

**TEXAS STATE BOARD OF EXAMINERS
OF PSYCHOLOGISTS**

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED

AUGUST 31, 2019

Unaudited

Texas State Board of Examiners of Psychologists

TABLE OF CONTENTS

I. NOTES TO THE FINANCIAL STATEMENTS

1.	Summary of Significant Accounting Policies	2
2.	Capital Assets	8
5.	LongTerm Liabilities	9
12.	Interfund Activity and Transactions	10
13.	Continuance Subject to Review	11
17.	Risk Management	12
32.	Fund Balances	13

II. ADDENDUM

1.	Pollution Remediation – GASB 49	14
2.	USAS Fluctuation Analysis	15
3.	Balance Sheet	17
4.	Operating Statements	19

Unaudited

Texas State Board of Examiners of Psychologists

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. ENTITY

The Texas State Board of Examiners of Psychologists is an agency of the State of Texas and its financial records comply with state statutes and regulations. This includes compliance with the Texas Comptroller of Public Accounts' *Reporting Requirements for Annual Financial Reports of State Agencies and Universities*.

The Texas State Board of Examiners of Psychologists protects the public by licensing and regulating all persons who engage in the practice of psychology as defined by the Psychologists' Licensing Act. Specific duties involving licensure include screening of all applicants for the training, experience and competency required to practice under the standards set by the Board, development and administration of processes for reciprocal licensure of qualified applicants, development and administration of qualifying examinations, and setting and collecting fees for examinations, applications and renewals for licensure. Specific duties involving regulation include the receipt, investigation and resolution of complaints alleging violations of any and all applicable state statutes and the rules and regulations of the Board, adjudication and discipline of all persons in violation of the laws, rules and regulations concerning the practice of psychology, monitoring compliance of licensees with mandatory continuing education requirements, and monitoring compliance of licensees with all disciplinary actions and other orders issued by the Board.

Due to the statewide requirements embedded in GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, the Comptroller of Public Accounts does not require the accompanying annual financial report to 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; therefore, an opinion has not been expressed on the financial statements and related information contained in this report.

This Agency has no components unit to disclose, either blended or discrete.

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Texas State Board of Examiners of Psychologists

B. FUND STRUCTURE

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

GOVERNMENTAL FUND TYPES AND GOVERNMENT-WIDE ADJUSTMENT FUND TYPES

General Revenue Fund

The general revenue fund 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.

Other Adjustment Fund Type

The other adjustment fund type is used to convert all other governmental fund type activity from modified accrual to full accrual.

C. BASIS OF ACCOUNTING

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

Governmental fund types that build the fund financial statements are accounted for using the modified accrual method basis of accounting. Under the modified accrual, revenues are recognized in the period in which they become both measurable and available to finance operations of the fiscal year or liquidate liabilities existing at fiscal year end.

The State of Texas considers receivables collected within 60 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

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Texas State Board of Examiners of Psychologists

financial resources are recognized when the related liability is incurred.

Governmental adjustment fund types that will build the government-wide financial statements are accounted for using the full accrual method of accounting. The following activities are recognized in these fund types:

- Capital assets
- Accumulated depreciation
- Unpaid employee compensable leave
- The outstanding debt service principal on long-term liabilities
- Capital leases
- Long-term claims and adjustments
- Full accrual revenues and expenses
- Pension amounts in governmental activities

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 EQUITY

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. Assets held in reserve for guaranteed student loan defaults are also included.

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Texas State Board of Examiners of Psychologists

Inventories and Prepaid Items

Inventories include only consumable inventories. Inventories are valued at cost, generally using the last-in, first-out method. The consumption method of accounting is used to account for inventories and prepaid items that appear in the governmental and proprietary fund types. The cost of these items is expensed when the items are used or consumed.

Capital Assets

Assets that meet the reporting threshold and useful life are capitalized. The capitalization threshold and the estimated useful life vary depending on the asset type. These assets are capitalized at cost or, if purchased, at appraised fair value as of the date of acquisition. Purchases of assets by governmental funds are reported as expenditures. Depreciation is reported on all "exhaustible" assets. "Inexhaustible" assets (such as works of art and historical treasures) are not depreciated. Road and highway infrastructure is depreciated over the estimate of average useful life of a grouping of assets using composite method. Other depreciable assets are depreciated over the estimated useful life of the asset using the straight-line method.

Other Receivables – Current and Noncurrent

The disaggregation of other receivables as reported in the financial statements is disclosed in Note 24, if applicable.

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.

