TEXAS DEPARTMENT OF **LICENSING & REGULATION**

ANNUAL FINANCIAL REPORT
for the year ended August 31, 2024

TEXAS DEPARTMENT OF LICENSING & REGULATION
Executive Office ▪ PO Box 12157 ▪ Austin, Texas 78711 ▪ (512) 463-3173 ▪ Fax (512) 475-2874
www.tdlr.texas.gov

November 1, 2024

Honorable Greg Abbott, Governor
Honorable Glenn Hegar, Texas Comptroller
Jerry McGinty, Director, Legislative Budget Board
Lisa Collier, State Auditor

Ladies and Gentlemen:

We are pleased to submit the annual financial report of the Texas Department of Licensing and Regulation for the year ended August 31, 2024, in compliance with Texas Government Code Annotated, Section 2101.011, and in accordance with the requirements established by the Texas Comptroller of Public Accounts.

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

If you have any questions, please contact Karen Sands, Chief Financial Officer, at (512) 638-1115.

Sincerely,

Courtney Arbour

Courtney Arbour

Executive Director

TABLE OF CONTENTS

DAFR 8580

BALANCE SHEET – GOVERNMENTAL & PROPRIETARY FUND TYPES

TEXAS DEPT OF LICENSING & REGULATION (452)
BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	001	0010	CASH ON HAND		.00	.00
		0015	IMPREST CASH ON HAND		100.00	100.00
		0020	PETTY CASH ON HAND		200.00	200.00
GL CLS	001		CA CASH ON HAND		300.00	300.00
01	004	0045	CASH IN STATE TREASURY		675,385,791.41-	626,165,884.73-
		0047	SHARED CASH		4,089,858.91-	4,089,858.91-
		0048	LEGISLATIVE CASH		679,882,638.74	630,642,555.73
GL CLS	004		CA CASH IN STATE TREASURY		406,988.42	386,812.09
01	020	9000	LEGISLATIVE APPROPRIATIONS		43,013,330.79	8,127,038.08
GL CLS	020		CA LEGISLATIVE APPROPRIATIONS		43,013,330.79	8,127,038.08
01	052	0231	ACCTS. RECEIVABLE - UNBILLED		.00	.00
GL CLS	052		CA ACCOUNTS RECEIVABLES, NET		.00	.00
01	065	0279	CA INTERFUND RECEIVABLE		.00	.00
GL CLS	065		CA INTERFUND RECEIVABLE		.00	.00
01	070	0283	DUE FROM OTHER FUNDS		.00	.00
		0283	DUE FROM OTHER FUNDS	45209000	.00	.00
		0283	DUE FROM OTHER FUNDS	45200010	.00	.00
		0283	DUE FROM OTHER FUNDS	45210000	.00	.00
		0283	DUE FROM OTHER FUNDS	45290000	.00	.00
		0283	DUE FROM OTHER FUNDS	45290010	.00	.00
GL CLS	070		CA DUE FROM OTHER FUNDS		.00	.00
01	072	0284	DUE FROM OTHER AGENCIES		.00	.00
		0284	DUE FROM OTHER AGENCIES	36000010	.00	.00
		0284	DUE FROM OTHER AGENCIES	40525010	.00	.00
		0284	DUE FROM OTHER AGENCIES	53700010	.00	.00
		0284	DUE FROM OTHER AGENCIES	53700020	.00	.00

TEXAS DEPT OF LICENSING & REGULATION (452)
BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	072	0284	DUE FROM OTHER AGENCIES	55109990	.00	.00
		0284	DUE FROM OTHER AGENCIES	55100010	.00	.00
		0284	DUE FROM OTHER AGENCIES	58215350	.00	.00
		0284	DUE FROM OTHER AGENCIES	58246800	.00	.00
GL CLS	072		CA DUE FROM OTHER AGENCIES		.00	.00
01	080	0285	CONSUM. INVENTORIES (MAT. AND SUPPLI		.00	.00
GL CLS	080		CA CONSUMABLE INVENTORIES		.00	.00
01	081	0290	MDSE INVENTORIES (STORES FOR RESALE)		.00	.00
GL CLS	081		CA MERCHANDISE INVENTORIES		.00	.00
* GLA CAT	01		CURRENT ASSETS		43,420,619.21	8,514,150.17
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					43,420,619.21	8,514,150.17
21	200	1009	VOUCHERS PAYABLE		292,854.06-	231,688.26-
		1010	ACCOUNTS PAYABLE		.00	.00
GL CLS	200		CL ACCOUNTS PAYABLE		292,854.06-	231,688.26-
21	203	1015	PAYROLL PAYABLE		4,626,796.83-	3,725,471.26-
		1016	PAYROLL PAYABLE-SEMIMONTHLY		.00	.00
		1018	PAYROLL DEDUCTION/RETURN LIABILITY		3,054.67-	3,699.44-
GL CLS	203		CL PAYROLL PAYABLE		4,629,851.50-	3,729,170.70-
21	204	1150	CL OTHER LIABILITIES		.00	.00
		1153	CL RETURNED EXPENDITURE LIABILITY		.00	57,866.96-
GL CLS	204		OTHER CURRENT LIABILITIES		.00	57,866.96-
21	205	1049	CL INTERFUND PAYABLE		.00	.00

TEXAS DEPT OF LICENSING & REGULATION (452)
BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
GL CLS	205		CL INTERFUND PAYABLE		.00	.00
21	210	1053	DUE TO OTHER FUNDS		.00	.00
		1053	DUE TO OTHER FUNDS	45208980	.00	.00
		1053	DUE TO OTHER FUNDS	45209000	.00	.00
		1053	DUE TO OTHER FUNDS	45200010	.00	.00
		1053	DUE TO OTHER FUNDS	45210000	.00	.00
		1053	DUE TO OTHER FUNDS	45214510	.00	.00
		1053	DUE TO OTHER FUNDS	45290000	.00	.00
		1053	DUE TO OTHER FUNDS	45290010	.00	.00
GL CLS	210		CL DUE TO OTHER FUNDS		.00	.00
21	211	1050	DUE TO OTHER AGENCIES		.00	.00
		1050	DUE TO OTHER AGENCIES	32001650	.00	.00
		1050	DUE TO OTHER AGENCIES	32500010	.00	.00
		1050	DUE TO OTHER AGENCIES	47900010	.00	.00
		1050	DUE TO OTHER AGENCIES	51510000	.00	.00
		1050	DUE TO OTHER AGENCIES	90200010	.00	.00
GL CLS	211		CL DUE TO OTHER AGENCIES		.00	.00
21	220	1046	UNEARNED REVENUES		233,709.08	232,031.25
GL CLS	220		CL UNEARNED REVENUES		233,709.08	232,031.25
21	230	1025	CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
GL CLS	230		CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
21	300	1140	FUNDS HELD FOR OTHERS		.00	.00
		1149	FUNDS HELD FOR OTHERS		.00	.00
GL CLS	300		CL FUNDS HELD FOR OTHERS		.00	.00
* GLA CAT	21		CURRENT LIABILITIES		4,688,996.48-	3,786,694.67-
** TOTAL LIABILITIES AND OTHER CREDITS					4,688,996.48-	3,786,694.67-
45	372	2400	FIDUCIARY NP OTHER PURPOSES		.00	.00

TEXAS DEPT OF LICENSING & REGULATION (452)
BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
GL CLS	372		FIDUCIARY FDS - NP OTHER PURPOSES		.00	.00
* GLA CAT	45		NET POSITION		.00	.00
51	360	2050	FD BAL-RESERVED FOR ENCUMBRANCES		.00	.00
GL CLS	360		FD BAL RESERVED FOR ENCUMBRANCES		.00	.00
51	362	2075	FD BAL-RESERVED FOR CONSUM. INVENT.		.00	.00
		2080	FD BAL-RESERVED FOR MERCHAN. INVENT.		.00	.00
GL CLS	362		FD BAL RESERVED FOR INVENTORIES		.00	.00
51	364	2065	FD BAL-RESERVED FOR IMPREST ACCOUNTS		.00	.00
GL CLS	364		FD BAL RESERVED FOR IMPREST ACCT.		.00	.00
51	510	2301	FD BAL-NONSPND FOR INVENTORY		.00	.00
GL CLS	510		FD BAL-NONSPENDABLE		.00	.00
51	550	****	2325-POST CLS FFS FB UNASSIGNED		38,731,622.73-	4,727,455.50-
GL CLS	550		FD BAL-UNASSIGNED		38,731,622.73-	4,727,455.50-
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
GL CLS	620		FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51	630	2055	FB - UNENCUM APPROP - SUBJECT TO LAP		.00	.00
		2060	FB-RES FOR UNENCUM APPR-FUTURE OPERA		.00	.00
		2250	FUND BAL-UNRES-RES'D SELF-INSURED PL		.00	.00
GL CLS	630		OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
51	800	9001	ENCUMBRANCES		.00	.00
		9003	ENCUMBRANCES (REPORTING AGENCIES)		8,335,421.49	2,125,687.07
		9005	BUDGET RESERVATION FOR ENCUMBRANCES		8,335,421.49-	2,125,687.07-
GL CLS	800		BUDGETARY		.00	.00

TEXAS DEPT OF LICENSING & REGULATION (452)
BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
51	950	9200	PAYROLL CLEARING		.00	.00
		9201	PAYROLL CLEARING OFFSET		.00	.00
		9202	PAYROLL SYSTEM CLEARING		.00	.00
GL CLS 950 SYSTEM ACCOUNTS					.00	.00
* GLA CAT 51 FUND BALANCE (DEFICITS)					38,731,622.73-	4,727,455.50-
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					38,731,622.73-	4,727,455.50-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					43,420,619.21-	8,514,150.17-
* GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL					.00	.00

TEXAS DEPT OF LICENSING & REGULATION (452)
BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM

GAAP FUND GROUP 01 GOVERNMENTAL
GAAP FUND TYPE 01 GENERAL
GAAP FUND 0099 OPERATOR&CHAUFFER LIC FD (0099) -GENERAL

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	0045	CASH IN STATE TREASURY		494,317.90-	494,317.90-
		0047	SHARED CASH		494,317.90	494,317.90
GL CLS	004		CA CASH IN STATE TREASURY		.00	.00
01	065	0279	CA INTERFUND RECEIVABLE		.00	.00
GL CLS	065		CA INTERFUND RECEIVABLE		.00	.00
01	072	0284	DUE FROM OTHER AGENCIES	40500990	.00	.00
GL CLS	072		CA DUE FROM OTHER AGENCIES		.00	.00
* GLA CAT	01		CURRENT ASSETS		.00	.00
** TOTAL ASSETS AND OTHER DEBITS					.00	.00
21	200	1009	VOUCHERS PAYABLE		.00	.00
		1010	ACCOUNTS PAYABLE		.00	.00
GL CLS	200		CL ACCOUNTS PAYABLE		.00	.00
21	203	1015	PAYROLL PAYABLE		.00	.00
GL CLS	203		CL PAYROLL PAYABLE		.00	.00
* 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
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
GL CLS	620		FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00

TEXAS DEPT OF LICENSING & REGULATION (452)
BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM

GAAP FUND GROUP 01 GOVERNMENTAL
GAAP FUND TYPE 01 GENERAL
GAAP FUND 0099 OPERATOR&CHAUFFER LIC FD (0099) -GENERAL

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
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 0099 OPERATOR&CHAUFFER LIC FD (0099) -GENERAL					.00	.00

TEXAS DEPT OF LICENSING & REGULATION (452)
BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM

GAAP FUND GROUP 01 GOVERNMENTAL
GAAP FUND TYPE 01 GENERAL
GAAP FUND 0501 MOTORCYCLE EDUCATI FD (0501)-GENERAL

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	0045	CASH IN STATE TREASURY		20,254,163.35	19,443,379.79
		0047	SHARED CASH		5,118.00	5,118.00
GL CLS	004		CA CASH IN STATE TREASURY		20,259,281.35	19,448,497.79
01	072	0284	DUE FROM OTHER AGENCIES	40525010	.00	.00
GL CLS	072		CA DUE FROM OTHER AGENCIES		.00	.00
* GLA CAT	01		CURRENT ASSETS		20,259,281.35	19,448,497.79
** TOTAL ASSETS AND OTHER DEBITS					20,259,281.35	19,448,497.79
21	200	1009	VOUCHERS PAYABLE		.00	6,125.00-
GL CLS	200		CL ACCOUNTS PAYABLE		.00	6,125.00-
* GLA CAT	21		CURRENT LIABILITIES		.00	6,125.00-
** TOTAL LIABILITIES AND OTHER CREDITS					.00	6,125.00-
51	550	****	2325-POST CLS FFS FB UNASSIGNED		20,259,281.35-	19,442,372.79-
GL CLS	550		FD BAL-UNASSIGNED		20,259,281.35-	19,442,372.79-
51	620	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
GL CLS	620		FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51	800	9003	ENCUMBRANCES (REPORTING AGENCIES)		420,085.77	49,784.63
		9005	BUDGET RESERVATION FOR ENCUMBRANCES		420,085.77-	49,784.63-
GL CLS	800		BUDGETARY		.00	.00
* GLA CAT	51		FUND BALANCE (DEFICITS)		20,259,281.35-	19,442,372.79-
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					20,259,281.35-	19,442,372.79-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					20,259,281.35-	19,448,497.79-

TEXAS DEPT OF LICENSING & REGULATION (452)
BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM
***PAGE 9

GAAP FUND GROUP 01 GOVERNMENTAL
GAAP FUND TYPE 01 GENERAL
GAAP FUND 0501 MOTORCYCLE EDUCATI FD (0501)-GENERAL

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
* GAAP FUND		0501	MOTORCYCLE EDUCATI FD (0501)-GENERAL		.00	.00

TEXAS DEPT OF LICENSING & REGULATION (452)
BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM
PAGE 10

GAAP FUND GROUP 01 GOVERNMENTAL
GAAP FUND TYPE 01 GENERAL
GAAP FUND 0900 DEPARTMENTAL SUSPENSE (0900) - GENERAL

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	0047	SHARED CASH		.00	.00
GL CLS	004		CA CASH IN STATE TREASURY		.00	.00
01	065	0279	CA INTERFUND RECEIVABLE		.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	205	1049	CL INTERFUND PAYABLE		.00	.00
GL CLS	205		CL INTERFUND PAYABLE		.00	.00
21	220	1046	UNEARNED REVENUES		.00	.00
GL CLS	220		CL UNEARNED REVENUES		.00	.00
* GLA CAT	21		CURRENT LIABILITIES		.00	.00
** TOTAL LIABILITIES AND OTHER CREDITS					.00	.00
51	540	2320	FD BAL-ASSIGNED		100,113.90-	100,113.90-
GL CLS	540		FD BAL-ASSIGNED		100,113.90-	100,113.90-
51	550	****	2325-POST CLS FFS FB UNASSIGNED		100,113.90	100,113.90
GL CLS	550		FD BAL-UNASSIGNED		100,113.90	100,113.90
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

TEXAS DEPT OF LICENSING & REGULATION (452)
BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM

GAAP FUND GROUP 01 GOVERNMENTAL
GAAP FUND TYPE 01 GENERAL
GAAP FUND 0900 DEPARTMENTAL SUSPENSE (0900) - GENERAL

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
** 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 0900 DEPARTMENTAL SUSPENSE (0900) - GENERAL					.00	.00
* GAAP FUND TYPE 01 GENERAL					.00	.00

TEXAS DEPT OF LICENSING & REGULATION (452)
BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM

GAAP FUND GROUP 01 GOVERNMENTAL
GAAP FUND TYPE 02 SPECIAL REVENUE
GAAP FUND 0846 SVC CONTRACT PROVIDERS SECURITY ACCT

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	0045	CASH IN STATE TREASURY		1,495,449.10	1,570,449.10
GL CLS	004		CA CASH IN STATE TREASURY		1,495,449.10	1,570,449.10
01	065	0279	CA INTERFUND RECEIVABLE		.00	.00
GL CLS	065		CA INTERFUND RECEIVABLE		.00	.00
* GLA CAT	01		CURRENT ASSETS		1,495,449.10	1,570,449.10
** TOTAL ASSETS AND OTHER DEBITS					1,495,449.10	1,570,449.10
21	200	1009	VOUCHERS PAYABLE		.00	.00
		1010	ACCOUNTS PAYABLE		.00	.00
GL CLS	200		CL ACCOUNTS PAYABLE		.00	.00
21	205	1049	CL INTERFUND PAYABLE		.00	.00
GL CLS	205		CL INTERFUND PAYABLE		.00	.00
21	300	1149	FUNDS HELD FOR OTHERS		.00	.00
GL CLS	300		CL FUNDS HELD FOR OTHERS		.00	.00
* GLA CAT	21		CURRENT LIABILITIES		.00	.00
** TOTAL LIABILITIES AND OTHER CREDITS					.00	.00
45	372	2400	FIDUCIARY NP OTHER PURPOSES		.00	.00
GL CLS	372		FIDUCIARY FDS - NP OTHER PURPOSES		.00	.00
* GLA CAT	45		NET POSITION		.00	.00
51	370	2145	FD BAL-RESERVED FOR OTHER		.00	.00
GL CLS	370		FD BAL RESERVED FOR OTHER		.00	.00

