

**Annual Financial Report**  
For the Year Ended August 31, 2013

Prepared for:  
**Texas Commission on Law Enforcement Officer Standards and Education**  
Oversight Agencies

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



**TEXAS COMMISSION ON LAW ENFORCEMENT OFFICER  
STANDARDS AND EDUCATION**

**ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED AUGUST 31, 2013**

Kim Vickers  
Executive Director

**Texas Commission on Law Enforcement Officer  
Standards & Education (407)**

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Submitted to  
**Oversight Agencies**

**TRANSMITTAL LETTER**

**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**

November 6, 2013

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 Officer Standards and Education for the year ended August 31, 2013, 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  
Executive Director

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

COMM ON LAW ENF OFFICER STANDARDS & EDUC (407)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

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

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

1G	GL	COMP	AGY	CURRENT	PRIOR
1CAT	CLASS	GL	GL	YEAR	YEAR
101	004	0045	CASH IN STATE TREASURY	353,404.04-	191,300.04-
1		0047	SHARED CASH	.00	.00
1		0048	LEGISLATIVE CASH	353,404.04	191,300.04
	GL CLS	004	CA CASH IN STATE TREASURY	.00	.00
01	020	9000	LEGISLATIVE APPROPRIATIONS	.00	.00
	GL CLS	020	CA LEGISLATIVE APPROPRIATIONS	.00	.00
01	065	0279	CA INTERFUND RECEIVABLE-NO POST DOC	.00	.00
	GL CLS	065	CA INTERFUND RECEIVABLE	.00	.00
	* GLA CAT	01	CURRENT ASSETS	.00	.00
	** TOTAL ASSETS AND OTHER DEBITS			.00	.00
21	200	1009	VOUCHERS PAYABLE	.00	.00
1		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	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
1		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY	.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00

DAFR8580 407 AFR 01 13 USAS RJE R407 2(ORG) ( ) ( ) 3(FND) ( ) 3(GLA) ( ) ( ) USAS  
 2CYCLE: 11/04/13 22:05 5531 RUN DATE: 11/04/13 TIME: 23:34 17 CFY: 14 CFM: 03 LCY: 13 LCM: 00 FICHE: 407 13 01 01

COMM ON LAW ENF OFFICER STANDARDS & EDUC (407)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

2  
 2PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
 2\*\*\*\*\*PAGE 2

2GAAP FUND GROUP 01 GOVERNMENTAL  
 2GAAP FUND TYPE 01 GENERAL  
 2GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

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

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
2		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

DAFR8590 407 AFR 01 13 USAS RJE R407 2(ORG) ( ) 3(OBJ) 3(FND) ( ) 0(GLA) ( ) ( ) USAS  
 1CYCLE: 11/04/13 22:05 5531 RUN DATE: 11/04/13 TIME: 23:34 17 CFY: 14 CFM: 03 LCY: 13 LCM: 00 FICHE: 407 01 01

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

COMM ON LAW ENF OFFICER STANDARDS & EDUC (407)

OPERATING STATEMENT - GOVERNMENTAL FUNDS

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

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

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

1\*\*\*\*\*

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

1\*\*\*\*\*

1

1

1 01 0005 9400 ORIGINAL BUDGET-COMMITTED 162,104.00

\* GAAP SRC/OBJ 0005 ORIGINAL APPROPRIATIONS 162,104.00

\* GAAP CATEGORY 01 REVENUES 162,104.00

TOTAL REVENUES 162,104.00

1

1 04 0220 7245 FINANCIAL AND ACCOUNTING SERV 1,189.09

\* GAAP SRC/OBJ 0220 PROFESSIONAL FEES AND SERVICES 1,189.09

1

1 04 0230 7101 TRAV IN-STATE-PUB TRANS FARES 975.00

1 7105 TRAV IN-STATE-INCIDENTAL EXPEN 691.46

1 7106 TRAVEL-IN-STATE MEALS/LODGING 1,664.87

1 7107 TRAVEL IN-STATE (NON-OVERNITE, MEALS) 20.00

1 7135 TRAV IS-HOTEL TAX EXCL GALV, PORT A & SPI 0.00

\* GAAP SRC/OBJ 0230 TRAVEL 3,351.33

1

1 04 0240 7300 CONSUMABLES 6,749.76

1 7334 PERSONAL PROP-FURN, EQUIP AND OTHER-EXP 25.98

1 7377 PERSONAL PROP-COMPUTER EQUIPMENT-EXP 1,303.71

1 7378 PERSONAL PROP-COMPUTER EQUIP(CONTROLLED) 3,089.00

\* GAAP SRC/OBJ 0240 MATERIALS AND SUPPLIES 11,168.45

1

1 04 0250 7276 COMMUNICATION SERVICES 43,005.54

1 7516 TELECOMMS-OTHER SERV CHARGES 6,807.11

1 7961 STS (TEX-AN) TRANSFERS TO GR FUND 0001 908.44

1 7962 CAPITOL COMPLEX TRANSFERS TO GR FND 0001 2,124.00

\* GAAP SRC/OBJ 0250 COMMUNICATION AND UTILITIES 52,845.09

1

1 04 0260 7367 PERSONAL PROPERTY-MAINTENANCE & REPAIRS 217.71

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1



COMM ON LAW ENF OFFICER STANDARDS & EDUC (407)

OPERATING STATEMENT - GOVERNMENTAL FUNDS

REPORT PERIOD= ADJUSTMENT FY= 13

PROD SYSTEM

2  
 2PERCENT OF YEAR ELAPSED: 100%  
 2\*\*\*\*\*PAGE 2

2GAAP FUND GROUP 01 GOVERNMENTAL  
 2GAAP FUND TYPE 01 GENERAL  
 2GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