Other Payables – Current and Noncurrent

The disaggregation of other payables as reported in the financial statements is disclosed in Note 24, if applicable.

Employees' Compensable Leave Balances

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

Unaudited

Texas State Board of Examiners of Psychologists

normally paid from the same funding sources from which each employees' salary or wage compensation was paid.

FUND BALANCE/ NET ASSETS

The difference between fund assets and liabilities is "net assets" on the government-wide 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 imposed 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 state's intent to be used for specific purposes, but are neither restricted or committed. Intent is expressed by (1) the Texas Legislature, or (2) a body or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes.

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

Net Investment in Capital Assets

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

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Texas State Board of Examiners of Psychologists

Restricted Net Position

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

Unrestricted Net Position

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

INTERFUND ACTIVITIES AND TRANSACTIONS

The agency may have 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 are recorded as expenditures in the reimbursing fund and as a reduction of expenditures in the reimbursed fund. Reimbursements are not displayed in the financial statements.

(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 activities and transactions at August 31, 2019 is presented in Note 12.

Governmental Activities

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FY: 2019 Date: 2019-10-17 13:19

	Balance (prior year)	Adjustments	Completed CIP	Inc-Int'gy Trans	Dec-Int'gy Trans	Additions	Deletions	Ending Balance	Balance (Current Year)	Difference
Agency 520 Texas State Board of Examiners of Psychologists										
Non-depreciable/Non-amortizable										
BC Land and Land Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC Infrastructure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC Construction in Progress	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC Other Tangible Capital Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC Land use Rights	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC Other Intangible Capital Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Non-depreciable/Non-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciable Assets										
BC Building and Building	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC Infrastructure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC Facilities and Other Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC Furniture and Equipment	7,275.00	0.00	0.00	0.00	0.00	0.00	0.00	7,275.00	7,275.00	0.00
BC Vehicles, Boats, and Aircraft	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC Other Capital Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Depreciable Assets	7,275.00	0.00	0.00	0.00	0.00	0.00	0.00	7,275.00	7,275.00	0.00
Accumulated										
BC A/D Buildings and Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC A/D Infrastructure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC A/D Facilities and Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC A/D Furniture and Equipment	-7,275.00	0.00	0.00	0.00	0.00	0.00	0.00	-7,275.00	-7,275.00	0.00
BC A/D Vehicles, Boats, and Aircraft	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC A/D Other Capital Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Accumulated Depreciation	-7,275.00	0.00	0.00	0.00	0.00	0.00	0.00	-7,275.00	-7,275.00	0.00
Amortizable Assets-										
BC Land use Rights	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC Computer Software	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC Other Capital Intangible Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Amortizable Assets-Intangible	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Amortization										
BC A/A Land use Rights	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC A/A Computer Software	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC A/A Other Intangible Capital Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Accumulated Amortization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Governmental Activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited

Texas State Board of Examiners of Psychologists

NOTE 5: LONG TERM LIABILITIES

Changes in Long-Term Liabilities

During the year ended August 31, 2019, the following changes occurred in liabilities reported in Employees' Compensable Leave, the only general long-term liability of the agency:

<u>Balance</u> <u>09/01/18</u>	<u>Adjustments</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>08/31/19</u>	<u>Amounts Due</u> <u>Within One</u> <u>Year</u>
\$81,067.81	\$(19,459.31)	\$53,501.79	\$(49,581.09)	\$65,527.20	\$37,713.39

Employees' Compensable Leave

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

Unaudited

Texas State Board of Examiners of Psychologists

NOTE 12: INTERFUND ACTIVITY AND TRANSACTIONS

As explained in Note 1 on Interfund Activities 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 (Note 8 presentation required)
- Due From Other Agencies or Due To Other Agencies
- Due From Other Funds or Due To Other Funds
- Transfers In or Transfers Out
- Legislative Transfers In or Legislative Transfers Out (Note 12 presentation required)

Individual balances and activity at August 31, 2019, were as follows:

REQUIRED NOTE 12 PRESENTATION:

	<i>Legislative Transfers In</i>	<i>Legislative Transfers Out</i>	<i>Purpose</i>
General Revenue Fund 0001			
To Agency 364, Fund 0001		\$ 45,664.00	Health Professions Council
Total Legislative Transfers (Exhibit II)	\$ 0.00	\$ 45,664.00	

Unaudited

Texas State Board of Examiners of Psychologists

NOTE 13: CONTINUANCE SUBJECT TO REVIEW

Under the Texas Sunset Act, the Texas State Board of Examiners of Psychologists will be abolished effective September 1, 2019, unless continued in existence by the Legislature as provided by the Act. If abolished, the agency may continue until September 1, 2020 to close out its operations.

