

ANNUAL FINANCIAL REPORT

TEXAS BOARD OF VETERINARY MEDICAL EXAMINERS

AGENCY #578

AUSTIN, TEXAS

AUGUST 31, 2014



TEXAS BOARD OF VETERINARY MEDICAL EXAMINERS

October 22, 2014

Honorable Rick Perry, Governor
Honorable Susan Combs, Texas Comptroller
Ursula Parks, Director, Legislative Budget Board
John Keel, CPA, State Auditor

Ladies and Gentlemen:

We are pleased to submit the annual financial report of the Texas Board of Veterinary Medical Examiners for the year ended August 31, 2014, in compliance with Texas Government Code Annotated, Section 2101.011, and in accordance with the requirements established by the Texas Comptroller of Public Accounts.

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

If you have any questions, please contact Deborah McKay at (512) 305-7559.

Sincerely,

A handwritten signature in blue ink, appearing to read "N. Oria".

Nicole Oria, J.D.
Executive Director

TEXAS BOARD OF VETERINARY MEDICAL EXAMINERS (578)

FOR THE YEAR ENDING AUGUST 31, 2014

TABLE OF CONTENTS

- I. TRANSMITTAL LETTER
- II. FINANCIAL STATEMENTS
 - ❖ DAFR 8580 BALANCE SHEET – GOVERNMENTAL AND PROPRIETARY FUND TYPES (FFS)
 - ❖ DAFR 8585 STATEMENT OF NET ASSETS – NET ASSET FORMAT
 - ❖ DAFR 8590 OPERATING STATEMENT – GOVERNMENTAL
- III. NOTES TO THE FINANCIAL STATEMENTS
- IV. REQUIRED SCHEDULES
 - A. SCHEDULE 1A – EXPENDITURES OF FEDERAL AWARDS
 - B. SCHEDULE 1B – STATE GRANT PASS THROUGH

Texas Board of Veterinary Medical Examiners (578)
 UNAUDITED - August 31, 2014

DAFR 8580 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

DAFR8580 578 AFR 01 13 PROD RJE R578 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 10/17/14 22:37 5772 RUN DATE: 10/18/14 TIME: 01:19 36 CFY: 15 CFM: 02 LCY: 14 LCM: 00 FICHE: 578 14 01 01

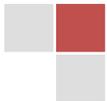
(AGY)578 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

STATE BD OF VETERINARY MEDICAL EXAMINERS (578)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM
 *****PAGE 1

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	001	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
	GL CLS	002	CA CASH IN BANK		1,000.00	1,000.00
01	004	0045	CASH IN STATE TREASURY		14,561,896.87-	13,310,697.20-
		0048	LEGISLATIVE CASH		14,561,896.87	13,310,697.20
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
01	020	9000	LEGISLATIVE APPROPRIATIONS		159,526.62	105,381.53
	GL CLS	020	CA LEGISLATIVE APPROPRIATIONS		159,526.62	105,381.53
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



Texas Board of Veterinary Medical Examiners (578)
 UNAUDITED - August 31, 2014

DAFR 8580 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS) CONT'D

GL CLS	065	CA INTERFUND RECEIVABLE		.00	.00
01	072	0284 DUE FROM OTHER AGENCIES	32001650	.00	.00
GL CLS	072	CA DUE FROM OTHER AGENCIES		.00	.00
01	080	0285 CONSUM. INVENTORIES (MAT. AND SUPPLI		3,937.89	7,173.53
GL CLS	080	CA CONSUMABLE INVENTORIES		3,937.89	7,173.53
* GLA CAT	01	CURRENT ASSETS		164,464.51	113,555.06
**		TOTAL ASSETS AND OTHER DEBITS		164,464.51	113,555.06
21	200	1009 VOUCHERS PAYABLE		.00	4,724.45-



Texas Board of Veterinary Medical Examiners (578)
 UNAUDITED - August 31, 2014

DAFR 8580 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS) CONT'D

DAFR8580 578 AFR 01 13 PROD RJE R578 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 10/17/14 22:37 5772 RUN DATE: 10/18/14 TIME: 01:19 36 CFY: 15 CFM: 02 LCY: 14 LCM: 00 FICHE: 578 14 01 01

STATE BD OF VETERINARY MEDICAL EXAMINERS (578)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM
 *****PAGE 2

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
21	200	1010	ACCOUNTS PAYABLE		27,231.28-	3,935.30-
	GL CLS	200 CL	ACCOUNTS PAYABLE		27,231.28-	8,659.75-
21	203	1015	PAYROLL PAYABLE		106,186.43-	95,654.61-
	GL CLS	203 CL	PAYROLL PAYABLE		106,186.43-	95,654.61-
21	205	1049	CL INTERFUND PAYABLE		.00	.00
	GL CLS	205 CL	INTERFUND PAYABLE		.00	.00
21	211	1050	DUE TO OTHER AGENCIES		.00	.00
		1050	DUE TO OTHER AGENCIES	32001650	.00	.00
		1050	DUE TO OTHER AGENCIES	50300010	.00	.00
		1050	DUE TO OTHER AGENCIES	50400010	.00	.00
		1050	DUE TO OTHER AGENCIES	90200010	896.00-	.00
	GL CLS	211 CL	DUE TO OTHER AGENCIES		896.00-	.00
21	300	1149	FUNDS HELD FOR OTHERS		.00	.00
	GL CLS	300 CL	FUNDS HELD FOR OTHERS		.00	.00



Texas Board of Veterinary Medical Examiners (578)
 UNAUDITED - August 31, 2014

DAFR 8580 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS) CONT'D

* GLA CAT	21	CURRENT LIABILITIES		134,313.71-	104,314.36-
**		TOTAL LIABILITIES AND OTHER CREDITS		134,313.71-	104,314.36-
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	3,937.89-	7,173.53-



Texas Board of Veterinary Medical Examiners (578)
 UNAUDITED - August 31, 2014

DAFR 8580 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS) CONT'D

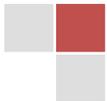
DAFR8580 578 AFR 01 13 PROD RJE R578 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 10/17/14 22:37 5772 RUN DATE: 10/18/14 TIME: 01:19 36 CFY: 15 CFM: 02 LCY: 14 LCM: 00 FICHE: 578 14 01 01

STATE BD OF VETERINARY MEDICAL EXAMINERS (578)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM
 *****PAGE 3

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
	GL CLS	510	FD BAL-NONSPENDABLE		3,937.89-	7,173.53-
51	550	****	2325-POST CLS FFS FB UNASSIGNED		26,212.91-	2,067.17-
	GL CLS	550	FD BAL-UNASSIGNED		26,212.91-	2,067.17-
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51	630	2055	FB - UNENCUM APPROP - SUBJECT TO LAP		.00	.00
	GL CLS	630	OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
51	800	9001	ENCUMBRANCES		23,015.43	2,979.45
		9003	ENCUMBRANCES (REPORTING AGENCIES)		.00	.00
		9005	BUDGET RESERVATION FOR ENCUMBRANCES		23,015.43-	2,979.45-
	GL CLS	800	BUDGETARY		.00	.00
51	950	9202	PAYROLL SYSTEM CLEARING		.00	.00
	GL CLS	950	SYSTEM ACCOUNTS		.00	.00



Texas Board of Veterinary Medical Examiners (578)
UNAUDITED - August 31, 2014

DAFR 8580 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS) CONT'D

* GLA CAT 51 FUND BALANCE (DEFICITS)	30,150.80-	9,240.70-
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES	30,150.80-	9,240.70-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION	164,464.51-	113,555.06-
* GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL	.00	.00
* GAAP FUND TYPE 01 GENERAL	.00	.00



Texas Board of Veterinary Medical Examiners (578)
 UNAUDITED - August 31, 2014

DAFR 8580 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS) CONT'D

DAFR8580 578 AFR 01 13 PROD RJE R578 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 10/17/14 22:37 5772 RUN DATE: 10/18/14 TIME: 01:19 36 CFY: 15 CFM: 02 LCY: 14 LCM: 00 FICHE: 578 14 01 11

