ASSESMENTS	6,127.57
19				7953		SWCAP REIMBURSEMENT TO UNAPP GR 0001	23,402.00

\* GAAP SRC/OBJ 0340 OTHER EXPENDITURES 53,748.57

19	04		0430	7373		PERSONAL PROP-FURNISHING & EQUIPMENT-CAP	31,108.89
19				7379		PERSONAL PROP-COMPUTER EQUIP-CAPITALIZED	0.00

\* GAAP SRC/OBJ 0430 CAPITAL OUTLAY 31,108.89

\* GAAP CATEGORY 04 EXPENDITURES 4,023,737.36

TOTAL EXPENDITURES 4,023,737.36

EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES 335,925.46-

19	05		0510	7973		OTHER CASH TRNSF W/I FD/ACCT BETWEEN AGY	79,494.00-
----	----	--	------	------	--	--	------------

\* GAAP SRC/OBJ 0510 TRANSFERS-OUT 79,494.00-

\* GAAP CATEGORY 05 OTHER FINANCING SOURCES (USES) 79,494.00-

TOTAL OTHER FINANCING SOURCES (USES) 79,494.00-

NET CHANGE IN FUND BALANCE 415,419.46-

FUND BALANCE - BEGINNING 1,026,105.13

FUND BALANCE - BEGINNING, AS RESTATED 1,026,105.13

FUND BALANCE - ENDING 610,685.67

\* GAAP FUND 0116 LAW ENFORCEMENT STDS/ED(0116)-GENERALV 610,685.67

DAFR8590 407 AFR 01 13 USAS RJE R407 2(ORG) ( ) 3(OBJ) 3(FND) ( ) 0(GLA) ( ) ( ) USAS  
 20CYCLE: 10/28/14 21:40 5779 RUN DATE: 10/28/14 TIME: 23:07 49 CFY: 15 CFM: 02 LCY: 14 LCM: 00 FICHE: 407 01 01

(AGY) 407 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 20 (AGL) (GRT) (PRJ) (SS1) (SS2)

TX COMMISSION ON LAW ENFORCEMENT (407)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 14

20  
 20PERCENT OF YEAR ELAPSED: 100%  
 20\*\*\*\*\* PROD SYSTEM  
 20\*\*\*\*\* PAGE 8

20GAAP FUND GROUP 01 GOVERNMENTAL  
 20GAAP FUND TYPE 01 GENERAL  
 20GAAP FUND 0337 FUND 0337 - GENERAL

20\*\*\*\*\*  
 20 GAAP  
 20 GAAP GAAP GL ACCT GL GAAP COMPT  
 20 CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ TITLE CURRENT  
 20\*\*\*\*\* YEAR  
 20\*\*\*\*\*

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 0337 FUND 0337 - GENERAL	0.00

DAFR8590 407 AFR 01 13 USAS RJE R407 2(ORG) ( ) 3(OBJ) 3(FND) ( ) 0(GLA) ( ) ( ) USAS  
21CYCLE: 10/28/14 21:40 5779 RUN DATE: 10/28/14 TIME: 23:07 49 CFY: 15 CFM: 02 LCY: 14 LCM: 00 FICHE: 407 01 01

(AGY) 407 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
21 (AGL) (GRT) (PRJ) (SS1) (SS2)

TX COMMISSION ON LAW ENFORCEMENT (407)  
OPERATING STATEMENT - GOVERNMENTAL FUNDS

21 PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM  
21 \*\*\*\*\* PAGE 9

21 GAAP FUND GROUP 01 GOVERNMENTAL  
21 GAAP FUND TYPE 01 GENERAL  
21 GAAP FUND 0581 LAW ENFORC MGMT INSTITUTE (0581)-GENERAL

21 \*\*\*\*\*  
21 GAAP  
21 GAAP GAAP GL ACCT GL GAAP COMPT CURRENT  
21 CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ TITLE YEAR  
21 \*\*\*\*\*  
21

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 0581 LAW ENFORC MGMT INSTITUTE (0581)-GENERAL	0.00

DAFR8590 407 AFR 01 13 USAS RJE R407 2(ORG) ( ) 3(OBJ) 3(FND) ( ) 0(GLA) ( ) ( ) USAS  
 22CYCLE: 10/28/14 21:40 5779 RUN DATE: 10/28/14 TIME: 23:07 49 CFY: 15 CFM: 02 LCY: 14 LCM: 00 FICHE: 407 01 01

(AGY) 407 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 22 (AGL) (GRT) (PRJ) (SS1) (SS2)

TX COMMISSION ON LAW ENFORCEMENT (407)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

22  
 22PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14  
 22\*\*\*\*\* PAGE 10

22GAAP FUND GROUP 01 GOVERNMENTAL  
 22GAAP FUND TYPE 01 GENERAL  
 22GAAP FUND 5059 GR ACCT - PEACE OFFICER FLAG

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

GAAP	GAAP GL	ACCT	GL	GAAP	COMPT	TITLE	CURRENT YEAR
22	01	0080	3740			GIFT/GRNT/DONATION-NONOP/PROG REV-OP G&C	52.37
22			3975			UB CASH BALANCE FORWARD - OTHER FUNDS	0.00
* GAAP SRC/OBJ		0080				OTHER	52.37
* GAAP CATEGORY	01					REVENUES	52.37
TOTAL REVENUES							52.37
TOTAL EXPENDITURES							0.00
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES							52.37
TOTAL OTHER FINANCING SOURCES (USES)							0.00
NET CHANGE IN FUND BALANCE							52.37
FUND BALANCE - BEGINNING							3,858.68
FUND BALANCE - BEGINNING, AS RESTATED							3,858.68
FUND BALANCE - ENDING							3,911.05
* GAAP FUND	5059					GR ACCT - PEACE OFFICER FLAG	3,911.05
* GAAP FUND TY	01					GENERAL	616,912.01

(AGY) 407 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 23 (AGL) (GRT) (PRJ) (SS1) (SS2)

TX COMMISSION ON LAW ENFORCEMENT (407)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

23 PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM  
 23\*\*\*\*\*PAGE 11

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

23\*\*\*\*\*

23	GAAP	GAAP GL ACCT GL	GAAP COMPT	TITLE	CURRENT YEAR	
23	GAAP	GAAP GL ACCT GL	GAAP COMPT	TITLE	CURRENT YEAR	
23	CATEGORY	FUNC CLASS	ACCT SRC/OBJ	OBJ	TITLE	YEAR
23	*****					

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 407 AFR 01 13 USAS RJE R407 2(ORG) ( ) 3(OBJ) 3(FND) ( ) 0(GLA) ( ) ( ) USAS  
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(AGY) 407 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 24 (AGL) (GRT) (PRJ) (SS1) (SS2)

TX COMMISSION ON LAW ENFORCEMENT (407)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

24  
 24 PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM  
 24\*\*\*\*\*PAGE 12

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

24 GAAP  
 24 GAAP GAAP GL ACCT GL GAAP COMPT  
 24 CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ TITLE CURRENT YEAR  
 24\*\*\*\*\*

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	616,912.01	
* AGENCY	407				616,912.01	

(AGY) 407 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 25 (AGL) (GRT) (PRJ) (SS1) (SS2)

