



**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 [Governmental Accounting Standards Board \(GASB\) 34](#), the Comptroller of Public Accounts does not require the accompanying annual financial report to comply with all the requirements in this statement. The financial report will be considered for audit by the state auditor as part of the audit of the State of Texas *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

*"Excellence Starts Here"*

# TABLE OF CONTENTS

## I. GENERAL PURPOSE FINANCIAL STATEMENTS

A. DAFR 8580 – Balance Sheet – Governmental & Proprietary Fund .....	1
B. DAFR 8581 – Statement of Net Position (Balance Sheet Format) .....	31
C. DAFR 8590 – Operating Statement – Governmental Funds .....	63

## II. NOTES TO FINANCIAL STATEMENTS

A. Note 1 – Summary of Significant Accounting Policies .....	87
B. Note 2 – Capital Assets .....	92
C. Note 3 – Deposits, Investments & Repurchase Agreements .....	92
D. Note 5 – Long-Term Liabilities .....	93
E. Note 8 – Leases .....	93
F. Note 13 – Continuance Subject to Review .....	93
G. Note 15 – Contingencies and Commitments .....	93
H. Note 17 – Risk Management .....	94

(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 ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PROD SYSTEM  
 \*\*\*\*\*PAGE 1

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

GL	GL	COMP	AGY	CURRENT	PRIOR
CAT	CLASS	GL	GL	YEAR	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
01	020	9000	LEGISLATIVE APPROPRIATIONS	.00	136.53
GL CLS	020	CA	LEGISLATIVE APPROPRIATIONS	.00	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
21	300	1149	FUNDS HELD FOR OTHERS	.00	.00

TEXAS RACING COMMISSION (476)

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

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

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

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

GL CLS	300	CL	FUNDS HELD FOR OTHERS		.00	.00
* GLA CAT	21		CURRENT LIABILITIES		.00	.00
** TOTAL LIABILITIES AND OTHER CREDITS					.00	.00
51	362	2075	FD BAL-RESERVED FOR CONSUM. INVENT.		.00	.00
GL CLS	362		FD BAL RESERVED FOR INVENTORIES		.00	.00
51	510	2301	FD BAL-NONSPND FOR INVENTORY		.00	.00
GL CLS	510		FD BAL-NONSPENDABLE		.00	.00
51	550	****	2325-POST CLS FFS FB UNASSIGNED		.00	136.53-
GL CLS	550		FD BAL-UNASSIGNED		.00	136.53-
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
GL CLS	620		FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51	950	9202	PAYROLL SYSTEM CLEARING		.00	.00
GL CLS	950		SYSTEM ACCOUNTS		.00	.00
* GLA CAT	51		FUND BALANCE (DEFICITS)		.00	136.53-
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					.00	136.53-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					.00	136.53-
* FUND		0001	GENERAL REVENUE FUND		.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) (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 ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PROD SYSTEM  
 PAGE 3

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL  
 FUND 0004 BREEDERS' CUP

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 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 POSITION					.00	.00
* FUND 0004 BREEDERS' CUP					.00	.00

(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 ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PROD SYSTEM  
 \*\*\*\*\* PAGE 4

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL  
 FUND 1327 TEXAS-BRED INCENTIVE FUND

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

01	004	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	1009	VOUCHERS PAYABLE		.00	.00
<input type="checkbox"/>		1010	ACCOUNTS PAYABLE		67,102.02-	.00
	GL CLS	200	CL ACCOUNTS PAYABLE		67,102.02-	.00
21	211	1050	DUE TO OTHER AGENCIES		.00	.00
<input type="checkbox"/>		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	****	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	9003	ENCUMBRANCES (REPORTING AGENCIES)		.00	.00
<input type="checkbox"/>		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 POSITION				329,724.72-	278,112.70-
* FUND		1327	TEXAS-BRED INCENTIVE FUND		.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)

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

\*\*\*\*\*PAGE 5

GAAP FUND GROUP 01 GOVERNMENTAL  
GAAP FUND TYPE 01 GENERAL  
GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL  
FUND 1327 TEXAS-BRED INCENTIVE FUND

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

\* GAAP FUND 0001 GENERAL 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

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

BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
 PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PROD SYSTEM  
 PAGE 6

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0325 FEDERAL CARES/FFCRA ACT  
 FUND 0325 CORONA VIRUS RELIEF FUND-LAPTOP 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

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

BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
 PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PROD SYSTEM  
 PAGE 7

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0597 TX RACING COMMISSION FD (0597)-GENERAL  
 FUND 0597 TEXAS RACING COMMISSION FUND

GL GL COMP AGY CURRENT PRIOR  
 CAT CLASS GL TITLE GL YEAR 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
		0042	PETTY CASH IN BANK		1,000.00	1,000.00
		0043	TRAVEL CASH IN BANK		2,000.00	2,000.00
	GL CLS	002	CA CASH IN BANK		3,000.00	3,000.00
01	004	0045	CASH IN STATE TREASURY		8,242,927.93	8,164,601.38
		0047	SHARED CASH		6,940,278.71-	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	30060650	.00	.00
		0284	DUE FROM OTHER AGENCIES	30062490	.00	.00
	GL CLS	072	CA DUE FROM OTHER AGENCIES		.00	.00
01	080	0285	CONSUM. INVENTORIES (MAT. AND SUPPLI		.00	.00

TEXAS RACING COMMISSION (476)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
 REPORT PERIOD= ADJUSTMENT FY= 23

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM  
 PAGE 8

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0597 TX RACING COMMISSION FD (0597)-GENERAL  
 FUND 0597 TEXAS RACING COMMISSION FUND

GL CLASS 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	55600010	.00	.00
		1050	DUE TO 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-

TEXAS RACING COMMISSION (476)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
 REPORT PERIOD= ADJUSTMENT FY= 23

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM  
 PAGE 9

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0597 TX RACING COMMISSION FD (0597)-GENERAL  
 FUND 0597 TEXAS RACING COMMISSION FUND

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

51	360	2050	FD BAL-RESERVED FOR ENCUMBRANCES		.00	.00
	GL CLS	360	FD BAL RESERVED FOR ENCUMBRANCES		.00	.00
51	362	2075	FD BAL-RESERVED FOR CONSUM. INVENT.		.00	.00
	GL CLS	362	FD BAL RESERVED FOR INVENTORIES		.00	.00
51	364	2065	FD BAL-RESERVED FOR IMPREST ACCOUNTS		.00	.00
	GL CLS	364	FD BAL RESERVED FOR IMPREST ACCT.		.00	.00
51	510	2301	FD BAL-NONSPND FOR INVENTORY		.00	.00
	GL CLS	510	FD BAL-NONSPENDABLE		.00	.00
51	530	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	****	2325-POST CLS FFS FB UNASSIGNED	701,511.07		1,146.39-
	GL CLS	550	FD BAL-UNASSIGNED	701,511.07		1,146.39-
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER	.00		.00
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY	.00		.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00		.00
51	630	2060	FB-RES FOR UNENCUM APPR-FUTURE OPERA	.00		.00
	GL CLS	630	OBSOLETE FB ACCTS UNDER GASB 34	.00		.00
51	800	9003	ENCUMBRANCES (REPORTING AGENCIES)	96,596.55		.00
		9005	BUDGET RESERVATION FOR ENCUMBRANCES	96,596.55-		.00
	GL CLS	800	BUDGETARY	.00		.00
51	950	9200	PAYROLL CLEARING	.00		.00
		9201	PAYROLL CLEARING OFFSET	.00		.00
		9202	PAYROLL SYSTEM CLEARING	.00		.00

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

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

\*\*\*\*\*PAGE 10

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0597 TX RACING COMMISSION FD (0597)-GENERAL  
 FUND 0597 TEXAS RACING COMMISSION FUND

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

GL CLS	950	SYSTEM ACCOUNTS		.00	.00
* 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		.00	.00

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(AGY) 476 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
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 PAGE 11

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0597 TX RACING COMMISSION FD (0597)-GENERAL  
 FUND 0900 DEPARTMENTAL SUSPENSE

GL CL COMP AGY CURRENT PRIOR  
 CAT CLASS GL TITLE GL YEAR YEAR

01	004	0045	CASH IN STATE TREASURY		20,000.00	84,103.66
		0047	SHARED CASH		.00	.00
	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		.00	.00
		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
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.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)

BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
 PERCENT OF YEAR ELAPSED: 100% REPORT 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/UNDESIGNATED	.00	.00
* GLA CAT	51	FUND BALANCE (DEFICITS)	.00	.00
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES			.00	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION			20,000.00-	84,103.66-
* FUND	0900	DEPARTMENTAL SUSPENSE	.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) (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 ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PROD SYSTEM  
 PAGE 13