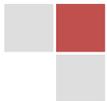
(AGY)578 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

STATE BD OF VETERINARY MEDICAL EXAMINERS (578)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM
 *****PAGE 4

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

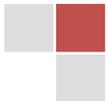
GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	111	0385	OTHER ASSETS		.00	.00
	GL CLS	111	OTHER CURRENT ASSETS		.00	.00
*	GLA CAT	01	CURRENT ASSETS		.00	.00
06	151	0345	FURNITURE/EQUIPMENT		.00	.00
	GL CLS	151	FURNITURE AND EQUIPMENT, NET		.00	.00
06	158	0383	OTHER CAPITAL ASSETS-DEPRECIABLE		.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



Texas Board of Veterinary Medical Examiners (578)
 UNAUDITED - August 31, 2014

DAFR 8580 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS) CONT'D

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
*	GAAP FUND	9998	GEN FIXED ASSETS ACCT GROUP	.00	.00
*	GAAP FUND TYPE	11	CAPITAL ASSET BASIS CONVERSION ADJUSTMTS	.00	.00



Texas Board of Veterinary Medical Examiners (578)
 UNAUDITED - August 31, 2014

DAFR 8580 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS) CONT'D

DAFR8580 578 AFR 01 13 PROD RJE R578 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 10/17/14 22:37 5772 RUN DATE: 10/18/14 TIME: 01:19 36 CFY: 15 CFM: 02 LCY: 14 LCM: 00 FICHE: 578 14 01 12

(AGY)578 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

STATE BD OF VETERINARY MEDICAL EXAMINERS (578)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM
 *****PAGE 5

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

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

Texas Board of Veterinary Medical Examiners (578)
 UNAUDITED - August 31, 2014

DAFR 8580 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS) CONT'D

** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES	.00	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION	.00	.00
* GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION	.00	.00
* GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT	.00	.00
* GAAP FUND GROUP 01 GOVERNMENTAL	.00	.00
* AGENCY 578	.00	.00



Texas Board of Veterinary Medical Examiners (578)
 UNAUDITED - August 31, 2014

DAFR 8585 STATEMENT OF NET POSITION - NET POSITION FORMAT

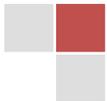
DAFR8585 578 AFR 01 13 PROD RJE R578 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 10/17/14 22:37 5772 RUN DATE: 10/18/14 TIME: 01:19 36 CFY: 15 CFM: 02 LCY: 14 LCM: 00 FICHE: 578 14 03 09

(AGY)578 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

STATE BD OF VETERINARY MEDICAL EXAMINERS (578)
 STATEMENT OF NET POSITION - NET POSITION FORMAT
 REPORT PERIOD= ADJUSTMENT FY= 14

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

GAAP FUND GROUP	03	FIDUCIARY	AGY	CURRENT	PRIOR
GAAP FUND TYPE	09	AGENCY FUNDS	GL	YEAR	YEAR
GAAP FUND	0807	CHILD SUPPORT EMPLOY DEDUCT- OFFSET ACCT			
GL CAT	GL CLS	COMP GL TITLE	AGY GL		
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-POST CLS FIDUC NET POSITION		.00	.00
	GL CLS	372 NET POSITION HELD IN TRUST-FIDUCIARY FDS		.00	.00



Texas Board of Veterinary Medical Examiners (578)
UNAUDITED - August 31, 2014

DAFR 8585 STATEMENT OF NET POSITION - NET POSITION FORMAT CONT'D

* GLA CAT 45 NET POSITION	.00	.00
** NET POSITION WITH CURRENT CHANGES	.00	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION	.00	.00
* GAAP FUND 0807 CHILD SUPPORT EMPLOY DEDUCT- OFFSET ACCT	.00	.00



Texas Board of Veterinary Medical Examiners (578)
 UNAUDITED - August 31, 2014

DAFR 8585 STATEMENT OF NET POSITION - NET POSITION FORMAT CONT'D

DAFR8585 578 AFR 01 13 PROD RJE R578 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 10/17/14 22:37 5772 RUN DATE: 10/18/14 TIME: 01:19 36 CFY: 15 CFM: 02 LCY: 14 LCM: 00 FICHE: 578 14 03 09

(AGY)578 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

STATE BD OF VETERINARY MEDICAL EXAMINERS (578)

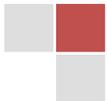
STATEMENT OF NET POSITION - NET POSITION FORMAT

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM
 *****PAGE 2

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

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

01	004	0045	CASH IN STATE TREASURY			.00		.00
	GL	CLS	004 CA CASH IN STATE TREASURY			.00		.00
*	GLA	CAT	01 CURRENT ASSETS			.00		.00
**	TOTAL ASSETS 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-POST CLS FIDUC NET POSITION			.00		.00



Texas Board of Veterinary Medical Examiners (578)
 UNAUDITED - August 31, 2014

DAFR 8585 STATEMENT OF NET POSITION - NET POSITION FORMAT CONT'D

GL CLS	372	NET POSITION HELD IN TRUST-FIDUCIARY FDS	.00	.00
* GLA CAT	45	NET POSITION	.00	.00
51	620	2240 FB-UNRESERVED-UNDESIGNATED-OTHER	.00	.00
GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
* GLA CAT	51	FUND BALANCE (DEFICITS)	.00	.00
**		NET POSITION WITH CURRENT CHANGES	.00	.00
**		TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION	.00	.00
* GAAP FUND	0900	DEPARTMENTAL SUSPENSE (0900) - AGENCY	.00	.00



Texas Board of Veterinary Medical Examiners (578)
 UNAUDITED - August 31, 2014

DAFR 8585 STATEMENT OF NET POSITION - NET POSITION FORMAT CONT'D

DAFR8585 578 AFR 01 13 PROD RJE R578 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 10/17/14 22:37 5772 RUN DATE: 10/18/14 TIME: 01:19 36 CFY: 15 CFM: 02 LCY: 14 LCM: 00 FICHE: 578 14 03 09

(AGY)578 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

STATE BD OF VETERINARY MEDICAL EXAMINERS (578)

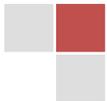
STATEMENT OF NET POSITION - NET POSITION FORMAT

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM
 *****PAGE 3

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

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

01	004	0045	CASH IN STATE TREASURY	.00	.00
		0047	SHARED CASH	.00	.00
	GL CLS	004	CA CASH IN STATE TREASURY	.00	.00
01	052	0231	ACCTS. RECEIVABLE - UNBILLED	.00	.00
	GL CLS	052	CA ACCOUNTS RECEIVABLES, NET	.00	.00
*	GLA CAT	01	CURRENT ASSETS	.00	.00
**	TOTAL ASSETS AND OTHER DEBITS			.00	.00
21	300	1140	FUNDS HELD FOR OTHERS	.00	.00
		1149	FUNDS HELD FOR OTHERS	.00	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS	.00	.00
*	GLA CAT	21	CURRENT LIABILITIES	.00	.00
**	TOTAL LIABILITIES AND OTHER CREDITS			.00	.00



Texas Board of Veterinary Medical Examiners (578)
 UNAUDITED - August 31, 2014

DAFR 8585 STATEMENT OF NET POSITION - NET POSITION FORMAT CONT'D

45	372	****	2400-POST CLS FIDUC NET POSITION	.00	.00
	GL CLS		372 NET POSITION HELD IN TRUST-FIDUCIARY FDS	.00	.00
*	GLA CAT		45 NET POSITION	.00	.00
51	620		2240 FB-UNRESERVED-UNDESIGNATED-OTHER	.00	.00
			9999 FFS SYSTEM CLEARING - GL LEVEL ONLY	.00	.00
	GL CLS		620 FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
51	950		9989 HB 62 GENERAL LEDGER CLEARING	.00	.00
	GL CLS		950 SYSTEM ACCOUNTS	.00	.00
*	GLA CAT		51 FUND BALANCE (DEFICITS)	.00	.00



