

**TEXAS STATE LIBRARY AND ARCHIVES COMMISSION**

**ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED AUGUST 31, 2010**

Peggy D. Rudd  
Director and Librarian

**Annual Financial Report**  
For the Year Ended August 31, 2010

Prepared for:  
**Texas State Library and Archives Commission**

Oversight Agencies

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



**TEXAS STATE LIBRARY AND ARCHIVES COMMISSION**

**ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED AUGUST 31, 2010**

Peggy D. Rudd  
Director and Librarian



**TEXAS STATE LIBRARY AND ARCHIVES COMMISSION (306)**

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Submitted to  
**Oversight Agencies**

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November 19, 2010

Lorenzo de Zavala  
State Archives and  
Library Building

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

P.O. Box 12927  
Austin, Texas  
78711-2927

Lady and Gentlemen:

We are pleased to submit the Annual Financial Report of the Texas State Library and Archives Commission for the year ended August 31, 2010, in compliance with TEX.GOV'T CODE ANN §2101.011 and in accordance with the requirements established by the Comptroller of Public Accounts.

1201 Brazos Street  
Austin, Texas  
78701

Due to the significant changes related to Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, the Comptroller of Public Accounts does not require the accompanying annual financial report to be in compliance with GAAP. The financial report will be considered for audit by the State Auditor as part of the audit of the State of Texas Comprehensive Annual Financial Report; therefore, an opinion has not been expressed on the financial statements and related information contained in this report.

[www.tsl.state.tx.us](http://www.tsl.state.tx.us)

*Commission Chairman*  
Sandra J. Pickett

If you have any questions, please contact Vincent Houston at (512) 463-5440 or Marilyn Martin at (512) 463-6626. Ms. Martin may also be contacted for questions related to the Schedule of Expenditures of Federal Awards.

*Members*  
Sharon T. Carr  
Martha Doty Freeman  
Larry G. Holt  
Wm. Scott McAfee  
Sally Reynolds  
Michael C. Waters

Sincerely,

Peggy D. Rudd  
Director and Librarian

*Director and Librarian*  
Peggy D. Rudd

*Assistant State Librarian*  
Edward Seidenberg

*Making  
information  
work  
for all  
Texans*





**DAFR 8580**

**Balance Sheet**  
**Governmental Fund Types**

(AGY) 306 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 •(AGL) (GRT) (PRJ) (SS1) (SS2)

TX STATE LIBRARY AND ARCHIVES COMMISSION (306)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

• PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 10 PROD SYSTEM  
 \*\*\*\*\*PAGE 1

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

GL	GL	COMP	AGY	CURRENT	PRIOR
•CAT	CLASS	GL	TITLE	YEAR	YEAR
•01	001	0010	CASH ON HAND	.00	.00
•		0015	IMPREST CASH ON HAND	335.00	335.00
•		0020	PETTY CASH ON HAND	.00	.00
GL CLS	001	CA	CASH ON HAND	335.00	335.00
01	002	0040	CASH IN BANK	.00	.00
•		0042	PETTY CASH IN BANK	.00	.00
GL CLS	002	CA	CASH IN BANK	.00	.00
01	004	0045	CASH IN STATE TREASURY	227,057,347.42-	203,884,507.91-
•		0047	SHARED CASH	.00	.00
•		0048	LEGISLATIVE CASH	227,057,347.42	203,884,507.91
GL CLS	004	CA	CASH IN STATE TREASURY	.00	.00
01	020	9000	LEGISLATIVE APPROPRIATIONS	3,537,292.07	4,728,795.14
GL CLS	020	CA	LEGISLATIVE APPROPRIATIONS	3,537,292.07	4,728,795.14
01	039	0241	FEDERAL RECEIVABLE-UNBILLED	1,326.22	1,427.46
GL CLS	039	CA	FEDERAL RECEIVABLES	1,326.22	1,427.46
01	050	0201	OTHER INTEREST RECEIVABLE	.00	.00
GL CLS	050	CA	INTEREST AND DIVIDENDS RECEIVABLE	.00	.00
01	052	0230	ACCTS. RECEIVABLE - BILLED	203,529.00	268,137.36
•		0231	ACCTS. RECEIVABLE - UNBILLED	1,576.62	11,222.84-
GL CLS	052	CA	ACCOUNTS RECEIVABLES, NET	205,105.62	256,914.52
01	065	0279	CA INTERFUND RECEIVABLE-NO POST DOC	.00	.00
•		0279	CA INTERFUND RECEIVABLE-NO POST DOC	70100020 .00	.00
•		0279	CA INTERFUND RECEIVABLE-NO POST DOC	71479990 .00	.00
GL CLS	065	CA	INTERFUND RECEIVABLE	.00	.00

TX STATE LIBRARY AND ARCHIVES COMMISSION (306)  
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• PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 10 PROD SYSTEM  
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• GAAP FUND GROUP 01 GOVERNMENTAL  
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GL	GL	COMP	AGY	CURRENT	PRIOR	
CAT	CLASS	GL	GL	YEAR	YEAR	
•	01	072	0284	DUE FROM OTHER AGENCIES	.00	.00
•			0284	DUE FROM OTHER AGENCIES	36723450	.00
•			0284	DUE FROM OTHER AGENCIES	40500920	.00
•			0284	DUE FROM OTHER AGENCIES	47900010	.00
•			0284	DUE FROM OTHER AGENCIES	70100020	.00
•			0284	DUE FROM OTHER AGENCIES	70101480	.00
	GL CLS	072	CA DUE FROM OTHER AGENCIES		.00	.00
01	080	0285	CONSUM. INVENTORIES (MAT. AND SUPPLI	122,604.25	401,672.62	
	GL CLS	080	CA CONSUMABLE INVENTORIES	122,604.25	401,672.62	
01	081	0290	MDSE INVENTORIES (STORES FOR RESALE)	259.80	265.80	
	GL CLS	081	CA MERCHANDISE INVENTORIES	259.80	265.80	
01	110	0255	ALLOW. FOR UNCOLL LOANS & CONTRACTS	.00	.00	
	GL CLS	110	CA LOANS AND CONTRACTS, NET	.00	.00	
*	GLA CAT	01	CURRENT ASSETS	3,866,922.96	5,389,410.54	
**	TOTAL ASSETS AND OTHER DEBITS			3,866,922.96	5,389,410.54	
21	200	1009	VOUCHERS PAYABLE	1,120,021.73-	1,044,636.37-	
•		1010	ACCOUNTS PAYABLE	.00	.00	
	GL CLS	200	CL ACCOUNTS PAYABLE	1,120,021.73-	1,044,636.37-	
21	203	1015	PAYROLL PAYABLE	718,449.44-	748,070.17-	
	GL CLS	203	CL PAYROLL PAYABLE	718,449.44-	748,070.17-	
21	205	1049	CL INTERFUND PAYABLE	.00	.00	
•		1049	CL INTERFUND PAYABLE	71479990	.00	
•		1049	CL INTERFUND PAYABLE	72179990	.00	
•		1049	CL INTERFUND PAYABLE	72479990	.00	
•		1049	CL INTERFUND PAYABLE	72979990	.00	
•		1049	CL INTERFUND PAYABLE	73379990	.00	
•		1049	CL INTERFUND PAYABLE	73679990	.00	
•		1049	CL INTERFUND PAYABLE	73779990	.00	

TX STATE LIBRARY AND ARCHIVES COMMISSION (306)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

• PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 10 PROD SYSTEM  
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• GAAP FUND GROUP 01 GOVERNMENTAL  
 • GAAP FUND TYPE 01 GENERAL  
 • GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

GL	GL	COMP		AGY	CURRENT	PRIOR
CAT	CLASS	GL	TITLE	GL	YEAR	YEAR
•	21	205	1049 CL INTERFUND PAYABLE	74379990	.00	.00
•			1049 CL INTERFUND PAYABLE	75279990	.00	.00
•			1049 CL INTERFUND PAYABLE	75479990	.00	.00
•			1049 CL INTERFUND PAYABLE	76579990	.00	.00
	GL CLS	205	CL INTERFUND PAYABLE		.00	.00
21	210	1053	DUE TO OTHER FUNDS	30608820	.00	.00
•		1053	DUE TO OTHER FUNDS	30610010	.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	30610010	.00	.00
•		1050	DUE TO OTHER AGENCIES	32001650	.00	.00
•		1050	DUE TO OTHER AGENCIES	47900010	.00	.00
•		1050	DUE TO OTHER AGENCIES	73379990	.00	.00
•		1050	DUE TO OTHER AGENCIES	75279990	.00	.00
•		1050	DUE TO OTHER AGENCIES	75479990	.00	.00
•		1050	DUE TO OTHER AGENCIES	90200010	.00	.00
	GL CLS	211	CL DUE TO OTHER AGENCIES		.00	.00
21	220	1046	DEFERRED/UNEARNED REVENUES		.00	.00
	GL CLS	220	CL DEFERRED/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		1,838,471.17-	1,792,706.54-
	** TOTAL LIABILITIES				1,838,471.17-	1,792,706.54-
51	360	2050	FD BAL-RESERVED FOR ENCUMBRANCES		781,271.29-	1,757,186.60-
	GL CLS	360	FD BAL RESERVED FOR ENCUMBRANCES		781,271.29-	1,757,186.60-
51	362	2075	FD BAL-RESERVED FOR CONSUM. INVENT.		122,604.25-	401,672.62-
•		2080	FD BAL-RESERVED FOR MERCHAN. INVENT.		259.80-	265.80-

TX STATE LIBRARY AND ARCHIVES COMMISSION (306)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

● PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 10 PROD SYSTEM  
 ●\*\*\*\*\*PAGE 4

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

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

GL CLS	362	FD	BAL RESERVED FOR INVENTORIES		122,864.05-	401,938.42-
51	364	2065	FD BAL-RESERVED FOR IMPREST ACCOUNTS		335.00-	335.00-
GL CLS	364	FD	BAL RESERVED FOR IMPREST ACCT.		335.00-	335.00-
51	370	2145	FD BAL-RESERVED FOR OTHER		.00	.00
GL CLS	370	FD	BAL RESERVED FOR OTHER		.00	.00
51	620	****	2240-POST CLS FFS FB UNRES UNDESIG		1,123,981.45-	1,437,243.98-
●		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
GL CLS	620	FUND	BALANCE - UNRESERVED/UNDESIGNATED		1,123,981.45-	1,437,243.98-
51	630	2055	FB - UNENCUM APPROP - SUBJECT TO LAP		.00	.00
●		2060	FB-RES FOR UNENCUM APPR-FUTURE OPERA		.00	.00
GL CLS	630	OBSOLETE	FB ACCTS UNDER GASB 34		.00	.00
51	800	9001	ENCUMBRANCES		742,918.00	1,757,308.17
●		9003	ENCUMBRANCES (REPORTING AGENCIES)		38,353.29	121.57-
●		9005	FUND BALANCE - RESERVE FOR ENCUMBRAN		781,271.29-	1,757,186.60-
GL CLS	800	BUDGETARY			.00	.00
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)		2,028,451.79-	3,596,704.00-
** TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES					2,028,451.79-	3,596,704.00-
** TOTAL LIABILITIES AND FUND BALANCE/EQUITY					3,866,922.96-	5,389,410.54-
* GAAP FUND	0001	GENERAL	REVENUE (0001)-GENERAL		.00	.00

DAFR8580 306 AFR 01 13 USAS RJE R306 2(ORG) ( ) ( ) 3(FND) ( ) 3(GLA) ( ) ( ) USAS  
 •CYCLE: 10/29/10 22:46 4764 RUN DATE: 10/30/10 TIME: 05:43 18 CFY: 11 CFM: 02 LCY: 10 LCM: 00 FICHE: 306 10 01 01

(AGY) 306 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 •(AGL) (GRT) (PRJ) (SS1) (SS2)

TX STATE LIBRARY AND ARCHIVES COMMISSION (306)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
 REPORT PERIOD= ADJUSTMENT FY= 10

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

•GAAP FUND GROUP 01 GOVERNMENTAL  
 •GAAP FUND TYPE 01 GENERAL  
 •GAAP FUND 0118 FED PUB LIBRARY SERVICE FD (0118)-GENERA

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

01	004	0045	CASH IN STATE TREASURY		426,382.10	387,877.64
•		0047	SHARED CASH		352,865.23-	352,865.23-
•		0048	LEGISLATIVE CASH		.00	.00
GL CLS	004	CA	CASH IN STATE TREASURY		73,516.87	35,012.41
01	020	9000	LEGISLATIVE APPROPRIATIONS		.00	.00
GL CLS	020	CA	LEGISLATIVE APPROPRIATIONS		.00	.00
01	039	0240	FEDERAL RECEIVABLE		1,325,345.99	1,325,345.99
•		0241	FEDERAL RECEIVABLE-UNBILLED		983,349.84-	987,147.81-
GL CLS	039	CA	FEDERAL RECEIVABLES		341,996.15	338,198.18
01	040	0245	OTHER INTERGOVERNMENT RECEIVABLE		.00	.00
GL CLS	040	CA	OTHER INTERGOVERNMENTAL RECEIVABLES		.00	.00
01	052	0231	ACCTS. RECEIVABLE - UNBILLED		.00	.00
GL CLS	052	CA	ACCOUNTS RECEIVABLES, NET		.00	.00
01	065	0279	CA INTERFUND RECEIVABLE-NO POST DOC		.00	.00
GL CLS	065	CA	INTERFUND RECEIVABLE		.00	.00
* GLA CAT	01		CURRENT ASSETS		415,513.02	373,210.59
** TOTAL ASSETS AND OTHER DEBITS					415,513.02	373,210.59
21	200	1009	VOUCHERS PAYABLE		344,790.22-	312,355.95-
•		1010	ACCOUNTS PAYABLE		.00	.00
GL CLS	200	CL	ACCOUNTS PAYABLE		344,790.22-	312,355.95-
21	203	1015	PAYROLL PAYABLE		34,542.99-	27,052.59-

TX STATE LIBRARY AND ARCHIVES COMMISSION (306)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

• PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 10 PROD SYSTEM  
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• GAAP FUND GROUP 01 GOVERNMENTAL  
 • GAAP FUND TYPE 01 GENERAL  
 • GAAP FUND 0118 FED PUB LIBRARY SERVICE FD (0118)-GENERA

