

## TEXAS RACING COMMISSION ANNUAL FINANCIAL REPORT

FISCAL YEAR ENDED AUGUST 31, 2023



## TEXAS RACING COMMISSION 1801 N. Congress Avenue, Suite 7.600 Austin, Texas 78701 512-833-6699

November 21, 2023

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

## Ladies and Gentlemen:

We are pleased to submit the annual financial report of the Texas Racing Commission for the year ended Aug. 31, 2023, in compliance with Texas Government Code Annotated, Section 2101.011, and in accordance with the requirements established by the Texas Comptroller of Public Accounts.

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

The Commission does not receive any federal awards. Therefore, a Schedule of Expenditures of Federal Awards is not included. If you have any questions, please contact Dinorah Chiu, Chief Financial Officer at 512-998-9935.

Sincerely,

Amy F. Cook
Amy Cook
Executive Director

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DAFR8580 476 EPAL 01 13	TRC1 RJE R476	2 (ORG)	( ) (	) 4 (FND	) ( ) 3(GLA)	( ) ( ) USAS	
□CYCLE: 11/20/23 22:55 8080	RUN DATE: 11/2	1/23 TIME:	00:28 38	CFY: 24	CFM: 03 LCY: 23	LCM: 00 FICHE: 476 23	01

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(AGY) 476 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA) (AGL) (GRT) (PRJ) (SS1) (SS2)

TEXAS RACING COMMISSION (476)

BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

21 300 1149 FUNDS HELD FOR OTHERS

□PERCENT OF YEAR ELAPSED	: 100	% REPORT	PERIOD=	ADJUSTMENT	FY= 23	PF	₹OD	SYSTEM	
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□GAAP FUND GROUP 0:	1	GOVERNMENTAL							
CAAD BIND BADE 0.	1	CENEDAT							

01 GENERAL 0001 GENERAL REVENUE (0001)-GENERAL 0001 GENERAL REVENUE FUND □GAAP FUND TYPE GAAP FUND □FUND □CAT CLASS GL TITLE GL YEAR □01 004 0045 CASH IN STATE TREASURY 67,131.78- 67,131.78-0047 SHARED CASH .00 .00 0048 LEGISLATIVE CASH 67,131.78 67,131.78 GL CLS 004 CA CASH IN STATE TREASURY .00 .00 136.53 01 020 9000 LEGISLATIVE APPROPRIATIONS .00 .00 GL CLS 020 CA LEGISLATIVE APPROPRIATIONS 136.53 01 052 0231 ACCTS. RECEIVABLE - UNBILLED .00 .00 GL CLS 052 CA ACCOUNTS RECEIVABLES, NET .00 .00 01 065 0279 CA INTERFUND RECEIVABLE-NO POST DOC .00 .00 GL CLS 065 CA INTERFUND RECEIVABLE .00 .00 01 080 0285 CONSUM. INVENTORIES (MAT. AND SUPPLI .00 .00 GL CLS 080 CA CONSUMABLE INVENTORIES .00 .00 \* GLA CAT 01 CURRENT ASSETS .00 136.53 \*\* TOTAL ASSETS AND OTHER DEBITS .00 136.53 21 200 1009 VOUCHERS PAYABLE .00 .00 GL CLS 200 CL ACCOUNTS PAYABLE .00 .00 21 203 1015 PAYROLL PAYABLE .00 .00 GL CLS 203 CL PAYROLL PAYABLE .00 .00 21 205 1049 CL INTERFUND PAYABLE .00 .00 GL CLS 205 CL INTERFUND PAYABLE .00 .00

1

.00

51 950 9202 PAYROLL SYSTEM CLEARING

\* FUND 0001 GENERAL REVENUE FUND

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

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

GL CLS 950 SYSTEM ACCOUNTS

\* GLA CAT 51 FUND BALANCE (DEFICITS)

DAFR8580 476 EPAL 01 13 TRC1 RJE R476 2(ORG) ( ) ( ) 4(FND) ( ) 3(GLA) ( ) ( ) USAS CYCLE: 11/20/23 22:55 8080 RUN DATE: 11/21/23 TIME: 00:28 38 CFY: 24 CFM: 03 LCY: 23 LCM: 00 FICHE: 476 23 01 01

GAAP FUND GROUP 01	BALANCE SHEET - GOVERNMENT? : 100% REPORT PERIOD= ************************************	COMMISSION (476) AL & PROPRIETARY FUND TYPES ADJUSTMENT FY= 23 ************************************	,	PROD SYSTEM ******PAGE 2		
	001 GENERAL REVENUE (0001)-GENERAL 001 GENERAL REVENUE FUND					
GL GL COMP CAT CLASS GL TIT	**********	AGY GL	CURRENT YEAR	****************** PRIOR YEAR **************		
GL CLS 300 CL FUNDS H	HELD FOR OTHERS		.00	.00		
* GLA CAT 21 CURRENT LIABILITIES .00 .00						
** TOTAL LIABILITIES AND OTHER CREDITS .00 .00						
51 362 2075 FD F	BAL-RESERVED FOR CONSUM. INVENT.		.00	.00		
GL CLS 362 FD BAL RES	SERVED FOR INVENTORIES		.00	.00		
51 510 2301 FD F	BAL-NONSPND FOR INVENTORY		.00	.00		
GL CLS 510 FD BAL-NON	NSPENDABLE		.00	.00		
51 550 **** 2325	5-POST CLS FFS FB UNASSIGNED		.00	136.53-		
GL CLS 550 FD BAL-UNA	ASSIGNED		.00	136.53-		
	UNRESERVED-UNDESIGNATED-OTHER S SYSTEM CLEARING - GL LEVEL ONLY		.00	.00		
GL CLS 620 FUND BALAN	NCE - UNRESERVED/UNDESIGNATED		.00	.00		

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136.53-

136.53-

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136.53-

DAFR8580 476 EPAL 01 13 TRC1 RJE R476 2(ORG) ( ) ( ) 4(FND) ( ) 3(GLA) ( ) ( ) USAS CCYCLE: 11/20/23 22:55 8080 RUN DATE: 11/21/23 TIME: 00:28 38 CFY: 24 CFM: 03 LCY: 23 LCM: 00 FICHE: 476 23 01 01

(AGY) 476 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA) (AGL) (GRT) (PRJ) (SS1) (SS2)

TEXAS RACING COMMISSION (476)

BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

□PERCENT OF YEAR ELA	PSED: 1	100%	REPORT P	PERIOD= A	DJUSTMENT	FY= 23		PROD	SYSTEM
_******	*****	******	*****	*****	*****	*****	*******	**********PAGI	≟ 3
GAAR FIND CROID	0.1	COVEDNMENTAL							

GAAP FUND GROUP	*****	******	*********
□GL GL COMP □CAT CLASS GL TITLE □************************************	AGY GL	CURRENT YEAR	PRIOR YEAR
01 004 0045 CASH IN STATE TREASURY		.00	.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	90200010	.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
GL CLS 200 CL ACCOUNTS PAYABLE		.00	.00
* GLA CAT 21 CURRENT LIABILITIES		.00	.00
** TOTAL LIABILITIES AND OTHER CREDITS		.00	.00
51 620 2240 FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
GL CLS 620 FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
* GLA CAT 51 FUND BALANCE (DEFICITS)		.00	.00
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES		.00	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET F	POSITION	.00	.00
* FUND 0004 BREEDERS' CUP		.00	.00

DAFR8580 476 EPAL 01 13	TRC1 RJE	R476	2 (ORG)	( )	( ) 4 (FND	)) ( ) 3(GLA)	( ) ( )	USAS		
CYCLE: 11/20/23 22:55 8080	RUN DATE:	: 11/21/2	3 TIME:	00:28 38	CFY: 24	CFM: 03 LCY: 23	LCM: 00 FICHE:	476 23	01	01

(AGY) 476 (ORG) (PRG)

GL CLS 800 BUDGETARY

\* FUND

\* GLA CAT 51 FUND BALANCE (DEFICITS)

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

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

1327 TEXAS-BRED INCENTIVE FUND

(NAC) (PRJ) (APP) (SS1) (FND)

(COB) (SS2) (AOB) (GLA)

□(AGL)	(GRT)	(PRJ)	(551)	(552)	
		ANCE SHEET - GOVERNM REPORT PERI	OD= ADJUSTMENT F	ARY FUND TYPES (FFS)	PROD SYSTEM ************************************
GAAP FUND GROUP GAAP FUND TYPE GAAP FUND FUND FUND ************************************	01 GOVERNMENTAL 01 GENERAL 0001 GENERAL REVE: 1327 TEXAS-BRED II	, ,	*****	********	******
GL GL COMP CAT CLASS GL	TITLE *******	******	AGY GL ******	CURRENT YEAR	PRIOR YEAR ******
01 004 0045	CASH IN STATE TREASU	RY		329,724.72	278,112.70
GL CLS 004 CA CAS	H IN STATE TREASURY			329,724.72	278,112.70
* GLA CAT 01 CURRENT	ASSETS			329,724.72	278,112.70
** TOTAL ASSETS AND C	THER DEBITS			329,724.72	278,112.70
	VOUCHERS PAYABLE ACCOUNTS PAYABLE			.00 67,102.02-	.00
GL CLS 200 CL ACC	COUNTS PAYABLE			67,102.02-	.00
	DUE TO OTHER AGENCIE		55600010	.00	.00
GL CLS 211 CL DUE	TO OTHER AGENCIES			.00	.00
* GLA CAT 21 CURRENT	LIABILITIES			67,102.02-	.00
** TOTAL LIABILITIES	AND OTHER CREDITS			67,102.02-	.00
51 550 ****	2325-POST CLS FFS FB	UNASSIGNED		262,622.70-	278,112.70-
GL CLS 550 FD BAI	-UNASSIGNED			262,622.70-	278,112.70-
	ENCUMBRANCES (REPORT BUDGET RESERVATION			.00	.00

.00

.00

262,622.70-

262,622.70-

329,724.72-

.00

.00

278,112.70-

278,112.70-

278,112.70-

	TRC1 RJE R476 2 (ORG) ( ) ( ) 4 (FND) ( RUN DATE: 11/21/23 TIME: 00:28 38 CFY: 24 CFM	) 3(GLA) ( ) ( ) : 03 LCY: 23 LCM: 00 FICHE: 476	USAS 23 01 01
	TEXAS RACING COMMISSION (4' BALANCE SHEET - GOVERNMENTAL & PROPRIETE 0% REPORT PERIOD= ADJUSTMENT FOR A SHEET - SHEET	ARY FUND TYPES (FFS) Y= 23	PROD SYSTEM
GAAP FUND GROUP 01 GAAP FUND TYPE 01 GAAP FUND 0001 FUND 1327	GOVERNMENTAL GENERAL GENERAL REVENUE (0001)-GENERAL TEXAS-BRED INCENTIVE FUND		
GL GL COMP CAT CLASS GL TITLE	AGY GL **********************************	CURRENT YEAR	PRIOR YEAR
* GAAP FUND 0001 GENER	AL REVENUE (0001)-GENERAL	.00	.00

DAFR8580 476 EPAL 01 13 TRC1 RJE R476 2(ORG) ( ) ( ) 4(FND) ( ) 3(GLA) ( ) ( ) USAS CYCLE: 11/20/23 22:55 8080 RUN DATE: 11/21/23 TIME: 00:28 38 CFY: 24 CFM: 03 LCY: 23 LCM: 00 FICHE: 476 23 01 01

(SS1)

(SS2)

(PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA) (GRT) (PRJ)

(AGL)

□ BALANCE SHEET - G	AS RACING COMMISSION (476) COVERNMENTAL & PROPRIETARY F RT PERIOD= ADJUSTMENT FY= 23	, ,	PROD SYSTEM
GAAP FUND GROUP 01 GOVERNMENTAL			11102
□GAAP FUND TYPE 01 GENERAL			
□GAAP FUND 0325 FEDERAL CARES/FFCRA ACT			
□FUND 0325 CORONA VIRUS RELIEF FUND-L	APTOP REIMB		
_***************	* * * * * * * * * * * * * * * * * * * *	********	*****
□GL GL COMP	AGY	CURRENT	PRIOR
□CAT CLASS GL TITLE	GL	YEAR	YEAR
*********************************	* * * * * * * * * * * * * * * * * * * *	********	******
01 004 0045 CASH IN STATE TREASURY		21.62	2,887.17
GL CLS 004 CA CASH IN STATE TREASURY		21.62	2,887.17
01 072 0284 DUE FROM OTHER AGENCIES	30003250	.00	.00

GL CLS 072 CA DUE FROM OTHER AGENCIES .00 .00 \* GLA CAT 01 CURRENT ASSETS 21.62 2,887.17

\*\* TOTAL ASSETS AND OTHER DEBITS 21.62 2,887.17

21 200 1009 VOUCHERS PAYABLE .00 .00 GL CLS 200 CL ACCOUNTS PAYABLE .00 .00

\* GLA CAT 21 CURRENT LIABILITIES .00 .00 \*\* TOTAL LIABILITIES AND OTHER CREDITS .00 .00

51 530 2315 FD BAL-COMMITTED 2,887.17-.00 GL CLS 530 FD BAL-COMMITTED 2,887.17-.00

51 550 \*\*\*\* 2325-POST CLS FFS FB UNASSIGNED 2,865.55 2,887.17-

GL CLS 550 FD BAL-UNASSIGNED 2,865.55 2,887.17-\* GLA CAT 51 FUND BALANCE (DEFICITS) 21.62-2,887.17-

\*\* TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES 21.62-2,887.17-

\*\* TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION 21.62-2,887.17-

\* FUND 0325 CORONA VIRUS RELIEF FUND-LAPTOP REIMB .00 .00

\* GAAP FUND 0325 FEDERAL CARES/FFCRA ACT .00 .00

DAFR8580 476 EPAL 01 13	TRC1 RJE	R476	2 (ORG)	( )	(	) 4 (FND)	(	) 3(GLA)	( )	( )	USAS		
□CYCLE: 11/20/23 22:55 8080	RUN DATE:	11/21/23	B TIME:	00:28 3	88	CFY: 24	CFM:	03 LCY: 23	LCM: 00	FICHE: 476	6 23	01	01

(APP) (SS1) (AGY) 476 (ORG) (PRG) (NAC) (FND) (COB) (AOB) (GLA) (AGL) (GRT) (PRJ) (SS2)

TEXAS RACING COMMISSION (476) BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

□PERCENT OF YEAR ELAPSED: 100%	REPORT PERIOD= ADJUSTMENT FY= 23	PROD SYSTEM
_************	********************	******** 7

□GAAP FUND GROUP 01 GOVERNMENTAL □GAAP FUND TYPE 01 GENERAL □GAAP FUND 0597 TX RACING COMMISSION FD (0597) □FUND 0597 TEXAS RACING COMMISSION FUND	)-GENERAL		
_*************************************	**************************************	**************************************	**************************************
GCAT CLASS GL TITLE	AG1 GL ********	**************************************	FRIOR YEAR ********
01 001 0020 PETTY CASH ON HAND		.00	.00
GL CLS 001 CA CASH ON HAND		.00	.00
01 002 0040 CASH IN BANK		.00	.00
O042 PETTY CASH IN BANK TRAVEL CASH IN BANK		1,000.00 2,000.00	1,000.00 2,000.00
GL CLS 002 CA CASH IN BANK		3,000.00	3,000.00
01 004 0045 CASH IN STATE TREASURY 0047 SHARED CASH		8,242,927.93 6,940,278.71-	8,164,601.38 6,482,164.35-
GL CLS 004 CA CASH IN STATE TREASURY		1,302,649.22	1,682,437.03
01 020 9000 LEGISLATIVE APPROPRIATIONS		.00	.00
GL CLS 020 CA LEGISLATIVE APPROPRIATIONS		.00	.00
01 052 0231 ACCTS. RECEIVABLE - UNBILLED		.00	.00
GL CLS 052 CA ACCOUNTS RECEIVABLES, NET		.00	.00
01 065 0279 CA INTERFUND RECEIVABLE-NO POST DOC		.00	.00
GL CLS 065 CA INTERFUND RECEIVABLE		.00	.00
01 070 0283 DUE FROM OTHER FUNDS	47600050	.00	.00
GL CLS 070 CA DUE FROM OTHER FUNDS		.00	.00
01 072 0284 DUE FROM OTHER AGENCIES  0284 DUE FROM OTHER AGENCIES	30060650 30062490	.00	.00
GL CLS 072 CA DUE FROM OTHER AGENCIES		.00	.00
01 080 0285 CONSUM. INVENTORIES (MAT. AND SUPPLI		.00	.00

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DAFR8580 476 EPAL 01 13 TRC1 RJE R476 2(ORG) ( ) ( ) 4(FND) ( ) 3(GLA) ( ) ( ) USAS CYCLE: 11/20/23 22:55 8080 RUN DATE: 11/21/23 TIME: 00:28 38 CFY: 24 CFM: 03 LCY: 23 LCM: 00 FICHE: 476 23 01 01

TEXAS RACING COMMISSION (476)

	OVERNMENTAL & PROPRIETARY T PERIOD= ADJUSTMENT FY= 2	3	PROD SYSTEM
GAAP FUND GROUP	597)-GENERAL UND		
□GL GL COMP	AGY	CURRENT	PRIOR
CAT CLASS GL TITLE	GL	YEAR	YEAR
GL CLS 080 CA CONSUMABLE INVENTORIES		.00	.00
* GLA CAT 01 CURRENT ASSETS		1,305,649.22	1,685,437.03
** TOTAL ASSETS AND OTHER DEBITS		1,305,649.22	1,685,437.03
21 200 1009 VOUCHERS PAYABLE		49.61-	8,000.00-
□ 1010 ACCOUNTS PAYABLE		131,431.40-	.00
GL CLS 200 CL ACCOUNTS PAYABLE		131,481.01-	8,000.00-
21 203 1015 PAYROLL PAYABLE		418,904.27-	220,662.02-
GL CLS 203 CL PAYROLL PAYABLE		418,904.27-	220,662.02-
21 205 1049 CL INTERFUND PAYABLE		.00	.00
GL CLS 205 CL INTERFUND PAYABLE		.00	.00
21 210 1054 DUE TO OTHER FUNDS		.00	.00
GL CLS 210 CL DUE TO OTHER FUNDS		.00	.00
21 211 1050 DUE TO OTHER AGENCIES		.00	.00
□ 1050 DUE TO OTHER AGENCIES	32001650	.00	.00
□ 1050 DUE TO OTHER AGENCIES	47605970	.00	.00
□ 1050 DUE TO OTHER AGENCIES	47900010	.00	.00
1050 DUE TO OTHER AGENCIES	51700010	.00	.00
□ 1050 DUE TO OTHER AGENCIES □ 1050 DUE TO OTHER AGENCIES	55600010 90200010	.00	.00
1030 DOE 10 OTHER AGENCIES	90200010	.00	.00
GL CLS 211 CL DUE TO OTHER AGENCIES		.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		550,385.28-	228,662.02-

\*\* TOTAL LIABILITIES AND OTHER CREDITS

550,385.28- 228,662.02-

DAFR8580 476 EPAL 01 13 TRC1 RJE R476 2(ORG) ( ) ( ) 4(FND) ( ) 3(GLA) ( ) ( ) USAS CYCLE: 11/20/23 22:55 8080 RUN DATE: 11/21/23 TIME: 00:28 38 CFY: 24 CFM: 03 LCY: 23 LCM: 00 FICHE: 476 23 01 01

TEXAS RACING COMMISSION (476) BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

9202 PAYROLL SYSTEM CLEARING

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□PERCENT OF YEAR ELAPSED: 10			SYSTEM
_**************	*****************************	**PAGE	≟ 9
□GAAP FUND GROUP 01	GOVERNMENTAL		

GAAP FUND GROUP GAAP FUND TYPE GAAP FUND	01 GOVERNMENTAL 01 GENERAL 0597 TX RACING COMMISSION FD (0597)-GENERAL 0597 TEXAS RACING COMMISSION FUND		PAGE 9
□************************************	**************************************	**************************************	**************************************
□CAT CLASS GL	TITLE GL	YEAR	YEAR
	**********	******	******
51 360 2050	FD BAL-RESERVED FOR ENCUMBRANCES	.00	.00
GL CLS 360 FD B	AL RESERVED FOR ENCUMBRANCES	.00	.00
51 362 2075	FD BAL-RESERVED FOR CONSUM. INVENT.	.00	.00
GL CLS 362 FD B.	AL RESERVED FOR INVENTORIES	.00	.00
51 364 2065	FD BAL-RESERVED FOR IMPREST ACCOUNTS	.00	.00
GL CLS 364 FD B.	AL RESERVED FOR IMPREST ACCT.	.00	.00
51 510 2301	FD BAL-NONSPND FOR INVENTORY	.00	.00
GL CLS 510 FD B	AL-NONS PENDABLE	.00	.00
51 530 2315	FD BAL-COMMITTED	1,456,775.01-	1,455,628.62-
GL CLS 530 FD B	AL-COMMITTED	1,456,775.01-	1,455,628.62-
51 550 ****	2325-POST CLS FFS FB UNASSIGNED	701,511.07	1,146.39-
GL CLS 550 FD B	AL-UNASSIGNED	701,511.07	1,146.39-
	FB-UNRESERVED-UNDESIGNATED-OTHER 9 FFS SYSTEM CLEARING - GL LEVEL ONLY	.00	.00
GL CLS 620 FUND	BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
51 630 2060	FB-RES FOR UNENCUM APPR-FUTURE OPERA	.00	.00
GL CLS 630 OBSO	LETE FB ACCTS UNDER GASB 34	.00	.00
	ENCUMBRANCES (REPORTING AGENCIES) 5 BUDGET RESERVATION FOR ENCUMBRANCES	96,596.55 96,596.55-	.00
GL CLS 800 BUDG	ETARY	.00	.00
	PAYROLL CLEARING 1 PAYROLL CLEARING OFFSET	.00	.00

.00

DAFR8580 476 EPAL 01 13	TRC1 RJE R476	2 (ORG) ( )	( ) 4 (FND)	( ) 3(GLA)	( ) ( ) USAS	
□CYCLE: 11/20/23 22:55 8080	RUN DATE: 11/21	/23 TIME: 00:28 38	CFY: 24	CFM: 03 LCY: 23	LCM: 00 FICHE: 476 23	01 01

TEXAS RACING COMMISSION (476)

0597 TEXAS RACING COMMISSION FUND

\* FUND

□ □PERCENT OF YEAR ELAPS □************************************	BALANCE SHEET - GOVERNMEN	D= ADJUSTMENT FY= 23	, ,	PROD SYSTEM	
GAAP FUND GROUP GAAP FUND TYPE GAAP FUND FUND	01 GOVERNMENTAL 01 GENERAL 0597 TX RACING COMMISSION FD (0597)-GENERAL 0597 TEXAS RACING COMMISSION FUND				
□GL GL COMP	TITLE	AGY GL *****	CURRENT YEAR *********	PRIOR YEAR	
GL CLS 950 SYSTEM	ACCOUNTS		.00	.00	
* GLA CAT 51 FUND BALANCE (DEFICITS) 755,263.94- 1,456,775.00					
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES 755,263.94- 1,45					
** TOTAL FUND BALANCE/	NET POSITION WITH CURRENT CHANGES		755,263.94-	1,456,775.01-	