TX COMMISSION ON LAW ENFORCEMENT (407)  
 STATEMENT OF NET POSITION - NET POSITION FORMAT  
 REPORT PERIOD= ADJUSTMENT FY= 14

25 25PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM  
 25\*\*\*\*\*PAGE 1

25GAAP FUND GROUP 03 FIDUCIARY  
 25GAAP FUND TYPE 09 AGENCY FUNDS  
 25GAAP FUND 0900 DEPARTMENTAL SUSPENSE (0900) - AGENCY

25GL	GL	COMP	AGY	CURRENT	PRIOR
25CAT	CLS	GL	GL	YEAR	YEAR
2501	004	0045	CASH IN STATE TREASURY	.00	.00
25		0047	SHARED CASH	.00	.00
	GL CLS	004	CA CASH IN STATE TREASURY	.00	.00
	* GLA CAT	01	CURRENT ASSETS	.00	.00
	** TOTAL ASSETS AND OTHER DEBITS			.00	.00
21	300	1149	FUNDS HELD FOR OTHERS	.00	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS	.00	.00
	* GLA CAT	21	CURRENT LIABILITIES	.00	.00
	** TOTAL LIABILITIES AND OTHER CREDITS			.00	.00
45	372	****	2400-POST CLS FIDUC NET POSITION	.00	.00
	GL CLS	372	NET POSITION HELD IN TRUST-FIDUCIARY FDS	.00	.00
	* GLA CAT	45	NET POSITION	.00	.00
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER	.00	.00
25		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY	.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
	* GLA CAT	51	FUND BALANCE (DEFICITS)	.00	.00
	** NET POSITION WITH CURRENT CHANGES			.00	.00
	** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION			.00	.00
	* GAAP FUND	0900	DEPARTMENTAL SUSPENSE (0900) - AGENCY	.00	.00

DAFR8585 407 AFR 01 13 USAS RJE R407 2(ORG) ( ) ( ) 3(FND) ( ) 3(GLA) ( ) ( ) USAS  
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(AGY) 407 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 26 (AGL) (GRT) (PRJ) (SS1) (SS2)

TX COMMISSION ON LAW ENFORCEMENT (407)  
 STATEMENT OF NET POSITION - NET POSITION FORMAT

26 PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM  
 26\*\*\*\*\* PAGE 2

26GAAP FUND GROUP 03 FIDUCIARY  
 26GAAP FUND TYPE 09 AGENCY FUNDS  
 26GAAP FUND 0901 SAVINGS BOND ACCOUNT (0901) - AGENCY

26\*\*\*\*\*  
 26GL GL COMP AGY CURRENT PRIOR  
 26CAT CLS GL TITLE GL YEAR YEAR  
 26\*\*\*\*\*

01	004	0045	CASH IN STATE TREASURY		.00	.00
26		0047	SHARED CASH		.00	.00
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
*	GLA CAT	01	CURRENT ASSETS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				.00	.00
21	300	1140	FUNDS HELD FOR OTHERS		.00	.00
26		1149	FUNDS HELD FOR OTHERS		.00	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00
*	GLA CAT	21	CURRENT LIABILITIES		.00	.00
**	TOTAL LIABILITIES AND OTHER CREDITS				.00	.00
45	372	****	2400-POST CLS FIDUC NET POSITION		.00	.00
	GL CLS	372	NET POSITION HELD IN TRUST-FIDUCIARY FDS		.00	.00
*	GLA CAT	45	NET POSITION		.00	.00
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
26		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00
**	NET POSITION WITH CURRENT CHANGES				.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	.00
*	GAAP FUND	0901	SAVINGS BOND ACCOUNT (0901) - AGENCY		.00	.00

(AGY) 407 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 27 (AGL) (GRT) (PRJ) (SS1) (SS2)

TX COMMISSION ON LAW ENFORCEMENT (407)  
 STATEMENT OF NET POSITION - NET POSITION FORMAT

27 PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM  
 27\*\*\*\*\*PAGE 3

27GAAP FUND GROUP 03 FIDUCIARY  
 27GAAP FUND TYPE 09 AGENCY FUNDS  
 27GAAP FUND 0942 TEXAS AVER HOLD-TRNSMIT 401K(0942) AGENCY

27\*\*\*\*\*  
 27GL GL COMP AGY CURRENT PRIOR  
 27CAT CLS GL TITLE GL YEAR YEAR  
 27\*\*\*\*\*

01	004	0045	CASH IN STATE TREASURY		.00	.00
27		0047	SHARED CASH		.00	.00
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
01	052	0231	ACCTS. RECEIVABLE - UNBILLED		.00	.00
	GL CLS	052	CA ACCOUNTS RECEIVABLES, NET		.00	.00
*	GLA CAT	01	CURRENT ASSETS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				.00	.00
21	300	1140	FUNDS HELD FOR OTHERS		.00	.00
27		1149	FUNDS HELD FOR OTHERS		.00	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00
*	GLA CAT	21	CURRENT LIABILITIES		.00	.00
**	TOTAL LIABILITIES AND OTHER CREDITS				.00	.00
45	372	****	2400-POST CLS FIDUC NET POSITION		.00	.00
	GL CLS	372	NET POSITION HELD IN TRUST-FIDUCIARY FDS		.00	.00
*	GLA CAT	45	NET POSITION		.00	.00
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
27		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51	950	9989	HB 62 GENERAL LEDGER CLEARING		.00	.00
	GL CLS	950	SYSTEM ACCOUNTS		.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00

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TX COMMISSION ON LAW ENFORCEMENT (407)  
 STATEMENT OF NET POSITION - NET POSITION FORMAT

28  
 28PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM  
 28\*\*\*\*\* PAGE 4

28GAAP FUND GROUP 03 FIDUCIARY  
 28GAAP FUND TYPE 09 AGENCY FUNDS  
 28GAAP FUND 0942 TEXAS AVER HOLD-TRNSMIT 401K(0942) AGENCY

28\*\*\*\*\*  
 28GL GL COMP AGY CURRENT  
 28CAT CLS GL TITLE GL YEAR PRIOR  
 28\*\*\*\*\*

** NET POSITION WITH CURRENT CHANGES	.00	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION	.00	.00
* GAAP FUND 0942 TEXAS AVER HOLD-TRNSMIT 401K(0942) AGENCY	.00	.00

DAFR8585 407 AFR 01 13 USAS RJE R407 2(ORG) ( ) ( ) 3(FND) ( ) 3(GLA) ( ) ( ) USAS  
 29CYCLE: 10/28/14 21:40 5779 RUN DATE: 10/28/14 TIME: 23:07 49 CFY: 15 CFM: 02 LCY: 14 LCM: 00 FICHE: 407 14 03 09

(AGY) 407 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 29(AGL) (GRT) (PRJ) (SS1) (SS2)

TX COMMISSION ON LAW ENFORCEMENT (407)  
 STATEMENT OF NET POSITION - NET POSITION FORMAT

29 PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM  
 29\*\*\*\*\*PAGE 5

29GAAP FUND GROUP 03 FIDUCIARY  
 29GAAP FUND TYPE 09 AGENCY FUNDS  
 29GAAP FUND 0980 DIRECT DEPOSIT CORRECTION(0980)-AGENCY