TEXAS DEPT OF LICENSING & REGULATION (452)
BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM

GAAP FUND GROUP 01 GOVERNMENTAL
GAAP FUND TYPE 02 SPECIAL REVENUE
GAAP FUND 0846 SVC CONTRACT PROVIDERS SECURITY ACCT

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
51	520	****	2310-POST CLS FFS FB RESTRICTED		1,495,449.10-	1,570,449.10-
GL CLS	520		FD BAL-RESTRICTED		1,495,449.10-	1,570,449.10-
51	530	2315	FD BAL-COMMITTED		.00	.00
GL CLS	530		FD BAL-COMMITTED		.00	.00
51	620	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
GL CLS	620		FUND BALANCE UNRESERVED/UNDESIGNATED		.00	.00
51	630	2025	RETAINED EARNINGS-UNRESERVED		.00	.00
GL CLS	630		OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
* GLA CAT	51		FUND BALANCE (DEFICITS)		1,495,449.10-	1,570,449.10-
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					1,495,449.10-	1,570,449.10-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					1,495,449.10-	1,570,449.10-
* GAAP FUND	0846		SVC CONTRACT PROVIDERS SECURITY ACCT		.00	.00

TEXAS DEPT OF LICENSING & REGULATION (452)
BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM

GAAP FUND GROUP 01 GOVERNMENTAL
GAAP FUND TYPE 02 SPECIAL REVENUE
GAAP FUND 0898 AUCTION ED/RECOV TRUST (0898) - SPECIAL

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	0045	CASH IN STATE TREASURY		493,650.46	409,432.24
		0047	SHARED CASH		713.24-	713.24-
GL CLS	004		CA CASH IN STATE TREASURY		492,937.22	408,719.00
01	020	9000	LEGISLATIVE APPROPRIATIONS		.00	.00
GL CLS	020		CA LEGISLATIVE APPROPRIATIONS		.00	.00
01	050	0201	OTHER INTEREST RECEIVABLE		.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		.00	.00
GL CLS	065		CA INTERFUND RECEIVABLE		.00	.00
01	070	0283	DUE FROM OTHER FUNDS	45200010	.00	.00
GL CLS	070		CA DUE FROM OTHER FUNDS		.00	.00
* GLA CAT	01		CURRENT ASSETS		492,937.22	408,719.00
** TOTAL ASSETS AND OTHER DEBITS					492,937.22	408,719.00
21	200	1009	VOUCHERS PAYABLE		.00	.00
		1010	ACCOUNTS PAYABLE		.00	.00
GL CLS	200		CL ACCOUNTS PAYABLE		.00	.00
21	203	1015	PAYROLL PAYABLE		.00	.00
GL CLS	203		CL PAYROLL PAYABLE		.00	.00

TEXAS DEPT OF LICENSING & REGULATION (452)
BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM

GAAP FUND GROUP 01 GOVERNMENTAL
GAAP FUND TYPE 02 SPECIAL REVENUE
GAAP FUND 0898 AUCTION ED/RECOV TRUST (0898) - SPECIAL

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
21	204	1150	CL OTHER LIABILITIES		.00	.00
GL CLS	204		OTHER CURRENT LIABILITIES		.00	.00
21	205	1049	CL INTERFUND PAYABLE		.00	.00
GL CLS	205		CL INTERFUND PAYABLE		.00	.00
21	220	1046	UNEARNED REVENUES		.00	.00
GL CLS	220		CL UNEARNED REVENUES		.00	.00
21	300	1140	FUNDS HELD FOR OTHERS		.00	.00
		1149	FUNDS HELD FOR OTHERS		.00	.00
GL CLS	300		CL FUNDS HELD FOR OTHERS		.00	.00
* GLA CAT	21		CURRENT LIABILITIES		.00	.00
** TOTAL LIABILITIES AND OTHER CREDITS					.00	.00
45	372	2400	FIDUCIARY NP OTHER PURPOSES		.00	.00
GL CLS	372		FIDUCIARY FDS - NP OTHER PURPOSES		.00	.00
* GLA CAT	45		NET POSITION		.00	.00
51	370	2145	FD BAL-RESERVED FOR OTHER		.00	.00
GL CLS	370		FD BAL RESERVED FOR OTHER		.00	.00
51	520	****	2310-POST CLS FFS FB RESTRICTED		492,937.22-	408,719.00-
GL CLS	520		FD BAL-RESTRICTED		492,937.22-	408,719.00-
51	530	2315	FD BAL-COMMITTED		.00	.00
GL CLS	530		FD BAL-COMMITTED		.00	.00
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00

TEXAS DEPT OF LICENSING & REGULATION (452)
BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM

GAAP FUND GROUP 01 GOVERNMENTAL
GAAP FUND TYPE 02 SPECIAL REVENUE
GAAP FUND 0898 AUCTION ED/RECOV TRUST (0898) - SPECIAL

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
GL CLS	620		FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51	630	2235	FB-UNRES-UNDESIG-AVAIL FOR SUBSEQUEN		.00	.00
GL CLS	630		OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
51	800	9001	ENCUMBRANCES		.00	.00
		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)		492,937.22-	408,719.00-
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					492,937.22-	408,719.00-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					492,937.22-	408,719.00-
* GAAP FUND		0898	AUCTION ED/RECOV TRUST (0898) - SPECIAL		.00	.00
* GAAP FUND TYPE		02	SPECIAL REVENUE		.00	.00

(AGY)452 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
(AGL) (GRT) (PRJ) (SS1) (SS2)

TEXAS DEPT OF LICENSING & REGULATION (452)
BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM
**PAGE 17

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	072	0284	DUE FROM OTHER AGENCIES	40500990	.00	.00
GL CLS	072		CA DUE FROM OTHER AGENCIES		.00	.00
* GLA CAT	01		CURRENT ASSETS		.00	.00
06	150	0355	VEHICLES, BOATS AND AIRCRAFT		.00	.00
GL CLS	150		VEHICLES, BOATS AND AIRCRAFT, NET		.00	.00
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	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
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
GL CLS	620		FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51	630	2030	INVESTMENT IN GENERAL FIXED ASSETS		.00	.00
GL CLS	630		OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
* GLA CAT	51		FUND BALANCE (DEFICITS)		.00	.00
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					.00	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					.00	.00

TEXAS DEPT OF LICENSING & REGULATION (452)
BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM
***PAGE 18

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
* GAAP FUND		9998	GEN FIXED ASSETS ACCT GROUP		.00	.00
* GAAP FUND TYPE		11	CAPITAL ASSET BASIS CONVERSION ADJUSTMTS		.00	.00

TEXAS DEPT OF LICENSING & REGULATION (452)
BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
11	190	0410	AMTS TO BE PROVI FY-OTHER OBLIGATION		.00	.00
GL CLS	190		RETIREMNT OF OTHR GENERAL LONG-TERM DEBT		.00	.00
* GLA CAT	11		OTHER DEBITS		.00	.00
** TOTAL ASSETS AND OTHER DEBITS					.00	.00
21	230	1025	CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
GL CLS	230		CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
* GLA CAT	21		CURRENT LIABILITIES		.00	.00
26	301	1200	NC EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
GL CLS	301		NC EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
* GLA CAT	26		NON-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
		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

TEXAS DEPT OF LICENSING & REGULATION (452)
BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
* GAAP FUND TYPE			12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT		.00	.00
* GAAP FUND GROUP			01 GOVERNMENTAL		.00	.00
* AGENCY			452		.00	.00

DAFR 8581

STATEMENT OF NET POSITION
BALANCE SHEET FORMAT (GWFS)

TEXAS DEPT OF LICENSING & REGULATION (452)
STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)
PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM
PAGE 1

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

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	001	N	0010	CASH ON HAND		.00	.00
		N	0015	IMPREST CASH ON HAND		100.00	100.00
		N	0020	PETTY CASH ON HAND		200.00	200.00
GL CLS			001 CA	CASH ON HAND		300.00	300.00
01	004	N	0045	CASH IN STATE TREASURY		675,385,791.41-	626,165,884.73-
		N	0047	SHARED CASH		4,089,858.91-	4,089,858.91-
		N	0048	LEGISLATIVE CASH		679,882,638.74	630,642,555.73
GL CLS			004 CA	CASH IN STATE TREASURY		406,988.42	386,812.09
01	020	N	9000	LEGISLATIVE APPROPRIATIONS		43,013,330.79	8,127,038.08
GL CLS			020 CA	LEGISLATIVE APPROPRIATIONS		43,013,330.79	8,127,038.08
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		.00	.00
GL CLS			065 CA	INTERFUND RECEIVABLE		.00	.00
01	070	N	0283	DUE FROM OTHER FUNDS		.00	.00
		N	0283	DUE FROM OTHER FUNDS	45209000	.00	.00
		N	0283	DUE FROM OTHER FUNDS	45200010	.00	.00
		N	0283	DUE FROM OTHER FUNDS	45210000	.00	.00
		N	0283	DUE FROM OTHER FUNDS	45290000	.00	.00
		N	0283	DUE FROM OTHER FUNDS	45290010	.00	.00
GL CLS			070 CA	DUE FROM OTHER FUNDS		.00	.00
01	072	N	0284	DUE FROM OTHER AGENCIES		.00	.00
		N	0284	DUE FROM OTHER AGENCIES	36000010	.00	.00
		N	0284	DUE FROM OTHER AGENCIES	40525010	.00	.00
		N	0284	DUE FROM OTHER AGENCIES	53700010	.00	.00
		N	0284	DUE FROM OTHER AGENCIES	53700020	.00	.00
		N	0284	DUE FROM OTHER AGENCIES	55109990	.00	.00

TEXAS DEPT OF LICENSING & REGULATION (452)
STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)
PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM

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

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	072	N	0284	DUE FROM OTHER AGENCIES	55100010	.00	.00
		N	0284	DUE FROM OTHER AGENCIES	58215350	.00	.00
		N	0284	DUE FROM OTHER AGENCIES	58246800	.00	.00
GL CLS				072 CA DUE FROM OTHER AGENCIES		.00	.00
01	080	N	0285	CONSUM. INVENTORIES (MAT. AND SUPPLI		.00	.00
GL CLS				080 CA CONSUMABLE INVENTORIES		.00	.00
01	081	N	0290	MDSE INVENTORIES (STORES FOR RESALE)		.00	.00
GL CLS				081 CA MERCHANDISE INVENTORIES		.00	.00
* GLA CAT				01 CURRENT ASSETS		43,420,619.21	8,514,150.17
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						43,420,619.21	8,514,150.17
21	200	N	1009	VOUCHERS PAYABLE		292,854.06-	231,688.26-
		N	1010	ACCOUNTS PAYABLE		.00	.00
GL CLS				200 CL ACCOUNTS PAYABLE		292,854.06-	231,688.26-
21	203	N	1015	PAYROLL PAYABLE		4,626,796.83-	3,725,471.26-
		N	1016	PAYROLL PAYABLE-SEMIMONTHLY		.00	.00
		N	1018	PAYROLL DEDUCTION/RETURN LIABILITY		3,054.67-	3,699.44-
GL CLS				203 CL PAYROLL PAYABLE		4,629,851.50-	3,729,170.70-
21	204	N	1150	CL OTHER LIABILITIES		.00	.00
		N	1153	CL RETURNED EXPENDITURE LIABILITY		.00	57,866.96-
GL CLS				204 OTHER CURRENT LIABILITIES		.00	57,866.96-
21	205	N	1049	CL INTERFUND PAYABLE		.00	.00

TEXAS DEPT OF LICENSING & REGULATION (452)
STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)
PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM

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

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
GL CLS	205 CL			INTERFUND PAYABLE		.00	.00
21	210	N	1053	DUE TO OTHER FUNDS		.00	.00
		N	1053	DUE TO OTHER FUNDS	45208980	.00	.00
		N	1053	DUE TO OTHER FUNDS	45209000	.00	.00
		N	1053	DUE TO OTHER FUNDS	45200010	.00	.00
		N	1053	DUE TO OTHER FUNDS	45210000	.00	.00
		N	1053	DUE TO OTHER FUNDS	45214510	.00	.00
		N	1053	DUE TO OTHER FUNDS	45290000	.00	.00
		N	1053	DUE TO OTHER FUNDS	45290010	.00	.00
GL CLS	210 CL			DUE TO OTHER FUNDS		.00	.00
21	211	N	1050	DUE TO OTHER AGENCIES		.00	.00
		N	1050	DUE TO OTHER AGENCIES	32001650	.00	.00
		N	1050	DUE TO OTHER AGENCIES	32500010	.00	.00
		N	1050	DUE TO OTHER AGENCIES	47900010	.00	.00
		N	1050	DUE TO OTHER AGENCIES	51510000	.00	.00
		N	1050	DUE TO OTHER AGENCIES	90200010	.00	.00
GL CLS	211 CL			DUE TO OTHER AGENCIES		.00	.00
21	220	N	1046	UNEARNED REVENUES		233,709.08	232,031.25
GL CLS	220 CL			UNEARNED REVENUES		233,709.08	232,031.25
21	230	N	1025	CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
GL CLS	230 CL			EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
21	300	N	1140	FUNDS HELD FOR OTHERS		.00	.00
		N	1149	FUNDS HELD FOR OTHERS		.00	.00
GL CLS	300 CL			FUNDS HELD FOR OTHERS		.00	.00
* GLA CAT	21			CURRENT LIABILITIES		4,688,996.48-	3,786,694.67-
** TOTAL LIABILITIES AND OTHER CREDITS						4,688,996.48-	3,786,694.67-
45	372	N	2400	FIDUCIARY NP OTHER PURPOSES		.00	.00

TEXAS DEPT OF LICENSING & REGULATION (452)
STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)
PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM

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

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
GL CLS	372			FIDUCIARY FDS - NP OTHER PURPOSES		.00	.00
* GLA CAT	45			NET POSITION		.00	.00
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
		N	2080	FD BAL-RESERVED FOR MERCHAN. 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	550	N	****	2325-POST CLS FFS FB UNASSIGNED		38,731,622.73-	4,727,455.50-
GL CLS	550			FD BAL-UNASSIGNED		38,731,622.73-	4,727,455.50-
51	620	N	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
GL CLS	620			FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51	630	N	2055	FB - UNENCUM APPROP - SUBJECT TO LAP		.00	.00
		N	2060	FB-RES FOR UNENCUM APPR-FUTURE OPERA		.00	.00
		N	2250	FUND BAL-UNRES-RES'D SELF-INSURED PL		.00	.00
GL CLS	630			OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
51	800	N	9001	ENCUMBRANCES		.00	.00
		N	9003	ENCUMBRANCES (REPORTING AGENCIES)		8,335,421.49	2,125,687.07
		N	9005	BUDGET RESERVATION FOR ENCUMBRANCES		8,335,421.49-	2,125,687.07-
GL CLS	800			BUDGETARY		.00	.00

TEXAS DEPT OF LICENSING & REGULATION (452)
STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM

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

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
51	950	N	9200	PAYROLL CLEARING		.00	.00
		N	9201	PAYROLL CLEARING OFFSET		.00	.00
		N	9202	PAYROLL SYSTEM CLEARING		.00	.00
GL CLS 950 SYSTEM ACCOUNTS						.00	.00
* GLA CAT 51 FUND BALANCE (DEFICITS)						38,731,622.73-	4,727,455.50-
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES						38,731,622.73-	4,727,455.50-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION						43,420,619.21-	8,514,150.17-
* GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL						.00	.00

TEXAS DEPT OF LICENSING & REGULATION (452)
STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)
PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM
PAGE 6