Unaudited

Texas State Board of Examiners of Psychologists

NOTE 17: RISK MANAGEMENT

The Texas State Board of Examiners of Psychologists is exposed to a variety of civil claims, including worker's compensation claims, resulting from the performance of its duties. It is the agency's policy to periodically assess the proper combination of commercial insurance and retention of risk to cover losses to which it may be exposed. The agency assumes substantially all risks associated with tort and liability claims due to the performance of its duties. Currently there is no purchase of commercial insurance nor is the agency involved in any risk pools with other government entities. The agency's liabilities are reported when it is both probable that a loss has occurred and the amount of that loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Liabilities are reevaluated periodically to consider current settlements, frequency of claims, past experience and economic factors. There have been no significant reductions in insurance coverage in the past year and losses (if any) did not exceed funding arrangements during the past three years.

Unaudited

Texas State Board of Examiners of Psychologists

NOTE 32: FUND BALANCES

GASB 54 establishes financial reporting standards for fund balances. Agencies must classify all fund balances as nonspendable, restricted, committed, assigned or unassigned.

- **Nonspendable** — includes amounts that cannot be spent because they are either:
 - not in a spendable form
 - OR-
 - they are legally or contractually required to be maintained intact
- **Restricted** — includes amounts that can be spent for a specific purpose and there must be an external restriction placed on the fund (such as a constitutional provision, restrictions from external resource providers or through enabling legislation).
- **Committed** — includes amounts that can only be spent on a specific purpose as stipulated by action of the government's highest level of decision-making authority.
- **Assigned** — includes amounts intended to be used for a specific purpose but do not meet the requirements to be classified as restricted or committed.
- **Unassigned** — the residual classification for the general fund for all spendable amounts not included in the other classifications. Unassigned can only be used outside of the general fund if a fund has an overall negative balance.

<u>GAPP</u> <u>GAAP</u>	<u>FUND</u>	<u>AFR 54 CLASS</u>	<u>COMMENTS</u>	<u>AMOUNT</u>
0001	0001	Assigned	Reserved for Encumbrances	\$ 9,706.81
0001	0001	Unassigned	Unassigned	\$42,608.41

FMQuery: USAS Fluctuation Analysis

Balance Sheet Fluctuation Analysis (CR 129a)

Fluctuations greater than 10% and over \$1,000,000

Trial Balance Format (Dr=Pos,Cr=Neg)

GAAP Fund Type	GAAP GLA Cat	Title	GAAP GLA Class	GAAP GL Class Title		FY 2018	Difference	Percent Change
					TOTAL			

FMQuery: USAS Fluctuation Analysis

Operating Statement Fluctuation by GAAP F

Fluctuations greater than 10% and over \$1,000,000

Trial Balance Format (Dr=Pos, Cr=Neg)

GAAP Fund Group	GAAP Fund Type	GAAP Fund	GAAP Cat	GAAP Srce Obj	Title	GL Acct		FY 2018	Difference	Percent Change
					TOTAL:					

UNAUDITED

Texas State Board of Examiners of Psychologists
 Schedule 4 - Schedule of Modified to Full Accrual Adjustments - Governmental Funds
 - Balance Sheet/Statement of Net Assets
 August 31, 2019