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0597 TX RACING COMMISSION FD (0597)-GENERAL  
 FUND 0980 CORRECTION ACCT, DIRECT DEPOSIT

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

01	004	0045	CASH IN STATE TREASURY		.00	1,620.00
		0048	LEGISLATIVE CASH		.00	.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		.00	.00
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
	* GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00



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)  
 PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PROD SYSTEM

\*\*\*\*\*PAGE 14

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0597 TX RACING COMMISSION FD (0597)-GENERAL  
 FUND 0980 CORRECTION ACCT, DIRECT DEPOSIT

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

** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES	.00	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION	.00	1,620.00-
* FUND 0980 CORRECTION ACCT, DIRECT DEPOSIT	.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) (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 ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PROD SYSTEM  
 PAGE 15

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	COMP	AGY	CURRENT	PRIOR
CAT	CLASS	GL	GL	YEAR	YEAR
01	004	0045	CASH IN STATE TREASURY	.00	.00
		0047	SHARED CASH	.00	.00
GL CLS	004	CA	CASH IN STATE TREASURY	.00	.00
* 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	.00	.00
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY	.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)

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

\*\*\*\*\*PAGE 16

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

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	.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) (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 ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PROD SYSTEM  
 PAGE 17

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0597 TX RACING COMMISSION FD (0597)-GENERAL  
 FUND 8070 CHILD SUPPORT ADDENDA DEDUCTS - SUSPENSE

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 CASH IN STATE TREASURY		.00	.00
*	GLA CAT	01	CURRENT ASSETS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				.00	.00
21	200	1009	VOUCHERS PAYABLE		.00	.00
	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	620	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	.00
*	FUND	8070	CHILD SUPPORT ADDENDA DEDUCTS - SUSPENSE		.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) (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 ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PROD SYSTEM  
 PAGE 18

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0597 TX RACING COMMISSION FD (0597)-GENERAL  
 FUND 9000 DEPOSIT DEFAULT FUND

GL	GL	COMP	AGY	CURRENT	PRIOR	
CAT	CLASS	GL	GL	YEAR	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	.00	.00
**				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
51	620	2240		FB-UNRESERVED-UNDESIGNATED-OTHER	.00	.00
	CAT	9999		FFS SYSTEM CLEARING - GL LEVEL ONLY	.00	.00
	GL CLS	620		FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
*	GLA CAT	51		FUND BALANCE (DEFICITS)	.00	.00
**				TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES	.00	.00
**				TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION	.00	.00
*	FUND	9000		DEPOSIT DEFAULT FUND	.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) (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 ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PROD SYSTEM  
 PAGE 19

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0597 TX RACING COMMISSION FD (0597)-GENERAL  
 FUND 9001 RETURNED ITEMS DEFAULT FUND

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

01	004	0045	CASH IN STATE TREASURY		.00	1,859.65-
		0047	SHARED CASH		.00	.00
		0048	LEGISLATIVE CASH		.00	.00
GL CLS	004	CA	CASH IN STATE TREASURY		.00	1,859.65-
* GLA CAT	01		CURRENT ASSETS		.00	1,859.65-
** TOTAL ASSETS AND OTHER DEBITS					.00	1,859.65-
51	550	****	2325-POST CLS FFS FB UNASSIGNED		.00	1,859.65
GL CLS	550	FD	BAL-UNASSIGNED		.00	1,859.65
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
GL CLS	620	FUND	BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
* GLA CAT	51		FUND BALANCE (DEFICITS)		.00	1,859.65
** 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

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) (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 ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PROD SYSTEM  
 PAGE 20

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0597 TX RACING COMMISSION FD (0597)-GENERAL  
 FUND 9014 USPS-DIRECT DEPOSIT RETURN MONEY

GL CL COMP AGY CURRENT PRIOR  
 CAT CLASS GL GL TITLE YEAR YEAR

01	004	0045	CASH IN STATE TREASURY	.00	.00
	GL CLS	004	CA CASH IN STATE TREASURY	.00	.00
*	GLA CAT	01	CURRENT ASSETS	.00	.00
**	TOTAL ASSETS AND OTHER DEBITS			.00	.00
21	203	1018	PAYROLL DEDUCTION/RETURN LIABILITY	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	.00	.00
*	GLA CAT	45	NET POSITION	.00	.00
51	530	2315	FD BAL-COMMITTED	9.42-	.00
	GL CLS	530	FD BAL-COMMITTED	9.42-	.00
51	550	****	2325-POST CLS FFS FB UNASSIGNED	.00	9.42-
	GL CLS	550	FD BAL-UNASSIGNED	.00	9.42-

TEXAS RACING COMMISSION (476)

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

\*\*\*\*\*PAGE 21

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0597 TX RACING COMMISSION FD (0597)-GENERAL  
 FUND 9014 USPS-DIRECT DEPOSIT RETURN MONEY

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

\*\*\*\*\*

51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00

GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
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* GLA CAT	51	FUND BALANCE (DEFICITS)		9.42-	9.42-
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** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				9.42-	9.42-
---	--	--	--	-------	-------

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

* FUND	9014	USPS-DIRECT DEPOSIT RETURN MONEY		.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

(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 ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PROD SYSTEM  
 PAGE 22

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0597 TX RACING COMMISSION FD (0597)-GENERAL  
 FUND 9015 USPS - OVERPAYMENTS TO EMPLOYEES

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 CASH IN STATE TREASURY		.00	.00
*	GLA CAT	01	CURRENT ASSETS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				.00	.00
21	300	1149	FUNDS HELD FOR OTHERS		.00	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00
*	GLA CAT	21	CURRENT LIABILITIES		.00	.00
**	TOTAL LIABILITIES AND OTHER CREDITS				.00	.00
45	372	2400	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		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	.00
*	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) (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 ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PROD SYSTEM  
 PAGE 23

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0900 DEPARTMENTAL SUSPENSE (0900) - GENERAL  
 FUND 0005 DEPARTMENTAL SUSPENSE

GL GL COMP AGY CURRENT PRIOR  
 CAT CLASS GL TITLE GL YEAR 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		.00	.00
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	.00

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)  
 PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PROD SYSTEM

\*\*\*\*\*PAGE 24

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0900 DEPARTMENTAL SUSPENSE (0900) - GENERAL  
 FUND 0005 DEPARTMENTAL SUSPENSE

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

* FUND	0005 DEPARTMENTAL SUSPENSE			.00	.00
* GAAP FUND	0900 DEPARTMENTAL SUSPENSE (0900) - GENERAL			.00	.00
* GAAP FUND TYPE	01 GENERAL			.00	.00

(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 ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PROD SYSTEM  
 PAGE 25

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

GL GL COMP AGY CURRENT PRIOR  
 CAT CLASS GL TITLE GL YEAR 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		.00	.00
		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
	GL CLS	530	FD BAL-COMMITTED		.00	.00

TEXAS RACING COMMISSION (476)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
 REPORT PERIOD= ADJUSTMENT FY= 23

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM  
 PAGE 26

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

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

51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
GL CLS 620 FUND BALANCE - UNRESERVED/UNDESIGNATED					.00	.00
51	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					2,769,612.39-	2,955,270.65-
* FUND 0876 ESCROWED PURSE INTERSTATE G/H					.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

(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 ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PROD SYSTEM  
 PAGE 27

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 02 SPECIAL REVENUE  
 GAAP FUND 0876 RACING COMM ESCROW PURSE ACCT  
 FUND 8876 DEPOSITORY INTEREST DEFAULT FUND

GL GL COMP AGY CURRENT PRIOR  
 CAT CLASS GL TITLE GL YEAR 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		.00	.00
		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		.00	.00
		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

TEXAS RACING COMMISSION (476)

BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
 PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PROD SYSTEM  
 \*\*\*\*\*PAGE 28

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 02 SPECIAL REVENUE  
 GAAP FUND 0876 RACING COMM ESCROW PURSE ACCT  
 FUND 8876 DEPOSITORY INTEREST DEFAULT FUND

\*\*\*\*\*  
 GL GL COMP AGY CURRENT PRIOR  
 CAT CLASS GL TITLE GL YEAR 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
* GAAP FUND	0876 RACING COMM ESCROW PURSE ACCT			.00	.00
* 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 TIME: 00:28 38 CFY: 24 CFM: 03 LCY: 23 LCM: 00 FICHE: 476 23 01 11