GAAP FUND GROUP 01 GOVERNMENTAL
GAAP FUND TYPE 01 GENERAL
GAAP FUND 0099 OPERATOR&CHAUFFER LIC FD (0099) -GENERAL

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	N	0045	CASH IN STATE TREASURY		494,317.90-	494,317.90-
		N	0047	SHARED CASH		494,317.90	494,317.90
GL CLS				004 CA CASH IN STATE TREASURY		.00	.00
01	065	N	0279	CA INTERFUND RECEIVABLE		.00	.00
GL CLS				065 CA INTERFUND RECEIVABLE		.00	.00
01	072	N	0284	DUE FROM OTHER AGENCIES	40500990	.00	.00
GL CLS				072 CA DUE FROM OTHER AGENCIES		.00	.00
* GLA CAT				01 CURRENT ASSETS		.00	.00
** TOTAL ASSETS AND OTHER DEBITS						.00	.00
21	200	N	1009	VOUCHERS PAYABLE		.00	.00
		N	1010	ACCOUNTS PAYABLE		.00	.00
GL CLS				200 CL ACCOUNTS PAYABLE		.00	.00
21	203	N	1015	PAYROLL PAYABLE		.00	.00
GL CLS				203 CL PAYROLL PAYABLE		.00	.00
* 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
		N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
GL CLS				620 FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00

TEXAS DEPT OF LICENSING & REGULATION (452)
STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)
PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM

GAAP FUND GROUP 01 GOVERNMENTAL
GAAP FUND TYPE 01 GENERAL
GAAP FUND 0099 OPERATOR&CHAUFFER LIC FD (0099) -GENERAL

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
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	0099			OPERATOR&CHAUFFER LIC FD (0099) -GENERAL		.00	.00

TEXAS DEPT OF LICENSING & REGULATION (452)
STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)
PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM

GAAP FUND GROUP 01 GOVERNMENTAL
GAAP FUND TYPE 01 GENERAL
GAAP FUND 0501 MOTORCYCLE EDUCATI FD (0501)-GENERAL

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	N	0045	CASH IN STATE TREASURY		20,254,163.35	19,443,379.79
		N	0047	SHARED CASH		5,118.00	5,118.00
GL CLS	004 CA			CASH IN STATE TREASURY		20,259,281.35	19,448,497.79
01	072	N	0284	DUE FROM OTHER AGENCIES	40525010	.00	.00
GL CLS	072 CA			DUE FROM OTHER AGENCIES		.00	.00
* GLA CAT	01			CURRENT ASSETS		20,259,281.35	19,448,497.79
** TOTAL ASSETS AND OTHER DEBITS						20,259,281.35	19,448,497.79
21	200	N	1009	VOUCHERS PAYABLE		.00	6,125.00-
GL CLS	200 CL			ACCOUNTS PAYABLE		.00	6,125.00-
* GLA CAT	21			CURRENT LIABILITIES		.00	6,125.00-
** TOTAL LIABILITIES AND OTHER CREDITS						.00	6,125.00-
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED		20,259,281.35-	19,442,372.79-
GL CLS	550 FD			BAL-UNASSIGNED		20,259,281.35-	19,442,372.79-
51	620	N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
GL CLS	620			FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51	800	N	9003	ENCUMBRANCES (REPORTING AGENCIES)		420,085.77	49,784.63
		N	9005	BUDGET RESERVATION FOR ENCUMBRANCES		420,085.77-	49,784.63-
GL CLS	800			BUDGETARY		.00	.00
* GLA CAT	51			FUND BALANCE (DEFICITS)		20,259,281.35-	19,442,372.79-
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES						20,259,281.35-	19,442,372.79-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION						20,259,281.35-	19,448,497.79-

TEXAS DEPT OF LICENSING & REGULATION (452)
STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM

GAAP FUND GROUP 01 GOVERNMENTAL
GAAP FUND TYPE 01 GENERAL
GAAP FUND 0501 MOTORCYCLE EDUCATI FD (0501)-GENERAL

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
* GAAP FUND			0501	MOTORCYCLE EDUCATI FD (0501)-GENERAL		.00	.00

TEXAS DEPT OF LICENSING & REGULATION (452)
STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)
PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM

GAAP FUND GROUP 01 GOVERNMENTAL
GAAP FUND TYPE 01 GENERAL
GAAP FUND 0900 DEPARTMENTAL SUSPENSE (0900) - GENERAL

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	N	0047	SHARED CASH		.00	.00
GL CLS			004	CA CASH IN STATE TREASURY		.00	.00
01	065	N	0279	CA INTERFUND RECEIVABLE		.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	205	N	1049	CL INTERFUND PAYABLE		.00	.00
GL CLS			205	CL INTERFUND PAYABLE		.00	.00
21	220	N	1046	UNEARNED REVENUES		.00	.00
GL CLS			220	CL UNEARNED REVENUES		.00	.00
* GLA CAT			21	CURRENT LIABILITIES		.00	.00
** TOTAL LIABILITIES AND OTHER CREDITS						.00	.00
51	540	N	2320	FD BAL-ASSIGNED		100,113.90-	100,113.90-
GL CLS			540	FD BAL-ASSIGNED		100,113.90-	100,113.90-
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED		100,113.90	100,113.90
GL CLS			550	FD BAL-UNASSIGNED		100,113.90	100,113.90
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

TEXAS DEPT OF LICENSING & REGULATION (452)
STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)
PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM

GAAP FUND GROUP 01 GOVERNMENTAL
GAAP FUND TYPE 01 GENERAL
GAAP FUND 0900 DEPARTMENTAL SUSPENSE (0900) - GENERAL

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
				** 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 0900 DEPARTMENTAL SUSPENSE (0900) - GENERAL		.00	.00
				* GAAP FUND TYPE 01 GENERAL		.00	.00

TEXAS DEPT OF LICENSING & REGULATION (452)
STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)
PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM
**PAGE 12

GAAP FUND GROUP 01 GOVERNMENTAL
GAAP FUND TYPE 02 SPECIAL REVENUE
GAAP FUND 0846 SVC CONTRACT PROVIDERS SECURITY ACCT

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	N	0045	CASH IN STATE TREASURY		1,495,449.10	1,570,449.10
GL CLS	004			CA CASH IN STATE TREASURY		1,495,449.10	1,570,449.10
01	065	N	0279	CA INTERFUND RECEIVABLE		.00	.00
GL CLS	065			CA INTERFUND RECEIVABLE		.00	.00
* GLA CAT	01			CURRENT ASSETS		1,495,449.10	1,570,449.10
** TOTAL ASSETS AND OTHER DEBITS						1,495,449.10	1,570,449.10
21	200	N	1009	VOUCHERS PAYABLE		.00	.00
		N	1010	ACCOUNTS PAYABLE		.00	.00
GL CLS	200			CL ACCOUNTS PAYABLE		.00	.00
21	205	N	1049	CL INTERFUND PAYABLE		.00	.00
GL CLS	205			CL INTERFUND PAYABLE		.00	.00
21	300	N	1149	FUNDS HELD FOR OTHERS		.00	.00
GL CLS	300			CL FUNDS HELD FOR OTHERS		.00	.00
* GLA CAT	21			CURRENT LIABILITIES		.00	.00
** TOTAL LIABILITIES AND OTHER CREDITS						.00	.00
45	372	N	2400	FIDUCIARY NP OTHER PURPOSES		.00	.00
GL CLS	372			FIDUCIARY FDS - NP OTHER PURPOSES		.00	.00
* GLA CAT	45			NET POSITION		.00	.00
51	370	N	2145	FD BAL-RESERVED FOR OTHER		.00	.00
GL CLS	370			FD BAL RESERVED FOR OTHER		.00	.00

TEXAS DEPT OF LICENSING & REGULATION (452)
STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM

GAAP FUND GROUP 01 GOVERNMENTAL
GAAP FUND TYPE 02 SPECIAL REVENUE
GAAP FUND 0846 SVC CONTRACT PROVIDERS SECURITY ACCT

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
51	520	N	****	2310-POST CLS FFS FB RESTRICTED		1,495,449.10-	1,570,449.10-
GL CLS	520			FD BAL-RESTRICTED		1,495,449.10-	1,570,449.10-
51	530	N	2315	FD BAL-COMMITTED		.00	.00
GL CLS	530			FD BAL-COMMITTED		.00	.00
51	620	N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
GL CLS	620			FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51	630	N	2025	RETAINED EARNINGS-UNRESERVED		.00	.00
GL CLS	630			OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
* GLA CAT	51			FUND BALANCE (DEFICITS)		1,495,449.10-	1,570,449.10-
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES						1,495,449.10-	1,570,449.10-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION						1,495,449.10-	1,570,449.10-
* GAAP FUND				0846 SVC CONTRACT PROVIDERS SECURITY ACCT		.00	.00

(AGY)452 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
(AGL) (GRT) (PRJ) (SS1) (SS2)

TEXAS DEPT OF LICENSING & REGULATION (452)
STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)
PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM

GAAP FUND GROUP 01 GOVERNMENTAL
GAAP FUND TYPE 02 SPECIAL REVENUE
GAAP FUND 0898 AUCTION ED/RECOV TRUST (0898) - SPECIAL

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	N	0045	CASH IN STATE TREASURY		493,650.46	409,432.24
		N	0047	SHARED CASH		713.24-	713.24-
GL CLS	004	CA		CASH IN STATE TREASURY		492,937.22	408,719.00
01	020	N	9000	LEGISLATIVE APPROPRIATIONS		.00	.00
GL CLS	020	CA		LEGISLATIVE APPROPRIATIONS		.00	.00
01	050	N	0201	OTHER INTEREST RECEIVABLE		.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		.00	.00
GL CLS	065	CA		INTERFUND RECEIVABLE		.00	.00
01	070	N	0283	DUE FROM OTHER FUNDS	45200010	.00	.00
GL CLS	070	CA		DUE FROM OTHER FUNDS		.00	.00
* GLA CAT	01			CURRENT ASSETS		492,937.22	408,719.00
** TOTAL ASSETS AND OTHER DEBITS						492,937.22	408,719.00
21	200	N	1009	VOUCHERS PAYABLE		.00	.00
		N	1010	ACCOUNTS PAYABLE		.00	.00
GL CLS	200	CL		ACCOUNTS PAYABLE		.00	.00
21	203	N	1015	PAYROLL PAYABLE		.00	.00
GL CLS	203	CL		PAYROLL PAYABLE		.00	.00

TEXAS DEPT OF LICENSING & REGULATION (452)
STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)
PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM

GAAP FUND GROUP 01 GOVERNMENTAL
GAAP FUND TYPE 02 SPECIAL REVENUE
GAAP FUND 0898 AUCTION ED/RECOV TRUST (0898) - SPECIAL

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
21	204	N	1150	CL OTHER LIABILITIES		.00	.00
GL CLS	204			OTHER CURRENT LIABILITIES		.00	.00
21	205	N	1049	CL INTERFUND PAYABLE		.00	.00
GL CLS	205			CL INTERFUND PAYABLE		.00	.00
21	220	N	1046	UNEARNED REVENUES		.00	.00
GL CLS	220			CL UNEARNED REVENUES		.00	.00
21	300	N	1140	FUNDS HELD FOR OTHERS		.00	.00
		N	1149	FUNDS HELD FOR OTHERS		.00	.00
GL CLS	300			CL FUNDS HELD FOR OTHERS		.00	.00
* GLA CAT	21			CURRENT LIABILITIES		.00	.00
** TOTAL LIABILITIES AND OTHER CREDITS						.00	.00
45	372	N	2400	FIDUCIARY NP OTHER PURPOSES		.00	.00
GL CLS	372			FIDUCIARY FDS - NP OTHER PURPOSES		.00	.00
* GLA CAT	45			NET POSITION		.00	.00
51	370	N	2145	FD BAL-RESERVED FOR OTHER		.00	.00
GL CLS	370			FD BAL RESERVED FOR OTHER		.00	.00
51	520	N	****	2310-POST CLS FFS FB RESTRICTED		492,937.22-	408,719.00-
GL CLS	520			FD BAL-RESTRICTED		492,937.22-	408,719.00-
51	530	N	2315	FD BAL-COMMITTED		.00	.00
GL CLS	530			FD BAL-COMMITTED		.00	.00
51	620	N	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00

TEXAS DEPT OF LICENSING & REGULATION (452)
STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)
PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM

GAAP FUND GROUP 01 GOVERNMENTAL
GAAP FUND TYPE 02 SPECIAL REVENUE
GAAP FUND 0898 AUCTION ED/RECOV TRUST (0898) - SPECIAL

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
GL CLS	620			FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
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	9001	ENCUMBRANCES		.00	.00
		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)		492,937.22-	408,719.00-
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES						492,937.22-	408,719.00-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION						492,937.22-	408,719.00-
* GAAP FUND	0898			AUCTION ED/RECOV TRUST (0898) - SPECIAL		.00	.00
* GAAP FUND TYPE	02			SPECIAL REVENUE		.00	.00

TEXAS DEPT OF LICENSING & REGULATION (452)
STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM

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

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	052	Y	0539	BC ACCTS. REC		.00	.00
GL CLS				052 CA ACCOUNTS RECEIVABLES, NET		.00	.00
01	072	N	0284	DUE FROM OTHER AGENCIES	40500990	.00	.00
GL CLS				072 CA DUE FROM OTHER AGENCIES		.00	.00
* GLA CAT				01 CURRENT ASSETS		.00	.00
06	150	N	0355	VEHICLES, BOATS AND AIRCRAFT		.00	.00
		Y	0655	BC VEHICLES, BOATS AND AIRCRAFT		704,525.70	867,547.76
		Y	0656	BC ACCUM DEPR-VEHICLES, BOATS & AIRC		425,398.04-	564,061.56-
GL CLS				150 VEHICLES, BOATS AND AIRCRAFT, NET		279,127.66	303,486.20
06	151	N	0345	FURNITURE/EQUIPMENT		.00	.00
		Y	0645	BC FURNITURE/EQUIPMENT		1,234,232.21	1,366,533.96
		Y	0650	BC ACCUM DEPR-FURN & EQUIP		913,435.71-	949,555.68-
GL CLS				151 FURNITURE AND EQUIPMENT, NET		320,796.50	416,978.28
06	152	Y	0625	BC BUILDINGS & BLDG IMPROVEMENTS		.00	.00
		Y	0630	BC ACCUM DEPR-BLDGS & BLDG IMPROV		.00	.00
GL CLS				152 BUILDINGS & BLDG IMPROVEMENTS, NET		.00	.00
06	158	N	0383	OTHER CAPITAL ASSETS-DEPRECIABLE		.00	.00
		Y	0683	BC OTHER CAPITAL ASSETS-DEPRECIABLE		194,131.57	194,131.57
		Y	0684	BC ACCUM DEPR-OTHER CAPITAL ASSETS		194,131.57-	194,131.57-
GL CLS				158 OTHER CAPITAL ASSETS, NET		.00	.00
06	165	Y	0693	BC COMPUTER SOFTWARE - INTANGIBLE		146,533.00	146,533.00
		Y	0696	BC-ACCUM AMORT/COMPUTER SOFTWARE-INT		146,533.00-	146,533.00-
GL CLS				165 COMPUTER SOFTWARE-INTANGIBLE,NET		.00	.00

TEXAS DEPT OF LICENSING & REGULATION (452)
STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM

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

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
* GLA CAT 06 NON-CURRENT ASSETS						599,924.16	720,464.48
** TOTAL ASSETS AND OTHER DEBITS						599,924.16	720,464.48
45	410	Y	****	3505-POST CLS BC CAP ASSETS/DEBT		599,924.16-	720,464.48-
GL CLS 410 INVESTED IN CAP ASSETS,NET RELATED DEBT						599,924.16-	720,464.48-
45	430	Y	9992	BC SYSTEM CLEARING		.00	.00
GL CLS 430 UNRESTRICTED NET POSITION						.00	.00
* GLA CAT 45 NET POSITION						599,924.16-	720,464.48-
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
		N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
GL CLS 620 FUND BALANCE - UNRESERVED/UNDESIGNATED						.00	.00
51	630	N	2030	INVESTMENT IN GENERAL FIXED ASSETS		.00	.00
GL CLS 630 OBSOLETE FB ACCTS UNDER GASB 34						.00	.00
* GLA CAT 51 FUND BALANCE (DEFICITS)						.00	.00
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES						599,924.16-	720,464.48-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION						599,924.16-	720,464.48-
* GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP						.00	.00
* GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS						.00	.00

TEXAS DEPT OF LICENSING & REGULATION (452)
STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)
PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM

