

**ANNUAL FINANCIAL REPORT**

**TEXAS BOARD OF VETERINARY MEDICAL EXAMINERS**

**AGENCY #578**

**AUSTIN, TEXAS**

**AUGUST 31, 2013**



# TEXAS BOARD OF VETERINARY MEDICAL EXAMINERS

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September 30, 2013

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, 2013, 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 that reads "Nicole Oria".

Nicole Oria, J.D.  
Executive Director

TEXAS BOARD OF VETERINARY MEDICAL EXAMINERS  
AGENCY #578  
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TEXAS BOARD OF VETERINARY MEDICAL EXAMINERS (578)  
 FINANCIAL STATEMENTS

♀ DAFR8580 578 DMCK 02 13      PROD RJE R578    2(ORG) ( ) ( ) 2(FND) ( ) 3(GLA) ( ) ( )      USAS  
 CYCLE: 10/31/13 21:18 5529    RUN DATE: 10/31/13    TIME: 23:26 34    CFY: 14    CFM: 02    LCY: 13    LCM: 00    FICHE: 578 13      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= 13      PROD SYSTEM  
 \*\*\*\*\*PAGE 1

GAAP FUND GROUP      01      GOVERNMENTAL  
 GAAP FUND TYPE      01      GENERAL

GL	GL	COMP	AGY	CURRENT	PRIOR
CAT	CLASS	GL	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
	GL CLS	002	CA CASH IN BANK	1,000.00	1,000.00
01	004	0045	CASH IN STATE TREASURY	13,310,697.20-	12,224,302.56-
		0048	LEGISLATIVE CASH	13,310,697.20	12,224,302.56
	GL CLS	004	CA CASH IN STATE TREASURY	.00	.00
01	020	9000	LEGISLATIVE APPROPRIATIONS	105,381.53	138,017.52
	GL CLS	020	CA LEGISLATIVE APPROPRIATIONS	105,381.53	138,017.52
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	072	0284	DUE FROM OTHER AGENCIES	32001650	.00
	GL CLS	072	CA DUE FROM OTHER AGENCIES	.00	.00
01	080	0285	CONSUM. INVENTORIES (MAT. AND SUPPLI	7,173.53	3,987.59
	GL CLS	080	CA CONSUMABLE INVENTORIES	7,173.53	3,987.59
*	GLA CAT	01	CURRENT ASSETS	113,555.06	143,005.11
**	TOTAL ASSETS AND OTHER DEBITS			113,555.06	143,005.11

TEXAS BOARD OF VETERINARY MEDICAL EXAMINERS (578)  
 FINANCIAL STATEMENTS

♀ DAFR8580 578 DMCK 02 13      PROD RJE R578    2(ORG) ( ) ( ) 2(FND) ( ) 3(GLA) ( ) ( )      USAS  
 CYCLE: 10/31/13 21:18 5529    RUN DATE: 10/31/13    TIME: 23:26 34    CFY: 14    CFM: 02    LCY: 13    LCM: 00    FICHE: 578 13      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= 13      PROD SYSTEM  
 \*\*\*\*\*PAGE 2

GAAP FUND GROUP      01    GOVERNMENTAL  
 GAAP FUND TYPE      01    GENERAL

\*\*\*\*\*

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
21	200	1009	VOUCHERS PAYABLE		4,724.45-	2,500.00-
21	200	1010	ACCOUNTS PAYABLE		3,935.30-	.00
	GL CLS	200 CL	ACCOUNTS PAYABLE		8,659.75-	2,500.00-
21	203	1015	PAYROLL PAYABLE		95,654.61-	69,046.79-
	GL CLS	203 CL	PAYROLL PAYABLE		95,654.61-	69,046.79-
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	.00	.00
	GL CLS	211 CL	DUE TO OTHER AGENCIES		.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		104,314.36-	71,546.79-
	**	TOTAL LIABILITIES AND OTHER CREDITS			104,314.36-	71,546.79-
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

TEXAS BOARD OF VETERINARY MEDICAL EXAMINERS (578)  
 FINANCIAL STATEMENTS

♀DAFR8580 578 DMCK 02 13    PROD RJE R578    2(ORG) ( ) ( ) 2(FND) ( ) 3(GLA) ( ) ( )    USAS  
 CYCLE: 10/31/13 21:18 5529    RUN DATE: 10/31/13 TIME: 23:26 34    CFY: 14    CFM: 02 LCY: 13    LCM: 00 FICHE: 578 13    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= 13    PROD SYSTEM  
 \*\*\*\*\*PAGE 3

GAAP FUND GROUP    01    GOVERNMENTAL  
 GAAP FUND TYPE    01    GENERAL

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
51	510	2301	FD BAL-NONSPND FOR INVENTORY		7,173.53-	3,987.59-
	GL CLS	510	FD BAL-NONSPENDABLE		7,173.53-	3,987.59-
51	550	****	2325-POST CLS FFS FB UNASSIGNED		2,067.17-	67,470.73-
	GL CLS	550	FD BAL-UNASSIGNED		2,067.17-	67,470.73-
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		2,979.45	50,486.37
		9003	ENCUMBRANCES (REPORTING AGENCIES)		.00	.00
		9005	BUDGET RESERVATION FOR ENCUMBRANCES		2,979.45-	50,486.37-
	GL CLS	800	BUDGETARY		.00	.00
51	950	9202	PAYROLL SYSTEM CLEARING		.00	.00
	GL CLS	950	SYSTEM ACCOUNTS		.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)		9,240.70-	71,458.32-
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				9,240.70-	71,458.32-
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				113,555.06-	143,005.11-
*	GAAP FUND TYPE	01	GENERAL		.00	.00