(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 ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PROD SYSTEM  
 PAGE 29

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS  
 GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP  
 FUND 0002 FIXED ASSETS

GL GL COMP AGY CURRENT PRIOR  
 CAT CLASS GL TITLE GL YEAR 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/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 ADJUSTMTS					.00	.00



(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 ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PROD SYSTEM  
 PAGE 30

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT  
 GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION  
 FUND 0003 LONG TERM DEBT

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

11	190	0410	AMTS TO BE PROVI FY-OTHER OBLIGATION		.00	.00
	GL CLS	190	RETIREMNT OF OTHR GENERAL LONG-TERM DEBT		.00	.00
*	GLA CAT	11	OTHER DEBITS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				.00	.00
21	230	1025	CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
	GL CLS	230	CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
*	GLA CAT	21	CURRENT LIABILITIES		.00	.00
**	TOTAL LIABILITIES AND OTHER CREDITS				.00	.00
51	620	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	.00
*	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 GROUP	01	GOVERNMENTAL		.00	.00
*	AGENCY	476			.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 01

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

TEXAS RACING COMMISSION (476)

STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS) PROD SYSTEM  
 PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PAGE 1

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

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	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 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	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
21	205	N	1049	CL INTERFUND PAYABLE	.00	.00
GL	CLS	205	CL	INTERFUND PAYABLE	.00	.00
21	300	N	1149	FUNDS HELD FOR OTHERS	.00	.00

TEXAS RACING COMMISSION (476)

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

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

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

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

GL CLS	300	CL	FUNDS HELD FOR OTHERS		.00	.00
* GLA CAT	21		CURRENT LIABILITIES		.00	.00
** TOTAL LIABILITIES AND OTHER CREDITS					.00	.00
51 362 N 2075			FD BAL-RESERVED FOR CONSUM. INVENT.		.00	.00
GL CLS	362	FD	BAL RESERVED FOR INVENTORIES		.00	.00
51 510 N 2301			FD BAL-NONSPND FOR INVENTORY		.00	.00
GL CLS	510	FD	BAL-NONSPENDABLE		.00	.00
51 550 N ****			2325-POST CLS FFS FB UNASSIGNED		.00	136.53-
GL CLS	550	FD	BAL-UNASSIGNED		.00	136.53-
51 620 N 2240			FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
GL CLS	620	FUND	BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51 950 N 9202			PAYROLL SYSTEM CLEARING		.00	.00
GL CLS	950	SYSTEM	ACCOUNTS		.00	.00
* GLA CAT	51		FUND BALANCE (DEFICITS)		.00	136.53-
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					.00	136.53-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					.00	136.53-
* FUND	0001		GENERAL REVENUE FUND		.00	.00

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

TEXAS RACING COMMISSION (476)

STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PROD SYSTEM  
 PAGE 3

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL  
 FUND 0004 BREEDERS' CUP

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
01	004	N	0045	CASH IN STATE TREASURY	.00	.00
	GL	CLS	004	CA CASH IN STATE TREASURY	.00	.00
01	020	N	9000	LEGISLATIVE APPROPRIATIONS	.00	.00
	GL	CLS	020	CA LEGISLATIVE APPROPRIATIONS	.00	.00
01	072	N	0284	DUE FROM OTHER AGENCIES	90200010	.00
	GL	CLS	072	CA DUE FROM OTHER AGENCIES	.00	.00
* GLA CAT 01				CURRENT ASSETS	.00	.00
** TOTAL ASSETS AND OTHER DEBITS					.00	.00
21	200	N	1009	VOUCHERS PAYABLE	.00	.00
	GL	CLS	200	CL ACCOUNTS PAYABLE	.00	.00
* GLA CAT 21				CURRENT LIABILITIES	.00	.00
** TOTAL LIABILITIES AND OTHER CREDITS					.00	.00
51	620	N	2240	FB-UNRESERVED-UNDESIGNATED-OTHER	.00	.00
	GL	CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
* GLA CAT 51				FUND BALANCE (DEFICITS)	.00	.00
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					.00	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					.00	.00
* FUND 0004				BREEDERS' CUP	.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 01

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

TEXAS RACING COMMISSION (476)

STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS) PROD SYSTEM  
 PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PAGE 4

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL  
 FUND 1327 TEXAS-BRED INCENTIVE FUND

GL GL B/C COMP AGY CURRENT PRIOR  
 CT CLS IND GL TITLE GL YEAR 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		.00	.00
			N	1010	ACCOUNTS PAYABLE	67,102.02-	.00
	GL CLS		200	CL ACCOUNTS PAYABLE		67,102.02-	.00
21	211	N	1050	DUE TO OTHER AGENCIES		.00	.00
			N	1050	DUE TO OTHER AGENCIES	55600010	.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)		.00	.00
			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 POSITION					329,724.72-	278,112.70-
*	FUND		1327	TEXAS-BRED INCENTIVE FUND		.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 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

\*\*\*\*\*PAGE 5

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL  
 FUND 1327 TEXAS-BRED INCENTIVE FUND

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

\* GAAP FUND 0001 GENERAL REVENUE (0001)-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 01

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

TEXAS RACING COMMISSION (476)

STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS) PROD SYSTEM  
 PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PAGE 6

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0325 FEDERAL CARES/FFCRA ACT  
 FUND 0325 CORONA VIRUS RELIEF FUND-LAPTOP 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/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

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

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

TEXAS RACING COMMISSION (476)

STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS) PROD SYSTEM  
 PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PAGE 7

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0597 TX RACING COMMISSION FD (0597)-GENERAL  
 FUND 0597 TEXAS RACING COMMISSION FUND

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

01	001	N	0020	PETTY CASH ON HAND		.00	.00
	GL	CLS	001	CA CASH ON HAND		.00	.00
01	002	N	0040	CASH IN BANK		.00	.00
			N	0042	PETTY CASH IN BANK	1,000.00	1,000.00
			N	0043	TRAVEL CASH IN BANK	2,000.00	2,000.00
	GL	CLS	002	CA CASH IN BANK		3,000.00	3,000.00
01	004	N	0045	CASH IN STATE TREASURY		8,242,927.93	8,164,601.38
			N	0047	SHARED CASH	6,940,278.71-	6,482,164.35-
	GL	CLS	004	CA CASH IN STATE TREASURY		1,302,649.22	1,682,437.03
01	020	N	9000	LEGISLATIVE APPROPRIATIONS		.00	.00
	GL	CLS	020	CA LEGISLATIVE APPROPRIATIONS		.00	.00
01	052	N	0231	ACCTS. RECEIVABLE - UNBILLED		.00	.00
	GL	CLS	052	CA ACCOUNTS RECEIVABLES, NET		.00	.00
01	065	N	0279	CA INTERFUND RECEIVABLE-NO POST DOC		.00	.00
	GL	CLS	065	CA INTERFUND RECEIVABLE		.00	.00
01	070	N	0283	DUE FROM OTHER FUNDS	47600050	.00	.00
	GL	CLS	070	CA DUE FROM OTHER FUNDS		.00	.00
01	072	N	0284	DUE FROM OTHER AGENCIES	30060650	.00	.00
			N	0284	DUE FROM OTHER AGENCIES	30062490	.00
	GL	CLS	072	CA DUE FROM OTHER AGENCIES		.00	.00
01	080	N	0285	CONSUM. INVENTORIES (MAT. AND SUPPLI		.00	.00



TEXAS RACING COMMISSION (476)

STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)  
 PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PROD SYSTEM  
 PAGE 8

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0597 TX RACING COMMISSION FD (0597)-GENERAL  
 FUND 0597 TEXAS RACING COMMISSION FUND

GL GL B/C COMP AGY CURRENT PRIOR  
 CT CLS IND 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	N	1009	VOUCHERS PAYABLE	49.61-	8,000.00-
			N	1010	ACCOUNTS PAYABLE	131,431.40-
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	211	N	1050	DUE TO OTHER AGENCIES	.00	.00
			N	1050	DUE TO OTHER AGENCIES	32001650
			N	1050	DUE TO OTHER AGENCIES	47605970
			N	1050	DUE TO OTHER AGENCIES	47900010
			N	1050	DUE TO OTHER AGENCIES	51700010
			N	1050	DUE TO OTHER AGENCIES	55600010
			N	1050	DUE TO OTHER AGENCIES	90200010
GL CLS	211	CL	DUE TO OTHER AGENCIES		.00	.00
21	300	N	1140	FUNDS HELD FOR OTHERS	.00	.00
			N	1149	FUNDS HELD FOR OTHERS	.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-