2\*\*\*\*\*

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

2\*\*\*\*\*

2

GAAP SRC/OBJ	GAAP GL ACCT GL	GAAP COMPT	TITLE	CURRENT YEAR
* GAAP SRC/OBJ	0260		REPAIRS AND MAINTENANCE	217.71
2				
2 04	0270	7462	RENT OF OFFICE BLDG/OFFICE SPACE	89,567.08
2		7470	RENTAL OF SPACE	729.35
* GAAP SRC/OBJ	0270		RENTALS AND LEASES	90,296.43
2				
2 04	0280	7273	REPRODUCTION & PRINTING SERVS	64.96
* GAAP SRC/OBJ	0280		PRINTING AND REPRODUCTION	64.96
2				
2 04	0340	7203	REGISTRATION FEES-EMPLOYEE TRAINING	1,184.00
2		7286	FREIGHT/DELIVERY SERVICES	573.94
* GAAP SRC/OBJ	0340		OTHER EXPENDITURES	1,757.94
2				
2 04	0430	7373	PERSONAL PROP-FURNISHING & EQUIPMENT-CAP	1,213.00
* GAAP SRC/OBJ	0430		CAPITAL OUTLAY	1,213.00
* GAAP CATEGORY 04			EXPENDITURES	162,104.00
TOTAL EXPENDITURES				162,104.00
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				0.00
TOTAL OTHER FINANCING SOURCES (USES)				0.00
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 0001			GENERAL REVENUE (0001)-GENERAL	0.00

DAFR8590 407 AFR 01 13 USAS RJE R407 2(ORG) ( ) 3(OBJ) 3(FND) ( ) 0(GLA) ( ) ( ) USAS  
 3CYCLE: 11/04/13 22:05 5531 RUN DATE: 11/04/13 TIME: 23:34 17 CFY: 14 CFM: 03 LCY: 13 LCM: 00 FICHE: 407 01 01

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

COMM ON LAW ENF OFFICER STANDARDS & EDUC (407)

3 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 3 PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
 3\*\*\*\*\*PAGE 3

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

GAAP						CURRENT
3	GAAP	GAAP GL ACCT GL	GAAP	COMPT	TITLE	YEAR
3	CATEGORY	FUNC CLASS	ACCT SRC/OBJ	OBJ		
3	01		0026	3971	FED PASS-THRU REV IA, NON-OP GEN BUDGETED	159,589.33'
*	GAAP SRC/OBJ		0026		FEDERAL PASS-THROUGH REVENUE	159,589.33
3	01		0035	3175	PROFESSIONAL FEES	82,500.00
3				3704	COURT COSTS	3,117,833.02
3				3719	FEES-COPIES/FILING OF RECORDS	247,497.92
3				3722	CONF/SEMINAR/TRAINING REG FEES	74,650.00
3				3727	FEES - ADMINISTRATIVE SERVICES	34,845.00
3				3879	CREDIT CARD & ELECT SVCES RELATED FEES	6,448.44
*	GAAP SRC/OBJ		0035		LICENSES, FEES AND PERMITS	3,563,774.38
3	01		0065	3752	SALE OF PUBLICATION/ADVERTISNG	325.00
*	GAAP SRC/OBJ		0065		SALES OF GOODS AND SERVICES	325.00
3	01		0080	3788	DEFAULT DEPOSIT ADJUSTMENT - SUSPENSE	36.04-
3				3789	DEFAULT FUND-RETURN CHECKS	106.04
3				3802	REIMBURSEMENTS-THIRD PARTY	177,264.82
3				3970	REVENUE ADJ W/I AGY, FUND/ACCOUNT & FY	0.00
3				3975	UB CASH BALANCE FORWARD - OTHER FUNDS	0.00
*	GAAP SRC/OBJ		0080		OTHER	177,334.82
*	GAAP CATEGORY	01			REVENUES	3,901,023.53
TOTAL REVENUES						3,901,023.53
3	04		0200	7001	SAL & WAGES(LINE ITEM EXEMPT)	88,318.80
3				7002	SAL/WAGES-CLASS&N/C-PERM FULTM	1,680,826.37
3				7003	SAL/WAGES-CLASS&N/C-PERM PRITM	7,056.81
3				7007	SAL/WAGES-HOURLY PARTTIME EMPL	51,362.30
3				7017	ONE-TIME MERIT INCREASE	57,700.00
3				7021	OVERTIME PAY	26,476.10
3				7022	LONGEVITY PAY	35,460.00

COMM ON LAW ENF OFFICER STANDARDS & EDUC (407)

4 PERCENT OF YEAR ELAPSED: 100% OPERATING STATEMENT - GOVERNMENTAL FUNDS REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
 4\*\*\*\*\*PAGE 4

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

4\*\*\*\*\*

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

4\*\*\*\*\*

4  
 4 04 0200 7023 LUMP SUM TERMINATION PAYMENT 2,926.69  
 4 7050 BENEFIT REPLACEMENT PAY 3,337.22

\* GAAP SRC/OBJ 0200 SALARIES AND WAGES 1,953,464.29

4  
 4 04 0210 7032 EMPLOYEE RETIREMENT-ST CONTRIB 114,199.98  
 4 7041 EMPLOYEE INS PYMTS-EMPLR CONTR 474,912.16  
 4 7042 PAYROLL HEALTH INSURANCE CONTRIBUTION 16,971.73  
 4 7043 FICA EMPLOYER MATCHING CONTR 143,725.27

\* GAAP SRC/OBJ 0210 PAYROLL RELATED COSTS 749,809.14

4  
 4 04 0220 7242 CONSULTANT SERVICES-COMPUTER 16,224.00  
 4 7243 EDUCATIONAL/TRAINING SERVICES 4,000.00-  
 4 7245 FINANCIAL AND ACCOUNTING SERV 7,010.91  
 4 7253 OTHER PROFESSIONAL SERVICES 3,400.00  
 4 7275 INFORMATION TECHNOLOGY SERVICES 1,274.40