.00

DAFR8580 476 EPAL 01 13	TRC1 RJE	R476	2 (ORG)	( )	(	) 4 (FND)	(	) 3(GLA)	( )	( )	USAS		
□CYCLE: 11/20/23 22:55 8080	RUN DATE:	11/21/2	23 TIME:	00:28	38	CFY: 24	CFM:	03 LCY: 23	LCM: 0	00 FICHE: 4	76 23	01	01

(SS1)

(SS2)

(APP) (PRG) (NAC) (PRJ) (COB) (AOB) (GLA) (AGY) 476 (ORG) (FND)

(GRT)

2240 FB-UNRESERVED-UNDESIGNATED-OTHER

9999 FFS SYSTEM CLEARING - GL LEVEL ONLY

□(AGL)

51

TEXAS RACING COMMISSION (476)  BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND T	YPES (FFS)	
□PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23	*******	PROD SYSTEM
GAAP FUND GROUP 01 GOVERNMENTAL GAAP FUND TYPE 01 GENERAL GAAP FUND 0597 TX RACING COMMISSION FD (0597)-GENERAL GFUND 0900 DEPARTMENTAL SUSPENSE	*****	******
GL GL COMP AGY  CAT CLASS GL TITLE GL	CURRENT YEAR *******	PRIOR YEAR ******
01 004 0045 CASH IN STATE TREASURY  0047 SHARED CASH	20,000.00	84,103.66
GL CLS 004 CA CASH IN STATE TREASURY	20,000.00	84,103.66
* GLA CAT 01 CURRENT ASSETS	20,000.00	84,103.66
** TOTAL ASSETS AND OTHER DEBITS	20,000.00	84,103.66
21 200 1009 VOUCHERS PAYABLE	.00	.00
GL CLS 200 CL ACCOUNTS PAYABLE	.00	.00
21 220 1046 UNEARNED REVENUES	20,000.00-	84,103.66-
GL CLS 220 CL UNEARNED REVENUES	20,000.00-	84,103.66-
21 300 1140 FUNDS HELD FOR OTHERS  □ 1149 FUNDS HELD FOR OTHERS	.00	.00
GL CLS 300 CL FUNDS HELD FOR OTHERS	.00	.00
* GLA CAT 21 CURRENT LIABILITIES	20,000.00-	84,103.66-
** TOTAL LIABILITIES AND OTHER CREDITS	20,000.00-	84,103.66-
45 372 2400 FIDUCIARY NP OTHER PURPOSES	.00	.00
GL CLS 372 FIDUCIARY FDS - NP OTHER PURPOSES	.00	.00
* GLA CAT 45 NET POSITION	.00	.00
51 550 **** 2325-POST CLS FFS FB UNASSIGNED	.00	.00
GL CLS 550 FD BAL-UNASSIGNED	.00	.00

.00

.00

.00

DAFR8580 476 EPAL 01 13	TRC1 RJE	R476 2 (ORG)	( )	( ) 4 (FND) (	) 3 (GLA)	( ) ( ) USAS	
□CYCLE: 11/20/23 22:55 8080	RUN DATE:	11/21/23 TIME:	00:28 38	CFY: 24 CFM	1: 03 LCY: 23	LCM: 00 FICHE: 476 23	01 01

TEXAS RACING COMMISSION (476)

BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND

\* FUND 0900 DEPARTMENTAL SUSPENSE

□ BALANCE SHEET	- GOVERNMENTAL & PROPRIETARY H	FUND TYPES (FFS)	
	PORT PERIOD= ADJUSTMENT FY= 23		PROD SYSTEM
_**************	******	*******	*********PAGE 12
GAAP FUND GROUP 01 GOVERNMENTAL			
□GAAP FUND TYPE 01 GENERAL			
GAAP FUND 0597 TX RACING COMMISSION FD	(0597)-GENERAL		
□FUND 0900 DEPARTMENTAL SUSPENSE			
_**************	******	*******	*****
□GL GL COMP	AGY	CURRENT	PRIOR
□CAT CLASS GL TITLE	GL	YEAR	YEAR
_**************	******	*******	*****
GL CLS 620 FUND BALANCE - UNRESERVED/UNDESIGNATE	.D	.00	.00
* GLA CAT 51 FUND BALANCE (DEFICITS)		.00	.00
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHAN	GES	.00	.00
	/		
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD B.	AL/NET POSITION	20,000.00-	84,103.66-

DAFR8580 476 EPAL 01 13 TRC1 RJE R476 2 (ORG) ( ) ( ) 4 (FND) ( ) 3 (GLA) ( ) ( ) USAS

CYCLE: 11/20/23 22:55 8080 RUN DATE: 11/21/23 TIME: 00:28 38 CFY: 24 CFM: 03 LCY: 23 LCM: 00 FICHE: 476 23 01 01

TEXAS RACING COMMISSION (476)

GAAP FUND GROUP 01 GOVERNMENTAL GAAP FUND TYPE 01 GENERAL GAAP FUND 0597 TX RACING COMMISSION FD (05 FUND 0980 CORRECTION ACCT, DIRECT DE	97)-GENERAL POSIT		********PAGE 13
GL GL COMP GCAT CLASS GL TITLE ************************************	AGY GL	CURRENT YEAR ************************************	PRIOR YEAR ******
01 004 0045 CASH IN STATE TREASURY  0048 LEGISLATIVE CASH		.00	1,620.00
GL CLS 004 CA CASH IN STATE TREASURY		.00	1,620.00
* GLA CAT 01 CURRENT ASSETS		.00	1,620.00
** TOTAL ASSETS AND OTHER DEBITS		.00	1,620.00
21 220 1046 UNEARNED REVENUES		.00	1,620.00-
GL CLS 220 CL UNEARNED REVENUES		.00	1,620.00-
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	1,620.00-
** TOTAL LIABILITIES AND OTHER CREDITS		.00	1,620.00-
45 372 2400 FIDUCIARY NP OTHER PURPOSES		.00	.00
GL CLS 372 FIDUCIARY FDS - NP OTHER PURPOSES		.00	.00
* GLA CAT 45 NET POSITION		.00	.00
51 550 **** 2325-POST CLS FFS FB UNASSIGNED		.00	.00
GL CLS 550 FD BAL-UNASSIGNED		.00	.00
51 620 2240 FB-UNRESERVED-UNDESIGNATED-OTHER  9999 FFS SYSTEM CLEARING - GL LEVEL ONI	Y	.00	.00
GL CLS 620 FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
* GLA CAT 51 FUND BALANCE (DEFICITS)		.00	.00

DAFR8580 476 EPAL 01 13 TRC1 RJE R476 2 (01 CYCLE: 11/20/23 22:55 8080 RUN DATE: 11/21/23 TI	RG) ( ) ( ) 4(FND) ( ) 3(GLA) ME: 00:28 38 CFY: 24 CFM: 03 LCY: 23	( ) ( ) USAS LCM: 00 FICHE: 476 23	01 01
	TEXAS RACING COMMISSION (476) T - GOVERNMENTAL & PROPRIETARY FUND TYPES REPORT PERIOD= ADJUSTMENT FY= 23	,	PROD SYSTEM
GAAP FUND GROUP 01 GOVERNMENTAL GAAP FUND TYPE 01 GENERAL GAAP FUND 0597 TX RACING COMMISSION : 0980 CORRECTION ACCT, DIRE		*****	******
GL GL COMP GCAT CLASS GL TITLE	AGY GL	CURRENT YEAR ************************************	PRIOR YEAR *****
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CH.	ANGES	.00	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD	BAL/NET POSITION	.00	1,620.00-
* FUND 0980 CORRECTION ACCT, DIRECT DEPO	OSIT	.00	.00

DAFR8580 476 EPAL 01 13 TRC1 RJE R476 2(ORG) ( ) ( ) 4(FND) ( ) 3(GLA) ( ) ( ) USAS CYCLE: 11/20/23 22:55 8080 RUN DATE: 11/21/23 TIME: 00:28 38 CFY: 24 CFM: 03 LCY: 23 LCM: 00 FICHE: 476 23 01 01

(APP) (COB) (PRG) (NAC) (FND) (AOB) (GLA) □(AGL) (GRT) (PRJ) (SS1) (SS2)

TEXAS RACING COMMISSION (476) BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

□PERCENT OF YEAR ELAI				ADJUSTMENT FY= 23		SYSTEM
_***********	*****	********	****	*********	**************************************	
CAAD FIND CDOUD	0.1	COMPRIMENTAL				

□GAAP FUND GROUP         01         GOVERNMENTAL           □GAAP FUND TYPE         01         GENERAL           □GAAP FUND         0597         TX RACING COMMISSION FD (0597) - GENERAL		
FUND   1000 GENERAL REVENUE		
GL GL COMP AGY  CAT CLASS GL TITLE  D***********************************	CURRENT YEAR	PRIOR YEAR
01 004 0045 CASH IN STATE TREASURY  0047 SHARED CASH	.00 .00	.00
GL CLS 004 CA CASH IN STATE TREASURY	.00	.00
* GLA CAT 01 CURRENT ASSETS	.00	.00
** TOTAL ASSETS AND OTHER DEBITS	.00	.00
21 220 1046 UNEARNED REVENUES	10,301.84	703.84
GL CLS 220 CL UNEARNED REVENUES	10,301.84	703.84
21 300 1149 FUNDS HELD FOR OTHERS	.00	.00
GL CLS 300 CL FUNDS HELD FOR OTHERS	.00	.00
* GLA CAT 21 CURRENT LIABILITIES	10,301.84	703.84
** TOTAL LIABILITIES AND OTHER CREDITS	10,301.84	703.84
45 372 2400 FIDUCIARY NP OTHER PURPOSES	.00	.00
GL CLS 372 FIDUCIARY FDS - NP OTHER PURPOSES	.00	.00
* GLA CAT 45 NET POSITION	.00	.00
51 530 2315 FD BAL-COMMITTED	703.84-	.00
GL CLS 530 FD BAL-COMMITTED	703.84-	.00
51 550 **** 2325-POST CLS FFS FB UNASSIGNED	9,598.00-	703.84-
GL CLS 550 FD BAL-UNASSIGNED	9,598.00-	703.84-
51 620 2240 FB-UNRESERVED-UNDESIGNATED-OTHER  9999 FFS SYSTEM CLEARING - GL LEVEL ONLY	.00	.00

DAFR8580 476 EPAL 01 13 CCYCLE: 11/20/23 22:55 8080			( ) 4 (FND) ( ) CFY: 24 CFM: 03				01	01
TEXAS RACING COMMISSION (476)								
BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)								
□PERCENT OF YEAR ELAPSED: 10	00%	REPORT PERIOR	D= ADJUSTMENT FY= 2	23			PROD SY	STEM

GAAP FUND GROUP 01 GOVERNMENTAL GAAP FUND TYPE 01 GENERAL

⊔GAAP FUND	LGAAP FUND TYPE 01 GENERAL				
□GAAP FUND	0.5	597 TX RACING COMMISSIC	ON FD (0597)-GENERAL		
□FUND	10	000 GENERAL REVENUE FUN	1D		
_******	* * * * * * * * * * * * * * *	******	*******	*********	******
□GL GI	COMP		AGY	CURRENT	PRIOR
□CAT CI	ASS GL TI	rle -	GL	YEAR	YEAR
_******	******	******	*******	*********	******
GL CLS	620 FUND BALAN	NCE - UNRESERVED/UNDESIG	GNATED	.00	.00
* GLA CAT	51 FUND BALANC	CE (DEFICITS)		10,301.84-	703.84-
** TOTAL F	UND BALANCE/NE	r POSITION WITH CURRENT	CHANGES	10,301.84-	703.84-
** TOTAL I	IABILITIES, OTH	HER CR, DEF INFLOWS AND	FD BAL/NET POSITION	.00	.00
+ 511115	1000 0	THE TOTAL PRINCE OF THE		0.0	0.0
* FUND	1000 Gi	ENERAL REVENUE FUND	.00	.00	

DAFR8580 476 EPAL 01 13	TRC1 RJE	R476	2 (ORG)	( )	( ) 4 (FN	D) ( ) 3(GLA)	( ) ( )	USAS		
□CYCLE: 11/20/23 22:55 8080	RUN DATE:	: 11/21/	23 TIME:	00:28 38	CFY: 24	CFM: 03 LCY: 23	LCM: 00 FICHE: 47	6 23	01	01

(AGY) 476 (COB) (ORG) (PRG) (NAC) (APP) (FND) (AOB)

(GLA) (AGL) (GRT) (PRJ) (SS1) (SS2)

\* GLA CAT 45 NET POSITION

\* GLA CAT 51 FUND BALANCE (DEFICITS)

620 9999 FFS SYSTEM CLEARING - GL LEVEL ONLY

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

8070 CHILD SUPPORT ADDENDA DEDUCTS - SUSPENSE

GL CLS 620 FUND BALANCE - UNRESERVED/UNDESIGNATED

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

51

\* FUND

□(AGL)	(GRT) (PRJ)	(SSI)	(882)	
□ □PERCENT OF YEAR ELA □************************************	BALANCE SHEET - GOVERNME	D= ADJUSTMENT FY= 23		PROD SYSTEM
□GAAP FUND □FUND	01 GOVERNMENTAL 01 GENERAL 0597 TX RACING COMMISSION FD (0597)-GE 8070 CHILD SUPPORT ADDENDA DEDUCTS - S	USPENSE	*****	****
□GL GL COMP		AGY	CURRENT	PRIOR
□CAT CLASS GL	TITLE	GL	YEAR	YEAR
_**********	***********	********	**********	*****
01 004 0045	CASH IN STATE TREASURY		.00	.00
GL CLS 004 CA CA	SH IN STATE TREASURY		.00	.00
* GLA CAT 01 CURREN	T ASSETS		.00	.00
** TOTAL ASSETS AND	OTHER DEBITS		.00	.00
21 200 1009	VOUCHERS PAYABLE		.00	.00
GL CLS 200 CL AC	COUNTS PAYABLE		.00	.00
21 300 1149	FUNDS HELD FOR OTHERS		.00	.00
GL CLS 300 CL FU	NDS HELD FOR OTHERS		.00	.00
* GLA CAT 21 CURREN	T LIABILITIES		.00	.00
** TOTAL LIABILITIES	AND OTHER CREDITS		.00	.00
45 372 2400	FIDUCIARY NP OTHER PURPOSES		.00	.00
GL CLS 372 FIDUC	IARY FDS - NP OTHER PURPOSES		.00	.00

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DAFR8580 476 EPAL 01 13	TRC1 RJE	R476 2 (ORG)	( )	) 4 (FNI	) ( ) 3(GLA)	( ) ( ) USAS		
□CYCLE: 11/20/23 22:55 8080	RUN DATE:	11/21/23 TIME:	00:28 38	CFY: 24	CFM: 03 LCY: 23	LCM: 00 FICHE: 476 23	01	01

(AGY) 476 (ORG) (PRG) (NAC) (APP) (FND) (COB)

(AOB) (GLA) (GRT) (PRJ) (SS1) (AGL) (SS2)

□ BALANCE SHEET -	XAS RACING COMMISSION (476) GOVERNMENTAL & PROPRIETARY F ORT PERIOD= ADJUSTMENT FY= 23	3	PROD SYSTEM
GAAP FUND GROUP   01   GOVERNMENTAL     GAAP FUND TYPE   01   GENERAL     GAAP FUND   0597   TX RACING COMMISSION FD     FUND   9000   DEPOSIT DEFAULT FUND		*******	*****
□GL GL COMP □CAT CLASS GL TITLE □************************************	AGY GL *************	CURRENT YEAR ************	PRIOR YEAR ******
01 004 0045 CASH IN STATE TREASURY		.00	.00
GL CLS 004 CA CASH IN STATE TREASURY		.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

GL CLS 620 FUND BALANCE - UNRESERVED/UNDESIGNATED

\*\* TOTAL ASSETS AND OTHER DEBITS .00 .00 51 540 2320 FD BAL-ASSIGNED .00 .00

GL CLS 540 FD BAL-ASSIGNED .00 .00 51 550 \*\*\*\* 2325-POST CLS FFS FB UNASSIGNED .00 .00

GL CLS 550 FD BAL-UNASSIGNED .00 .00 2240 FB-UNRESERVED-UNDESIGNATED-OTHER .00 .00 51 9999 FFS SYSTEM CLEARING - GL LEVEL ONLY .00 .00

\* GLA CAT 51 FUND BALANCE (DEFICITS) .00 .00 \*\* TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES .00 .00

\*\* TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION .00 .00 \* FUND 9000 DEPOSIT DEFAULT FUND .00 .00

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	6 EPAL 01 13 20/23 22:55 8080	TRC1 RJE RUN DATE:	- ( /	( ) ( ) 4(1 00:28 38 CFY: 2	, , ,	, , , , ,	, ,	USAS 23 01	01
(AGY) 476 □ (AGL)	(ORG)	(PRG)	(NAC) (PRJ)	(APP) (SS1)	(FND)	(COB) (SS2)	(AOB)	(GLA)	

□ (AGL)	(GRT) (PRJ)	(SSI)	(SSZ)	
□ □PERCENT OF YEAR ELAPSE □************************************	D: 100%	TEXAS RACING COMMISSION (47 ET - GOVERNMENTAL & PROPRIETA REPORT PERIOD= ADJUSTMENT FY	ARY FUND TYPES (FFS)	PROD SYSTEM
□GAAP FUND TYPE □GAAP FUND □FUND	01 GOVERNMENTAL 01 GENERAL 0597 TX RACING COMMISSION 9001 RETURNED ITEMS DEFAUL	LT FUND	******	*****
□GL GL COMP		AGY	CURRENT	PRIOR
	ITLE	GL	YEAR	YEAR
_********	********	********	*********	******
□ 0047 S	SH IN STATE TREASURY HARED CASH EGISLATIVE CASH		.00 .00 .00	1,859.65- .00 .00
GL CLS 004 CA CASH	IN STATE TREASURY		.00	1,859.65-
* GLA CAT 01 CURRENT A	SSETS		.00	1,859.65-
** TOTAL ASSETS AND OTH	ER DEBITS		.00	1,859.65-
51 550 **** 23	25-POST CLS FFS FB UNASSIGN	NED	.00	1,859.65
GL CLS 550 FD BAL-U	NASSIGNED		.00	1,859.65
	-UNRESERVED-UNDESIGNATED-OT FS SYSTEM CLEARING - GL LEV		.00	.00

\*\* TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES .00 1,859.65

\*\* TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION .00 1,859.65

\* FUND 9001 RETURNED ITEMS DEFAULT FUND .00 .00

GL CLS 620 FUND BALANCE - UNRESERVED/UNDESIGNATED

\* GLA CAT 51 FUND BALANCE (DEFICITS)

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1,859.65

DAFR8580 476 EPAL 01 13 TRC1 RJE R476 2(ORG) ( ) ( ) 4(FND) ( ) 3(GLA) ( ) ( ) USAS CCYCLE: 11/20/23 22:55 8080 RUN DATE: 11/21/23 TIME: 00:28 38 CFY: 24 CFM: 03 LCY: 23 LCM: 00 FICHE: 476 23 01 01

(AGY) 476 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)

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

- (IIGE)	(01(1)	(551)	(802)	
		TEXAS RACING COMMISSION (4	76)	
	BALANCE SHE	ET - GOVERNMENTAL & PROPRIETA	ARY FUND TYPES (FFS)	
PERCENT OF YEAR ELAPS	IDD 1000	DEDODE DEDICE AD HIGHWEIM D	v 00	PROD SYSTEM
	********	*******	Y= Z3	*********PAGE 20
GAAP FUND GROUP				IAGE 20
GAAP FUND TYPE				
	0597 TX RACING COMMISSION	FD (0597) - GENERAL		
PEIND	0014 HODE DIDECT DEDOCTE	DEMILDN MONEY		
	9014 USFS-DIRECT DEPUSIT	REIURN MONEI	*********	
□GL GL COMP		AGY	CURRENT	PRIOR
□CAT CLASS GL	TITLE	GL	YEAR **************	YEAR
_******	*******	********	**********	******
01 004 0045 C	ASH IN STATE TREASURY		.00	.00
GL CLS 004 CA CASH	I IN STATE TREASURY		.00	.00
02 020 001 011 011011	111 011112 11121100111		• • •	.00
* GLA CAT 01 CURRENT	ACCEMC		.00	.00
" GLA CAI UI CURRENI	ASSEIS		.00	.00
			20	0.0
** TOTAL ASSETS AND OT	HER DEBITS		.00	.00
21 203 1018 P.	AYROLL DEDUCTION/RETURN LIA	BILITY	9.42	9.42

GL CLS 203 CL PAYROLL PAYABLE 9.42 9.42 21 204 1153 CL RETURNED EXPENDITURE LIABILITY .00 .00 GL CLS 204 OTHER CURRENT LIABILITIES .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 9.42 9.42 \*\* TOTAL LIABILITIES AND OTHER CREDITS 9.42 9.42 45 372 2400 FIDUCIARY NP OTHER PURPOSES .00 .00

GL CLS 372 FIDUCIARY FDS - NP OTHER PURPOSES

\* GLA CAT 45 NET POSITION

51 530 2315 FD BAL-COMMITTED

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.00

9.42-

.00

DAFR8580 476 EPAL 01 13	TRC1 RJE	R476 2	(ORG) (	) (	) 4 (FND	) ( ) 3(	(GLA)	( )	( ) USA	رS	
□CVCIE: 11/20/23 22:55 9090	DIIN DATE .	11/21/23	TIME. OO.	20 30	CEV. 24	CEM: US IC	v. 23	TCM: OO ET	CUE: 176 23	0.1 0	1

CYCLE: 11/20/23 22:55 8080 RUN DATE: 11/21/23 TIME: 00:28 38 CFY: 24 CFM: 03 LCY: 23 LCM: 00

\* FUND 9014 USPS-DIRECT DEPOSIT RETURN MONEY

	BALANCE SHEET - GOVERNMENT.	COMMISSION (476) AL & PROPRIETARY FUND TYPES ADJUSTMENT FY= 23 ************************************	E	PROD SYSTEM			
	01 GENERAL 0597 TX RACING COMMISSION FD (0597)-GENE 9014 USPS-DIRECT DEPOSIT RETURN MONEY		**********	*****			
□GL GL COMP □CAT CLASS GL	ים דוחד וה	AGY GL	CURRENT YEAR	PRIOR YEAR			
_*************	[TTLE	(JL)	IDAK ************************************	IEAK ******			
	FB-UNRESERVED-UNDESIGNATED-OTHER FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00			
GL CLS 620 FUND BA	LANCE - UNRESERVED/UNDESIGNATED		.00	.00			
* GLA CAT 51 FUND BALL	ANCE (DEFICITS)		9.42-	9.42-			
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES 9.42-							
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION .00 .00							

.00

DAFR8580 476 EPAL 01 13 TRC1 RJE R476 2 (ORG) ( ) ( ) 4 (FND) ( ) 3 (GLA) ( ) ( ) USAS CYCLE: 11/20/23 22:55 8080 RUN DATE: 11/21/23 TIME: 00:28 38 CFY: 24 CFM: 03 LCY: 23 LCM: 00 FICHE: 476 23 01 01

□(AGL)

(PRG)

51 620 2240 FB-UNRESERVED-UNDESIGNATED-OTHER

\* GLA CAT 51 FUND BALANCE (DEFICITS)