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

GL CLS	203	CL	PAYROLL PAYABLE			34,542.99-		27,052.59-
21	205	1049	CL INTERFUND PAYABLE			.00		56,257.88
•		1049	CL INTERFUND PAYABLE	75179990		.00		41,740.67-
•		1049	CL INTERFUND PAYABLE	75479990		.00		14,517.21-
GL CLS	205	CL	INTERFUND PAYABLE			.00		.00
21	211	1050	DUE TO OTHER AGENCIES			.00		.00
•		1050	DUE TO OTHER AGENCIES	32001650		.00		.00
•		1050	DUE TO OTHER AGENCIES	71479990		388.95-		.00
•		1050	DUE TO OTHER AGENCIES	72179990		8,229.92-		.00
•		1050	DUE TO OTHER AGENCIES	75179990		6,066.28-		22,809.87-
•		1050	DUE TO OTHER AGENCIES	75479990		.00		3,856.03-
GL CLS	211	CL	DUE TO OTHER AGENCIES			14,685.15-		26,665.90-
21	220	1046	DEFERRED/UNEARNED REVENUES			.00		.00
GL CLS	220	CL	DEFERRED/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			394,018.36-		366,074.44-
** TOTAL	LIABILITIES					394,018.36-		366,074.44-
51	360	2050	FD BAL-RESERVED FOR ENCUMBRANCES			1,568,194.25-		1,830,806.16-
GL CLS	360	FD	BAL RESERVED FOR ENCUMBRANCES			1,568,194.25-		1,830,806.16-
51	620	****	2240-POST CLS FFS FB UNRES UNDESIG			1,546,699.59		1,823,670.01
•		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY			.00		.00
GL CLS	620	FUND	BALANCE - UNRESERVED/UNDESIGNATED			1,546,699.59		1,823,670.01
51	630	2060	FB-RES FOR UNENCUM APPR-FUTURE OPERA			.00		.00



TX STATE LIBRARY AND ARCHIVES COMMISSION (306)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

• PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 10 PROD SYSTEM  
 \*\*\*\*\*PAGE 7

•GAAP FUND GROUP 01 GOVERNMENTAL  
 •GAAP FUND TYPE 01 GENERAL  
 •GAAP FUND 0118 FED PUB LIBRARY SERVICE FD (0118)-GENERA

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

GL CLS	630	OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
51	800	9001 ENCUMBRANCES		1,606,669.11	1,830,806.16
•		9003 ENCUMBRANCES (REPORTING AGENCIES)		38,474.86-	.00
•		9005 FUND BALANCE - RESERVE FOR ENCUMBRAN		1,568,194.25-	1,830,806.16-
GL CLS	800	BUDGETARY		.00	.00
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)		21,494.66-	7,136.15-
** TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES				21,494.66-	7,136.15-
** TOTAL LIABILITIES AND FUND BALANCE/EQUITY				415,513.02-	373,210.59-
* GAAP FUND	0118	FED PUB LIBRARY SERVICE FD (0118)-GENERA		.00	.00

(AGY) 306 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 •(AGL) (GRT) (PRJ) (SS1) (SS2)

TX STATE LIBRARY AND ARCHIVES COMMISSION (306)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

• PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 10 PROD SYSTEM  
 \*\*\*\*\*PAGE 8

• GAAP FUND GROUP 01 GOVERNMENTAL  
 • GAAP FUND TYPE 01 GENERAL  
 • GAAP FUND 0345 TELECOMMUNICATIONS INFRASTRUCTURE FUND

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

01 004 0045 CASH IN STATE TREASURY 5,761,750.00- 5,761,750.00-  
 • 0047 SHARED CASH 5,761,750.00 5,761,750.00

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

01 020 9000 LEGISLATIVE APPROPRIATIONS .00 .00

GL CLS 020 CA LEGISLATIVE APPROPRIATIONS .00 .00

01 072 0284 DUE FROM OTHER AGENCIES 36703450 .00 .00  
 • 0284 DUE FROM OTHER AGENCIES 36713450 .00 .00  
 • 0284 DUE FROM OTHER AGENCIES 36723450 .00 .00  
 • 0284 DUE FROM OTHER AGENCIES 90203450 .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

21 205 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 .00 .00

51 360 2050 FD BAL-RESERVED FOR ENCUMBRANCES .00 .00

TX STATE LIBRARY AND ARCHIVES COMMISSION (306)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

● PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 10 PROD SYSTEM  
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●GAAP FUND GROUP 01 GOVERNMENTAL  
 ●GAAP FUND TYPE 01 GENERAL  
 ●GAAP FUND 0345 TELECOMMUNICATIONS INFRASTRUCTURE FUND

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

GL CLS	360	FD	BAL RESERVED FOR ENCUMBRANCES		.00	.00
51	610	2150	FD BAL UNRES DESIG FOR OTHER		.00	.00
GL CLS	610	FD	BAL - UNRES DESIG FOR OTHER		.00	.00
51	620	****	2240-POST CLS FFS FB UNRES UNDESIG		.00	.00
●		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
GL CLS	620	FUND	BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51	800	9001	ENCUMBRANCES		.00	.00
●		9005	FUND BALANCE - RESERVE FOR ENCUMBRAN		.00	.00
GL CLS	800	BUDGETARY			.00	.00
* GLA CAT	51	FUND	BALANCE (DEFICITS)		.00	.00
** TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES					.00	.00
** TOTAL LIABILITIES AND FUND BALANCE/EQUITY					.00	.00
* GAAP FUND	0345	TELECOMMUNICATIONS	INFRASTRUCTURE FUND		.00	.00

(AGY)306 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 •(AGL) (GRT) (PRJ) (SS1) (SS2)

TX STATE LIBRARY AND ARCHIVES COMMISSION (306)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
 REPORT PERIOD= ADJUSTMENT FY= 10

• PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM  
 \*\*\*\*\*PAGE 10

•GAAP FUND GROUP 01 GOVERNMENTAL  
 •GAAP FUND TYPE 01 GENERAL  
 •GAAP FUND 1001 FUND 1001 - GENERAL

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

01	004	0045	CASH IN STATE TREASURY		72,022.00-	72,022.00-
•		0047	SHARED CASH		.00	.00
•		0048	LEGISLATIVE CASH		72,022.00	72,022.00
GL CLS	004	CA	CASH IN STATE TREASURY		.00	.00
01	070	0283	DUE FROM OTHER FUNDS	30600010	.00	.00
GL CLS	070	CA	DUE FROM OTHER FUNDS		.00	.00
01	072	0284	DUE FROM OTHER AGENCIES	30600010	.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	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					.00	.00
51	620	****	2240-POST CLS FFS FB UNRES UNDESIG		.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 OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES					.00	.00
** TOTAL LIABILITIES AND FUND BALANCE/EQUITY					.00	.00
* GAAP FUND	1001	FUND	1001 - GENERAL		.00	.00

(AGY) 306 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 •(AGL) (GRT) (PRJ) (SS1) (SS2)

TX STATE LIBRARY AND ARCHIVES COMMISSION (306)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

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

• GAAP FUND GROUP 01 GOVERNMENTAL  
 • GAAP FUND TYPE 01 GENERAL  
 • GAAP FUND 5042 GR ACCT-NEW MILLENNIUM READING PROGRAM

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

01	004	0045	CASH IN STATE TREASURY		7,618.65	7,972.74
	GL CLS	004	CA CASH IN STATE TREASURY		7,618.65	7,972.74
*	GLA CAT	01	CURRENT ASSETS		7,618.65	7,972.74
**	TOTAL ASSETS AND OTHER DEBITS				7,618.65	7,972.74
21	200	1009	VOUCHERS PAYABLE		.00	.00
	GL CLS	200	CL ACCOUNTS PAYABLE		.00	.00
*	GLA CAT	21	CURRENT LIABILITIES		.00	.00
**	TOTAL LIABILITIES				.00	.00
51	620	****	2240-POST CLS FFS FB UNRES UNDESIG		7,618.65-	7,972.74-
•		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		7,618.65-	7,972.74-
51	800	9001	ENCUMBRANCES		.00	.00
•		9005	FUND BALANCE - RESERVE FOR ENCUMBRAN		.00	.00
	GL CLS	800	BUDGETARY		.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)		7,618.65-	7,972.74-
**	TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES				7,618.65-	7,972.74-
**	TOTAL LIABILITIES AND FUND BALANCE/EQUITY				7,618.65-	7,972.74-
*	GAAP FUND	5042	GR ACCT-NEW MILLENNIUM READING PROGRAM		.00	.00
*	GAAP FUND TYPE	01	GENERAL		.00	.00

DAFR8580 306 AFR 01 13 USAS RJE R306 2(ORG) ( ) ( ) 3(FND) ( ) 3(GLA) ( ) ( ) USAS  
 •CYCLE: 10/29/10 22:46 4764 RUN DATE: 10/30/10 TIME: 05:43 18 CFY: 11 CFM: 02 LCY: 10 LCM: 00 FICHE: 306 10 01 11

(AGY)306 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 •(AGL) (GRT) (PRJ) (SS1) (SS2)

TX STATE LIBRARY AND ARCHIVES COMMISSION (306)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
 REPORT PERIOD= ADJUSTMENT FY= 10

• PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM  
 \*\*\*\*\*PAGE 12

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

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

01	111	0385	OTHER ASSETS			.00	.00
	GL CLS	111	OTHER CURRENT ASSETS			.00	.00
* GLA CAT 01 CURRENT ASSETS							
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	152	0325	BUILDINGS & BLDG IMPROVEMENTS			.00	.00
	GL CLS	152	BUILDINGS & BLDG IMPROVEMENTS, NET			.00	.00
06	158	0360	LIBRARY BOOKS-NON DEPRECIABLE			.00	.00
•		0370	ART COLLECTIONS			.00	.00
•		0375	ARTIFACTS			.00	.00
•		0382	OTHER CAPITAL ASSETS-NON DEPRECIABLE			.00	.00
	GL CLS	158	OTHER CAPITAL ASSETS, NET			.00	.00
06	159	0320	LAND			.00	.00
	GL CLS	159	LAND & LAND IMPROVEMENTS			.00	.00
* GLA CAT 06 NON-CURRENT ASSETS							
** TOTAL ASSETS AND OTHER DEBITS							
51	620	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY			.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED			.00	.00
51	630	2030	INVESTMENT IN GENERAL FIXED ASSETS			.00	.00

TX STATE LIBRARY AND ARCHIVES COMMISSION (306)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

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

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

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

GL CLS	630	OBSOLETE FB ACCTS UNDER GASB 34			.00	.00
* GLA CAT	51	FUND BALANCE (DEFICITS)			.00	.00
** TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES					.00	.00
** TOTAL LIABILITIES AND FUND BALANCE/EQUITY					.00	.00
* GAAP FUND	9998	GEN FIXED ASSETS ACCT GROUP			.00	.00
* GAAP FUND TYPE	11	CAPITAL ASSET BASIS CONVERSION ADJUSTMTS			.00	.00

DAFR8580 306 AFR 01 13 USAS RJE R306 2(ORG) ( ) ( ) 3(FND) ( ) 3(GLA) ( ) ( ) USAS  
 •CYCLE: 10/29/10 22:46 4764 RUN DATE: 10/30/10 TIME: 05:43 18 CFY: 11 CFM: 02 LCY: 10 LCM: 00 FICHE: 306 10 01 12

(AGY)306 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 •(AGL) (GRT) (PRJ) (SS1) (SS2)

TX STATE LIBRARY AND ARCHIVES COMMISSION (306)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
 REPORT PERIOD= ADJUSTMENT FY= 10

• PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM  
 \*\*\*\*\*PAGE 14

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

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

11	190	0410	AMTS TO BE PROVI FY-OTHER OBLIGATION		.00	.00
	GL CLS	190	RETIREMNT OF OTHR GENERAL LONG-TERM DEBT		.00	.00
*	GLA CAT	11	OTHER DEBITS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				.00	.00
21	230	1025	CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
	GL CLS	230	CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
*	GLA CAT	21	CURRENT LIABILITIES		.00	.00
**	TOTAL LIABILITIES				.00	.00
51	620	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00
**	TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES				.00	.00
**	TOTAL LIABILITIES AND FUND BALANCE/EQUITY				.00	.00
*	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	306			.00	.00





# **DAFR 8590**

## **Operating Statement Governmental Funds**

DAFR8590 306 AFR 01 13 USAS RJE R306 2(ORG) ( ) 3(OBJ) 3(FND) ( ) 0(GLA) ( ) ( ) USAS  
 •CYCLE: 10/29/10 22:46 4764 RUN DATE: 10/30/10 TIME: 05:43 18 CFY: 11 CFM: 02 LCY: 10 LCM: 00 FICHE: 306 01 01

(AGY)306 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 •(AGL) (GRT) (PRJ) (SS1) (SS2)

TX STATE LIBRARY AND ARCHIVES COMMISSION (306)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

•PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 10 PROD SYSTEM  
 \*\*\*\*\*PAGE 1

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

GAAP		GAAP		GAAP		COMPT		CURRENT
CATEGORY	FUNC	CLASS	ACCT	SRC/OBJ	OBJ	TITLE		YEAR
•	•	•	•	•	•	•	•	•
•	01			0005	9400	ORIGINAL BUDGET-COMMITTED		24,845,723.00
•					9401	ORIGINAL BUDGET-COLLECTED		4,225,541.00-
•					9415	BUDGET REDUCTION-COMMITTED		157,500.00-
* GAAP SRC/OBJ				0005		ORIGINAL APPROPRIATIONS		20,462,682.00
•	•	•	•	•	•	•	•	•
•	01			0006	9403	ADJUSTED BUDGET-COMMITTED		440,008.34
•					9404	ADJUSTED BUDGET-COLLECTED		440,008.34-
•					9420	OASI ST MATCH TRF IN FROM 902-COMMITTED		487,779.82
•					9421	OASI ST MATCH TRF IN FROM 902-COLLECTED		3,075.17-
•					9425	INSUR-ST PD TRF IN FROM 327-COMMITTED		1,190,872.33
•					9426	INSUR-ST PD TRF IN FROM 327-COLLECTED		4,624.56-
•					9427	SKIP - ST PD TRF IN FROM 327 - COMMITTED		4,530.72
•					9435	RETIR-ST MATCH TRF IN FROM 327-COMMITTED		392,740.71
•					9436	RETIR-ST MATCH TRF IN FROM 327-COLLECTED		2,703.10-
•					9440	BRP TRANSFER IN FROM 902-COMMITTED		49,611.80
* GAAP SRC/OBJ				0006		ADDITIONAL APPROPRIATIONS		2,115,132.55
•	•	•	•	•	•	•	•	•
•	01			0007	9406	UB TRANSFER OUT-EXP BUDGET		619,826.13-
•					9407	UB TRANSFER IN-EXP BUDGET		619,826.13
* GAAP SRC/OBJ				0007		UNEXPENDED BALANCE FORWARD		0.00
•	•	•	•	•	•	•	•	•
•	01			0025	3700	FEDERAL RECEIPTS-MATCHED-OTHER		306,227.68
•					3726	FEDL RECEIPTS-INDIRECT COST RECOVERIES		110,630.00
* GAAP SRC/OBJ				0025		FEDERAL REVENUE		416,857.68
•	•	•	•	•	•	•	•	•
•	01			0026	3971	FED PASS-THRU REV IA, NON-OP GEN BUDGETED		1,044.60
* GAAP SRC/OBJ				0026		FEDERAL PASS-THROUGH REVENUE		1,044.60
•	•	•	•	•	•	•	•	•
•	01			0027	3725	STATE GRANT PASS-THRU REV, NON-OPERATING		2,500,000.00
* GAAP SRC/OBJ				0027		STATE GRANT PASS-THROUGH REVENUE		2,500,000.00