TEXAS BOARD OF VETERINARY MEDICAL EXAMINERS (578)  
 FINANCIAL STATEMENTS

♀ DAFR8580 578 DMCK 02 13    PROD RJE R578    2(ORG) ( ) ( ) 2(FND) ( ) 3(GLA) ( ) ( )    USAS  
 CYCLE: 10/31/13 21:18 5529    RUN DATE: 10/31/13 TIME: 23:26 34    CFY: 14    CFM: 02 LCY: 13    LCM: 00 FICHE: 578 13    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= 13    PROD SYSTEM  
 \*\*\*\*\*PAGE 4

GAAP FUND GROUP    01    GOVERNMENTAL  
 GAAP FUND TYPE    11    CAPITAL ASSET BASIS CONVERSION ADJUSTMTS

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
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 TYPE	11	CAPITAL ASSET BASIS CONVERSION ADJUSTMTS		.00	.00

TEXAS BOARD OF VETERINARY MEDICAL EXAMINERS (578)  
 FINANCIAL STATEMENTS

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 CYCLE: 10/31/13 21:18 5529    RUN DATE: 10/31/13    TIME: 23:26 34    CFY: 14    CFM: 02    LCY: 13    LCM: 00    FICHE: 578 13      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= 13      PROD SYSTEM  
 \*\*\*\*\*PAGE 5

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

\*\*\*\*\*  

GL	GL	COMP	AGY	CURRENT	PRIOR
CAT	CLASS	GL	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
	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)  
 FINANCIAL STATEMENTS

♀ DAFR8581 578 DMCK 11 13 PROD RJE R578 2(ORG) ( ) ( ) 4(FND) ( ) 3(GLA) ( ) ( ) USAS  
 CYCLE: 10/31/13 21:18 5529 RUN DATE: 10/31/13 TIME: 23:26 34 CFY: 14 CFM: 02 LCY: 13 LCM: 00 FICHE: 578 13 01 01

(AGY)578 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1)0001 (SS2)

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 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	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	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
GL	CLS		002	CA CASH IN BANK	1,000.00	1,000.00
01	004	N	0045	CASH IN STATE TREASURY	13,310,697.20-	12,224,302.56-
	N		0048	LEGISLATIVE CASH	13,310,697.20	12,224,302.56
GL	CLS		004	CA CASH IN STATE TREASURY	.00	.00
01	020	N	9000	LEGISLATIVE APPROPRIATIONS	105,381.53	138,017.52
GL	CLS		020	CA LEGISLATIVE APPROPRIATIONS	105,381.53	138,017.52
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	072	N	0284	DUE FROM OTHER AGENCIES 32001650	.00	.00
GL	CLS		072	CA DUE FROM OTHER AGENCIES	.00	.00
01	080	N	0285	CONSUM. INVENTORIES (MAT. AND SUPPLI	7,173.53	3,987.59
GL	CLS		080	CA CONSUMABLE INVENTORIES	7,173.53	3,987.59
* GLA	CAT		01	CURRENT ASSETS	113,555.06	143,005.11

TEXAS BOARD OF VETERINARY MEDICAL EXAMINERS (578)  
 FINANCIAL STATEMENTS

♀DAFR8581 578 DMCK 11 13      PROD RJE R578    2(ORG) ( ) ( ) 4(FND) ( ) 3(GLA) ( ) ( )      USAS  
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STATE BD OF VETERINARY MEDICAL EXAMINERS (578)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100%      REPORT PERIOD= ADJUSTMENT FY= 13      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	GL	YEAR	YEAR

\*\*\*\*\*

**	TOTAL ASSETS AND OTHER DEBITS				113,555.06	143,005.11	
21	200	N	1009	VOUCHERS PAYABLE	4,724.45-	2,500.00-	
21	200	N	1010	ACCOUNTS PAYABLE	3,935.30-	.00	
	GL	CLS	200	CL	ACCOUNTS PAYABLE	8,659.75-	2,500.00-
21	203	N	1015	PAYROLL PAYABLE	95,654.61-	69,046.79-	
	GL	CLS	203	CL	PAYROLL PAYABLE	95,654.61-	69,046.79-
21	205	N	1049	CL INTERFUND PAYABLE	.00	.00	
	GL	CLS	205	CL	INTERFUND PAYABLE	.00	.00
21	211	N	1050	DUE TO OTHER AGENCIES	.00	.00	
		N	1050	DUE TO OTHER AGENCIES	32001650	.00	
		N	1050	DUE TO OTHER AGENCIES	50300010	.00	
		N	1050	DUE TO OTHER AGENCIES	50400010	.00	
		N	1050	DUE TO OTHER AGENCIES	90200010	.00	
	GL	CLS	211	CL	DUE TO OTHER AGENCIES	.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		104,314.36-	71,546.79-	
**	TOTAL LIABILITIES AND OTHER CREDITS				104,314.36-	71,546.79-	
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



TEXAS BOARD OF VETERINARY MEDICAL EXAMINERS (578)  
FINANCIAL STATEMENTS

DAFR8581 578 DMCK 11 13 PROD RJE R578 2(ORG) ( ) ( ) 4(FND) ( ) 3(GLA) ( ) ( ) USAS  
CYCLE: 10/31/13 21:18 5529 RUN DATE: 10/31/13 TIME: 23:26 34 CFY: 14 CFM: 02 LCY: 13 LCM: 00 FICHE: 578 13 01 01

(AGY)578 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
(AGL) (GRT) (PRJ) (SS1)0001 (SS2)