GL CLS 620 FUND BALANCE - UNRESERVED/UNDESIGNATED

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

(NAC) (APP) (PRJ)

(FND)

(COB) (SS2)

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(AOB) (GLA)

(AGI)470	(670)	(GRT)	(PRJ)	(SS1)	(FND)	(SS2)	(AOD)	(GLA)
□ □PERCENT OF □*********			BALANCE SHEET - REPO	RT PERIOD= ADJUS	ROPRIETARY FU TMENT FY= 23	JND TYPES (FFS)	****	PROD SYSTEM ******* 22
□GAAP FUND □GAAP FUND □FUND	TYPE	9015 USPS - C	G COMMISSION FD (	IPLOYEES	*****	******	*****	*****
□CAT CLA		TITLE ******	*****	AGY GL ******	*****	CURRENT YEAR	*****	PRIOR YEAR *******
01 004	0045	CASH IN STATE TR	REASURY			. (	00	.00
GL CLS	004 CA CAS	H IN STATE TREAS	SURY			. (	00	.00
* GLA CAT	01 CURRENT	ASSETS				. (	00	.00
** TOTAL AS	SSETS AND O	THER DEBITS				. (	00	.00
21 300	1149	FUNDS HELD FOR C	THERS			. (	00	.00
GL CLS	300 CL FUN	IDS HELD FOR OTHE	RS			. (	00	.00
* GLA CAT	21 CURRENT	LIABILITIES				. (	00	.00
** TOTAL LI	IABILITIES	AND OTHER CREDIT	'S			. (	00	.00
45 372	2400	FIDUCIARY NP OTH	IER PURPOSES			. (	00	.00
GL CLS	372 FIDUCI	ARY FDS - NP OTH	IER PURPOSES			. (	00	.00
* GLA CAT	45 NET POS	SITION				. (	00	.00
51 550	***	2325-POST CLS FF	S FB UNASSIGNED			. (	00	.00
GL CLS	550 FD BAL	-UNASSIGNED				. (	00	.00

\*\* TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION .00 .00 \* FUND 9015 USPS - OVERPAYMENTS TO EMPLOYEES .00 .00 \* GAAP FUND 0597 TX RACING COMMISSION FD (0597)-GENERAL .00 .00 DAFR8580 476 EPAL 01 13 TRC1 RJE R476 2 (ORG) ( ) ( ) 4 (FND) ( ) 3 (GLA) ( ) USAS CYCLE: 11/20/23 22:55 8080 RUN DATE: 11/21/23 TIME: 00:28 38 CFY: 24 CFM: 03 LCY: 23 LCM: 00 FICHE: 476 23 01 01

(AGY) 476 (ORG) □ (AGL)

(PRJ)

(PRG)

(GRT)

(NAC) (APP) (SS1)

(FND)

(COB) (SS2) (AOB)

(GLA)

Т	EXAS RACING	COMMI	SSION (476)			
BALANCE SHEET	- GOVERNMENT	AL &	PROPRIETARY	FUND	TYPES	(FFS)

□GAAP FUND TYPE 01 GENERAL □GAAP FUND 0900 DEPARTMENTAL SUSPENSE (09 □FUND 0005 DEPARTMENTAL SUSPENSE □************************************	•		*****
□GL GL COMP □CAT CLASS GL TITLE □************************************	AGY GL	CURRENT YEAR ************************************	PRIOR YEAR *******
01 004 0047 SHARED CASH		.00	.00
GL CLS 004 CA CASH IN STATE TREASURY		.00	.00
* GLA CAT 01 CURRENT ASSETS		.00	.00
** TOTAL ASSETS AND OTHER DEBITS		.00	.00
21 210 1053 DUE TO OTHER FUNDS	47605970	.00	.00
GL CLS 210 CL DUE TO OTHER FUNDS		.00	.00
* GLA CAT 21 CURRENT LIABILITIES		.00	.00
** TOTAL LIABILITIES AND OTHER CREDITS		.00	.00
51 530 2315 FD BAL-COMMITTED		.00	.00
GL CLS 530 FD BAL-COMMITTED		.00	.00
51 540 2320 FD BAL-ASSIGNED		.00	.00
GL CLS 540 FD BAL-ASSIGNED		.00	.00
51 550 **** 2325-POST CLS FFS FB UNASSIGNED		.00	.00
GL CLS 550 FD BAL-UNASSIGNED		.00	.00
51 620 2240 FB-UNRESERVED-UNDESIGNATED-OTHER  9999 FFS SYSTEM CLEARING - GL LEVEL O	NLY	.00	.00
GL CLS 620 FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
* GLA CAT 51 FUND BALANCE (DEFICITS)		.00	.00
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGE	S	.00	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL	/NET POSITION	.00	.00

		TRC1 RJE R476 RUN DATE: 11/21	, ,		) 4 (FN		, ,	,		,			USAS	0.1	0.1
DCTCLE, 11/20/23	3 22.33 0000	RON DATE: 11/21	/25 IIME.	00.20 30	CF1. 24	CPM.	03 LC1	. 23	LCF1.	. 00	FICHE.	. 470	23	01	01
					COMMISSI	•				~ \					
☐ PERCENT OF YEAR			REPO	ORT PERIOD	TAL & PRO:  = ADJUSTM   ******	ENT FY	= 23		,		*****	*****	*****	PROD SY	STEM
GAAP FUND GROUF GAAP FUND TYPE GAAP FUND FUND		GOVERNMENTAL GENERAL DEPARTMENTAL SU DEPARTMENTAL S	SPENSE (09 USPENSE	900) - GEN			*****	****	****	****	****	****	****	****	****
□GL GL	COMP				AGY				CUF	RRENT	r			PRIOR	₹
	GL TITLE				GL				YEA					YEAR	
_*********	******	******	*****	*****	*****	*****	*****	*****	****	****	*****	*****	*****	******	****
* FUND	0005 DEPA	RTMENTAL SUSPENS	Ξ								.00				.00
* GAAP FUND	0900 DEPA	RTMENTAL SUSPENSE	(0900) -	GENERAL							.00				.00
* GAAP FUND TYPE	E 01 GENER	RAL									.00				.00

DAFR8580 476 EPAL 01 13 TRC1 RJE R476 2(ORG) ( ) ( ) 4(FND) ( ) 3(GLA) ( ) ( ) USAS CYCLE: 11/20/23 22:55 8080 RUN DATE: 11/21/23 TIME: 00:28 38 CFY: 24 CFM: 03 LCY: 23 LCM: 00 FICHE: 476 23 01 02

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

GL CLS 530 FD BAL-COMMITTED

TEXAS RACING COMMISSION  BALANCE SHEET - GOVERNMENTAL & PROPRI PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT ************************************	CETARY FUND TYPES (FFS) Pry= 23	PROD SYSTEM
GAAP FUND GROUP		21102 20
GL GL COMP AGY CAT CLASS GL TITLE GL	CURRENT YEAR	PRIOR YEAR ********
01 004 0045 CASH IN STATE TREASURY	2,769,612.39	2,955,270.65
GL CLS 004 CA CASH IN STATE TREASURY	2,769,612.39	2,955,270.65
01 072 0284 DUE FROM OTHER AGENCIES 90200010	.00	.00
GL CLS 072 CA DUE FROM OTHER AGENCIES	.00	.00
* GLA CAT 01 CURRENT ASSETS	2,769,612.39	2,955,270.65
** TOTAL ASSETS AND OTHER DEBITS	2,769,612.39	2,955,270.65
21 200 1009 VOUCHERS PAYABLE  1010 ACCOUNTS 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 AND OTHER CREDITS	.00	.00
45 372 2400 FIDUCIARY NP OTHER PURPOSES	.00	.00
GL CLS 372 FIDUCIARY FDS - NP OTHER PURPOSES	.00	.00
* GLA CAT 45 NET POSITION	.00	.00
51 520 **** 2310-POST CLS FFS FB RESTRICTED	2,769,612.39-	2,955,270.65-
GL CLS 520 FD BAL-RESTRICTED	2,769,612.39-	2,955,270.65-
51 530 2315 FD BAL-COMMITTED	.00	.00

.00

DAFR8580 476 EPAL 01 13 TRC1 RJE R476 2 (ORG) ( ) ( ) 4 (FND) ( ) 3 (GLA) ( ) ( ) USAS 01 02

CYCLE: 11/20/23 22:55 8080 RUN DATE: 11/21/23 TIME: 00:28 38 CFY: 24 CFM: 03 LCY: 23 LCM: 00 FICHE: 476 23

TEXAS RACING COMMISSION (476) BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

□PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 

□GAAP FUND GROUP 01 GOVERNMENTAL

 □GAAP FUND TYPE
 02
 SPECIAL REVENUE

 □GAAP FUND
 0876
 RACING COMM ESCROW PURSE ACCT

 □FUND
 0876
 ESCROWED PURSE INTERSTATE G/H

\* FUND 0876 ESCROWED PURSE INTERSTATE G/H

CURRENT

□GL GL COMP CAT CLASS GL TITLE GL YEAR □51 620 2240 FB-UNRESERVED-UNDESIGNATED-OTHER .00  $\hfill \square$  9999 FFS SYSTEM CLEARING - GL LEVEL ONLY .00 .00 GL CLS 620 FUND BALANCE - UNRESERVED/UNDESIGNATED .00 .00 51 800 9003 ENCUMBRANCES (REPORTING AGENCIES) .00 .00 9005 BUDGET RESERVATION FOR ENCUMBRANCES .00 .00 GL CLS 800 BUDGETARY .00 .00 \* GLA CAT 51 FUND BALANCE (DEFICITS) 2,769,612.39-2,955,270.65-\*\* TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES 2,769,612.39-2,955,270.65-\*\* TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION 2,955,270.65-2,769,612.39-

.00

DAFR8580 476 EPAL 01 13 TRC1 RJE R476 2(ORG) ( ) ( ) 4(FND) ( ) 3(GLA) ( ) ( ) USAS CYCLE: 11/20/23 22:55 8080 RUN DATE: 11/21/23 TIME: 00:28 38 CFY: 24 CFM: 03 LCY: 23 LCM: 00 FICHE: 476 23 01 02

(AGY) 476 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)

 $\square(AGL)$  (GRT) (PRJ) (SS1) (SS2)

51

9003 ENCUMBRANCES (REPORTING AGENCIES)

9005 BUDGET RESERVATION FOR ENCUMBRANCES

BALANCE SHEET - GOVERNMENT    PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD=   ************************************	COMMISSION (476) AL & PROPRIETARY FUND TYPES (FFS) ADJUSTMENT FY= 23 ************************************	PROD SYSTEM ******PAGE 27
GAAP FUND GROUP		
GGL GL COMP  CAT CLASS GL TITLE  ***********************************	AGY CURRENT GL YEAR	PRIOR YEAR **********
01 004 0045 CASH IN STATE TREASURY	154,543.92	154,543.92
GL CLS 004 CA CASH IN STATE TREASURY	154,543.92	154,543.92
* GLA CAT 01 CURRENT ASSETS	154,543.92	154,543.92
** TOTAL ASSETS AND OTHER DEBITS	154,543.92	154,543.92
21 200 1009 VOUCHERS PAYABLE  1010 ACCOUNTS PAYABLE	.00	.00
GL CLS 200 CL ACCOUNTS PAYABLE	.00	.00
* GLA CAT 21 CURRENT LIABILITIES	.00	.00
** TOTAL LIABILITIES AND OTHER CREDITS	.00	.00
45 372 2400 FIDUCIARY NP OTHER PURPOSES	.00	.00
GL CLS 372 FIDUCIARY FDS - NP OTHER PURPOSES	.00	.00
* GLA CAT 45 NET POSITION	.00	.00
51 520 **** 2310-POST CLS FFS FB RESTRICTED	154,543.92-	154,543.92-
GL CLS 520 FD BAL-RESTRICTED	154,543.92-	154,543.92-
51 530 2315 FD BAL-COMMITTED	.00	.00
GL CLS 530 FD BAL-COMMITTED	.00	.00
51 620 2240 FB-UNRESERVED-UNDESIGNATED-OTHER  9999 FFS SYSTEM CLEARING - GL LEVEL ONLY	.00	.00
GL CLS 620 FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00

.00

.00

.00

DAFR8580 476 EPAL 01 13	TRC1 RJE	R476 2 (ORG)	) ( )	( ) 4 (FND) (	) 3(GLA)	( ) ( ) USAS	
DOVOTE: 11/20/22 22.55 0000	DIM DAME.	11/01/00 mTMD	. 00.20 20	CEV. 24 CEM.	02 TOV. 22	TOM. OF ETCHE. 476 00	0.1 0

TEXAS RACING COMMISSION (476)

01 02 CYCLE: 11/20/23 22:55 8080 RUN DATE: 11/21/23 TIME: 00:28 38 CFY: 24 CFM: 03 LCY: 23 LCM: 00 FICHE: 476 23

BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS) □PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 □GAAP FUND GROUP 01 GOVERNMENTAL 

□GL GL COMP CURRENT AGY □CAT CLASS GL TITLE GL YEAR GL CLS 800 BUDGETARY .00 .00 \* GLA CAT 51 FUND BALANCE (DEFICITS) 154,543.92-154,543.92-

\*\* TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES 154,543.92-154,543.92-

\*\* TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION 154,543.92-154,543.92-

\* FUND 8876 DEPOSITORY INTEREST DEFAULT FUND .00 .00 .00 .00 \* GAAP FUND 0876 RACING COMM ESCROW PURSE ACCT

\* GAAP FUND TYPE 02 SPECIAL REVENUE .00 .00

DAFR8580 476 EPAL 01 13	TRC1 RJE	R476 2	(ORG) ( )	(	) 4 (FND	) (	) 3(GLA)	( )	( )	USAS		
□CYCLE: 11/20/23 22:55 8080	RUN DATE:	: 11/21/23 1	TIME: 00:28	38	CFY: 24	CFM:	03 LCY: 23	LCM: 0	0 FICHE: 476	23	01	11

(AGY) 476 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)

 $\square (AGL) \qquad (GRT) \qquad (PRJ) \qquad (SS1) \qquad (SS2)$ 

BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

TEXAS RACING COMMISSION (476)

GAAP FUND GROUP 01 GOVERNMENTAL GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERS GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUF FUND 0002 FIXED ASSETS	SION ADJUSTMTS		
GL GL COMP  CAT CLASS GL TITLE  1***********************************	AGY GL	CURRENT YEAR	PRIOR YEAR
06 150 0355 VEHICLES, BOATS AND AIRCRAFT		.00	.00
GL CLS 150 VEHICLES, BOATS AND AIRCRAFT, NET		.00	.00
06 151 0345 FURNITURE/EQUIPMENT		.00	.00
GL CLS 151 FURNITURE AND EQUIPMENT, NET		.00	.00
06 158 0383 OTHER CAPITAL ASSETS-DEPRECIABLE		.00	.00
GL CLS 158 OTHER CAPITAL ASSETS, NET		.00	.00
* GLA CAT 06 NON-CURRENT ASSETS		.00	.00
** TOTAL ASSETS AND OTHER DEBITS		.00	.00
51 620 9999 FFS SYSTEM CLEARING - GL LEVEL ONLY	′	.00	.00
GL CLS 620 FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51 630 2030 INVESTMENT IN GENERAL FIXED ASSETS		.00	.00
GL CLS 630 OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
* GLA CAT 51 FUND BALANCE (DEFICITS)		.00	.00
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES		.00	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/N	NET POSITION	.00	.00
* FUND 0002 FIXED ASSETS		.00	.00
* GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP		.00	.00
* GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION AN	DJUSTMTS	.00	.00

DAFR8580 476 EPAL 01 13	TRC1 RJE	R476 2 (	(ORG) ( )	(	) 4 (FND	) (	) 3(GLA)	( )	( )	USAS		
□CYCLE: 11/20/23 22:55 8080	RUN DATE:	: 11/21/23 T	TIME: 00:28 3	38	CFY: 24	CFM:	03 LCY: 23	LCM: 00	) FICHE: 476	23	01	12

(AGY) 476 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)

 $\square (AGL) \qquad (GRT) \qquad (PRJ) \qquad (SS1) \qquad (SS2)$ 

BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

TEXAS RACING COMMISSION (476)

GAAP FUND GROUP 01 GOVERNMENTAL GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CON GAAP FUND 9997 LONG-TERM LIABILITIES BA FUND 0003 LONG TERM DEBT	ASIS CONVERSION		rage 30
GGL GL COMP CAT CLASS GL TITLE ************************************	AGY GL **********	CURRENT YEAR	PRIOR YEAR ******
11 190 0410 AMTS TO BE PROVI FY-OTHER OBLIGA	ATION	.00	.00
GL CLS 190 RETIREMNT OF OTHR GENERAL LONG-TERM DE	EBT	.00	.00
* GLA CAT 11 OTHER DEBITS		.00	.00
** TOTAL ASSETS AND OTHER DEBITS		.00	.00
21 230 1025 CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
GL CLS 230 CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
* GLA CAT 21 CURRENT LIABILITIES		.00	.00
** TOTAL LIABILITIES AND OTHER CREDITS		.00	.00
51 620 9999 FFS SYSTEM CLEARING - GL LEVEL C	ONLY	.00	.00
GL CLS 620 FUND BALANCE - UNRESERVED/UNDESIGNATED	D	.00	.00
* GLA CAT 51 FUND BALANCE (DEFICITS)		.00	.00
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANG	GES	.00	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BA	AL/NET POSITION	.00	.00
* FUND 0003 LONG TERM DEBT		.00	.00
* GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CO	ONVERSION	.00	.00
* GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION	ON ADJUSTMT	.00	.00
* GAAP FUND GROUP 01 GOVERNMENTAL		.00	.00
* AGENCY 476		.00	.00

DAFR8581 476 EPAL 01 13 TRC1 RJE R476 2 (ORG) ( ) ( ) 4 (FND) ( ) 3 (GLA) ( ) ( ) USAS CCYCLE: 11/20/23 22:55 8080 RUN DATE: 11/21/23 TIME: 00:28 38 CFY: 24 CFM: 03 LCY: 23 LCM: 00 FICHE: 476 23 01 01

(NAC) (APP) (COB) (PRG) (FND) (AOB) (GLA) (PRJ) □(AGL) (GRT) (SS1) (SS2)

21 205 N 1049 CL INTERFUND PAYABLE

GL CLS 205 CL INTERFUND PAYABLE

21 300 N 1149 FUNDS HELD FOR OTHERS

☐ STATEMENT OF NET PO ☐PERCENT OF YEAR ELAPSED: 100% REPO	(AS RACING COMMISSION (476) DSITION - BALANCE SHEET FORMAT(GWFS) DRT PERIOD= ADJUSTMENT FY= 23		PROD SYSTEM
************************************	ENERAL		
□GL GL B/C COMP	AGY	CURRENT	PRIOR
CT CLS IND GL TITLE	GL ****************	YEAR	YEAR *******
01 004 N 0045 CASH IN STATE TREASURY		67,131.78-	67,131.78-
N 0047 SHARED CASH		.00	.00
□ N 0048 LEGISLATIVE CASH		67,131.78	67,131.78
GL CLS 004 CA CASH IN STATE TREASURY		.00	.00
01 020 N 9000 LEGISLATIVE APPROPRIATIONS		.00	136.53
GL CLS 020 CA LEGISLATIVE APPROPRIATIONS		.00	136.53
01 052 N 0231 ACCTS. RECEIVABLE - UNBILLED		.00	.00
GL CLS 052 CA ACCOUNTS RECEIVABLES, NET		.00	.00
01 065 N 0279 CA INTERFUND RECEIVABLE-NO POST DOC		.00	.00
GL CLS 065 CA INTERFUND RECEIVABLE		.00	.00
01 080 N 0285 CONSUM. INVENTORIES (MAT. AND SUPPLE	I.	.00	.00
GL CLS 080 CA CONSUMABLE INVENTORIES		.00	.00
* GLA CAT 01 CURRENT ASSETS		.00	136.53
** TOTAL ASSETS AND OTHER DEBITS		.00	136.53
21 200 N 1009 VOUCHERS PAYABLE		.00	.00
GL CLS 200 CL ACCOUNTS PAYABLE		.00	.00
21 203 N 1015 PAYROLL PAYABLE		.00	.00
GL CLS 203 CL PAYROLL PAYABLE		.00	.00

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51 950 N 9202 PAYROLL SYSTEM CLEARING

\* FUND 0001 GENERAL REVENUE FUND

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

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

\* GLA CAT 51 FUND BALANCE (DEFICITS)

GL CLS 950 SYSTEM ACCOUNTS

DAFR8581 476 EPAL 01 13 TRC1 RJE R476 2(ORG) ( ) ( ) 4(FND) ( ) 3(GLA) ( ) ( ) USAS CYCLE: 11/20/23 22:55 8080 RUN DATE: 11/21/23 TIME: 00:28 38 CFY: 24 CFM: 03 LCY: 23 LCM: 00 FICHE: 476 23 01 01

П	TEXAS RACING STATEMENT OF NET POSITION - 1	COMMISSION (476)	9)						
□PERCENT OF YEAR ELAPS		= ADJUSTMENT FY= 23	3)	PROD SYSTEM					
_***********	**********	******	*******	******PAGE 2					
□GAAP FUND GROUP	01 GOVERNMENTAL								
□GAAP FUND TYPE □GAAP FUND	01 GENERAL 0001 GENERAL REVENUE (0001)-GENERAL								
LGAAP FUND 0001 GENERAL REVENDE (UUU1)-GENERAL FUND 0001 GENERAL REVENDE FUND									
□GL GL B/C COMP		AGY	CURRENT	PRIOR					
CT CLS IND GL TIT	ΓLE ************************************	GL	YEAR	YEAR					
GL CLS 300 CL FUNI	OS HELD FOR OTHERS		.00	.00					
* GLA CAT 21 CURRENT LIABILITIES .00									
** TOTAL LIABILITIES AND OTHER CREDITS .00									
51 362 N 2075 FD BAL-RESERVED FOR CONSUM. INVENT00 .0									
GL CLS 362 FD BAL RESERVED FOR INVENTORIES .00									
51 510 N 2301 FD E	BAL-NONSPND FOR INVENTORY		.00	.00					
GL CLS 510 FD BAL-	-NONSPENDABLE		.00	.00					
51 550 N **** 2325	5-POST CLS FFS FB UNASSIGNED		.00	136.53-					
GL CLS 550 FD BAL-	-UNASSIGNED		.00	136.53-					
	JNRESERVED-UNDESIGNATED-OTHER		.00	.00					
□ N 9999 FFS	S SYSTEM CLEARING - GL LEVEL ONLY		.00	.00					
GL CLS 620 FUND BA	ALANCE - UNRESERVED/UNDESIGNATED		.00	.00					

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136.53-

136.53-

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136.53-

DAFR8581 476 EPAL 01 13	TRC1 RJE	R476	2 (ORG)	( )	(	) 4 (FND	) (	) 3(GLA)	(	) ( )	USAS		
□CYCLE: 11/20/23 22:55 8080	RUN DATE:	: 11/21/2	23 TIME:	00:28 3	8 8	CFY: 24	CFM:	03 LCY: 23	LCM:	00 FICHE: 47	76 23	01	01

(AGY) 476

(ORG)