TX STATE LIBRARY AND ARCHIVES COMMISSION (306)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

• PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 10 PROD SYSTEM  
 \*\*\*\*\*PAGE 2

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

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

• 01 0035 3719 FEES-COPIES/FILING OF RECORDS 11,778.02-  
 • 3722 CONF/SEMINAR/TRAINING REG FEES 44,419.06

\* GAAP SRC/OBJ 0035 LICENSES, FEES AND PERMITS 32,641.04

• 01 0050 3851 INT STATE DEP&TREAS INV-GENERAL, NON-PROG 3,951.93

\* GAAP SRC/OBJ 0050 INTEREST AND INVESTMENT INCOME 3,951.93

• 01 0065 3747 RENTAL-OTHER 572.25  
 • 3752 SALE OF PUBLICATION/ADVERTISING 7,118.92-  
 • 3765 SALES OF SUPPLIES/EQUIPMENT/SERVICES 980,000.53  
 • 3766 SUPPLY/EQUIP/SERVICE-LOCAL FD 24,240.13  
 • 3767 SUPPLY, EQUIP, SERVICE-FED/OTHER 34,190.29

\* GAAP SRC/OBJ 0065 SALES OF GOODS AND SERVICES 1,031,884.28

• 01 0080 3740 GIFT/GRNT/DONATION-NONOP/PROG REV-OP G&C 222,103.80  
 • 3788 DEFAULT DEPOSIT ADJUSTMENT - SUSPENSE 0.00  
 • 3789 DEFAULT FUND-RETURN CHECKS 0.00  
 • 3970 REVENUE ADJ W/I AGY, FUND/ACCOUNT & FY 0.00  
 • 3974 UB CASH BAL FORWARD - FEDERAL FUNDS 0.00  
 • 3975 UB CASH BALANCE FORWARD - OTHER FUNDS 0.00

\* GAAP SRC/OBJ 0080 OTHER 222,103.80

\* GAAP CATEGORY 01 REVENUES 26,786,297.88

TOTAL REVENUES 26,786,297.88

• 04 0200 7001 SAL & WAGES (LINE ITEM EXEMPT) 104,500.00  
 • 7002 SAL/WAGES-CLASS&N/C-PERM FULTM 5,749,265.97  
 • 7003 SAL/WAGES-CLASS&N/C-PERM PRITM 454,316.64  
 • 7017 ONE-TIME MERIT INCREASE 17,700.00  
 • 7021 OVERTIME PAY 4,092.59  
 • 7022 LONGEVITY PAY 199,080.00  
 • 7023 LUMP SUM TERMINATION PAYMENT 59,824.36  
 • 7025 SALARY-PERDIEM ALLOWANCE 960.00  
 • 7050 BENEFIT REPLACEMENT PAY 49,611.80

TX STATE LIBRARY AND ARCHIVES COMMISSION (306)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

• PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 10 PROD SYSTEM  
 \*\*\*\*\*PAGE 3

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

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

GAAP SRC/OBJ	GAAP	GL	ACCT	GL	GAAP	COMPT	TITLE	CURRENT YEAR
* GAAP SRC/OBJ	0200						SALARIES AND WAGES	6,639,351.36
•								
• 04	0210	7032					EMPLOYEE RETIREMENT-ST CONTRIB	392,894.97
•		7033					EMPLOYEE RETIREMENT-OTHER EMPLOY EXPENSE	2,481.18
•		7041					EMPLOYEE INS PYMTS-EMPLR CONTR	1,195,403.05
•		7043					FICA EMPLOYER MATCHING CONTR	487,915.44
* GAAP SRC/OBJ	0210						PAYROLL RELATED COSTS	2,078,694.64
•								
• 04	0220	7240					CONSULTANT SERVICES-OTHER	0.00
•		7242					CONSULTANT SERVICES-COMPUTER	0.00
•		7243					EDUCATIONAL/TRAINING SERVICES	1,300.00
•		7245					FINANCIAL AND ACCOUNTING SERV	22,600.00
•		7253					OTHER PROFESSIONAL SERVICES	375,138.20
•		7256					ARCHITECTURAL/ENGINEERING SERV	0.00
•		7284					DATA PROCESSING SERVICES	2,590.54
•		7285					COMPUTER SERVICES-STATEWIDE TECH. CENTER	370,065.94
* GAAP SRC/OBJ	0220						PROFESSIONAL FEES AND SERVICES	771,694.68
•								
• 04	0230	7101					TRAV IN-STATE-PUB TRANS FARES	15,472.75
•		7102					TRAV IN-STATE MILEAGE	7,837.65
•		7104					TRAV IN-STATE-ACT EXP-OVERNIGHT TRAVEL	1,061.94
•		7105					TRAV IN-STATE-INCIDENTAL EXPEN	4,902.27
•		7106					TRAVEL-IN-STATE MEALS/LODGING	18,196.59
•		7110					TRAV INSTATE-BRD/CMSN MEMB MEAL/LODG EXP	3,011.18
•		7111					TRAV OUT-OF-ST-PUB TRANS FARES	6,577.14
•		7112					TRAV OUT-OF-ST-MILEAGE	88.98
•		7114					TRAV OUT-OF-ST-ACTUAL EXPENSES-OVERNIGHT	986.90
•		7115					TRAV OUT-OF-ST-INCIDENTAL EXP	2,124.77
•		7116					TRAVEL OOS MEAL/LODGE-NTE LOCALITY ALLOW	7,420.19
•		7131					TRAVEL-PROSPECTIVE STATE EMPLS	1,331.49
•		7135					TRAV IS-HOTEL TAX EXCL GALV, PORT A & SPI	131.39
•		7136					TRAV IN-ST-HOTEL TAX INSIDE GALVESTON CL	0.00
•		7137					TRAV IN-ST-HOTEL TAX INSIDE S.P.I. CTY L	0.00
* GAAP SRC/OBJ	0230						TRAVEL	69,143.24
•								
• 04	0240	7291					POSTAL SERVICES	25,367.55

TX STATE LIBRARY AND ARCHIVES COMMISSION (306)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

• PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 10 PROD SYSTEM  
 \*\*\*\*\* PAGE 4

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

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

CATEGORY	FUNC	CLASS	ACCT	SRC/OBJ	OBJ	TITLE	CURRENT YEAR
04			0240	7300		CONSUMABLES	87,308.64
				7303		SUBS, PERIODICALS & INFO SERV	6,066.89
				7304		FUELS AND LUBRICANTS-OTHER	9,975.04
				7312		MEDICAL SUPPLIES	20.97
				7315		FOOD PURCHASED BY THE STATE	13,834.35
				7328		SUPPLY/MATERIAL-AGRIC, CONST, HARDWARE	73.25
				7330		PARTS - FURNISHINGS & EQUIPMT	4,140.00
				7334		PERSONAL PROP-FURN, EQUIP AND OTHER-EXP	1,814,395.13
				7335		PERSONAL PROP-PARTS-COMPUTER EQUIP-EXP	26,057.34
				7374		PERSONAL PROP-FURNISHING & EQUIP(CONTRL)	5,429.88
				7377		PERSONAL PROP-COMPUTER EQUIPMENT-EXP	821.81
				7378		PERSONAL PROP-COMPUTER EQUIP(CONTROLLED)	98,598.69
				7380		PERSONAL PROP-COMPUTER SOFTWARE-EXP	28,241.92
				7382		PERS PROP-BOOKS & REF MATERIALS-EXPENSED	95,041.91
				7510		TELECOM PARTS & SUPPLIES	150.48
				7517		PERSONAL PROPERTY-TELECOMM EQUIPMENT-EXP	2,507.82

\* GAAP SRC/OBJ 0240 MATERIALS AND SUPPLIES 2,218,031.67

04			0250	7276		COMMUNICATION SERVICES	6,305,388.70
				7501		ELECTRICITY	16,269.87
				7503		TELECOMMS-LONG DISTANCE	219.17
				7504		TELECOMMS-MONTHLY CHARGE	9,448.47
				7507		WATER	558.48
				7516		TELECOMMS-OTHER SERV CHARGES	10,753.66
				7518		TELECOMMS-DEDICAT DATA CIRCUIT	11,449.08
				7526		WASTE DISPOSAL	11,595.46
				7961		STS (TEX-AN) TRANSFERS TO GR FUND 0001	50,027.26
				7962		CAPITOL COMPLEX TRANSFERS TO GR FND 0001	35,883.13

\* GAAP SRC/OBJ 0250 COMMUNICATION AND UTILITIES 6,451,593.28

04			0260	7262		PERS PROP-MAINT & REPAIR/COMP SFTWRE-EXP	90,991.48
				7266		RP-BUILDINGS/MAINTENANCE & REPAIR-EXP	66,307.15
				7267		PERS PROP-MAINT & REPAIR-COMP EQUIP-EXP	11,916.25
				7270		RP-INFRASTRUCTURE/MAINT & REPAIR-EXP	7,283.47
				7338		RP-FAC & OTHER IMPROV/MAINT & REPAIR-EXP	230.70
				7367		PERSONAL PROPERTY-MAINTENANCE & REPAIRS	16,683.38
				7368		PERSONAL PROP-MAINT & REPAIR/MTR VEHICLE	7,026.23

TX STATE LIBRARY AND ARCHIVES COMMISSION (306)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PROD SYSTEM

•PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 10

PAGE 5

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

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

GAAP SRC/OBJ	GAAP GL ACCT	GL ACCT SRC/OBJ	GAAP OBJ	COMPT OBJ	TITLE	CURRENT YEAR
* GAAP SRC/OBJ		0260			REPAIRS AND MAINTENANCE	200,438.66
•						
• 04		0270	7406		RENTAL OF FURNISHINGS/EQUIPMT	47,650.24
•			7470		RENTAL OF SPACE	207,445.91
* GAAP SRC/OBJ		0270			RENTALS AND LEASES	255,096.15
•						
• 04		0280	7218		PUBLICATIONS	2,597.54
•			7273		REPRODUCTION & PRINTING SERVS	89,269.54
* GAAP SRC/OBJ		0280			PRINTING AND REPRODUCTION	91,867.08
•						
• 04		0290	7226		JUDGMT/SETTLEMT-CLAIMANT/OTHER LEGAL FEE	677.60
* GAAP SRC/OBJ		0290			CLAIMS AND JUDGEMENTS	677.60
•						
• 04		0320	7611		PAYMENTS/GRANTS TO CITIES	5,215,913.99
•			7612		PAYMENTS/GRANTS TO COUNTIES	1,342,902.75
* GAAP SRC/OBJ		0320			INTERGOVERNMENTAL PAYMENTS	6,558,816.74
•						
• 04		0330	7623		GRANTS TO COMMUNITY SERVICE PROGRAMS	1,519,983.05
* GAAP SRC/OBJ		0330			PUBLIC ASSISTANCE PAYMENTS	1,519,983.05
•						
• 04		0340	7201		MEMBERSHIP DUES	26,265.00
•			7202		TUITION-EMPLOYEE TRAINING	0.00
•			7203		REGISTRATION FEES-EMPLOYEE TRAINING	42,238.40
•			7204		INSURANCE PREMIUMS & DEDUCTIBLES	12,882.18
•			7210		FEES AND OTHER CHARGES	1,578.63
•			7211		AWARDS	895.75
•			7213		TRAINING EXPENSES - OTHER	167,279.75
•			7274		TEMPORARY EMPLOYMENT AGENCIES	3,667.53
•			7281		ADVERTISING SERVICES	2,432.93
•			7286		FREIGHT/DELIVERY SERVICES	155,426.28
•			7299		PURCHASED CONTRACTED SERVICES	628,968.03
•			7340		REAL PROPERTY & IMPROVEMENTS-EXP	0.00
•			7806		PROMPT PAYMENT INTEREST	1,718.11
•			7947		ST OFC OF RISK MNGMT ASSESMENTS	27,466.85

TX STATE LIBRARY AND ARCHIVES COMMISSION (306)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

• PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 10 PROD SYSTEM  
 \*\*\*\*\*PAGE 6

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

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

• 04 0340 7953 SWCAP REIMBURSEMENT TO UNAPP GR 0001 18,578.58

\* GAAP SRC/OBJ 0340 OTHER EXPENDITURES 1,089,398.02

• 04 0430 7372 PERSONAL PROP-OTHER MOTOR VEHICLES-CAP 34,328.96  
 • 7373 PERSONAL PROP-FURNISHING & EQUIPMENT-CAP 22,662.70  
 • 7379 PERSONAL PROP-COMPUTER EQUIP-CAPITALIZED 0.00  
 • 7389 PERS PROP-BOOKS & REFERENCE MATERIAL-CAP 0.00

\* GAAP SRC/OBJ 0430 CAPITAL OUTLAY 56,991.66

\* GAAP CATEGORY 04 EXPENDITURES 28,001,777.83

TOTAL EXPENDITURES 28,001,777.83

EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES 1,215,479.95-

• 05 0510 7973 OTHER CASH TRNSF W/I FD/ACCT BETWEEN AGY 120,751.22-

\* GAAP SRC/OBJ 0510 TRANSFERS-OUT 120,751.22-

• 05 0560 3750 SALE OF FURNITURE & EQUIPMENT 4,151.25-  
 • 3839 SALE OF VEHICLES, BOATS & AIRCRAFT 5,535.00

\* GAAP SRC/OBJ 0560 SALE OF CAPITAL ASSETS 1,383.75

• 05 0578 9410 APPROPRIATION TRANSFER-IN COMMITTED 0.00  
 • 9411 APPROPRIATION TRANSFER-IN COLLECTED 0.00

\* GAAP SRC/OBJ 0578 LEGISLATIVE FINANCING SOURCES 0.00

• 05 0591 9515 APPROPRIATION TRANSFER OUT-COMMITTED 0.00  
 • 9516 APPROPRIATION TRANSFER OUT-COLLECTED 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 233,430.45-