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
\*\*\*\*\*PAGE 4

GAAP FUND GROUP 01 GOVERNMENTAL  
GAAP FUND TYPE 01 GENERAL  
GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL  
FUND 9000 DEPOSIT 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	.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
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
**	TOTAL	LIABILITIES,	OTHER	CR, DEF	INFLOWS	AND	FD
							BAL/NET
							POSITION
*	FUND		9000	DEPOSIT	DEFAULT	FUND	.00
01	004	N	0045	CASH IN STATE TREASURY		.00	.00
		N	0048	LEGISLATIVE CASH		.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
*	GLA	CAT	01	CURRENT ASSETS		.00	.00



TEXAS BOARD OF VETERINARY MEDICAL EXAMINERS (578)  
FINANCIAL STATEMENTS

DAFR8585 578 DMCK 01 13      PROD RJE R578      2(ORG) ( ) ( ) 4(FND) ( ) 3(GLA) ( ) ( )      USAS  
CYCLE: 11/05/13 21:49 5532      RUN DATE: 11/06/13 TIME: 01:43 33      CFY: 14      CFM: 03 LCY: 13      LCM: 00 FICHE: 578 13      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= 13      PROD SYSTEM  
\*\*\*\*\*PAGE 1

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 ASSETS		.00	.00
	GL	CLS	372 NET POSITION HELD IN TRUST-FIDUCIARY FDS		.00	.00
* 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
* FUND                    8070 CHILD SUPPORT ADDENDA DEDUCTS - SUSPENSE					.00	.00
* GAAP FUND            0807 CHILD SUPPORT EMPLOY DEDUCT- OFFSET ACCT					.00	.00

TEXAS BOARD OF VETERINARY MEDICAL EXAMINERS (578)  
 FINANCIAL STATEMENTS

DAFR8585 578 DMCK 01 13 PROD RJE R578 2(ORG) ( ) ( ) 4(FND) ( ) 3(GLA) ( ) ( ) USAS  
 CYCLE: 11/05/13 21:49 5532 RUN DATE: 11/06/13 TIME: 01:43 33 CFY: 14 CFM: 03 LCY: 13 LCM: 00 FICHE: 578 13 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= 13

PROD SYSTEM

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

\*\*\*\*\*  
 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						
** 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						
** 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)						
** NET POSITION WITH CURRENT CHANGES					.00	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					.00	.00
* FUND 0900 SUSPENSE					.00	.00

TEXAS BOARD OF VETERINARY MEDICAL EXAMINERS (578)  
FINANCIAL STATEMENTS

DAFR8585 578 DMCK 01 13 PROD RJE R578 2(ORG) ( ) ( ) 4(FND) ( ) 3(GLA) ( ) ( ) USAS  
CYCLE: 11/05/13 21:49 5532 RUN DATE: 11/06/13 TIME: 01:43 33 CFY: 14 CFM: 03 LCY: 13 LCM: 00 FICHE: 578 13 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= 13

PROD SYSTEM

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GAAP FUND GROUP 03 FIDUCIARY  
GAAP FUND TYPE 09 AGENCY FUNDS  
GAAP FUND 0900 DEPARTMENTAL SUSPENSE (0900) - AGENCY  
FUND 9015 USPS - OVERPAYMENTS TO EMPLOYEES

\*\*\*\*\*  
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	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 ASSETS		.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
	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
*	FUND	9015	USPS - OVERPAYMENTS TO EMPLOYEES		.00	.00
*	GAAP FUND	0900	DEPARTMENTAL SUSPENSE (0900) - AGENCY		.00	.00



TEXAS BOARD OF VETERINARY MEDICAL EXAMINERS (578)  
FINANCIAL STATEMENTS

DAFR8585 578 DMCK 01 13 PROD RJE R578 2(ORG) ( ) ( ) 4(FND) ( ) 3(GLA) ( ) ( ) USAS  
CYCLE: 11/05/13 21:49 5532 RUN DATE: 11/06/13 TIME: 01:43 33 CFY: 14 CFM: 03 LCY: 13 LCM: 00 FICHE: 578 13 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= 13

PROD SYSTEM

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

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

01	004	0045	CASH IN STATE TREASURY		.00	.00
		0047	SHARED CASH		.00	.00
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
01	052	0231	ACCTS. RECEIVABLE - UNBILLED		.00	.00
	GL CLS	052	CA ACCOUNTS RECEIVABLES, NET		.00	.00
*	GLA CAT	01	CURRENT ASSETS		.00	.00
**	TOTAL ASSETS 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
45	372	****	2400-POST CLS FIDUC NET ASSETS		.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)  
 FINANCIAL STATEMENTS

DAFR8585 578 DMCK 01 13 PROD RJE R578 2(ORG) ( ) ( ) 4(FND) ( ) 3(GLA) ( ) ( ) USAS  
 CYCLE: 11/05/13 21:49 5532 RUN DATE: 11/06/13 TIME: 01:43 33 CFY: 14 CFM: 03 LCY: 13 LCM: 00 FICHE: 578 13 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= 13

PROD SYSTEM

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

\*\*\*\*\*  
 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	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 ASSETS		.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
	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
*	FUND	0980	CORRECTION ACCOUNT-DIRECT DEPOSIT		.00	.00
*	GAAP FUND	0980	DIRECT DEPOSIT CORRECTION(0980)-AGENCY		.00	.00

TEXAS BOARD OF VETERINARY MEDICAL EXAMINERS (578)  
FINANCIAL STATEMENTS

DAFR8585 578 DMCK 01 13 PROD RJE R578 2(ORG) ( ) ( ) 4(FND) ( ) 3(GLA) ( ) ( ) USAS  
CYCLE: 11/05/13 21:49 5532 RUN DATE: 11/06/13 TIME: 01:43 33 CFY: 14 CFM: 03 LCY: 13 LCM: 00 FICHE: 578 13 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= 13