TEXAS RACING COMMISSION (476)

STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)  
 PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PROD SYSTEM  
 \*\*\*\*\*PAGE 9

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0597 TX RACING COMMISSION FD (0597)-GENERAL  
 FUND 0597 TEXAS RACING COMMISSION FUND

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

51	360	N	2050	FD BAL-RESERVED FOR ENCUMBRANCES		.00		.00
	GL CLS		360	FD BAL RESERVED FOR ENCUMBRANCES		.00		.00
51	362	N	2075	FD BAL-RESERVED FOR CONSUM. INVENT.		.00		.00
	GL CLS		362	FD BAL RESERVED FOR INVENTORIES		.00		.00
51	364	N	2065	FD BAL-RESERVED FOR IMPREST ACCOUNTS		.00		.00
	GL CLS		364	FD BAL RESERVED FOR IMPREST ACCT.		.00		.00
51	510	N	2301	FD BAL-NONSPND FOR INVENTORY		.00		.00
	GL CLS		510	FD BAL-NONSPENDABLE		.00		.00
51	530	N	2315	FD BAL-COMMITTED	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 UNASSIGNED	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-OTHER	.00			.00
		N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY	.00			.00
	GL CLS		620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00			.00
51	630	N	2060	FB-RES FOR UNENCUM APPR-FUTURE OPERA	.00			.00
	GL CLS		630	OBSOLETE FB ACCTS UNDER GASB 34	.00			.00
51	800	N	9003	ENCUMBRANCES (REPORTING AGENCIES)	96,596.55			.00
		N	9005	BUDGET RESERVATION FOR ENCUMBRANCES	96,596.55-			.00
	GL CLS		800	BUDGETARY	.00			.00
51	950	N	9200	PAYROLL CLEARING	.00			.00
		N	9201	PAYROLL CLEARING OFFSET	.00			.00
		N	9202	PAYROLL SYSTEM CLEARING	.00			.00

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 FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 23

PROD SYSTEM

\*\*\*\*\*PAGE 10

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0597 TX RACING COMMISSION FD (0597)-GENERAL  
 FUND 0597 TEXAS RACING COMMISSION FUND

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

GL CLS	950 SYSTEM ACCOUNTS		.00	.00
* 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		.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 01

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

TEXAS RACING COMMISSION (476)

STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS) PROD SYSTEM  
 PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PAGE 11

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 CURRENT PRIOR  
 CT CLS IND GL TITLE GL YEAR YEAR

01	004	N	0045	CASH IN STATE TREASURY		20,000.00	84,103.66
			N	0047 SHARED CASH		.00	.00
	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		.00	.00
			N	1149 FUNDS HELD FOR OTHERS		.00	.00
	GL CLS		300	CL FUNDS HELD FOR OTHERS		.00	.00
	* GLA CAT		21	CURRENT LIABILITIES		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
51	620	N	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
			N	9999 FFS SYSTEM CLEARING - GL LEVEL ONLY		.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 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

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

GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
* GLA CAT	51	FUND BALANCE (DEFICITS)	.00	.00
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES			.00	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION			20,000.00-	84,103.66-
* FUND	0900	DEPARTMENTAL SUSPENSE	.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 01

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

TEXAS RACING COMMISSION (476)

STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS) PROD SYSTEM  
 PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PAGE 13

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0597 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

01	004	N	0045	CASH IN STATE TREASURY	.00	1,620.00
			N	0048	LEGISLATIVE CASH	.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	.00	.00
			N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY	.00
	GL CLS		620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
	* GLA CAT		51	FUND BALANCE (DEFICITS)	.00	.00

TEXAS RACING COMMISSION (476)

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

\*\*\*\*\*PAGE 14

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0597 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 POSITION WITH CURRENT CHANGES	.00	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION	.00	1,620.00-
* FUND 0980 CORRECTION ACCT, DIRECT DEPOSIT	.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 01

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

TEXAS RACING COMMISSION (476)

STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS) PROD SYSTEM  
 PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PAGE 15

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 AGY CURRENT PRIOR  
 CT CLS IND GL TITLE GL YEAR YEAR

01	004	N	0045	CASH IN STATE TREASURY		.00	.00
			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
	GL CLS		530	FD BAL-COMMITTED		703.84-	.00
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED		9,598.00-	703.84-
	GL CLS		550	FD BAL-UNASSIGNED		9,598.00-	703.84-
51	620	N	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
			N	9999 FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00



TEXAS RACING COMMISSION (476)

STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 23

PROD SYSTEM

PAGE 16

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 AGY CURRENT PRIOR  
 CT CLS IND GL TITLE GL YEAR YEAR

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	.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 01

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

TEXAS RACING COMMISSION (476)

STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS) PROD SYSTEM  
 PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PAGE 17

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0597 TX RACING COMMISSION FD (0597)-GENERAL  
 FUND 8070 CHILD SUPPORT ADDENDA DEDUCTS - SUSPENSE

GL GL B/C COMP AGY CURRENT PRIOR  
 CT CLS IND GL TITLE GL YEAR 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	200	N	1009	VOUCHERS PAYABLE		.00	.00
	GL	CLS	200	CL ACCOUNTS PAYABLE		.00	.00
21	300	N	1149	FUNDS HELD FOR OTHERS		.00	.00
	GL	CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00
*	GLA	CAT	21	CURRENT LIABILITIES		.00	.00
**	TOTAL LIABILITIES AND OTHER CREDITS					.00	.00
45	372	N	2400	FIDUCIARY NP OTHER PURPOSES		.00	.00
	GL	CLS	372	FIDUCIARY FDS - NP OTHER PURPOSES		.00	.00
*	GLA	CAT	45	NET POSITION		.00	.00
51	620	N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL	CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
*	GLA	CAT	51	FUND BALANCE (DEFICITS)		.00	.00
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					.00	.00
*	FUND		8070	CHILD SUPPORT ADDENDA DEDUCTS - SUSPENSE		.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 01

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

TEXAS RACING COMMISSION (476)

STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS) PROD SYSTEM  
 PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PAGE 18

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0597 TX RACING COMMISSION FD (0597)-GENERAL  
 FUND 9000 DEPOSIT DEFAULT FUND

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	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				.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
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	.00
*	FUND		9000	DEPOSIT DEFAULT FUND	.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 01

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

TEXAS RACING COMMISSION (476)

STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS) PROD SYSTEM  
 PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PAGE 19

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0597 TX RACING COMMISSION FD (0597)-GENERAL  
 FUND 9001 RETURNED ITEMS DEFAULT FUND

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

01	004	N	0045	CASH IN STATE TREASURY		.00	1,859.65-	
			N	0047 SHARED CASH		.00	.00	
			N	0048 LEGISLATIVE CASH		.00	.00	
GL	CLS		004	CA CASH IN STATE TREASURY		.00	1,859.65-	
*	GLA	CAT	01	CURRENT ASSETS		.00	1,859.65-	
**	TOTAL ASSETS AND OTHER DEBITS						.00	1,859.65-
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED		.00	1,859.65	
GL	CLS		550	FD BAL-UNASSIGNED		.00	1,859.65	
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	1,859.65	
**	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	

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

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

TEXAS RACING COMMISSION (476)

STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS) PROD SYSTEM  
 PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PAGE 20

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0597 TX RACING COMMISSION FD (0597)-GENERAL  
 FUND 9014 USPS-DIRECT DEPOSIT RETURN MONEY

GL GL B/C COMP AGY CURRENT PRIOR  
 CT CLS IND GL TITLE GL YEAR 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							
** 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
51	530	N	2315	FD BAL-COMMITTED		9.42-	.00
	GL	CLS	530	FD BAL-COMMITTED		9.42-	.00
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED		.00	9.42-
	GL	CLS	550	FD BAL-UNASSIGNED		.00	9.42-



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

TEXAS RACING COMMISSION (476)

STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS) PROD SYSTEM  
 PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PAGE 22

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0597 TX RACING COMMISSION FD (0597)-GENERAL  
 FUND 9015 USPS - OVERPAYMENTS TO EMPLOYEES

GL GL B/C COMP AGY CURRENT PRIOR  
 CT CLS IND GL TITLE GL YEAR 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 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		.00	.00
	GL	CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
*	GLA	CAT	51	FUND BALANCE (DEFICITS)		.00	.00
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					.00	.00
*	FUND		9015	USPS - OVERPAYMENTS TO EMPLOYEES		.00	.00
*	GAAP FUND		0597	TX RACING COMMISSION FD (0597)-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 01