29\*\*\*\*\*  
 29GL GL COMP AGY CURRENT PRIOR  
 29CAT CLS GL TITLE GL YEAR YEAR  
 29\*\*\*\*\*

01	004	0045	CASH IN STATE TREASURY		.00	.00
29		0047	SHARED CASH		.00	.00
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
	* GLA CAT	01	CURRENT ASSETS		.00	.00
	** TOTAL ASSETS AND OTHER DEBITS				.00	.00
21	300	1149	FUNDS HELD FOR OTHERS		.00	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00
	* GLA CAT	21	CURRENT LIABILITIES		.00	.00
	** TOTAL LIABILITIES AND OTHER CREDITS				.00	.00
45	372	****	2400-POST CLS FIDUC NET POSITION		.00	.00
	GL CLS	372	NET POSITION HELD IN TRUST-FIDUCIARY FDS		.00	.00
	* GLA CAT	45	NET POSITION		.00	.00
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
29		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
	* GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00
	** NET POSITION WITH CURRENT CHANGES				.00	.00
	** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	.00
	* GAAP FUND	0980	DIRECT DEPOSIT CORRECTION(0980)-AGENCY		.00	.00

DAFR8585 407 AFR 01 13 USAS RJE R407 2(ORG) ( ) ( ) 3(FND) ( ) 3(GLA) ( ) ( ) USAS  
 30CYCLE: 10/28/14 21:40 5779 RUN DATE: 10/28/14 TIME: 23:07 49 CFY: 15 CFM: 02 LCY: 14 LCM: 00 FICHE: 407 14 03 09

(AGY) 407 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 30 (AGL) (GRT) (PRJ) (SS1) (SS2)

TX COMMISSION ON LAW ENFORCEMENT (407)  
 STATEMENT OF NET POSITION - NET POSITION FORMAT  
 REPORT PERIOD= ADJUSTMENT FY= 14

PROD SYSTEM  
 PAGE 6

30  
 30PERCENT OF YEAR ELAPSED: 100%  
 30\*\*\*\*\*  
 30GAAP FUND GROUP 03 FIDUCIARY  
 30GAAP FUND TYPE 09 AGENCY FUNDS  
 30GAAP FUND 1000 UNAPPROPRIATED GENERAL REVENUE  
 30\*\*\*\*\*

30GL	GL	COMP	AGY	CURRENT	PRIOR
30CAT	CLS	GL	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 AND OTHER DEBITS			.00	.00
21	300	1149	FUNDS HELD FOR OTHERS	.00	.00
	GL	CLS	300 CL FUNDS HELD FOR OTHERS	.00	.00
*	GLA	CAT	21 CURRENT LIABILITIES	.00	.00
**	TOTAL LIABILITIES AND OTHER CREDITS			.00	.00
45	372	****	2400-POST CLS FIDUC NET POSITION	.00	.00
	GL	CLS	372 NET POSITION HELD IN TRUST-FIDUCIARY FDS	.00	.00
*	GLA	CAT	45 NET POSITION	.00	.00
**	NET POSITION WITH CURRENT CHANGES			.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION			.00	.00
*	GAAP	FUND	1000 UNAPPROPRIATED GENERAL REVENUE	.00	.00
*	GAAP	FUND	TYPE 09 AGENCY FUNDS	.00	.00
*	GAAP	FUND	GROUP 03 FIDUCIARY	.00	.00
*	AGENCY		407	.00	.00

(AGY) 407 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 31 (AGL) (GRT) (PRJ) (SS1) (SS2)

TX COMMISSION ON LAW ENFORCEMENT (407)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

31 PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM  
 31\*\*\*\*\*PAGE 1

31GAAP FUND GROUP 01 GOVERNMENTAL  
 31GAAP FUND TYPE 01 GENERAL  
 31GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

31GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
31CT	CLS	IND	GL	TITLE	YEAR	YEAR
3101	004	N	0045	CASH IN STATE TREASURY	395,882.08-	353,404.04-
31		N	0047	SHARED CASH	.00	.00
31		N	0048	LEGISLATIVE CASH	395,882.08	353,404.04
	GL	CLS	004	CA CASH IN STATE TREASURY	.00	.00
01	020	N	9000	LEGISLATIVE APPROPRIATIONS	5,121.96	.00
	GL	CLS	020	CA LEGISLATIVE APPROPRIATIONS	5,121.96	.00
01	065	N	0279	CA INTERFUND RECEIVABLE-NO POST DOC	.00	.00
	GL	CLS	065	CA INTERFUND RECEIVABLE	.00	.00
*	GLA	CAT	01	CURRENT ASSETS	5,121.96	.00
**	TOTAL	ASSETS	AND OTHER	DEBITS	5,121.96	.00
21	200	N	1009	VOUCHERS PAYABLE	.00	.00
31		N	1010	ACCOUNTS PAYABLE	.00	.00
	GL	CLS	200	CL ACCOUNTS PAYABLE	.00	.00
21	203	N	1015	PAYROLL PAYABLE	2,806.67-	.00
	GL	CLS	203	CL PAYROLL PAYABLE	2,806.67-	.00
*	GLA	CAT	21	CURRENT LIABILITIES	2,806.67-	.00
**	TOTAL	LIABILITIES	AND OTHER	CREDITS	2,806.67-	.00
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED	2,315.29-	.00
	GL	CLS	550	FD BAL-UNASSIGNED	2,315.29-	.00
51	620	N	2240	FB-UNRESERVED-UNDESIGNATED-OTHER	.00	.00
31		N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY	.00	.00
	GL	CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00



DAFR8581 407 AFR 01 13 USAS RJE R407 2(ORG) ( ) ( ) 3(FND) ( ) 3(GLA) ( ) ( ) USAS  
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TX COMMISSION ON LAW ENFORCEMENT (407)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

32  
 32PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM  
 32\*\*\*\*\*PAGE 2

32GAAP FUND GROUP 01 GOVERNMENTAL  
 32GAAP FUND TYPE 01 GENERAL  
 32GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

32\*\*\*\*\*  
 32GL GL B/C COMP AGY CURRENT PRIOR  
 32CT CLS IND GL TITLE GL YEAR YEAR  
 32\*\*\*\*\*

51	630	N	2235	FB-UNRES-UNDESIG-AVAIL FOR SUBSEQUEN		.00	.00
	GL CLS		630	OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
51	800	N	9003	ENCUMBRANCES (REPORTING AGENCIES)		2,100.80	.00
32		N	9005	BUDGET RESERVATION FOR ENCUMBRANCES		2,100.80-	.00
	GL CLS		800	BUDGETARY		.00	.00
51	950	N	9202	PAYROLL SYSTEM CLEARING		.00	.00
	GL CLS		950	SYSTEM ACCOUNTS		.00	.00
*	GLA CAT		51	FUND BALANCE (DEFICITS)		2,315.29-	.00
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					2,315.29-	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					5,121.96-	.00
*	GAAP FUND		0001	GENERAL REVENUE (0001)-GENERAL		.00	.00

(AGY) 407 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 33 (AGL) (GRT) (PRJ) (SS1) (SS2)

TX COMMISSION ON LAW ENFORCEMENT (407)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

33 PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM  
 33\*\*\*\*\*PAGE 3

33GAAP FUND GROUP 01 GOVERNMENTAL  
 33GAAP FUND TYPE 01 GENERAL  
 33GAAP FUND 0116 LAW ENFORCEMENT STDS/ED(0116)-GENERALV