	Governmental Funds Total	Capital Assets Adjustments	Long-Term Liabilities Adjustments	Other Adjustments	Statement of Net Assets
ASSETS					
Current Assets:					
Cash					
On Hand	0.00	0.00	0.00	0.00	0.00
In Bank	0.00				0.00
In Transit/Reimburse from Treasury	0.00				0.00
In State Treasury	0.00				0.00
Securities Lending Collateral					0.00
Short Term Investments					0.00
Restricted:	0.00				0.00
Cash	0.00				0.00
On Hand	0.00				0.00
In Bank	0.00				0.00
In Transit/Reimburse from Treasury	0.00				0.00
In State Treasury	0.00				0.00
Short Term Investments	0.00				0.00
Legislative Appropriations	168,568.55				168,568.55
Receivables from:	0.00				0.00
Federal					0.00
Other Intergovernmental					0.00
Interest and Dividends					0.00
Accounts Receivable	30.00				30.00
Taxes	0.00				0.00
Gifts, Pledges and Donations					0.00
Other	0.00				0.00
Interfund Receivables	0.00				0.00
Due From Other Funds					0.00
Due From Other Agencies					0.00
Consumable Inventories	16,775.00				16,775.00
Merchandise Inventories	0.00				0.00
Prepaid Items	0.00				0.00
Loans and Contracts					0.00
Other Current Assets					0.00
Total Current Assets	185,373.55	0.00	0.00	0.00	185,373.55
Non-Current Assets:					
Restricted:					0.00
Cash					0.00
On Hand	0.00				0.00
In Bank	0.00				0.00
In Transit/Reimburse from Treasury	0.00				0.00
In State Treasury	0.00				0.00
Short Term Investments	0.00				0.00
Receivables	0.00				0.00
Investments	0.00				0.00
Loans and Contracts					0.00
Other Assets					0.00
Loans and Contracts	0.00				0.00
Investments					0.00
Interfund Receivables	0.00				0.00
Gifts, Pledges and Donations					0.00
Capital Assets:					0.00
Non-Depreciable					0.00
Land and Land Improvements					0.00
Infrastructure					0.00
Construction in Progress					0.00
Other Capital Assets					0.00
Depreciable:					0.00
Building and Building Improvements					0.00
Less Accumulated Depreciation					0.00
Infrastructure					0.00
Less Accumulated Depreciation					0.00
Facilities and Other Improvements					0.00
Less Accumulated Depreciation					0.00
Furniture and Equipment		0.00			0.00
Less Accumulated Depreciation		0.00			0.00
Vehicle, Boats and Aircraft					0.00
Less Accumulated Depreciation					0.00
Other Capital Assets					0.00
Less Accumulated Depreciation					0.00
Other Non-Current Assets	0.00				0.00
Total Non-Current Assets	0.00	0.00	0.00	0.00	0.00
Total Assets	185,373.55	0.00	0.00	0.00	185,373.55

UNAUDITED

Texas State Board of Examiners of Psychologists
 Schedule 4 - Schedule of Modified to Full Accrual Adjustments - Governmental Funds
 - Balance Sheet/Statement of Net Assets
 August 31, 2019

	Governmental Funds Total	Capital Assets Adjustments	Long-Term Liabilities Adjustments	Other Adjustments	Statement of Net Assets
LIABILITIES AND FUND BALANCES					
Liabilities					
Current Liabilities:					
Payables From					
Accounts	6,725.00				6,725.00
Vouchers	0.00				0.00
Other Intergovernmental	0.00				0.00
Payroll	126,333.33				126,333.33
Contracts					0.00
Other					0.00
Interfund Payable	0.00				0.00
Due To Other Funds					0.00
Due To Other Agencies					0.00
Deferred Revenues					0.00
Notes and Loans Payable	0.00				0.00
Revenue Bonds Payable	0.00				0.00
General Obligation Bonds Payable	0.00				0.00
Claims and Judgments	0.00				0.00
Employees' Compensable Leave	0.00		37,713.39		37,713.39
Capital Lease Obligations	0.00				0.00
Liabilities Payable from Restricted Assets	0.00				0.00
Obligations/Reverse Repurchase Agreement	0.00				0.00
Obligations Under Securities Lending					0.00
Funds Held For Others					0.00
Other Current Liabilities					0.00
Total Current Liabilities	133,058.33	0.00	37,713.39	0.00	170,771.72
Non-Current Liabilities					
Interfund Payables	0.00				0.00
Notes and Loans Payable	0.00				0.00
Revenue Bonds Payable	0.00				0.00
General Obligation Bonds Payable	0.00				0.00
Claims and Judgments	0.00				0.00
Employees' Compensable Leave	0.00		27,815.81		27,815.81
Capital Lease Obligations	0.00				0.00
Liabilities from Restricted Assets					0.00
Assets Held for Others					0.00
Other Non-Current Liabilities					0.00
Total Non-Current Liabilities	0.00	0.00	27,815.81	0.00	27,815.81
Total Liabilities	133,058.33	0.00	65,529.20	0.00	198,587.53
Fund Financial Statement					
Fund Balances (Deficits):					
Nonspendable	0.00				0.00
Restricted					0.00
Committed	9,706.81				9,706.81
Assigned	0.00				0.00
Unassigned	42,608.41				42,608.41
Total Fund Balances	52,315.22	0.00	0.00	0.00	52,315.22
Total Liabilities and Fund Balances	185,373.55	0.00		0.00	
Government-Wide Statement of Net Assets					
Net Assets					
Invested in Capital Assets, net of Related Debt		0.00	65,529.20		65,529.20
Restricted For					0.00
Debt Retirement					0.00
Capital Projects					0.00
Other					0.00
Funds Held as Permanent Investments:					0.00
Expendable					0.00
Non-Expendable					0.00
Other					0.00
Unrestricted					0.00
Total Net Assets		0.00	65,529.20	0.00	117,844.42