\* GAAP SRC/OBJ 0220 PROFESSIONAL FEES AND SERVICES 23,909.31

4  
 4 04 0230 7101 TRAV IN-STATE-PUB TRANS FARES 53,421.90  
 4 7102 TRAV IN-STATE MILEAGE 9,734.79  
 4 7105 TRAV IN-STATE-INCIDENTAL EXPEN 35,814.81  
 4 7106 TRAVEL-IN-STATE MEALS/LODGING 55,456.52  
 4 7107 TRAVEL IN-STATE (NON-OVERNITE,MEALS) 5,651.89  
 4 7110 TRAV INSTATE-BRD/CMSN MEMB MEAL/LODG EXP 12,990.78  
 4 7111 TRAV OUT-OF-ST-PUB TRANS FARES 2,657.51  
 4 7112 TRAV OUT-OF-ST-MILEAGE 90.12  
 4 7115 TRAV OUT-OF-ST-INCIDENTAL EXP 927.66  
 4 7116 TRAVEL OOS MEAL/LODGE-NTE LOCALITY ALLOW 4,194.98  
 4 7135 TRAV IS-HOTEL TAX EXCL GALV, PORT A &SPI 104.48-  
 4 7136 TRAV IN-ST-HOTEL TAX INSIDE GALVESTON CL 0.00  
 4 7137 TRAV IN-ST-HOTEL TAX INSIDE S.P.I. CTY L 0.00

\* GAAP SRC/OBJ 0230 TRAVEL 180,836.48

4  
 4 04 0240 7291 POSTAL SERVICES 31,068.83  
 4 7300 CONSUMABLES 34,617.83  
 4 7303 SUBS, PERIODICALS & INFO SERV 0.00  
 4 7334 PERSONAL PROP-FURN, EQUIP AND OTHER-EXP 20,355.81

COMM ON LAW ENF OFFICER STANDARDS & EDUC (407)

5 PERCENT OF YEAR ELAPSED: 100%  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 13  
 \*\*\*\*\*PAGE 5

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

GAAP							CURRENT
5	GAAP	GAAP GL ACCT GL	GAAP	COMPT	TITLE	YEAR	
5	CATEGORY	FUNC CLASS	ACCT SRC/OBJ	OBJ			
5	04		0240	7374	PERSONAL PROP-FURNISHING & EQUIP(CONTRL)	6,172.41	
5				7377	PERSONAL PROP-COMPUTER EQUIPMENT-EXP	15,139.26	
5				7378	PERSONAL PROP-COMPUTER EQUIP(CONTROLLED)	30,395.66	
5				7380	INTANGIBLE-COMPUTER SOFTWARE-EXPENSED	49,483.93	
5				7382	PERS PROP-BOOKS & REF MATERIALS-EXPENSED	75.97	
	* GAAP SRC/OBJ		0240		MATERIALS AND SUPPLIES	187,309.70	
5	04		0250	7276	COMMUNICATION SERVICES	12,982.14	
5				7504	TELECOMMS-MONTHLY CHARGE	805.99	
5				7516	TELECOMMS-OTHER SERV CHARGES	23,108.34	
5				7961	STS (TEX-AN) TRANSFERS TO GR FUND 0001	0.00	
5				7962	CAPITOL COMPLEX TRANSFERS TO GR FND 0001	5,682.75	
	* GAAP SRC/OBJ		0250		COMMUNICATION AND UTILITIES	42,579.22	
5	04		0260	7262	PERS PROP-MAINT & REPAIR/COMP SFTWRE-EXP	2,500.00	
5				7354	LEASHOLD IMPROVEMENTS-EXPENSED	0.00	
5				7367	PERSONAL PROPERTY-MAINTENANCE & REPAIRS	8,677.45	
	* GAAP SRC/OBJ		0260		REPAIRS AND MAINTENANCE	11,177.45	
5	04		0270	7406	RENTAL OF FURNISHINGS/EQUIPMT	124.49	
5				7462	RENT OF OFFICE BLDG/OFFICE SPACE	109,665.08	
5				7470	RENTAL OF SPACE	42,042.77	
	* GAAP SRC/OBJ		0270		RENTALS AND LEASES	151,832.34	
5	04		0280	7273	REPRODUCTION & PRINTING SERVS	2,768.35	
	* GAAP SRC/OBJ		0280		PRINTING AND REPRODUCTION	2,768.35	
5	04		0340	7201	MEMBERSHIP DUES	1,172.00	
5				7202	TUITION-EMPLOYEE TRAINING	2,100.00-	
5				7203	REGISTRATION FEES-EMPLOYEE TRAINING	26,787.20	
5				7210	FEES AND OTHER CHARGES	399.02	
5				7211	AWARDS	93.78	
5				7219	FEES FOR RECEIVING ELECTRONIC PAYMENTS	6,469.78	
5				7272	HAZARDOUS WASTE DISPOSAL SERVS	0.00	
5				7286	FREIGHT/DELIVERY SERVICES	1,098.17	

COMM ON LAW ENF OFFICER STANDARDS & EDUC (407)

6 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 6PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
 6\*\*\*\*\*PAGE 6

6GAAP FUND GROUP 01 GOVERNMENTAL  
 6GAAP FUND TYPE 01 GENERAL  
 6GAAP FUND 0116 LAW ENFORCEMENT STDS/ED(0116)-GENERALV

GAAP						CURRENT
GAAP	GAAP GL ACCT GL	GAAP	COMPT	TITLE		YEAR
6	6 CATEGORY FUNC CLASS	ACCT SRC/OBJ	OBJ			
6	04	0340	7295	INVESTIGATION EXPENSES		99.95
6			7299	PURCHASED CONTRACTED SERVICES		9,767.35
6			7947	ST OFC OF RISK MNGMT ASSESMENTS		7,215.21
6			7953	SWCAP REIMBURSEMENT TO UNAPP GR 0001		25,915.00
* GAAP SRC/OBJ		0340		OTHER EXPENDITURES		76,917.46
6	04	0430	7373	PERSONAL PROP-FURNISHING & EQUIPMENT-CAP		98,498.98
6			7379	PERSONAL PROP-COMPUTER EQUIP-CAPITALIZED		0.00
* GAAP SRC/OBJ		0430		CAPITAL OUTLAY		98,498.98
* GAAP CATEGORY	04			EXPENDITURES		3,479,102.72
TOTAL EXPENDITURES						3,479,102.72
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES						421,920.81
TOTAL OTHER FINANCING SOURCES (USES)						0.00
NET CHANGE IN FUND BALANCE						421,920.81
FUND BALANCE - BEGINNING						604,184.32
FUND BALANCE - BEGINNING, AS RESTATED						604,184.32
FUND BALANCE - ENDING						1,026,105.13
* GAAP FUND	0116			LAW ENFORCEMENT STDS/ED(0116)-GENERALV		1,026,105.13