Texas Board of Veterinary Medical Examiners (578)
 UNAUDITED - August 31, 2014

DAFR 8585 STATEMENT OF NET POSITION - NET POSITION FORMAT CONT'D

DAFR8585 578 AFR 01 13 PROD RJE R578 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 10/17/14 22:37 5772 RUN DATE: 10/18/14 TIME: 01:19 36 CFY: 15 CFM: 02 LCY: 14 LCM: 00 FICHE: 578 14 03 09

STATE BD OF VETERINARY MEDICAL EXAMINERS (578)

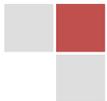
STATEMENT OF NET POSITION - NET POSITION FORMAT

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM
 *****PAGE 4

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

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

** NET POSITION WITH CURRENT CHANGES	.00	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION	.00	.00
* GAAP FUND 0942 TEXAS AVER HOLD-TRNSMIT 401K(0942) AGENCY	.00	.00



Texas Board of Veterinary Medical Examiners (578)
 UNAUDITED - August 31, 2014

DAFR 8585 STATEMENT OF NET POSITION - NET POSITION FORMAT CONT'D

DAFR8585 578 AFR 01 13 PROD RJE R578 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 10/17/14 22:37 5772 RUN DATE: 10/18/14 TIME: 01:19 36 CFY: 15 CFM: 02 LCY: 14 LCM: 00 FICHE: 578 14 03 09

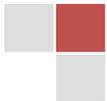
(AGY)578 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

STATE BD OF VETERINARY MEDICAL EXAMINERS (578)
 STATEMENT OF NET POSITION - NET POSITION FORMAT
 REPORT PERIOD= ADJUSTMENT FY= 14

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

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

GL	GL	COMP	AGY	CURRENT	PRIOR
CAT	CLS	GL	GL	YEAR	YEAR
TITLE					
01	004	0045	CASH IN STATE TREASURY	.00	.00
	GL	CLS	004 CA CASH IN STATE TREASURY	.00	.00
*	GLA	CAT	01 CURRENT ASSETS	.00	.00
**	TOTAL ASSETS AND OTHER DEBITS			.00	.00
21	300	1149	FUNDS HELD FOR OTHERS	.00	.00
	GL	CLS	300 CL FUNDS HELD FOR OTHERS	.00	.00
*	GLA	CAT	21 CURRENT LIABILITIES	.00	.00
**	TOTAL LIABILITIES AND OTHER CREDITS			.00	.00
45	372	****	2400-POST CLS FIDUC NET POSITION	.00	.00
	GL	CLS	372 NET POSITION HELD IN TRUST-FIDUCIARY FDS	.00	.00
*	GLA	CAT	45 NET POSITION	.00	.00



Texas Board of Veterinary Medical Examiners (578)
UNAUDITED - August 31, 2014

DAFR 8585 STATEMENT OF NET POSITION - NET POSITION FORMAT CONT'D

51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER	.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)	.00	.00
**	NET POSITION WITH CURRENT CHANGES			.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION			.00	.00
*	GAAP FUND	0980	DIRECT DEPOSIT CORRECTION(0980)-AGENCY	.00	.00



Texas Board of Veterinary Medical Examiners (578)
 UNAUDITED - August 31, 2014

DAFR 8585 STATEMENT OF NET POSITION - NET POSITION FORMAT CONT'D

DAFR8585 578 AFR 01 13 PROD RJE R578 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 10/17/14 22:37 5772 RUN DATE: 10/18/14 TIME: 01:19 36 CFY: 15 CFM: 02 LCY: 14 LCM: 00 FICHE: 578 14 03 09

(AGY)578 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

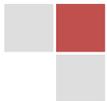
STATE BD OF VETERINARY MEDICAL EXAMINERS (578)

STATEMENT OF NET POSITION - NET POSITION FORMAT

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM
 *****PAGE 6

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

GL	GL	COMP		AGY		CURRENT		PRIOR
CAT	CLS	GL	TITLE	GL		YEAR		YEAR
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	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-POST CLS FIDUC NET POSITION			.00		.00



Texas Board of Veterinary Medical Examiners (578)
 UNAUDITED - August 31, 2014

DAFR 8585 STATEMENT OF NET POSITION - NET POSITION FORMAT CONT'D

GL CLS	372	NET POSITION HELD IN TRUST-FIDUCIARY FDS	.00	.00
* GLA CAT	45	NET POSITION	.00	.00
51	620	2240 FB-UNRESERVED-UNDESIGNATED-OTHER	.00	.00
		9999 FFS SYSTEM CLEARING - GL LEVEL ONLY	.00	.00
GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
* GLA CAT	51	FUND BALANCE (DEFICITS)	.00	.00
**		NET POSITION WITH CURRENT CHANGES	.00	.00
**		TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION	.00	.00
* GAAP FUND	1000	UNAPPROPRIATED GENERAL REVENUE	.00	.00



Texas Board of Veterinary Medical Examiners (578)
 UNAUDITED - August 31, 2014

DAFR 8585 STATEMENT OF NET POSITION - NET POSITION FORMAT CONT'D

DAFR8585 578 AFR 01 13 PROD RJE R578 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 10/17/14 22:37 5772 RUN DATE: 10/18/14 TIME: 01:19 36 CFY: 15 CFM: 02 LCY: 14 LCM: 00 FICHE: 578 14 03 09

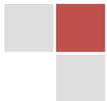
STATE BD OF VETERINARY MEDICAL EXAMINERS (578)
 STATEMENT OF NET POSITION - NET POSITION FORMAT

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM
 *****PAGE 7

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

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

*	GAAP FUND TYPE	09	AGENCY FUNDS	.00	.00
*	GAAP FUND GROUP	03	FIDUCIARY	.00	.00
*	AGENCY	578		.00	.00



Texas Board of Veterinary Medical Examiners (578)
 UNAUDITED - August 31, 2014

DAFR 8590 OPERATING STATEMENT - GOVERNMENTAL FUNDS

DAFR8590 578 AFR 01 13 PROD RJE R578 2(ORG) () 3(OBJ) 3(FND) () 0(GLA) () () USAS
 CYCLE: 10/17/14 22:37 5772 RUN DATE: 10/18/14 TIME: 01:19 36 CFY: 15 CFM: 02 LCY: 14 LCM: 00 FICHE: 578 01 01

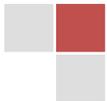
(AGY)578 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

STATE BD OF VETERINARY MEDICAL EXAMINERS (578)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM
 *****PAGE 1

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

GAAP						CURRENT
GAAP	GAAP GL ACCT GL	GAAP	COMPT	TITLE	YEAR	
CATEGORY	FUNC CLASS	ACCT SRC/OBJ	OBJ			
01		0005	9400	ORIGINAL BUDGET-COMMITTED	1,162,606.00	
			9401	ORIGINAL BUDGET-COLLECTED	65,534.00-	
* GAAP SRC/OBJ		0005		ORIGINAL APPROPRIATIONS	1,097,072.00	
01		0006	9420	OASI ST MATCH TRF IN FROM 902-COMMITTED	62,600.78	
			9425	INSUR-ST PD TRF IN FROM 327-COMMITTED	94,760.95	
			9435	RETIR-ST MATCH TRF IN FROM 327-COMMITTED	55,620.29	
			9440	BRP TRANSFER IN FROM 902-COMMITTED	1,026.86	
			9445	SALARY INCR TRF IN FROM 902-COMMITTED	8,476.80	
* GAAP SRC/OBJ		0006		ADDITIONAL APPROPRIATIONS	222,485.68	
01		0035	3175	PROFESSIONAL FEES	38,082.52	
			3570	PEER ASSISTANCE PROG FEES	30,896.00	
			3719	FEES-COPIES/FILING OF RECORDS	3,260.00	
			3727	FEES - ADMINISTRATIVE SERVICES	1,532.00	
* GAAP SRC/OBJ		0035		LICENSES, FEES AND PERMITS	73,770.52	