(PI

51 620 N 2240 FB-UNRESERVED-UNDESIGNATED-OTHER

\* GLA CAT 51 FUND BALANCE (DEFICITS)

\* FUND

GL CLS 620 FUND BALANCE - UNRESERVED/UNDESIGNATED

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

0004 BREEDERS' CUP

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

(PRG)

(NAC)

(APP)

(FND)

(COB)

(AOB)

(GLA)

.00

.00

.00

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.00

.00

(AGL)	(GRT)	(PRJ)	(SS1)	(1112)	(SS2)	(1102)	(GEII)
□ □PERCENT OF YEAR EI		EMENT OF NET POSI	PERIOD= ADJUST	SHEET FORMAT (GW	,	****	PROD SYSTEM
GAAP FUND GROUP GAAP FUND TYPE GAAP FUND	01 GOVERNMENT 01 GENERAL 0001 GENERAL RE 0004 BREEDERS'	AL VENUE (0001)-GENE CUP	ERAL				2.1.02
□GL GL B/C COMP			AGY		CURRENT		PRIOR
	TITLE	******	GL *******	*****	YEAR *******	*****	YEAR
01 004 N 0045 C	CASH IN STATE TREASUR	Y			. (	00	.00
GL CLS 004 CA 0	CASH IN STATE TREASUR	Y			.0	00	.00
01 020 N 9000 I	LEGISLATIVE APPROPRIA	TIONS			.0	00	.00
GL CLS 020 CA I	LEGISLATIVE APPROPRIA	TIONS			. (	00	.00
01 072 N 0284 I	DUE FROM OTHER AGENCI	ES	9020001	.0	. (	00	.00
GL CLS 072 CA I	DUE FROM OTHER AGENCI	ES			. (	00	.00
* GLA CAT 01 CURRE	ENT ASSETS				. (	00	.00
** TOTAL ASSETS AND	O OTHER DEBITS				. (	00	.00
21 200 N 1009 V	OUCHERS PAYABLE				. (	00	.00
GL CLS 200 CL A	ACCOUNTS PAYABLE				. (	00	.00
* GLA CAT 21 CURRE	ENT LIABILITIES				. (	00	.00
** TOTAL LIABILITIE	ES AND OTHER CREDITS				. (	00	.00

33

.00

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DAFR8581 476 EPAL 01 13	TRC1 RJE	R476	2 (ORG)	( )	(	) 4 (FND	) (	) 3(GLA)	( ) ( )	USAS	
CYCLE: 11/20/23 22:55 8080	RUN DATE:	11/21/2	3 TIME:	00:28	38	CFY: 24	CFM:	03 LCY: 23	LCM: 00 FICHE: 476	23 01	01

(AGY) 476 (ORG) □(AGL)

(NAC) (PRJ)

(APP) (SS1)

(FND)

(COB) (SS2) (AOB)

(GLA)

		7	TEXAS RAG	CIN	G COMMISS	SION (	476)
STATEMENT	OF	NET	POSITION	1 -	BALANCE	SHEET	FORMAT (GWFS)

(PRG)

(GRT)

□PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 GAAP FUND GROUP 01 GOVERNMENTAL

PROD SYSTEM

GAAP FUND GROUP			
GL GL B/C COMP GCT CLS IND GL TITLE G************************************	AGY GL	CURRENT YEAR	PRIOR YEAR
01 004 N 0045 CASH IN STATE TREASURY		329,724.72	278,112.70
GL CLS 004 CA CASH IN STATE TREASURY		329,724.72	278,112.70
* GLA CAT 01 CURRENT ASSETS		329,724.72	278,112.70
** TOTAL ASSETS AND OTHER DEBITS		329,724.72	278,112.70
21 200 N 1009 VOUCHERS PAYABLE  N 1010 ACCOUNTS PAYABLE		.00 67,102.02-	.00
GL CLS 200 CL ACCOUNTS PAYABLE		67,102.02-	.00
21 211 N 1050 DUE TO OTHER AGENCIES  N 1050 DUE TO OTHER AGENCIES	55600010	.00	.00
GL CLS 211 CL DUE TO OTHER AGENCIES		.00	.00
* GLA CAT 21 CURRENT LIABILITIES		67,102.02-	.00
** TOTAL LIABILITIES AND OTHER CREDITS		67,102.02-	.00
51 550 N **** 2325-POST CLS FFS FB UNASSIGNED		262,622.70-	278,112.70-
GL CLS 550 FD BAL-UNASSIGNED		262,622.70-	278,112.70-
51 800 N 9003 ENCUMBRANCES (REPORTING AGENCIES)  N 9005 BUDGET RESERVATION FOR ENCUMBRANCES		.00	.00
GL CLS 800 BUDGETARY		.00	.00
* GLA CAT 51 FUND BALANCE (DEFICITS)		262,622.70-	278,112.70-
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES		262,622.70-	278,112.70-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET PO	SITION	329,724.72-	278,112.70-
* FUND 1327 TEXAS-BRED INCENTIVE FUND		.00	.00

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DAFR8581 476 EPAL 0:	1 13	TRC1 RJE R476	2 (ORG)	( )	( )	4 (FND)	(	) 3	(GLA)	(	)		(	)		USAS		
□CYCLE: 11/20/23 22	:55 8080	RUN DATE: 11/21	/23 TIME:	00:28 38	CFY:	24	CFM:	03 L	CY: 23	3 L	CM:	00 F	FICH	E: 47	6 2	3	01	01
			TE	XAS RACIN	IG COMM	ISSION	(476	5)										
		STATEMENT	OF NET P	OSITION -	- BALAN	CE SHE	ET FC	DRMAT	(GWFS)	)								
□PERCENT OF YEAR EL				ORT PERIO														SYSTEM
_******	*****	*****	****	*****	*****	*****	****	****	****	****	***	***	***	* * * *	* * *	*****	* * * * PAGE	5
□GAAP FUND GROUP	01	GOVERNMENTAL																
GAAP FUND TYPE	01	GENERAL																
□GAAP FUND	0001	GENERAL REVENUE	(0001)-G	ENERAL														
□FUND	1327	TEXAS-BRED INCE	NTIVE FUN	D														
_********	*****	*****	****	*****	*****	*****	****	****	****	****	****	***	***	****	* * *	*****	******	*****
□GL GL B/C COMP					AGY						CURRI	ENT					PRI	OR
□CT CLS IND GL	TITLE				GL						YEAR						YEA	AR.
_**********	******	*****	*****	*****	*****	*****	****	****	****	****	****	***	***	****	***	*****	******	*****
* GAAP FUND 0	001 GENER	AL REVENUE (0001	)-GENERAL									.0	0 (					.00

DAFR8581 476 EPAL 01 13	TRC1 RJE	R476	2 (ORG)	( ) (	) 4 (FNI	)) ( ) 3(GLA)	( ) ( ) US	AS
CYCLE: 11/20/23 22:55 8080	RUN DATE:	: 11/21/2	3 TIME:	00:28 38	CFY: 24	CFM: 03 LCY: 23	LCM: 00 FICHE: 476 23	01 01

(COB)

(AOB)

(GLA)

(AGY) 476 (NAC) (APP) (FND) (ORG) (PRG)

□(AGL) (GRT) (PRJ) (SS1) (SS2)

STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS) □PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23

PROD SYSTEM 

TEXAS RACING COMMISSION (476)

GAAP FUND GROUP 01 GOVERNMENTAL GEAP FUND TYPE 01 GENERAL			
□GAAP FUND 0325 FEDERAL CARES/FFCRA ACT □FUND 0325 CORONA VIRUS RELIEF FUND-LA	APTOP REIMB		
	******	*******	******
GL GL B/C COMP	AGY	CURRENT	PRIOR
□CT CLS IND GL TITLE □************************************	GL ********	YEAR ************************************	YEAR *******
01 004 N 0045 CASH IN STATE TREASURY		21.62	2,887.17
GL CLS 004 CA CASH IN STATE TREASURY		21.62	2,887.17
01 072 N 0284 DUE FROM OTHER AGENCIES	30003250	.00	.00
GL CLS 072 CA DUE FROM OTHER AGENCIES		.00	.00
* GLA CAT 01 CURRENT ASSETS		21.62	2,887.17
** TOTAL ASSETS AND OTHER DEBITS		21.62	2,887.17
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 AND OTHER CREDITS		.00	.00
51 530 N 2315 FD BAL-COMMITTED		2,887.17-	.00
GL CLS 530 FD BAL-COMMITTED		2,887.17-	.00
51 550 N **** 2325-POST CLS FFS FB UNASSIGNED		2,865.55	2,887.17-
GL CLS 550 FD BAL-UNASSIGNED		2,865.55	2,887.17-
* GLA CAT 51 FUND BALANCE (DEFICITS)		21.62-	2,887.17-
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES		21.62-	2,887.17-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/N	IET POSITION	21.62-	2,887.17-
* FUND 0325 CORONA VIRUS RELIEF FUND-LAPTOP R	REIMB	.00	.00
* GAAP FUND 0325 FEDERAL CARES/FFCRA ACT		.00	.00

DAFR8581 476 EPAL 01 13	TRC1 RJE	R476	2 (ORG)	( )	(	4 (FND	) (	) 3(GLA)	( ) ( ) U	SAS	
□CYCLE: 11/20/23 22:55 8080	RUN DATE:	11/21/2	23 TIME:	00:28 3	8 CF	Y: 24	CFM:	03 LCY: 23	LCM: 00 FICHE: 476 23	01	01

(AGY) 476 (ORG) (PRG) (NAC) (APP) (FND) (COB)

GL CLS 065 CA INTERFUND RECEIVABLE

GL CLS 070 CA DUE FROM OTHER FUNDS

01 072 N 0284 DUE FROM OTHER AGENCIES

N 0284 DUE FROM OTHER AGENCIES

01 070 N 0283 DUE FROM OTHER FUNDS

(AOB) (GLA)

□(AGL)	(GRT) (PRJ)	(SS1)	(SS2)	
	STATEMENT OF NET POSITIO SED: 100% REPORT PE	RIOD= ADJUSTMENT FY= 2	23	PROD SYSTEM ************************************
□FUND	01 GOVERNMENTAL 01 GENERAL 0597 TX RACING COMMISSION FD (0597) 0597 TEXAS RACING COMMISSION FUND		********	*****
□GL GL B/C COMP		AGY	CURRENT	PRIOR
CT CLS IND GL TIT	TLE ****************************	GL *******	YEAR ************	YEAR *******
01 001 N 0020 PET	TY CASH ON HAND		.00	.00
GL CLS 001 CA CASE	DIAH NO H		.00	.00
	H IN BANK TTY CASH IN BANK AVEL CASH IN BANK		.00 1,000.00 2,000.00	.00 1,000.00 2,000.00
GL CLS 002 CA CASE	H IN BANK		3,000.00	3,000.00
01 004 N 0045 CASE	H IN STATE TREASURY ARED CASH		8,242,927.93 6,940,278.71-	8,164,601.38 6,482,164.35-
GL CLS 004 CA CASE	H IN STATE TREASURY		1,302,649.22	1,682,437.03
01 020 N 9000 LEG	ISLATIVE APPROPRIATIONS		.00	.00
GL CLS 020 CA LEG	ISLATIVE APPROPRIATIONS		.00	.00
01 052 N 0231 ACC	TS. RECEIVABLE - UNBILLED		.00	.00
GL CLS 052 CA ACCO	OUNTS RECEIVABLES, NET		.00	.00
01 065 N 0279 CA	INTERFUND RECEIVABLE-NO POST DOC		.00	.00

GL CLS 072 CA DUE FROM OTHER AGENCIES .00 .00 01 080 N 0285 CONSUM. INVENTORIES (MAT. AND SUPPLI .00 .00

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DAFR8581 476 EPAL 01 13 TRC1 RJE R476 2(ORG) ( ) ( ) 4(FND) ( ) 3(GLA) ( ) ( ) USAS CYCLE: 11/20/23 22:55 8080 RUN DATE: 11/21/23 TIME: 00:28 38 CFY: 24 CFM: 03 LCY: 23 LCM: 00 FICHE: 476 23 01 01

TEXAS RACING COMMISSION (476)

□ STATEMENT OF NET	POSITION - BALANCE SHEET FORM. EPORT PERIOD= ADJUSTMENT FY= 2	3	PROD SYSTEM
GAAP FUND GROUP 01 GOVERNMENTAL GAAP FUND TYPE 01 GENERAL GAAP FUND 0597 TX RACING COMMISSION F FUND 0597 TEXAS RACING COMMISSI	D (0597)-GENERAL ON FUND		
	AGY GL	CURRENT YEAR	PRIOR YEAR
GL CLS 080 CA CONSUMABLE INVENTORIES		.00	.00
* GLA CAT 01 CURRENT ASSETS		1,305,649.22	1,685,437.03
** TOTAL ASSETS AND OTHER DEBITS		1,305,649.22	1,685,437.03
21 200 N 1009 VOUCHERS PAYABLE  N 1010 ACCOUNTS PAYABLE		49.61- 131,431.40-	8,000.00-
GL CLS 200 CL ACCOUNTS PAYABLE		131,481.01-	8,000.00-
21 203 N 1015 PAYROLL PAYABLE		418,904.27-	220,662.02-
GL CLS 203 CL PAYROLL PAYABLE		418,904.27-	220,662.02-
21 205 N 1049 CL INTERFUND PAYABLE		.00	.00
GL CLS 205 CL INTERFUND PAYABLE		.00	.00
21 210 N 1054 DUE TO OTHER FUNDS		.00	.00
GL CLS 210 CL DUE TO OTHER FUNDS		.00	.00
21	32001650 47605970 47900010 51700010 55600010 90200010	.00 .00 .00 .00 .00	.00 .00 .00 .00 .00
GL CLS 211 CL DUE TO OTHER AGENCIES		.00	.00
21 300 N 1140 FUNDS HELD FOR OTHERS  N 1149 FUNDS HELD FOR OTHERS		.00	.00
GL CLS 300 CL FUNDS HELD FOR OTHERS		.00	.00
* GLA CAT 21 CURRENT LIABILITIES		550,385.28-	228,662.02-
** TOTAL LIABILITIES AND OTHER CREDITS		550,385.28-	228,662.02-

DAFR8581 476 EPAL 01 13 TRC1 RJE R476 2(ORG) ( ) ( ) 4(FND) ( ) 3(GLA) ( ) ( ) USAS CYCLE: 11/20/23 22:55 8080 RUN DATE: 11/21/23 TIME: 00:28 38 CFY: 24 CFM: 03 LCY: 23 LCM: 00 FICHE: 476 23 01 01

TEXAS RACING COMMISSION (476)

	TEXAS RACING COMMISSION (4/6) NET POSITION - BALANCE SHEET FORMAT		
<pre>□PERCENT OF YEAR ELAPSED: 100%</pre>	REPORT PERIOD= ADJUSTMENT FY= 23	******	PROD SYSTEM
GAAP FUND GROUP 01 GOVERNMENTAL  GAAP FUND TYPE 01 GENERAL  GAAP FUND 0597 TX RACING COMMISSI  FUND 0597 TEXAS RACING COMMISSI	ON FD (0597)-GENERAL		-1102
□GL GL B/C COMP	AGY	CURRENT	PRIOR
CT CLS IND GL TITLE	GL	YEAR	YEAR
51 360 N 2050 FD BAL-RESERVED FOR ENCUMBRAN	ICES	.00	.00
GL CLS 360 FD BAL RESERVED FOR ENCUMBRANCES	:	.00	.00
51 362 N 2075 FD BAL-RESERVED FOR CONSUM. 1	NVENT.	.00	.00
GL CLS 362 FD BAL RESERVED FOR INVENTORIES		.00	.00
51 364 N 2065 FD BAL-RESERVED FOR IMPREST A	CCOUNTS	.00	.00
GL CLS 364 FD BAL RESERVED FOR IMPREST ACCI		.00	.00
51 510 N 2301 FD BAL-NONSPND FOR INVENTORY		.00	.00
GL CLS 510 FD BAL-NONSPENDABLE		.00	.00
51 530 N 2315 FD BAL-COMMITTED		1,456,775.01-	1,455,628.62-
GL CLS 530 FD BAL-COMMITTED		1,456,775.01-	1,455,628.62-
51 550 N **** 2325-POST CLS FFS FB UNASSIGN	IED	701,511.07	1,146.39-
GL CLS 550 FD BAL-UNASSIGNED		701,511.07	1,146.39-
51 620 N 2240 FB-UNRESERVED-UNDESIGNATED-OT  N 9999 FFS SYSTEM CLEARING - GL LEV		.00	.00
GL CLS 620 FUND BALANCE - UNRESERVED/UNDEST	GNATED	.00	.00
51 630 N 2060 FB-RES FOR UNENCUM APPR-FUTUR	RE OPERA	.00	.00
GL CLS 630 OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
51 800 N 9003 ENCUMBRANCES (REPORTING AGENC N 9005 BUDGET RESERVATION FOR ENCUM		96,596.55 96,596.55-	.00
GL CLS 800 BUDGETARY		.00	.00
51 950 N 9200 PAYROLL CLEARING  N 9201 PAYROLL CLEARING OFFSET  PAYROLL SYSTEM CLEARING		.00 .00 .00	.00 .00 .00

DAFR8581 476 EPAL 01 13	TRC1 RJE	R476 2	(ORG) (	) (	) 4 (FND	) ( ) 3(GLA)	(	) ( ) USAS		
TCVCIE: 11/20/23 22:55 9090	DIIN DATE .	11/21/23	TIME. OO	. 20 30	CEV: 24	CEM. 03 ICV. 1	) 2 T CM •	00 ETCHE: 476 23	0.1	0.1

CYCLE: 11/20/23 22:55 8080 RUN DATE: 11/21/23 TIME: 00:28 38 CFY: 24 CFM: 03 LCY: 23 LCM: 00 FICHE: 476 23 01 01

TEXAS RACING COMMISSION (476)  STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)  PERCENT OF YEAR ELAPSED: 100%  REPORT PERIOD= ADJUSTMENT FY= 23  PROD SYST										
GAAP FUND GROUP GAAP FUND TYPE GAAP FUND FUND	01 G 01 G 0597 T 0597 T	GOVERNMENTAL GENERAL PX RACING COMMISSION FD (0597)-GENER PEXAS RACING COMMISSION FUND	AL	******						
GL GL B/C COMP CT CLS IND GL TIT			AGY GL *******	CURRENT YEAR	PRIOR YEAR					
GL CLS 950 SYSTEM	ACCOUNTS	3		.00	.00					
* GLA CAT 51 FUND BAL	* GLA CAT 51 FUND BALANCE (DEFICITS) 755,263.94- 1,456,775.01-									
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES 755,263.94- 1,456,775.01-										
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION 1,305,649.22- 1,685,437.03										

\* FUND

0597 TEXAS RACING COMMISSION FUND

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DAFR8581 476 EPAL 01 13	TRC1 RJE	R476	2 (ORG)	( ) (	) 4 (FNI	)) ( ) 3(GLA)	( ) ( ) US	AS
CYCLE: 11/20/23 22:55 8080	RUN DATE:	: 11/21/2	3 TIME:	00:28 38	CFY: 24	CFM: 03 LCY: 23	LCM: 00 FICHE: 476 23	01 01

(GLA)

(AGY) 476 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (AGL) (GRT) (PRJ) (SS1) (SS2)

MRYAG PACTNG COMMITGORON (476)

51 620 N 2240 FB-UNRESERVED-UNDESIGNATED-OTHER

N 9999 FFS SYSTEM CLEARING - GL LEVEL ONLY

TEXAS RACING COMMISSION (476)  STATEMENT OF NET POSITION - BALANCE SHEET FORMAT	T (GWFS)	
PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23		PROD SYSTEM
GAAP FUND GROUP 01 GOVERNMENTAL GAAP FUND TYPE 01 GENERAL GAAP FUND 0597 TX RACING COMMISSION FD (0597)-GENERAL FUND 0900 DEPARTMENTAL SUSPENSE		
GL GL B/C COMP AGY GCT CLS IND GL TITLE GL	CURRENT YEAR	PRIOR YEAR
_*************************************		
01 004 N 0045 CASH IN STATE TREASURY  N 0047 SHARED CASH	20,000.00	84,103.66
GL CLS 004 CA CASH IN STATE TREASURY	20,000.00	84,103.66
* GLA CAT 01 CURRENT ASSETS	20,000.00	84,103.66
** TOTAL ASSETS AND OTHER DEBITS	20,000.00	84,103.66
21 200 N 1009 VOUCHERS PAYABLE	.00	.00
GL CLS 200 CL ACCOUNTS PAYABLE	.00	.00
21 220 N 1046 UNEARNED REVENUES	20,000.00-	84,103.66-
GL CLS 220 CL UNEARNED REVENUES	20,000.00-	84,103.66-
21 300 N 1140 FUNDS HELD FOR OTHERS  N 1149 FUNDS HELD FOR OTHERS	- 00 - 00	.00
GL CLS 300 CL FUNDS HELD FOR OTHERS	.00	.00
* GLA CAT 21 CURRENT LIABILITIES	20,000.00-	84,103.66-
** TOTAL LIABILITIES AND OTHER CREDITS	20,000.00-	84,103.66-
45 372 N 2400 FIDUCIARY NP OTHER PURPOSES	.00	.00
GL CLS 372 FIDUCIARY FDS - NP OTHER PURPOSES	.00	.00
* GLA CAT 45 NET POSITION	.00	.00
51 550 N **** 2325-POST CLS FFS FB UNASSIGNED	.00	.00
GL CLS 550 FD BAL-UNASSIGNED	.00	.00

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DAFR8581 476 EPAL 01 13	TRC1 RJE	R476	2 (ORG)	(	) (	( ) 4 (FN	) (	) 3(GLA)	(	) (	) USA	4S	
CYCLE: 11/20/23 22:55 8080	RUN DATE:	: 11/21/3	23 TIME:	00:28	3.8	CFY: 24	CFM:	03 LCY: 23	T <sub>1</sub> CM	00 FTC	HE: 476 23	0.1	0.1

0900 DEPARTMENTAL SUSPENSE

\* FUND

		TEXAS RACING COMMISSION (476)							
	STATEMENT OF N	NET POSITION - BALANCE SHEET FORM	MAT (GWFS)						
OPERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PROD SYST									
_***********	*******	:********	********	*******PAGE 12					
□GAAP FUND GROUP	01 GOVERNMENTAL								
□GAAP FUND TYPE	01 GENERAL								
□GAAP FUND	0597 TX RACING COMMISSION	N FD (0597)-GENERAL							
□FUND	0900 DEPARTMENTAL SUSPEN								
_**************************************									
□GL GL B/C COMP		AGY	CURRENT	PRIOR					
□CT CLS IND GL TI	TLE	GL	YEAR	YEAR					
_******	********	: * * * * * * * * * * * * * * * * * * *	********	*****					
GL CLS 620 FUND B	ALANCE - UNRESERVED/UNDESIGN	IATED	.00	.00					
* GLA CAT 51 FUND BA	LANCE (DEFICITS)		.00	.00					
	,								
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES .00 .00									
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION 20,000.00- 84,103.66-									