\* GAAP SRC/OBJ 0600 APPROPRIATIONS LAPSED 233,430.45-



TX STATE LIBRARY AND ARCHIVES COMMISSION (306)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

• PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 10 PROD SYSTEM  
 \*\*\*\*\*PAGE 7

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

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

* GAAP CATEGORY 05	OTHER FINANCING SOURCES (USES)	352,797.92-
TOTAL OTHER FINANCING SOURCES(USES)		352,797.92-
NET CHANGE IN FUND BALANCE		1,568,277.87-
FUND BALANCE - BEGINNING		3,596,704.00
• 17	0850 3891 RESTATEMENTS-OTHER THAN GR APPN.ACTIVITY	25.66
* GAAP SRC/OBJ	0850 RESTATEMENTS	25.66
* GAAP CATEGORY 17	RESTATEMENTS	25.66
FUND BALANCE - BEGINNING, AS RESTATED		3,596,729.66
FUND BALANCE - ENDING		2,028,451.79
* GAAP FUND 0001	GENERAL REVENUE (0001)-GENERAL	2,028,451.79

DAFR8590 306 AFR 01 13 USAS RJE R306 2(ORG) ( ) 3(OBJ) 3(FND) ( ) 0(GLA) ( ) ( ) USAS  
 •CYCLE: 10/29/10 22:46 4764 RUN DATE: 10/30/10 TIME: 05:43 18 CFY: 11 CFM: 02 LCY: 10 LCM: 00 FICHE: 306 01 01

(AGY)306 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 •(AGL) (GRT) (PRJ) (SS1) (SS2)

TX STATE LIBRARY AND ARCHIVES COMMISSION (306)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

• PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 10 PROD SYSTEM  
 \*\*\*\*\*PAGE 8

• GAAP FUND GROUP 01 GOVERNMENTAL  
 • GAAP FUND TYPE 01 GENERAL  
 • GAAP FUND 0118 FED PUB LIBRARY SERVICE FD (0118)-GENERA

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

•	01		0025	3700	FEDERAL RECEIPTS-MATCHED-OTHER	11,288,612.09
* GAAP SRC/OBJ			0025		FEDERAL REVENUE	11,288,612.09
•	01		0080	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	0.00
* GAAP CATEGORY 01					REVENUES	11,288,612.09
TOTAL REVENUES						11,288,612.09
•	04		0200	7002	SAL/WAGES-CLASS&N/C-PERM FULTM	299,409.20
•				7017	ONE-TIME MERIT INCREASE	1,950.00
•				7022	LONGEVITY PAY	7,440.00
•				7050	BENEFIT REPLACEMENT PAY	1,026.86
* GAAP SRC/OBJ			0200		SALARIES AND WAGES	309,826.06
•	04		0210	7032	EMPLOYEE RETIREMENT-ST CONTRIB	20,300.09
•				7041	EMPLOYEE INS PYMTS-EMPLR CONTR	34,034.52
•				7043	FICA EMPLOYER MATCHING CONTR	22,312.50
* GAAP SRC/OBJ			0210		PAYROLL RELATED COSTS	76,647.11
•	04		0220	7242	CONSULTANT SERVICES-COMPUTER	4,725.00
•				7245	FINANCIAL AND ACCOUNTING SERV	65,982.52
•				7253	OTHER PROFESSIONAL SERVICES	2,063.72
•				7275	COMPUTER PROGRAMMING SERVICES	66,738.50
* GAAP SRC/OBJ			0220		PROFESSIONAL FEES AND SERVICES	139,509.74
•	04		0230	7101	TRAV IN-STATE-PUB TRANS FARES	6,573.02
•				7102	TRAV IN-STATE MILEAGE	32.14
•				7104	TRAV IN-STATE-ACT EXP-OVERNIGHT TRAVEL	253.80

TX STATE LIBRARY AND ARCHIVES COMMISSION (306)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

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

• GAAP FUND GROUP 01 GOVERNMENTAL  
 • GAAP FUND TYPE 01 GENERAL  
 • GAAP FUND 0118 FED PUB LIBRARY SERVICE FD (0118)-GENERA

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

• 04 0230 7105 TRAV IN-STATE-INCIDENTAL EXPEN 2,592.82  
 • 7106 TRAVEL-IN-STATE MEALS/LODGING 5,262.41  
 • 7111 TRAV OUT-OF-ST-PUB TRANS FARES 1,829.40  
 • 7115 TRAV OUT-OF-ST-INCIDENTAL EXP 331.75  
 • 7116 TRAVEL OOS MEAL/LODGE-NTE LOCALITY ALLOW 1,806.00

\* GAAP SRC/OBJ 0230 TRAVEL 18,681.34

• 04 0240 7291 POSTAL SERVICES 572.99  
 • 7300 CONSUMABLES 10,945.42  
 • 7334 PERSONAL PROP-FURN, EQUIP AND OTHER-EXP 6,102.24  
 • 7374 PERSONAL PROP-FURNISHING & EQUIP(CONTRL) 849.99  
 • 7377 PERSONAL PROP-COMPUTER EQUIPMENT-EXP 585.19  
 • 7378 PERSONAL PROP-COMPUTER EQUIP(CONTROLLED) 6,233.07  
 • 7380 INTANGIBLE-COMPUTER SOFTWARE-EXPENSED 28,193.94

\* GAAP SRC/OBJ 0240 MATERIALS AND SUPPLIES 53,482.84

• 04 0250 7276 COMMUNICATION SERVICES 2,129,269.19  
 • 7503 TELECOMMS-LONG DISTANCE 50.27  
 • 7961 STS (TEX-AN) TRANSFERS TO GR FUND 0001 72.14  
 • 7962 CAPITOL COMPLEX TRANSFERS TO GR FND 0001 816.29

\* GAAP SRC/OBJ 0250 COMMUNICATION AND UTILITIES 2,130,207.89

• 04 0260 7262 PERS PROP-MAINT & REPAIR/COMP SFTWRE-EXP 392,228.00  
 • 7367 PERSONAL PROPERTY-MAINTENANCE & REPAIRS 2,100.00

\* GAAP SRC/OBJ 0260 REPAIRS AND MAINTENANCE 394,328.00

• 04 0270 7470 RENTAL OF SPACE 3,883.94

\* GAAP SRC/OBJ 0270 RENTALS AND LEASES 3,883.94

• 04 0280 7273 REPRODUCTION & PRINTING SERVS 55,187.03

\* GAAP SRC/OBJ 0280 PRINTING AND REPRODUCTION 55,187.03

• 04 0310 7971 FED PASS-THRU EXP IA, NON-OP GEN BUDGETED 162,474.21

TX STATE LIBRARY AND ARCHIVES COMMISSION (306)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

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

• GAAP FUND GROUP 01 GOVERNMENTAL  
 • GAAP FUND TYPE 01 GENERAL  
 • GAAP FUND 0118 FED PUB LIBRARY SERVICE FD (0118)-GENERA

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

* GAAP SRC/OBJ	0310		FEDERAL PASS-THROUGH EXPENDITURE	162,474.21
•				
• 04	0320	7603	GRANTS TO JUNIOR COLLEGES	3,980.07
•		7604	GRANTS-SR COLLEGES & UNIV	5,140.70
•		7611	PAYMENTS/GRANTS TO CITIES	6,295,188.03
•		7612	PAYMENTS/GRANTS TO COUNTIES	19,997.26
* GAAP SRC/OBJ	0320		INTERGOVERNMENTAL PAYMENTS	6,324,306.06
•				
• 04	0330	7623	GRANTS TO COMMUNITY SERVICE PROGRAMS	1,364,482.68
* GAAP SRC/OBJ	0330		PUBLIC ASSISTANCE PAYMENTS	1,364,482.68
•				
• 04	0340	7201	MEMBERSHIP DUES	250.00
•		7203	REGISTRATION FEES-EMPLOYEE TRAINING	4,683.95
•		7211	AWARDS	45.50
•		7213	TRAINING EXPENSES - OTHER	1,050.00
•		7286	FREIGHT/DELIVERY SERVICES	3,706.73
•		7299	PURCHASED CONTRACTED SERVICES	230,770.00
•		7806	PROMPT PAYMENT INTEREST	0.00
•		7947	ST OFC OF RISK MNGMT ASSESMENTS	730.50
* GAAP SRC/OBJ	0340		OTHER EXPENDITURES	241,236.68
•				
• 04	0430	7387	PERSONAL PROPERTY-COMPUTER SOFTWARE-CAP	0.00
•		7389	PERS PROP-BOOKS & REFERENCE MATERIAL-CAP	0.00
* GAAP SRC/OBJ	0430		CAPITAL OUTLAY	0.00
* GAAP CATEGORY 04			EXPENDITURES	11,274,253.58
TOTAL EXPENDITURES				11,274,253.58
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				14,358.51
TOTAL OTHER FINANCING SOURCES (USES)				0.00

DAFR8590 306 AFR 01 13 USAS RJE R306 2(ORG) ( ) 3(OBJ) 3(FND) ( ) 0(GLA) ( ) ( ) USAS  
 •CYCLE: 10/29/10 22:46 4764 RUN DATE: 10/30/10 TIME: 05:43 18 CFY: 11 CFM: 02 LCY: 10 LCM: 00 FICHE: 306 01 01

TX STATE LIBRARY AND ARCHIVES COMMISSION (306)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

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

• GAAP FUND GROUP 01 GOVERNMENTAL  
 • GAAP FUND TYPE 01 GENERAL  
 • GAAP FUND 0118 FED PUB LIBRARY SERVICE FD (0118)-GENERA

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

NET CHANGE IN FUND BALANCE	14,358.51
FUND BALANCE - BEGINNING	7,136.15
FUND BALANCE - BEGINNING, AS RESTATED	7,136.15
FUND BALANCE - ENDING	21,494.66
* GAAP FUND 0118 FED PUB LIBRARY SERVICE FD (0118)-GENERA	21,494.66

DAFR8590 306 AFR 01 13 USAS RJE R306 2(ORG) ( ) 3(OBJ) 3(FND) ( ) 0(GLA) ( ) ( ) USAS  
 •CYCLE: 10/29/10 22:46 4764 RUN DATE: 10/30/10 TIME: 05:43 18 CFY: 11 CFM: 02 LCY: 10 LCM: 00 FICHE: 306 01 01

(AGY) 306 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 •(AGL) (GRT) (PRJ) (SS1) (SS2)

TX STATE LIBRARY AND ARCHIVES COMMISSION (306)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

• PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 10 PROD SYSTEM  
 \*\*\*\*\*PAGE 12

• GAAP FUND GROUP 01 GOVERNMENTAL  
 • GAAP FUND TYPE 01 GENERAL  
 • GAAP FUND 0345 TELECOMMUNICATIONS INFRASTRUCTURE FUND

• GAAP  
 • GAAP GAAP GL ACCT GL GAAP COMPT CURRENT  
 • CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ TITLE 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 0345 TELECOMMUNICATIONS INFRASTRUCTURE FUND	0.00

DAFR8590 306 AFR 01 13 USAS RJE R306 2(ORG) ( ) 3(OBJ) 3(FND) ( ) 0(GLA) ( ) ( ) USAS  
 •CYCLE: 10/29/10 22:46 4764 RUN DATE: 10/30/10 TIME: 05:43 18 CFY: 11 CFM: 02 LCY: 10 LCM: 00 FICHE: 306 01 01

(AGY)306 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 •(AGL) (GRT) (PRJ) (SS1) (SS2)

TX STATE LIBRARY AND ARCHIVES COMMISSION (306)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

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

•GAAP FUND GROUP 01 GOVERNMENTAL  
 •GAAP FUND TYPE 01 GENERAL  
 •GAAP FUND 1001 FUND 1001 - GENERAL

\*\*\*\*\*  
 • GAAP  
 • GAAP GAAP GL ACCT GL GAAP COMPT CURRENT  
 • CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ TITLE 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 1001 FUND 1001 - GENERAL	0.00

DAFR8590 306 AFR 01 13 USAS RJE R306 2(ORG) ( ) 3(OBJ) 3(FND) ( ) 0(GLA) ( ) ( ) USAS  
 •CYCLE: 10/29/10 22:46 4764 RUN DATE: 10/30/10 TIME: 05:43 18 CFY: 11 CFM: 02 LCY: 10 LCM: 00 FICHE: 306 01 01

(AGY)306 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 •(AGL) (GRT) (PRJ) (SS1) (SS2)

TX STATE LIBRARY AND ARCHIVES COMMISSION (306)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

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

• GAAP FUND GROUP 01 GOVERNMENTAL  
 • GAAP FUND TYPE 01 GENERAL  
 • GAAP FUND 5042 GR ACCT-NEW MILLENNIUM READING PROGRAM

GAAP	GAAP GL ACCT GL	GAAP COMPT	TITLE	CURRENT YEAR
01	0035	3014	MTR VEHICLE REGISTRATION FEES	5,213.91
* GAAP SRC/OBJ	0035		LICENSES, FEES AND PERMITS	5,213.91
01	0080	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	0.00
* GAAP CATEGORY 01			REVENUES	5,213.91
TOTAL REVENUES				5,213.91
04	0320	7611	PAYMENTS/GRANTS TO CITIES	2,568.00
		7612	PAYMENTS/GRANTS TO COUNTIES	3,000.00
* GAAP SRC/OBJ	0320		INTERGOVERNMENTAL PAYMENTS	5,568.00
* GAAP CATEGORY 04			EXPENDITURES	5,568.00
TOTAL EXPENDITURES				5,568.00
EXCESS(DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES				354.09-
TOTAL OTHER FINANCING SOURCES(USES)				0.00
NET CHANGE IN FUND BALANCE				354.09-
FUND BALANCE - BEGINNING				7,972.74
FUND BALANCE - BEGINNING, AS RESTATED				7,972.74
FUND BALANCE - ENDING				7,618.65
* GAAP FUND 5042			GR ACCT-NEW MILLENNIUM READING PROGRAM	7,618.65



DAFR8590 306 AFR 01 13 USAS RJE R306 2(ORG) ( ) 3(OBJ) 3(FND) ( ) 0(GLA) ( ) ( ) USAS  
•CYCLE: 10/29/10 22:46 4764 RUN DATE: 10/30/10 TIME: 05:43 18 CFY: 11 CFM: 02 LCY: 10 LCM: 00 FICHE: 306 01 01