Texas Board of Veterinary Medical Examiners (578)
 UNAUDITED - August 31, 2014

DAFR 8590 OPERATING STATEMENT - GOVERNMENTAL FUNDS CONT'D

01	0080	3788	DEFAULT DEPOSIT ADJUSTMENT - SUSPENSE	47.48
* GAAP SRC/OBJ	0080		OTHER	47.48
* GAAP CATEGORY 01			REVENUES	1,393,375.68
TOTAL REVENUES				1,393,375.68
04	0200	7001	SAL & WAGES(LINE ITEM EXEMPT)	81,304.92
		7002	SAL/WAGES-CLASS&N/C-PERM FULTM	709,952.53
		7003	SAL/WAGES-CLASS&N/C-PERM PRTTM	30.00
		7017	ONE-TIME MERIT INCREASE	2,000.00
		7022	LONGEVITY PAY	18,780.00
		7023	LUMP SUM TERMINATION PAYMENT	29,609.37
		7025	SALARY-PERDIEM ALLOWANCE	2,160.00
		7050	BENEFIT REPLACEMENT PAY	1,026.86



Texas Board of Veterinary Medical Examiners (578)
 UNAUDITED - August 31, 2014

DAFR 8590 OPERATING STATEMENT - GOVERNMENTAL FUNDS CONT'D

		7110	TRAV INSTATE-BRD/CMSN MEMB MEAL/LODG EXP	6,495.36
		7135	TRAV IS-HOTEL TAX EXCL GALV, PORT A &SPI	129.12
* GAAP SRC/OBJ	0230		TRAVEL	37,513.53
04	0240	7291	POSTAL SERVICES	15,477.66
		7300	CONSUMABLES	14,697.18
		7303	SUBS, PERIODICALS & INFO SERV	119.86
		7334	PERSONAL PROP-FURN, EQUIP AND OTHER-EXP	5,437.64
		7335	PERSONAL PROP-PARTS-COMPUTER EQUIP-EXP	70.45
		7377	PERSONAL PROP-COMPUTER EQUIPMENT-EXP	11,199.02
		7378	PERSONAL PROP-COMPUTER EQUIP(CONTROLLED)	9,972.53
		7380	INTANGIBLE-COMPUTER SOFTWARE-EXPENSED	2,297.98
		7382	PERS PROP-BOOKS & REF MATERIALS-EXPENSED	820.66
		7517	PERSONAL PROPERTY-TELECOMM EQUIPMENT-EXP	34.00



Texas Board of Veterinary Medical Examiners (578)
 UNAUDITED - August 31, 2014

DAFR 8590 OPERATING STATEMENT - GOVERNMENTAL FUNDS CONT'D

DAFR8590 578 AFR 01 13 PROD RJE R578 2(ORG) () 3(OBJ) 3(FND) () 0(GLA) () () USAS
 CYCLE: 10/17/14 22:37 5772 RUN DATE: 10/18/14 TIME: 01:19 36 CFY: 15 CFM: 02 LCY: 14 LCM: 00 FICHE: 578 01 01

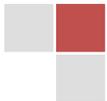
STATE BD OF VETERINARY MEDICAL EXAMINERS (578)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM
 *****PAGE 3

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

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

* GAAP SRC/OBJ	0240			MATERIALS AND SUPPLIES	60,126.98
04	0250	7504		TELECOMMS-MONTHLY CHARGE	981.86
		7516		TELECOMMS-OTHER SERV CHARGES	63.60
		7526		WASTE DISPOSAL	420.00
		7961		STS (TEX-AN) TRANSFERS TO GR FUND 0001	1,887.34
		7962		CAPITOL COMPLEX TRANSFERS TO GR FND 0001	5,669.12
* GAAP SRC/OBJ	0250			COMMUNICATION AND UTILITIES	9,021.92
04	0260	7262		PERS PROP-MAINT & REPAIR/COMP SFTWRE-EXP	267.75
* GAAP SRC/OBJ	0260			REPAIRS AND MAINTENANCE	267.75
04	0270	7406		RENTAL OF FURNISHINGS/EQUIPMT	5,520.82
		7470		RENTAL OF SPACE	1,178.55
* GAAP SRC/OBJ	0270			RENTALS AND LEASES	6,699.37
04	0280	7273		REPRODUCTION & PRINTING SERVS	8,397.70
* GAAP SRC/OBJ	0280			PRINTING AND REPRODUCTION	8,397.70



Texas Board of Veterinary Medical Examiners (578)
 UNAUDITED - August 31, 2014

DAFR 8590 OPERATING STATEMENT - GOVERNMENTAL FUNDS CONT'D

04	0340	7201	MEMBERSHIP DUES	1,628.00
		7202	TUITION-EMPLOYEE TRAINING	312.00
		7203	REGISTRATION FEES-EMPLOYEE TRAINING	8,986.00
		7210	FEES AND OTHER CHARGES	193.00
		7211	AWARDS	83.75
		7219	FEES FOR RECEIVING ELECTRONIC PAYMENTS	38,130.00
		7286	FREIGHT/DELIVERY SERVICES	2,486.55
		7299	PURCHASED CONTRACTED SERVICES	15,499.50
		7806	PROMPT PAYMENT INTEREST	0.20
		7947	ST OFC OF RISK MNGMT ASSESMENTS	977.41
* GAAP SRC/OBJ	0340		OTHER EXPENDITURES	68,296.41
04	0430	7390	INTANGIBLE-COMPUTER SOFTWARE-INT DEV-CAP	65,027.50
* GAAP SRC/OBJ	0430		CAPITAL OUTLAY	65,027.50



Texas Board of Veterinary Medical Examiners (578)
 UNAUDITED - August 31, 2014

DAFR 8590 OPERATING STATEMENT - GOVERNMENTAL FUNDS CONT'D

DAFR8590 578 AFR 01 13 PROD RJE R578 2(ORG) () 3(OBJ) 3(FND) () 0(GLA) () () USAS
 CYCLE: 10/17/14 22:37 5772 RUN DATE: 10/18/14 TIME: 01:19 36 CFY: 15 CFM: 02 LCY: 14 LCM: 00 FICHE: 578 01 01

STATE BD OF VETERINARY MEDICAL EXAMINERS (578)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

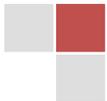
PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM
 *****PAGE 4

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

 GAAP

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

* GAAP CATEGORY	04		EXPENDITURES		1,357,356.66
TOTAL EXPENDITURES					1,357,356.66
EXCESS(DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES					36,019.02
	05	0510	7973	OTHER CASH TRNSF W/I FD/ACCT BETWEEN AGY	896.00-
* GAAP SRC/OBJ		0510		TRANSFERS-OUT	896.00-
	05	0578	9410	APPROPRIATION TRANSFER-IN COMMITTED	0.00
* GAAP SRC/OBJ		0578		LEGISLATIVE FINANCING SOURCES	0.00
	05	0591	9515	APPROPRIATION TRANSFER OUT-COMMITTED	14,187.00-
			9541	BRP TRF OUT TO STRATEGIES-COMMITTED	0.00
			9546	SALARY INCR TRF OUT TO STRAT-COMMITTED	0.00
* GAAP SRC/OBJ		0591		LEGISLATIVE FINANCING USES	14,187.00-
	05	0600	9580	LAPSED COMMITTED REVENUE APPROPRIATIONS	25.92-
* GAAP SRC/OBJ		0600		APPROPRIATIONS LAPSED	25.92-



Texas Board of Veterinary Medical Examiners (578)
 UNAUDITED - August 31, 2014

DAFR 8590 OPERATING STATEMENT - GOVERNMENTAL FUNDS CONT'D

* GAAP CATEGORY 05	OTHER FINANCING SOURCES (USES)	15,108.92-
TOTAL OTHER FINANCING SOURCES(USES)		15,108.92-
NET CHANGE IN FUND BALANCE		20,910.10
FUND BALANCE - BEGINNING		9,240.70
FUND BALANCE - BEGINNING, AS RESTATED		9,240.70
FUND BALANCE - ENDING		30,150.80
* GAAP FUND 0001	GENERAL REVENUE (0001)-GENERAL	30,150.80
* GAAP FUND TY 01	GENERAL	30,150.80