.00

DAFR8581 476 EPAL 01 13	TRC1 RJE	R476	2 (ORG)	( )	( ) 4 (FN	D) ( ) 3(GLA)	( ) ( )	USAS		
□CYCLE: 11/20/23 22:55 8080	RUN DATE:	: 11/21/	23 TIME:	00:28 38	CFY: 24	CFM: 03 LCY: 23	LCM: 00 FICHE: 47	6 23	01	01

(COB)

(SS2)

(AOB)

(GLA)

(AGY) 476 (ORG) (PRG) (NAC) (APP) (FND)

(AGL) (GRT) (PRJ) (SS1)

GAAP FUND GROUP	) (0597)-GENERAL DEPOSIT		********PAGE 13
GL GL B/C COMP GCT CLS IND GL TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01 004 N 0045 CASH IN STATE TREASURY  N 0048 LEGISLATIVE CASH		.00	1,620.00
GL CLS 004 CA CASH IN STATE TREASURY		.00	1,620.00
* GLA CAT 01 CURRENT ASSETS		.00	1,620.00
** TOTAL ASSETS AND OTHER DEBITS		.00	1,620.00
21 220 N 1046 UNEARNED REVENUES		.00	1,620.00-
GL CLS 220 CL UNEARNED REVENUES		.00	1,620.00-
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	1,620.00-
** TOTAL LIABILITIES AND OTHER CREDITS		.00	1,620.00-
45 372 N 2400 FIDUCIARY NP OTHER PURPOSES		.00	.00
GL CLS 372 FIDUCIARY FDS - NP OTHER PURPOSES		.00	.00
* GLA CAT 45 NET POSITION		.00	.00
51 550 N **** 2325-POST CLS FFS FB UNASSIGNED		.00	.00
GL CLS 550 FD BAL-UNASSIGNED		.00	.00
51 620 N 2240 FB-UNRESERVED-UNDESIGNATED-OTHER  N 9999 FFS SYSTEM CLEARING - GL LEVEL ON	JLY	.00	.00
GL CLS 620 FUND BALANCE - UNRESERVED/UNDESIGNATE	ID .	.00	.00
* GLA CAT 51 FUND BALANCE (DEFICITS)		.00	.00

DAFR8581 476 EPAL 01 13	TRC1 RJE R476 2 (ORG) ( ) ( ) 4 (FND)		SAS
LCYCLE: 11/20/23 22:55 8080	RUN DATE: 11/21/23 TIME: 00:28 38 CFY: 24 CF	M: U3 LCY: 23 LCM: UU FICHE: 4/6 23	01 01
	TEXAS RACING COMMISSION (	476)	
	STATEMENT OF NET POSITION - BALANCE SHEET	FORMAT (GWFS)	
□PERCENT OF YEAR ELAPSED: 10			PROD SYSTEM
_********	**********	*********	*********PAGE 14
□GAAP FUND GROUP 01	GOVERNMENTAL		
□GAAP FUND TYPE 01	GENERAL		
	TX RACING COMMISSION FD (0597)-GENERAL		
□FUND 0980	CORRECTION ACCT, DIRECT DEPOSIT		
	************		
□GL GL B/C COMP	AGY	CURRENT	PRIOR
CT CLS IND GL TITLE	GL *******************	YEAR	YEAR
** TOTAL FUND BALANCE/NET PO	SITION WITH CURRENT CHANGES	.00	.00
** TOTAL LIABILITIES, OTHER	CR, DEF INFLOWS AND FD BAL/NET POSITION	.00	1,620.00-
* FUND 0980 CORRE	CTION ACCT, DIRECT DEPOSIT	.00	.00

DAFR8581 476 EPAL 01 13	TRC1 RJE	R476 2 (ORG)	( )	( ) 4(FND) ( ) 3(G	GLA) ( ) ( ) USAS	3
□CYCLE: 11/20/23 22:55 8080	RUN DATE:	11/21/23 TIME:	00:28 38	CFY: 24 CFM: 03 LCY	: 23 LCM: 00 FICHE: 476 23	01 01

(AGY) 476 (ORG) □(AGL)

GL CLS 530 FD BAL-COMMITTED

GL CLS 550 FD BAL-UNASSIGNED

51 550 N \*\*\*\* 2325-POST CLS FFS FB UNASSIGNED

51 620 N 2240 FB-UNRESERVED-UNDESIGNATED-OTHER  $\hfill \square$  N 9999 FFS SYSTEM CLEARING - GL LEVEL ONLY

(PRG) (GRT) (NAC) (PRJ) (APP) (SS1) (FND)

(AOB)

703.84-

9,598.00-

9,598.00-

.00

.00

(COB)

(SS2)

(GLA)

.00

703.84-

703.84-

.00

.00

MENAG PAGING CONMITCOION (ATC)

□ STATEMENT OF NET 1	EXAS RACING COMMISSION (476) POSITION - BALANCE SHEET FORMA! PORT PERIOD= ADJUSTMENT FY= 23	Γ(GWFS)	PROD SYSTEM
GAAP   FUND GROUP   01   GOVERNMENTAL   GAAP   FUND TYPE   01   GENERAL   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  N 0047 SHARED CASH		.00	.00
GL CLS 004 CA CASH IN STATE TREASURY		.00	.00
* GLA CAT 01 CURRENT ASSETS		.00	.00
** TOTAL ASSETS AND OTHER DEBITS		.00	.00
21 220 N 1046 UNEARNED REVENUES		10,301.84	703.84
GL CLS 220 CL UNEARNED REVENUES		10,301.84	703.84
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		10,301.84	703.84
** TOTAL LIABILITIES AND OTHER CREDITS		10,301.84	703.84
45 372 N 2400 FIDUCIARY NP OTHER PURPOSES		.00	.00
GL CLS 372 FIDUCIARY FDS - NP OTHER PURPOSES		.00	.00
* GLA CAT 45 NET POSITION		.00	.00
51 530 N 2315 FD BAL-COMMITTED		703.84-	.00

DAFR8581 476 EPAL 01 13	TRC1 RJE R476	2 (ORG) (	) ( ) 4	(FND) ( ) 3 (GLA)	( ) ( ) USAS		
□CYCLE: 11/20/23 22:55 8080	RUN DATE: 11/2	1/23 TIME: 00:	:28 38 CFY:	24 CFM: 03 LCY: 23	LCM: 00 FICHE: 476 23	01	01

TEXAS RACING COMMISSION (476) STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS) □PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PROD SYSTEM □GAAP FUND GROUP 01 GOVERNMENTAL GAAP FUND TYPE 01 GENERAL
GAAP FUND 0597 TX RACING COMMISSION FD (0597)-GENERAL
FUND 1000 GENERAL REVENUE FUND □GL GL B/C COMP CURRENT AGY □CT CLS IND GL TITLE YEAR GL GL CLS 620 FUND BALANCE - UNRESERVED/UNDESIGNATED .00 .00 \* GLA CAT 51 FUND BALANCE (DEFICITS) 10,301.84-703.84-\*\* TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES 10,301.84-703.84-\*\* TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION .00 .00

\* FUND

1000 GENERAL REVENUE FUND

.00

DAFR8581 476 EPAL 01 13	TRC1 RJE	R476	2 (ORG)	( )	( ) 4 (FN	D) ( ) 3(GLA)	( ) ( )	USAS		
□CYCLE: 11/20/23 22:55 8080	RUN DATE:	: 11/21/	23 TIME:	00:28 38	CFY: 24	CFM: 03 LCY: 23	LCM: 00 FICHE: 47	6 23	01	01

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(AGY) 476 (COB) (ORG) (PRG) (NAC) (APP) (FND) (AGL) (GRT) (PRJ) (SS1)

(AGL)	(GKI)	(FRO)	(331)	(332)	
	SED: 100%	MENT OF NET POSI REPORT	RACING COMMISSION (4 TION - BALANCE SHEET PERIOD= ADJUSTMENT I	FORMAT (GWFS)	PROD SYSTEM
□GAAP FUND □FUND	01 GENERAL 0597 TX RACING C 8070 CHILD SUPPO	OMMISSION FD (05 RT ADDENDA DEDUC	CTS - SUSPENSE	******	****
□GL GL B/C COMP			AGY	CURRENT	PRIOR
	TLE ********	*****	GL *******	YEAR **************	YEAR *******
01 004 N 0045 CAS	H IN STATE TREASURY			.00	.00
GL CLS 004 CA CAS	H IN STATE TREASURY			.00	.00
* GLA CAT 01 CURRENT	ASSETS			.00	.00
** TOTAL ASSETS AND O	THER DEBITS			.00	.00
21 200 N 1009 VOU	CHERS PAYABLE			.00	.00
GL CLS 200 CL ACC	OUNTS PAYABLE			.00	.00
21 300 N 1149 FUN	DS HELD FOR OTHERS			.00	.00
GL CLS 300 CL FUN	DS HELD FOR OTHERS			.00	.00
* GLA CAT 21 CURRENT	LIABILITIES			.00	.00
** TOTAL LIABILITIES	AND OTHER CREDITS			.00	.00
45 372 N 2400 FID	UCIARY NP OTHER PUR	POSES		.00	.00
GL CLS 372 FIDUCI	ARY FDS - NP OTHER	PURPOSES		.00	.00

8070 CHILD SUPPORT ADDENDA DEDUCTS - SUSPENSE

\* GLA CAT 45 NET POSITION

\* FUND

\* GLA CAT 51 FUND BALANCE (DEFICITS)

51 620 N 9999 FFS SYSTEM CLEARING - GL LEVEL ONLY

GL CLS 620 FUND BALANCE - UNRESERVED/UNDESIGNATED

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

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

DAFR8581 476 EPAL 01 13	TRC1 RJE	R476 2 (OR	) ( )	( ) 4 (FN	D) ( ) 3(GLA)	( ) ( ) USAS		
□CYCLE: 11/20/23 22:55 8080	RUN DATE	: 11/21/23 TIM	: 00:28 38	CFY: 24	CFM: 03 LCY: 23	LCM: 00 FICHE: 476 23	01	01

(SS1)

(AGY) 476 (ORG)
□ (AGL)

(PRG) (GRT) (NAC) (PRJ) (APP)

(FND)

(COB) (SS2)

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TEXAS RACING COMMISSION (476)  STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)  PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PROD SYSTEM  ***********************************									
GAAP FUND GROUP 01 GOVERNMENTAL GAAP FUND TYPE 01 GENERAL GAAP FUND 0597 TX RACING COMMISSION FUND 9000 DEPOSIT DEFAULT FUND		*****	*****						
□GL GL B/C COMP □CT CLS IND GL TITLE □************************************	AGY GL ***********	CURRENT YEAR **************	PRIOR YEAR ******						
01 004 N 0045 CASH IN STATE TREASURY		.00	.00						
GL CLS 004 CA CASH IN STATE TREASURY		.00	.00						
01 065 N 0279 CA INTERFUND RECEIVABLE-NO POST	DOC	.00	.00						
GL CLS 065 CA INTERFUND RECEIVABLE		.00	.00						
* GLA CAT 01 CURRENT ASSETS		.00	.00						

\*\* TOTAL ASSETS AND OTHER DEBITS

51 540 N 2320 FD BAL-ASSIGNED

GL CLS 540 FD BAL-ASSIGNED

51 550 N \*\*\*\* 2325-POST CLS FFS FB UNASSIGNED

GL CLS 550 FD BAL-UNASSIGNED

51 620 N 2240 FB-UNRESERVED-UNDESIGNATED-OTHER  $\hfill \square$  N 9999 FFS SYSTEM CLEARING - GL LEVEL ONLY

GL CLS 620 FUND BALANCE - UNRESERVED/UNDESIGNATED

\* GLA CAT 51 FUND BALANCE (DEFICITS)

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

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

\* FUND 9000 DEPOSIT DEFAULT FUND

	01 13 TRC1 RJE 22:55 8080 RUN DATE:	, ,	( ) ( ) 4( 00:28 38 CFY: 2	, , , ,	GLA) ( ) Y: 23 LCM: 00	( ) US FICHE: 476 23	AS 01	01
(AGY) 476 (ORG	G) (PRG) (GRT)	(NAC) (PRJ)	(APP) (SS1)	(FND)	(COB) (SS2)	(AOB)	(GLA)	
		TEXA	AS RACING COMMIS	SION (476)				
	STAT	EMENT OF NET POS	SITION - BALANCE	SHEET FORMAT (	GWFS)			
□PERCENT OF YEAR			RT PERIOD= ADJUS				PROD SYST	
	******		******	*****	*****	******	******PAGE	19
GAAP FUND GROUP	01 GOVERNMENT	AL						
GAAP FUND TYPE	01 GENERAL 0597 TX RACING	COMMISSION FD ((	SOTI CENEDAL					
FUND		TEMS DEFAULT FU	•					
_**********			·******	*****	****	*****	****	***
□GL GL B/C COME			AGY		CURREN'	Γ	PRIOR	
□CT CLS IND GL	TITLE		GL		YEAR		YEAR	
_*********	******	*****	******	*****	*****	*****	*****	k * *
01 004 11 0045						2.0	1 050 6	_
01 004 N 0045 N 0047	CASH IN STATE TREASUR SHARED CASH	Y				.00	1,859.65	00
□ N 0047						.00		00
_ N 0040	DEGISERIIVE CASII					.00	• (	, 0

GL CLS 004 CA CASH IN STATE TREASURY

51 550 N \*\*\*\* 2325-POST CLS FFS FB UNASSIGNED

51 620 N 2240 FB-UNRESERVED-UNDESIGNATED-OTHER

GL CLS 620 FUND BALANCE - UNRESERVED/UNDESIGNATED

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

\* FUND 9001 RETURNED ITEMS DEFAULT FUND

N 9999 FFS SYSTEM CLEARING - GL LEVEL ONLY

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

\* GLA CAT 01 CURRENT ASSETS

\*\* TOTAL ASSETS AND OTHER DEBITS

GL CLS 550 FD BAL-UNASSIGNED

\* GLA CAT 51 FUND BALANCE (DEFICITS)

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DAFR8581 476 EPAL 01 13 TRC1 RJE R476 2(ORG) ( ) ( ) 4(FND) ( ) 3(GLA) ( ) ( ) USAS CYCLE: 11/20/23 22:55 8080 RUN DATE: 11/21/23 TIME: 00:28 38 CFY: 24 CFM: 03 LCY: 23 LCM: 00 FICHE: 476 23 01 01

□(AGL)

51 530 N 2315 FD BAL-COMMITTED

GL CLS 550 FD BAL-UNASSIGNED

51 550 N \*\*\*\* 2325-POST CLS FFS FB UNASSIGNED

GL CLS 530 FD BAL-COMMITTED

(PRG) (GRT)

(NAC) (PRJ) (APP) (SS1)

(FND)

(COB) (SS2)

(AOB) (GLA)

TEVAC	DACTNC	COMMISSION	(176)	

□ STATEMENT OF NET POSITION	RIOD= ADJUSTMENT FY:	ORMAT (GWFS) = 23	PROD SYSTEM
GFUND	EY		
□GL GL B/C COMP □CT CLS IND GL TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01 004 N 0045 CASH IN STATE TREASURY		.00	.00
GL CLS 004 CA CASH IN STATE TREASURY		.00	.00
* GLA CAT 01 CURRENT ASSETS		.00	.00
** TOTAL ASSETS AND OTHER DEBITS		.00	.00
21 203 N 1018 PAYROLL DEDUCTION/RETURN LIABILITY		9.42	9.42
GL CLS 203 CL PAYROLL PAYABLE		9.42	9.42
21 204 N 1153 CL RETURNED EXPENDITURE LIABILITY		.00	.00
GL CLS 204 OTHER CURRENT LIABILITIES		.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		9.42	9.42
** TOTAL LIABILITIES AND OTHER CREDITS		9.42	9.42
45 372 N 2400 FIDUCIARY NP OTHER PURPOSES		.00	.00
GL CLS 372 FIDUCIARY FDS - NP OTHER PURPOSES		.00	.00
* GLA CAT 45 NET POSITION		.00	.00

9.42-

9.42-

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9.42-

DAFR8581 476 EPAL 01 13	TRC1 RJE	R476 2	(ORG) (	) (	) 4 (FND	) ( ) 3(GLA)	(	) ( ) USAS		
TCVCIE: 11/20/23 22:55 9090	DIIN DATE .	11/21/23	TIME. OO	. 20 30	CEV: 24	CEM. 03 ICV. 1	) 2 T CM •	00 ETCHE: 476 23	0.1	0.1

10HE. 11/20/23 22.33 0000 KON DATE. 11/21/23 11HE. 00.20 30 CFT. 24 CFM. 03 Her. 23 Her.

\* FUND 9014 USPS-DIRECT DEPOSIT RETURN MONEY

TEXAS RACING COMMISSION (476)  STATEMENT OF NET POSITION - BALANCE SHEET FORMA  DERCENT OF YEAR ELAPSED: 100%  REPORT PERIOD= ADJUSTMENT FY= 23	•	PROD SYSTEM				
GAAP FUND GROUP	*****	*****				
□GL GL B/C COMP AGY	CURRENT	PRIOR				
CT CLS IND GL TITLE GL	YEAR	YEAR				
_**************************************	*********	******				
□51 620 N 2240 FB-UNRESERVED-UNDESIGNATED-OTHER  □ N 9999 FFS SYSTEM CLEARING - GL LEVEL ONLY	.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)	9.42-	9.42-				
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES 9.42-						
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION	.00	.00				

.00

DAFR8581 476 EPAL 01 13	TRC1 RJE	R476	2 (ORG)	( )	( ) 4 (FND	) (	) 3(GLA)	( ) ( ) U:	SAS	
CYCLE: 11/20/23 22:55 8080	RUN DATE:	11/21/2	3 TIME:	00:28 38	CFY: 24	CFM:	03 LCY: 23	LCM: 00 FICHE: 476 23	01	01

(GLA)

(AGY) 476 □(AGL) (NAC) (PRJ) (ORG) (PRG) (APP) (FND) (COB) (AOB) (GRT) (SS1) (SS2)

TEXAS RACING COMMISSION (476)

0597 TX RACING COMMISSION FD (0597)-GENERAL

\* GAAP FUND

GAAP FUND	S TO EMPLOYEES	CURRENT	**************************************
□CT CLS IND GL TITLE  □***********************************		YEAR *************	
01 004 N 0045 CASH IN STATE TREASURY		.00	.00
GL CLS 004 CA CASH IN STATE TREASURY		.00	.00
* GLA CAT 01 CURRENT ASSETS		.00	.00
** TOTAL ASSETS AND OTHER DEBITS		.00	.00
21 300 N 1149 FUNDS HELD FOR OTHERS		.00	.00
GL CLS 300 CL FUNDS HELD FOR OTHERS		.00	.00
* GLA CAT 21 CURRENT LIABILITIES		.00	.00
** TOTAL LIABILITIES AND OTHER CREDITS		.00	.00
45 372 N 2400 FIDUCIARY NP OTHER PURPOSES		.00	.00
GL CLS 372 FIDUCIARY FDS - NP OTHER PURPOSE	SS	.00	.00
* GLA CAT 45 NET POSITION		.00	.00
51 550 N **** 2325-POST CLS FFS FB UNASSIGN	IED	.00	.00
GL CLS 550 FD BAL-UNASSIGNED		.00	.00
51 620 N 2240 FB-UNRESERVED-UNDESIGNATED-OT	HER	.00	.00
GL CLS 620 FUND BALANCE - UNRESERVED/UNDESI	GNATED	.00	.00
* GLA CAT 51 FUND BALANCE (DEFICITS)		.00	.00
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT	CHANGES	.00	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND	FD BAL/NET POSITION	.00	.00
* FUND 9015 USPS - OVERPAYMENTS TO E	MPLOYEES	.00	.00

.00

DAFR8581 476 EPAL 01 13	TRC1 RJE	R476	2 (ORG)	( )	( ) 4 (FN	D) ( ) 3(GLA)	( ) ( )	USAS		
□CYCLE: 11/20/23 22:55 8080	RUN DATE:	: 11/21/	23 TIME:	00:28 38	CFY: 24	CFM: 03 LCY: 23	LCM: 00 FICHE: 47	6 23	01	01

(GLA)

(AGY) 476 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB)

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

 $\square (AGL) \qquad (GRT) \qquad (PRJ) \qquad (SS1) \qquad (SS2)$ 

TEXAS RACING COMMISSION (476) STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS) REPORT PERIOD= ADJUSTMENT FY= 23 □PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM □GAAP FUND 0900 DEPARTMENTAL SUSPENSE (0900) - GENERAL □FUND 0005 DEPARTMENTAL SUSPENSE □CT CLS IND GL TITLE GL YEAR 01 004 N 0047 SHARED CASH .00 GL CLS 004 CA CASH IN STATE TREASURY .00 .00 \* GLA CAT 01 CURRENT ASSETS .00 .00 \*\* TOTAL ASSETS AND OTHER DEBITS .00 .00 21 210 N 1053 DUE TO OTHER FUNDS 47605970 .00 .00 GL CLS 210 CL DUE TO OTHER FUNDS .00 .00 \* GLA CAT 21 CURRENT LIABILITIES .00 .00 \*\* TOTAL LIABILITIES AND OTHER CREDITS .00 .00 51 530 N 2315 FD BAL-COMMITTED .00 .00 GL CLS 530 FD BAL-COMMITTED .00 .00 51 540 N 2320 FD BAL-ASSIGNED .00 .00 GL CLS 540 FD BAL-ASSIGNED .00 .00 51 550 N \*\*\*\* 2325-POST CLS FFS FB UNASSIGNED .00 .00 GL CLS 550 FD BAL-UNASSIGNED .00 .00 51 620 N 2240 FB-UNRESERVED-UNDESIGNATED-OTHER .00 .00 N 9999 FFS SYSTEM CLEARING - GL LEVEL ONLY .00 .00 GL CLS 620 FUND BALANCE - UNRESERVED/UNDESIGNATED .00 .00 \* GLA CAT 51 FUND BALANCE (DEFICITS) .00 .00 \*\* TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES .00 .00

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DAFR8581 476 EPAI CYCLE: 11/20/23	L 01 13 TRC1 RJE R476 2(ORC 22:55 8080 RUN DATE: 11/21/23 TIME		) 3(GLA) ( ) ( ) : 03 LCY: 23 LCM: 00 FICHE:	USAS 476 23 01 01
□ □PERCENT OF YEAR □************************************	STATEMENT OF NET ELAPSED: 100%	TEXAS RACING COMMISSION (4 POSITION - BALANCE SHEET EPORT PERIOD= ADJUSTMENT F	FORMAT (GWFS)	PROD SYSTEM
GAAP FUND GROUP GAAP FUND TYPE GAAP FUND FUND	01 GOVERNMENTAL 01 GENERAL 0900 DEFARTMENTAL SUSPENSE 0005 DEFARTMENTAL SUSPENSE	(0900) - GENERAL	*****	*****
GL GL B/C COMP	? TITLE *****************************	AGY GL ********	CURRENT YEAR *******	PRIOR YEAR *******
* FUND	0005 DEPARTMENTAL SUSPENSE		.00	.00
* GAAP FUND	0900 DEPARTMENTAL SUSPENSE (0900)	- GENERAL	.00	.00
* GAAP FUND TYPE	01 GENERAL		.00	.00