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

TEXAS RACING COMMISSION (476)

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

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0900 DEPARTMENTAL SUSPENSE (0900) - GENERAL  
 FUND 0005 DEPARTMENTAL SUSPENSE

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

01	004	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	210	N	1053	DUE TO OTHER FUNDS	47605970	.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
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	.00



TEXAS RACING COMMISSION (476)

STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 23

PROD SYSTEM

\*\*\*\*\*PAGE 24

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0900 DEPARTMENTAL SUSPENSE (0900) - GENERAL  
 FUND 0005 DEPARTMENTAL SUSPENSE

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

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

TEXAS RACING COMMISSION (476)

STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS) PROD SYSTEM  
 PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PAGE 25

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

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

01	004	N	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	N	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	N	1009	VOUCHERS PAYABLE		.00	.00
			N 1010	ACCOUNTS PAYABLE		.00	.00
	GL CLS		200 CL	ACCOUNTS PAYABLE		.00	.00
21	300	N	1149	FUNDS HELD FOR OTHERS		.00	.00
	GL CLS		300 CL	FUNDS HELD FOR OTHERS		.00	.00
* GLA CAT 21 CURRENT LIABILITIES						.00	.00
** TOTAL LIABILITIES AND OTHER CREDITS						.00	.00
45	372	N	2400	FIDUCIARY NP OTHER PURPOSES		.00	.00
	GL CLS		372	FIDUCIARY FDS - NP OTHER PURPOSES		.00	.00
* GLA CAT 45 NET POSITION						.00	.00
51	520	N	****	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	N	2315	FD BAL-COMMITTED		.00	.00
	GL CLS		530	FD BAL-COMMITTED		.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

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

TEXAS RACING COMMISSION (476)

STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS) PROD SYSTEM  
 PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PAGE 27

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 02 SPECIAL REVENUE  
 GAAP FUND 0876 RACING COMM ESCROW PURSE ACCT  
 FUND 8876 DEPOSITORY INTEREST DEFAULT FUND

GL GL B/C COMP AGY CURRENT PRIOR  
 CT CLS IND GL TITLE GL YEAR 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		.00	.00
			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		.00	.00
			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)		.00	.00
			N 9005	BUDGET RESERVATION FOR ENCUMBRANCES		.00	.00

TEXAS RACING COMMISSION (476)

STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 23

PROD SYSTEM

\*\*\*\*\*PAGE 28

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 02 SPECIAL REVENUE  
 GAAP FUND 0876 RACING COMM ESCROW PURSE ACCT  
 FUND 8876 DEPOSITORY INTEREST DEFAULT FUND

\*\*\*\*\*  
 GL GL B/C COMP AGY CURRENT PRIOR  
 CT CLS IND GL TITLE GL YEAR 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
* GAAP FUND	0876 RACING COMM ESCROW PURSE ACCT		.00	.00
* GAAP FUND TYPE	02 SPECIAL REVENUE		.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 11

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

TEXAS RACING COMMISSION (476)

STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS) PROD SYSTEM  
 PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PAGE 29

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS  
 GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP  
 FUND 0002 FIXED ASSETS

GL GL B/C COMP AGY CURRENT PRIOR  
 CT CLS IND GL TITLE GL YEAR 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		.00	.00
		Y	0645	BC FURNITURE/EQUIPMENT	142,646.55		171,784.85
		Y	0650	BC ACCUM DEPR-FURN & EQUIP	56,728.66-		143,909.94-
	GL CLS		151	FURNITURE AND EQUIPMENT, NET	85,917.89		27,874.91
06	158	N	0383	OTHER CAPITAL ASSETS-DEPRECIABLE		.00	.00
	GL CLS		158	OTHER CAPITAL ASSETS, NET		.00	.00
06	165	Y	0693	BC COMPUTER SOFTWARE - INTANGIBLE	246,779.77		246,779.77
		Y	0696	BC-ACCUM AMORT/COMPUTER SOFTWARE-INT	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/DEBT	85,917.89-		27,874.91-
	GL CLS		410	INVESTED IN CAP ASSETS,NET RELATED 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-
51	620	N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY	.00		.00
	GL CLS		620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00		.00
51	630	N	2030	INVESTMENT IN GENERAL FIXED ASSETS	.00		.00

TEXAS RACING COMMISSION (476)

STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 23

PROD SYSTEM

\*\*\*\*\*PAGE 30

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS  
 GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP  
 FUND 0002 FIXED ASSETS

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

GL CLS	630 OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
* GLA CAT	51 FUND BALANCE (DEFICITS)		.00	.00
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES			85,917.89-	27,874.91-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION			85,917.89-	27,874.91-
* FUND	0002 FIXED ASSETS		.00	.00
* GAAP FUND	9998 GEN FIXED ASSETS ACCT GROUP		.00	.00
* GAAP FUND TYPE	11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS		.00	.00

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

TEXAS RACING COMMISSION (476)

STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS) PROD SYSTEM  
 REPORT PERIOD= ADJUSTMENT FY= 23  
 PERCENT OF YEAR ELAPSED: 100% PAGE 31

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT  
 GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION  
 FUND 0003 LONG 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 PROVI FY-OTHER OBLIGATION		.00	.00
	GL CLS		190	RETIREMNT OF OTHR GENERAL LONG-TERM DEBT		.00	.00
*	GLA CAT		11	OTHER DEBITS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS					.00	.00
21	230	N	1025	CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
	Y		1525	BC CL EMPLOYEE'S COMPENSABLE LEAVE	358,733.05-		344,160.59-
	GL CLS		230	CL EMPLOYEE'S COMPENSABLE LEAVE	358,733.05-		344,160.59-
*	GLA CAT		21	CURRENT LIABILITIES	358,733.05-		344,160.59-
26	301	Y	1700	BC NC EMPLOYEE'S COMPENSABLE LEAVE	112,226.30-		141,628.33-
	GL CLS		301	NC EMPLOYEE'S COMPENSABLE LEAVE	112,226.30-		141,628.33-
*	GLA CAT		26	NON-CURRENT LIABILITIES	112,226.30-		141,628.33-
**	TOTAL LIABILITIES AND OTHER CREDITS				470,959.35-		485,788.92-
45	430	Y	****	3950-POST CLS BC UNRE NET POSITION	470,959.35		485,788.92
	Y		9992	BC SYSTEM CLEARING	.00		.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 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				470,959.35		485,788.92
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00		.00



TEXAS RACING COMMISSION (476)

STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 23

PROD SYSTEM

\*\*\*\*\*PAGE 32

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT  
 GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION  
 FUND 0003 LONG TERM DEBT

\*\*\*\*\*  
 GL GL B/C COMP AGY CURRENT PRIOR  
 CT CLS IND GL TITLE GL YEAR 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 GROUP	01	GOVERNMENTAL		.00	.00
* AGENCY	476			.00	.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 RUN DATE: 11/21/23 TIME: 00:28 38 CFY: 24 CFM: 03 LCY: 23 LCM: 00 FICHE: 476 01 01 00

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

TEXAS RACING COMMISSION (476)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 23

PROD SYSTEM

☐PERCENT OF YEAR ELAPSED: 100%

PAGE 1

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

GAAP						CURRENT
GAAP	GAAP GL ACCT GL	GAAP	COMPT	TITLE	YEAR	
CATEGORY	FUNC CLASS	ACCT SRC/OBJ	OBJ			
☐	05	685	0600 9580	LAPSED COMMITTED REVENUE APPROPRIATIONS		136.53-
*	GAAP SRC/OBJ		0600	APPROPRIATIONS LAPSED		136.53-
*	GL ACCT CLASS	685		FFS OTHER CHANGES IN FUND BALANCE		136.53-
*	GAAP CATEGORY	05		OTHER FINANCING SOURCES (USES)		136.53-
TOTAL OTHER FINANCING SOURCES(USES)						136.53-
NET CHANGE IN FUND BALANCE						136.53-
FUND BALANCE - BEGINNING						136.53
FUND BALANCE - BEGINNING, AS RESTATED						136.53
FUND BALANCE - ENDING						0.00

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

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

TEXAS RACING COMMISSION (476)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 23

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

☐GAAP FUND GROUP 01 GOVERNMENTAL  
 ☐GAAP FUND TYPE 01 GENERAL  
 ☐GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL  
 ☐FUND 0004 BREEDERS' CUP