Texas Board of Veterinary Medical Examiners (578)
 UNAUDITED - August 31, 2014

DAFR 8590 OPERATING STATEMENT - GOVERNMENTAL FUNDS CONT'D

DAFR8590 578 AFR 01 13 PROD RJE R578 2(ORG) () 3(OBJ) 3(FND) () 0(GLA) () () USAS
 CYCLE: 10/17/14 22:37 5772 RUN DATE: 10/18/14 TIME: 01:19 36 CFY: 15 CFM: 02 LCY: 14 LCM: 00 FICHE: 578 01 11

(AGY)578 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

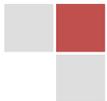
STATE BD OF VETERINARY MEDICAL EXAMINERS (578)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM
 *****PAGE 5

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

GAAP	GAAP	GL ACCT GL	GAAP	COMPT	TITLE	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



Texas Board of Veterinary Medical Examiners (578)
 UNAUDITED - August 31, 2014

DAFR 8590 OPERATING STATEMENT - GOVERNMENTAL FUNDS CONT'D

DAFR8590 578 AFR 01 13 PROD RJE R578 2(ORG) () 3(OBJ) 3(FND) () 0(GLA) () () USAS
 CYCLE: 10/17/14 22:37 5772 RUN DATE: 10/18/14 TIME: 01:19 36 CFY: 15 CFM: 02 LCY: 14 LCM: 00 FICHE: 578 01 12

(AGY)578 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

STATE BD OF VETERINARY MEDICAL EXAMINERS (578)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM
 *****PAGE 6

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

GAAP	GAAP	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	30,150.80
* AGENCY 578	30,150.80



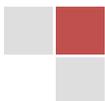
NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. ENTITY

THE TEXAS BOARD OF VETERINARY MEDICAL EXAMINERS OPERATES UNDER THE AUTHORITY OF TEXAS OCCUPATIONS CODE, CHAPTER 801 (RECODIFIED SEPTEMBER 1, 1999 FROM TEXAS GOVERNMENT CODE, ARTICLE 8890). THE AGENCY WAS CREATED IN 1911 AND WAS RESTRUCTURED BY THE VETERINARY LICENSING ACT ENACTED BY THE 53RD LEGISLATURE IN 1953. THE BOARD WAS REVIEWED UNDER THE SUNSET ACT BY THE 79TH LEGISLATURE IN 2004-2005 AND WAS CONTINUED UNTIL 2017. THE BOARD WAS GIVEN AUTHORITY BY THE 82TH (RS) LEGISLATURE IN TO LICENSE AND REGULATE EQUINE DENTAL PROVIDERS AND THE 83RD LEGISLATURE AUTHORIZED THE BOARD TO LICENSE AND REGULATE VETERINARIAN TECHNICIANS, INCREASING THE BOARD'S LICENSE BASE BY APPROXIMATELY 1,000 LICENSEES. THE PURPOSE OF THE BOARD IS TO PROTECT THE PUBLIC BY ENSURING THAT PERSONS ENTERING THE PROFESSION MEET MINIMUM ACADEMIC AND EXAMINATION REQUIREMENTS. THE BOARD ALSO ESTABLISHED AND ENFORCES POLICIES TO ENSURE THE BEST POSSIBLE QUALITY OF VETERINARY SERVICES FOR THE CITIZENS OF TEXAS. THE BOARD MAY ADOPT, ALTER OR AMEND RULES OF THE PROFESSIONAL CONDUCT AS APPROPRIATE TO ESTABLISH AND MAINTAIN A HIGH STANDARD OF INTEGRITY, SKILLS AND PRACTICE IN THE PROFESSION OF VETERINARY MEDICINE. EXAMINATIONS ARE ADMINISTERED BY THE BOARD TO QUALIFIED APPLICANTS AND SUCCESSFUL COMPLETION IS PREREQUISITE TO ISSUANCE OF ANY LICENSE. THE TEXAS BOARD OF VETERINARY MEDICAL EXAMINERS HAS AUTHORITY TO REFUSE APPLICANTS FOR EXAMINATION, REVOKE OR SUSPEND LICENSES, ISSUE ADMINISTRATIVE PENALTIES, ADMINISTER OATHS AND SUBPOENAS, AND COMPEL WITNESSES TO ATTEND HEARINGS CONCERNING ALLEGED VIOLATIONS OF THE VETERINARY LICENSING ACT. AS A RESULT OF THE SUNSET REVIEW DURING THE 73RD LEGISLATIVE SESSION, S.B. 623 AMENDED ARTICLE 8890 BY STRENGTHENING AND STANDARDIZING COMPLAINT INVESTIGATION AND ENFORCEMENT PROVISIONS, MAKING FURTHER PROVISIONS FOR ADMINISTRATIVE AND CIVIL PENALTIES, GRANTING AUTHORITY TO TEMPORARILY SUSPEND A LICENSE WITHOUT A FORMAL HEARING, ESTABLISHING MANDATORY CONTINUING EDUCATION, AND GRANTING AUTHORITY TO ISSUE A PROVISIONAL LICENSE.

THE TEXAS BOARD OF VETERINARY MEDICAL EXAMINERS IS AN AGENCY OF THE STATE OF TEXAS AND ITS FINANCIAL RECORDS COMPLY WITH STATE STATUTES AND REGULATIONS. THIS INCLUDES COMPLIANCE WITH THE STATE COMPTROLLER OF PUBLIC ACCOUNTS' REPORTING REQUIREMENT OF STATE AGENCIES.

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



NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES CONT'D

THE ACCOMPANYING FINANCIAL REPORT TO BE IN COMPLIANCE WITH THE 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

THE TEXAS BOARD OF VETERINARY MEDICAL EXAMINERS DOES NOT HAVE ANY BLENDED COMPONENT UNITS.

B. FUND STRUCTURE

THE ACCOMPANYING FINANCIAL STATEMENTS ARE PRESENTED ON THE BASIS OF FUNDS AND ACCOUNT GROUP, EACH OF WHICH IS CONSIDERED A SEPARATE ACCOUNTING ENTITY.

GOVERNMENTAL FUND TYPES & GOVERNMENT-WIDE ADJUSTMENT FUND TYPES

GENERAL FUND

THE GENERAL 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 ASSETS ADJUSTMENT FUND TYPE

THE CAPITAL ASSETS ADJUSTMENT FUND IS USED TO CONVERT GOVERNMENTAL FUND TYPES' CAPITAL ASSETS FROM MODIFIED ACCRUAL TO FULL ACCRUAL.

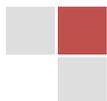
LONG-TERM LIABILITIES ADJUSTMENT FUND TYPE

THE LONG-TERM LIABILITIES ADJUSTMENT FUND IS USED TO CONVERT GOVERNMENTAL FUND TYPES' DEBT FROM MODIFIED ACCRUAL TO FULL ACCRUAL.

FIDUCIARY FUND TYPES

AGENCY FUNDS

AGENCY FUNDS ARE USED TO ACCOUNT FOR ASSETS THE GOVERNMENT HOLDS ON BEHALF OF OTHERS IN A PURELY CUSTODIAL CAPACITY. AGENCY FUNDS INVOLVE ONLY THE RECEIPT, TEMPORARY INVESTMENT, AND REMITTANCE OF FIDUCIARY RESOURCES TO INDIVIDUALS, PRIVATE ORGANIZATIONS OR OTHER GOVERNMENTS.



NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES CONT'D

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 WILL 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. THIS INCLUDES UNPAID EMPLOYEE COMPENSABLE LEAVE, THE UNMATURED DEBT SERVICE (PRINCIPAL AND INTEREST) ON GENERAL LONG-TERM LIABILITIES, LONG-TERM CAPITAL LEASES, AND LONG-TERM CLAIMS AND JUDGMENTS. THE ACTIVITY WILL BE RECOGNIZED IN THESE NEW FUND TYPES.

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).

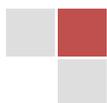
UNENCUMBERED APPROPRIATIONS ARE GENERALLY SUBJECT TO LAPSE 60 DAYS AFTER THE END OF THE FISCAL YEAR FOR WHICH THEY WERE APPROPRIATED.