33\*\*\*\*\*  
 33GL GL B/C COMP AGY CURRENT PRIOR  
 33CT CLS IND GL TITLE GL YEAR YEAR  
 33\*\*\*\*\*

AGY	GL	CLS	IND	GL	TITLE	AGY	CURRENT YEAR	PRIOR YEAR
01	001	N	0015		IMPREST CASH ON HAND		.00	.00
33		N	0030		TRAVEL CASH ON HAND		.00	.00
	GL	CLS	001	CA	CASH ON HAND		.00	.00
01	002	N	0040		CASH IN BANK		.00	.00
33		N	0043		TRAVEL CASH IN BANK		5,448.86	5,448.86
	GL	CLS	002	CA	CASH IN BANK		5,448.86	5,448.86
01	004	N	0045		CASH IN STATE TREASURY		5,253,531.18	5,385,912.86
33		N	0047		SHARED CASH		19,124,696.22	19,398,982.31
	GL	CLS	004	CA	CASH IN STATE TREASURY		24,378,227.40	24,784,895.17
01	020	N	9000		LEGISLATIVE APPROPRIATIONS		.00	.00
	GL	CLS	020	CA	LEGISLATIVE APPROPRIATIONS		.00	.00
01	039	N	0241		FEDERAL RECEIVABLE-UNBILLED		.00	.00
	GL	CLS	039	CA	FEDERAL RECEIVABLES		.00	.00
01	050	N	0200		INTEREST RECEIVABLE - INVESTMENTS		.00	.00
	GL	CLS	050	CA	INTEREST AND DIVIDENDS RECEIVABLE		.00	.00
01	052	N	0231		ACCTS. RECEIVABLE - UNBILLED		.00	.00
	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	072	N	0284		DUE FROM OTHER AGENCIES		.00	.00
33		N	0284		DUE FROM OTHER AGENCIES	30004210	.00	.00
33		N	0284		DUE FROM OTHER AGENCIES	30060700	.00	14,258.03

TX COMMISSION ON LAW ENFORCEMENT (407)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

34 34PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM  
 34\*\*\*\*\* PAGE 4

34GAAP FUND GROUP 01 GOVERNMENTAL  
 34GAAP FUND TYPE 01 GENERAL  
 34GAAP FUND 0116 LAW ENFORCEMENT STDS/ED(0116)-GENERALV

34\*\*\*\*\*

34GL	GL	B/C	COMP		AGY		CURRENT		PRIOR
34CT	CLS	IND	GL	TITLE	GL		YEAR		YEAR

3401	072	N	0284	DUE FROM OTHER AGENCIES	30063700		31,575.91		.00
34		N	0284	DUE FROM OTHER AGENCIES	90600010		.00		.00

GL	CLS	072	CA	DUE FROM OTHER AGENCIES			31,575.91		14,258.03
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01	080	N	0285	CONSUM. INVENTORIES (MAT. AND SUPPLI			.00		.00
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GL	CLS	080	CA	CONSUMABLE INVENTORIES			.00		.00
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* GLA	CAT	01	CURRENT ASSETS				24,415,252.17		24,804,602.06
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** TOTAL	ASSETS AND OTHER DEBITS						24,415,252.17		24,804,602.06
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21	200	N	1009	VOUCHERS PAYABLE			.00		.00
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34		N	1010	ACCOUNTS PAYABLE			.00		128,507.62-
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GL	CLS	200	CL	ACCOUNTS PAYABLE			.00		128,507.62-
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21	203	N	1015	PAYROLL PAYABLE			237,874.78-		195,383.15-
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34		N	1016	PAYROLL PAYABLE-SEMIMONTHLY			.00		.00
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GL	CLS	203	CL	PAYROLL PAYABLE			237,874.78-		195,383.15-
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21	205	N	1049	CL INTERFUND PAYABLE			.00		.00
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GL	CLS	205	CL	INTERFUND PAYABLE			.00		.00
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21	210	N	1054	DUE TO OTHER FUNDS			.00		.00
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GL	CLS	210	CL	DUE TO OTHER FUNDS			.00		.00
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21	211	N	1050	DUE TO OTHER AGENCIES			.00		.00
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34		N	1050	DUE TO OTHER AGENCIES	32001650		.00		.00
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34		N	1050	DUE TO OTHER AGENCIES	75301160		18,584.25-		.00
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34		N	1050	DUE TO OTHER AGENCIES	90200010		.00		.00
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34		N	1050	DUE TO OTHER AGENCIES	90201160		23,493,562.47-		23,454,606.16-
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GL	CLS	211	CL	DUE TO OTHER AGENCIES			23,512,146.72-		23,454,606.16-
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21	220	N	1046	UNEARNED REVENUES			54,545.00-		.00
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GL	CLS	220	CL	UNEARNED REVENUES			54,545.00-		.00
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TX COMMISSION ON LAW ENFORCEMENT (407)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

35 35PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM  
 35\*\*\*\*\* PAGE 5

35GAAP FUND GROUP 01 GOVERNMENTAL  
 35GAAP FUND TYPE 01 GENERAL  
 35GAAP FUND 0116 LAW ENFORCEMENT STDS/ED(0116)-GENERALV

35\*\*\*\*\*

35GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
35CT	CLS	IND	GL	TITLE	YEAR	YEAR

35\*\*\*\*\*

3521	300	N	1140	FUNDS HELD FOR OTHERS	.00	.00
35		N	1149	FUNDS HELD FOR OTHERS	.00	.00

GL	CLS	300	CL	FUNDS HELD FOR OTHERS	.00	.00
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* GLA	CAT	21	CURRENT LIABILITIES	23,804,566.50-	23,778,496.93-
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** TOTAL	LIABILITIES AND OTHER CREDITS	23,804,566.50-	23,778,496.93-
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51	360	N	2050	FD BAL-RESERVED FOR ENCUMBRANCES	.00	.00
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GL	CLS	360	FD	BAL RESERVED FOR ENCUMBRANCES	.00	.00
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51	362	N	2075	FD BAL-RESERVED FOR CONSUM. INVENT.	.00	.00
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GL	CLS	362	FD	BAL RESERVED FOR INVENTORIES	.00	.00
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51	364	N	2065	FD BAL-RESERVED FOR IMPREST ACCOUNTS	.00	.00
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GL	CLS	364	FD	BAL RESERVED FOR IMPREST ACCT.	.00	.00
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51	510	N	2301	FD BAL-NONSPND FOR INVENTORY	.00	.00
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GL	CLS	510	FD	BAL-NONSPENDABLE	.00	.00
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51	530	N	2315	FD BAL-COMMITTED	610,685.67-	1,026,105.13-
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GL	CLS	530	FD	BAL-COMMITTED	610,685.67-	1,026,105.13-
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51	550	N	****	2325-POST CLS FFS FB UNASSIGNED	.00	.00
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GL	CLS	550	FD	BAL-UNASSIGNED	.00	.00
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51	620	N	2240	FB-UNRESERVED-UNDESIGNATED-OTHER	.00	.00
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35		N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY	.00	.00
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GL	CLS	620	FUND	BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
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51	630	N	2055	FB - UNENCUM APPROP - SUBJECT TO LAP	.00	.00
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35		N	2060	FB-RES FOR UNENCUM APPR-FUTURE OPERA	.00	.00
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35		N	2160	FUND BAL-ALLOC.-FUTURE OPERATING BUD	.00	.00
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TX COMMISSION ON LAW ENFORCEMENT (407)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