☐\*\*\*\*\*

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

☐

NET CHANGE IN FUND BALANCE	0.00
FUND BALANCE - BEGINNING	0.00
FUND BALANCE - BEGINNING, AS RESTATED	0.00
FUND BALANCE - ENDING	0.00

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

TEXAS RACING COMMISSION (476)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 23

PROD SYSTEM  
 PAGE 3

PERCENT OF YEAR ELAPSED: 100%

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL  
 FUND 1327 TEXAS-BRED INCENTIVE FUND

GAAP	GAAP	GAAP	GL	ACCT	GL	GAAP	COMPT	TITLE	CURRENT
CATEGORY	FUNC	CLASS	ACCT	SRC/OBJ	OBJ				YEAR
	01	640		0065	3193			BREAKAGE - HORSE RACING	2,316,818.92
					3197			BREAKAGE - GREYHOUND RACING	96,810.67
*	GAAP SRC/OBJ			0065				SALES OF GOODS AND SERVICES	2,413,629.59
	01	640		0080	3970			REVENUE ADJ W/I AGY, FUND/ACCOUNT & FY	0.00
					3975			UB CASH BALANCE FORWARD - OTHER FUNDS	0.00
*	GAAP SRC/OBJ			0080				OTHER	0.00
*	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		0340	7686			BREAKAGE PAYMENTS-HORSE RACING	2,348,541.59
					7687			BREAKAGE PAYMENTS-GREYHOUND	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 REVENUES OVER (UNDER) EXPENDITURES									34,650.80
	05	675		0510	7972			OTHER CASH TRANSFERS BETWEEN FUNDS/ACCTS	50,140.80-
*	GAAP SRC/OBJ			0510				TRANSFERS-OUT	50,140.80-
*	GL ACCT CLASS	675						FFS OTHER FINANCING SOURCES (USES)	50,140.80-
*	GAAP CATEGORY	05						OTHER FINANCING SOURCES (USES)	50,140.80-

TEXAS RACING COMMISSION (476)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 23

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM

\*\*\*\*\*PAGE 4

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL  
 FUND 1327 TEXAS-BRED INCENTIVE FUND

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

\*\*\*\*\*

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

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 03

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

TEXAS RACING COMMISSION (476)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 23

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM  
 PAGE 5

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0325 FEDERAL CARES/FFCRA ACT  
 FUND 0325 CORONA VIRUS RELIEF FUND-LAPTOP REIMB

GAAP						CURRENT		
GAAP	GAAP	GL	ACCT	GL	GAAP	COMPT	TITLE	YEAR
CATEGORY	FUNC	CLASS	ACCT	SRC/OBJ	OBJ			
	01	640	0050	3851			INT STATE DEP&TREAS INV-GENERAL, NON-PROG	9.13
*	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								21.62

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 03

TEXAS RACING COMMISSION (476)  
OPERATING STATEMENT - GOVERNMENTAL FUNDS  
REPORT PERIOD= ADJUSTMENT FY= 23

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM

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

GAAP FUND GROUP 01 GOVERNMENTAL

GAAP FUND TYPE 01 GENERAL

GAAP FUND 0325 FEDERAL CARES/FFCRA ACT

FUND 0325 CORONA VIRUS RELIEF FUND-LAPTOP REIMB

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GAAP

GAAP GAAP GL ACCT GL GAAP COMPT

CURRENT

CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ TITLE

YEAR

\*\*\*\*\*

\* GAAP FUND 0325 FEDERAL CARES/FFCRA ACT 21.62

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

TEXAS RACING COMMISSION (476)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 23

PROD SYSTEM

□PERCENT OF YEAR ELAPSED: 100%

PAGE 7

□GAAP FUND GROUP 01 GOVERNMENTAL  
 □GAAP FUND TYPE 01 GENERAL  
 □GAAP FUND 0597 TX RACING COMMISSION FD (0597)-GENERAL  
 □FUND 0597 TEXAS RACING COMMISSION FUND

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

GAAP	GAAP	GL	ACCT	GL	GAAP	COMPT	TITLE	CURRENT
01	640		0035		3188		RACE TRACK LICENSES-HORSE	917,519.00
					3189		RACING AND WAGERING LICENSES	563,341.09
					3190		RACE TRACK LICENSES-GREYHOUND	443,328.50
					3196		RACE POOL-ST-GREYHD, SIMULCAST PARIMUTUEL	357,480.93
					3200		RACE POOL-ST-HORSE, SIMULCAST PARIMUTUEL	1,882,152.43

\* GAAP SRC/OBJ 0035 LICENSES, FEES AND PERMITS 4,163,821.95

GAAP	GAAP	GL	ACCT	GL	GAAP	COMPT	TITLE	CURRENT
01	640		0080		3789		DEFAULT FUND-RETURN CHECKS	0.00
					3802		REIMBURSEMENTS-THIRD PARTY	78,749.08
					3970		REVENUE ADJ W/I AGY, FUND/ACCOUNT & FY	0.00
					3975		UB CASH BALANCE FORWARD - OTHER FUNDS	0.00

\* GAAP SRC/OBJ 0080 OTHER 78,749.08

\* GL ACCT CLASS 640 FFS REVENUE 4,242,571.03

\* GAAP CATEGORY 01 REVENUES 4,242,571.03

TOTAL REVENUES 4,242,571.03

GAAP	GAAP	GL	ACCT	GL	GAAP	COMPT	TITLE	CURRENT
04	650		0200		7001		SAL & WAGES(LINE ITEM EXEMPT)	129,999.96
					7002		SAL/WAGES-CLASS&N/C-PERM FULTM	1,985,796.76
					7003		SAL/WAGES-CLASS&N/C-PERM PRTTM	15,510.09
					7006		SAL/WAGES-HOURLY FULLTIME EMPL	19,041.84
					7007		SAL/WAGES-HOURLY PARTTIME EMPL	101,193.15
					7017		ONE-TIME MERIT INCREASE	213,662.42
					7021		OVERTIME PAY	33,223.05
					7022		LONGEVITY PAY	16,740.00
					7023		LUMP SUM TERMINATION PAYMENT	77,100.97

\* GAAP SRC/OBJ 0200 SALARIES AND WAGES 2,592,268.24

GAAP	GAAP	GL	ACCT	GL	GAAP	COMPT	TITLE	CURRENT
04	650		0210		7032		EMPLOYEE RETIREMENT-ST CONTRIB	188,096.10
					7033		EMPLOYEE RETIREMENT-OTHER EMPLOY EXPENSE	27,303.81
					7040		ADDL PAYROLL RETIREMENT CONTRIBUTION	11,248.33



TEXAS RACING COMMISSION (476)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 23

PROD SYSTEM

PERCENT OF YEAR ELAPSED: 100%

PAGE 8

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0597 TX RACING COMMISSION FD (0597)-GENERAL  
 FUND 0597 TEXAS RACING COMMISSION FUND

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

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

\* GAAP SRC/OBJ 0210 PAYROLL RELATED COSTS 1,086,252.49

04	650	0220	7243	EDUCATIONAL/TRAINING SERVICES	4,599.88
			7245	FINANCIAL AND ACCOUNTING SERV	3,143.76
			7248	MEDICAL SERVICES	700.00
			7249	VETERINARY SERVICES	211,269.66
			7253	OTHER PROFESSIONAL SERVICES	114,393.62
			7275	INFORMATION TECHNOLOGY SERVICES	15,519.79
			7285	COMPUTER SERVICES-STATEWIDE TECH. CENTER	22,242.40

\* GAAP SRC/OBJ 0220 PROFESSIONAL FEES AND SERVICES 371,869.11

04	650	0230	7101	TRAV IN-STATE-PUB TRANS FARES	37,209.82
			7102	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 TAX CORPUS CHRISTI	0.00

\* GAAP SRC/OBJ 0230 TRAVEL 257,587.35

04	650	0240	7291	POSTAL SERVICES	3,887.90
			7300	CONSUMABLES	21,469.36
			7303	SUBS, PERIODICALS & INFO SERV	3,291.40
			7312	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	INTANGIBLE-COMPUTER SOFTWARE-EXPENSED	80,892.28
			7382	PERS PROP-BOOKS & REF MATERIALS-EXPENSED	2,338.25

TEXAS RACING COMMISSION (476)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 23

PROD SYSTEM

□PERCENT OF YEAR ELAPSED: 100%

\*\*\*\*\*PAGE 9

□GAAP FUND GROUP 01 GOVERNMENTAL  
 □GAAP FUND TYPE 01 GENERAL  
 □GAAP FUND 0597 TX RACING COMMISSION FD (0597)-GENERAL  
 □FUND 0597 TEXAS RACING COMMISSION FUND