PROD SYSTEM

\*\*\*\*\*PAGE 7

GAAP FUND GROUP 03 FIDUCIARY  
GAAP FUND TYPE 09 AGENCY FUNDS  
GAAP FUND 1000 UNAPPROPRIATED GENERAL REVENUE  
FUND 0800 GENERAL REVENUE UNAPPROPRIATED ACTIVITY

\*\*\*\*\*  
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 ASSETS		.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
*	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



TEXAS BOARD OF VETERINARY MEDICAL EXAMINERS (578)  
 FINANCIAL STATEMENTS

♀ DAFR8590 578 DMCK 01 13      PROD RJE R578    2(ORG) ( ) 3(OBJ) 4(FND) ( ) 0(GLA) ( ) ( )      USAS  
 CYCLE: 10/31/13 21:18 5529    RUN DATE: 10/31/13    TIME: 23:26 34    CFY: 14    CFM: 02    LCY: 13    LCM: 00    FICHE: 578      01      01      00

(AGY)578      (ORG)              (PRG)              (NAC)              (APP)              (FND)              (COB)              (AOB)              (GLA)  
 (AGL)                      (GRT)              (PRJ)              (SS1)0001              (SS2)

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

PERCENT OF YEAR ELAPSED: 100%                      REPORT PERIOD= ADJUSTMENT FY= 13                      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

\*\*\*\*\*

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

01				0005	9400	ORIGINAL BUDGET-COMMITTED	969,150.00
					9401	ORIGINAL BUDGET-COLLECTED	65,534.00-
* GAAP SRC/OBJ				0005		ORIGINAL APPROPRIATIONS	903,616.00
01				0006	9403	ADJUSTED BUDGET-COMMITTED	3,570.67
					9404	ADJUSTED BUDGET-COLLECTED	3,570.67-
					9420	OASI ST MATCH TRF IN FROM 902-COMMITTED	55,901.06
					9425	INSUR-ST PD TRF IN FROM 327-COMMITTED	81,262.53
					9435	RETIR-ST MATCH TRF IN FROM 327-COMMITTED	43,068.12
					9440	BRP TRANSFER IN FROM 902-COMMITTED	1,026.86
* GAAP SRC/OBJ				0006		ADDITIONAL APPROPRIATIONS	181,258.57
01				0035	3175	PROFESSIONAL FEES	37,266.66
					3570	PEER ASSISTANCE PROG FEES	30,000.00
					3719	FEES-COPIES/FILING OF RECORDS	4,030.00
					3727	FEES - ADMINISTRATIVE SERVICES	32.00
* GAAP SRC/OBJ				0035		LICENSES, FEES AND PERMITS	71,328.66
01				0080	3983	UNAPPROP AGENCY RECEIPTS SWEEP BY COMPT	0.00
* GAAP SRC/OBJ				0080		OTHER	0.00
* GAAP CATEGORY 01						REVENUES	1,156,203.23
TOTAL REVENUES							1,156,203.23
04				0200	7001	SAL & WAGES(LINE ITEM EXEMPT)	80,499.96
					7002	SAL/WAGES-CLASS&N/C-PERM FULTM	643,135.36
					7003	SAL/WAGES-CLASS&N/C-PERM PRTTM	180.00
					7017	ONE-TIME MERIT INCREASE	13,200.00

TEXAS BOARD OF VETERINARY MEDICAL EXAMINERS (578)  
 FINANCIAL STATEMENTS

♀DAFR8590 578 DMCK 01 13    PROD RJE R578    2(ORG) ( ) 3(OBJ) 4(FND) ( ) 0(GLA) ( ) ( )    USAS  
 CYCLE: 10/31/13 21:18 5529    RUN DATE: 10/31/13 TIME: 23:26 34    CFY: 14    CFM: 02 LCY: 13    LCM: 00 FICHE: 578    01    01    00

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

PERCENT OF YEAR ELAPSED: 100%    REPORT PERIOD= ADJUSTMENT FY= 13    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

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GAAP		GAAP	GL	ACCT	GL	GAAP	COMPT	TITLE	CURRENT
CATEGORY	FUNC	CLASS	ACCT	SRC/OBJ	OBJ				YEAR
					7022			LONGEVITY PAY	16,560.00
					7023			LUMP SUM TERMINATION PAYMENT	2,527.53
					7025			SALARY-PERDIEM ALLOWANCE	2,610.00
04				0200	7050			BENEFIT REPLACEMENT PAY	1,026.86
* GAAP SRC/OBJ				0200				SALARIES AND WAGES	759,739.71
04				0210	7032			EMPLOYEE RETIREMENT-ST CONTRIB	43,068.12
					7033			EMPLOYEE RETIREMENT-OTHER EMPLOY EXPENSE	366.93
					7041			EMPLOYEE INS PYMTS-EMPLR CONTR	81,262.53
					7042			PAYROLL HEALTH INSURANCE CONTRIBUTION	6,469.75
					7043			FICA EMPLOYER MATCHING CONTR	55,901.06
* GAAP SRC/OBJ				0210				PAYROLL RELATED COSTS	187,068.39
04				0220	7245			FINANCIAL AND ACCOUNTING SERV	3,964.50
					7253			OTHER PROFESSIONAL SERVICES	30,479.71
					7254			OTHER WITNESS FEES	5,243.30
					7275			INFORMATION TECHNOLOGY SERVICES	5,542.00
* GAAP SRC/OBJ				0220				PROFESSIONAL FEES AND SERVICES	45,229.51
04				0230	7101			TRAV IN-STATE-PUB TRANS FARES	3,168.50
					7102			TRAV IN-STATE MILEAGE	8,497.71
					7104			TRAV IN-STATE-ACT EXP-OVERNIGHT TRAVEL	2,822.44
					7105			TRAV IN-STATE-INCIDENTAL EXPEN	3,818.52
					7106			TRAVEL-IN-STATE MEALS/LODGING	6,465.47
					7110			TRAV INSTATE-BRD/CMSN MEMB MEAL/LODG EXP	6,215.05
					7135			TRAV IS-HOTEL TAX EXCL GALV, PORT A &SPI	6.48
* GAAP SRC/OBJ				0230				TRAVEL	30,994.17
04				0240	7291			POSTAL SERVICES	13,236.81
					7300			CONSUMABLES	8,504.05
					7303			SUBS, PERIODICALS & INFO SERV	367.75
					7334			PERSONAL PROP-FURN, EQUIP AND OTHER-EXP	1,279.84
					7335			PERSONAL PROP-PARTS-COMPUTER EQUIP-EXP	184.04