36  
 36PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM  
 36\*\*\*\*\* PAGE 6

36GAAP FUND GROUP 01 GOVERNMENTAL  
 36GAAP FUND TYPE 01 GENERAL  
 36GAAP FUND 0116 LAW ENFORCEMENT STDS/ED(0116)-GENERALV

36\*\*\*\*\*  
 36GL GL B/C COMP AGY CURRENT PRIOR  
 36CT CLS IND GL TITLE GL YEAR YEAR  
 36\*\*\*\*\*

GL CLS	630	OBSOLETE FB ACCTS UNDER GASB 34	.00	.00
51	800	N 9001 ENCUMBRANCES	.00	.00
36		N 9003 ENCUMBRANCES (REPORTING AGENCIES)	23,991.92	.00
36		N 9005 BUDGET RESERVATION FOR ENCUMBRANCES	23,991.92-	.00
GL CLS	800	BUDGETARY	.00	.00
51	950	N 9200 PAYROLL CLEARING	.00	.00
36		N 9201 PAYROLL CLEARING OFFSET	.00	.00
36		N 9202 PAYROLL SYSTEM CLEARING	.00	.00
GL CLS	950	SYSTEM ACCOUNTS	.00	.00
* GLA CAT	51	FUND BALANCE (DEFICITS)	610,685.67-	1,026,105.13-
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES			610,685.67-	1,026,105.13-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION			24,415,252.17-	24,804,602.06-
* GAAP FUND	0116	LAW ENFORCEMENT STDS/ED(0116)-GENERALV	.00	.00

(AGY)407 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 37(AGL) (GRT) (PRJ) (SS1) (SS2)

TX COMMISSION ON LAW ENFORCEMENT (407)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)

37  
 37PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM  
 37\*\*\*\*\*PAGE 7

37GAAP FUND GROUP 01 GOVERNMENTAL  
 37GAAP FUND TYPE 01 GENERAL  
 37GAAP FUND 0337 FUND 0337 - GENERAL

37\*\*\*\*\*  
 37GL GL B/C COMP AGY CURRENT PRIOR  
 37CT CLS IND GL TITLE GL YEAR YEAR  
 37\*\*\*\*\*

01	004	N	0045	CASH IN STATE TREASURY		.00	.00
37			N 0047	SHARED CASH		.00	.00
	GL CLS		004	CA CASH IN STATE TREASURY		.00	.00
01	050	N	0200	INTEREST RECEIVABLE - INVESTMENTS		.00	.00
	GL CLS		050	CA INTEREST AND DIVIDENDS RECEIVABLE		.00	.00
01	052	N	0231	ACCTS. RECEIVABLE - UNBILLED		.00	.00
	GL CLS		052	CA ACCOUNTS RECEIVABLES, NET		.00	.00
	* GLA CAT		01	CURRENT ASSETS		.00	.00
	** TOTAL ASSETS AND OTHER DEBITS					.00	.00
21	200	N	1009	VOUCHERS PAYABLE		.00	.00
37			N 1010	ACCOUNTS PAYABLE		.00	.00
	GL CLS		200	CL ACCOUNTS PAYABLE		.00	.00
21	211	N	1050	DUE TO OTHER AGENCIES		.00	.00
	GL CLS		211	CL DUE TO OTHER AGENCIES		.00	.00
	* GLA CAT		21	CURRENT LIABILITIES		.00	.00
	** TOTAL LIABILITIES AND OTHER CREDITS					.00	.00
51	360	N	2050	FD BAL-RESERVED FOR ENCUMBRANCES		.00	.00
	GL CLS		360	FD BAL RESERVED FOR ENCUMBRANCES		.00	.00
51	620	N	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
37			N 9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS		620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00

DAFR8581 407 AFR 01 13 USAS RJE R407 2(ORG) ( ) ( ) 3(FND) ( ) 3(GLA) ( ) ( ) USAS  
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TX COMMISSION ON LAW ENFORCEMENT (407)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

38  
 38PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM  
 38\*\*\*\*\* PAGE 8

38GAAP FUND GROUP 01 GOVERNMENTAL  
 38GAAP FUND TYPE 01 GENERAL  
 38GAAP FUND 0337 FUND 0337 - GENERAL

38\*\*\*\*\*  
 38GL GL B/C COMP AGY CURRENT PRIOR  
 38CT CLS IND GL TITLE GL YEAR YEAR  
 38\*\*\*\*\*

51	630	N	2235	FB-UNRES-UNDESIG-AVAIL FOR SUBSEQUEN		.00	.00
	GL CLS		630	OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
51	800	N	9003	ENCUMBRANCES (REPORTING AGENCIES)		.00	.00
38		N	9005	BUDGET RESERVATION FOR ENCUMBRANCES		.00	.00
	GL CLS		800	BUDGETARY		.00	.00
51	950	N	9202	PAYROLL SYSTEM CLEARING		.00	.00
	GL CLS		950	SYSTEM ACCOUNTS		.00	.00
*	GLA CAT		51	FUND BALANCE (DEFICITS)		.00	.00
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					.00	.00
*	GAAP FUND		0337	FUND 0337 - GENERAL		.00	.00

(AGY) 407 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 39 (AGL) (GRT) (PRJ) (SS1) (SS2)

TX COMMISSION ON LAW ENFORCEMENT (407)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

39 PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM  
 39\*\*\*\*\* PAGE 9

39GAAP FUND GROUP 01 GOVERNMENTAL  
 39GAAP FUND TYPE 01 GENERAL  
 39GAAP FUND 0581 LAW ENFORC MGMT INSTITUTE (0581)-GENERAL

39GL GL B/C COMP AGY CURRENT PRIOR  
 39CT CLS IND GL TITLE GL YEAR YEAR  
 39\*\*\*\*\*

01	004	N	0045	CASH IN STATE TREASURY		2,131,416.23	2,131,416.23
39		N	0047	SHARED CASH		2,131,416.23-	2,131,416.23-
	GL CLS		004	CA CASH IN STATE TREASURY		.00	.00
	* GLA CAT		01	CURRENT ASSETS		.00	.00
	** TOTAL ASSETS AND OTHER DEBITS					.00	.00
21	200	N	1009	VOUCHERS PAYABLE		.00	.00
39		N	1010	ACCOUNTS PAYABLE		.00	.00
	GL CLS		200	CL ACCOUNTS PAYABLE		.00	.00
	* GLA CAT		21	CURRENT LIABILITIES		.00	.00
	** TOTAL LIABILITIES AND OTHER CREDITS					.00	.00
51	620	N	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
39		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
39		N	9201	PAYROLL CLEARING OFFSET		.00	.00
	GL CLS		950	SYSTEM ACCOUNTS		.00	.00
	* GLA CAT		51	FUND BALANCE (DEFICITS)		.00	.00
	** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					.00	.00
	** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					.00	.00
	* GAAP FUND		0581	LAW ENFORC MGMT INSTITUTE (0581)-GENERAL		.00	.00