DAFR8581 476 EPAL 01 13	TRC1 RJE	R476 2 (ORG)	( ) (	) 4 (FND	) ( ) 3(GLA)	( ) ( ) USAS		
□CYCLE: 11/20/23 22:55 8080	RUN DATE:	11/21/23 TIME:	00:28 38	CFY: 24	CFM: 03 LCY: 23	LCM: 00 FICHE: 476 23	01	02

(NAC) (APP) (COB) (ORG) (FND) (AOB) (GLA)

(PRG) (AGY) 476 □(AGL)

45 372 N 2400 FIDUCIARY NP OTHER PURPOSES

\* GLA CAT 45 NET POSITION

GL CLS 520 FD BAL-RESTRICTED

GL CLS 372 FIDUCIARY FDS - NP OTHER PURPOSES

51 520 N \*\*\*\* 2310-POST CLS FFS FB RESTRICTED

□(AGL)	(GRT)	(PRJ)	(SS1)	(SS2)	
□ □PERCENT OF YEAR ELA □************************************	PSED: 100%  **********************  01 GOVERNMENT.  02 SPECIAL RE'  0876 RACING COM	EMENT OF NET POSITIC REPORT PE ************************************	ACING COMMISSION (47 DN - BALANCE SHEET F BRIOD= ADJUSTMENT FY	ORMAT (GWFS)	PROD SYSTEM **************PAGE 25
□************************************	**************************************	********	AGY GL	**************************************	PRIOR YEAR
01 004 N 0045 CA	SH IN STATE TREASUR	Y		2,769,612.39	2,955,270.65
GL CLS 004 CA CA	SH IN STATE TREASUR	Y		2,769,612.39	2,955,270.65
01 072 N 0284 DU	E FROM OTHER AGENCI	ES	90200010	.00	.00
GL CLS 072 CA DU	E FROM OTHER AGENCI	ES		.00	.00
* GLA CAT 01 CURREN	T ASSETS			2,769,612.39	2,955,270.65
** TOTAL ASSETS AND	OTHER DEBITS			2,769,612.39	2,955,270.65
	UCHERS PAYABLE CCOUNTS PAYABLE			.00	.00
GL CLS 200 CL AC	COUNTS PAYABLE			.00	.00
21 300 N 1149 FU	NDS HELD FOR OTHERS			.00	.00
GL CLS 300 CL FU	NDS HELD FOR OTHERS			.00	.00
* GLA CAT 21 CURREN	T LIABILITIES			.00	.00
** TOTAL LIABILITIES	AND OTHER CREDITS			.00	.00

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DAFR8581 476 EPAL 01 13	TRC1 RJE	R476	2 (ORG)	( )	( ) 4 (FND	) (	) 3(GLA)	( )	( ) USAS		
CYCLE: 11/20/23 22:55 8080	RUN DATE:	11/21/2	3 TIME:	00:28 38	CFY: 24	CFM:	03 LCY: 23	LCM: 00	) FICHE: 476 23	01	02

TEXAS RACING COMMISSION (476)  STATEMENT OF NET POSITION - BALANCE SHEET FORM  PERCENT OF YEAR ELAPSED: 100%  REPORT PERIOD= ADJUSTMENT FY= 2	3	PROD SYSTEM					
************************************	*******	****** 26					
□GL GL B/C COMP AGY	CURRENT	PRIOR					
CT CLS IND GL TITLE GL	YEAR ************	YEAR *******					
□51 620 N 2240 FB-UNRESERVED-UNDESIGNATED-OTHER .00 .00 □ N 9999 FFS SYSTEM CLEARING - GL LEVEL ONLY .00							
GL CLS 620 FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00					
51 800 N 9003 ENCUMBRANCES (REPORTING AGENCIES)  N 9005 BUDGET RESERVATION FOR ENCUMBRANCES	.00	.00					
GL CLS 800 BUDGETARY	.00	.00					
* GLA CAT 51 FUND BALANCE (DEFICITS) 2,769,612.39- 2,955,270.65-							
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES 2,769,612.39- 2,955,270.65-							
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION	2,769,612.39-	2,955,270.65-					
* FUND 0876 ESCROWED PURSE INTERSTATE G/H	.00	.00					

DAFR8581 476 EPAL 01 13 TRC1 RJE R476 2(ORG) ( ) ( ) 4(FND) ( ) 3(GLA) ( ) ( ) USAS CYCLE: 11/20/23 22:55 8080 RUN DATE: 11/21/23 TIME: 00:28 38 CFY: 24 CFM: 03 LCY: 23 LCM: 00 FICHE: 476 23 01 02

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

TEXAS RACING COMMISSION (476)  STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWF  PERCENT OF YEAR ELAPSED: 100%  REPORT PERIOD= ADJUSTMENT FY= 23		PROD SYSTEM
************************************		
GL GL B/C COMP AGY GCT CLS IND GL TITLE GL	CURRENT YEAR	PRIOR YEAR
_*************************************		
01 004 N 0045 CASH IN STATE TREASURY	154,543.92	154,543.92
GL CLS 004 CA CASH IN STATE TREASURY	154,543.92	154,543.92
* GLA CAT 01 CURRENT ASSETS	154,543.92	154,543.92
** TOTAL ASSETS AND OTHER DEBITS	154,543.92	154,543.92
21 200 N 1009 VOUCHERS PAYABLE  N 1010 ACCOUNTS PAYABLE	.00	.00
GL CLS 200 CL ACCOUNTS PAYABLE	.00	.00
* GLA CAT 21 CURRENT LIABILITIES	.00	.00
** TOTAL LIABILITIES AND OTHER CREDITS	.00	.00
45 372 N 2400 FIDUCIARY NP OTHER PURPOSES	.00	.00
GL CLS 372 FIDUCIARY FDS - NP OTHER PURPOSES	.00	.00
* GLA CAT 45 NET POSITION	.00	.00
51 520 N **** 2310-POST CLS FFS FB RESTRICTED	154,543.92-	154,543.92-
GL CLS 520 FD BAL-RESTRICTED	154,543.92-	154,543.92-
51 530 N 2315 FD BAL-COMMITTED	.00	.00
GL CLS 530 FD BAL-COMMITTED	.00	.00
51 620 N 2240 FB-UNRESERVED-UNDESIGNATED-OTHER  N 9999 FFS SYSTEM CLEARING - GL LEVEL ONLY	.00	.00
GL CLS 620 FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
51 800 N 9003 ENCUMBRANCES (REPORTING AGENCIES)  N 9005 BUDGET RESERVATION FOR ENCUMBRANCES	.00	.00

DAFR8581 476 EPAL 01 13	TRC1 RJE	R476	2 (ORG)	( )	(	)	4 (FND)	(	) 3(GLA)	( )	( )	USAS	
DOVOTE: 11/20/22 22.55 0000	DIM DAME.	11/01/02	TIME.	00.20	20	CEV.	2.4	CEM.	02 TOV. 22	T CM.	OO ETCHE.	176 22	0.1

CYCLE: 11/20/23 22:55 8080 RUN DATE: 11/21/23 TIME: 00:28 38 CFY: 24 CFM: 03 LCY: 23 LCM: 00 FICHE: 476 23 01 02

TEXAS RACING COMMISSION (476)

\* GAAP FUND 0876 RACING COMM ESCROW PURSE ACCT

\* GAAP FUND TYPE 02 SPECIAL REVENUE

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DAFR8581 476 EPAL 01 13	TRC1 RJE	R476 2 (ORG)	( ) (	) 4 (FND	) ( ) 3(GLA)	( ) ( ) USAS		
□CYCLE: 11/20/23 22:55 8080	RUN DATE:	11/21/23 TIME:	00:28 38	CFY: 24	CFM: 03 LCY: 23	LCM: 00 FICHE: 476 23	01	11

(SS1)

(AGY) 476 (ORG) (PRG) □(AGL) (GRT)

51 620 N 9999 FFS SYSTEM CLEARING - GL LEVEL ONLY

51 630 N 2030 INVESTMENT IN GENERAL FIXED ASSETS

GL CLS 620 FUND BALANCE - UNRESERVED/UNDESIGNATED

(NAC) (PRJ) (APP)

(FND)

(COB) (SS2) (AOB)

(GLA)

□ STATEMENT OF □PERCENT OF YEAR ELAPSED: 100% □***********************************	TEXAS RACING COMMISSION (476) NET POSITION - BALANCE SHEET FORMAT(G REPORT PERIOD= ADJUSTMENT FY= 23 ************************************	,	PROD SYSTEM
GAAP   FUND GROUP   01   GOVERNMENTAL     GAAP   FUND   TYPE   11   CAPITAL   ASSET BASIS     GAAP   FUND   9998   GEN   FIXED   ASSETS     GENERAL   GENE	CONVERSION ADJUSTMTS	*****	******
GL GL B/C COMP CT CLS IND GL TITLE	AGY GL **********************************	CURRENT YEAR ************************************	PRIOR YEAR *******
06 150 N 0355 VEHICLES, BOATS AND AIRCRAFT		.00	.00
GL CLS 150 VEHICLES, BOATS AND AIRCRAFT, NET		.00	.00
06 151 N 0345 FURNITURE/EQUIPMENT  Y 0645 BC FURNITURE/EQUIPMENT Y 0650 BC ACCUM DEPR-FURN & EQUIP		.00 142,646.55 56,728.66-	.00 171,784.85 143,909.94-
GL CLS 151 FURNITURE AND EQUIPMENT, NET		85,917.89	27,874.91
06 158 N 0383 OTHER CAPITAL ASSETS-DEPRECIAB	LE	.00	.00
GL CLS 158 OTHER CAPITAL ASSETS, NET		.00	.00
06 165 Y 0693 BC COMPUTER SOFTWARE - INTANGI Y 0696 BC-ACCUM AMORT/COMPUTER SOFTW		246,779.77 246,779.77-	246,779.77 246,779.77-
GL CLS 165 COMPUTER SOFTWARE-INTANGIBLE,NET		.00	.00
* GLA CAT 06 NON-CURRENT ASSETS		85,917.89	27,874.91
** TOTAL ASSETS AND OTHER DEBITS		85,917.89	27,874.91
45 410 Y **** 3505-POST CLS BC CAP ASSETS/DE	BT	85,917.89-	27,874.91-
GL CLS 410 INVESTED IN CAP ASSETS, NET RELATE	D DEBT	85,917.89-	27,874.91-
45 430 Y 9992 BC SYSTEM CLEARING		.00	.00
GL CLS 430 UNRESTRICTED NET POSITION		.00	.00
* GLA CAT 45 NET POSITION		85,917.89-	27,874.91-

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DAFR8581 476 EPAL 01 13	TRC1 RJE	R476 2 (OR	G) ( )	( ) 4 (FND	) ( ) 3(GLA)	( ) ( ) USAS		
□CYCLE: 11/20/23 22:55 8080	RUN DATE:	: 11/21/23 TIM	: 00:28 38	CFY: 24	CFM: 03 LCY: 23	LCM: 00 FICHE: 476 23	01	11

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\* GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS

TEXAS RACING COMMISSION (476)  STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)  PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23  PRO:							
GAAP FUND GROUP	GROUP						
GL GL B/C COMP CT CLS IND GL TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR				
GL CLS 630 OBSOLETE FB ACCTS UNDER GASB 34 .00 .00							
* GLA CAT 51 FUND BALANCE (DEFICITS)		.00	.00				
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHA	ANGES	85,917.89-	27,874.91-				
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION 85,917.89- 27,874.9							
* FUND 0002 FIXED ASSETS		.00	.00				
* GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP		.00	.00				

.00

DAFR8581 476 EPAL 01 13	TRC1 RJE	R476 2 (ORG)	( ) (	) 4 (FND) (	) 3 (GLA)	( ) ( ) USAS		
□CYCLE: 11/20/23 22:55 8080	RUN DATE:	11/21/23 TIME:	00:28 38	CFY: 24 CFM:	03 LCY: 23	LCM: 00 FICHE: 476 23	01	12

(AGY) 476 (ORG) (PRG) (COB) (AOB)

(APP) (FND) (NAC) (PRJ) (GLA) (GRT) (SS1) □(AGL) (SS2)

TEXAS RACING COMMISSION (476)

STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS) □PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM
\*\*\*\*\*\*\*\*PAGE 31 T OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23

_***************	*********	*******	**************************************
	/ERNMENTAL		
	NG-TERM LIAB BASIS CONVERSION ADJUSTMT		
	NG-TERM LIABILITIES BASIS CONVERSION		
	NG TERM DEBT ****************************	******	******
□GL GL B/C COMP	AGY	CURRENT	PRIOR
□CT CLS IND GL TITLE	GL	YEAR	YEAR
_***************	*********	*******	********
11 190 N 0410 AMTS TO BE PRO	OVI FY-OTHER OBLIGATION	.00	.00
GL CLS 190 RETIREMNT OF OTHE	R GENERAL LONG-TERM DEBT	.00	.00
* GLA CAT 11 OTHER DEBITS		.00	.00
** TOTAL ASSETS AND OTHER DEBITS	3	.00	.00
21 230 N 1025 CL EMPLOYEE'S	COMPENSABLE LEAVE	.00	.00
□ Y 1525 BC CL EMPLOYE	EE'S COMPENSABLE LEAVE	358,733.05	344,160.59-
GL CLS 230 CL EMPLOYEE'S COM	MPENSABLE LEAVE	358,733.05-	344,160.59-
* GLA CAT 21 CURRENT LIABILITIE	ES	358,733.05-	344,160.59-
26 301 Y 1700 BC NC EMPLOYEE	E'S COMPENSABLE LEAVE	112,226.30-	141,628.33-
GL CLS 301 NC EMPLOYEE'S COM	MPENSABLE LEAVE	112,226.30-	141,628.33-
* GLA CAT 26 NON-CURRENT LIABII	LITIES	112,226.30-	141,628.33-
** TOTAL LIABILITIES AND OTHER O	CREDITS	470,959.35-	485,788.92-
45 430 Y **** 3950-POST CLS  Y 9992 BC SYSTEM CLE		470,959.35 .00	•
GL CLS 430 UNRESTRICTED NET	POSITION	470,959.35	485,788.92
* GLA CAT 45 NET POSITION		470,959.35	485,788.92
51 620 N 9999 FFS SYSTEM CLE	EARING - GL LEVEL ONLY	.00	.00
GL CLS 620 FUND BALANCE - UN	NRESERVED/UNDESIGNATED	.00	.00
* GLA CAT 51 FUND BALANCE (DEFI	ICITS)	.00	.00
** TOTAL FUND BALANCE/NET POSITI	ION WITH CURRENT CHANGES	470,959.35	485,788.92
** TOTAL LIABILITIES, OTHER CR,	DEF INFLOWS AND FD BAL/NET POSITION	.00	.00

DAFR8581 476 EPAL 01 13	TRC1 RJE	R476 2 (ORG)	( )	( ) 4 (FNI	) ( ) 3(GLA)	( ) ( ) USAS		
CYCLE: 11/20/23 22:55 8080	RUN DATE:	11/21/23 TIME:	00:28 38	CFY: 24	CFM: 03 LCY: 23	LCM: 00 FICHE: 476 23	01	12

TEXAS RACING COMMISSION (476)

	STATEMENT OF NET POSITION - BALANCE SHEET FOR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY=	23	PROD SYSTEM
GAAP FUND GROUP GAAP FUND TYPE GAAP FUND	01 GOVERNMENTAL 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT 9997 LONG-TERM LIABILITIES BASIS CONVERSION 0003 LONG TERM DEBT		
GL GL B/C COME	AGY TITLE GL ************************************	CURRENT YEAR ************************************	PRIOR YEAR *******
* FUND	0003 LONG TERM DEBT	.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 GROUE	9 01 GOVERNMENTAL	.00	.00
* AGENCY	476	.00	.00

DAFR8590 476 EPAL 01 CYCLE: 11/20/23 22:							SAS 01 01	00
(AGY) 476 (ORG) □(AGL)	, -,	(NAC) (PRJ)	(APP) (SS1)	(FND)	(COB) (SS2)	(AOB)	(GLA)	
□GAAP FUND 00	01 GOVERNMENTAL 01 GENERAL 01 GENERAL REVENUE 01 GENERAL REVENUE	OPERA: REI ***********************************	λL	OVERNMENTAL FUI TMENT FY= 23 **********	******		11102	1
GAAP GAAP GL A CATEGORY FUNC CLAS	CCT GL GAAP COL	BJ 5	PITLE *******	****	******	CURRENT YEAR *******	******	****
□ □ 05 68	5 0600 9	580 LAPSED (	COMMITTED REVENUE	APPROPRIATIONS		136.	53-	
* GAAP SRC/OBJ	0600	APPROPRIA	ATIONS LAPSED			136.5	3-	
* GL ACCT CLASS 685	i	FFS OTHER	R CHANGES IN FUND	BALANCE		136.5	3-	
* GAAP CATEGORY 05		OTHER FIR	NANCING SOURCES (U	ISES)		136.5	3-	
TOTAL OTHER FINANCIN	G SOURCES (USES)					136.5	3-	
NET CHANGE IN FUND E	BALANCE					136.5	3-	
FUND BALANCE - BEGIN	NING					136.5	3	
FUND BALANCE - BEGIN	NING, AS RESTATED					136.5	3	
FUND BALANCE - ENDIN	IG					0.0	0	

DAFR8590 476 EPAL 01 13 TRC1 RJE CYCLE: 11/20/23 22:55 8080 RUN DATE	,	( ) 3(OBJ) 4(B 00:28 38 CFY: 24			, ,	JSAS 01 01	00
(AGY) 476 (ORG) (PRG) □(AGL) (GRT)	(NAC) (PRJ)	(APP) (SS1)	(FND)	(COB) (SS2)	(AOB)	(GLA)	
□ PERCENT OF YEAR ELAPSED: 100% □***********************************	OPERATIN REPOF ************************************		OVERNMENTAL DEMENT FY= 23	******		*****PAGE	
GAAP GAAP GAAP GLACT GL GAAP CATEGORY FUNC CLASS ACCT SRC/OBJ			******	******	CURRENT YEAR	******	****
NET CHANGE IN FUND BALANCE					0.0	00	
FUND BALANCE - BEGINNING					0.0	00	
FUND BALANCE - BEGINNING, AS RESTATED					0.0	00	
FUND BALANCE - ENDING					0.0	00	

		2 (ORG) ( ) 3 (OBJ) 4 (FND) ( ) 2 ( 21/23 TIME: 00:28 38 CFY: 24 CFM: 03 LC	GLA) ( ) ( ) USAS Y: 23 LCM: 00 FICHE: 476 01 01 13
	, ,	(NAC) (APP) (FND) (PRJ) (SS1)	(COB) (AOB) (GLA) (SS2)
□GAAP FUND GROUP 01 GOVE □GAAP FUND TYPE 01 GENE □GAAP FUND 0001 GENE □FUND 1327 TEXA	**************************************	001)-GENERAL VE FUND	
GAAP GAAP GAAP GL ACCT GL CATEGORY FUNC CLASS ACCT	SRC/OBJ OBJ	TITLE	CURRENT YEAR
	*****	***************	**************
□ □ 01 640	0065 3193 3197	BREAKAGE - HORSE RACING BREAKAGE - GREYHOUND RACING	2,316,818.92 96,810.67
* GAAP SRC/OBJ	0065	SALES OF GOODS AND SERVICES	2,413,629.59
□ 01 640 □	0080 3970 3975	REVENUE ADJ W/I AGY, FUND/ACCOUNT & FY UB CASH BALANCE FORWARD - OTHER FUNDS	0.00
* GAAP SRC/OBJ	0080	OTHER	0.00
* GL ACCT CLASS 640		FFS REVENUE	2,413,629.59
* GAAP CATEGORY 01		REVENUES	2,413,629.59
TOTAL REVENUES			2,413,629.59
□ 04 650		BREAKAGE PAYMENTS-HORSERACING BREAKAGE PAYMENTS-GREYHOUND	2,348,541.59 30,437.20
* GAAP SRC/OBJ	0340	OTHER EXPENDITURES	2,378,978.79
* GL ACCT CLASS 650		FFS EXPENDITURES	2,378,978.79
* GAAP CATEGORY 04		EXPENDITURES	2,378,978.79
TOTAL EXPENDITURES			2,378,978.79
EXCESS (DEFICIENCY) OF REVENU	ES OVER (UNDER)	EXPENDITURES	34,650.80
	0510 7972	OTHER CASH TRANSFERS BETWEEN FUNDS/ACCT	S 50,140.80-
* GAAP SRC/OBJ	0510	TRANSFERS-OUT	50,140.80-

FFS OTHER FINANCING SOURCES (USES)

OTHER FINANCING SOURCES (USES)

\* GL ACCT CLASS 675

\* GAAP CATEGORY 05

50,140.80-

50,140.80-

DAFR8590 476 EPAL 01 13 TRC1 RJE R476 2(ORG) ( ) 3(OBJ) 4(FND) ( ) 2(GLA) ( CYCLE: 11/20/23 22:55 8080 RUN DATE: 11/21/23 TIME: 00:28 38 CFY: 24 CFM: 03 LCY: 23 LCY: 24 CFM: 03 LCY: 25 LCY: 25 LCY: 26 LCY: 27 LCY: 28 LCY: 29 LCY:	) ( ) USAS CM: 00 FICHE: 476 01 01 13
TEXAS RACING COMMISSION (476)  OPERATING STATEMENT - GOVERNMENTAL FUNDS  PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23  ***********************************	
************************************	CURRENT YEAR
TOTAL OTHER FINANCING SOURCES(USES)	50,140.80-
NET CHANGE IN FUND BALANCE	15,490.00-
FUND BALANCE - BEGINNING	278,112.70
FUND BALANCE - BEGINNING, AS RESTATED	278,112.70
FUND BALANCE - ENDING	262,622.70
* GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL	262,622.70

	6 2 (ORG) ( ) 3 (OBJ) 4 (FND) ( ) 2 (GLA) 21/23 TIME: 00:28 38 CFY: 24 CFM: 03 LCY: 2	) ( ) ( ) USAS 23 LCM: 00 FICHE: 476 01 01 03		
	(NAC) (APP) (FND) (PRJ) (SS1)	(COB) (AOB) (GLA) (SS2)		
GAAP FUND GROUP		PROD SYSTEM ********PAGE 5		
☐ GAAP GAAP GL ACCT GL GAAP COMPT☐ CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ		CURRENT YEAR ************************************		
	INT STATE DEP&TREAS INV-GENERAL, NON-PROG			
* GAAP SRC/OBJ 0050	INTEREST, DIVIDEND & OTHER INCOME	9.13		
* GL ACCT CLASS 640	FFS REVENUE	9.13		
* GAAP CATEGORY 01	REVENUES	9.13		
TOTAL REVENUES		9.13		
□ 04 650 0240 7378	PERSONAL PROP-COMPUTER EQUIP(CONTROLLED)	2,875.64		
* GAAP SRC/OBJ 0240	MATERIALS AND SUPPLIES	2,875.64		
□ 04 650 0340 7806	PROMPT PAYMENT INTEREST	0.96-		
* GAAP SRC/OBJ 0340	OTHER EXPENDITURES	0.96-		
* GL ACCT CLASS 650	FFS EXPENDITURES	2,874.68		
* GAAP CATEGORY 04	EXPENDITURES	2,874.68		
TOTAL EXPENDITURES		2,874.68		
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES 2,865.55-				
TOTAL OTHER FINANCING SOURCES(USES)		0.00		
NET CHANGE IN FUND BALANCE		2,865.55-		
FUND BALANCE - BEGINNING		2,887.17		
FUND BALANCE - BEGINNING, AS RESTATED		2,887.17		