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

ASSETS

CASH AND CASH EQUIVALENTS

SHORT-TERM HIGHLY LIQUID INVESTMENTS WITH AN ORIGINAL MATURITY OF THREE MONTHS OR LESS ARE CONSIDERED CASH EQUIVALENTS.



NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES CONT'D

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

CONSUMABLE INVENTORIES INCLUDE SUPPLIES AND POSTAGE ON HAND AT YEAR-END. MERCHANDISE INVENTORIES INCLUDE MATERIALS, SUPPLIES, EQUIPMENT, AND OTHER ITEMS ON HAND AND FOR SALE. THE AGENCY HAS NO MERCHANDISE INVENTORY.

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. 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.

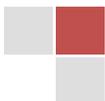
LIBILITIES

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



NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES CONT'D

EMPLOYEES. LIABILITIES ARE REPORTED SEPARATELY AS EITHER CURRENT OR NONCURRENT IN THE STATEMENT OF NET ASSETS.

CAPITAL LEASE OBLIGATIONS

CAPITAL LEASE OBLIGATIONS REPRESENT THE LIABILITY FOR FUTURE LEASE PAYMENTS UNDER CAPITAL LEASE CONTRACTS CONTINGENT UPON THE APPROPRIATION OF FUNDING BY THE LEGISLATURE. THESE ARE REPORTED AS CURRENT OR NON CURRENT. THE BOARD HAS ONE LEASE FOR THE COPIER.

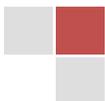
FUND BALANCES/NET ASSETS

THE DIFFERENCE BETWEEN FUND ASSETS AND LIABILITIES IS “NET ASSETS” ON THE GOVERNMENT-WIDE, PROPRIETARY AND FIDUCIARY FUND STATEMENTS, AND THE “FUND BALANCE” IS THE DIFFERENCE BETWEEN FUND ASSETS AND LIABILITIES ON THE GOVERNMENTAL FUND STATEMENTS.

FUND BALANCE COMPONENTS

FUND BALANCES FOR GOVERNMENTAL FUNDS ARE CLASSIFIED AS NONSPENDABLE, RESTRICTED, COMMITTED, ASSIGNED OR UNASSIGNED IN THE FUND FINANCIAL STATEMENTS.

- NONSPENDABLE FUND BALANCE INCLUDES AMOUNTS NOT AVAILABLE TO BE SPENT BECAUSE THEY ARE EITHER (1) NOT IN SPENDABLE FORM OR (2) LEGALLY OR CONTRACTUALLY REQUIRED TO BE MAINTAINED INTACT.
- RESTRICTED FUND BALANCE INCLUDES THOSE RESOURCES THAT HAVE CONSTRAINTS PLACED ON THEIR USE THROUGH EXTERNAL PARTIES OR BY LAW THROUGH CONSTITUTIONAL PROVISIONS.
- COMMITTED FUND BALANCE CAN BE USED ONLY FOR SPECIFIC PURPOSES PURSUANT TO CONSTRAINTS BY A FORMAL ACTION OF THE TEXAS LEGISLATURE, THE STATE’S HIGHEST LEVEL OF DECISION MAKING AUTHORITY.
- ASSIGNED FUND BALANCE INCLUDES AMOUNTS CONSTRAINED BY THE STAT’S INTENT TO BE USED FOR SPECIFIC PURPOSES, BUT ARE NEITHER RESTRICTED NOR COMMITTED. INTENT IS EXPRESSED BY (1) THE TEXAS LEGISLATURE OR (2) A BODY (FOR EXAMPLE, A BUDGET OR FINANCE COMMITTEE) OR OFFICIAL TO WHICH THE GOVERNING BODY HAS DELEGATED THE AUTHORITY TO ASSIGN AMOUNTS TO BE USED FOR SPECIFIC PURPOSES.



NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES CONT'D

- UNASSIGNED FUND BALANCE IS THE RESIDUAL CLASSIFICATION FOR THE GENERAL FUND. THIS CLASSIFICATION REPRESENTS FUND BALANCE THAT WAS NOT ASSIGNED TO OTHER FUNDS AND WAS NOT RESTRICTED, COMMITTED OR ASSIGNED TO SPECIFIC PURPOSES WITHIN THE GENERAL FUND.

INVESTED IN CAPITAL ASSETS, NET OF RELATED DEBT

INVESTED IN CAPITAL ASSETS, NET OF RELATED DEBT CONSISTS OF CAPITAL ASSETS, NET OF ACCUMULATED DEPRECIATION AND REDUCED BY OUTSTANDING BALANCES FOR BOND, NOTES AND OTHER DEBT THAT ARE ATTRIBUTED TO ACQUISITION, CONSTRUCTION, OR IMPROVEMENT OF THOSE ASSETS.

RESTRICTED NET ASSETS

RESTRICTED NET ASSETS RESULT WHEN CONSTRAINTS PLACED ON NET ASSET USE ARE EITHER EXTERNALLY IMPOSED BY CREDITORS, GRANTORS, CONTRIBUTORS, AND THE LIKE, OR IMPOSED BY LAW THROUGH CONSTITUTIONAL PROVISIONS OR ENABLING LEGISLATION.

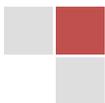
UNRESTRICTED NET ASSETS

UNRESTRICTED NET ASSETS CONSIST OF NET ASSETS, WHICH DO NOT MEET THE DEFINITION OF THE TWO PRECEDING CATEGORIES. UNRESTRICTED NET ASSETS OFTEN HAVE CONSTRAINTS ON RESOURCES, WHICH ARE IMPOSED BY MANAGEMENT, BUT CAN BE REMOVED OR MODIFIED.

F. INTERFUND TRANSACTIONS AND BALANCES

THE AGENCY HAS THE FOLLOWING TYPES OF TRANSACTIONS AMONG FUNDS:

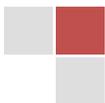
- 1) TRANSFERS: LEGALLY REQUIRED TRANSFERS THAT ARE REPORTED WHEN INCURRED AS “TRANSFERS IN” BY THE RECIPIENT FUND AND AS “TRANSFERS OUT” BY THE DISBURSING FUND.
- 2) REIMBURSEMENTS: REIMBURSEMENTS ARE REPAYMENTS FROM FUNDS RESPONSIBLE FOR EXPENDITURES OR EXPENSES TO FUNDS THAT MADE THE ACTUAL PAYMENT. 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.



NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES CONT'D

- 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 RECODED 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, 2013, IF ANY, IS PRESENTED IN NOTE 12.



TEXAS BOARD OF VETERINARY MEDICAL EXAMINERS (578)
UNAUDITED – AUGUST 31, 2014

NOTE 2: CAPITAL ASSETS

A SUMMARY OF CHANGES IN CAPITAL ASSETS FOR THE YEAR ENDED AUGUST 31, 2014.

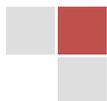
GOVERNMENTAL ACTIVITIES	BALANCE 9/1/13	ADJUSTMENTS	RECLASS COMPLETED CIP	RECLASS INC- INT'AGY TRANS	RECLASS DEC- INT'AGY TRANS	ADDITIONS	DELETIONS	BALANCE 8/31/14
NON-DEPRECIABLE/NON-AMORTIZABLE ASSETS								
BC CONSTRUCTION IN PROGRESS	\$20,000					\$65,027.50		\$85,027.50
TOTAL NON-DEPRECIABLE/NON-AMORTIZABLE ASSETS	\$20,000					\$65,027.50		\$85,027.50
DEPRECIABLE ASSETS								
BC FURNITURE AND EQUIPMENT	\$6,125.75							\$6,125.75
TOTAL DEPRECIABLE ASSETS	\$6,125.75							\$6,125.75
ACCUMULATED DEPRECIATION								
BC A/D FURNITURE AND EQUIPMENT	-							-
TOTAL ACCUMULATED DEPRECIATION	\$6,125.75							-\$6,125.75
AMORTIZABLE ASSETS-INTANGIBLE								
BC COMPUTER SOFTWARE	\$9,975.00							\$9,975.00
TOTAL AMORTIZABLE ASSETS-INTANGIBLE	\$9,975.00							\$9,975.00
ACCUMULATED AMORTIZATION								
BC A/A COMPUTER SOFTWARE	-							-
TOTAL ACCUMULATED AMORTIZATION	\$9,975.00							-\$9,975.00
TOTAL GOVERNMENTAL ACTIVITIES	\$20,000					\$65,027.50		\$85,027.50

NOTE 3: DEPOSITS, INVESTMENTS & REPURCHASE AGREEMENTS

TEXAS BOARD OF VETERINARY MEDICAL EXAMINERS 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, 2014, THE CARRYING AMOUNT OF DEPOSITS WAS \$1,000.00 AS PRESENTED BELOW.