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

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
11	190	N	0410	AMTS TO BE PROVI FY-OTHER OBLIGATION		.00	.00
GL CLS	190			RETIREMNT OF OTHR GENERAL LONG-TERM DEBT		.00	.00
* GLA CAT	11			OTHER DEBITS		.00	.00
** TOTAL ASSETS AND OTHER DEBITS						.00	.00
21	230	N	1025	CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
		Y	1525	BC CL EMPLOYEE'S COMPENSABLE LEAVE		2,712,578.65-	2,644,852.05-
GL CLS	230			CL EMPLOYEE'S COMPENSABLE LEAVE		2,712,578.65-	2,644,852.05-
21	260	Y	1625	BC CL CAPITAL LEASE OBLIGATIONS		.00	.00
GL CLS	260			CL CAPITAL LEASE OBLIGATIONS		.00	.00
* GLA CAT	21			CURRENT LIABILITIES		2,712,578.65-	2,644,852.05-
26	301	N	1200	NC EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
		Y	1700	BC NC EMPLOYEE'S COMPENSABLE LEAVE		1,946,999.78-	1,549,611.11-
GL CLS	301			NC EMPLOYEE'S COMPENSABLE LEAVE		1,946,999.78-	1,549,611.11-
26	304	Y	1715	BC NC CAPITAL LEASES OBLIGATIONS		.00	.00
GL CLS	304			NC CAPITAL LEASE OBLIGATIONS		.00	.00
* GLA CAT	26			NON-CURRENT LIABILITIES		1,946,999.78-	1,549,611.11-
** TOTAL LIABILITIES AND OTHER CREDITS						4,659,578.43-	4,194,463.16-
45	410	Y	3505	BC NET INVESTMENT IN CAPITAL ASSETS		.00	.00
GL CLS	410			INVESTED IN CAP ASSETS,NET RELATED DEBT		.00	.00
45	430	Y	****	3950-POST CLS BC UNRE NET POSITION		4,659,578.43	4,194,463.16
		Y	9992	BC SYSTEM CLEARING		.00	.00

TEXAS DEPT OF LICENSING & REGULATION (452)
STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM

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

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
GL CLS				430 UNRESTRICTED NET POSITION		4,659,578.43	4,194,463.16
* GLA CAT				45 NET POSITION		4,659,578.43	4,194,463.16
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
		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						4,659,578.43	4,194,463.16
** 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				452		.00	.00

DAFR 8590

OPERATING STATEMENT
GOVERNMENTAL FUNDS

(AGY)452 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
(AGL) (GRT) (PRJ) (SS1) (SS2)

TEXAS DEPT OF LICENSING & REGULATION (452)
OPERATING STATEMENT - GOVERNMENTAL FUNDS
PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM
PAGE 1

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

GAAP CATEGORY	GAAP FUNC	GAAP GL ACCT CLASS	GL ACCT	GAAP SRC/OBJ	COMPT OBJ	TITLE	CURRENT YEAR
01				0005	9400	ORIGINAL BUDGET-COMMITTED	83,332,941.00
					9401	ORIGINAL BUDGET-COLLECTED	7,839,263.00-
* GAAP SRC/OBJ				0005		ORIGINAL APPROPRIATIONS	75,493,678.00
01				0006	9403	ADJUSTED BUDGET-COMMITTED	257,673.69
					9404	ADJUSTED BUDGET-COLLECTED	227,673.69-
					9420	OASI ST MATCH TRF IN FROM 902-COMMITTED	2,634,620.95
					9425	INSUR-ST PD TRF IN FROM 327-COMMITTED	3,917,738.63
					9435	RETIR-ST MATCH TRF IN FROM 327-COMMITTED	3,079,092.73
					9440	BRP TRANSFER IN FROM 902-COMMITTED	10,781.98
* GAAP SRC/OBJ				0006		ADDITIONAL APPROPRIATIONS	9,672,234.29
01				0007	9406	UB TRANSFER OUT-EXP BUDGET	590,000.00-
					9407	UB TRANSFER IN-EXP BUDGET	590,000.00
* GAAP SRC/OBJ				0007		UNEXPENDED BALANCE FORWARD	0.00
01				0015	3105	DISCOUNT FOR SALES TAX-STATE AGYS & HE	0.00
					3146	COMBATIVE SPORTS ADMISSIONS TAX	0.00
* GAAP SRC/OBJ				0015		TAXES	0.00
01				0025	3701	FEDERAL RECEIPTS NOT MATCHED-OTHER	626.41
* GAAP SRC/OBJ				0025		FEDERAL REVENUE	626.41
01				0035	3030	COMMERCIAL DRIVER TRAINING SCH FEES	460.00
					3035	COMMERCIAL TRANSPORTATION FEES	115,845.00
					3147	COMBATIVE SPORT LICENSES	160.00-
					3160	MFG/IND HOUSING REG LICENSE FEES	0.00
					3161	MFG/IND HOUSING INSPECT FEES	0.00
					3164	BOILER INSPECTION FEES	222,105.00
					3175	PROFESSIONAL FEES	1,956,339.56
					3180	HEALTH REGULATION FEES	16,357.00

TEXAS DEPT OF LICENSING & REGULATION (452)
OPERATING STATEMENT - GOVERNMENTAL FUNDS
PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM

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

GAAP CATEGORY	GAAP FUNC	GAAP GL ACCT CLASS	GL ACCT	GAAP SRC/OBJ	COMPT OBJ	TITLE	CURRENT YEAR
01				0035	3247	FUEL METERING & EV SUPPLY EQUIPMENT	1,280.00
					3366	BUSINSS FEES-NATURAL RESOURCES	8,078.00
					3414	AGRICULTURE INSPECTION FEES	0.00
					3554	FOOD AND DRUG FEES	0.00
					3560	MEDICAL EXAM & REGISTRATION	985.00
					3562	HEALTH RELATED PROFESSION FEES	159,919.00
					3719	FEES-COPIES/FILING OF RECORDS	376,971.11
					3722	CONF/SEMINAR/TRAINING REG FEES	20.00-
					3727	FEES - ADMINISTRATIVE SERVICES	250.00
					3770	ADMINISTRATIVE PENALTIES	0.00
					3775	RETURNED CHECK FEES	0.00
					3879	CREDIT CARD & ELECT SVCES RELATED FEES	394,852.01
* GAAP SRC/OBJ				0035		LICENSES, FEES AND PERMITS	3,253,261.68
01				0065	3752	SALE OF PUBLICATION/ADVERTISNG	6,956,915.73
					3765	SALES OF SUPPLIES/EQUIPMENT/SERVICES	7,995.54
* GAAP SRC/OBJ				0065		SALES OF GOODS AND SERVICES	6,964,911.27
01				0080	3740	GIFT/GRNT/DONATION-NONOP/PROG REV-OP G&C	10.48
					3777	DEFAULT FUND-WARRANT VOIDED	267.97
					3788	DEFAULT DEPOSIT ADJUSTMENT - SUSPENSE	0.00
					3789	DEFAULT FUND-RETURN CHECKS	0.00
					3795	OTHER MISC GOVERN REVENUE	292.75
					3802	REIMBURSEMENTS-THIRD PARTY	27,452.00
					3970	REVENUE ADJ W/I AGY, FUND/ACCOUNT & FY	0.00
					3983	UNAPPROP AGENCY RECEIPTS SWEPT BY COMPT	0.00
* GAAP SRC/OBJ				0080		OTHER	28,023.20
* GAAP CATEGORY 01						REVENUES	95,412,734.85
TOTAL REVENUES							95,412,734.85
04				0200	7001	SAL & WAGES(LINE ITEM EXEMPT)	196,945.64
					7002	SAL/WAGES-CLASS&N/C-PERM FULTM	33,311,961.06
					7003	SAL/WAGES-CLASS&N/C-PERM PRTTM	20,942.56
					7004	SAL/WAGES-CLASS&N/C-NONPRM FUL	14,453.36
					7017	ONE-TIME MERIT INCREASE	862,200.00

TEXAS DEPT OF LICENSING & REGULATION (452)
OPERATING STATEMENT - GOVERNMENTAL FUNDS
PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM

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

GAAP CATEGORY	GAAP FUNC	GAAP GL ACCT CLASS	GL ACCT	GAAP SRC/OBJ	COMPT OBJ	TITLE	CURRENT YEAR
04				0200	7021	OVERTIME PAY	40,832.14
					7022	LONGEVITY PAY	626,880.00
					7023	LUMP SUM TERMINATION PAYMENT	521,295.90
					7024	TERMINATION PAY-DEATH BENEFITS	0.00
					7047	RECRUITMENT & RETENTION BONUSES	1,500.00
					7050	BENEFIT REPLACEMENT PAY	10,781.98
* GAAP SRC/OBJ				0200		SALARIES AND WAGES	35,607,792.64
04				0210	7032	EMPLOYEE RETIREMENT-ST CONTRIB	3,079,092.73
					7033	EMPLOYEE RETIREMENT-OTHER EMPLOY EXPENSE	167,771.16
					7040	ADDL PAYROLL RETIREMENT CONTRIBUTION	167,452.22
					7041	EMPLOYEE INS PYMTS-EMPLR CONTR	3,917,738.63
					7042	PAYROLL HEALTH INSURANCE CONTRIBUTION	314,599.43
					7043	FICA EMPLOYER MATCHING CONTR	2,634,620.95
					7984	UNEMP COMP BEN-SP FD/ACCT 0001, 0165	12,687.16
* GAAP SRC/OBJ				0210		PAYROLL RELATED COSTS	10,293,962.28
04				0220	7240	CONSULTANT SERVICES-OTHER	280.00
					7242	CONSULTANT SERVICES-COMPUTER	714,703.30
					7243	EDUCATIONAL/TRAINING SERVICES	14,515.98
					7245	FINANCIAL AND ACCOUNTING SERV	145,639.83
					7253	OTHER PROFESSIONAL SERVICES	18,146.74
					7254	OTHER WITNESS FEES	4,400.00
					7275	INFORMATION TECHNOLOGY SERVICES	571,929.00
					7285	COMPUTER SERVICES-STATEWIDE TECH. CENTER	1,396,283.19
* GAAP SRC/OBJ				0220		PROFESSIONAL FEES AND SERVICES	2,865,898.04
04				0230	7101	TRAV IN-STATE-PUB TRANS FARES	107,141.12
					7102	TRAV IN-STATE MILEAGE	508,163.08
					7104	TRAV IN-STATE-ACT EXP-OVERNIGHT TRAVEL	1,960.71
					7105	TRAV IN-STATE-INCIDENTAL EXPEN	104,572.42
					7106	TRAVEL-IN-STATE MEALS/LODGING	545,376.35
					7110	TRAV INSTATE-BRD/CMSN MEMB MEAL/LODG EXP	9,964.29
					7111	TRAV OUT-OF-ST-PUB TRANS FARES	21,503.18
					7112	TRAV OUT-OF-ST-MILEAGE	35.91
					7114	TRAV OUT-OF-ST-ACTUAL EXPENSES-OVERNIGHT	1,730.38
					7115	TRAV OUT-OF-ST-INCIDENTAL EXP	4,912.83

TEXAS DEPT OF LICENSING & REGULATION (452)
OPERATING STATEMENT - GOVERNMENTAL FUNDS
PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM

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

GAAP CATEGORY	GAAP FUNC	GAAP GL ACCT CLASS	GL ACCT	GAAP SRC/OBJ	COMPT OBJ	TITLE	CURRENT YEAR
04				0230	7116	TRAVEL OOS MEAL/LODGE-NTE LOCALITY ALLOW	30,053.90
					7135	TRAVEL-IN STATE HOTEL OCCUPANCY TAX	0.00
					7136	TRAVEL IN-STATE-HOTEL OCC TAX GALVESTON	0.00
					7137	TRAV IN-ST-HOTEL OCC TAX SOUTH PADRE ISL	0.00
					7139	TRAV IN-ST-HOTEL OCC TAX CORPUS CHRISTI	0.00
* GAAP SRC/OBJ				0230		TRAVEL	1,335,414.17
04				0240	7291	POSTAL SERVICES	808,355.91
					7300	CONSUMABLES	104,637.71
					7303	SUBS, PERIODICALS & INFO SERV	9,466.97
					7304	FUELS AND LUBRICANTS-OTHER	45,294.77
					7310	CHEMICAL AND GASES	2,895.54
					7312	MEDICAL SUPPLIES	881.67
					7328	SUPPLY/MATERIAL-AGRIC,CONST,HARDWARE	98.33
					7330	PARTS - FURNISHINGS & EQUIPMT	752.08
					7334	PERSONAL PROP-FURN, EQUIP AND OTHER-EXP	132,443.32
					7335	PERSONAL PROP-PARTS-COMPUTER EQUIP-EXP	1,925.65
					7374	PERSONAL PROP-FURNISHING & EQUIP(CONTRL)	683.13
					7377	PERSONAL PROP-COMPUTER EQUIPMENT-EXP	135,783.17
					7378	PERSONAL PROP-COMPUTER EQUIP(CONTROLLED)	91,023.39
					7380	INTANGIBLE-COMPUTER SOFTWARE-EXPENSED	360,053.44
					7382	PERS PROP-BOOKS & REF MATERIALS-EXPENSED	6,978.32
					7510	TELECOM PARTS & SUPPLIES	8,669.68
					7517	PERSONAL PROPERTY-TELECOMM EQUIPMENT-EXP	1,778.80
* GAAP SRC/OBJ				0240		MATERIALS AND SUPPLIES	1,711,721.88
04				0250	7276	COMMUNICATION SERVICES	352,854.76
					7501	ELECTRICITY	5,411.40
					7504	TELECOMMS-MONTHLY CHARGE	57,371.83
					7516	TELECOMMS-OTHER SERV CHARGES	136,288.06
					7526	WASTE DISPOSAL	6,948.65
					7961	STS (TEX-AN) TRANSFERS TO GR FUND 0001	84,641.40
					7962	CAPITOL COMPLEX TRANSFERS TO GR FND 0001	2,689.77
* GAAP SRC/OBJ				0250		COMMUNICATION AND UTILITIES	646,205.87
04				0260	7262	PERS PROP-MAINT & REPAIR/COMP SFTWRE-EXP	47,392.45
					7266	RP-BUILDINGS/MAINTENANCE & REPAIR-EXP	105,109.42

TEXAS DEPT OF LICENSING & REGULATION (452)
OPERATING STATEMENT - GOVERNMENTAL FUNDS
PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM

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

GAAP CATEGORY	GAAP FUNC	GAAP GL ACCT CLASS	GL ACCT	GAAP SRC/OBJ	COMPT OBJ	TITLE	CURRENT YEAR
04				0260	7267	PERS PROP-MAINT & REPAIR-COMP EQUIP-EXP	43,826.99
					7354	LEASHOLD IMPROVEMENTS-EXPENSED	1,922.77
					7367	PERSONAL PROPERTY-MAINTENANCE & REPAIRS	55,783.37
					7368	PERSONAL PROP-MAINT & REPAIR/MTR VEHICLE	69,555.16
* GAAP SRC/OBJ				0260		REPAIRS AND MAINTENANCE	323,590.16
04				0270	7406	RENTAL OF FURNISHINGS/EQUIPMT	71,380.71
					7415	RENTAL OF COMPUTER SOFTWARE	36,696.96
					7442	RENTAL OF MOTOR VEHICLES	3,672.25
					7462	RENT OF OFFICE BLDG/OFFICE SPACE	1,317,364.92
					7468	RENTAL OF SERVICE BUILDINGS	199,512.44
					7470	RENTAL OF SPACE	139,773.13
* GAAP SRC/OBJ				0270		RENTALS AND LEASES	1,768,400.41
04				0280	7273	REPRODUCTION & PRINTING SERVS	841,277.54
* GAAP SRC/OBJ				0280		PRINTING AND REPRODUCTION	841,277.54
04				0290	7237	PAYMENT OF CLAIMS FROM TRUST	1,219.00
* GAAP SRC/OBJ				0290		CLAIMS AND JUDGEMENTS	1,219.00
04				0340	7201	MEMBERSHIP DUES	23,435.00
					7202	TUITION-EMPLOYEE TRAINING	500.00
					7203	REGISTRATION FEES-EMPLOYEE TRAINING	229,210.37
					7204	INSURANCE PREMIUMS & DEDUCTIBLES	40,303.86
					7210	FEES AND OTHER CHARGES	14,659.28
					7211	AWARDS	5,105.60
					7219	FEES FOR RECEIVING ELECTRONIC PAYMENTS	1,239,956.64
					7274	TEMPORARY EMPLOYMENT AGENCIES	34,931.33
					7281	ADVERTISING SERVICES	849.00
					7286	FREIGHT/DELIVERY SERVICES	52,436.17
					7295	INVESTIGATION EXPENSES	173,913.29
					7299	PURCHASED CONTRACTED SERVICES	3,063,483.07
					7340	REAL PROPERTY & IMPROVEMENTS-EXP	12,720.06
					7806	PROMPT PAYMENT INTEREST	1,989.55
					7947	ST OFC OF RISK MNGMT ASSESSMENTS	46,050.46