FUND BALANCE - ENDING

DAFR8590 476 EPAL 01 13 TRC1 RJE : CYCLE: 11/20/23 22:55 8080 RUN DATE:	R476 2(ORG) ( ) 3(OBJ) 4(FND) ( ) 2(GI 11/21/23 TIME: 00:28 38 CFY: 24 CFM: 03 LCY:	, , , , ,
□     □PERCENT OF YEAR ELAPSED: 100%     □*********************************	TEXAS RACING COMMISSION (476)  OPERATING STATEMENT - GOVERNMENTAL FUNI REPORT PERIOD= ADJUSTMENT FY= 23	PROD SYSTEM
	LIEF FUND-LAPTOP REIMB	***********
GAAP GAAP GAAP GL ACCT GL GAAP CO. CATEGORY FUNC CLASS ACCT SRC/OBJ O.	MPT BJ TITLE	CURRENT YEAR
* GAAP FUND 0325	FEDERAL CARES/FFCRA ACT	21.62

DAFR8590 476 EPAL 01 1 CYCLE: 11/20/23 22:55		5 2(ORG) ( ) 3(OBJ) 4(F) 21/23 TIME: 00:28 38 CFY: 24		) ( ) USAS M: 00 FICHE: 476	01 01 05
(AGY) 476 (ORG)	(PRG) (GRT)	(NAC) (APP) (PRJ) (SS1)	(FND) (COB) (SS2)	(AOB)	(GLA)
		TEXAS RACING COMMISS: OPERATING STATEMENT - GO' REPORT PERIOD= ADJUST	VERNMENTAL FUNDS MENT FY= 23	*****	PROD SYSTEM
□GAAP FUND GROUP 01 □GAAP FUND TYPE 01 □GAAP FUND 0597 □FUND 0597	GOVERNMENTAL GENERAL TX RACING COMMISSIC TEXAS RACING COMM	ON FD (0597)-GENERAL			
GAAP GAAP GAAP GL ACC' CATEGORY FUNC CLASS	「GL GAAP COMPT ACCT SRC/OBJ OBJ	TITLE		**************************************	*****
0 01 640	0035 3188 3189 3190 3196 3200	RACE TRACK LICENSES-HORSE RACING AND WAGERING LICENSI RACE TRACK LICENSES-GREYHOL RACE POOL-ST-GREYHD, SIMULC. RACE POOL-ST-HORSE, SIMULC.	UND AST PARIMUTUEL	917,519.00 563,341.09 443,328.50 357,480.93 1,882,152.43	
* GAAP SRC/OBJ	0035	LICENSES, FEES AND PERMITS		4,163,821.95	
□ 01 640 □	0080 3789 3802 3970	DEFAULT FUND-RETURN CHECKS REIMBURSEMENTS-THIRD PARTY REVENUE ADJ W/I AGY, FUND/	ACCOUNT & FY	0.00 78,749.08 0.00	

UB CASH BALANCE FORWARD - OTHER FUNDS

3975

7003 7006

7007

7017 7021

7022

OTHER

FFS REVENUE

0200 7001 SAL & WAGES (LINE ITEM EXEMPT)

OVERTIME PAY

LONGEVITY PAY

SALARIES AND WAGES

7002 SAL/WAGES-CLASS&N/C-PERM FULTM SAL/WAGES-CLASS&N/C-PERM PRTTM

ONE-TIME MERIT INCREASE

7023 LUMP SUM TERMINATION PAYMENT

7032 EMPLOYEE RETIREMENT-ST CONTRIB

SAL/WAGES-HOURLY FULLTIME EMPL

SAL/WAGES-HOURLY PARTTIME EMPL

7033 EMPLOYEE RETIREMENT-OTHER EMPLOY EXPENSE

7040 ADDL PAYROLL RETIREMENT CONTRIBUTION

REVENUES

0080

0200

0210

\* GAAP SRC/OBJ

TOTAL REVENUES

\* GAAP SRC/OBJ

04

04

\* GL ACCT CLASS 640

\* GAAP CATEGORY 01

650

650

69

0.00

78,749.08

4,242,571.03

4,242,571.03

4,242,571.03 129,999.96

1,985,796.76

15,510.09

19,041.84

101,193.15

213,662.42

33,223.05 16,740.00

77,100.97

188,096.10

27,303.81

11,248.33

2,592,268.24

DAFR8590 476 EPAL 01 13 TRC1 RJE R476 2(ORG) ( ) 3(OBJ) 4(FND) ( ) 2(GLA) ( ) ( ) USAS CYCLE: 11/20/23 22:55 8080 RUN DATE: 11/21/23 TIME: 00:28 38 CFY: 24 CFM: 03 LCY: 23 LCM: 00 FICHE: 476 01 01 05

TEXAS RACING COMMISSION (476)

П							ODERATING COMMISSION (470)	
	ים משים מי	C VENI	ם בואספר	ח. 100	12		OPERATING STATEMENT - GOVERNMENTAL FUNDS REPORT PERIOD= ADJUSTMENT FY= 23	DDOD CYCTEM
D+1	EKCENI C	T ILA	K ELAFSE	D: 100	13 :++++++	++++++	REPORT PERIOD- ADJUSTMENT FI- 25	PROD SISIEM
								**************************************
			P 01					
□GI	AAP FUND	TYPE	01	GENER	RAL			
$\Box GI$	AAP FUND	)	0597	TX RA	CING COL	MMISSION	FD (0597)-GENERAL SSION FUND	
□FU	JND		0597	TEXAS	RACING	COMMIS	SSION FUND	
_ * z					*****	*****	SSION FUND ************************************	**********
			GAAP					
П	GAAP	GAAP	GI. ACCT	GT.	GAAP	COMPT		CURRENT
	ATEGORY	FIINC	CLASS	ACCT	SRC/OB.T	OB.T	ттт.е.	YEAR
□ * ·	******	****	******	*****	*****	******	TITLE	
	0.4		650		0010	7041	EMPLOYEE THE DUMBE EMPLE COMED	631 106 06
	04		650		0210	7041	EMPLOYEE INS PYMTS-EMPLR CONTR	631,106.06
						7042	PAYROLL HEALTH INSURANCE CONTRIBUTION	16,401.54
						7043	FICA EMPLOYER MATCHING CONTR	195,607.91
						7984	UNEMP COMP BEN-SP FD/ACCT 0001, 0165	16,488.74
							EMPLOYEE INS PYMTS-EMPLR CONTR PAYROLL HEALTH INSURANCE CONTRIBUTION FICA EMPLOYER MATCHING CONTR UNEMP COMP BEN-SP FD/ACCT 0001, 0165	
* (	SAAP SRC	:/OBJ			0210		PAYROLL RELATED COSTS	1,086,252.49
	0.4		650		0220	7243	EDUCATIONAL/TRAINING SERVICES	4.599.88
						7245	FINANCIAL AND ACCOUNTING SERV	3.143.76
						7210	MEDICAL CERVICES	700 00
						7240	MEDICAL SERVICES	211 260 66
						7249	VETERINARY SERVICES	211,209.00
						7253	OTHER PROFESSIONAL SERVICES	114,393.62
						7275	INFORMATION TECHNOLOGY SERVICES	15,519.79
						7285	EDUCATIONAL/TRAINING SERVICES FINANCIAL AND ACCOUNTING SERV MEDICAL SERVICES VETERINARY SERVICES OTHER PROFESSIONAL SERVICES INFORMATION TECHNOLOGY SERVICES COMPUTER SERVICES-STATEWIDE TECH. CENTER	22,242.40
								371,869.11
	JAAP SKU	./ UBJ			0220			
	0.4		CEO		0020	7101	MDAIL IN CHAME DID MDANC EADEC	27 200 02
	04		630		0230	7101	TRAV IN-STATE-PUB TRANS FARES	37,209.82
						/102	TRAV IN-STATE MILEAGE	24,886.82
						7105	TRAV IN-STATE-INCIDENTAL EXPEN	33,152.29
						7106	TRAVEL-IN-STATE MEALS/LODGING	149,424.93
						7107	TRAVEL IN-STATE (NON-OVERNITE, MEALS)	52.50
						7111	TRAV OUT-OF-ST-PUB TRANS FARES	1,421.95
						7115	TRAV OUT-OF-ST-INCIDENTAL EXP	368.88
						7116	TRAVEL OOS MEAL/LODGE-NTE LOCALITY ALLOW	4.686.31
						7135	TRAVEL-IN STATE HOTEL OCCUPANCY TAX	6 383 85
						7139	TRAV IN-ST-HOTEL OCC TAY CORDIN CHRISTI	0,000.00
						1133	TRAV IN-STATE-PUB TRANS FARES TRAV IN-STATE MILEAGE TRAV IN-STATE-INCIDENTAL EXPEN TRAVEL-IN-STATE MEALS/LODGING TRAVEL IN-STATE (NON-OVERNITE, MEALS) TRAV OUT-OF-ST-PUB TRANS FARES TRAV OUT-OF-ST-INCIDENTAL EXP TRAVEL OOS MEAL/LODGE-NTE LOCALITY ALLOW TRAVEL-IN STATE HOTEL OCCUPANCY TAX TRAV IN-ST-HOTEL OCC TAX CORPUS CHRISTI	0.00
							TRAVEL	257,587.35
	0.4		650		0240	7291	POSTAL SERVICES	3 887 90
	0 1		030		0210	7300	CONGIMADIFC	21 460 36
						7300	CONSONADADO	2 201 40
						7303	SUBS, PERIODICALS & INFO SERV	3,291.40
						/312	MEDICAL SUPPLIES	32,250.98
						7334	PERSONAL PROP-FURN, EQUIP AND OTHER-EXP	28,519.13
						7335	PERSONAL PROP-PARTS-COMPUTER EQUIP-EXP	2,109.04
						7377	PERSONAL PROP-COMPUTER EQUIPMENT-EXP	72,992.34
						7378	PERSONAL PROP-COMPUTER EQUIP (CONTROLLED)	2,875.64-
						7380	POSTAL SERVICES CONSUMABLES SUBS, PERIODICALS & INFO SERV MEDICAL SUPPLIES PERSONAL PROP-FURN, EQUIP AND OTHER-EXP PERSONAL PROP-PARTS-COMPUTER EQUIP-EXP PERSONAL PROP-COMPUTER EQUIPMENT-EXP PERSONAL PROP-COMPUTER EQUIP (CONTROLLED) INTANGIBLE-COMPUTER SOFTWARE-EXPENSED PERSONAL PROPEDORS & PERSONAL PROPERSONAL PROPE	80,892.28
						7382	PERS PROP-BOOKS & REF MATERIALS-EXPENSED	2,338.25
								,

DAFR8590 476 EPAL 01 13 TRC1 RJE R476 2(ORG) ( ) 3(OBJ) 4(FND) ( ) 2(GLA) ( ) ( ) USAS CYCLE: 11/20/23 22:55 8080 RUN DATE: 11/21/23 TIME: 00:28 38 CFY: 24 CFM: 03 LCY: 23 LCM: 00 FICHE: 476 01 01 05

TEXAS RACING COMMISSION (476)

П				OPERATING STATEMENT - GOVERNMENTAL FUNDS	
□PERCENT OF YEA	R ELAPSED	: 100%		OPERATING STATEMENT - GOVERNMENTAL FUNDS REPORT PERIOD= ADJUSTMENT FY= 23 ************************************	PROD SYSTEM
_*****	****	*****	****	**********	*********PAGE 9
□GAAP FUND GROU					
□GAAP FUND TYPE					
□GAAP FUND	0597 '	TX RACING COM	MISSIO	N FD (0597)-GENERAL	
□FUND					
				**********	*********
	GAAP				
GAAP GAAP	GL ACCT (	GL GAAP	COMPT		CURRENT
☐ CATEGORY FUNC	CLASS Z	ACCT SRC/OBJ	OBJ	TITLE	YEAR
_*********	*****	*****	****	*********	********
□ 04	650	0240	7510	TELECOM PARTS & SUPPLIES	180.63-
* GAAP SRC/OBJ		0240		MATERIALS AND SUPPLIES	244,694.41
□ 04	650	0250	7276	COMMUNICATION SERVICES	52,918.41
			7504	TELECOMMS-MONTHLY CHARGE	765.77
			7516	TELECOMMS-OTHER SERV CHARGES	25,459.92
			7518	TELECOMMS-DEDICAT DATA CIRCUIT	5.33
			7961	COMMUNICATION SERVICES TELECOMMS-MONTHLY CHARGE TELECOMMS-OTHER SERV CHARGES TELECOMMS-DEDICAT DATA CIRCUIT STS (TEX-AN) TRANSFERS TO GR FUND 0001	49,804.85
* GAAP SRC/OBJ		0250		COMMUNICATION AND UTILITIES	128,954.28
□ 04	650	0260	7262	PERS PROP-MAINT & REPAIR/COMP SFTWRE-EXP	15,693.40
			7267	PERS PROP-MAINT & REPAIR-COMP EQUIP-EXP	6,855.87
			7367	PERS PROP-MAINT & REPAIR/COMP SFTWRE-EXP PERS PROP-MAINT & REPAIR-COMP EQUIP-EXP PERSONAL PROPERTY-MAINTENANCE & REPAIRS	1,500.00
* GAAP SRC/OBJ		0260		REPAIRS AND MAINTENANCE	24,049.27
□ 04	650	0270		RENTAL OF FURNISHINGS/EQUIPMT	2,566.20
			7470	RENTAL OF SPACE	217.49
		0270		RENTALS AND LEASES	2,783.69
□ 04	650	0280	7273	REPRODUCTION & PRINTING SERVS	1,268.04
* GAAP SRC/OBJ		0280		PRINTING AND REPRODUCTION	1,268.04
□ 04	650	0340		MEMBERSHIP DUES REGISTRATION FEES-EMPLOYEE TRAINING INSURANCE PREMIUMS & DEDUCTIBLES FEES AND OTHER CHARGES FEES FOR RECEIVING ELECTRONIC PAYMENTS	19,275.00
			7203	REGISTRATION FEES-EMPLOYEE TRAINING	5,490.00
			7204	INSURANCE PREMIUMS & DEDUCTIBLES	812.25
			7210	FEES AND OTHER CHARGES	30,465.65
			/219	FEES FOR RECEIVING ELECTRONIC PAYMENTS	26,676.51
			7286	FREIGHT/DELIVERY SERVICES	8,158.23
			7295	INVESTIGATION EXPENSES	616.75
			/299	PURCHASED CONTRACTED SERVICES	78,233.88
			/806	PROMPT PAYMENT INTEREST	9.45
			/94/	FEES AND OTHER CHARGES FEES FOR RECEIVING ELECTRONIC PAYMENTS FREIGHT/DELIVERY SERVICES INVESTIGATION EXPENSES PURCHASED CONTRACTED SERVICES PROMPT PAYMENT INTEREST ST OFC OF RISK MNGMT ASSESSMENTS	2,586.65
+ CAAD CDC/CDT		0240		OTHER EXPENDITURES	
^ GAAP SKC/OBJ		0340		OTHER EXPENDITURES	172,324.37

650 0430 7373 PERSONAL PROP-FURNISHING & EQUIPMENT-CAP

49,810.00

DAFR8590 476 EPAL 01 13	TRC1 RJE	R476	2 (ORG)	( ) 3	(OBJ) 4 (FND	) ( ) 2(GLA)	( ) (	. )	USAS		
□CYCLE: 11/20/23 22:55 8080	RIIN DATE .	11/21/2	3 TIME • 00	0.28 38	CEY • 24	CEM: 03 LCY: 23	T.CM · OO FT	CHE: 476	0.1	0.1	0.5

CCYCLE: 11/20/23 22:55 8080 RUN DATE: 11/21/23 TIME: 00:28 38 CFY: 24 CFM: 03 LCY: 23 LCM: 00 FICHE: 476 01 05

П	TEXAS RACING COMMISSION (476) OPERATING STATEMENT - GOVERNMENTAL FUNDS	
□PERCENT OF YEAR ELAPSED: 100%	REPORT PERIOD= ADJUSTMENT FY= 23	PROD SYSTEM
GAAP FUND GROUP 01 GOVERNMENTAL GAAP FUND TYPE 01 GENERAL GAAP FUND 0597 TX RACING COMMISSIC		-1102 20
GAAP GAAP GAAP GL ACCT GL GAAP COMPT CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ	TITLE	CURRENT YEAR
□ 04 650 0430 7379	PERSONAL PROP-COMPUTER EQUIP-CAPITALIZED	12,220.85
* GAAP SRC/OBJ 0430	CAPITAL OUTLAY	62,030.85
* GL ACCT CLASS 650	FFS EXPENDITURES	4,944,082.10
* GAAP CATEGORY 04	EXPENDITURES	4,944,082.10
TOTAL EXPENDITURES		4,944,082.10
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)	EXPENDITURES	701,511.07-
TOTAL OTHER FINANCING SOURCES(USES)		0.00
NET CHANGE IN FUND BALANCE		701,511.07-
FUND BALANCE - BEGINNING		1,456,775.01
FUND BALANCE - BEGINNING, AS RESTATED		1,456,775.01
FUND BALANCE - ENDING		755,263.94

		TRC1 RJE 8080 RUN DATE:				(GLA) ( ) CY: 23 LCM: 00		01 01	09
(AGY) 476 □(AGL)	(ORG)	(PRG) (GRT)		(APP) (SS1)	(FND)	(COB) (SS2)	(AOB)	(GLA)	
□ □PERCENT OF □********	YEAR ELAPSE	ED: 100%	OPERAT:	XAS RACING COMMI	GOVERNMENTAL F JSTMENT FY= 23		*****		SYSTEM
GAAP FUND G GAAP FUND T GAAP FUND FUND	ROUP 01 YPE 01 0597 0900	GOVERNMENTAL	SSION FD (0597 USPENSE	)-GENERAL					
GAAP G	GAAP GAAP GL ACCI UNC CLASS		MPT BJ T	ITLE			CURRENT YEAR		
□ 05	640	0900 3	790 DEPOSIT	TO TRUST OR SUSI	PENSE		0.0	00	
* GAAP SRC/O	BJ	0900	BACKOUT-N	OT APPLICABLE RE	EVENUE		0.00	)	
* GL ACCT CL	ASS 640		FFS REVEN	UE			0.00	)	
* GAAP CATEG	ORY 05		OTHER FIN	ANCING SOURCES	(USES)		0.00	)	
TOTAL OTHER	FINANCING S	SOURCES (USES)					0.00	)	
NET CHANGE I	N FUND BAL	ANCE					0.00	)	
FUND BALANCE	- BEGINNIN	1G					0.00	)	
FUND BALANCE	- BEGINNIN	NG, AS RESTATED					0.00	)	
FUND BALANCE	- ENDING						0.00	)	

DAFR8590 476 EPAL 01 13 TRC1 RJE CYCLE: 11/20/23 22:55 8080 RUN DATE:					
, , , , , , , , , , , , , , , , , , , ,	(NAC) (APP) (PRJ) (SS	, ,	(COB) (SS2)	(AOB)	(GLA)
	OPERATING STATEMEN REPORT PERIOD= ************************************	ADJUSTMENT FY= 23 ************************************	*****		11.02
GAAP GAAP GAAP GAAP CC CATEGORY FUNC CLASS ACCT SRC/OBJ C	MPT BJ TITLE			CURRENT YEAR	
	790 DEPOSIT TO TRUST OR	SUSPENSE		0.00	)
* GAAP SRC/OBJ 0900	BACKOUT-NOT APPLICABL	E REVENUE		0.00	
* GL ACCT CLASS 640	FFS REVENUE			0.00	
* GAAP CATEGORY 05	OTHER FINANCING SOURC	ES (USES)		0.00	
TOTAL OTHER FINANCING SOURCES(USES)				0.00	
NET CHANGE IN FUND BALANCE				0.00	
FUND BALANCE - BEGINNING				0.00	
FUND BALANCE - BEGINNING, AS RESTATED				0.00	
FUND BALANCE - ENDING				0.00	

				( ) 3(OBJ) 4 00:28 38 CFY:			( ) US 00 FICHE: 476	SAS 01 01	10
(AGY) 476	(ORG)	(PRG) RT)	(NAC) (PRJ)	(APP) (SS1)	(FND)	(COB) (SS2)	(AOB)	(GLA)	
	YEAR ELAPSED:		OPERAT REP	XAS RACING COMMI ING STATEMENT - ORT PERIOD= ADJU	GOVERNMENTAL FU STMENT FY= 23		*****		SYSTEM
□GAAP FUND T □GAAP FUND □FUND		NERAL RACING COMMIS NERAL REVENUE	FUND		****	*****	*****		****
GAAP GCATEGORY F	GAAP GAAP GL ACCT GL YUNC CLASS AC	GAAP CON	PT J T	ITLE			CURRENT YEAR		
□ □ 01	640	0065 31	37 RACING A	SSOCIATION ATM R	ECEIPTS		9,598.0	00	
* GAAP SRC/C	ВЈ	0065	SALES OF	GOODS AND SERVIC	ES		9,598.00	)	
01	640	0080 39	83 UNAPPROP	AGENCY RECEIPTS	SWEPT BY COMPT		0.0	00	
* GAAP SRC/C	BJ	0800	OTHER				0.00	)	
* GL ACCT CI	ASS 640		FFS REVEN	UE			9,598.00	)	
* GAAP CATEG	GORY 01		REVENUES				9,598.00	)	
TOTAL REVENU	IES						9,598.00	)	
TOTAL EXPEND	DITURES						0.00	)	
EXCESS (DEFIC	CIENCY) OF REVE	NUES OVER (UNDE	R) EXPENDITUR	ES			9,598.00	)	
TOTAL OTHER	FINANCING SOUR	CES (USES)					0.00	)	
NET CHANGE I	N FUND BALANCE						9,598.00	)	
FUND BALANCE	- BEGINNING						703.84	1	
FUND BALANCE	- BEGINNING,	AS RESTATED					703.84	1	
FUND BALANCE	- ENDING						10,301.84	1	

DAFR8590 476 EPAL 01 13 TRC1 RJE CCYCLE: 11/20/23 22:55 8080 RUN DATE:	,	( ) 3(OBJ) 4( 00:28 38 CFY: 2		- , , ,	( ) US. FICHE: 476	AS 01 01	80
(AGY) 476 (ORG) (PRG) □(AGL) (GRT)	(NAC) (PRJ)	(APP) (SS1)	(FND)	(COB) (SS2)	(AOB)	(GLA)	
	OPERATIN REPOR		OVERNMENTAL FUI		*****	PROD \$	
GAAP FUND TYPE 01 GENERAL GAAP FUND 0597 TX RACING COMM FUND 8070 CHILD SUPPORT	ADDENDA DEDUCTS -	- SUSPENSE	*****	*****	****	****	****
GAAP GAAP GAAP GL ACCT GL GAAP C CATEGORY FUNC CLASS ACCT SRC/OBJ			******	******	CURRENT YEAR ******	******	****
NET CHANGE IN FUND BALANCE					0.00		
FUND BALANCE - BEGINNING					0.00		
FUND BALANCE - BEGINNING, AS RESTATED					0.00		
FUND BALANCE - ENDING					0.00		