TEXAS BOARD OF VETERINARY MEDICAL EXAMINERS (578)  
 FINANCIAL STATEMENTS

♀DAFR8590 578 DMCK 01 13    PROD RJE R578    2(ORG) ( ) 3(OBJ) 4(FND) ( ) 0(GLA) ( ) ( )    USAS  
 CYCLE: 10/31/13 21:18 5529    RUN DATE: 10/31/13 TIME: 23:26 34    CFY: 14    CFM: 02 LCY: 13    LCM: 00 FICHE: 578    01    01    00

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

PERCENT OF YEAR ELAPSED: 100%    REPORT PERIOD= ADJUSTMENT FY= 13    PROD SYSTEM  
 \*\*\*\*\*PAGE 4

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

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

						7299	PURCHASED CONTRACTED SERVICES	9,438.52
						7806	PROMPT PAYMENT INTEREST	1.49
						7947	ST OFC OF RISK MNGMT ASSESMENTS	996.23
* GAAP SRC/OBJ			0340				OTHER EXPENDITURES	57,634.78
	04		0390	7376			PERSONAL PROP-FURN & EQUIP/CAPITAL LEASE	0.00
* GAAP SRC/OBJ			0390				DEBT SERVICE-PRINCIPAL-CAPITAL LEASES	0.00
	04		0430	7390			INTANGIBLE-COMPUTER SOFTWARE-INT DEV-CAP	20,000.00
* GAAP SRC/OBJ			0430				CAPITAL OUTLAY	20,000.00
* GAAP CATEGORY	04						EXPENDITURES	1,187,304.93
TOTAL EXPENDITURES								1,187,304.93
EXCESS(DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES								31,101.70-
	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	9,326.00-
				9541			BRP TRF OUT TO STRATEGIES-COMMITTED	0.00
* GAAP SRC/OBJ			0591				LEGISLATIVE FINANCING USES	9,326.00-
	05		0600	9580			LAPSED COMMITTED REVENUE APPROPRIATIONS	21,789.92-
* GAAP SRC/OBJ			0600				APPROPRIATIONS LAPSED	21,789.92-
* GAAP CATEGORY	05						OTHER FINANCING SOURCES (USES)	31,115.92-
TOTAL OTHER FINANCING SOURCES(USES)								31,115.92-

TEXAS BOARD OF VETERINARY MEDICAL EXAMINERS (578)  
FINANCIAL STATEMENTS

♀DAFR8590 578 DMCK 01 13      PROD RJE R578    2(ORG) ( ) 3(OBJ) 4(FND) ( ) 0(GLA) ( ) ( )      USAS  
CYCLE: 10/31/13 21:18 5529    RUN DATE: 10/31/13    TIME: 23:26 34    CFY: 14    CFM: 02    LCY: 13    LCM: 00    FICHE: 578      01      01      00

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

PERCENT OF YEAR ELAPSED: 100%      REPORT PERIOD= ADJUSTMENT FY= 13      PROD SYSTEM  
\*\*\*\*\*PAGE 4

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			
*****								

NET CHANGE IN FUND BALANCE	62,217.62-
FUND BALANCE - BEGINNING	71,458.32
FUND BALANCE - BEGINNING, AS RESTATED	71,458.32
FUND BALANCE - ENDING	9,240.70

TEXAS BOARD OF VETERINARY MEDICAL EXAMINERS (578)  
 FINANCIAL STATEMENTS

♀DAFR8590 578 DMCK 01 13      PROD RJE R578    2(ORG) ( ) 3(OBJ) 4(FND) ( ) 0(GLA) ( ) ( )      USAS  
 CYCLE: 10/31/13 21:18 5529    RUN DATE: 10/31/13    TIME: 23:26 34    CFY: 14    CFM: 02    LCY: 13    LCM: 00    FICHE: 578      01      01      90

(AGY)578      (ORG)              (PRG)              (NAC)              (APP)              (FND)              (COB)              (AOB)              (GLA)  
 (AGL)                      (GRT)              (PRJ)              (SS1)0001              (SS2)

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

PERCENT OF YEAR ELAPSED: 100%                      REPORT PERIOD= ADJUSTMENT FY= 13                      PROD SYSTEM  
 \*\*\*\*\*PAGE 5

GAAP FUND GROUP    01    GOVERNMENTAL  
 GAAP FUND TYPE    01    GENERAL  
 GAAP FUND            0001    GENERAL REVENUE (0001)-GENERAL  
 FUND                9000    DEPOSIT DEFAULT FUND