TEXAS DEPT OF LICENSING & REGULATION (452)
OPERATING STATEMENT - GOVERNMENTAL FUNDS
REPORT PERIOD= ADJUSTMENT FY= 24

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM

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

GAAP CATEGORY	GAAP FUNC	GAAP GL ACCT CLASS	GL ACCT	GAAP SRC/OBJ	COMPT OBJ	TITLE	CURRENT YEAR
* GAAP SRC/OBJ				0340		OTHER EXPENDITURES	4,939,543.68
04				0430	7371	PERSONAL PROP-PASSENGER CARS-CAPITALIZE	33,901.47
					7373	PERSONAL PROP-FURNISHING & EQUIPMENT-CAP	0.00
* GAAP SRC/OBJ				0430		CAPITAL OUTLAY	33,901.47
* GAAP CATEGORY 04						EXPENDITURES	60,368,927.14
TOTAL EXPENDITURES							60,368,927.14
EXCESS(DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES							35,043,807.71
05				0500	3980	OPERATING ACCOUNT TRANSFERS IN	0.00
* GAAP SRC/OBJ				0500		TRANSFERS-IN	0.00
05				0510	7973	OTHER CASH TRNSF W/I FD/ACCT BETWEEN AGY	35,491.07-
					7980	OPERATING ACCOUNT TRANSFERS OUT	0.00
* GAAP SRC/OBJ				0510		TRANSFERS-OUT	35,491.07-
05				0560	3839	SALE OF VEHICLES, BOATS & AIRCRAFT	35,491.07
* GAAP SRC/OBJ				0560		SALE OF CAPITAL ASSETS	35,491.07
05				0578	9410	APPROPRIATION TRANSFER-IN COMMITTED	0.00
* GAAP SRC/OBJ				0578		LEGISLATIVE FINANCING SOURCES	0.00
05				0591	9515	APPROPRIATION TRANSFER OUT-COMMITTED	0.00
					9541	BRP TRF OUT TO STRATEGIES-COMMITTED	0.00
* GAAP SRC/OBJ				0591		LEGISLATIVE FINANCING USES	0.00
05				0600	9580	LAPSED COMMITTED REVENUE APPROPRIATIONS	1,039,640.48-
* GAAP SRC/OBJ				0600		APPROPRIATIONS LAPSED	1,039,640.48-
05				0900	3790	DEPOSIT TO TRUST OR SUSPENSE	0.00

TEXAS DEPT OF LICENSING & REGULATION (452)
OPERATING STATEMENT - GOVERNMENTAL FUNDS
PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM

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

GAAP CATEGORY	GAAP FUNC	GAAP GL ACCT CLASS	GL ACCT	GAAP SRC/OBJ	COMPT OBJ	TITLE	CURRENT YEAR
05				0900	3992	CLEARANCE FROM TRUST/SUSPENSE	0.00
* GAAP SRC/OBJ				0900		BACKOUT-NOT APPLICABLE REVENUE	0.00
05				0910	7902	TRUST OR SUSPENSE PAYMENT	0.00
* GAAP SRC/OBJ				0910		BACKOUT-NOT APPLICABLE EXPENDITURE	0.00
* GAAP CATEGORY 05						OTHER FINANCING SOURCES (USES)	1,039,640.48-
TOTAL OTHER FINANCING SOURCES(USES)							1,039,640.48-
NET CHANGE IN FUND BALANCE							34,004,167.23
FUND BALANCE - BEGINNING							4,727,455.50
FUND BALANCE - BEGINNING, AS RESTATED							4,727,455.50
FUND BALANCE - ENDING							38,731,622.73
* GAAP FUND 0001						GENERAL REVENUE (0001)-GENERAL	38,731,622.73

TEXAS DEPT OF LICENSING & REGULATION (452)
OPERATING STATEMENT - GOVERNMENTAL FUNDS
PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM

GAAP FUND GROUP 01 GOVERNMENTAL
GAAP FUND TYPE 01 GENERAL
GAAP FUND 0099 OPERATOR&CHAUFFER LIC FD (0099) -GENERAL

GAAP CATEGORY	GAAP FUNC	GAAP GL ACCT CLASS	GL ACCT	GAAP SRC/OBJ	COMPT OBJ	TITLE	CURRENT YEAR
NET CHANGE IN FUND BALANCE							0.00
FUND BALANCE - BEGINNING							0.00
FUND BALANCE - BEGINNING, AS RESTATED							0.00
FUND BALANCE - ENDING							0.00
* GAAP FUND	0099					OPERATOR&CHAUFFER LIC FD (0099) -GENERAL	0.00

TEXAS DEPT OF LICENSING & REGULATION (452)
OPERATING STATEMENT - GOVERNMENTAL FUNDS
PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM

GAAP FUND GROUP 01 GOVERNMENTAL
GAAP FUND TYPE 01 GENERAL
GAAP FUND 0501 MOTORCYCLE EDUCATI FD (0501)-GENERAL

GAAP CATEGORY	GAAP FUNC	GAAP GL ACCT CLASS	GL ACCT	GAAP SRC/OBJ	COMPT OBJ	TITLE	CURRENT YEAR
01				0035	3025	DRIVER'S LICENSE FEES	1,468,159.50
* GAAP SRC/OBJ				0035		LICENSES, FEES AND PERMITS	1,468,159.50
* GAAP CATEGORY 01						REVENUES	1,468,159.50
TOTAL REVENUES							1,468,159.50
04				0200	7002	SAL/WAGES-CLASS&N/C-PERM FULTM	31,605.00
					7022	LONGEVITY PAY	1,680.00
* GAAP SRC/OBJ				0200		SALARIES AND WAGES	33,285.00
04				0210	7040	ADDL PAYROLL RETIREMENT CONTRIBUTION	158.04
					7042	PAYROLL HEALTH INSURANCE CONTRIBUTION	316.08
* GAAP SRC/OBJ				0210		PAYROLL RELATED COSTS	474.12
04				0220	7253	OTHER PROFESSIONAL SERVICES	184.89
					7275	INFORMATION TECHNOLOGY SERVICES	302,113.40
* GAAP SRC/OBJ				0220		PROFESSIONAL FEES AND SERVICES	302,298.29
04				0240	7300	CONSUMABLES	644.38
					7334	PERSONAL PROP-FURN, EQUIP AND OTHER-EXP	3.72
					7380	INTANGIBLE-COMPUTER SOFTWARE-EXPENSED	48.80
* GAAP SRC/OBJ				0240		MATERIALS AND SUPPLIES	696.90
04				0250	7276	COMMUNICATION SERVICES	115.52
					7501	ELECTRICITY	73.96
					7504	TELECOMMS-MONTHLY CHARGE	573.47
					7526	WASTE DISPOSAL	107.35
					7961	STS (TEX-AN) TRANSFERS TO GR FUND 0001	1,270.55
					7962	CAPITOL COMPLEX TRANSFERS TO GR FND 0001	22.66

TEXAS DEPT OF LICENSING & REGULATION (452)
OPERATING STATEMENT - GOVERNMENTAL FUNDS
PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM

GAAP FUND GROUP 01 GOVERNMENTAL
GAAP FUND TYPE 01 GENERAL
GAAP FUND 0501 MOTORCYCLE EDUCATI FD (0501)-GENERAL

GAAP CATEGORY	GAAP FUNC	GAAP GL ACCT CLASS	GL ACCT	GAAP SRC/OBJ	COMPT OBJ	TITLE	CURRENT YEAR
* GAAP SRC/OBJ				0250		COMMUNICATION AND UTILITIES	2,163.51
04				0260	7267	PERS PROP-MAINT & REPAIR-COMP EQUIP-EXP	546.40
* GAAP SRC/OBJ				0260		REPAIRS AND MAINTENANCE	546.40
04				0270	7415	RENTAL OF COMPUTER SOFTWARE	529.60
					7462	RENT OF OFFICE BLDG/OFFICE SPACE	20,333.00
					7468	RENTAL OF SERVICE BUILDINGS	3,079.24
* GAAP SRC/OBJ				0270		RENTALS AND LEASES	23,941.84
04				0340	7299	PURCHASED CONTRACTED SERVICES	287,134.10
					7947	ST OFC OF RISK MNGMT ASSESSMENTS	710.78
* GAAP SRC/OBJ				0340		OTHER EXPENDITURES	287,844.88
* GAAP CATEGORY 04						EXPENDITURES	651,250.94
TOTAL EXPENDITURES							651,250.94
EXCESS(DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES							816,908.56
TOTAL OTHER FINANCING SOURCES(USES)							0.00
NET CHANGE IN FUND BALANCE							816,908.56
FUND BALANCE - BEGINNING							19,442,372.79
FUND BALANCE - BEGINNING, AS RESTATED							19,442,372.79
FUND BALANCE - ENDING							20,259,281.35
* GAAP FUND 0501						MOTORCYCLE EDUCATI FD (0501)-GENERAL	20,259,281.35

GAAP FUND GROUP 01 GOVERNMENTAL
GAAP FUND TYPE 01 GENERAL
GAAP FUND 0900 DEPARTMENTAL SUSPENSE (0900) - GENERAL

GAAP CATEGORY	GAAP FUNC	GAAP GL ACCT CLASS	GL ACCT	GAAP SRC/OBJ	COMPT OBJ	TITLE	CURRENT YEAR
NET CHANGE IN FUND BALANCE							0.00
FUND BALANCE - BEGINNING							0.00
FUND BALANCE - BEGINNING, AS RESTATED							0.00
FUND BALANCE - ENDING							0.00
* GAAP FUND 0900						DEPARTMENTAL SUSPENSE (0900) - GENERAL	0.00
* GAAP FUND TY 01						GENERAL	58,990,904.08

TEXAS DEPT OF LICENSING & REGULATION (452)
OPERATING STATEMENT - GOVERNMENTAL FUNDS
PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM

GAAP FUND GROUP 01 GOVERNMENTAL
GAAP FUND TYPE 02 SPECIAL REVENUE
GAAP FUND 0846 SVC CONTRACT PROVIDERS SECURITY ACCT

GAAP CATEGORY	GAAP FUNC	GAAP GL ACCT CLASS	GL ACCT	GAAP SRC/OBJ	COMPT OBJ	TITLE	CURRENT YEAR
01				0035	3175	PROFESSIONAL FEES	75,000.00-
* GAAP SRC/OBJ				0035		LICENSES, FEES AND PERMITS	75,000.00-
01				0080	3975	UB CASH BALANCE FORWARD - OTHER FUNDS	0.00
* GAAP SRC/OBJ				0080		OTHER	0.00
* GAAP CATEGORY 01						REVENUES	75,000.00-
TOTAL REVENUES							75,000.00-
TOTAL EXPENDITURES							0.00
EXCESS(DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES							75,000.00-
TOTAL OTHER FINANCING SOURCES(USES)							0.00
NET CHANGE IN FUND BALANCE							75,000.00-
FUND BALANCE - BEGINNING							1,570,449.10
FUND BALANCE - BEGINNING, AS RESTATED							1,570,449.10
FUND BALANCE - ENDING							1,495,449.10
* GAAP FUND 0846						SVC CONTRACT PROVIDERS SECURITY ACCT	1,495,449.10

TEXAS DEPT OF LICENSING & REGULATION (452)
OPERATING STATEMENT - GOVERNMENTAL FUNDS
PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM
PAGE 13

GAAP FUND GROUP 01 GOVERNMENTAL
GAAP FUND TYPE 02 SPECIAL REVENUE
GAAP FUND 0898 AUCTION ED/RECOV TRUST (0898) - SPECIAL

GAAP CATEGORY	GAAP FUNC	GAAP GL ACCT CLASS	GL ACCT	GAAP SRC/OBJ	COMPT OBJ	TITLE	CURRENT YEAR
01				0035	3175	PROFESSIONAL FEES	87,650.00
* GAAP SRC/OBJ				0035		LICENSES, FEES AND PERMITS	87,650.00
01				0050	3851	INT STATE DEP&TREAS INV-GENERAL,NON-PROG	21,518.22
* GAAP SRC/OBJ				0050		INTEREST, DIVIDEND & OTHER INCOME	21,518.22
01				0080	3802	REIMBURSEMENTS-THIRD PARTY	50.00
					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	50.00
* GAAP CATEGORY 01						REVENUES	109,218.22
TOTAL REVENUES							109,218.22
04				0200	7002	SAL/WAGES-CLASS&N/C-PERM FULTM	25,000.00
* GAAP SRC/OBJ				0200		SALARIES AND WAGES	25,000.00
* GAAP CATEGORY 04						EXPENDITURES	25,000.00
TOTAL EXPENDITURES							25,000.00
EXCESS(DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES							84,218.22
TOTAL OTHER FINANCING SOURCES(USES)							0.00
NET CHANGE IN FUND BALANCE							84,218.22
FUND BALANCE - BEGINNING							408,719.00

TEXAS DEPT OF LICENSING & REGULATION (452)
OPERATING STATEMENT - GOVERNMENTAL FUNDS
REPORT PERIOD= ADJUSTMENT FY= 24

PERCENT OF YEAR ELAPSED: 100%

GAAP FUND GROUP 01 GOVERNMENTAL
GAAP FUND TYPE 02 SPECIAL REVENUE
GAAP FUND 0898 AUCTION ED/RECOV TRUST (0898) - SPECIAL

GAAP CATEGORY	GAAP FUNC	GAAP GL ACCT CLASS	GL ACCT	GAAP SRC/OBJ	COMPT OBJ	TITLE	CURRENT YEAR
FUND BALANCE - BEGINNING, AS RESTATED							408,719.00
FUND BALANCE - ENDING							492,937.22
* GAAP FUND 0898						AUCTION ED/RECOV TRUST (0898) - SPECIAL	492,937.22
* GAAP FUND TY 02						SPECIAL REVENUE	1,988,386.32

TEXAS DEPT OF LICENSING & REGULATION (452)
OPERATING STATEMENT - GOVERNMENTAL FUNDS
PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM
PAGE 15

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

GAAP CATEGORY	GAAP FUNC	GAAP GL ACCT CLASS	GL ACCT	GAAP SRC/OBJ	COMPT OBJ	TITLE	CURRENT YEAR
NET CHANGE IN FUND BALANCE							0.00
FUND BALANCE - BEGINNING							0.00
FUND BALANCE - BEGINNING, AS RESTATED							0.00
FUND BALANCE - ENDING							0.00
* GAAP FUND 9998						GEN FIXED ASSETS ACCT GROUP	0.00
* GAAP FUND TY 11						CAPITAL ASSET BASIS CONVERSION ADJUSTMTS	0.00

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

GAAP CATEGORY	GAAP FUNC	GAAP GL ACCT CLASS	GL ACCT	GAAP SRC/OBJ	COMPT OBJ	TITLE	CURRENT YEAR
NET CHANGE IN FUND BALANCE							0.00
FUND BALANCE - BEGINNING							0.00
FUND BALANCE - BEGINNING, AS RESTATED							0.00
FUND BALANCE - ENDING							0.00
* GAAP FUND	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	60,979,290.40
* AGENCY	452						60,979,290.40

NOTES TO THE FINANCIAL STATEMENTS

TEXAS DEPARTMENT OF LICENSING AND REGULATION (452) NOTES TO THE FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Entity

The Texas Department of Licensing and Regulation 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 Annual Financial Reports of State Agencies and Universities.*

The Texas Department of Licensing and Regulation was created by the 71st Legislature in House Bill 863 and operates under the authority of Texas Occupations Code, Chapter 51. The mission of the Department is to maintain public trust by ensuring the public's safety and promoting a fair and competitive business environment for our regulated industries.

Due to the statewide requirements embedded in GASB Statement No. 34, *Basic Financial Statements -and Management's Discussion and Analysis -for State and Local Governments*, the Comptroller of Public Accounts does not require the accompanying annual financial report to comply with all the requirements in this statement. The financial report is considered for audit by the state auditor as part of the audit of the state's *Comprehensive Annual Financial Report* (CAFR); therefore, an opinion has not been expressed on the financial statements and related information contained in this report.