DAFR8590 476 EPAL 01 13 TRC1 RJE R47 CYCLE: 11/20/23 22:55 8080 RUN DATE: 11/				USAS 01 01 90
	(NAC) (APP) (PRJ) (SS1		COB) (AOB) (SS2)	(GLA)
	TEXAS RACING CO	MMISSION (476)		
	OPERATING STATEMENT			
□PERCENT OF YEAR ELAPSED: 100% □***********************************	REPORT PERIOD= A			PROD SYSTEM
GAAP FUND GROUP 01 GOVERNMENTAL				******** PAGE 15
□GAAP FUND TYPE 01 GENERAL				
GAAP FUND 0597 TX RACING COMMISSI				
FUND   9000 DEPOSIT DEFAULT FU		*****	******	******
□ GAAP				
☐ GAAP GAAP GL ACCT GL GAAP COMPT			CURREN'	
CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ     *********************************	TITLE	******	YEAR	******
□ 01 640 0080 3788	B DEFAULT DEPOSIT ADJUS	TMENT - SUSPENSE	(	0.00
* GAAP SRC/OBJ 0080	OTHER		0.	.00
* GL ACCT CLASS 640	FFS REVENUE		0 .	.00
* GAAP CATEGORY 01	REVENUES		0 .	.00
TOTAL REVENUES			0 .	.00
TOTAL EXPENDITURES			0.	.00
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)	EXPENDITURES		0.	.00
TOTAL OTHER FINANCING SOURCES(USES)			0 .	.00
NET CHANGE IN FUND BALANCE			0 .	.00
FUND BALANCE - BEGINNING			0 .	.00
FUND BALANCE - BEGINNING, AS RESTATED			0 .	.00
FUND BALANCE - ENDING			0 .	.00

	76 EPAL 01 13 /20/23 22:55		E R476 E: 11/21/	, ,	( ) 3(OBJ) 4 00:28 38 CFY:			, ,	, ,	SAS 01	01	90
(AGY) 476 □(AGL)	(ORG)	(PRG) (GRT)		AC) RJ)	(APP) (SS1)	(FND)	,	OB) SS2)	(AOB)	(GLA	7)	
□ □PERCENT OI	F YEAR ELAPSI	ED: 100%		OPERATIN REPOR	AS RACING COMMI NG STATEMENT - RT PERIOD= ADJU	GOVERNMENTA STMENT FY=	L FUNDS 23	****	*****		PROD SY	YSTEM 16
GAAP FUND GAAP FUND GAAP FUND	GROUP 01 TYPE 01 0597 9001	GOVERNMENTAL GENERAL TX RACING CON RETURNED ITEN	MMISSION MS DEFAUL	FD (0597)- T FUND								
□ □ GAAP	GAAP GAAP GL ACC		COMPT	TII					CURRENT YEAR			
_******* _ _	******	*****	*****	*****	******	*****	*****	*****	*****	*****	******	****
□ 01 □	640	0800			JND-RETURN CHEC C GOVERN REVENU				0.0 1,859.6			
* GAAP SRC	OBJ	0800	0	THER					1,859.65	5		
* GL ACCT (	CLASS 640		F	FS REVENUE	Ξ				1,859.65	5		
* GAAP CATE	EGORY 01		R	EVENUES					1,859.65	5		
TOTAL REVER	NUES								1,859.65	5		
TOTAL EXPE	NDITURES								0.00	)		
EXCESS (DEF	ICIENCY) OF I	REVENUES OVER (	JNDER) EX	PENDITURES	3				1,859.65	5		
TOTAL OTHER	R FINANCING S	SOURCES (USES)							0.00	)		
NET CHANGE	IN FUND BALA	ANCE							1,859.65	ō		
FUND BALANC	CE - BEGINNIN	NG							1,859.65	5 <b>-</b>		
FUND BALANC	CE - BEGINNII	NG, AS RESTATEI	)						1,859.65	ō-		
FUND BALANG	CE - ENDING								0.00	)		

DAFR8590 476 EPAL 01 13 TRC1 RJE CCYCLE: 11/20/23 22:55 8080 RUN DATE:	R476 2 (ORG) 11/21/23 TIME: 0	( ) 3(OBJ) 4( 00:28 38 CFY: 2		2(GLA) ( ) LCY: 23 LCM: 00	, ,	SAS 01 C	)1 90
(AGY) 476 (ORG) (PRG) □(AGL) (GRT)	(NAC) (PRJ)	(APP) (SS1)	(FND)	(COB) (SS2)	(AOB)	(GLA)	
PERCENT OF YEAR ELAPSED: 100%     ********************************	OPERATIN REPOR	AS RACING COMMIS NG STATEMENT - G RT PERIOD= ADJUS	OVERNMENTAL TMENT FY= 23		****		DD SYSTEM
GAAP FUND GROUP 01 GOVERNMENTAL GAAP FUND TYPE 01 GENERAL GAAP FUND 0597 TX RACING COMM FUND 9014 USPS-DIRECT DE	POSIT RETURN MONE	ΞΥ	****	*****	*****	****	****
	OMPT OBJ TI:		*****	******	CURRENT YEAR	*****	*****
NET CHANGE IN FUND BALANCE					0.0	0	
FUND BALANCE - BEGINNING					9.4	2	
FUND BALANCE - BEGINNING, AS RESTATED					9.4	2	
FUND BALANCE - ENDING					9.4	2	

	76 EPAL 01 13 TRC1 RJ /20/23 22:55 8080 RUN DAT	E R476 2(ORG) ( ) 3(OBJ) 4(FN E: 11/21/23 TIME: 00:28 38 CFY: 24		) ( ) USA : 00 FICHE: 476	AS 01 01 90
(AGY) 476 □(AGL)	(ORG) (PRG) (GRT)	(NAC) (APP) (PRJ) (SS1)	(FND) (COB) (SS2)	(AOB)	(GLA)
	GROUP 01 GOVERNMENTAL TYPE 01 GENERAL 0597 TX RACING CO.	TEXAS RACING COMMISSI  OPERATING STATEMENT - GOV  REPORT PERIOD= ADJUSTM  ***********************************	YERNMENTAL FUNDS MENT FY= 23	********	PROD SYSTEM ********PAGE 18
□********* □ □ GAAP □ CATEGORY	GAAP  GAAP GL ACCT GL GAAP  FUNC CLASS ACCT SRC/OBJ	**************************************		CURRENT YEAR	
NET CHANGE	IN FUND BALANCE			0.00	
FUND BALANC	CE - BEGINNING			0.00	
FUND BALANC	CE - BEGINNING, AS RESTATE	D		0.00	
FUND BALANC	CE - ENDING			0.00	
* GAAP FUNI	0597	TX RACING COMMISSION FD (059	7)-GENERAL	765,575.20	

DAFR8590 476 EPAL 01 13 TRC1 RJE R47 CYCLE: 11/20/23 22:55 8080 RUN DATE: 11/	- , , - , - , - ,		, , ,	USAS 01 01	00
(AGY) 476 (ORG) (PRG) □(AGL) (GRT)	(NAC) (APP) (PRJ) (SS1)	(FND)	(COB) (AOB) (SS2)	(GLA)	
GAAP FUND GROUP 01 GOVERNMENTAL GAAP FUND TYPE 01 GENERAL GAAP FUND 0000 DEPARTMENTAL SUSPE FUND 0005 DEPARTMENTAL SUSPE	INSE (0900) - GENERAL PENSE	GOVERNMENTAL FUNDS JSTMENT FY= 23 ************************************			19
GAAP GAAP GAAP GL ACCT GL GAAP COMPT CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ	TITLE	********	CURRENT YEAR	******	:***
NET CHANGE IN FUND BALANCE			0.0	00	
FUND BALANCE - BEGINNING			0.0	00	
FUND BALANCE - BEGINNING, AS RESTATED			0.0	00	
FUND BALANCE - ENDING			0.0	00	
* GAAP FUND 0900	DEPARTMENTAL SUSPENSE (09	000) - GENERAL	0.0	00	
* GAAP FUND TY 01	GENERAL		1,028,219.	52	

DAFR8590 476 EPAL 01 13 TRC1 CYCLE: 11/20/23 22:55 8080 RUN D							08
(AGY) 476 (ORG) (PRG) □(AGL) (GRT)	(NAC) (PRJ)	(APP) (SS1)	(FND)	(COB) (SS2)	(AOB)	(GLA)	
	*********************************	XAS RACING COMMIS	SSION (476) GOVERNMENTAL FUND STMENT FY= 23 ************************************	DS *******	******	PROD SY ******PAGE	STEM 20
GAAP FUND 0876 RACING COM	URSE INTERSTATE G/H	******	******	*****	******	*****	***
GAAP GAAP GAAP GL ACCT GL GAAP CATEGORY FUNC CLASS ACCT SRC/C	BJ OBJ TI	TLE	******	*****	CURRENT YEAR	******	***
□ 01 640 005	0 3851 INT STATE	DEP&TREAS INV-C	GENERAL, NON-PROG		79,704.97		
* GAAP SRC/OBJ 0050	INTEREST,	DIVIDEND & OTHER	R INCOME		79,704.97		
□ 01 640 006	5 3193 BREAKAGE	- HORSE RACING			246,687.08		
* GAAP SRC/OBJ 0065	SALES OF G	GOODS AND SERVICE	ES		246,687.08		
* GL ACCT CLASS 640	FFS REVENU	JE			326,392.05		
* GAAP CATEGORY 01	REVENUES				326,392.05		
TOTAL REVENUES					326,392.05		
	0 7210 FEES AND 7806 PROMPT PF				25,511,602.30 448.01		
* GAAP SRC/OBJ 0340	OTHER EXPE	ENDITURES			25,512,050.31		
* GL ACCT CLASS 650	FFS EXPEND	DITURES			25,512,050.31		
* GAAP CATEGORY 04	EXPENDITUE	RES			25,512,050.31		
TOTAL EXPENDITURES					25,512,050.31		
EXCESS(DEFICIENCY) OF REVENUES OVE	R(UNDER) EXPENDITURE	S			25,185,658.26-		
□ 05 675 050	0 3927 ALLOCATIO 3986 UB CASH E		LES TAX) ERATING TRANS IN		25,000,000.00 3,109,814.57		
* GAAP SRC/OBJ 0500	TRANSFERS-	·IN			28,109,814.57		
□ □ 05 675 051	0 7986 UB CASH E	BAL FORWARD - OPE	ERATING TRNS OUT		3,109,814.57-	-	

\* GAAP SRC/OBJ

0510

TRANSFERS-OUT

3,109,814.57-

DAFR8590 476 EPAL 01 13 TRC1 RJE R47 CCYCLE: 11/20/23 22:55 8080 RUN DATE: 11/	6 2 (ORG) ( ) 3 (OBJ) 4 (FND) ( ) 2 (GLA 21/23 TIME: 00:28 38 CFY: 24 CFM: 03 LCY:	
percent of year elapsed: 100%	TEXAS RACING COMMISSION (476) OPERATING STATEMENT - GOVERNMENTAL FUNDS REPORT PERIOD= ADJUSTMENT FY= 23	PROD SYSTEM
GAAP FUND GROUP	PURSE ACCT	**************************************
□ GAAP GAAP GL GAAP COMPT		CURRENT YEAR ************************************
* GL ACCT CLASS 675	FFS OTHER FINANCING SOURCES (USES)	25,000,000.00
* GAAP CATEGORY 05	OTHER FINANCING SOURCES (USES)	25,000,000.00
TOTAL OTHER FINANCING SOURCES(USES)		25,000,000.00
NET CHANGE IN FUND BALANCE		185,658.26-
FUND BALANCE - BEGINNING		2,955,270.65
FUND BALANCE - BEGINNING, AS RESTATED		2,955,270.65
FUND BALANCE - ENDING		2,769,612.39

DAFR8590 476 EPAL 01 13			( ) 3(OBJ) 4(1 0:28 38 CFY: 24			,	SAS 01 02	88
(AGY) 476 (ORG) □(AGL)	(PRG) (GRT)	(NAC) (PRJ)	(APP) (SS1)	(FND)	(COB) (SS2)	(AOB)	(GLA)	
□GAAP FUND TYPE 02 □GAAP FUND 0876 □FUND 8876	GOVERNMENTAL SPECIAL REVENUE RACING COMM ESC DEPOSITORY INTE	OPERATIN REPOF ************************************	ID	OVERNMENTAL F MENT FY= 23	******			22
***************************   GAAP GAAP GL ACCT   CATEGORY FUNC CLASS   **********************************	GL GAAP CO ACCT SRC/OBJ O	MPT BJ TIT	'LE			CURRENT YEAR		
NET CHANGE IN FUND BALA	NCE					0.00	O	
FUND BALANCE - BEGINNIN	íG					154,543.92	2	
FUND BALANCE - BEGINNIN	G, AS RESTATED					154,543.92	2	
FUND BALANCE - ENDING						154,543.92	2	
* GAAP FUND 0876		RACING COMM	I ESCROW PURSE AG	CCT		2,924,156.3	1	
* GAAP FUND TY 02		SPECIAL REV	ENUE			2,924,156.3	1	

DAFR8590 476 EPAL 01 13 TRC1 RJE R4 CCYCLE: 11/20/23 22:55 8080 RUN DATE: 11	76 2(ORG) ( ) 3(OBJ) /21/23 TIME: 00:28 38 CFY:		, ,	, ,	JSAS 01 1	1 00
(AGY) 476 (ORG) (PRG) □(AGL) (GRT)	(NAC) (APP) (PRJ) (SS1)	(FND)	(COB) (SS2)	(AOB)	(GLA)	
	IS CONVERSION ADJUSTMTS ACCT GROUP	GOVERNMENTAL FUNDS USTMENT FY= 23 ************	*****		************PA	02 20
GAAP GAAP GAAP GL ACCT GL GAAP COME CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ	TITLE	******	*****	CURRENT YEAR *******	******	****
NET CHANGE IN FUND BALANCE				0.0	00	
FUND BALANCE - BEGINNING				0.0	00	
FUND BALANCE - BEGINNING, AS RESTATED				0.0	00	
FUND BALANCE - ENDING				0.0	00	
* GAAP FUND 9998	GEN FIXED ASSETS ACCT GR	OUP		0.0	00	
* GAAP FUND TY 11	CAPITAL ASSET BASIS CONV	ERSION ADJUSTMTS		0.0	00	

DAFR8590 476 EPAL 01 13 TRC1 RJE R4'				USAS 01 12 00
(AGY) 476 (ORG) (PRG)	(NAC) (APP) (PRJ) (SS1)		COB) (AOB) (SS2)	(GLA)
	SIS CONVERSION ADJUSTMT TIES BASIS CONVERSION	GOVERNMENTAL FUNDS STMENT FY= 23 *********		21.02
GAAP GAAP GAAP GL ACCT GL GAAP COMP! CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ	2		CURREN	T
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 BAS	IS CONVERSION	0	.00
* GAAP FUND TY 12	LONG-TERM LIAB BASIS CONV	ERSION ADJUSTMT	0	.00
* GAAP FD GRP 01	GOVERNMENTAL		3,952,375	.83
* AGENCY 476			3,952,375	.83

## **NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

## A. ENTITY

The Texas Racing Commission was established by the Legislature to administer and enforce the Texas Racing Act as adopted by the 69th Legislature, Second Called Session, 1986, Article 179e, V.T.C.S. The purposes of the Racing Act are to provide for strict regulation and control of horse racing and greyhound racing and the control of pari-mutuel wagering in connection with that racing.

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 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 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.

### B. FUND STRUCTURE

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

## GOVERNMENTAL FUND TYPES AND GOVERNMENT-WIDE ADJUSTMENT FUND TYPES

## General Revenue Fund

The general revenue fund (Fund 0001) is used to account for all financial resources of the state except those required to be accounted for in another fund.

### Capital Asset Adjustment Fund Type

Capital Asset Adjustment Fund Type will be used to convert governmental fund types' capital assets from modified accrual to full accrual.

# **Long-Term Liabilities Adjustment Fund Type**

Long-Term Liabilities Adjustment Fund Type will be used to convert governmental fund types' debt from modified accrual to full accrual.

## FIDUCIARY FUND TYPES

## **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.

# **Private Purpose Trust Funds**

The Racing Commission Escrow Purse Trust Accounts (Fund 0876) is the escrow account for the purse set aside under Subsection (c) (4) of the Texas Racing Act, Article 6, Sec. 6.091.

# C. 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 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 the 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. The following are recognized in these fund types:

- \* Capital assets
- \* Accumulated depreciation
- \* Unpaid employee compensable leave
- \* The un-matured debt service (principal and interest) on general long-term liabilities
- \* Long-term capital leases
- \* Long-term claims and judgements
- \* Full accrual revenues and expenses

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 the proprietary funds' principal ongoing operations. Operating expenses for the enterprise and internal service funds include the cost of sales and services, administrative expenses and depreciation on capital assets.

### D. 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.

## E. ASSETS, LIABILITIES, AND FUND BALANCES/NET POSITION

**ASSETS** 

### Cash and Cash Equivalents

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

## Restricted Assets

Restricted assets include monies or other resources restricted by legal or contractual requirements. These assets include proceeds of enterprise fund general obligation and revenue bonds and revenues set aside for statutory or contractual requirements.

## Inventories & 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. Inventories for governmental fund types use the purchase method of accounting. The consumption method of accounting is used to account for inventories that appear in the proprietary fund types and the government-wide statements. The cost of these items is expensed when the items are consumed.

## Capital Assets

Assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year should be capitalized. These assets are capitalized at cost, or if any 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 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 funds 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.

### LIABILITIES

# **Accounts Payable**

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

## Employees' Compensable Leave

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

### **FUND BALANCES/NET POSITION**

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

# **Fund Balance Components**

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

Nonspendable fund balance includes amounts not available to be spent because they are either: (1) not in spendable form or (2) legally or contractually required to be maintained intact.

Restricted fund balance includes those resources that have constraints placed on their use through external parties - such as creditors, grantors, contributors, laws or regulations of other governments -or by law through constitutional provisions or enabling legislation.

Committed fund balance can be used only for specific purposes pursuant to constraints imposed through legislation passed into law by a formal action of the Texas Legislature, the state's highest level decision making authority.

Assigned fund balance includes amount constrained by the state's intent to be used for specific purposes, but the constraints do not meet the requirements to be reported as restricted or committed. Intent is expressed by: The Texas Legislature or a body (for example, a budget or finance committee) or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes.

Unassigned fund balance is the residual classification for the general fund. This classification represents fund balance that was not assigned to other funds and was not restricted, committed or assigned to specific purposes within the general fund.

# **Net Investment in Capital Assets**

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

# **Restricted Net Position**

Restricted Net Position results when constraints placed on net resources use are either externally imposed by creditors, grantors, contributors, and the like, or imposed by law through constitutional provisions or enabling legislation.

## <u>Unrestricted Net Position</u>

Unrestricted Net Position consists of net resources, which do not meet the definition of the two preceding categories. Unrestricted net position often has constraints on resources, which are imposed by management, but can be removed or modified.

### F. INTERFUND TRANSACTIONS AND BALANCES

The agency has the following types of transactions among funds:

- 1) Transfers: Legally required transfers that are reported when incurred as "Transfers In" by the recipient fund and as "Transfers Out" by the disbursing fund.
- 2) Reimbursements: Reimbursements are repayments from funds responsible for expenditures or expenses to funds that made the actual payment. Reimbursements of expenditures made by one fund for another that are recorded as expenditures in the reimbursing fund and as a reduction of expenditures in the reimbursed fund.
- 3) 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."
- 4) 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 receivables and payables at August 31, 2022, if any, is presented in Note 12.

# **NOTE 2: CAPITAL ASSETS**

A summary of changes in Capital Assets for the year ended August 31, 2023:

	Balance				Balance
	09/01/2022	Adjustments	Additions	Deletions	08/31/2023
GOVERNMENTAL ACTIVITIES					
Depreciable Assets					
Furniture & Equipment	171,784.85	6,200.00	62,030.85	(97,369.15)	142,646.55
Intangible Assets					
Computer Software	246,779.77				246,779.77
Total depreciable and	418,564.62	6,200.00	62,030.85	(97,369.15)	389,426.32
intangible assets					
Less Accum Deprec for:					
Furniture & Equipment	(143,909.94)	(885.60)	(9,302.27)	97,369.15	(56,728.66)
Less Accum Amortiz for:					
Computer Software	(246,779.77)				(246,779.77)
Total Accum/Deprec/Amor	(390,689.71)	(885.60)	(9,302.27)	97,369.15	(303,508.43)
<b>Governmental Activities Capital</b>					
Assets, Net	27,874.91	5,314.40	52,728.58	-	85,917.89

# NOTE 3: DEPOSITS, INVESTMENTS & REPURCHASE AGREEMENTS

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

# **Deposits of Cash in Bank**

As of August 31, 2023, the carrying amount of deposits was \$3,000.00 as presented below.

Government Activities:  CASH IN BANK - CARRYING VALUE  Less: Certificates of Deposit included in carrying value and reported	\$ 3,000.00
as Cash Equivalent	0.00
Cash in Bank per AFR	\$ 3,000.00
Governmental Funds Current Assets Cash in Bank	\$ 3,000.00
Cash in Bank per AFR	\$ 3,000.00
As of August 31, 2023, the total bank balances was as follows:	
Governmental Activities	\$ 3,000.00

None of the bank balances was exposed to custodial credit risk.

### **NOTE 5: LONG-TERM LIABILITIES**

# Notes and Loans Payable:

The agency did not have any notes or loans payable as of August 31, 2023.

# Changes In Long-Term Liabilities

During the year ended August 31, 2023, the following changes occurred in liabilities.

					Amounts Due	
Governmental	Balance			Balance	Within One	Amounts Due
Activities:	9/01/22	Additions	Deductions	8/31/23	Year	Thereafter
Compensable Leave	\$ 485,788.92	\$ 540,866.81	\$ (555,696.38) \$	470,959.35	\$ 358,733.05	\$ 112,226.30
TOTAL	\$ 485,788.92	\$ 540,866.81	\$ (555,696.38) \$	470,959.35	\$ 358,733.05	\$ 112,226.30

# 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 funds 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 8: LEASES**

The agency does not retain any operating leases in the future out-years.

### NOTE 13: CONTINUANCE SUBJECT TO REVIEW

Under the Texas Sunset Act, the Agency will be abolished effective September 1, 2027, unless continued in existence by the State Legislature as provided by the Act. If abolished, the Agency may continue until September 1, 2028, to close out its operations.

## **NOTE 15: CONTINGENCIES AND COMMITMENTS**

The agency encumbered \$96,596.55 of its fiscal year 2023 remaining funds. 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 and are part of the committed fund balance.

## **NOTE 17: RISK MANAGEMENT**

The agency is exposed to a variety of civil claims resulting from performance of its duties. The agency is also exposed to property and casualty risks and workers' compensation risks. It is the agency's policy to periodically assess the proper combination of commercial insurance and retention of risk to cover losses to which it may be exposed.

The agency assumes substantially all risks associated with tort claims and liability claims due to the performance of its duties. Currently there is no purchase of commercial insurance, nor is the agency involved in any risk pools with other governmental agencies.

The agency's liabilities are reported when it is both probable that a loss has occurred and the amount of that loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Liabilities are reevaluated periodically to consider current settlements, frequency of claims, past experience and economic factors.