DAFR8581 407 AFR 01 13 USAS RJE R407 2(ORG) ( ) ( ) 3(FND) ( ) 3(GLA) ( ) ( ) USAS  
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(AGY)407 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 40(AGL) (GRT) (PRJ) (SS1) (SS2)

TX COMMISSION ON LAW ENFORCEMENT (407)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)  
 REPORT PERIOD= ADJUSTMENT FY= 14

PROD SYSTEM  
 PAGE 10

40  
 40PERCENT OF YEAR ELAPSED: 100%  
 40\*\*\*\*\*  
 40GAAP FUND GROUP 01 GOVERNMENTAL  
 40GAAP FUND TYPE 01 GENERAL  
 40GAAP FUND 5059 GR ACCT - PEACE OFFICER FLAG  
 40\*\*\*\*\*

40GL GL B/C COMP AGY CURRENT PRIOR  
 40CT CLS IND GL TITLE GL YEAR YEAR  
 40\*\*\*\*\*

01	004	N	0045	CASH IN STATE TREASURY		3,911.05	3,858.68
	GL CLS		004	CA CASH IN STATE TREASURY		3,911.05	3,858.68
	* GLA CAT		01	CURRENT ASSETS		3,911.05	3,858.68
	** TOTAL ASSETS AND OTHER DEBITS					3,911.05	3,858.68
21	200	N	1009	VOUCHERS PAYABLE	.00		.00
40		N	1010	ACCOUNTS PAYABLE	.00		.00
	GL CLS		200	CL ACCOUNTS PAYABLE	.00		.00
21	203	N	1015	PAYROLL PAYABLE	.00		.00
	GL CLS		203	CL PAYROLL PAYABLE	.00		.00
	* GLA CAT		21	CURRENT LIABILITIES	.00		.00
	** TOTAL LIABILITIES AND OTHER CREDITS				.00		.00
51	520	N	2310	FD BAL-RESTRICTED	.00		.00
	GL CLS		520	FD BAL-RESTRICTED	.00		.00
51	530	N	2315	FD BAL-COMMITTED	3,911.05-		3,858.68-
	GL CLS		530	FD BAL-COMMITTED	3,911.05-		3,858.68-
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED	.00		.00
	GL CLS		550	FD BAL-UNASSIGNED	.00		.00
51	620	N	2240	FB-UNRESERVED-UNDESIGNATED-OTHER	.00		.00
40		N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY	.00		.00
	GL CLS		620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00		.00

TX COMMISSION ON LAW ENFORCEMENT (407)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

41 PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM  
 41\*\*\*\*\* PAGE 11

41GAAP FUND GROUP 01 GOVERNMENTAL  
 41GAAP FUND TYPE 01 GENERAL  
 41GAAP FUND 5059 GR ACCT - PEACE OFFICER FLAG

41\*\*\*\*\*

41GL	GL	B/C	COMP	TITLE	AGY	CURRENT	PRIOR
41CT	CLS	IND	GL		GL	YEAR	YEAR

41\*\*\*\*\*

4151	800	N	9003	ENCUMBRANCES (REPORTING AGENCIES)		.00	.00
41		N	9005	BUDGET RESERVATION FOR ENCUMBRANCES		.00	.00

GL	CLS	800	BUDGETARY			.00	.00
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51	950	N	9202	PAYROLL SYSTEM CLEARING		.00	.00
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GL	CLS	950	SYSTEM ACCOUNTS			.00	.00
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* GLA	CAT	51	FUND BALANCE (DEFICITS)			3,911.05-	3,858.68-
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**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					3,911.05-	3,858.68-
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**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					3,911.05-	3,858.68-
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* GAAP	FUND	5059	GR ACCT - PEACE OFFICER FLAG			.00	.00
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* GAAP	FUND TYPE	01	GENERAL			.00	.00
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DAFR8581 407 AFR 01 13 USAS RJE R407 2(ORG) ( ) ( ) 3(FND) ( ) 3(GLA) ( ) ( ) USAS  
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(AGY) 407 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 42 (AGL) (GRT) (PRJ) (SS1) (SS2)

TX COMMISSION ON LAW ENFORCEMENT (407)

42 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)  
 42 PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14

PROD SYSTEM

42\*\*\*\*\*  
 42 GAAP FUND GROUP 01 GOVERNMENTAL  
 42 GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS  
 42 GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP  
 42\*\*\*\*\*

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42GL GL B/C COMP AGY CURRENT PRIOR  
 42CT CLS IND GL TITLE GL YEAR YEAR  
 42\*\*\*\*\*

06	151	N	0345	FURNITURE/EQUIPMENT		.00	.00
42		Y	0645	BC FURNITURE/EQUIPMENT		484,611.58	720,322.86
42		Y	0650	BC ACCUM DEPR-FURN & EQUIP		333,587.91-	532,325.47-
	GL CLS		151	FURNITURE AND EQUIPMENT, NET		151,023.67	187,997.39
06	158	N	0383	OTHER CAPITAL ASSETS-DEPRECIABLE		.00	.00
42		Y	0683	BC OTHER CAPITAL ASSETS-DEPRECIABLE		23,636.76	23,636.76
42		Y	0684	BC ACCUM DEPR-OTHER CAPITAL ASSETS		23,636.76-	23,636.76-
	GL CLS		158	OTHER CAPITAL ASSETS, NET		.00	.00
06	165	Y	0693	BC COMPUTER SOFTWARE - INTANGIBLE		7,174.00	7,174.00
42		Y	0696	BC-ACCUM AMORT/COMPUTER SOFTWARE-INT		7,174.00-	7,174.00-
	GL CLS		165	COMPUTER SOFTWARE-INTANGIBLE, NET		.00	.00
	* GLA CAT		06	NON-CURRENT ASSETS		151,023.67	187,997.39
	** TOTAL ASSETS AND OTHER DEBITS					151,023.67	187,997.39
45	410	Y	****	3505-POST CLS BC CAP ASSETS/DEBT		151,023.67-	187,997.39-
	GL CLS		410	INVESTED IN CAP ASSETS, NET RELATED DEBT		151,023.67-	187,997.39-
45	430	Y	9992	BC SYSTEM CLEARING		.00	.00
	GL CLS		430	UNRESTRICTED NET POSITION		.00	.00
	* GLA CAT		45	NET POSITION		151,023.67-	187,997.39-
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

TX COMMISSION ON LAW ENFORCEMENT (407)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

43 PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM  
 43\*\*\*\*\* PAGE 13

43GAAP FUND GROUP 01 GOVERNMENTAL  
 43GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS  
 43GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP

43\*\*\*\*\*  
 43GL GL B/C COMP AGY CURRENT  
 43CT CLS IND GL TITLE GL YEAR PRIOR  
 43\*\*\*\*\*

* GLA CAT 51 FUND BALANCE (DEFICITS)	.00	.00
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES	151,023.67-	187,997.39-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION	151,023.67-	187,997.39-
* GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP	.00	.00
* GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS	.00	.00

DAFR8581 407 AFR 01 13 USAS RJE R407 2(ORG) ( ) ( ) 3(FND) ( ) 3(GLA) ( ) ( ) USAS  
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(AGY) 407 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 44 (AGL) (GRT) (PRJ) (SS1) (SS2)