TEXAS BOARD OF VETERINARY MEDICAL EXAMINERS (578)
UNAUDITED – AUGUST 31, 2014

NOTE 3: DEPOSITS, INVESTMENTS & REPURCHASE AGREEMENTS CONT'D

GOVERNMENT ACTIVITIES	
CASH IN BANK - CARRYING VALUE	\$ 1,000.00
LESS: CERTIFICATES OF DEPOSIT INCLUDED IN CARRYING VALUE AND REPORTED AS CASH EQUIVALENT	\$ 0,000.00
CASH IN BANK PER AFR	\$ 1,000.00
GOVERNMENTAL FUNDS CURRENT ASSETS CASH IN BANK	\$ 1,000.00
CASH IN BANK PER AFR	\$ 1,000.00

AS OF AUGUST 31, 2014, THE TOTAL BANK BALANCES FOR GOVERNMENTAL ACTIVITIES WAS \$1,000.

NONE OF THE BANK BALANCES WAS EXPOSED TO CUSTODIAL CREDIT RISK.

NOTE 4: SHORT TERM DEBT

NOT APPLICABLE

NOTE 5: LONG-TERM LIABILITIES

NOTES AND LOANS PAYABLE

THE AGENCY DID NOT HAVE ANY NOTES OR LOANS PAYABLE AS OF AUGUST 31, 2014.

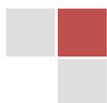
CHANGES IN LONG-TERM LIABILITIES

DURING THE YEAR ENDED AUGUST 31, 2014, THE FOLLOWING CHANGES OCCURRED IN LIABILITIES.

GOVERNMENTAL ACTIVITIES	BALANCE 9/1/13	ADDITIONS	REDUCTIONS	BALANCE 8/31/14	AMOUNTS DUE WITHIN ONE YEAR
COMPENSABLE LEAVE	\$81,704.80	\$78,095.69	\$69,148.56	\$90,651.93	\$55,136.32
TOTAL GOVERNMENTAL ACTIVITIES	\$81,704.80	\$78,095.69	\$69,148.56	\$90,651.93	\$55,136.32

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



TEXAS BOARD OF VETERINARY MEDICAL EXAMINERS (578)
UNAUDITED – AUGUST 31, 2014

NOTE 5: LONG-TERM LIABILITIES CONT'D

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 6: BOND INDEBTEDNESS

NOT APPLICABLE

NOTE 7: DERIVATIVE INSTRUMENTS

NOT APPLICABLE

NOTE 8: LEASES

OPERATING LEASES:

INCLUDED IN THE EXPENDITURES REPORTED IN THE FINANCIAL STATEMENTS ARE THE FOLLOWING AMOUNTS OF RENT PAID OR DUE UNDER OPERATING LEASE OBLIGATIONS:

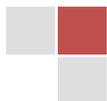
FUND	AMOUNT	COMP OBJECT	DESCRIPTION
GENERAL REVENUE	\$5,520.82	7406	COPIER RENTAL
TOTAL	\$5,520.82		

FUTURE MINIMUM LEASE RENTAL PAYMENTS UNDER NON-CANCELABLE OPERATING LEASES HAVING AN INITIAL TERM IN EXCESS OF ONE YEAR ARE AS FOLLOWS FOR YEAR ENDED AUGUST 31:

	FY 2015	\$6,277.44
	FY 2016	\$6,277.44
	FY 2017	\$6,277.44
	FY 2018	\$0000.00
TOTAL MINIMUM FUTURE LEASE PAYMENTS		<u>\$18,832.32</u>

NOTE 9: PENSION PLANS

NOT APPLICABLE



TEXAS BOARD OF VETERINARY MEDICAL EXAMINERS (578)
UNAUDITED – AUGUST 31, 2014

NOTE 10: DEFERRED COMPENSATION

NOT APPLICABLE

NOTE 11: POST EMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

NOT APPLICABLE

NOTE 12: INTERFUND ACTIVITY AND TRANSACTIONS

AS EXPLAINED IN NOTE 1 ON INTERFUND TRANSACTIONS AND BALANCES, THERE ARE NUMEROUS TRANSACTIONS BETWEEN FUNDS AND AGENCIES. AT YEAR END, AMOUNTS TO BE RECEIVED OR PAID ARE REPORTED AS INTERFUND RECEIVABLES OR INTERFUND PAYABLES, ADVANCES FROM OR ADVANCE TO, OR DUE FROM OR DUE TO OTHER FUNDS. INDIVIDUAL INTERFUND RECEIVABLE AND PAYABLE BALANCES AT AUGUST 31, 2013 WERE AS FOLLOWS:

THE AGENCY EXPERIENCED ROUTINE TRANSFERS WITH OTHER STATE AGENCIES, WHICH WERE CONSISTENT WITH THE ACTIVITIES OF THE FUND MAKING THE TRANSFER. REPAYMENT OF INTERFUND BALANCES WILL OCCUR WITHIN ONE YEAR FROM THE DATE OF THE FINANCIAL STATEMENT.

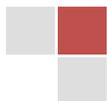
INDIVIDUAL BALANCES AND ACTIVITIES AT AUGUST 31, 2014, FOLLOW:

DUE TO/DUE FROM OTHER AGENCIES

GOVERNMENTAL FUNDS	DUE FROM OTHER AGENCIES	DUE TO OTHER AGENCIES	SOURCE
AGENCY 902, D23 FUND 0001		\$896.00	EXCESS REVENUE
TOTAL DUE FROM/TO OTHER AGENCIES		\$896.00	

LEGISLATIVE/OPERATING TRANSFERS IN/OUT FROM OTHER AGENCIES

GOVERNMENTAL FUNDS	LEGISLATIVE TRANSFERS IN	LEGISLATIVE TRANSFERS OUT	SOURCE
LEGISLATIVE - AGY 364, D23 FUND 0001		\$14,187.00	LEGISLATIVE APPRNS
OPERATING – AGY 902, D23 FUND 0001		\$896.00	EXCESS REV



NOTE 13: CONTINUANCE SUBJECT TO REVIEW

UNDER THE TEXAS SUNSET ACT, THE AGENCY WILL BE ABOLISHED EFFECTIVE SEPTEMBER 1, 2017, UNLESS CONTINUED IN EXISTENCE BY THE STATE LEGISLATURE AS PROVIDED BY THE ACT. IF ABOLISHED, THE AGENCY MAY CONTINUE UNTIL SEPTEMBER 1, 2018 TO CLOSE OUT ITS OPERATIONS.

NOTE 14: ADJUSTMENTS TO FUND BALANCES/NET ASSETS

NONE

NOTE 15: CONTINGENCIES AND COMMITMENTS

ENCUMBRANCES

THE AGENCY ENCUMBERED \$23,134.28 OF ITS FISCAL YEAR 2014 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 UNASSIGNED FUND BALANCE.

NOTE 16: SUBSEQUENT EVENTS

NOT APPLICABLE

NOTE 17: RISK MANAGEMENT

NOT APPLICABLE

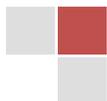
NOTE 18: MANAGEMENT DISCUSSION AND ANALYSIS

NOT APPLICABLE

NOTE 19: THE FINANCIAL REPORTING ENTITY

THE BOARD IS A MEMBER OF THE HEALTH PROFESSIONS COUNCIL (HPC), CREATED BY THE 73RD LEGISLATURE, TEXAS OCCUPATIONS CODE, CHAPTER 101 (RECODIFIED SEPTEMBER 1, 1999 FROM TEXAS GOVERNMENT CODE ARTICLE 4521P). THE HPC OFFICE IS LOCATED IN THE WILLIAM P. HOBBY BUILDING, 333 GUADALUPE, SUITE 2-220, AUSTIN, TEXAS.