TX STATE LIBRARY AND ARCHIVES COMMISSION (306)

OPERATING STATEMENT - GOVERNMENTAL FUNDS

REPORT PERIOD= ADJUSTMENT FY= 10

PROD SYSTEM

• PERCENT OF YEAR ELAPSED: 100%

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• GAAP FUND GROUP 01 GOVERNMENTAL

• GAAP FUND TYPE 01 GENERAL

• GAAP FUND 5042 GR ACCT-NEW MILLENNIUM READING PROGRAM

• GAAP

• GAAP GAAP GL ACCT GL GAAP COMPT

CURRENT

• CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ TITLE

YEAR

\* GAAP FUND TY 01

GENERAL

2,057,565.10

DAFR8590 306 AFR 01 13 USAS RJE R306 2(ORG) ( ) 3(OBJ) 3(FND) ( ) 0(GLA) ( ) ( ) USAS  
 •CYCLE: 10/29/10 22:46 4764 RUN DATE: 10/30/10 TIME: 05:43 18 CFY: 11 CFM: 02 LCY: 10 LCM: 00 FICHE: 306 01 11

(AGY)306 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 •(AGL) (GRT) (PRJ) (SS1) (SS2)

TX STATE LIBRARY AND ARCHIVES COMMISSION (306)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

• PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 10 PROD SYSTEM  
 \*\*\*\*\*PAGE 16

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

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

NET CHANGE IN FUND BALANCE	0.00
FUND BALANCE - BEGINNING	0.00
FUND BALANCE - BEGINNING, AS RESTATED	0.00
FUND BALANCE - ENDING	0.00
* GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP	0.00
* GAAP FUND TY 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS	0.00

DAFR8590 306 AFR 01 13 USAS RJE R306 2(ORG) ( ) 3(OBJ) 3(FND) ( ) 0(GLA) ( ) ( ) USAS  
 ●CYCLE: 10/29/10 22:46 4764 RUN DATE: 10/30/10 TIME: 05:43 18 CFY: 11 CFM: 02 LCY: 10 LCM: 00 FICHE: 306 01 12

(AGY)306 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 ●(AGL) (GRT) (PRJ) (SS1) (SS2)

TX STATE LIBRARY AND ARCHIVES COMMISSION (306)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

● PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 10 PROD SYSTEM  
 ●\*\*\*\*\*PAGE 17

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

● GAAP  
 ● GAAP GAAP GL ACCT GL GAAP COMPT CURRENT  
 ● CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ TITLE 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	2,057,565.10
* AGENCY 306		2,057,565.10

# **DAFR 8585**

## **Statement of Net Assets Fiduciary Funds**

(AGY)306 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 •(AGL) (GRT) (PRJ) (SS1) (SS2)

TX STATE LIBRARY AND ARCHIVES COMMISSION (306)  
 STATEMENT OF NET ASSETS - NET ASSET FORMAT  
 REPORT PERIOD= ADJUSTMENT FY= 10

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

•GAAP FUND GROUP 03 FIDUCIARY  
 •GAAP FUND TYPE 09 AGENCY FUNDS  
 •GAAP FUND 0807 CHILD SUPPORT EMPLOY DEDUCT- OFFSET ACCT

GL	GL	COMP	TITLE	AGY	CURRENT	PRIOR
•CAT	CLS	GL	TITLE	GL	YEAR	YEAR
•01	004	0045	CASH IN STATE TREASURY		697.00	697.00
	GL	CLS	004 CA CASH IN STATE TREASURY		697.00	697.00
*	GLA	CAT	01 CURRENT ASSETS		697.00	697.00
**	TOTAL ASSETS				697.00	697.00
21	200	1009	VOUCHERS PAYABLE		.00	.00
	GL	CLS	200 CL ACCOUNTS PAYABLE		.00	.00
21	300	1149	FUNDS HELD FOR OTHERS		697.00-	697.00-
	GL	CLS	300 CL FUNDS HELD FOR OTHERS		697.00-	697.00-
*	GLA	CAT	21 CURRENT LIABILITIES		697.00-	697.00-
**	TOTAL LIABILITIES				697.00-	697.00-
51	372	****	2400-POST CLS FIDUC NET ASSETS		.00	.00
	GL	CLS	372 NET ASSETS HELD IN TRUST-FIDUCIARY FDS		.00	.00
*	GLA	CAT	51 FUND BALANCE (DEFICITS)		.00	.00
**	NET ASSETS WITH CURRENT CHANGES				.00	.00
*	GAAP	FUND	0807 CHILD SUPPORT EMPLOY DEDUCT- OFFSET ACCT		.00	.00

(AGY)306 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 •(AGL) (GRT) (PRJ) (SS1) (SS2)

TX STATE LIBRARY AND ARCHIVES COMMISSION (306)  
 STATEMENT OF NET ASSETS - NET ASSET FORMAT  
 REPORT PERIOD= ADJUSTMENT FY= 10

• PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM  
 \*\*\*\*\*PAGE 2

•GAAP FUND GROUP 03 FIDUCIARY  
 •GAAP FUND TYPE 09 AGENCY FUNDS  
 •GAAP FUND 0882 CITY, CTY, MTA & SPD AGENCY

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

01	004	0045	CASH IN STATE TREASURY			.00	.00
•		0047	SHARED CASH			.00	.00
	GL CLS	004	CA CASH IN STATE TREASURY			.00	.00
01	070	0283	DUE FROM OTHER FUNDS	30600010		.00	.00
	GL CLS	070	CA DUE FROM OTHER FUNDS			.00	.00
	* GLA CAT	01	CURRENT ASSETS			.00	.00
	** TOTAL ASSETS					.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					.00	.00
51	372	****	2400-POST CLS FIDUC NET ASSETS			.00	.00
	GL CLS	372	NET ASSETS HELD IN TRUST-FIDUCIARY FDS			.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
	** NET ASSETS WITH CURRENT CHANGES					.00	.00
	* GAAP FUND	0882	CITY, CTY, MTA & SPD AGENCY			.00	.00

(AGY)306 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 •(AGL) (GRT) (PRJ) (SS1) (SS2)

TX STATE LIBRARY AND ARCHIVES COMMISSION (306)  
 STATEMENT OF NET ASSETS - NET ASSET FORMAT  
 REPORT PERIOD= ADJUSTMENT FY= 10

• PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM  
 \*\*\*\*\*PAGE 3

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

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

01	004	0045	CASH IN STATE TREASURY			.00		.00
	GL	CLS	004 CA CASH IN STATE TREASURY			.00		.00
*	GLA	CAT	01 CURRENT ASSETS			.00		.00
**	TOTAL ASSETS					.00		.00
21	200	1009	VOUCHERS PAYABLE			.00		.00
	GL	CLS	200 CL ACCOUNTS 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					.00		.00
51	372	****	2400-POST CLS FIDUC NET ASSETS			.00		.00
	GL	CLS	372 NET ASSETS HELD IN TRUST-FIDUCIARY FDS			.00		.00
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER			.00		.00
	GL	CLS	620 FUND BALANCE - UNRESERVED/UNDESIGNATED			.00		.00
*	GLA	CAT	51 FUND BALANCE (DEFICITS)			.00		.00
**	NET ASSETS WITH CURRENT CHANGES					.00		.00
*	GAAP	FUND	0900 DEPARTMENTAL SUSPENSE (0900) - AGENCY			.00		.00

(AGY)306 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 •(AGL) (GRT) (PRJ) (SS1) (SS2)

TX STATE LIBRARY AND ARCHIVES COMMISSION (306)  
 STATEMENT OF NET ASSETS - NET ASSET FORMAT  
 REPORT PERIOD= ADJUSTMENT FY= 10

• PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM  
 \*\*\*\*\*PAGE 4

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

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

01	004	0045	CASH IN STATE TREASURY			.00		.00
	GL	CLS	004 CA CASH IN STATE TREASURY			.00		.00
01	052	0231	ACCTS. RECEIVABLE - UNBILLED			.00		.00
	GL	CLS	052 CA ACCOUNTS RECEIVABLES, NET			.00		.00
*	GLA	CAT	01 CURRENT ASSETS			.00		.00
**	TOTAL	ASSETS				.00		.00
21	200	1009	VOUCHERS PAYABLE			.00		.00
	GL	CLS	200 CL ACCOUNTS PAYABLE			.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				.00		.00
51	372	****	2400-POST CLS FIDUC NET ASSETS			.00		.00
	GL	CLS	372 NET ASSETS HELD IN TRUST-FIDUCIARY FDS			.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
**	NET	ASSETS WITH CURRENT CHANGES				.00		.00
*	GAAP	FUND	0901 SAVINGS BOND ACCOUNT (0901) - AGENCY			.00		.00



(AGY)306 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 •(AGL) (GRT) (PRJ) (SS1) (SS2)

TX STATE LIBRARY AND ARCHIVES COMMISSION (306)  
 STATEMENT OF NET ASSETS - NET ASSET FORMAT  
 REPORT PERIOD= ADJUSTMENT FY= 10

•  
 •PERCENT OF YEAR ELAPSED: 100%  
 \*\*\*\*\*PAGE 5

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

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

01	004	0045	CASH IN STATE TREASURY			.00	.00
•		0047	SHARED CASH			.00	.00
	GL CLS	004	CA CASH IN STATE TREASURY			.00	.00
01	052	0231	ACCTS. RECEIVABLE - UNBILLED			.00	.00
	GL CLS	052	CA ACCOUNTS RECEIVABLES, NET			.00	.00
* GLA CAT 01 CURRENT ASSETS						.00	.00
** TOTAL ASSETS						.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						.00	.00
51	372	****	2400-POST CLS FIDUC NET ASSETS			.00	.00
	GL CLS	372	NET ASSETS HELD IN TRUST-FIDUCIARY FDS			.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	950	9989	HB 62 GENERAL LEDGER CLEARING			.00	.00
	GL CLS	950	SYSTEM ACCOUNTS			.00	.00
* GLA CAT 51 FUND BALANCE (DEFICITS)						.00	.00
** NET ASSETS WITH CURRENT CHANGES						.00	.00

DAFR8585 306 AFR 01 13 USAS RJE R306 2(ORG) ( ) ( ) 3(FND) ( ) 3(GLA) ( ) ( ) USAS  
 •CYCLE: 10/29/10 22:46 4764 RUN DATE: 10/30/10 TIME: 05:43 18 CFY: 11 CFM: 02 LCY: 10 LCM: 00 FICHE: 306 10 03 09

TX STATE LIBRARY AND ARCHIVES COMMISSION (306)

STATEMENT OF NET ASSETS - NET ASSET FORMAT

REPORT PERIOD= ADJUSTMENT FY= 10

PROD SYSTEM

•PERCENT OF YEAR ELAPSED: 100%

PAGE 6

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

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

* GAAP FUND	0942	TEXAS AVER HOLD-TRNSMIT	401K(0942) AGENCY		.00	.00
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(AGY)306 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 ●(AGL) (GRT) (PRJ) (SS1) (SS2)

TX STATE LIBRARY AND ARCHIVES COMMISSION (306)  
 STATEMENT OF NET ASSETS - NET ASSET FORMAT  
 REPORT PERIOD= ADJUSTMENT FY= 10

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

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

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

01	004	0045	CASH IN STATE TREASURY			.00		.00
	GL	CLS	004 CA CASH IN STATE TREASURY			.00		.00
*	GLA	CAT	01 CURRENT ASSETS			.00		.00
**	TOTAL ASSETS					.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					.00		.00
51	372	****	2400-POST CLS FIDUC NET ASSETS			.00		.00
	GL	CLS	372 NET ASSETS HELD IN TRUST-FIDUCIARY FDS			.00		.00
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER			.00		.00
	GL	CLS	620 FUND BALANCE - UNRESERVED/UNDESIGNATED			.00		.00
*	GLA	CAT	51 FUND BALANCE (DEFICITS)			.00		.00
**	NET ASSETS WITH CURRENT CHANGES					.00		.00
*	GAAP	FUND	0980 DIRECT DEPOSIT CORRECTION(0980)-AGENCY			.00		.00

(AGY) 306 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 •(AGL) (GRT) (PRJ) (SS1) (SS2)

TX STATE LIBRARY AND ARCHIVES COMMISSION (306)  
 STATEMENT OF NET ASSETS - NET ASSET FORMAT  
 REPORT PERIOD= ADJUSTMENT FY= 10

• PERCENT OF YEAR ELAPSED: 100% PRODUCTION SYSTEM  
 \*\*\*\*\*PAGE 8

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

GL	GL	COMP	TITLE	AGY	CURRENT	PRIOR
•CAT	CLS	GL	TITLE	GL	YEAR	YEAR
01	004	0045	CASH IN STATE TREASURY		72,022.00	72,022.00
•		0047	SHARED CASH		72,022.00-	72,022.00-
	GL	CLS	004 CA CASH IN STATE TREASURY		.00	.00
01	020	9000	LEGISLATIVE APPROPRIATIONS		.00	.00
	GL	CLS	020 CA LEGISLATIVE APPROPRIATIONS		.00	.00
01	060	0270	OTHER RECEIVABLES		.00	.00
	GL	CLS	060 CA OTHER RECEIVABLES, NET		.00	.00
01	065	0279	CA INTERFUND RECEIVABLE-NO POST DOC		.00	.00
	GL	CLS	065 CA INTERFUND RECEIVABLE		.00	.00
*	GLA	CAT	01 CURRENT ASSETS		.00	.00
**	TOTAL ASSETS				.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				.00	.00
51	372	****	2400-POST CLS FIDUC NET ASSETS		.00	.00
	GL	CLS	372 NET ASSETS HELD IN TRUST-FIDUCIARY FDS		.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

TX STATE LIBRARY AND ARCHIVES COMMISSION (306)  
 STATEMENT OF NET ASSETS - NET ASSET FORMAT

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

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

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

* GLA CAT 51 FUND BALANCE (DEFICITS)						.00	.00
** NET ASSETS WITH CURRENT CHANGES						.00	.00
* GAAP FUND 1000 UNAPPROPRIATED GENERAL REVENUE						.00	.00
* GAAP FUND TYPE 09 AGENCY FUNDS						.00	.00
* GAAP FUND GROUP 03 FIDUCIARY						.00	.00
* AGENCY 306						.00	.00

# **DAFR 8581**

## **Statement of Net Assets Balance Sheet Format**

(AGY)306 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 •(AGL) (GRT) (PRJ) (SS1) (SS2)

TX STATE LIBRARY AND ARCHIVES COMMISSION (306)  
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT (GWFS)

• PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 10 PROD SYSTEM  
 \*\*\*\*\*PAGE 1

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

GL	GL	B/C	COMP	TITLE	AGY	CURRENT	PRIOR
•CT	CLS	IND	GL		GL	YEAR	YEAR
•01	001	N	0010	CASH ON HAND		.00	.00
•		N	0015	IMPREST CASH ON HAND		335.00	335.00
•		N	0020	PETTY CASH ON HAND		.00	.00
	GL	CLS	001	CA CASH ON HAND		335.00	335.00
01	002	N	0040	CASH IN BANK		.00	.00
•		N	0042	PETTY CASH IN BANK		.00	.00
	GL	CLS	002	CA CASH IN BANK		.00	.00
01	004	N	0045	CASH IN STATE TREASURY		227,057,347.42-	203,884,507.91-
•		N	0047	SHARED CASH		.00	.00
•		N	0048	LEGISLATIVE CASH		227,057,347.42	203,884,507.91
	GL	CLS	004	CA CASH IN STATE TREASURY		.00	.00
01	020	N	9000	LEGISLATIVE APPROPRIATIONS		3,537,292.07	4,728,795.14
	GL	CLS	020	CA LEGISLATIVE APPROPRIATIONS		3,537,292.07	4,728,795.14
01	039	N	0241	FEDERAL RECEIVABLE-UNBILLED		1,326.22	1,427.46
	GL	CLS	039	CA FEDERAL RECEIVABLES		1,326.22	1,427.46
01	050	N	0201	OTHER INTEREST RECEIVABLE		.00	.00
	GL	CLS	050	CA INTEREST AND DIVIDENDS RECEIVABLE		.00	.00
01	052	N	0230	ACCTS. RECEIVABLE - BILLED		203,529.00	268,137.36
•		N	0231	ACCTS. RECEIVABLE - UNBILLED		1,576.62	11,222.84-
	GL	CLS	052	CA ACCOUNTS RECEIVABLES, NET		205,105.62	256,914.52
01	065	N	0279	CA INTERFUND RECEIVABLE-NO POST DOC		.00	.00
•		N	0279	CA INTERFUND RECEIVABLE-NO POST DOC	70100020	.00	.00
•		N	0279	CA INTERFUND RECEIVABLE-NO POST DOC	71479990	.00	.00
	GL	CLS	065	CA INTERFUND RECEIVABLE		.00	.00

TX STATE LIBRARY AND ARCHIVES COMMISSION (306)  
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT (GWFS)

• PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 10 PRODUCTION SYSTEM  
 \*\*\*\*\* PAGE 2

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

GL	GL	B/C	COMP	TITLE	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	TITLE	GL	YEAR	YEAR
•	01	072	N	0284	DUE FROM OTHER AGENCIES	.00	.00
•			N	0284	DUE FROM OTHER AGENCIES	36723450	.00
•			N	0284	DUE FROM OTHER AGENCIES	40500920	.00
•			N	0284	DUE FROM OTHER AGENCIES	47900010	.00
•			N	0284	DUE FROM OTHER AGENCIES	70100020	.00
•			N	0284	DUE FROM OTHER AGENCIES	70101480	.00
	GL	CLS		072	CA DUE FROM OTHER AGENCIES	.00	.00
01	080	N	0285	CONSUM. INVENTORIES (MAT. AND SUPPLI		122,604.25	401,672.62
	GL	CLS		080	CA CONSUMABLE INVENTORIES	122,604.25	401,672.62
01	081	N	0290	MDSE INVENTORIES (STORES FOR RESALE)		259.80	265.80
	GL	CLS		081	CA MERCHANDISE INVENTORIES	259.80	265.80
01	110	N	0255	ALLOW. FOR UNCOLL LOANS & CONTRACTS		.00	.00
	GL	CLS		110	CA LOANS AND CONTRACTS, NET	.00	.00
*	GLA	CAT	01	CURRENT ASSETS		3,866,922.96	5,389,410.54
**	TOTAL	ASSETS	AND	OTHER DEBITS		3,866,922.96	5,389,410.54
21	200	N	1009	VOUCHERS PAYABLE		1,120,021.73-	1,044,636.37-
•		N	1010	ACCOUNTS PAYABLE		.00	.00
	GL	CLS		200	CL ACCOUNTS PAYABLE	1,120,021.73-	1,044,636.37-
21	203	N	1015	PAYROLL PAYABLE		718,449.44-	748,070.17-
	GL	CLS		203	CL PAYROLL PAYABLE	718,449.44-	748,070.17-
21	205	N	1049	CL INTERFUND PAYABLE		.00	.00
•		N	1049	CL INTERFUND PAYABLE	71479990	.00	.00
•		N	1049	CL INTERFUND PAYABLE	72179990	.00	.00
•		N	1049	CL INTERFUND PAYABLE	72479990	.00	.00
•		N	1049	CL INTERFUND PAYABLE	72979990	.00	.00
•		N	1049	CL INTERFUND PAYABLE	73379990	.00	.00
•		N	1049	CL INTERFUND PAYABLE	73679990	.00	.00
•		N	1049	CL INTERFUND PAYABLE	73779990	.00	.00



TX STATE LIBRARY AND ARCHIVES COMMISSION (306)  
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT (GWFS)

• PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 10 PROD SYSTEM  
 \*\*\*\*\*PAGE 3

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

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	TITLE	GL	YEAR
•21	205	N	1049	CL INTERFUND PAYABLE	74379990	.00
•		N	1049	CL INTERFUND PAYABLE	75279990	.00
•		N	1049	CL INTERFUND PAYABLE	75479990	.00
•		N	1049	CL INTERFUND PAYABLE	76579990	.00
	GL	CLS	205	CL INTERFUND PAYABLE		.00
21	210	N	1053	DUE TO OTHER FUNDS	30608820	.00
•		N	1053	DUE TO OTHER FUNDS	30610010	.00
	GL	CLS	210	CL DUE TO OTHER FUNDS		.00
21	211	N	1050	DUE TO OTHER AGENCIES		.00
•		N	1050	DUE TO OTHER AGENCIES	30610010	.00
•		N	1050	DUE TO OTHER AGENCIES	32001650	.00
•		N	1050	DUE TO OTHER AGENCIES	47900010	.00
•		N	1050	DUE TO OTHER AGENCIES	73379990	.00
•		N	1050	DUE TO OTHER AGENCIES	75279990	.00
•		N	1050	DUE TO OTHER AGENCIES	75479990	.00
•		N	1050	DUE TO OTHER AGENCIES	90200010	.00
	GL	CLS	211	CL DUE TO OTHER AGENCIES		.00
21	220	N	1046	DEFERRED/UNEARNED REVENUES		.00
	GL	CLS	220	CL DEFERRED/UNEARNED REVENUES		.00
21	300	N	1140	FUNDS HELD FOR OTHERS		.00
•		N	1149	FUNDS HELD FOR OTHERS		.00
	GL	CLS	300	CL FUNDS HELD FOR OTHERS		.00
	* GLA	CAT	21	CURRENT LIABILITIES	1,838,471.17-	1,792,706.54-
	**	TOTAL	LIABILITIES	1,838,471.17-	1,792,706.54-	
51	360	N	2050	FD BAL-RESERVED FOR ENCUMBRANCES	781,271.29-	1,757,186.60-
	GL	CLS	360	FD BAL RESERVED FOR ENCUMBRANCES	781,271.29-	1,757,186.60-
51	362	N	2075	FD BAL-RESERVED FOR CONSUM. INVENT.	122,604.25-	401,672.62-
•		N	2080	FD BAL-RESERVED FOR MERCHAN. INVENT.	259.80-	265.80-

TX STATE LIBRARY AND ARCHIVES COMMISSION (306)  
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT (GWFS)

● PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 10 PROD SYSTEM  
 ●\*\*\*\*\*PAGE 4

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

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

GL	CLS	IND	GL	TITLE	AGY	CURRENT	PRIOR
GL	CLS	IND	GL	TITLE	GL	YEAR	YEAR
				GL CLS 362 FD BAL RESERVED FOR INVENTORIES		122,864.05-	401,938.42-
51	364	N	2065	FD BAL-RESERVED FOR IMPREST ACCOUNTS		335.00-	335.00-
				GL CLS 364 FD BAL RESERVED FOR IMPREST ACCT.		335.00-	335.00-
51	370	N	2145	FD BAL-RESERVED FOR OTHER		.00	.00
				GL CLS 370 FD BAL RESERVED FOR OTHER		.00	.00
51	620	N	****	2240-POST CLS FFS FB UNRES UNDESIG		1,123,981.45-	1,437,243.98-
●			N	9999 FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
				GL CLS 620 FUND BALANCE - UNRESERVED/UNDESIGNATED		1,123,981.45-	1,437,243.98-
51	630	N	2055	FB - UNENCUM APPROP - SUBJECT TO LAP		.00	.00
●			N	2060 FB-RES FOR UNENCUM APPR-FUTURE OPERA		.00	.00
				GL CLS 630 OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
51	800	N	9001	ENCUMBRANCES		742,918.00	1,757,308.17
●			N	9003 ENCUMBRANCES (REPORTING AGENCIES)		38,353.29	121.57-
●			N	9005 FUND BALANCE - RESERVE FOR ENCUMBRAN		781,271.29-	1,757,186.60-
				GL CLS 800 BUDGETARY		.00	.00
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)		2,028,451.79-	3,596,704.00-
**	TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES					2,028,451.79-	3,596,704.00-
**	TOTAL LIABILITIES AND FUND BALANCE/EQUITY					3,866,922.96-	5,389,410.54-
*	GAAP	FUND	0001	GENERAL REVENUE (0001)-GENERAL		.00	.00

(AGY) 306 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 •(AGL) (GRT) (PRJ) (SS1) (SS2)

TX STATE LIBRARY AND ARCHIVES COMMISSION (306)  
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT (GWFS)

• PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 10 PROD SYSTEM  
 \*\*\*\*\*PAGE 5

• GAAP FUND GROUP 01 GOVERNMENTAL  
 • GAAP FUND TYPE 01 GENERAL  
 • GAAP FUND 0118 FED PUB LIBRARY SERVICE FD (0118)-GENERA

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 • GL GL B/C COMP AGY CURRENT PRIOR  
 • CT CLS IND GL TITLE GL YEAR YEAR  
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01	004	N	0045	CASH IN STATE TREASURY		426,382.10		387,877.64
•			N 0047	SHARED CASH		352,865.23-		352,865.23-
•			N 0048	LEGISLATIVE CASH		.00		.00
	GL	CLS	004	CA CASH IN STATE TREASURY		73,516.87		35,012.41
01	020	N	9000	LEGISLATIVE APPROPRIATIONS		.00		.00
	GL	CLS	020	CA LEGISLATIVE APPROPRIATIONS		.00		.00
01	039	N	0240	FEDERAL RECEIVABLE		1,325,345.99		1,325,345.99
•			N 0241	FEDERAL RECEIVABLE-UNBILLED		983,349.84-		987,147.81-
	GL	CLS	039	CA FEDERAL RECEIVABLES		341,996.15		338,198.18
01	040	N	0245	OTHER INTERGOVERNMENT RECEIVABLE		.00		.00
	GL	CLS	040	CA OTHER INTERGOVERNMENTAL RECEIVABLES		.00		.00
01	052	N	0231	ACCTS. RECEIVABLE - UNBILLED		.00		.00
	GL	CLS	052	CA ACCOUNTS RECEIVABLES, NET		.00		.00
01	065	N	0279	CA INTERFUND RECEIVABLE-NO POST DOC		.00		.00
	GL	CLS	065	CA INTERFUND RECEIVABLE		.00		.00
*	GLA	CAT	01	CURRENT ASSETS		415,513.02		373,210.59
**	TOTAL	ASSETS	AND	OTHER DEBITS		415,513.02		373,210.59
21	200	N	1009	VOUCHERS PAYABLE		344,790.22-		312,355.95-
•			N 1010	ACCOUNTS PAYABLE		.00		.00
	GL	CLS	200	CL ACCOUNTS PAYABLE		344,790.22-		312,355.95-
21	203	N	1015	PAYROLL PAYABLE		34,542.99-		27,052.59-

TX STATE LIBRARY AND ARCHIVES COMMISSION (306)  
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT (GWFS)

• PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 10 PROD SYSTEM  
 \*\*\*\*\*PAGE 6

•GAAP FUND GROUP 01 GOVERNMENTAL  
 •GAAP FUND TYPE 01 GENERAL  
 •GAAP FUND 0118 FED PUB LIBRARY SERVICE FD (0118)-GENERA

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

GL	CLS	IND	GL	TITLE	AGY	CURRENT YEAR	PRIOR YEAR
				GL CLS 203 CL PAYROLL PAYABLE		34,542.99-	27,052.59-
21	205	N	1049	CL INTERFUND PAYABLE		.00	56,257.88
•			N 1049	CL INTERFUND PAYABLE	75179990	.00	41,740.67-
•			N 1049	CL INTERFUND PAYABLE	75479990	.00	14,517.21-
				GL CLS 205 CL INTERFUND PAYABLE		.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	71479990	388.95-	.00
•			N 1050	DUE TO OTHER AGENCIES	72179990	8,229.92-	.00
•			N 1050	DUE TO OTHER AGENCIES	75179990	6,066.28-	22,809.87-
•			N 1050	DUE TO OTHER AGENCIES	75479990	.00	3,856.03-
				GL CLS 211 CL DUE TO OTHER AGENCIES		14,685.15-	26,665.90-
21	220	N	1046	DEFERRED/UNEARNED REVENUES		.00	.00
				GL CLS 220 CL DEFERRED/UNEARNED REVENUES		.00	.00
21	300	N	1140	FUNDS HELD FOR OTHERS		.00	.00
•			N 1149	FUNDS HELD FOR OTHERS		.00	.00
				GL CLS 300 CL FUNDS HELD FOR OTHERS		.00	.00
				* GLA CAT 21 CURRENT LIABILITIES		394,018.36-	366,074.44-
				** TOTAL LIABILITIES		394,018.36-	366,074.44-
51	360	N	2050	FD BAL-RESERVED FOR ENCUMBRANCES		1,568,194.25-	1,830,806.16-
				GL CLS 360 FD BAL RESERVED FOR ENCUMBRANCES		1,568,194.25-	1,830,806.16-
51	620	N	****	2240-POST CLS FFS FB UNRES UNDESIG		1,546,699.59	1,823,670.01
•			N 9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
				GL CLS 620 FUND BALANCE - UNRESERVED/UNDESIGNATED		1,546,699.59	1,823,670.01
51	630	N	2060	FB-RES FOR UNENCUM APPR-FUTURE OPERA		.00	.00