TX COMMISSION ON LAW ENFORCEMENT (407)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

44  
 44PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM  
 44\*\*\*\*\*PAGE 14

44GAAP FUND GROUP 01 GOVERNMENTAL  
 44GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT  
 44GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION

44GL GL B/C COMP AGY CURRENT PRIOR  
 44CT CLS IND GL TITLE GL YEAR YEAR  
 44\*\*\*\*\*

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
44		Y	1525	BC CL EMPLOYEE'S	COMPENSABLE LEAVE	171,431.76-	123,353.54-
	GL	CLS	230	CL EMPLOYEE'S	COMPENSABLE LEAVE	171,431.76-	123,353.54-
*	GLA	CAT	21	CURRENT LIABILITIES		171,431.76-	123,353.54-
26	301	Y	1700	BC NC EMPLOYEE'S	COMPENSABLE LEAVE	120,391.65-	101,205.48-
	GL	CLS	301	NC EMPLOYEE'S	COMPENSABLE LEAVE	120,391.65-	101,205.48-
*	GLA	CAT	26	NON-CURRENT LIABILITIES		120,391.65-	101,205.48-
**	TOTAL	LIABILITIES	AND	OTHER CREDITS		291,823.41-	224,559.02-
45	430	Y	****	3950-POST CLS	BC UNRE NET POSITION	291,823.41	224,559.02
44		Y	9992	BC SYSTEM	CLEARING	.00	.00
	GL	CLS	430	UNRESTRICTED	NET POSITION	291,823.41	224,559.02
*	GLA	CAT	45	NET POSITION		291,823.41	224,559.02
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	FUND	BALANCE/NET	POSITION WITH	CURRENT CHANGES	291,823.41	224,559.02
**	TOTAL	LIABILITIES,	OTHER	CR, DEF	INFLWS AND	FD BAL/NET	POSITION
						.00	.00

TX COMMISSION ON LAW ENFORCEMENT (407)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

45 PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM  
 45\*\*\*\*\*PAGE 15

45GAAP FUND GROUP 01 GOVERNMENTAL  
 45GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT  
 45GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION

45\*\*\*\*\*  
 45GL GL B/C COMP AGY CURRENT PRIORITY  
 45CT CLS IND GL TITLE GL YEAR YEAR  
 45\*\*\*\*\*

AGY	CURRENT YEAR	PRIOR 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 407	.00	.00

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**Note 1: Summary of Significant Accounting Policies**

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**Entity**

The Texas Commission on Law Enforcement is an agency of the State of Texas and its financial records comply with state statutes and regulations. This includes compliance with the Texas Comptroller of Public Accounts' Reporting Requirements for State Agencies.

Texas Commission on Law Enforcement Officer Standards and Education serves the state by providing statewide law enforcement licensing, education, and continuing education standards.

Due to significant changes related to Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements – Management's Discussion and Analysis – for State and Local Governments*, the Comptroller of Public Accounts does not require the accompanying annual financial report to be in compliance with generally accepted accounting principles (GAAP). 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 this report.

**Blended Component Units:** No component units have been identified which should have been blended into an appropriated fund.

**Fund Structure**

The accompanying financial statements are presented on the basis of funds, each of which is considered a separate accounting entity.

**Governmental Fund Types & Government-wide Adjustment Fund Types**

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**General Fund:** The general fund is the principal operating fund used to account for most of the state's general activities. It accounts for all the financial resources except those accounted for in other funds.

**Fiduciary Fund Types**

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Fiduciary funds account for assets held by the state in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. When assets are held under the terms of a formal trust agreement, either a pension trust fund, or a private purpose trust fund is used.

**Agency Funds:** Agency funds are used to account for assets the government holds on behalf of others in a purely custodial capacity. Agency funds involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments.

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#### **Basis of Accounting**

The basis of accounting determines when revenues and expenditures or expenses are recognized in the accounts reported in the financial statements. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus.

Governmental fund types that build the fund financial statements are accounted for using the modified accrual method basis of accounting. Under modified accrual, revenues are recognized in the period in which they become both measurable and available to finance operations of the fiscal year or liquidate liabilities existing at fiscal year end. The State of Texas considers receivables collected within **sixty days** after year-end to be available and recognizes them as revenues of the current year for Fund Financial Statements prepared on the modified basis of accrual. Expenditures and other uses of financial resources are recognized when their related liability is incurred.

Governmental adjustment fund types that will build the government-wide financial statements are accounted for using the full accrual method of accounting. This includes capital assets, accumulated depreciation, unpaid Employee Compensable leave, the unmatured debt service (principal and interest) on general long-term liabilities, long-term capital leases, long-term claims and judgments and full accrual revenues and expenses. The activity will be recognized in these fund types.

Proprietary funds, pension trust funds, external investment trust funds and private-purpose trust funds are accounted for on the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized at the time liabilities are incurred. Proprietary funds distinguish operating from non-operating items. Operating revenues and expenses result from providing services or producing and delivering goods in connection with proprietary funds principal ongoing operations. Operating expenses for the enterprise and internal services funds include the cost of sales and services, administrative expenses, and depreciation on capital assets.

#### **Budgets and Budgetary Accounting**

The budget is prepared biennially and represents appropriations authorized by the legislature and approved by the Governor (the General Appropriations Act).

Unencumbered appropriations are generally subject to lapse 60 days after the end of the fiscal year for which they were appropriated.

#### **Assets, Liabilities, and Fund Equity**

##### **ASSETS**

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**Cash & Cash Equivalents:** Short-term highly liquid investments with an original maturity of three months or less are considered cash equivalents.

**Restricted Assets:** Restricted assets include monies or other resources restricted by legal or contractual requirements. These assets include proceeds of enterprise fund general obligation



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and revenue bonds and revenues set aside for statutory or contractual requirements. Assets held in reserve for guaranteed student loan defaults are also included.

**Inventories:** Inventories include both merchandise inventories on hand for sale and consumable inventories. Inventories are valued at cost generally utilizing the last-in, first-out method. Inventories for governmental fund types use the purchase method of accounting. The consumption method of accounting is used to account for inventories that appear in the proprietary fund types and the government-wide statements. The cost of these items is expensed when the items are consumed.

**Capital Assets:** Assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year should be capitalized. These assets are capitalized at cost or, if not purchased, at appraised fair value as of the date of acquisition. Purchases of assets by governmental funds are reported as expenditures. Depreciation is reported on all "exhaustible" assets. "Inexhaustible" assets such as works of art and historical treasures are not depreciated. Road and highway infrastructure is reported on the modified basis. Assets are depreciated over the estimated useful life of the asset using the straight-line method.

All capital assets acquired by proprietary fund or trust funds are reported at cost or estimated historical cost, if actual historical cost is not available. Donated assets are reported at fair value on the acquisition date. Depreciation is charged to operations over the estimated useful life of each asset, using the straight-line method.

**Other Receivables:** Other receivables include year-end revenue accruals not included in any other receivable category. This account can appear in governmental and proprietary fund types.

### LIABILITIES

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**Accounts Payable:** Accounts Payable represents the liability for the value for assets or services received at the balance sheet date for which payment is pending.

**Other Payables:** Other payables are the accrual at year-end of expenditure transactions not included in any of the other payable descriptions. Other payables may be included in either the governmental or proprietary fund types.