<u>Blended Component Units</u>

The Texas Department of Licensing and Regulation does not have any blended component units.

<u>Discretely Presented Component Units</u>

The Texas Department of Licensing and Regulation does not have any discretely presented component units.

Fund Structure

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

<u>Governmental Fund Types and Government-wide Adjustment Fund Types</u>

<u>General Revenue Funds</u> The general revenue fund (fund 0001) is used to account for all financial resources of the state except those required to be accounted for in another fund.

.

<u>Capital Assets Adjustment Fund Type</u> The capital asset adjustment fund (fund 9998) is used to convert governmental fund types' capital assets from modified accrual to full accrual basis.

<u>Long-Term Liabilities Adjustment Fund Type</u> The long-term liabilities adjustment fund (fund 9997) is used to convert governmental fund types' debt from modified accrual to full accrual basis.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Fiduciary Fund Types

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.

The child support employee deductions offset account (fund 0807) temporarily holds money withheld from the salaries of state employees for child support deductions subsequently distributed through the statewide clearing house.

Departmental suspense (fund 0900) provides a temporary depository for money held in suspense pending fund disposition. Items held in the fund are cleared to the various special funds or the general revenue fund or are returned to the payer.

Private-Purpose Trust Funds
Private-Purpose Trust Funds are used to account for all other trust arrangements whose principal and interest benefit individuals, private organizations, or other governments.

The service contract providers securities trust account (fund 0846) holds financial security deposits required to be paid by service contract providers.

The auctioneer education and recovery trust fund (fund 0898) holds funds collected as additional fees from licensed auctioneers for payment of claims against licensed auctioneers and for education of auctioneers and promotion of the profession.

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 are accounted for using the modified accrual method basis of accounting. Under the 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 60 days after year-end to be available and recognizes them as revenues of the current year for fund financial statements prepared on the modified accrual basis. Expenditures and other uses of financial resources are recognized when the related liability is incurred.

Basis conversion adjustment fund types convert modified accrued basis to full accrued basis of accounting. The following activities are recognized in these fund types: capital assets, accumulated depreciation, un-paid employee compensable leave, the un-matured debt service (principal and interest) on general long-term liabilities,

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

long-term capital leases, long-term claims and judgments, and full accrual revenues and expenses. Private-purpose trust funds are accounted for using the full accrual basis of accounting. Under the full accrual basis of accounting, revenues are recognized when earned and expenses are recognized at the time liabilities are incurred.

Budget 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 Balances/Net Assets

Assets

Cash and Cash Equivalents

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

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. The consumption method of accounting is used to account for inventories that appear in the governmental fund types. The cost of these items is expensed when the items are consumed.

Capital Assets

Assets that meet the reporting threshold and useful life are capitalized. The capitalization threshold and the estimated useful life vary depending on the asset type. 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. Other depreciable assets are depreciated over the estimated useful life of the asset using the straight-line method.

Liabilities

Accounts Payable

Accounts payable represents the liability for the value of assets or services received at the balance sheet date for which payment is pending.

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 covered employees. Liabilities are reported separately as either current or noncurrent in the statement of net position. These obligations are

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

normally paid from the same funding source from which each employee's salary or wage compensation was paid.

Fund Balance/Net Position

"Fund balance" is the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources on the governmental fund statements. "Net position" is the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources on the government-wide, proprietary and fiduciary fund statements.

When both restricted and unrestricted resources are available for use, it is the Texas Department of Licensing and Regulation's policy to use unrestricted resources first, then restricted when they are needed. When only restricted resources are available for use, it is the agency's policy to use committed resources first, then assigned resources and unassigned resources last.

Fund Balance Components

Fund balances for governmental funds are classified as non-spendable, restricted, committed, assigned or unassigned in the fund financial statements.

- **Non-spendable 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.
- **Committed fund balance** can be used only for specific purposes pursuant to constraints imposed through legislation passed into law 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.

Net Invested in Capital Assets

Net investment in capital assets, consists of capital assets, net of accumulated depreciation and reduced by outstanding balances for bonds, notes and other debt that are attributed to the acquisition, construction, or improvement of those assets.

Unrestricted Net Positions

Unrestricted net position consists of net resources that do not meet the definition of the preceding category. Unrestricted net position often has constraints on resources that are imposed by management but can be removed or modified.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

INTERFUND ACTIVITIES AND TRANSACTIONS

The agency has the following types of transactions between funds:

1) Transfers: Legally required transfers that are reported when incurred as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund.

2) 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 are recorded as expenditures in the reimbursing fund and as a reduction of expenditures in the reimbursed fund. Reimbursements are not displayed in the financial statements.

The composition of the agency's interfund activities and balances, if any, are presented in Note 12.

NOTE 2: CAPITAL ASSETS

A summary of changes in Capital Assets for the year ended August 31, 2024 is presented below:

	PRIMARY GOVERNMENT				
	Balance 09/01/2023	Dec-Int'agy Trans	Additions	Deletions	Balance 08/31/2024
GOVERNMENTAL ACTIVITIES					
Depreciable Assets					
Furniture and Equipment	1,366,533.96	(132,301.75)	-	-	1,234,232.21
Vehicles, Boats, and Aircraft	867,547.76	-	33,901.47	(196,923.53)	704,525.70
Other Capital Assets	194,131.57	-	-	-	194,131.57
Total Depreciable Assets at Historical Cost	2,428,213.29	(132,301.75)	33,901.47	(196,923.53)	2,132,889.48
Less Accumulated Depreciation for:					
Furniture and Equipment	(949,555.68)	125,889.25	(89,769.28)	-	(913,435.71)
Vehicles, Boats, and Aircraft	(564,061.56)	-	(58,260.01)	196,923.53	(425,398.04)
Other Capital Assets	(194,131.57)	-	-	-	(194,131.57)
Total Accumulated Depreciation	(1,707,748.81)	125,889.25	(148,029.29)	196,923.53	(1,532,965.32)
Depreciable Assets, Net	720,464.48	(6,412.50)	(114,127.82)	-	599,924.16
Intangible Capital Assets - Amortizable					
Computer Software	146,533.00	-	-	-	146,533.00
Total Intangible Assets at Historical Cost	146,533.00	-	-	-	146,533.00
Less Accumulated Amortization for:					
Computer Software	(146,533.00)	-	-	-	(146,533.00)
Total Accumulated Amortization	(146,533.00)	-	-	-	(146,533.00)
Amortizable Assets, Net	-	-	-	-	-
Governmental Activities Capital Assets, Net	720,464.48	(6,412.50)	(114,127.82)	-	599,924.16

NOTE 3: DEPOSITS, INVESTMENTS AND REPURCHASE AGREEMENTS

Not applicable

NOTE 4: SHORT-TERM DEBT

Not applicable

NOTE 5: LONG TERM LIABILITIES

Changes in Long-Term Liabilities During the year ended August 31, 2024, the following changes occurred in liabilities.

Governmental Activities	Balance 9/1/2023	Additions	Deductions	Balance 8/31/2024	Amount Due Within 1 Year
Compensable Leave	4,194,463.16	4,163,438.42	(3,698,323.15)	4,659,578.43	2,712,578.65
Total Gov't Activities	4,194,463.16	4,163,438.42	(3,698,323.15)	4,659,578.43	2,712,578.65

NOTE 6: BONDED INDEBTEDNESS

Not applicable

NOTE 7: DERIVATIVES

Not applicable

NOTE 8: LEASES

Not applicable

NOTE 9: DEFERRED BENEFIT PENSION PLANS AND DEFINED CONTRIBUTION PLAN

Not applicable

NOTE 10: DEFERRED COMPENSATION

Not applicable

NOTE 11: POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

Not applicable

NOTE 12: INTERFUND ACTIVITIES AND TRANSACTIONS

Not applicable

NOTE 13: CONTINUANCE SUBJECT TO REVIEW

Under the Texas Sunset Act, the Texas Department of Licensing and Regulation will be abolished effective September 1, 2033, unless continued in existence by the 87th Legislature as provided by the Act. If abolished, the agency may continue until September 1, 2034, to close out its operations.

NOTE 14: ADJUSTMENTS TO FUND BALANCES AND NET ASSETS

Not applicable

NOTE 15: CONTINGENCIES AND COMMITMENTS

Not applicable

NOTE 16: SUBSEQUENT EVENTS

Not applicable

NOTE 17: RISK MANAGEMENT

The Texas Department of Licensing and Regulation (TDLR) is rarely exposed to civil claims resulting from the performance of its duties.

The agency assumes substantially all other risks associated with tort and liability claims due to the performance of its duties. Currently there is no purchase of commercial insurance nor is the agency involved in any risk pools with other government entities. There were no significant reductions in insurance coverage in the past year and losses did not exceed funding arrangements during the past three years.

Changes in the balances of the agency's claims liabilities during fiscal 2023 through 2024 are shown below.

	Beginning Balance	Increases	Decreases	Ending Balance
2024	$0.00	$1,219.00	$(1,219.00)	$0.00
2023	$0.00	$4,103.50	$(4,103.50)	$0.00

NOTE 18: MANAGEMENT'S DISCUSSION AND ANALYSIS

Not applicable

NOTE 19: THE FINANCIAL REPORTING ENTITY

Not applicable

NOTE 20: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Not applicable

NOTE 21: N/A

Not applicable to the AFR reporting requirement process

NOTE 22: DONOR RESTRICTED ENDOWMENTS

Not applicable

NOTE 23: EXTRAORDINARY AND SPECIAL ITEMS

Not applicable

NOTE 24: DISAGGREGATION OF RECEIVABLE AND PAYABLE BALANCES

Not applicable

NOTE 25: TERMINATION BENEFITS

Not applicable

NOTE 26: SEGMENT INFORMATION

Not applicable

NOTE 27: SERVICE CONCESSION AGREEMENTS

Not applicable

NOTE 28: DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES

Not applicable

NOTE 29: TROUBLED DEBT RESTRUCTURING

Not applicable

NOTE 30: NON-EXCHANGE FINANCIAL GUARANTEES

Not applicable

NOTE 31: TAX ABATEMENTS

Not applicable

NOTE 32: GOVERNMENTAL FUND BALANCES

Not applicable

SCHEDULE 6 AND 7
SUMMARY AND DETAILED REVENUE

TEXAS DEPARTMENT OF LICENSING AND REGULATION
Summary of Revenues Generated by Agency Program or Activity
Month Ended August 31, 2024 and Year Ended August 31, 2023

Agency Program or Activity	Appropriated Revenues		Unappropriated Revenues	Y-T-D FY 2024	Percent of 2024 Revenue	Informational 2023
Air Conditioning and Refrigeration Contractors	$ 114,167	(1)	$ 2,353,393	$ 2,467,560	105.51%	$ 2,338,800
Architectural Barriers	106,907	(1)	4,656,278	$ 4,763,185	114.48%	4,160,687
Auctioneers	3,604	(1)	100,846	$ 104,451	77.30%	135,120
Auctioneer AERF Fund 0898	109,218		-	$ 109,218	139.61%	78,231
Athletic Trainers	9,052	(1)	395,802	$ 404,854	117.14%	345,614
Auto Parts Recyclers	11	(1)	56,722	$ 56,733	97.30%	58,309
Barbering	234,562	(1)	883,346	$ 1,117,908	75.69%	1,477,021
Barber Tutition Account Fee	-		-	$ -	N/A	-
Behavior Analyst	13,623	(1)	564,880	$ 578,503	185.02%	312,672
Boiler Inspections	160,930	(1)	3,837,730	$ 3,998,660	142.19%	2,812,110
Combative Sports	-		1,040,678	$ 1,040,678	163.84%	635,171
Code Enforcement Officers	4,716	(1)	129,947	$ 134,663	117.91%	114,212
Cosmetology	2,818,847	(1)	9,905,158	$ 12,724,005	120.52%	10,557,975
Cosmetology Tuition Account Fee	-		-	$ -	N/A	-
Dietician	15,333	(1)	498,268	$ 513,601	170.85%	300,613
Driver Education	4,130,964	(1)	1,557,456	$ 5,688,419	110.11%	5,165,903
Dyslexia Therpist & Practioners	2,412	(1)	94,338	$ 96,750	134.80%	71,775
Electricians	390,965	(1)	6,574,025	$ 6,964,990	119.13%	5,846,558
Elevator/ Escalator Safety	20,675	(1)	1,888,586	$ 1,909,262	97.05%	1,967,299
Hearing Fitters Dispensers	2,915	(1)	125,620	$ 128,535	129.20%	99,483
Industrialized Housing and Buildings	9,324		867,996	$ 877,320	133.22%	658,563
Laser Hair Removal	16,136	(1)	626,159	$ 642,295	205.26%	312,920
License Breeders	3	(1)	61,125	$ 61,128	93.90%	65,102
Massage Therapists	71,651	(1)	2,550,822	$ 2,622,473	124.11%	2,113,047
Midwives	830	(1)	80,430	$ 81,260	92.74%	87,625
Mold Assessors and Remediators	26,748	(1)	920,904	$ 947,652	128.90%	735,202
Motor Fuels	56,920	(1)	8,370,347	$ 8,427,268	258.40%	3,261,300
Motorcycle	260		10,523	$ 10,783	77.36%	13,939
Offender Education Programs	8,052		56,510	$ 64,562	53.34%	121,027
Open Records	91		-	$ 91	84.37%	108
Orthotists & Prosthetists	3,209	(1)	161,171	$ 164,380	105.30%	156,113
Podiatry	3,425	(1)	508,762	$ 512,187	76.41%	670,339
Property Tax Consultants	6	(1)	175,714	$ 175,720	89.28%	196,823
Property Tax Professionals	7,208	(1)	216,541	$ 223,749	116.92%	191,365
Sanitation Registration	2,395	(1)	89,420	$ 91,815	107.53%	85,388
Service Contract Providers	2	(1)	311,978	$ 311,980	139.66%	223,382
Speech Pathologist & Audiolotist	44,679	(1)	1,516,221	$ 1,560,900	120.22%	1,298,318
Professional Employees Organization	7		207,250	$ 207,257	125.32%	165,377
Tow Truck / Operators	127,680	(1)	4,643,371	$ 4,771,051	107.19%	4,451,025
Transportaion Network Company	-	(1)	175,500	$ 175,500	140.96%	124,500
Vehicle Storage Facilities	19,280	(1)	844,480	$ 863,760	107.20%	805,783
Water Well Drillers and Pump Installers	8,140	(1)	757,469	$ 765,610	154.16%	496,637
Weather Modification	626		1,600	$ 2,226	2226.41%	100
Continuing Education Providers	-		67,097	$ 67,097	112.12%	59,845
Information Resources Division	-		-	$ -	#DIV/0!	-
Copies	318,369	(1)	-	$ 318,369	141.24%	225,414
Return Checks	-		10,200	$ 10,200	138.78%	7,350
Other Misc. Governmental Revenue			94,519	$ 94,519	77.24%	122,370
Sales Tax	-		245,524	$ 245,524	120.51%	203,743
	-		-	$ -	#DIV/0!	-
TOTAL	$ 8,863,943		$ 58,234,705	$ 67,098,649	125.82%	$ 53,330,257

[1] Includes Texas.Gov Subscription and/or Convenience pass-through fees.