\*\*\*\*\*  
 GAAP  

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

01				0080	3788		DEFAULT DEPOSIT ADJUSTMENT - SUSPENSE	0.00
* GAAP SRC/OBJ				0080			OTHER	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

TEXAS BOARD OF VETERINARY MEDICAL EXAMINERS (578)  
 FINANCIAL STATEMENTS

♀DAFR8590 578 DMCK 01 13      PROD RJE R578    2(ORG) ( ) 3(OBJ) 4(FND) ( ) 0(GLA) ( ) ( )      USAS  
 CYCLE: 10/31/13 21:18 5529    RUN DATE: 10/31/13    TIME: 23:26 34    CFY: 14    CFM: 02    LCM: 00    FICHE: 578      01      01      90

(AGY)578      (ORG)              (PRG)              (NAC)              (APP)              (FND)              (COB)              (AOB)              (GLA)  
 (AGL)                      (GRT)              (PRJ)              (SS1)0001              (SS2)

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

PERCENT OF YEAR ELAPSED: 100%                      REPORT PERIOD= ADJUSTMENT FY= 13                      PROD SYSTEM  
 \*\*\*\*\*PAGE 6

GAAP FUND GROUP    01    GOVERNMENTAL  
 GAAP FUND TYPE    01    GENERAL  
 GAAP FUND            0001    GENERAL REVENUE (0001)-GENERAL  
 FUND                9001    RETURNED ITEMS DEFAULT FUND

\*\*\*\*\*  
 GAAP  

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

01				0080	3789		DEFAULT FUND-RETURN CHECKS	0.00
* GAAP SRC/OBJ				0080			OTHER	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
* GAAP FUND	0001						GENERAL REVENUE (0001)-GENERAL	9,240.70
* GAAP FUND TY	01						GENERAL	9,240.70
* GAAP FD GRP	01						GOVERNMENTAL	9,240.70
* AGENCY	578							9,240.70

TEXAS BOARD OF VETERINARY MEDICAL EXAMINERS (578)  
 FINANCIAL STATEMENTS

♀ DAFR8590 578 DMCK 05 13      PROD RJE R578    2(ORG) ( ) 2(OBJ) 2(FND) ( ) 0(GLA) ( ) ( )      USAS  
 CYCLE: 10/31/13 21:18 5529    RUN DATE: 10/31/13 TIME: 23:26 34    CFY: 14    CFM: 02    LCM: 00    FICHE: 578      01      01

(AGY)578      (ORG)              (PRG)              (NAC)              (APP)              (FND)              (COB)              (AOB)              (GLA)  
 (AGL)                      (GRT)              (PRJ)              (SS1)0001              (SS2)

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

PERCENT OF YEAR ELAPSED: 100%      REPORT PERIOD= ADJUSTMENT FY= 13      PROD SYSTEM  
 \*\*\*\*\*PAGE 1

GAAP FUND GROUP    01    GOVERNMENTAL  
 GAAP FUND TYPE    01    GENERAL

\*\*\*\*\*

GAAP		GAAP		GL	GL	GAAP	COMPT	TITLE	CURRENT
GAAP	GAAP	GL	ACCT	GL	GAAP	COMPT			YEAR
CATEGORY	FUNC	CLASS	ACCT	SRC/OBJ	OBJ				
				0005				ORIGINAL APPROPRIATIONS	903,616.00
				0006				ADDITIONAL APPROPRIATIONS	181,258.57
				0035				LICENSES, FEES AND PERMITS	71,328.66
				0080				OTHER	0.00
*	GAAP CATEGORY	01						REVENUES	1,156,203.23
TOTAL REVENUES									1,156,203.23
				0200				SALARIES AND WAGES	759,739.71
				0210				PAYROLL RELATED COSTS	187,068.39
				0220				PROFESSIONAL FEES AND SERVICES	45,229.51
				0230				TRAVEL	30,994.17
				0240				MATERIALS AND SUPPLIES	35,107.22
				0250				COMMUNICATION AND UTILITIES	9,128.34
				0260				REPAIRS AND MAINTENANCE	29,353.09
				0270				RENTALS AND LEASES	7,561.65
				0280				PRINTING AND REPRODUCTION	5,488.07
				0340				OTHER EXPENDITURES	57,634.78
				0390				DEBT SERVICE-PRINCIPAL-CAPITAL LEASES	0.00
				0430				CAPITAL OUTLAY	20,000.00

TEXAS BOARD OF VETERINARY MEDICAL EXAMINERS (578)  
 FINANCIAL STATEMENTS

♀DAFR8590 578 DMCK 05 13      PROD RJE R578    2(ORG) ( ) 2(OBJ) 2(FND) ( ) 0(GLA) ( ) ( )      USAS  
 CYCLE: 10/31/13 21:18 5529    RUN DATE: 10/31/13    TIME: 23:26 34    CFY: 14    CFM: 02    LCY: 13    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= 13      PROD SYSTEM  
 \*\*\*\*\*PAGE 2