HPC IS CHARGED STATUTORILY WITH ASSISTING THE MEMBER BOARDS' EFFORTS IN ACHIEVING EFFICIENCY AND EFFECTIVENESS MEASURES THROUGH COOPERATIVE COLLOCATION. HPC REPORTS ANNUALLY TO THE GOVERNOR, THE



NOTE 19: THE FINANCIAL REPORTING ENTITY CONT'D

LIEUTENANT GOVERNOR, AND THE SPEAKER OF THE HOUSE OF REPRESENTATIVES ON ITS PROGRESS IN THESE AREAS. THE COUNCIL CONSISTS OF ONE REPRESENTATIVE APPOINTED BY EACH OF THE FOLLOWING SET FORTH BELOW. REPRESENTATIVES ARE NOT COMPENSATED FOR THEIR SERVICE.

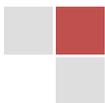
- TEXAS BOARD OF CHIROPRACTIC EXAMINERS
- STATE BOARD OF DENTAL EXAMINERS
- TEXAS OPTOMETRY BOARD
- STATE BOARD OF PHARMACY
- TEXAS STATE BOARD OF PODIATRIC MEDICAL EXAMINERS
- STATE BOARD OF VETERINARY MEDICAL EXAMINERS
- TEXAS MEDICAL BOARD
- TEXAS BOARD OF NURSING
- TEXAS STATE BOARD OF EXAMINERS OF PSYCHOLOGISTS
- TEXAS FUNERAL SERVICE COMMISSION
- THE ENTITY THAT REGULATES THE PRACTICE OF PHYSICAL THERAPY
- THE ENTITY THAT REGULATES THE PRACTICE OF OCCUPATIONAL THERAPY
- TEXAS DEPARTMENT OF STATE HEALTH SERVICE'S PROFESSIONAL LICENSING AND CERTIFICATION UNIT
- GOVERNOR'S OFFICE
- OFFICE OF THE ATTORNEY GENERAL

THE HEALTH PROFESSIONS COUNCIL HAS BEEN SUCCESSFUL IN CREATING A NUMBER OF SHARED INITIATIVES WHICH SAVE MONEY AND PROMOTE IMPROVED QUALITY AND CONSISTENCY FOR MEMBER AGENCIES. MAJOR EFFORTS INCLUDE:

INFORMATION TECHNOLOGY SHARING: THE COUNCIL HAS STUDIED THE RESOURCES AND NEEDS OF MEMBER AGENCIES FOR INFORMATION TECHNOLOGY SUPPORT. THE COUNCIL FOUND THAT ALTHOUGH SOME OF ITS LARGER MEMBERS (THE MEDICAL BOARD, THE BOARD OF PHARMACY, AND THE BOARD OF NURSING) HAD RESOURCES DEVOTED TO MEET ITS INFORMATION TECHNOLOGY SUPPORT NEEDS (OR AT LEAST TO ADDRESS THEIR NEEDS IN A PRIORITIZED FASHION), SOME OF THE OTHER SMALLER MEMBERS STRUGGLED TO MEET THEIR NEEDS.

THE COUNCIL CREATED A SHARED SERVICES COMMITTEE AND ASSIGNED THAT COMMITTEE TO INVESTIGATE MODELS TO PROVIDE MEMBER AGENCIES THE MOST EFFICIENT IT SUPPORT POSSIBLE.

THE COMMITTEE DEVELOPED A PROGRAM THAT FACILITATES SHARING OF INFORMATION TECHNOLOGY KNOWLEDGE AND RESOURCES AMONG ALL OF THE MEMBER AGENCIES IN THE HOBBY BUILDING THROUGH ITS TECHNOLOGY COMMITTEE. THIS PROGRAM UTILIZES STAFF (ONE FROM THE TEXAS STATE BOARD OF DENTAL EXAMINERS AND ONE FROM THE TEXAS



NOTE 19: THE FINANCIAL REPORTING ENTITY CONT'D

OPTOMETRY BOARD) TO PROVIDE DIRECT ONGOING SUPPORT SERVICES TO EIGHT OF THE SMALLER MEMBER AGENCIES IN THE HOBBY BUILDING. THE STAFF POSITIONS ARE FUNDED THROUGH CONTRIBUTIONS FROM THE EIGHT MEMBER AGENCIES. THIS PROGRAM HAS BEEN OPERATING SINCE NOVEMBER 1, 2003.

WEB DEVELOPER: THE EIGHTY THIRD LEGISLATIVE SESSION (83R), GRANTED THE COUNCILS' REQUEST FOR ADDITIONAL FUNDING FOR A WEB DEVELOPER. THE GOAL OF THIS SHARED POSITION IS TO UPGRADE AND MAINTAIN THE PARTICIPATING AGENCIES' WEB PRESENCE WHILE SHARING THE COST AND IMPROVING THEIR OPERATIONAL EFFICIENCIES. IN TODAY'S WEB BASED ENVIRONMENT, WEBSITES ARE UNDER CONSTANT ATTACK. THEREFORE, BEING ABLE TO RESPOND TO THOSE ATTACKS ARE CRITICAL.

COURIER SERVICES: THE TEXAS MEDICAL BOARD (TMB) COORDINATES THE SHARING OF A COURIER SERVICE WITH ALL OF THE MEMBER AGENCIES IN THE HOBBY BUILDING TO FACILITATE MOVEMENT OF PRIORITY COMMUNICATION, AND DEPOSITS, ETC. WITH THE COMPTROLLER'S OFFICE. TMB COORDINATES THE CONTRACT, PAYS THE VENDOR, AND BILLS AGENCIES BASED ON USE. OTHER NON-HPC MEMBER SMALL STATE AGENCIES LOCATED IN THE HOBBY BUILDING PARTICIPATE IN THIS SHARING AS WELL.

HPC IS FUNDED BY A PRO RATA SHARE OF APPROPRIATIONS FROM EACH MEMBER AGENCY. THE BOARD'S PRO RATA SHARE DURING FISCAL YEAR 2014 WAS \$ 14,187.00. IN ADDITION, THE BOARD REIMBURSED HPC A NOMINAL AMOUNT FOR IT'S PRO RATA SHARE OF OPERATING THE TOLL-FREE TELEPHONE COMPLAINT SYSTEM.

NOTE 20: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

NOT APPLICABLE

NOTE 21: NOT APPLICABLE TO THE AFR

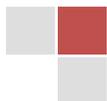
NOT APPLICABLE

NOTE 22: DONOR RESTRICTED ENDOWMENTS

NOT APPLICABLE

NOTE 23: EXTRAORDINARY AND SPECIAL ITEMS

NOT APPLICABLE



NOTE 24: DESAGGREGATION OF RECEIVABLE AND PAYABLE BALANCES

NOT APPLICABLE

NOTE 25: TERMINATION BENEFITS

NOT APPLICABLE

NOTE 26: SEGMENT INFORMATION

NOT APPLICABLE

NOTE 27: SERVICE CONCESSION ARRANGEMENTS

NOT APPLICABLE

NOTE 28: DEFERRED OIUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES

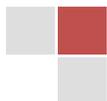
NOT APPLICABLE

NOTE 29: TROUBLED DEBT RESTRUCTURING

NOT APPLICABLE

NOTE 30: NON-EXCHANGE FINANCIAL GUARANTEES

NOT APPLICABLE



TEXAS BOARD OF VETERINARY MEDICAL EXAMINERS (578)
UNAUDITED – AUGUST 31, 2014

SCHEDULES IA AND IB

SCHEDULE IA – EXPENDITURE OF FEDERAL AWARDS

THE AGENCY HAS NO FEDERAL FUNDING.

SCHEDULE IB – STATE GRANTS PASS THROUGH FROM/TO STATE AGENCIES AND
UNIVERSITIES

THE AGENCY HAS NO STATE GRANT FUNDS.