TEXAS DEPARTMENT OF LICENSING AND REGULATION (452)

Schedule7-Detail Statement of Revenue Generated by Agency Program or Activity
Month Ended August 31, 2024 with Comparative Totals for August 31,2023

	FY 2024 at August 31, 2024 (12 Month)			FY2023 at August 31,2023(12Months)		
	Appropriated Revenue	Unappropriated Revenue	Total	Appropriated Revenue	Unappropriated Revenue	Total
Air Conditioning and Refrigeration Contractors						
License Fee		$ 2,212,410.50	$ 2,212,410.50		$ 1,975,893.00	$ 1,975,893.00
License Fee-Original		$ 1,085.00	$ 1,085.00			
A/C CE Course Fees		9,100.00	9,100.00		9,800.00	9,800.00
ACR Convenience Fee	$ 1,782.90		1,782.90	$ 3,470.81		3,470.81
Penalty	-	130,797.74	130,797.74	-	252,568.33	252,568.33
TexasOnline Subscription Fee	112,384.00		112,384.00	97,068.00		97,068.00
Total, Air Conditioning and Refrigeration Contractors	$ 114,166.90	$ 2,353,393.24	$ 2,467,560.14	$ 100,538.81	$ 2,238,261.33	$ 2,338,800.14
Architectural Barriers						
Inspection Filing Fee-TDLR						
Plan Review		$ -	$ -			
Project Filing Fee-TDLR		$ 4,359,768.07	$ 4,359,768.07		$ 3,819,647.34	$ 3,819,647.34
Variance		35,350.00	35,350.00		31,775.00	31,775.00
Penalty		105,825.00	105,825.00		59,350.00	59,350.00
Variance Appeal		-	-		600.00	600.00
RAS Registration	-	155,135.00	155,135.00		151,120.00	151,120.00
AB/RAS CE Course Fees		200.00	200.00		2,900.00	2,900.00
Convenience Fee-AB	$ 106,742.05		106,742.05	$ 93,359.28		93,359.28
Sale of Publications	165.00		165.00	135.00		135.00
Third Party Rembursement	-		-	-		-
Third Party Reimbursement-TAA Tuition	-	-	-	1,800.00	-	1,800.00
Total, Architectural Barriers	$ 106,907.05	$ 4,656,278.07	$ 4,763,185.12	$ 95,294.28	$ 4,065,392.34	$ 4,160,686.62
Athletic Trainer						
Athletic Trainer License Fee		$ 380,802.00	$ 380,802.00		$ 337,372.00	$ 337,372.00
Athletic Trainer Licence Penalty		15,000.00	$ 15,000.00		-	$ -
Athletic Trainer Subscription Fees	$ 9,052.00		9,052.00	$ 8,242.00		$ 8,242.00
Total, AthleticTrainer	$ 9,052.00	$ 395,802.00	$ 404,854.00	$ 8,242.00	$ 337,372.00	$ 345,614.00
Auctioneers						
Auctioneer Exam Fee						
Auctioneer License Fee		$ 89,887.00	$ 89,887.00		$ 106,017.00	$ 106,017.00
Associate Auctioneer License Fee		1,504.50	1,504.50		1,864.00	1,864.00
Auctioneer Penalty		5,454.75	5,454.75		18,068.49	18,068.49
Auctioneer CE Course Fees		4,000.00	4,000.00		4,900.00	4,900.00
Auctioneer Convenience Fee	$ 48.49		48.49	$ 76.80		76.80
Auctioneer Educationand Recovery Fund (AERF)	87,650.00	-	87,650.00	72,400.00		72,400.00
Auctioneer Education and Recovery Fund Interest	21,518.22		21,518.22	5,830.96		5,830.96
Texas Online Subscription Fee	3,556.00		3,556.00	4,194.00		4,194.00
Third Party Reimbursement-AERF	50.00	-	50.00		-	-
Total, Auctioneers	$ 112,822.71	$ 100,846.25	$ 213,668.96	$ 82,501.76	$ 130,849.49	$ 213,351.25
Auto Parts Recyclers						
Auto Parts Recycler Fee		$ 56,472.00	$ 56,472.00		$ 50,774.50	$ 50,774.50
Auto Parts Convenience Fee	$ 10.53		10.53	$ 6.48		6.48
Auto Parts Recycler Penalty		$ 250.00	250.00		7,527.60	7,527.60
Texas Online Subscription Fee			-			-
Total, Auto Parts Recyclers	$ 10.53	$ 56,722.00	$ 56,732.53	$ 6.48	$ 58,302.10	$ 58,308.58
Barbering						
Barber License Fees		$ 808,264.00	$ 808,264.00		$ 1,135,479.40	$ 1,135,479.40
Conveience Fee	$ 1,520.10		1,520.10	$ 2,677.79		2,677.79
Fines & Penalties		75,081.81	75,081.81		152,394.47	152,394.47
Barber Publication	233,042.20	-	233,042.20	186,468.84	-	186,468.84
Third Party Reimbursement-Barber Tutition Acct Fee						
Total, Barbering	$ 234,562.30	$ 883,345.81	$ 1,117,908.11	$ 189,146.63	$ 1,287,873.87	$ 1,477,020.50

TEXAS DEPARTMENT OF LICENSING AND REGULATION (452)

Schedule7-Detail Statement of Revenue Generated by Agency Program or Activity
Month Ended August 31, 2024 with Comparative Totals for August 31,2023

	FY 2024 at August 31, 2024 (12 Month)			FY2023 at August 31,2023(12Months)		
	Appropriated Revenue	Unappropriated Revenue	Total	Appropriated Revenue	Unappropriated Revenue	Total
Behavior Analysts						
BHV License Fee		$ 559,487.50	$ 559,487.50		$ 305,160.50	$ 305,160.50
BHV Convenience Fee	$ 163.27	-	163.27	$ 21.87	-	21.87
BHV Fines and Penalties		5,392.62	5,392.62		-	-
BHV Subscription Fees	13,460.00		$ 13,460.00	7,490.00		$ 7,490.00
Total, Behavior Analyst	$ 13,623.27	$ 564,880.12	$ 578,503.39	$ 7,511.87	$ 305,160.50	$ 312,672.37
Boiler Inspections						
Boiler Inspection Fees		$ 2,761,144.68	$ 2,761,144.68		$ 2,293,497.00	$ 2,293,497.00
Penalty		749,510.00	749,510.00		65,130.00	65,130.00
Special Inspection Fees	$ 124,300.00	314,300.00	438,600.00	73,300.00	348,300.00	421,600.00
Commission Exam Fee			-			-
Commission Fee		12,775.00	12,775.00		12,402.00	12,402.00
Convenience Fee	$ 36,630.37		36,630.37	$ 19,480.77		19,480.77
Total, Boiler Inspections	$ 160,930.37	$ 3,837,729.68	$ 3,998,660.05	$ 92,780.77	$ 2,719,329.00	$ 2,812,109.77
Combative Sports						
Boxing Gross Receipts Tax		$ 887,600.40	$ 887,600.40		$ 509,653.97	$ 509,653.97
Combative Sports Per Event Fee		14,100.00	14,100.00		6,400.00	6,400.00
Boxing Promoters License		48,410.00	48,410.00		28,550.00	28,550.00
Boxing License Fee		21,460.00	21,460.00		8,820.00	8,820.00
Manager License Fee		4,300.00	4,300.00		3,000.00	3,000.00
Matchmaker License Fee		-	-		800.00	800.00
Combative Sports Federal ID Card		13,220.00	13,220.00		5,480.00	5,480.00
Judge and Referee License Fee		16,435.00	16,435.00		11,475.00	11,475.00
Seconds License Fee		-	-		23,500.00	23,500.00
Combative Sports Event Coordinator		-	-		200.00	200.00
Boxing Penalty		35,152.50	35,152.50		23,260.00	23,260.00
3rd Party Reimbursement - Bond pymt	-		-	14,032.00		14,032.00
Convenience Fee						
Total, CombativeSports	$ -	$ 1,040,677.90	$ 1,040,677.90	$ 14,032.00	$ 621,138.97	$ 635,170.97
Code Enforcement Officers						
CEO License Fees		$ 129,946.50	$ 129,946.50		$ 109,984.00	$ 109,984.00
CEO Fines and Penalties		-	-		-	-
CEO Subscription Fees	$ 4,716.00		4,716.00	$ 4,228.00		4,228.00
Total, Code Enforcement Officers	$ 4,716.00	$ 129,946.50	$ 134,662.50	$ 4,228.00	$ 109,984.00	$ 114,212.00
Cosmetology						
Cosmetology License Fees	$ 25.00	$ 8,733,782.06	$ 8,733,807.06	$ -	$ 7,326,531.97	$ 7,326,531.97
Cosmetology School Inspection		4,200.00	4,200.00		1,200.00	1,200.00
Cosmetology CE Course/Record Fees		790,125.00	790,125.00		430,133.00	430,133.00
Cosmetology Transcripts	$ 58,557.00		58,557.00	$ 41,590.00		41,590.00
Cosmetology Publication	$ 2,749,638.90		2,749,638.90	2,309,494.10		2,309,494.10
Cosmetology Fine & Penalties		377,051.19	377,051.19		439,874.56	439,874.56
Convenience Fee	$ 10,625.76	-	10,625.76	8,819.38		8,819.38
Cosmetology 3rd party reimbursement	-		-	(12.93)		(12.93)
Restore Balance -Cosmo Tuition Acct.	-		-	345.00		345.00
Total, Cosmetology	$ 2,818,846.66	$ 9,905,158.25	$ 12,724,004.91	$ 2,360,235.55	$ 8,197,739.53	$ 10,557,975.08
Dietician						
Dietician License Fee		$ 498,268.00	$ 498,268.00		$ 291,220.00	$ 291,220.00
Dietician Penalty		-	-		-	-
Dietician Subscription Fee	$ 15,333.00		15,333.00	$ 9,393.00		9,393.00
Total Dietician	$ 15,333.00	$ 498,268.00	$ 513,601.00	$ 9,393.00	$ 291,220.00	$ 300,613.00

TEXAS DEPARTMENT OF LICENSING AND REGULATION (452)

Schedule7-Detail Statement of Revenue Generated by Agency Program or Activity
Month Ended August 31, 2024 with Comparative Totals for August 31,2023

	FY 2024 at August 31, 2024 (12 Month)			FY2023 at August 31,2023(12Months)		
	Appropriated Revenue	Unappropriated Revenue	Total	Appropriated Revenue	Unappropriated Revenue	Total
Dyslexia						
Dyslexia License Fee		$ 94,338.00	$ 94,338.00		$ 69,959.00	$ 69,959.00
Dyslexia Penalty		$ -	-		$ -	-
Dyslexia Subscription Fee	$ 2,412.00		2,412.00	$ 1,816.00		1,816.00
Total Dyslexia	$ 2,412.00	$ 94,338.00	$ 96,750.00	$ 1,816.00	$ 69,959.00	$ 71,775.00
Drivers Education						
DES License/Certificate Fee		$ 1,557,375.54	$ 1,557,375.54		$ 1,589,519.88	$ 1,589,519.88
DES Fines & Penalties		80.00	$ 80.00		4,050.00	4,050.00
DES Course/Provider Fees						
DES Convenience Fees	$ 159,826.10		159,826.10	$ 141,978.32		141,978.32
DES Course/School Packets						
DES Private Driv School Security Trust Fund	20,000.00		20,000.00	12,930.00		12,930.00
DES Parent Taught Packets	3,951,137.40		3,951,137.40	3,417,425.00		3,417,425.00
Total, Drivers Education	$ 4,130,963.50	$ 1,557,455.54	$ 5,688,419.04	$ 3,572,333.32	$ 1,593,569.88	$ 5,165,903.20
Electricians						
Electrician License Fees	$ -	$ 6,463,790.20	$ 6,463,790.20		$ 5,378,225.11	$ 5,378,225.11
Electrician CE Provider Course Fees		15,600.00	15,600.00		16,275.00	16,275.00
Electrician Convenience Fees	$ 3,139.39		3,139.39	$ 2,793.07		2,793.07
Electrician Penalty Fees		94,634.66	94,634.66		140,592.02	140,592.02
Texas Online Subscription Fee	387,825.30	-	387,825.30	308,673.15		308,673.15
Total, Electricians	$ 390,964.69	$ 6,574,024.86	$ 6,964,989.55	$ 311,466.22	$ 5,535,092.13	$ 5,846,558.35
Elevator/Escalator Safety						
Elevator Inspector Registration		$ 3,636.80	$ 3,636.80		$ 8,275.00	$ 8,275.00
Elevator Contractor Registration		6,060.00	6,060.00		3,340.00	3,340.00
Elevator Duplicate Fee		150.00	150.00		870.00	870.00
Elevator Filing Fee		655,012.88	655,012.88		810,980.00	810,980.00
Elevator Lockout/Disconnect Fee		332.50	332.50		2,020.00	2,020.00
Elevator Penalty		153,069.41	153,069.41		82,264.32	82,264.32
Elevator Contractor License Renewal		9,545.50	9,545.50		16,962.00	16,962.00
Elevator New Technology Variance Technology			-		-	-
Elevator Responsible Party CE Course Fees		2,700.00	2,700.00		2,500.00	2,500.00
Elevator Waiver/Delay		3,050.00	3,050.00		3,760.00	3,760.00
Late Fee		86,379.00	86,379.00		106,550.00	106,550.00
Elevator/Escalator Plan Review Application		968,650.00	968,650.00		910,300.00	910,300.00
Third Party Reimbursement-Elevator Kit	$ 19,400.00		19,400.00	$ 18,800.00		18,800.00
Third Party Reimbursement-Responsible Party Tutition			-			-
Elevator-Convenience Fee	1,275.45		1,275.45	677.30		677.30
Total, Elevator/Escalator Safety	$ 20,675.45	$ 1,888,586.09	$ 1,909,261.54	$ 19,477.30	$ 1,947,821.32	$ 1,967,298.62
Hearings Fitters Dispensers						
HFD License Fee		$ 125,620.00	$ 125,620.00		$ 97,222.50	$ 97,222.50
HFD Penalty Fee		$ -	-		$ -	-
HFD Subscription Fee	$ 2,915.00		2,915.00	$ 2,260.00		2,260.00
HFD CE Course Provider Fees			-			-
Total, Hearings Fitters Dispensers	$ 2,915.00	$ 125,620.00	$ 128,535.00	$ 2,260.00	$ 97,222.50	$ 99,482.50
Industrialized Housing and Buildings						
Manufacturer's Registration Fee		$ 187,225.00	$ 187,225.00		$ 168,500.00	$ 168,500.00
Third Party Inspection Agy		-	-		825.00	825.00
Builder Registration Fee		131,500.00	131,500.00		134,225.00	134,225.00
Design Review Agency's Registration Fee		2,100.00	2,100.00		2,400.00	2,400.00
Third Party Inspector		7,625.00	7,625.00		7,625.00	7,625.00
IHB Convenience Fee	9,323.61		9,323.61			
Special Inspection		-	-			-
Third Party Inspector Monitor			-			-

TEXAS DEPARTMENT OF LICENSING AND REGULATION (452)

Schedule7-Detail Statement of Revenue Generated by Agency Program or Activity
Month Ended August 31, 2024 with Comparative Totals for August 31,2023

	FY 2024 at August 31, 2024 (12 Month)			FY2023 at August 31,2023(12Months)		
	Appropriated Revenue	Unappropriated Revenue	Total	Appropriated Revenue	Unappropriated Revenue	Total
Decals/Insignia		507,057.05	507,057.05		269,028.19	269,028.19
Certification Inspection		21,959.00	21,959.00		57,921.91	57,921.91
Penalty		-	-		-	-
Installation Permits		10,530.00	10,530.00		18,038.16	18,038.16
Total, Industrialized Housing and Buildings	$ 9,323.61	$ 867,996.05	$ 877,319.66		$ 658,563.26	$ 658,563.26
Laser Hair Removal						
LAS License Fees		$ 619,909.00	$ 619,909.00		$ 303,969.10	$ 303,969.10
LAS Subscription Fees	$ 16,136.00		16,136.00	$ 8,201.00	-	$ 8,201.00
LAS Fines and Penalties		6,250.00	6,250.00	-	750.00	$ 750.00
Total, Laser Hair Removal	$ 16,136.00	$ 626,159.00	$ 642,295.00	$ 8,201.00	$ 304,719.10	$ 312,920.10
Licensed Breeder						
Licensed Breeder License Fee		$ 57,950.00	$ 57,950.00		$ 61,475.00	$ 61,475.00
Breeder Training & Enforcement Donations			-			-
Breeder Convenience Fee	$ 3.33		3.33	$ 84.69		84.69
Breeder Penalty	-	$ 3,175.00	3,175.00		$ 3,541.93	3,541.93
Total, License Breeder	$ 3.33	$ 61,125.00	$ 61,128.33	$ 84.69	$ 65,016.93	$ 65,101.62
Massage Therapists						
MAS License Fees		$ 2,096,816.00	$ 2,096,816.00		$ 1,617,845.43	$ 1,617,845.43
MAS Subcription Fees	$ 71,651.00	-	71,651.00	$ 58,857.00	-	58,857.00
MAS Student Permit Application fee		2,125.00	2,125.00			
MAS Fines and Penalties		451,881.33	451,881.33		436,345.06	436,345.06
Total, Massage Therapists	$ 71,651.00	$ 2,550,822.33	$ 2,622,473.33	$ 58,857.00	$ 2,054,190.49	$ 2,113,047.49
Midwives						
Midwives License Fee		$ 80,430.00	$ 80,430.00		$ 79,125.00	$ 79,125.00
Midwives Subscription Fee	$ 830.00		830.00	$ 625.00		625.00
Midwives Fines & Penalties		-	-		7,875.00	7,875.00
Total, Midwives	$ 830.00	$ 80,430.00	$ 81,260.00	$ 625.00	$ 87,000.00	$ 87,625.00
Mold Assessors and Remediators						
MLD License Fees		$ 886,029.00	$ 886,029.00		$ 689,263.00	$ 689,263.00
MLD Notifications		26,875.09	26,875.09		24,528.66	$ 24,528.66
MLD Convenience Fee	$ 899.91		899.91	$ 821.34		$ 821.34
MLD Subscription Fees	25,848.00		25,848.00	20,589.00		$ 20,589.00
MLD CE Course Provider Fees			-		$ -	$ -
MLD Fines and Penalties		$ 8,000.00	8,000.00		$ -	$ -
Total, Mold Assessors and Remediators	$ 26,747.91	$ 920,904.09	$ 947,652.00	$ 21,410.34	$ 713,791.66	$ 735,202.00
Motor Fuels						
FMQ Device Stickers	$ 24,031.36		$ 24,031.36	$ 91,562.96		$ 91,562.96
FMQ Convenience Fee	$ 31,558.85		$ 31,558.85	$ 1,685.04		$ 1,685.04
FMQ Hold Testing Fee		$ -	$ -		$ 658,682.00	$ 658,682.00
FMQ Supplier Hold App/Renew		$ -	$ -		$ 2,508,869.99	$ 2,508,869.99
FMQ Fines and Penalties		$ 188,517.12	$ 188,517.12		$ 500.00	$ 500.00
FMQ Subscription Fees	$ -		$ -			
FMQ Service Tech Sub Fee-Appl	$ 544.00		$ 544.00			
FMQ Service Tech Sub Fee- Renewal	$ 736.00		$ 736.00			
FMQ Copies/Duplicate Lic Fees	$ 50.00		$ 50.00			
Distributor Cert Rev Fee Renew		$ 16,320.00	$ 16,320.00			
FMQ Distributor Cert Appl Fee		$ 960.00	$ 960.00			
Supplier Cert Review Fee Renew		$ 119,600.00	$ 119,600.00			
Serv CO 1 CAT Appl Fee		$ 7,100.00	$ 7,100.00			
Serv Comp 1 CAT Renewal		$ 12,400.00	$ 12,400.00			
Supplier Late Cert Review Fee		$ 10,400.00	$ 10,400.00			
FMQ Device Reg Late Renew Fee		$ 723,690.99	$ 723,690.99			