GAAP						CURRENT	
GAAP	GAAP	GL	GL	GAAP	COMPT	YEAR	
CATEGORY	FUNC	CLASS	ACCT	SRC/OBJ	OBJ	TITLE	
□	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		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		PERSONAL PROPERTY-MAINTENANCE & REPAIRS	1,500.00
* GAAP SRC/OBJ			0260			REPAIRS AND MAINTENANCE	24,049.27
□	04	650	0270	7406		RENTAL OF FURNISHINGS/EQUIPMT	2,566.20
□				7470		RENTAL OF SPACE	217.49
* GAAP SRC/OBJ			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	7201		MEMBERSHIP DUES	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
□				7219		FEES FOR RECEIVING ELECTRONIC PAYMENTS	26,676.51
□				7286		FREIGHT/DELIVERY SERVICES	8,158.23
□				7295		INVESTIGATION EXPENSES	616.75
□				7299		PURCHASED CONTRACTED SERVICES	78,233.88
□				7806		PROMPT PAYMENT INTEREST	9.45
□				7947		ST OFC OF RISK MNGMT ASSESSMENTS	2,586.65
* GAAP SRC/OBJ			0340			OTHER EXPENDITURES	172,324.37
□	04	650	0430	7373		PERSONAL PROP-FURNISHING & EQUIPMENT-CAP	49,810.00

TEXAS RACING COMMISSION (476)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 23

PROD SYSTEM  
 PAGE 10

☐ PERCENT OF YEAR ELAPSED: 100%

☐ GAAP FUND GROUP 01 GOVERNMENTAL  
 ☐ GAAP FUND TYPE 01 GENERAL  
 ☐ GAAP FUND 0597 TX RACING COMMISSION FD (0597)-GENERAL  
 ☐ FUND 0597 TEXAS RACING COMMISSION FUND

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

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 09

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

TEXAS RACING COMMISSION (476)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 23

☐PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM  
 \*\*\*\*\*PAGE 11

☐GAAP FUND GROUP 01 GOVERNMENTAL  
 ☐GAAP FUND TYPE 01 GENERAL  
 ☐GAAP FUND 0597 TX RACING COMMISSION FD (0597)-GENERAL  
 ☐FUND 0900 DEPARTMENTAL SUSPENSE

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

GAAP	GAAP	GL	ACCT	GL	GAAP	COMPT	TITLE	CURRENT	YEAR
☐	05	640	0900	3790			DEPOSIT TO TRUST OR SUSPENSE	0.00	
*	GAAP SRC/OBJ		0900				BACKOUT-NOT APPLICABLE REVENUE	0.00	
*	GL ACCT CLASS	640					FFS REVENUE	0.00	
*	GAAP CATEGORY	05					OTHER FINANCING SOURCES (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	

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 09

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

TEXAS RACING COMMISSION (476)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 23

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

☐GAAP FUND GROUP 01 GOVERNMENTAL  
 ☐GAAP FUND TYPE 01 GENERAL  
 ☐GAAP FUND 0597 TX RACING COMMISSION FD (0597)-GENERAL  
 ☐FUND 0980 CORRECTION ACCT, DIRECT DEPOSIT

☐\*\*\*\*\*

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

☐\*\*\*\*\*

☐  
 ☐ 05 640 0900 3790 DEPOSIT TO TRUST OR SUSPENSE 0.00

\* GAAP SRC/OBJ 0900 BACKOUT-NOT APPLICABLE REVENUE 0.00

\* GL ACCT CLASS 640 FFS REVENUE 0.00

\* GAAP CATEGORY 05 OTHER FINANCING SOURCES (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

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 10

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

TEXAS RACING COMMISSION (476)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 23

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM  
 PAGE 13

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0597 TX RACING COMMISSION FD (0597)-GENERAL  
 FUND 1000 GENERAL REVENUE FUND

GAAP							CURRENT
GAAP	GAAP	GL	ACCT	GL	GAAP	COMPT	YEAR
CATEGORY	FUNC	CLASS	ACCT	SRC/OBJ	OBJ	TITLE	
	01	640	0065	3137		RACING ASSOCIATION ATM RECEIPTS	9,598.00
*	GAAP SRC/OBJ		0065			SALES OF GOODS AND SERVICES	9,598.00
	01	640	0080	3983		UNAPPROP AGENCY RECEIPTS SWEPT BY COMPT	0.00
*	GAAP SRC/OBJ		0080			OTHER	0.00
*	GL ACCT CLASS	640				FFS REVENUE	9,598.00
*	GAAP CATEGORY	01				REVENUES	9,598.00
TOTAL REVENUES							9,598.00
TOTAL EXPENDITURES							0.00
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES							9,598.00
TOTAL OTHER FINANCING SOURCES (USES)							0.00
NET CHANGE IN FUND BALANCE							9,598.00
FUND BALANCE - BEGINNING							703.84
FUND BALANCE - BEGINNING, AS RESTATED							703.84
FUND BALANCE - ENDING							10,301.84

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 80

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

TEXAS RACING COMMISSION (476)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 23

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

□GAAP FUND GROUP 01 GOVERNMENTAL  
 □GAAP FUND TYPE 01 GENERAL  
 □GAAP FUND 0597 TX RACING COMMISSION FD (0597)-GENERAL  
 □FUND 8070 CHILD SUPPORT ADDENDA DEDUCTS - SUSPENSE

□\*\*\*\*\*

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

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 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 90

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

TEXAS RACING COMMISSION (476)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 23

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM  
 PAGE 15

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0597 TX RACING COMMISSION FD (0597)-GENERAL  
 FUND 9000 DEPOSIT DEFAULT FUND

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

01	640	0080	3788	DEFAULT DEPOSIT ADJUSTMENT - 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



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 90

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

TEXAS RACING COMMISSION (476)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 23

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM  
 PAGE 16

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0597 TX RACING COMMISSION FD (0597)-GENERAL  
 FUND 9001 RETURNED ITEMS DEFAULT FUND

GAAP						CURRENT
GAAP	GAAP GL ACCT GL	GAAP	COMPT	TITLE		YEAR
CATEGORY	FUNC CLASS	ACCT SRC/OBJ	OBJ			
	01	640	0080	3789	DEFAULT FUND-RETURN CHECKS	0.00
				3795	OTHER MISC GOVERN REVENUE	1,859.65
* GAAP SRC/OBJ			0080		OTHER	1,859.65
* GL ACCT CLASS	640				FFS REVENUE	1,859.65
* GAAP CATEGORY	01				REVENUES	1,859.65
TOTAL REVENUES						1,859.65
TOTAL EXPENDITURES						0.00
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES						1,859.65
TOTAL OTHER FINANCING SOURCES (USES)						0.00
NET CHANGE IN FUND BALANCE						1,859.65
FUND BALANCE - BEGINNING						1,859.65-
FUND BALANCE - BEGINNING, AS RESTATED						1,859.65-
FUND BALANCE - ENDING						0.00

DAFR8590 476 EPAL 01 13 TRC1 RJE R476 2(ORG) ( ) 3(OBJ) 4(FND) ( ) 2(GLA) ( ) ( ) USAS  
 □CYCLE: 11/20/23 22:55 8080 RUN DATE: 11/21/23 TIME: 00:28 38 CFY: 24 CFM: 03 LCY: 23 LCM: 00 FICHE: 476 01 01 90

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

TEXAS RACING COMMISSION (476)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 23

□PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM  
 □\*\*\*\*\*PAGE 17

□GAAP FUND GROUP 01 GOVERNMENTAL  
 □GAAP FUND TYPE 01 GENERAL  
 □GAAP FUND 0597 TX RACING COMMISSION FD (0597)-GENERAL  
 □FUND 9014 USPS-DIRECT DEPOSIT RETURN MONEY

□\*\*\*\*\*

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

NET CHANGE IN FUND BALANCE	0.00
FUND BALANCE - BEGINNING	9.42
FUND BALANCE - BEGINNING, AS RESTATED	9.42
FUND BALANCE - ENDING	9.42

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 90

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

TEXAS RACING COMMISSION (476)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 23

□PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM  
 □\*\*\*\*\*PAGE 18

□GAAP FUND GROUP 01 GOVERNMENTAL  
 □GAAP FUND TYPE 01 GENERAL  
 □GAAP FUND 0597 TX RACING COMMISSION FD (0597)-GENERAL  
 □FUND 9015 USPS - OVERPAYMENTS TO EMPLOYEES