GAAP FUND GROUP    01    GOVERNMENTAL  
 GAAP FUND TYPE    01    GENERAL

\*\*\*\*\*

GAAP							CURRENT
GAAP	GAAP	GL	ACCT	GL	GAAP	COMPT	YEAR
CATEGORY	FUNC	CLASS	ACCT	SRC/OBJ	OBJ	TITLE	
*****							
* GAAP CATEGORY	04					EXPENDITURES	1,187,304.93
TOTAL EXPENDITURES							1,187,304.93
EXCESS(DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES							31,101.70-
GAAP SRC/OBJ			0578			LEGISLATIVE FINANCING SOURCES	0.00
GAAP SRC/OBJ			0591			LEGISLATIVE FINANCING USES	9,326.00-
GAAP SRC/OBJ			0600			APPROPRIATIONS LAPSED	21,789.92-
* GAAP CATEGORY	05					OTHER FINANCING SOURCES (USES)	31,115.92-
TOTAL OTHER FINANCING SOURCES(USES)							31,115.92-
NET CHANGE IN FUND BALANCE							62,217.62-
FUND BALANCE - BEGINNING							71,458.32
FUND BALANCE - BEGINNING, AS RESTATED							71,458.32
FUND BALANCE - ENDING							9,240.70
* GAAP FUND TY	01					GENERAL	9,240.70
* GAAP FD GRP	01					GOVERNMENTAL	9,240.70
* AGENCY	578						9,240.70

UNAUDITED

TEXAS BOARD OF VETERINARY MEDICAL EXAMINERS (578)  
NOTES TO THE FINANCIAL STATEMENTS

**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 79<sup>TH</sup> LEGISLATURE IN 2004-2005 AND WAS CONTINUED UNTIL 2017. 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 73<sup>RD</sup> 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 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

## UNAUDITED

### TEXAS BOARD OF VETERINARY MEDICAL EXAMINERS (578) NOTES TO THE FINANCIAL STATEMENTS

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.

#### 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.



UNAUDITED

TEXAS BOARD OF VETERINARY MEDICAL EXAMINERS (578)  
NOTES TO THE FINANCIAL STATEMENTS

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.

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

## UNAUDITED

### TEXAS BOARD OF VETERINARY MEDICAL EXAMINERS (578) NOTES TO THE FINANCIAL STATEMENTS

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.

#### 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 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.

## UNAUDITED

### TEXAS BOARD OF VETERINARY MEDICAL EXAMINERS (578) NOTES TO THE FINANCIAL 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.
- 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

## UNAUDITED

### TEXAS BOARD OF VETERINARY MEDICAL EXAMINERS (578) NOTES TO THE FINANCIAL STATEMENTS

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

UNAUDITED

TEXAS BOARD OF VETERINARY MEDICAL EXAMINERS (578)  
NOTES TO THE FINANCIAL STATEMENTS

**NOTE 2: CAPITAL ASSETS**

A SUMMARY OF CHANGES IN CAPITAL ASSETS FOR THE YEAR ENDED AUGUST 31, 2013.

	BALANCE 9/1/12	ADJUSTMENTS	RECLASS COMPLETED CIP	RECLASS INC-INT'AGY TRANS	RECLASS DEC-INT'AGY TRANS	ADDITIONS	DELETIONS	BALANCE 8/31/13
<b>GOVERNMENTAL ACTIVITIES</b>								
<b>DEPRECIABLE ASSETS</b>								
FURNITURE AND EQUIPMENT	\$ 42,015.95	\$ (35,890.20)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,125.75
COMPUTER SOFTWARE – INTANGIBLE	\$ 9,975.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,975.00
TOTAL DEPRECIABLE ASSETS	\$ 51,990.95	\$ (35,890.20)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,100.75
LESS ACCUMULATED DEPRECIATION FOR:								
FURNITURE AND EQUIPMENT	\$ (31,334.09)	\$ 25,208.34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (6,125.75)
COMPUTER SOFTWARE – INTANGIBLE	\$ (9,975.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (9,975.00)
TOTAL ACCUMULATED DEPRECIATION	\$ (41,309.09)	\$ 25,208.34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (16,100.75)

**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, 2013, THE CARRYING AMOUNT OF DEPOSITS WAS \$1,000.00 AS PRESENTED BELOW.

GOVERNMENT ACTIVITIES:	
CASH IN BANK - CARRYING VALUE	\$ 1,000.00
LESS: CERTIFICATES OF DEPOSIT INCLUDED IN CARRYING VALUE AND REPORTED AS CASH EQUIVALENT	\$ 0.00
CASH IN BANK PER AFR	\$ <u>1,000.00</u>
GOVERNMENTAL FUNDS CURRENT ASSETS CASH IN BANK	\$ <u>1,000.00</u>
CASH IN BANK PER AFR	\$ <u>1,000.00</u>
AS OF AUGUST 31, 2013, THE TOTAL BANK BALANCES WAS AS FOLLOWS:	
GOVERNMENTAL ACTIVITIES	\$ <u><u>700.00</u></u>

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

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TEXAS BOARD OF VETERINARY MEDICAL EXAMINERS (578)  
NOTES TO THE FINANCIAL STATEMENTS

**NOTE 4: SHORT TERM DEBT**

NOT APPLICABLE

**NOTE 5: SUMMARY OF LONG-TERM LIABILITES**

NOTES AND LOANS PAYABLE

THE AGENCY DID NOT HAVE ANY NOTES OR LOANS PAYABLE AS OF AUGUST 31, 2013.

CHANGES IN LONG-TERM LIABILITIES

DURING THE YEAR ENDED AUGUST 31, 2013, THE FOLLOWING CHANGES OCCURRED IN LIABILITIES.