TX STATE LIBRARY AND ARCHIVES COMMISSION (306)  
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT (GWFS)

• PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 10 PROD SYSTEM  
 \*\*\*\*\* PAGE 7

• GAAP FUND GROUP 01 GOVERNMENTAL  
 • GAAP FUND TYPE 01 GENERAL  
 • GAAP FUND 0118 FED PUB LIBRARY SERVICE FD (0118)-GENERA

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

GL CLS	630	OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
51	800	N 9001 ENCUMBRANCES		1,606,669.11	1,830,806.16
•		N 9003 ENCUMBRANCES (REPORTING AGENCIES)		38,474.86-	.00
•		N 9005 FUND BALANCE - RESERVE FOR ENCUMBRAN		1,568,194.25-	1,830,806.16-
GL CLS	800	BUDGETARY		.00	.00
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)		21,494.66-	7,136.15-
** TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES				21,494.66-	7,136.15-
** TOTAL LIABILITIES AND FUND BALANCE/EQUITY				415,513.02-	373,210.59-
* GAAP FUND	0118	FED PUB LIBRARY SERVICE FD (0118)-GENERA		.00	.00

(AGY) 306 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 •(AGL) (GRT) (PRJ) (SS1) (SS2)

TX STATE LIBRARY AND ARCHIVES COMMISSION (306)  
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT (GWFS)

• PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 10 PROD SYSTEM  
 \*\*\*\*\*PAGE 8

•GAAP FUND GROUP 01 GOVERNMENTAL  
 •GAAP FUND TYPE 01 GENERAL  
 •GAAP FUND 0345 TELECOMMUNICATIONS INFRASTRUCTURE FUND

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 •GL GL B/C COMP AGY CURRENT PRIOR  
 •CT CLS IND GL TITLE GL YEAR YEAR  
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01	004	N	0045	CASH IN STATE TREASURY		5,761,750.00-		5,761,750.00-
•			N 0047	SHARED CASH		5,761,750.00		5,761,750.00
	GL	CLS	004	CA CASH IN STATE TREASURY		.00		.00
01	020	N	9000	LEGISLATIVE APPROPRIATIONS		.00		.00
	GL	CLS	020	CA LEGISLATIVE APPROPRIATIONS		.00		.00
01	072	N	0284	DUE FROM OTHER AGENCIES	36703450	.00		.00
•			N 0284	DUE FROM OTHER AGENCIES	36713450	.00		.00
•			N 0284	DUE FROM OTHER AGENCIES	36723450	.00		.00
•			N 0284	DUE FROM OTHER AGENCIES	90203450	.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	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					.00		.00
51	360	N	2050	FD BAL-RESERVED FOR ENCUMBRANCES		.00		.00

TX STATE LIBRARY AND ARCHIVES COMMISSION (306)  
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT (GWFS)

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

• GAAP FUND GROUP 01 GOVERNMENTAL  
 • GAAP FUND TYPE 01 GENERAL  
 • GAAP FUND 0345 TELECOMMUNICATIONS INFRASTRUCTURE FUND

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

GL CLS	360	FD	BAL RESERVED FOR ENCUMBRANCES		.00	.00
51	610	N	2150	FD BAL UNRES DESIG FOR OTHER	.00	.00
GL CLS	610	FD	BAL - UNRES DESIG FOR OTHER		.00	.00
51	620	N	****	2240-POST CLS FFS FB UNRES UNDESIG	.00	.00
•		N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY	.00	.00
GL CLS	620	FUND	BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51	800	N	9001	ENCUMBRANCES	.00	.00
•		N	9005	FUND BALANCE - RESERVE FOR ENCUMBRAN	.00	.00
GL CLS	800	BUDGETARY			.00	.00
* GLA CAT	51	FUND	BALANCE (DEFICITS)		.00	.00
** TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES					.00	.00
** TOTAL LIABILITIES AND FUND BALANCE/EQUITY					.00	.00
* GAAP FUND	0345	TELECOMMUNICATIONS	INFRASTRUCTURE FUND		.00	.00

DAFR8581 306 AFR 01 13 USAS RJE R306 2(ORG) ( ) ( ) 3(FND) ( ) 3(GLA) ( ) ( ) USAS  
 •CYCLE: 10/29/10 22:46 4764 RUN DATE: 10/30/10 TIME: 05:43 18 CFY: 11 CFM: 02 LCY: 10 LCM: 00 FICHE: 306 10 01 01

(AGY)306 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 •(AGL) (GRT) (PRJ) (SS1) (SS2)

TX STATE LIBRARY AND ARCHIVES COMMISSION (306)  
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT (GWFS)

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

•GAAP FUND GROUP 01 GOVERNMENTAL  
 •GAAP FUND TYPE 01 GENERAL  
 •GAAP FUND 1001 FUND 1001 - GENERAL

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

01	004	N	0045	CASH IN STATE TREASURY		72,022.00-	72,022.00-
•			N 0047	SHARED CASH		.00	.00
•			N 0048	LEGISLATIVE CASH		72,022.00	72,022.00
	GL	CLS	004	CA CASH IN STATE TREASURY		.00	.00
01	070	N	0283	DUE FROM OTHER FUNDS	30600010	.00	.00
	GL	CLS	070	CA DUE FROM OTHER FUNDS		.00	.00
01	072	N	0284	DUE FROM OTHER AGENCIES	30600010	.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	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				.00	.00
51	620	N	****	2240-POST CLS FFS FB UNRES UNDESIG		.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 OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES				.00	.00
	**	TOTAL LIABILITIES AND FUND BALANCE/EQUITY				.00	.00
	* GAAP	FUND	1001	FUND 1001 - GENERAL		.00	.00



DAFR8581 306 AFR 01 13 USAS RJE R306 2(ORG) ( ) ( ) 3(FND) ( ) 3(GLA) ( ) ( ) USAS  
 •CYCLE: 10/29/10 22:46 4764 RUN DATE: 10/30/10 TIME: 05:43 18 CFY: 11 CFM: 02 LCY: 10 LCM: 00 FICHE: 306 10 01 01

(AGY)306 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 •(AGL) (GRT) (PRJ) (SS1) (SS2)

TX STATE LIBRARY AND ARCHIVES COMMISSION (306)  
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT(GWFS)

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

•GAAP FUND GROUP 01 GOVERNMENTAL  
 •GAAP FUND TYPE 01 GENERAL  
 •GAAP FUND 5042 GR ACCT-NEW MILLENNIUM READING PROGRAM

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

01	004	N	0045	CASH IN STATE TREASURY		7,618.65		7,972.74
	GL	CLS	004	CA CASH IN STATE TREASURY		7,618.65		7,972.74
*	GLA	CAT	01	CURRENT ASSETS		7,618.65		7,972.74
**	TOTAL ASSETS AND OTHER DEBITS					7,618.65		7,972.74
21	200	N	1009	VOUCHERS PAYABLE		.00		.00
	GL	CLS	200	CL ACCOUNTS PAYABLE		.00		.00
*	GLA	CAT	21	CURRENT LIABILITIES		.00		.00
**	TOTAL LIABILITIES					.00		.00
51	620	N	****	2240-POST CLS FFS FB UNRES UNDESIG		7,618.65-		7,972.74-
•		N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00		.00
	GL	CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		7,618.65-		7,972.74-
51	800	N	9001	ENCUMBRANCES		.00		.00
•		N	9005	FUND BALANCE - RESERVE FOR ENCUMBRAN		.00		.00
	GL	CLS	800	BUDGETARY		.00		.00
*	GLA	CAT	51	FUND BALANCE (DEFICITS)		7,618.65-		7,972.74-
**	TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES					7,618.65-		7,972.74-
**	TOTAL LIABILITIES AND FUND BALANCE/EQUITY					7,618.65-		7,972.74-
*	GAAP	FUND	5042	GR ACCT-NEW MILLENNIUM READING PROGRAM		.00		.00
*	GAAP	FUND	TYPE	01 GENERAL		.00		.00

(AGY)306 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 ●(AGL) (GRT) (PRJ) (SS1) (SS2)

TX STATE LIBRARY AND ARCHIVES COMMISSION (306)  
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT (GWFS)  
 REPORT PERIOD= ADJUSTMENT FY= 10

● PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM  
 ●\*\*\*\*\*PAGE 12

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

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

01	052	Y	0539	BC ACCTS. REC		.00	.00
	GL CLS		052	CA ACCOUNTS RECEIVABLES, NET		.00	.00
01	111	N	0385	OTHER ASSETS		.00	.00
	GL CLS		111	OTHER CURRENT ASSETS		.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		124,686.96	122,146.00
●		Y	0656	BC ACCUM DEPR-VEHICLES, BOATS & AIRC		95,261.92-	118,803.00-
	GL CLS		150	VEHICLES, BOATS AND AIRCRAFT, NET		29,425.04	3,343.00
06	151	N	0345	FURNITURE/EQUIPMENT		.00	.00
●		Y	0645	BC FURNITURE/EQUIPMENT		1,865,631.87	2,604,535.03
●		Y	0650	BC ACCUM DEPR-FURN & EQUIP		1,733,380.02-	2,409,628.26-
	GL CLS		151	FURNITURE AND EQUIPMENT, NET		132,251.85	194,906.77
06	152	N	0325	BUILDINGS & BLDG IMPROVEMENTS		.00	.00
●		Y	0625	BC BUILDINGS & BLDG IMPROVEMENTS		8,256,438.81	8,256,438.81
●		Y	0630	BC ACCUM DEPR-BLDGS & BLDG IMPROV		7,250,332.93-	6,969,897.33-
	GL CLS		152	BUILDINGS & BLDG IMPROVEMENTS, NET		1,006,105.88	1,286,541.48
06	153	Y	0634	BC INFRASTRUCTURE-NON DEPRECIABLE		282,200.00	282,200.00
	GL CLS		153	INFRASTRUCTURE, NET		282,200.00	282,200.00
06	158	N	0360	LIBRARY BOOKS-NON DEPRECIABLE		.00	.00
●		N	0370	ART COLLECTIONS		.00	.00
●		N	0375	ARTIFACTS		.00	.00
●		N	0382	OTHER CAPITAL ASSETS-NON DEPRECIABLE		.00	.00
●		Y	0682	BC OTHER CAPITAL ASSETS-NON DEPRECIA		3,756,395.00	3,756,395.00
●		Y	0683	BC OTHER CAPITAL ASSETS-DEPRECIABLE		2,913,494.62	2,913,494.62

TX STATE LIBRARY AND ARCHIVES COMMISSION (306)  
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT (GWFS)

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

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

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

06	158	Y	0684	BC ACCUM DEPR-OTHER CAPITAL ASSETS		2,207,065.04-	2,097,606.17-
	GL	CLS	158	OTHER CAPITAL ASSETS, NET		4,462,824.58	4,572,283.45
06	159	N	0320	LAND		.00	.00
●		Y	0620	BC LAND & LAND IMPROVEMENTS		689,677.85	689,677.85
	GL	CLS	159	LAND & LAND IMPROVEMENTS		689,677.85	689,677.85
06	165	Y	0693	BC COMPUTER SOFTWARE - INTANGIBLE		353,049.56	.00
●		Y	0696	BC-ACCUM AMORT/COMPUTER SOFTWARE-INT		353,049.56-	.00
	GL	CLS	165	COMPUTER SOFTWARE-INTANGIBLE,NET		.00	.00
*	GLA	CAT	06	NON-CURRENT ASSETS		6,602,485.20	7,028,952.55
**	TOTAL	ASSETS	AND	OTHER DEBITS		6,602,485.20	7,028,952.55
45	410	Y	****	3505-POST CLS BC CAP ASSETS/DEBT		6,602,485.20-	7,028,952.55-
	GL	CLS	410	INVESTED IN CAP ASSETS,NET RELATED DEBT		6,602,485.20-	7,028,952.55-
45	430	Y	9992	BC SYSTEM CLEARING		.00	.00
	GL	CLS	430	UNRESTRICTED NET ASSETS		.00	.00
*	GLA	CAT	45	NET ASSETS		6,602,485.20-	7,028,952.55-
51	620	N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL	CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51	630	N	2030	INVESTMENT IN GENERAL FIXED ASSETS		.00	.00
	GL	CLS	630	OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
*	GLA	CAT	51	FUND BALANCE (DEFICITS)		.00	.00
**	TOTAL	OTHER	CREDITS	AND FUND BALANCE/EQUITY WITH CURRENT CHANGES		6,602,485.20-	7,028,952.55-
**	TOTAL	LIABILITIES	AND	FUND BALANCE/EQUITY		6,602,485.20-	7,028,952.55-
*	GAAP	FUND	9998	GEN FIXED ASSETS ACCT GROUP		.00	.00

DAFR8581 306 AFR 01 13 USAS RJE R306 2(ORG) ( ) ( ) 3(FND) ( ) 3(GLA) ( ) ( ) USAS  
 •CYCLE: 10/29/10 22:46 4764 RUN DATE: 10/30/10 TIME: 05:43 18 CFY: 11 CFM: 02 LCY: 10 LCM: 00 FICHE: 306 10 01 11

TX STATE LIBRARY AND ARCHIVES COMMISSION (306)  
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT (GWFS)

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

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

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

\* GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS .00 .00

DAFR8581 306 AFR 01 13 USAS RJE R306 2(ORG) ( ) ( ) 3(FND) ( ) 3(GLA) ( ) ( ) USAS  
 •CYCLE: 10/29/10 22:46 4764 RUN DATE: 10/30/10 TIME: 05:43 18 CFY: 11 CFM: 02 LCY: 10 LCM: 00 FICHE: 306 10 01 12

(AGY)306 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 •(AGL) (GRT) (PRJ) (SS1) (SS2)

TX STATE LIBRARY AND ARCHIVES COMMISSION (306)  
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT (GWFS)

• PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 10 PROD SYSTEM  
 \*\*\*\*\*PAGE 15

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

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

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			450,231.69-		424,455.30-
	GL	CLS	230	CL EMPLOYEE'S COMPENSABLE LEAVE			450,231.69-		424,455.30-
*	GLA	CAT	21	CURRENT LIABILITIES			450,231.69-		424,455.30-
26	301	Y	1700	BC NC EMPLOYEE'S COMPENSABLE LEAVE			279,832.78-		255,354.88-
	GL	CLS	301	NC EMPLOYEE'S COMPENSABLE LEAVE			279,832.78-		255,354.88-
*	GLA	CAT	26	NON-CURRENT LIABILITIES			279,832.78-		255,354.88-
**	TOTAL LIABILITIES						730,064.47-		679,810.18-
45	430	Y	****	3950-POST CLS BC UNREST NET ASSETS			730,064.47		679,810.18
•		Y	9992	BC SYSTEM CLEARING			.00		.00
	GL	CLS	430	UNRESTRICTED NET ASSETS			730,064.47		679,810.18
*	GLA	CAT	45	NET ASSETS			730,064.47		679,810.18
51	620	N	9999	FPS 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 OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES						730,064.47		679,810.18
**	TOTAL LIABILITIES AND FUND BALANCE/EQUITY						.00		.00

TX STATE LIBRARY AND ARCHIVES COMMISSION (306)  
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT(GWFS)

• PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 10 PROD SYSTEM  
 \*\*\*\*\*PAGE 16

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

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

* 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	306			.00	.00



# **Notes to the Financial Statements**



UNAUDITED

The Texas State Library and Archives Commission (306)

<b>Note 1: Summary of Significant Accounting Policies</b>
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**Entity**

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

The Texas State Library and Archives Commission serves the state by implementation of the provisions of the Constitution and library laws of Texas, including the Texas Library Systems Act. The Commission is designated as a separate reporting entity pursuant to requirements established by the Legislature, the Legislative Budget Board, and the Governor's Office of Budget Planning and Policy.