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)  
 7(AGL) (GRT) (PRJ) (SS1) (SS2)

COMM ON LAW ENF OFFICER STANDARDS & EDUC (407)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

7  
 7PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
 7\*\*\*\*\*PAGE 7

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

7\*\*\*\*\*

7 GAAP						CURRENT
7 GAAP	GAAP GL	ACCT GL	GAAP	COMPT		YEAR
7 CATEGORY	FUNC	CLASS	ACCT SRC/OBJ	OBJ	TITLE	
7*****						
7						

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  
 8CYCLE: 11/04/13 22:05 5531 RUN DATE: 11/04/13 TIME: 23:34 17 CFY: 14 CFM: 03 LCY: 13 LCM: 00 FICHE: 407 01 01

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

COMM ON LAW ENF OFFICER STANDARDS & EDUC (407)

8 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 8 PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
 8\*\*\*\*\*PAGE 8

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

8 GAAP  
 8 GAAP GAAP GL ACCT GL GAAP COMPT CURRENT  
 8 CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ TITLE YEAR  
 8\*\*\*\*\*  
 8

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

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

COMM ON LAW ENF OFFICER STANDARDS & EDUC (407)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

9  
 9PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
 9\*\*\*\*\*PAGE 9

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

9 GAAP  
 9 GAAP GAAP GL ACCT GL GAAP COMPT CURRENT  
 9 CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ TITLE YEAR  
 9\*\*\*\*\*

9 01 0050 3851 INT STATE DEP&TREAS INV-GENERAL, NON-PROG 14.16

\* GAAP SRC/OBJ 0050 INTEREST AND INVESTMENT INCOME 14.16

9 01 0080 3740 GIFT/GRNT/DONATION-NONOP/PROG REV-OP G&C 269.03  
 9 3970 REVENUE ADJ W/I AGY, FUND/ACCOUNT & FY 0.00  
 9 3975 UB CASH BALANCE FORWARD - OTHER FUNDS 0.00

\* GAAP SRC/OBJ 0080 OTHER 269.03

\* GAAP CATEGORY 01 REVENUES 283.19

TOTAL REVENUES 283.19

TOTAL EXPENDITURES 0.00

EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES 283.19

TOTAL OTHER FINANCING SOURCES (USES) 0.00

NET CHANGE IN FUND BALANCE 283.19

FUND BALANCE - BEGINNING 3,575.49

FUND BALANCE - BEGINNING, AS RESTATED 3,575.49

FUND BALANCE - ENDING 3,858.68

\* GAAP FUND 5059 GR ACCT - PEACE OFFICER FLAG 3,858.68

\* GAAP FUND TY 01 GENERAL 1,029,963.81



DAFR8590 407 AFR 01 13 USAS RJE R407 2(ORG) ( ) 3(OBJ) 3(FND) ( ) 0(GLA) ( ) ( ) USAS  
 10CYCLE: 11/04/13 22:05 5531 RUN DATE: 11/04/13 TIME: 23:34 17 CFY: 14 CFM: 03 LCY: 13 LCM: 00 FICHE: 407 01 11

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

COMM ON LAW ENF OFFICER STANDARDS & EDUC (407)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

10  
 10PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
 10\*\*\*\*\*PAGE 10

10GAAP FUND GROUP 01 GOVERNMENTAL  
 10GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS  
 10GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP

10\*\*\*\*\*  
 10 GAAP  
 10 GAAP GAAP GL ACCT GL GAAP COMPT CURRENT  
 10 CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ TITLE YEAR  
 10\*\*\*\*\*  
 10

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



DAFR8585 407 AFR 01 13 USAS RJE R407 2(ORG) ( ) ( ) 3(FND) ( ) 3(GLA) ( ) ( ) USAS  
 1CYCLE: 11/04/13 22:05 5531 RUN DATE: 11/04/13 TIME: 23:34 17 CFY: 14 CFM: 03 LCY: 13 LCM: 00 FICHE: 407 13 03 09

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

COMM ON LAW ENF OFFICER STANDARDS & EDUC (407)  
 STATEMENT OF NET POSITION - NET POSITION FORMAT

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

1GAAP FUND GROUP 03 FIDUCIARY  
 1GAAP FUND TYPE 09 AGENCY FUNDS  
 1GAAP FUND 0900 DEPARTMENTAL SUSPENSE (0900) - AGENCY

1G	GL	COMP	AGY	CURRENT	PRIOR
1CAT	CLS	GL	GL	YEAR	YEAR
101	004	0045	CASH IN STATE TREASURY	.00	.00
1		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 ASSETS	.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
1		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

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

COMM ON LAW ENF OFFICER STANDARDS & EDUC (407)

2 STATEMENT OF NET POSITION - NET POSITION FORMAT  
 2PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM

2\*\*\*\*\*PAGE 2

2GAAP FUND GROUP 03 FIDUCIARY  
 2GAAP FUND TYPE 09 AGENCY FUNDS  
 2GAAP FUND 0901 SAVINGS BOND ACCOUNT (0901) - AGENCY

2\*\*\*\*\*

2GL	GL	COMP		AGY	CURRENT	PRIOR
2CAT	CLS	GL	TITLE	GL	YEAR	YEAR

01	004	0045	CASH IN STATE TREASURY		.00	.00
2		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
2		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 ASSETS		.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
2		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)  
 3 (AGL) (GRT) (PRJ) (SS1) (SS2) (SS2)