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 LAD 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 6: BOND INDEBTEDNESS**

NOT APPLICABLE

**NOTE 7: DERIVATIVE INSTRUMENTS**

NOT APPLICABLE

**NOTE 8: LEASES**

NOT APPLICABLE

UNAUDITED

TEXAS BOARD OF VETERINARY MEDICAL EXAMINERS (578)  
NOTES TO THE FINANCIAL STATEMENTS

**NOTE 9: PENSION PLANS**

NOT APPLICABLE

**NOTE 10: DEFERRED COMPENSATION**

NOT APPLICABLE

**NOTE 11: POST EMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS**

NOT APPLICABLE

**NOTE 12: INTERFUND BALANCES/ACTIVITIES**

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, 2013, FOLLOW:

	LEGISLATIVE TRANSFERS IN	LEGISLATIVE TRANSFERS OUT
GOVERNMENTAL FUNDS:		
APPD FUND 0001, D23 FUND 0001		
AGENCY 364, D23 FUND 0001		\$ 9,326.00
TOTAL LEGISLATIVE TRANSFERS	\$ 0.00	\$ 9,326.00

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**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**

THE BEGINNING NET ASSET BALANCE OF GOVERNMENTAL ACTIVITIES WAS ADJUSTED BY \$10,681.86 TO CORRECT A NET OVERSTATEMENT IN THE BALANCE OF CAPITAL ASSETS REPORTED IN FISCAL YEAR 2012.

**NOTE 15: CONTINGENCIES AND COMMITMENTS**

ENCUMBRANCES:

THE AGENCY ENCUMBERED \$2,979.45 OF ITS FISCAL YEAR 2013 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



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**NOTE 19: THE FINANCIAL REPORTING ENTITY: RELATED ORGANIZATIONS**

THE BOARD IS A MEMBER OF THE HEALTH PROFESSIONS COUNCIL (HPC), CREATED BY THE 73<sup>RD</sup> 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 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

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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 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.

**HUMAN RESOURCES PROGRAM:** THE HUMAN RESOURCES COMMITTEE STUDIED THE NEEDS OF MEMBER AGENCIES TO DETERMINE WHAT, IF ANY, ASSISTANCE THE COUNCIL STAFF COULD PROVIDE IN THE AREA OF HUMAN RESOURCES. THE COUNCIL HAS DEVELOPED PROGRAM TO TAKE A ROLE IN THE HR FUNCTIONS OF MEMBER AGENCIES. THE RECOMMENDED PROGRAM INCLUDES THE BASIC JOB TASKS OF A HUMAN RESOURCE SPECIALIST I. SPECIFICALLY, IT ALLOWS FOR THE COORDINATING AND PROCESSING OF NEWLY HIRED AND TERMINATING EMPLOYEES.

**TRAINING/INFORMATION DISSEMINATION OPPORTUNITIES:** THE MEMBER AGENCIES SHARE TRAINING OPPORTUNITIES FOR MEMBER AGENCIES. HPCS STAFF HAVE ALSO COORDINATED TRAINING OPPORTUNITIES AVAILABLE THROUGH THE STATE AUDITOR'S OFFICE. THE SAO OFFERS TRAINING TO AGENCIES WHEN THE NUMBER OF ATTENDEES IS AT OR ABOVE MINIMUMS NEEDED TO JUSTIFY PROVIDING THE TRAINING AT ANOTHER LOCATION. HPC PROVIDES A REGULAR FORUM FOR THE EMPLOYEE'S RETIREMENT SYSTEM STAFF TO GIVE PRESENTATIONS TO MEMBER AGENCY EMPLOYEES ON INVESTMENTS THROUGH THE CITI STREET PROGRAM.

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HPC ALSO WORKS WITH THE NATIONAL CERTIFIED INVESTIGATOR/INSPECTOR TRAINING (NCIT) PROGRAM OF THE COUNCIL ON LICENSURE, ENFORCEMENT, AND REGULATION (CLEAR) TO PROVIDE TRAINING LOCALLY APPROXIMATELY ONCE A YEAR, PROVIDING THE HIGHEST QUALITY TRAINING AT THE LOWEST POSSIBLE COST FOR HPC MEMBERS AND OTHER STATE AGENCIES EMPLOYING INVESTIGATORS. PERIODICALLY, THROUGHOUT THE YEAR CLEAR PROVIDES REMOTE ACCESS TRAINING THROUGH THE USE OF WEBINARS. HPC HAS REGULARLY PROVIDED ACCESS TO THESE WEBINARS ON BEHALF OF THE MEMBERS.

**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.

**EMPLOYEE ASSISTANCE PROGRAM:** HPC MEMBER AGENCIES PARTICIPATE AS A GROUP IN AN EMPLOYEE ASSISTANCE PROGRAM (EAP).

**LEGISLATIVE TRACKING:** HPC MEMBER AGENCIES HAVE WORKED TOGETHER TO IMPROVE MEMBER AGENCIES' LEGISLATIVE TRACKING. SMALLER AGENCIES THAT COULD NOT AFFORD TO PURCHASE THE SERVICES OF LEGISLATIVE TRACKING SERVICES, SUCH AS TEXAS LEGISLATIVE SERVICE OR GALLERY WATCH, HAVE GAINED ACCESS TO THAT SERVICE AT A MUCH LOWER COST BY SHARING THE SERVICE.

IN ADDITION, THE HPC ADMINISTRATIVE OFFICER TRACKS LEGISLATION AND KEEPS MEMBER AGENCIES AWARE OF LEGISLATION THAT COULD AFFECT MEMBER AGENCIES AS A GROUP.

HPC IS FUNDED BY A PRO RATA SHARE OF APPROPRIATIONS FROM EACH MEMBER AGENCY. THE BOARD'S PRO RATA SHARE DURING FISCAL YEAR 2013 WAS \$ 9,326. IN ADDITION, THE BOARD REIMBURSED HPC A NOMINAL AMOUNT FOR IT'S PRO RATA SHARE OF OPERATING THE TOLL-FREE TELEPHONE COMPLAINT SYSTEM.

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**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

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**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.