TEXAS DEPARTMENT OF LICENSING AND REGULATION (452)

Schedule7-Detail Statement of Revenue Generated by Agency Program or Activity
Month Ended August 31, 2024 with Comparative Totals for August 31,2023

	FY 2024 at August 31, 2024 (12 Month)			FY2023 at August 31,2023(12Months)		
	Appropriated Revenue	Unappropriated Revenue	Total	Appropriated Revenue	Unappropriated Revenue	Total
Serv CO 1 CAT Late Late Rene		$ 5,000.00	$ 5,000.00			
Distributor Late Cert Rev Fee		$ 640.00	$ 640.00			
Distributor LT Late Cert Rev Fee		$ 160.00	$ 160.00			
FMQ Service Tech license Appl		$ 3,536.00	$ 3,536.00			
Service Tech LT LT Renewal Fee		$ 1,120.00	$ 1,120.00			
Supplier Cert Appl Fee		$ 7,800.00	$ 7,800.00			
Serv Comp 1 CAT Late Renew		$ 2,100.00	$ 2,100.00			
Service Tech Late Renewal Fee		$ 1,107.00	$ 1,107.00			
FMQ Supplier Lt Late Cert Rev Fee		$ -	$ -			
FMQ Device Registration Fee		$ 1,801,868.00	$ 1,801,868.00			
FMQ Add'l Devices Application Fee		$ 98,238.00	$ 98,238.00			
FMQ Devices Reg Renewal Fee		$ 4,687,997.51	$ 4,687,997.51			
FMQ Device Reg LTLT Renew Fee		$ 578,669.24	$ 578,669.24			
FMQ overage		$ 99,471.48	$ 99,471.48			
FMQ Add'l Devices Appl. Fee		$ 3,652.00	$ 3,652.00			
Total, Motor Fuels	$ 56,920.21	$ 8,370,347.34	$ 8,427,267.55	$ 93,248.00	$ 3,168,051.99	$ 3,261,299.99
Motorcycle						
MOT Overage		$ 73.00	$ 73.00		$ 150.00	$ 150.00
MOT Instructor Renewal Fee		$ 3,650.00	$ 3,650.00		$ 7,200.00	$ 7,200.00
MOT School LT Renewal Fee		$ 600.00	$ 600.00		$ -	$ -
MOT School LT Late Renewal Fee		$ 800.00	$ 800.00		$ 200.00	$ 200.00
MOT Instructor Lt Renewal Fee		$ 250.00	$ 250.00		$ 1,025.00	$ 1,025.00
MOT Instructor App fee		$ 3,650.00	$ 3,650.00		$ 2,200.00	$ 2,200.00
MOT School Appl Fee		$ 600.00	$ 600.00		$ 600.00	$ 600.00
MOT School Renewal fee		$ 900.00	$ 900.00		$ 2,500.00	$ 2,500.00
MOT Subscription Fees	$ 260.00		$ 260.00	$ 64.00		$ 64.00
Total, Motorcycle	$ 260.00	$ 10,523.00	$ 10,783.00	$ 64.00	$ 13,875.00	$ 13,939.00
Offender Education Programs						
OEP License Fees		$ 50,510.00	$ 50,510.00		$ 69,689.95	$ 69,689.95
OEP 3rd Party Reimbursement	$ 8,052.00		8,052.00	$ 51,337.50		$ 51,337.50
OEP Finesand Penalties		$ 6,000.00	6,000.00		$ -	$ -
Total, Offender Education Programs	$ 8,052.00	$ 56,510.00	$ 64,562.00	$ 51,337.50	$ 69,689.95	$ 121,027.45
Open Records						
Open Records Convenience Fees	$ 91.02		$ 91.02	$ 107.88		$ 107.88
Total, Open Records	$ 91.02	$ -	$ 91.02	$ 107.88	$ -	$ 107.88
Orthotists & Prothetists						
OPS License		$ 158,171.00	$ 158,171.00		$ 152,299.50	$ 152,299.50
OPS Fines and Penalties		3,000.00	3,000.00		750.00	750.00
OPS Subscription Fee	$ 3,209.00		3,209.00	$ 3,063.00		3,063.00
Total, OPS	$ 3,209.00	$ 161,171.00	$ 164,380.00	$ 3,063.00	$ 153,049.50	$ 156,112.50
Podiatrists						
POD License Fee		$ 494,317.07	$ 494,317.07		$ 641,274.35	$ 641,274.35
POD Subscription Fee	$ 3,425.00		3,425.00	$ 5,595.00		$ 5,595.00
POD SB195 Pharmacy Board Tracking		7,944.43	7,944.43		11,090.75	$ 11,090.75
POD Penalty		6,500.00	6,500.00		12,375.00	$ 12,375.00
POD Convenience Fee	$ -		-	$ 4.05		$ 4.05
Total, Podiatry	$ 3,425.00	$ 508,761.50	$ 512,186.50	$ 5,599.05	$ 664,740.10	$ 670,339.15
Professional Employer Organizations						
Application Fee						
License Fee		$ 207,250.00	$ 207,250.00		$ 165,375.00	$ 165,375.00
Penalty		-	$ -		-	
Convenience Fee	7.29		$ 7.29	1.62		$ 1.62
Total, Personal Employee Organization	$ 7.29	$ 207,250.00	$ 207,257.29	$ 1.62	$ 165,375.00	$ 165,376.62
Property Tax Consultants						

TEXAS DEPARTMENT OF LICENSING AND REGULATION (452)

Schedule7-Detail Statement of Revenue Generated by Agency Program or Activity
Month Ended August 31, 2024 with Comparative Totals for August 31,2023

	FY 2024 at August 31, 2024 (12 Month)			FY2023 at August 31,2023(12Months)		
	Appropriated Revenue	Unappropriated Revenue	Total	Appropriated Revenue	Unappropriated Revenue	Total
Convenience Fees	$ 5.67		$ 5.67	$ 7.68		$ 7.68
Private CE Course Fees		$ 3,400.00	3,400.00		$ 4,100.00	4,100.00
License Fees		172,314.00	172,314.00		188,883.87	188,883.87
Professional Fee						
Penalty		-	-		3,829.54	3,829.54
Texas Online Subscription Fee	-		$ -	2.00		$ 2.00
Total, Property Tax Consultants	$ 5.67	$ 175,714.00	$ 175,719.67	$ 9.68	$ 196,813.41	$ 196,823.09
Property Tax Professionals						
Convenience Fee	$ 16.20		$ 16.20	$ 9.72		$ 9.72
Property Tax Professional License Fee		$ 216,540.50	216,540.50		$ 184,669.00	184,669.00
Penalty		-	-		-	-
Texas Online Subscription Fee	7,192.00		7,192.00	6,686.00		6,686.00
Total, Property Tax Professionals	$ 7,208.20	$ 216,540.50	$ 223,748.70	$ 6,695.72	$ 184,669.00	$ 191,364.72
Sanitation Registration						
SAN License Fees		$ 89,420.00	$ 89,420.00		$ 83,132.00	$ 83,132.00
SAN CE Course			-		-	-
SAN Subscription Fees	$ 2,395.00		2,395.00	$ 2,256.00		2,256.00
SAN Fines and Penalties		-			-	
Total, Sanitation Registration	$ 2,395.00	$ 89,420.00	$ 91,815.00	$ 2,256.00	$ 83,132.00	$ 85,388.00
Speech Pathologists & Audilogist						
SPA License Fee		$ 1,496,832.50	$ 1,496,832.50		$ 1,255,591.00	$ 1,255,591.00
SPA Penalty		19,388.00	19,388.00		5,350.00	5,350.00
SPA Subscription Fees	$ 44,679.00	-	44,679.00	$ 37,377.00	-	37,377.00
Total, Spa	$ 44,679.00	$ 1,516,220.50	$ 1,560,899.50	$ 37,377.00	$ 1,260,941.00	$ 1,298,318.00
Service Contract Providers						
Registration		$ 331,135.00	$ 331,135.00		$ 218,000.00	$ 218,000.00
Penalty		750.00	750.00		-	$ -
SCP Convenience Fee	$ 1.62		1.62	$ 0.81		$ 0.81
SCP Trust Account		(25,000.00)	(25,000.00)			$ -
IDR&SCP Quarterly Contract Fee		5,093.00	5,093.00		5,381.00	$ 5,381.00
Total, Service Contract Providers	$ 1.62	$ 311,978.00	$ 311,979.62	$ 0.81	$ 223,381.00	$ 223,381.81
Transportation Network Company						
License Fee		$ 175,500.00	$ 175,500.00		$ 124,500.00	$ 124,500.00
Penalty		-	-		-	-
Total,Transportation Network Company	$ -	$ 175,500.00	$ 175,500.00	$ -	$ 124,500.00	$ 124,500.00
Tow Truck/ Operators						
Tow Truck/Operators		$ 4,489,681.84	$ 4,489,681.84		$ 4,170,375.21	$ 4,170,375.21
Tow Truck/Operators Fines and Penalties		82,229.21	82,229.21		113,839.06	113,839.06
Tow Truck Credit Card Convenience Fee	$ 30,347.94		30,347.94	$ 27,079.01		27,079.01
Tow Truck CE Course/Record Fees		71,460.00	71,460.00		45,325.00	45,325.00
Tow Truck Subscription Fees	97,332.00		97,332.00	93,848.00		93,848.00
Tow-VSF Dual Employee Fees			-			-
Tow-VSF Dual Employee Fee Subscription Fee Renewal			-			-
Tow-VSF Dual Employee Fines and Penalties		-	-		549.76	549.76
Tow-VSF Dual Employee Creit Card Convenience Fee	-		-	9.44		9.44
Total, Tow Truck/Operators	$ 127,679.94	$ 4,643,371.05	$ 4,771,050.99	$ 120,936.45	$ 4,330,089.03	$ 4,451,025.48
Vehicle Storage Facilities						
Registration Fee		$ 785,566.50	$ 785,566.50		$ 717,791.50	$ 717,791.50
Convenience Fee	$ 767.26		767.26	$ 995.96		995.96

TEXAS DEPARTMENT OF LICENSING AND REGULATION (452)

Schedule7-Detail Statement of Revenue Generated by Agency Program or Activity
Month Ended August 31, 2024 with Comparative Totals for August 31,2023

	FY 2024 at August 31, 2024 (12 Month)			FY2023 at August 31,2023(12Months)		
	Appropriated Revenue	Unappropriated Revenue	Total	Appropriated Revenue	Unappropriated Revenue	Total
Penalty		58,913.60	58,913.60		69,507.09	69,507.09
Texas Online Subscription Fee	18,513.00		18,513.00	17,488.00		17,488.00
	x					
Total,Vehicle Storage Facilities	$ 19,280.26	$ 844,480.10	$ 863,760.36	$ 18,483.96	$ 787,298.59	$ 805,782.55
Water Well Drillers and Pump Installers						
Application/Exam Fee		$ 21,855.00	$ 21,855.00		$ 12,846.00	$ 12,846.00
Convenience Fee	$ 62.26		62.26	$ 180.65		180.65
License Fee		62,780.00	62,780.00		23,842.50	23,842.50
WWD CE Course Fees		11,200.00	11,200.00		6,400.00	6,400.00
Renewal Fee		652,304.50	652,304.50		430,978.00	430,978.00
Late Fee			-			-
Fines and Penalties		3,829.75	3,829.75		10,548.16	10,548.16
Variance		5,500.00	5,500.00		3,800.00	3,800.00
Texas Online Subscription Fee	8,078.00		8,078.00	8,042.00		8,042.00
Total,Water Well Drillers and Pump Installers	$ 8,140.26	$ 757,469.25	$ 765,609.51	$ 8,222.65	$ 488,414.66	$ 496,637.31
Weather Modification						
Weather Modification License		$ 1,500.00	1,500.00		$ -	$ -
Weather Modification Permit		$ 100.00	$ 100.00		$ 100.00	100.00
Weather Modification Penalty		$ -			-	
Federal Receipts-Weather Modification	626.41		626.41			
Total,Weather Modification	$ 626.41	$ 1,600.00	$ 2,226.41	$ -	$ 100.00	$ 100.00
Continuing Education Providers						
Continuing Education Provider Fees		$ 62,980.00	$ 62,980.00		$ 58,645.00	$ 58,645.00
Continuing Education Provider Penalties		$ 4,117.00	4,117.00		1,200.00	1,200.00
Convenience Fees-CE Provider						
Total, Continuing Education	$ -	$ 67,097.00	$ 67,097.00	$ -	$ 59,845.00	$ 59,845.00
Information Services Interagency Contract	$ -		$ -	$ -	$ -	$ -
Copies	$ 318,369.11		$ 318,369.11	$ 225,414.13		$ 225,414.13
FMQ Return Checks (AOBJ: 5750)		$ 210.00				
MOT Return Checks Fee (AOBJ: 5550)		$ -				
Return Checks (AOBJ: 7750)		$ 9,990.00				
Return Checks Total	$ -	$ 10,200.00	$ 10,200.00		$ 7,350.00	$ 7,350.00
Other Miscellaneous Governmental Revenue	$ -	$ 94,519.21	$ 94,519.21		$ 122,370.15	$ 122,370.15
Taxes						
SaleTax	-	$ 245,524.03	$ 245,524.03	(1.07)	$ 203,744.17	$ 203,743.10
DistributionofRevenuesGenerated:						
Depositedinto General RevenueFund (Fund0001)	$ 8,842,425.05	$ 46,291.53	$ 67,077,130.31	$ 7,455,027.44	$ 45,796,998.95	$ 53,252,026.39
Deposited into GR Dedicated Account (0108)			-			-
Deposited into GR Dedicated Account (5081)			-			-
Deposited into Driving School Trust Fund (0829)			-			-
Deposited into AERF (Fund0898) update (8898)	21,518.22	-	21,518.22	78,230.96		78,230.96
Deposited into Trust Fund (0846) LSC & SCP			-			-
Total Revenue Generated	**$ 8,863,943.27**	**$ 58,234,705.26**	$ 67,098,648.53	$ 7,533,258.40	$ 45,796,998.95	$ 53,330,257.35