COMM ON LAW ENF OFFICER STANDARDS & EDUC (407)  
 STATEMENT OF NET POSITION - NET POSITION FORMAT

3  
 3PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
 3\*\*\*\*\*PAGE 3

3GAAP FUND GROUP 03 FIDUCIARY  
 3GAAP FUND TYPE 09 AGENCY FUNDS  
 3GAAP FUND 0942 TEXAS AVER HOLD-TRNSMIT 401K(0942) AGENCY

3\*\*\*\*\*  
 3GL GL COMP AGY CURRENT PRIOR  
 3CAT CLS GL TITLE GL YEAR YEAR  
 3\*\*\*\*\*

01	004	0045	CASH IN STATE TREASURY		.00	.00
3		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
3		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 ASSETS		.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
3		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

COMM ON LAW ENF OFFICER STANDARDS & EDUC (407)

4 STATEMENT OF NET POSITION - NET POSITION FORMAT  
 4PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
 4\*\*\*\*\*PAGE 4

4GAAP FUND GROUP 03 FIDUCIARY  
 4GAAP FUND TYPE 09 AGENCY FUNDS  
 4GAAP FUND 0942 TEXAS AVER HOLD-TRNSMIT 401K(0942) AGENCY

4\*\*\*\*\*  
 4GL GL COMP AGY CURRENT PRIOR  
 4CAT CLS GL TITLE GL YEAR YEAR  
 4\*\*\*\*\*

** 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  
 5CYCLE: 11/04/13 22:05 5531 RUN DATE: 11/04/13 TIME: 23:34 17 CFY: 14 CFM: 03 LCY: 13 LCM: 00 FICHE: 407 13 03 09

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

COMM ON LAW ENF OFFICER STANDARDS & EDUC (407)

5 STATEMENT OF NET POSITION - NET POSITION FORMAT  
 5PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
 5\*\*\*\*\*PAGE 5

5GAAP FUND GROUP 03 FIDUCIARY  
 5GAAP FUND TYPE 09 AGENCY FUNDS  
 5GAAP FUND 0980 DIRECT DEPOSIT CORRECTION(0980)-AGENCY

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

01	004	0045	CASH IN STATE TREASURY		.00	.00
5		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 ASSETS		.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
5		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

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

COMM ON LAW ENF OFFICER STANDARDS & EDUC (407)

6 STATEMENT OF NET POSITION - NET POSITION FORMAT  
 6PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM

6\*\*\*\*\*PAGE 6

6GAAP FUND GROUP 03 FIDUCIARY  
 6GAAP FUND TYPE 09 AGENCY FUNDS  
 6GAAP FUND 1000 UNAPPROPRIATED GENERAL REVENUE

6\*\*\*\*\*

6GL	GL	COMP		AGY	CURRENT	PRIOR
6CAT	CLS	GL	TITLE	GL	YEAR	YEAR

01	004	0045	CASH IN STATE TREASURY		.00	.00
	GL	CLS	004 CA CASH IN STATE TREASURY		.00	.00
*	GLA	CAT	01 CURRENT ASSETS		.00	.00
**	TOTAL ASSETS 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 ASSETS		.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)  
 1 (AGL) (GRT) (PRJ) (SS1) (SS2)

COMM ON LAW ENF OFFICER STANDARDS & EDUC (407)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

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

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

1GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
1CT	CLS	IND	GL	GL	YEAR	YEAR
101	004	N	0045	CASH IN STATE TREASURY	353,404.04-	191,300.04-
1		N	0047	SHARED CASH	.00	.00
1		N	0048	LEGISLATIVE CASH	353,404.04	191,300.04
	GL	CLS	004	CA CASH IN STATE TREASURY	.00	.00
01	020	N	9000	LEGISLATIVE APPROPRIATIONS	.00	.00
	GL	CLS	020	CA LEGISLATIVE APPROPRIATIONS	.00	.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	.00	.00
	**	TOTAL	ASSETS	AND OTHER DEBITS	.00	.00
21	200	N	1009	VOUCHERS PAYABLE	.00	.00
1		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	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
1		N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY	.00	.00
	GL	CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00

COMM ON LAW ENF OFFICER STANDARDS & EDUC (407)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

2  
 2PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
 2\*\*\*\*\*PAGE 2

2GAAP FUND GROUP 01 GOVERNMENTAL  
 2GAAP FUND TYPE 01 GENERAL  
 2GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

2\*\*\*\*\*  
 2GL GL B/C COMP AGY CURRENT PRIOR  
 2CT CLS IND GL TITLE GL YEAR YEAR  
 2\*\*\*\*\*

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
2		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		0001	GENERAL REVENUE (0001)-GENERAL		.00	.00

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

COMM ON LAW ENF OFFICER STANDARDS & EDUC (407)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

3  
 3PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
 3\*\*\*\*\*PAGE 3

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

3GL GL B/C COMP AGY ~ CURRENT PRIOR  
 3CT CLS IND GL TITLE GL YEAR YEAR  
 3\*\*\*\*\*

01	001	N	0015	IMPREST CASH ON HAND		.00	.00
3		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
3		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		5,385,912.86	4,660,386.79
3		N	0047	SHARED CASH		19,398,982.31	13,425,493.62
	GL	CLS	004	CA CASH IN STATE TREASURY		24,784,895.17	18,085,880.41
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
3		N	0284	DUE FROM OTHER AGENCIES	30004210	.00	.00
3		N	0284	DUE FROM OTHER AGENCIES	30060700	14,258.03	14,051.60

COMM ON LAW ENF OFFICER STANDARDS & EDUC (407)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