□\*\*\*\*\*

GAAP						CURRENT
GAAP	GAAP GL	ACCT GL	GAAP	COMPT	TITLE	YEAR
□	□	□	□	□	□	□
□	□	□	□	□	□	□
□	□	□	□	□	□	□

NET CHANGE IN FUND BALANCE	0.00
FUND BALANCE - BEGINNING	0.00
FUND BALANCE - BEGINNING, AS RESTATED	0.00
FUND BALANCE - ENDING	0.00
* GAAP FUND 0597 TX RACING COMMISSION FD (0597)-GENERAL	765,575.20

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 00

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

TEXAS RACING COMMISSION (476)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 23

☐PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM  
 \*\*\*\*\*PAGE 19

☐GAAP FUND GROUP 01 GOVERNMENTAL  
 ☐GAAP FUND TYPE 01 GENERAL  
 ☐GAAP FUND 0900 DEPARTMENTAL SUSPENSE (0900) - GENERAL  
 ☐FUND 0005 DEPARTMENTAL SUSPENSE

☐\*\*\*\*\*

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

NET CHANGE IN FUND BALANCE	0.00
FUND BALANCE - BEGINNING	0.00
FUND BALANCE - BEGINNING, AS RESTATED	0.00
FUND BALANCE - ENDING	0.00
* GAAP FUND 0900 DEPARTMENTAL SUSPENSE (0900) - GENERAL	0.00
* GAAP FUND TY 01 GENERAL	1,028,219.52

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

TEXAS RACING COMMISSION (476)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 23

PROD SYSTEM  
 PAGE 20

PERCENT OF YEAR ELAPSED: 100%

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

GAAP							CURRENT
GAAP	GAAP	GL	ACCT	GL	GAAP	COMPT	YEAR
CATEGORY	FUNC	CLASS	ACCT	SRC/OBJ	OBJ	TITLE	
	01	640	0050	3851		INT STATE DEP&TREAS INV-GENERAL, NON-PROG	79,704.97
*	GAAP SRC/OBJ		0050			INTEREST, DIVIDEND & OTHER INCOME	79,704.97
	01	640	0065	3193		BREAKAGE - HORSE RACING	246,687.08
*	GAAP SRC/OBJ		0065			SALES OF GOODS AND SERVICES	246,687.08
*	GL ACCT CLASS	640				FFS REVENUE	326,392.05
*	GAAP CATEGORY	01				REVENUES	326,392.05
TOTAL REVENUES							326,392.05
	04	650	0340	7210		FEEES AND OTHER CHARGES	25,511,602.30
				7806		PROMPT PAYMENT INTEREST	448.01
*	GAAP SRC/OBJ		0340			OTHER EXPENDITURES	25,512,050.31
*	GL ACCT CLASS	650				FFS EXPENDITURES	25,512,050.31
*	GAAP CATEGORY	04				EXPENDITURES	25,512,050.31
TOTAL EXPENDITURES							25,512,050.31
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES							25,185,658.26-
	05	675	0500	3927		ALLOCATION FROM 0001 (SALES TAX)	25,000,000.00
				3986		UB CASH BAL FORWARD - OPERATING TRANS IN	3,109,814.57
*	GAAP SRC/OBJ		0500			TRANSFERS-IN	28,109,814.57
	05	675	0510	7986		UB CASH BAL FORWARD - OPERATING TRNS OUT	3,109,814.57-
*	GAAP SRC/OBJ		0510			TRANSFERS-OUT	3,109,814.57-

TEXAS RACING COMMISSION (476)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 23

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM

\*\*\*\*\*PAGE 21

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

\*\*\*\*\*  
 GAAP  
 GAAP GAAP GL ACCT GL GAAP COMPT CURRENT  
 CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ TITLE 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 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 02 88

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

TEXAS RACING COMMISSION (476)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 23

□PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM  
 □\*\*\*\*\*PAGE 22

□GAAP FUND GROUP 01 GOVERNMENTAL  
 □GAAP FUND TYPE 02 SPECIAL REVENUE  
 □GAAP FUND 0876 RACING COMM ESCROW PURSE ACCT  
 □FUND 8876 DEPOSITORY INTEREST DEFAULT FUND

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

NET CHANGE IN FUND BALANCE	0.00
FUND BALANCE - BEGINNING	154,543.92
FUND BALANCE - BEGINNING, AS RESTATED	154,543.92
FUND BALANCE - ENDING	154,543.92
* GAAP FUND 0876 RACING COMM ESCROW PURSE ACCT	2,924,156.31
* GAAP FUND TY 02 SPECIAL REVENUE	2,924,156.31

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 11 00

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

TEXAS RACING COMMISSION (476)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 23

☐PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM  
 \*\*\*\*\*PAGE 23

☐GAAP FUND GROUP 01 GOVERNMENTAL  
 ☐GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS  
 ☐GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP  
 ☐FUND 0002 FIXED ASSETS

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

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



DAFR8590 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 12 00

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

TEXAS RACING COMMISSION (476)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 23

☐PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM  
 \*\*\*\*\*PAGE 24

☐GAAP FUND GROUP 01 GOVERNMENTAL  
 ☐GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT  
 ☐GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION  
 ☐FUND 0003 LONG TERM DEBT

☐\*\*\*\*\*

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

NET CHANGE IN FUND BALANCE		0.00
FUND BALANCE - BEGINNING		0.00
FUND BALANCE - BEGINNING, AS RESTATED		0.00
FUND BALANCE - ENDING		0.00
* GAAP FUND 9997	LONG-TERM LIABILITIES BASIS CONVERSION	0.00
* GAAP FUND TY 12	LONG-TERM LIAB BASIS CONVERSION ADJUSTMT	0.00
* GAAP FD GRP 01	GOVERNMENTAL	3,952,375.83
* AGENCY 476		3,952,375.83

TEXAS RACING COMMISSION (476) NOTES  
 TO THE FINANCIAL STATEMENTS FOR THE  
 YEAR ENDED AUGUST 31, 2023

**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.

TEXAS RACING COMMISSION (476) NOTES  
TO THE FINANCIAL STATEMENTS FOR THE  
YEAR ENDED AUGUST 31, 2023

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.

TEXAS RACING COMMISSION (476) NOTES  
 TO THE FINANCIAL STATEMENTS FOR THE  
 YEAR ENDED AUGUST 31, 2023

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.

TEXAS RACING COMMISSION (476) NOTES  
 TO THE FINANCIAL STATEMENTS FOR THE  
 YEAR ENDED AUGUST 31, 2023

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.

TEXAS RACING COMMISSION (476) NOTES  
TO THE FINANCIAL STATEMENTS FOR THE  
YEAR ENDED AUGUST 31, 2023

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.

Unrestricted Net Position

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.

TEXAS RACING COMMISSION (476) NOTES  
TO THE FINANCIAL STATEMENTS FOR THE  
YEAR ENDED AUGUST 31, 2023

**NOTE 2: CAPITAL ASSETS**

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

	Balance 09/01/2022	Adjustments	Additions	Deletions	Balance 08/31/2023
<b>GOVERNMENTAL ACTIVITIES</b>					
<b>Depreciable Assets</b>					
Furniture & Equipment	171,784.85	6,200.00	62,030.85	(97,369.15)	142,646.55
Intangible Assets					
Computer Software	<u>246,779.77</u>				<u>246,779.77</u>
Total depreciable and intangible assets	418,564.62	6,200.00	62,030.85	(97,369.15)	389,426.32
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	<u>(246,779.77)</u>				<u>(246,779.77)</u>
Total Accum/Deprec/Amor	(390,689.71)	(885.60)	(9,302.27)	97,369.15	(303,508.43)
<b>Governmental Activities Capital Assets, Net</b>	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	\$	3,000.00
Less: Certificates of Deposit included in carrying value and reported as Cash Equivalent		<u>0.00</u>
Cash in Bank per AFR	\$	3,000.00
Governmental Funds Current Assets Cash in Bank	\$	<u>3,000.00</u>
Cash in Bank per AFR	\$	<u>3,000.00</u>

As of August 31, 2023, the total bank balances was as follows:

Governmental Activities	\$	<u>3,000.00</u>
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None of the bank balances was exposed to custodial credit risk.

TEXAS RACING COMMISSION (476) NOTES  
 TO THE FINANCIAL STATEMENTS FOR THE  
 YEAR ENDED AUGUST 31, 2023

**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.

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

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.



TEXAS RACING COMMISSION (476) NOTES  
TO THE FINANCIAL STATEMENTS FOR THE  
YEAR ENDED AUGUST 31, 2023

**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.