Due to significant changes related to Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements – Management's Discussion and Analysis – for State and Local Governments*, the Comptroller of Public Accounts does not require the accompanying annual financial report to be in compliance with generally accepted accounting principles (GAAP). The financial report will be considered for audit by the State Auditor as part of the audit of the State of Texas Comprehensive Annual Financial Report; therefore, an opinion has not been expressed on the financial statements and related information contained in this report.

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

Discrete Component Units: This component unit is legally separate from the state, but is financially accountable to the state, or has a relationship with the state such that exclusion would cause the financial statements to be misleading or incomplete. The component unit columns of the financial statements include the financial data of these entities.

**Fund Structure**

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

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

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

Special Revenue Funds: Special revenue funds are used to account for the proceeds of specific revenue sources (other than for private-purpose trusts or for major capital projects) that are legally restricted to use for specified purposes.

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The Texas State Library and Archives Commission (306)

### **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.

### **Basis of Accounting**

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

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

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

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

### **Budgets and Budgetary Accounting**

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

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

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The Texas State Library and Archives Commission (306)

**Assets, Liabilities, and Fund Equity**

**Assets**

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

**Inventories and Prepaid Items:** 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 and prepaid items that appear in the governmental and proprietary fund types. The cost of these items is expensed when the items are consumed.

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

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

**Current Receivables - Other:** Other receivables include year-end revenue accruals. This account can appear in governmental and proprietary fund types.

**Liabilities**

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

**Current Payables - Other:** Payables are the accrual at year-end of expenditure transactions. Payables may be included in either the governmental or proprietary fund types.

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

## UNAUDITED

The Texas State Library and Archives Commission (306)

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

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

**Reservations of Fund Balance:** Fund balances for governmental funds are classified as either reserved or unreserved in the fund financial statements. Reservations are legally restricted to a specific future use or not available for expenditure.

**Reserved for Consumable Inventories:** This represents the amount of supplies, postage and prepaid assets to be used in the next fiscal year.

**Reserved for Encumbrances:** This represents commitments of the value of contracts awarded or assets ordered prior to year-end, but not received as of that date. Encumbrances are not included with expenditures or liabilities. They represent current resources designated for specific expenditures in subsequent operating periods.

**Unreserved / Undesignated:** This represents the unappropriated balance at year-end.

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

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

### **Interfund Activities and Balances**

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The agency has the following types of transactions between funds:

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

**Interfund Receivables and Payables:** Interfund loans are reported as interfund receivables and payables. If repayment is due during the current year or soon thereafter it is classified as "Current", repayment for two (or more) years is classified as "Non-Current".

**Interfund Sales and Purchases:** Charges or collections for services rendered by one fund to another that are recorded as revenues of the recipient fund and expenditures or expenses of the disbursing fund. The composition of the agency's Interfund activities and balances are presented in Note 12.

UNAUDITED

The Texas State Library and Archives Commission (306)

**Note 2: Capital Assets**

Revenue Received from the sale of Surplus Property has been transferred to Unappropriated General Revenue in accordance with HB7, Sec. 20.

A summary of changes in Capital Assets for the year ended August 31, 2010, is presented below:

	Balance 9/1/2009	Adj	Reclassifications			Additions	Deletions	Balance 8/31/2010
			Completed CIP	Inc-Int'agy Trans	Dec-Int'agy Trans			
<b>GOVERNMENTAL ACTIVITIES</b>								
Non-Depreciable Assets								
Land and Land Improvements	689,677.85							689,677.85
Infrastructure	282,200.00							282,200.00
Other Capital Assets	3,756,395.00							3,756,395.00
Total Non-Depreciable Assets	4,728,272.85	-	-	-	-	-	-	4,728,272.85
Depreciable Assets								
Buildings and Building Improvements	8,256,438.81							8,256,438.81
Furniture and Equipment	2,604,535.03	(353,049.56)		7,390.00	(17,268.00)	22,662.70	(398,638.30)	1,865,631.87
Vehicle, Boats & Aircraft	122,146.00					34,328.96	(31,788.00)	124,686.96
Other Capital Assets	2,913,494.62							2,913,494.62
Total Depreciable Assets at Historical Cost	13,896,614.46	(353,049.56)	-	7,390.00	(17,268.00)	56,991.66	(430,426.30)	13,160,252.26
Less Accumulated Depreciation for:								
Buildings and Improvements	(6,969,897.33)					(280,435.60)		(7,250,332.93)
Furniture and Equipment	(2,409,628.26)	339,374.88		(7,390.00)	17,268.00	(60,814.67)	387,810.03	(1,733,380.02)
Vehicles, Boats & Aircraft	(118,803.00)					(8,246.92)	31,788.00	(95,261.92)
Other Capital Assets	(2,097,606.17)					(109,458.87)		(2,207,065.04)
Total Accumulated Depreciation	(11,595,934.76)	339,374.88	-	(7,390.00)	17,268.00	(458,956.06)	419,598.03	(11,286,039.91)
Amortizable Assets - Intangible								
Computer Software	-	353,049.56						353,049.56
Other Intangible Capital Assets								-
Total Depreciable Assets at Historical Costs	-	353,049.56	-	-	-	-	-	353,049.56
Less Accumulated Amortization for:								
Computer Software	-	(339,374.88)				(13,674.68)		(353,049.56)
Other Intangible Capital Assets								-
Total Accumulated Amortization	-	(339,374.88)	-	-	-	(13,674.68)	-	(353,049.56)
Governmental Activities Capital Assets, Net	7,028,952.55	-	-	-	-	(415,639.08)	(10,828.27)	6,602,485.20

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

Not applicable to the Texas State Library and Archives Commission.

**Note 4: Short-Term Debt**

Not applicable to the Texas State Library and Archives Commission.

UNAUDITED

The Texas State Library and Archives Commission (306)

**Note 5: Long Term Liabilities**

**Changes in Long-Term Liabilities**

During the year ended August 31, 2010 the following changes occurred in liabilities.

<b>Governmental Activities</b>	<b>Balance 9/01/09</b>	<b>Additions</b>	<b>Reductions</b>	<b>Balance 8/31/10</b>	<b>Amounts Due Within 1 Year</b>
Compensable Leave	\$679,810.18	\$702,414.58	\$652,160.29	\$730,064.47	\$450,231.69

**Employees' Compensable Leave**

A state employee is entitled to be paid for all unused vacation time accrued, in the event of the employee's resignation, dismissal, or separation from State employment, provided the employee has had continuous employment with the State for six months. Expenditures for accumulated annual leave balances are recognized in the period paid or taken in governmental fund types. For these fund types, the liability for unpaid benefits is recorded in the Statement of Net Assets. An expense and liability for proprietary fund types are recorded in the proprietary funds as the benefits accrue to employees. No liability is recorded for non-vesting accumulating rights to receive sick pay benefits.

**Note 6: Bonded Indebtedness**

Not applicable to the Texas State Library and Archives Commission.

**Note 7: Capital Leases**

Not applicable to the Texas State Library and Archives Commission.

**Note 8: Operating Leases**

Not applicable to the Texas State Library and Archives Commission.

**Note 9: Retirement Plans**

Not applicable to the Texas State Library and Archives Commission.

UNAUDITED

The Texas State Library and Archives Commission (306)

**Note 10: Deferred Compensation**

Not applicable to the Texas State Library and Archives Commission.

**Note 11: Postemployment Health Care/Life Insurance Benefits**

Not applicable to the Texas State Library and Archives Commission.

**Note 12: Interfund Activity and Transactions**

Not applicable to the Texas State Library and Archives Commission.

**Note 13: Continuance Subject to Review**

Under the Texas Sunset Act, the Agency will be abolished effective September 1, 2019, unless continued in existence by the 85th Legislature as provided by the Act. If abolished, the Agency may continue until September 1, 2020 to close out its operations.

**Note 14: Adjustments to Fund Balances and Net Assets**

During the FY 2010, adjustments were made which required the restatement of the amounts in fund balances and fund equity as shown and discussed below:

a. Accounts Receivable

	Fund 0001	Total
Fund Balance August 31, 2009	\$ 3,596,704.00	\$ 3,596,704.00
Restatements		
a. Accounts Receivable	\$ 25.66	\$ 25.66
<b>Fund Balance September 1, 2010 as Restated</b>	<b>\$ 3,596,729.66</b>	<b>\$ 3,596,729.66</b>

**Note 15: Contingencies and Commitments**

The Agency has received several federal grants that are subject to review and audit by the grantor agencies. Such audits could lead to a request for reimbursements to grantor agencies for expenditures disallowed under the terms of the grant. Based on prior experience, management believes such disallowances, if any, will be immaterial.

UNAUDITED

The Texas State Library and Archives Commission (306)

**Note 16: Subsequent Event**

Not applicable to the Texas State Library and Archives Commission.

**Note 17: Risk Management**

Not applicable to the Texas State Library and Archives Commission.

**Note 18: Management Discussion & Analysis**

Not applicable to the Texas State Library and Archives Commission.

**Note 19: The Financial Reporting Entity**

Not applicable to the Texas State Library and Archives Commission.

**Note 20: Stewardship, Compliance, & Accountability**

Negative Unreserved/Undesignated Fund Balances

The unreserved/undesignated fund balance is negative for Fund 0118. This fund is a federal fund and does not recognize revenues until the funds are actually spent. The negative fund balance was caused by the agency setting up amounts for encumbrances per the report guidelines. The negative fund balance will be liquidated as federal funds reimburse the agency for the related expenditures.

**Note 21: Not Applicable to the AFR**

Not applicable to the Texas State Library and Archives Commission.

**Note 22: Donor-Restricted Endowments**

Not applicable to the Texas State Library and Archives Commission.



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The Texas State Library and Archives Commission (306)

**Note 23: Extraordinary and Special Items**

Not applicable to the Texas State Library and Archives Commission.

**Note 24: Disaggregation of Receivable and Payable Balances**

Not applicable to the Texas State Library and Archives Commission.

**Note 25: Termination Benefits**

Not applicable to the Texas State Library and Archives Commission.

**Note 26: Segment Information**

Not applicable to the Texas State Library and Archives Commission.

# **Schedule 1A**

## **Schedule of Expenditures of Federal Awards**



Agency 306 - Texas State Library and Archives Commission  
 Schedule 1A  
 For the Fiscal Year Ended August 31, 2010

\*\*\*Certified\*\*\*

Federal Grantor/ Pass-through Grantor/ Program Title	CFDA Number	NSE Name/ Identifying Number	Agy/ Univ No	Pass-through From		Direct Program Amount	Total PT From and Direct Prog. Amount	Pass-through To		Expenditures Amount	Total PT To and Expenditures Amount
				Agencies or Universities Amount	Non- State Entities Amount			Agy/ Univ No.	Agencies or Non- State Entities Amount		
<b>National Endowment For The Humanities</b>											
<u>Direct Programs:</u>											
Grants to States	45.310					11,236,767.88	11,236,767.88			11,236,767.88	11,236,767.88
Grants to States	45.310					6,500.00	6,500.00				6,500.00
<u>Pass-Through To:</u>											
<i>University of Texas at Arlington</i>											
								714	6,500.00		
Grants to States	45.310					34,173.91	34,173.91				34,173.91
<u>Pass-Through To:</u>											
<i>University of Texas at Austin</i>											
								721	34,173.91		
Grants to States	45.310					66,548.93	66,548.93				66,548.93
<u>Pass-Through To:</u>											
<i>Texas A&amp;M University - Commerce</i>											
								751	66,548.93		
Grants to States	45.310					54,995.95	54,995.95				54,995.95
<u>Pass-Through To:</u>											
<i>University of North Texas</i>											
								752	54,995.95		
Grants to States	45.310					255.42	255.42				255.42
<u>Pass-Through To:</u>											
<i>Texas State University - San Marcos</i>											
								754	255.42		
National Leadership Grants	45.312					21,004.50	21,004.50			21,004.50	21,004.50
Laura Bush 21st Century Librarian Program	45.313					274,758.43	274,758.43			274,758.43	274,758.43
Totals - National Endowment For The Humanities				0.00	0.00	11,695,005.02	11,695,005.02	162,474.21	0.00	11,532,530.81	11,695,005.02
<b>National Archives and Records Administration</b>											
National Historical Publications and Records Grants	89.003					10,464.75	10,464.75			10,464.75	10,464.75
Totals - National Archives and Records Administration				0.00	0.00	10,464.75	10,464.75	0.00	0.00	10,464.75	10,464.75
<b>Public Assistance Cluster</b>											
<b>U.S. Department of Homeland Security</b>											
<u>Pass-Through From:</u>											
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036						1,044.60			1,044.60	1,044.60
<u>Pass-Through From:</u>											
<i>Texas Department of Public Safety</i>											
			405	1,044.60							
Totals - U.S. Department of Homeland Security				1,044.60	0.00	0.00	1,044.60	0.00	0.00	1,044.60	1,044.60
<b>Total Expenditures of Federal Awards</b>				<b>1,044.60</b>	<b>0.00</b>	<b>11,705,469.77</b>	<b>11,706,514.37</b>	<b>162,474.21</b>	<b>0.00</b>	<b>11,544,040.16</b>	<b>11,706,514.37</b>