4  
 4PERCENT OF YEAR ELAPSED: 100%  
 4\*\*\*\*\*  
 4GAAP FUND GROUP 01 GOVERNMENTAL  
 4GAAP FUND TYPE 01 GENERAL  
 4GAAP FUND 0116 LAW ENFORCEMENT STDS/ED(0116)-GENERALV  
 4\*\*\*\*\*  
 4GL GL B/C COMP AGY CURRENT PRIOR  
 4CT CLS IND GL TITLE GL YEAR YEAR  
 4\*\*\*\*\*  
 401 072 N 0284 DUE FROM OTHER AGENCIES 90600010 .00 .00  
 GL CLS 072 CA DUE FROM OTHER AGENCIES 14,258.03 14,051.60  
 01 080 N 0285 CONSUM. INVENTORIES (MAT. AND SUPPLI .00 .00  
 GL CLS 080 CA CONSUMABLE INVENTORIES .00 .00  
 \* GLA CAT 01 CURRENT ASSETS 24,804,602.06 18,105,380.87  
 \*\* TOTAL ASSETS AND OTHER DEBITS 24,804,602.06 18,105,380.87  
 21 200 N 1009 VOUCHERS PAYABLE .00 .00  
 4 N 1010 ACCOUNTS PAYABLE 128,507.62- 68,914.17-  
 GL CLS 200 CL ACCOUNTS PAYABLE 128,507.62- 68,914.17-  
 21 203 N 1015 PAYROLL PAYABLE 195,383.15- 199,332.36-  
 4 N 1016 PAYROLL PAYABLE-SEMIMONTHLY .00 .00  
 GL CLS 203 CL PAYROLL PAYABLE 195,383.15- 199,332.36-  
 21 205 N 1049 CL INTERFUND PAYABLE .00 .00  
 GL CLS 205 CL INTERFUND PAYABLE .00 .00  
 21 210 N 1054 DUE TO OTHER FUNDS .00 .00  
 GL CLS 210 CL DUE TO OTHER FUNDS .00 .00  
 21 211 N 1050 DUE TO OTHER AGENCIES .00 .00  
 4 N 1050 DUE TO OTHER AGENCIES 32001650 .00 .00  
 4 N 1050 DUE TO OTHER AGENCIES 90200010 .00 .00  
 4 N 1050 DUE TO OTHER AGENCIES 90201160 23,454,606.16- 17,232,950.02-  
 GL CLS 211 CL DUE TO OTHER AGENCIES 23,454,606.16- 17,232,950.02-  
 21 220 N 1046 DEFERRED/UNEARNED REVENUES .00 .00  
 GL CLS 220 CL DEFERRED/UNEARNED REVENUES .00 .00  
 21 300 N 1140 FUNDS HELD FOR OTHERS .00 .00

COMM ON LAW ENF OFFICER STANDARDS & EDUC (407)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

5  
 5PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
 5\*\*\*\*\*PAGE 5

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

5GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
5CT	CLS	IND	GL	GL	YEAR	YEAR

521	300	N	1149	FUNDS HELD FOR OTHERS	.00	.00
	GL	CLS	300	CL FUNDS HELD FOR OTHERS	.00	.00
	*	GLA	CAT 21	CURRENT LIABILITIES	23,778,496.93-	17,501,196.55-
	**	TOTAL	LIABILITIES AND OTHER CREDITS		23,778,496.93-	17,501,196.55-
51	360	N	2050	FD BAL-RESERVED FOR ENCUMBRANCES	.00	.00
	GL	CLS	360	FD BAL RESERVED FOR ENCUMBRANCES	.00	.00
51	362	N	2075	FD BAL-RESERVED FOR CONSUM. INVENT.	.00	.00
	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	510	N	2301	FD BAL-NONSPND FOR INVENTORY	.00	.00
	GL	CLS	510	FD BAL-NONSPENDABLE	.00	.00
51	530	N	2315	FD BAL-COMMITTED	.00	604,184.32-
	GL	CLS	530	FD BAL-COMMITTED	.00	604,184.32-
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED	1,026,105.13-	.00
	GL	CLS	550	FD BAL-UNASSIGNED	1,026,105.13-	.00
51	620	N	2240	FB-UNRESERVED-UNDESIGNATED-OTHER	.00	.00
5		N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY	.00	.00
	GL	CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
51	630	N	2055	FB - UNENCUM APPROP - SUBJECT TO LAP	.00	.00
5		N	2060	FB-RES FOR UNENCUM APPR-FUTURE OPERA	.00	.00
5		N	2160	FUND BAL-ALLOC.-FUTURE OPERATING BUD	.00	.00
	GL	CLS	630	OBSOLETE FB ACCTS UNDER GASB 34	.00	.00

COMM ON LAW ENF OFFICER STANDARDS & EDUC (407)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

6  
 6PERCENT OF YEAR ELAPSED: 100%  
 6\*\*\*\*\*  
 6GAAP FUND GROUP 01 GOVERNMENTAL  
 6GAAP FUND TYPE 01 GENERAL  
 6GAAP FUND 0116 LAW ENFORCEMENT STDS/ED(0116)-GENERALV  
 6\*\*\*\*\*  
 6GL GL B/C COMP AGY CURRENT PRIOR  
 6CT CLS IND GL TITLE GL YEAR YEAR  
 6\*\*\*\*\*  
 651 800 N 9001 ENCUMBRANCES .00 .00  
 6 N 9003 ENCUMBRANCES (REPORTING AGENCIES) .00 .00  
 6 N 9005 BUDGET RESERVATION FOR ENCUMBRANCES .00 .00  
 GL CLS 800 BUDGETARY .00 .00  
 51 950 N 9200 PAYROLL CLEARING .00 .00  
 6 N 9201 PAYROLL CLEARING OFFSET .00 .00  
 6 N 9202 PAYROLL SYSTEM CLEARING .00 .00  
 GL CLS 950 SYSTEM ACCOUNTS .00 .00  
 \* GLA CAT 51 FUND BALANCE (DEFICITS) 1,026,105.13- 604,184.32-  
 \*\* TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES 1,026,105.13- 604,184.32-  
 \*\* TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION 24,804,602.06- 18,105,380.87-  
 \* GAAP FUND 0116 LAW ENFORCEMENT STDS/ED(0116)-GENERALV .00 .00