**Employees' Compensable Leave Balances:** Employees' Compensable Leave Balances represent the liability that becomes "due" upon the occurrence of relevant events such as resignations, retirements, and uses of leave balances by the covered employee. Liabilities are reported separately as either current or non-current in the statement of net assets.

**Capital Lease Obligations:** Capital Lease Obligations represent the liability for future lease payments under capital lease contracts contingent upon the appropriation of funding by the Legislature. Liabilities are reported separately as either current or noncurrent in the statement of net assets.

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### **Fund Balance / Net Assets**

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The difference between fund assets and liabilities is 'Net Assets' on the government-wide, proprietary and fiduciary fund statements, and the 'Fund Balance' is the difference between fund assets and liabilities on the governmental fund statements.

**Fund Balance Components:** Fund balances for governmental funds are classified as nonspendable, restricted, committed, assigned or unassigned in the fund financial statements.

- Nonspendable fund balance includes amounts not available to be spent because they are either (1) not in spendable form or (2) legally or contractually required to be maintained intact.
- Restricted fund balance includes those resources that have constraints placed on their use through external parties or by law through constitutional provisions.
- Committed fund balance can be used only for specific purposes pursuant to constraints imposed by a formal action of the Texas Legislature, the state's highest level of decision making authority.
- Assigned fund balance includes amounts constrained by the state's intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by (1) the Texas Legislature or (2) a body (for example, a budget or finance committee) or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes.
- Unassigned fund balance is the residual classification for the general fund. This classification represents fund balance that was not assigned to other funds and was not restricted, committed or assigned to specific purposes within the general fund.

**Invested In Capital Assets, Net Of Related Debt:** Invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation and reduced by outstanding balances for bond, notes and other debt that are attributed to the acquisition, construction or improvement of those assets.

**Restricted Net Assets:** Restricted net assets result when constraints placed on net asset use are either externally imposed by creditors, grantors, contributors and the like or imposed by law through constitutional provisions or enabling legislation.

**Unrestricted Net Assets:** Unrestricted net assets consist of net assets that do not meet the definition of the two preceding categories. Unrestricted net assets often have constraints on resources, which are imposed by management but can be removed or modified

### **INTERFUND TRANSACTIONS AND BALANCES**

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The agency has the following types of transactions among funds:

**Transfers:** Legally required transfers that are reported when incurred as 'Transfers In' by the recipient fund and as 'Transfer Out' by the disbursing fund.

**Reimbursements:** Reimbursements are repayments from funds responsible for expenditures or expenses to funds that made the actual payment. Reimbursements of expenditures made by one fund for another that are recorded as expenditures in the reimbursing fund and as a reduction of expenditures in the reimbursed fund. Reimbursements are not displayed in financial statements.

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**Note 2: Capital Assets**

A summary of changes in Capital Assets for the year ended August 31, 2014, is presented below:

	Balance 9/12/13	Adj	Reclassifications Completed CIP	Inc-Int'gy Trans	Dec-Int'gy Trans	Additions	Deletions	Balance 8/31/2014
<b>GOVERNMENTAL ACTIVITIES</b>								
<b>Depreciable Assets</b>								
Furniture and Equipment	720,322.86				(53,770.85)	31,108.89	(213,049.32)	484,611.58
Other Capital Assets	23,636.76							23,636.76
Total Depreciable Assets at Historical Cost	743,959.62	-	-	-	(53,770.85)	31,108.89	(213,049.32)	508,248.34
<b>Less Accumulated Depreciation for:</b>								
Furniture and Equipment	(532,325.47)				44,786.99	(57,668.44)	211,619.01	(333,587.91)
Other Capital Assets	(23,636.76)							(23,636.76)
Total Accumulated Depreciation	(555,962.23)	-	-	-	44,786.99	(57,668.44)	211,619.01	(357,224.67)
<b>Amortizable Assets - Intangible</b>								
Computer Software	7,174.00							7,174.00
Other Intangible Capital Assets								-
Total Depreciable Assets at Historical Cost	7,174.00	-	-	-	-	-	-	7,174.00
<b>Less Accumulated Amortization for:</b>								
Computer Software	(7,174.00)							(7,174.00)
Other Intangible Capital Assets								-
Total Accumulated Amortization	(7,174.00)	-	-	-	-	-	-	(7,174.00)
<b>Governmental Activities Capital Assets, Net</b>	<b>\$ 17,997.39</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (8,983.86)</b>	<b>\$ (26,559.55)</b>	<b>\$ (1430.31)</b>	<b>\$ 1,023.67</b>

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**Note 3: Deposits, Investments, & Repurchase Agreements**

The Texas Commission on Law Enforcement is authorized by statute to make investments following the "prudent person rule." There were no significant violations of legal provisions during the period.

**Deposits of Cash in Bank**

As of August 31, 2014, the carrying amount of deposits was \$5,448.86

<b>Governmental and Business-Type Activities</b>	
Cash in Bank – Carrying Value	\$ 5,448.86
Cash in Bank per AFR	\$ 5,381.76

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<b>Note 5: Long-Term Liabilities</b>
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***Changes in Long-Term Liabilities***

During the year ended August 31, 2014, the following changes occurred in liabilities.

Governmental Activities	Balance 9/01/13	Additions	Reductions	Balance 8/31/14	Amounts Due Within 1 Year	Amounts Due Thereafter
Compensable Leave	\$224,559.02	\$242,615.62	\$175,351.23	\$291,823.41	\$171,431.76	\$120,391.65
<b>Total Governmental Activities</b>	<b>\$224,559.02</b>	<b>\$242,615.62</b>	<b>\$175,351.23</b>	<b>\$291,823.41</b>	<b>\$171,431.76</b>	<b>\$120,391.65</b>

**Employees' Compensable Leave**

If a state employee has had continuous employment with the state for at least six months, the state employee is entitled to be paid for all unused vacation time accrued in the event of the employee's resignation, dismissal or separation from state employment. Expenditures for accumulated annual leave balances are recognized in the period paid or taken in governmental fund types. For these fund types, the liability for unpaid benefits is recorded in the statement of net assets. Both an expense and a liability for business-type activities 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. This obligation is usually paid from the same funding source(s) from which the employee's salary or wage compensation was paid.

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**Note 8: Leases**

**Operating Leases**

Included in the expenditures reported in the financial statements are the following amounts of rent paid or due under operating lease obligations:

<b>Fund Type</b>	<b>Amount</b>
General Fund	\$202,453.92

Future minimum lease rental payments under non-cancelable operating leases having an initial term in excess of one year are as follows:

Year Ending August 31, 2015	\$ 202,512.96
Year Ending August 31, 2016	205,059.36
Year Ending August 31, 2017	208,624.32
Year Ending August 31, 2018	208,624.32
Year Ending August 31, 2019	121,697.52
Year Ending August 31, 2020 and beyond	
<b>Total Minimum Future Lease Rental Payments</b>	<b>\$ 946,518.48</b>

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**Note 13: Continuance Subject to Review**

Under the Texas Sunset Act, the Agency will be abolished effective September 1, 2021 unless continued in existence by the Legislature as provided by the Act. If abolished, the Agency may continue until September 1, 2022 to close out its operations.