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

COMM ON LAW ENF OFFICER STANDARDS & EDUC (407)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

7  
 7PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
 7\*\*\*\*\*PAGE 7

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

7\*\*\*\*\*  
 7GL GL B/C COMP AGY CURRENT PRIOR  
 7CT CLS IND GL TITLE GL YEAR YEAR  
 7\*\*\*\*\*

01	004	N	0045	CASH IN STATE TREASURY		.00	.00
7		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
7		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
7		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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COMM ON LAW ENF OFFICER STANDARDS & EDUC (407)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)

8  
 8PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
 8\*\*\*\*\*PAGE 8

8GAAP FUND GROUP 01 GOVERNMENTAL  
 8GAAP FUND TYPE 01 GENERAL  
 8GAAP FUND 0337 FUND 0337 - GENERAL

8\*\*\*\*\*  
 8GL GL B/C COMP AGY CURRENT PRIOR  
 8CT CLS IND GL TITLE GL YEAR YEAR  
 8\*\*\*\*\*

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
8		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)  
 9 (AGL) (GRT) (PRJ) (SS1) (SS2)

COMM ON LAW ENF OFFICER STANDARDS & EDUC (407)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

9  
 9PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
 9\*\*\*\*\*PAGE 9

9GAAP FUND GROUP 01 GOVERNMENTAL  
 9GAAP FUND TYPE 01 GENERAL  
 9GAAP FUND 0581 LAW ENFORC MGMT INSTITUTE (0581)-GENERAL

9\*\*\*\*\*  
 9GL GL B/C COMP AGY CURRENT PRIOR  
 9CT CLS IND GL TITLE GL YEAR YEAR  
 9\*\*\*\*\*

01	004	N	0045	CASH IN STATE TREASURY		2,131,416.23	2,131,416.23
9		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
9		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
9		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
9		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

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

COMM ON LAW ENF OFFICER STANDARDS & EDUC (407)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

10  
 10PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
 10\*\*\*\*\*PAGE 10

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

10GL GL B/C COMP AGY CURRENT PRIOR  
 10CT CLS IND GL TITLE GL YEAR YEAR  
 10\*\*\*\*\*

01	004	N	0045	CASH IN STATE TREASURY		3,858.68	3,575.49
	GL CLS		004 CA	CASH IN STATE TREASURY		3,858.68	3,575.49
*	GLA CAT		01	CURRENT ASSETS		3,858.68	3,575.49
**	TOTAL ASSETS AND OTHER DEBITS					3,858.68	3,575.49
21	200	N	1009	VOUCHERS PAYABLE		.00	.00
10			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		3,575.49-	3,575.49-
	GL CLS		530 FD	BAL-COMMITTED		3,575.49-	3,575.49-
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED		283.19-	.00
	GL CLS		550 FD	BAL-UNASSIGNED		283.19-	.00
51	620	N	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
10			N 9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS		620 FUND	BALANCE - UNRESERVED/UNDESIGNATED		.00	.00

COMM ON LAW ENF OFFICER STANDARDS & EDUC (407)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

11 PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
 11\*\*\*\*\*PAGE 11

11GAAP FUND GROUP 01 GOVERNMENTAL  
 11GAAP FUND TYPE 01 GENERAL  
 11GAAP FUND 5059 GR ACCT - PEACE OFFICER FLAG

11\*\*\*\*\*

11GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
11CT	CLS	IND	GL	TITLE	GL	YEAR
11	*****				YEAR	YEAR

1151	800	N	9003	ENCUMBRANCES (REPORTING AGENCIES)		.00	.00
11		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)		3,858.68-	3,575.49-
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**	TOTAL	FUND	BALANCE/NET	POSITION WITH	CURRENT	CHANGES		3,858.68-	3,575.49-
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**	TOTAL	LIABILITIES,	OTHER	CR,	DEF	INFLOWS	AND	FD	BAL/NET	POSITION		3,858.68-	3,575.49-
----	-------	--------------	-------	-----	-----	---------	-----	----	---------	----------	--	-----------	-----------

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

COMM ON LAW ENF OFFICER STANDARDS & EDUC (407)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

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

12GAAP FUND GROUP 01 GOVERNMENTAL  
 12GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS  
 12GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP

12GL GL B/C COMP AGY CURRENT PRIOR  
 12CT CLS IND GL TITLE GL YEAR YEAR  
 12\*\*\*\*\*

06 151 N 0345 FURNITURE/EQUIPMENT .00 .00  
 12 Y 0645 BC FURNITURE/EQUIPMENT 720,322.86 819,481.40  
 12 Y 0650 BC ACCUM DEPR-FURN & EQUIP 532,325.47- 660,697.77-

GL CLS 151 FURNITURE AND EQUIPMENT, NET 187,997.39 158,783.63

06 158 N 0383 OTHER CAPITAL ASSETS-DEPRECIABLE .00 .00  
 12 Y 0683 BC OTHER CAPITAL ASSETS-DEPRECIABLE 23,636.76 23,636.76  
 12 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  
 12 Y 0696 BC-ACCUM AMORT/COMPUTER SOFTWARE-INT 7,174.00- 6,276.69-

GL CLS 165 COMPUTER SOFTWARE-INTANGIBLE,NET .00 897.31

\* GLA CAT 06 NON-CURRENT ASSETS 187,997.39 159,680.94

\*\* TOTAL ASSETS AND OTHER DEBITS 187,997.39 159,680.94

45 410 Y \*\*\*\* 3505-POST CLS BC CAP ASSETS/DEBT 187,997.39- 159,680.94-

GL CLS 410 INVESTED IN CAP ASSETS,NET RELATED DEBT 187,997.39- 159,680.94-

45 430 Y 9992 BC SYSTEM CLEARING .00 .00

GL CLS 430 UNRESTRICTED NET POSITION .00 .00

\* GLA CAT 45 NET POSITION 187,997.39- 159,680.94-

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

COMM ON LAW ENF OFFICER STANDARDS & EDUC (407)

13 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

13PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 13

PROD SYSTEM

13\*\*\*\*\*PAGE 13

13GAAP FUND GROUP 01 GOVERNMENTAL  
 13GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS  
 13GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP

13\*\*\*\*\*

13GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
13CT	CLS	IND	GL	TITLE	YEAR	YEAR
13*****						

* GLA CAT 51 FUND BALANCE (DEFICITS)					.00	.00
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					187,997.39-	159,680.94-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					187,997.39-	159,680.94-
* GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP					.00	.00
* GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS					.00	.00

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

COMM ON LAW ENF OFFICER STANDARDS & EDUC (407)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

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

14GAAP FUND GROUP 01 GOVERNMENTAL  
 14GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT  
 14GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION

14GL GL B/C COMP AGY CURRENT PRIOR  
 14CT CLS IND GL TITLE GL YEAR YEAR  
 14\*\*\*\*\*

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
14		Y	1525	BC CL EMPLOYEE'S COMPENSABLE LEAVE		123,353.54-		128,503.11-
	GL CLS		230	CL EMPLOYEE'S COMPENSABLE LEAVE		123,353.54-		128,503.11-
	* GLA CAT		21	CURRENT LIABILITIES		123,353.54-		128,503.11-
26	301	Y	1700	BC NC EMPLOYEE'S COMPENSABLE LEAVE		101,205.48-		102,708.33-
	GL CLS		301	NC EMPLOYEE'S COMPENSABLE LEAVE		101,205.48-		102,708.33-
	* GLA CAT		26	NON-CURRENT LIABILITIES		101,205.48-		102,708.33-
	** TOTAL LIABILITIES AND OTHER CREDITS					224,559.02-		231,211.44-
45	430	Y	****	3950-POST CLS BC UNREST NET ASSETS		224,559.02		231,211.44
14		Y	9992	BC SYSTEM CLEARING		.00		.00
	GL CLS		430	UNRESTRICTED NET POSITION		224,559.02		231,211.44
	* GLA CAT		45	NET POSITION		224,559.02		231,211.44
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					224,559.02		231,211.44
	** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					.00		.00

COMM ON LAW ENF OFFICER STANDARDS & EDUC (407)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

15  
 15PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
 15\*\*\*\*\*PAGE 15

15GAAP FUND GROUP 01 GOVERNMENTAL  
 15GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT  
 15GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION

15\*\*\*\*\*  
 15GL GL B/C COMP AGY CURRENT PRIOR  
 15CT CLS IND GL TITLE GL YEAR YEAR  
 15\*\*\*\*\*

* 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



## UNAUDITED

The Texas Commission on Law Enforcement Officer Standards and Education

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

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#### **Entity**

The Texas Commission on Law Enforcement Officer Standards and Education 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.

## UNAUDITED

The Texas Commission on Law Enforcement Officer Standards and Education

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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

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**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, 2013, is presented below:

	Balance 9/1/2012	Adj	Reclassifications Completed CIP	Inc-Int'agy Trans	Dec-Int'agy Trans	Additions	Deletions	Balance 8/31/2013
<b>GOVERNMENTAL ACTIVITIES</b>								
Depreciable Assets								
Furniture and Equipment	819,481.40					99,711.98	(198,870.52)	720,322.86
Other Capital Assets	23,636.76							23,636.76
Total Depreciable Assets at Historical Costs	843,118.16	-	-	-	-	99,711.98	(198,870.52)	743,959.62
Less Accumulated Depreciation for:								
Furniture and Equipment	(660,697.77)					(68,330.48)	196,702.78	(532,325.47)
Other Capital Assets	(23,636.76)							(23,636.76)
Total Accumulated Depreciation	(684,334.53)	-	-	-	-	(68,330.48)	196,702.78	(555,962.23)
Amortizable Assets - Intangible								
Computer Software	7,174.00							7,174.00
Other Intangible Capital Assets								-
Total Depreciable Assets at Historical Costs	7,174.00	-	-	-	-	-	-	7,174.00
Less Accumulated Amortization for:								
Computer Software	(6,276.69)					(897.31)		(7,174.00)
Other Intangible Capital Assets								-
Total Accumulated Amortization	(6,276.69)	-	-	-	-	(897.31)	-	(7,174.00)
Governmental Activities Capital Assets, Net	\$ 159,680.94	\$ -	\$ -	\$ -	\$ -	\$ 30,484.19	\$ (2,167.74)	\$ 187,997.39

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

The Texas Commission on Law Enforcement Officer Standards and Education 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, 2013, 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	\$ 5,448.86

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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, 2013, the following changes occurred in liabilities.

Governmental Activities	Balance 9/01/12	Additions	Reductions	Balance 8/31/13	Amounts Due Within 1 Year	Amounts Due Thereafter
Compensable Leave	\$231,211.44	\$156,884.13	\$163,536.55	\$224,559.02	\$123,353.54	\$101,205.48
<b>Total Governmental Activities</b>	<b>\$231,211.44</b>	<b>\$156,884.13</b>	<b>\$163,536.55</b>	<b>\$224,559.02</b>	<b>\$123,353.54</b>	<b>\$101,205.48</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	\$199,232.16

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, 2014	\$ 200,813.52
Year Ending August 31, 2015	200,813.52
Year Ending August 31, 2016	200,813.52
Year Ending August 31, 2017	200,813.52
Year Ending August 31, 2018	200,813.52
Year Ending August 31, 2019 and beyond	117,141.22
<b>Total Minimum Future Lease Rental Payments</b>	<b>\$ 1,121,208.82</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.