UNAUDITED

Texas State Board of Examiners of Psychologists
Schedule 4 - Schedule of Modified to Full Accrual Adjustments - Governmental Funds
- Statement of Revenues, Expenditures, and Changes in Fund Balances/Statement of Activities
For the Fiscal Year Ended August 31, 2019

	Governmental Funds Total	Capital Assets Adjustments	Long-Term Liabilities Adjustments	Other Adjustments	Statement of Activities
REVENUES**					
Legislative Appropriations					
Original Appropriations (GR)	752,570.00	0.00	0.00	0.00	752,570.00
Additional Appropriations (GR)	237,504.45				237,504.45
Taxes (GR)					0.00
Federal Revenue (PR - Operating or Capital)					0.00
Federal Grant Pass-Through Revenue (GR)					0.00
State Grant Pass-Through Revenue (GR)					0.00
License, Fees & Permits (PR)	139,329.78				139,329.78
Interest and Other Investment Income (PR)					0.00
Interest and Other Investment Income (GR)					0.00
Net Increase (Decrease) in Fair Value (PR)					0.00
Net Increase (Decrease) in Fair Value (GR)					0.00
Land Income (PR)					0.00
Settlement of Claims (PR)					0.00
Settlement of Claims (GR)					0.00
Sales of Goods and Services (PR)	24,798.41				24,798.41
Other (PR - Chg for Serv, Operating or Capital)					0.00
Other (GR)	17,860.00				17,860.00
Total Revenues	1,172,062.64	0.00	0.00	0.00	1,172,062.64
EXPENDITURES					
Salaries and Wages	764,701.31		-3,920.70		760,780.61
Payroll Related Costs	243,598.28				243,598.28
Professional Fees and Services	500.00				500.00
Travel	30,586.36				30,586.36
Materials and Supplies	8,373.83				8,373.83
Communication and Utilities	8,420.63				8,420.63
Repairs and Maintenance	322.92				322.92
Rentals and Leases	4,538.17				4,538.17
Printing and Reproduction	3,554.65				3,554.65
Claims and Judgments					0.00
Federal Grant Pass-Through Expenditures					0.00
State Grant Pass-Through Expenditures					0.00
Intergovernmental Payments					0.00
Public Assistance Payments					0.00
Employee Benefit Payments					0.00
Other Expenditures	79,508.06				79,508.06
Debt Service:					0.00
Principal					0.00
Interest					0.00
Other Payments for Refunding	0.00				0.00
Capital Outlay	0.00	0.00			0.00
Depreciation Expense	0.00	0.00			0.00
Total Expenditures/Expenses	1,144,104.21	0.00	-3,920.70	0.00	1,140,183.51
Excess (Deficiency) of Revenues over Expenditures	27,958.43	0.00	3,920.70	0.00	31,879.13
OTHER FINANCING SOURCES (USES)					
Bond and Note Proceeds					0.00
Increase in Obligations Under Capital Leases					0.00
Sale of Capital Assets					0.00
Transfers In	0.00				0.00
Transfers Out	0.00				0.00
Legislative Transfers In	3,337.22				3,337.22
Legislative Transfers Out	-49,001.22				-49,001.22
Gain (Loss) on Sale of Capital Assets	0.00				0.00
Inc in Net Assets Due to Interagency Transfer					0.00
(Dec) in Net Assets Due to Interagency Transfer	0.00				0.00
Total Other Financing Sources (Uses)	-45,664.00	0.00	0.00	0.00	-45,664.00

UNAUDITED

Texas State Board of Examiners of Psychologists
 Schedule 4 - Schedule of Modified to Full Accrual Adjustments - Governmental Funds
 - Statement of Revenues, Expenditures, and Changes in Fund Balances/Statement of Activities
 For the Fiscal Year Ended August 31, 2019

	Governmental Funds Total	Capital Assets Adjustments	Long-Term Liabilities Adjustments	Other Adjustments	Statement of Activities
SPECIAL ITEMS					
Proceeds from Sale of Park Land					0.00
EXTRAORDINARY ITEMS					
Natural Disaster-Hurricane					0.00
Net Change in Fund Balances/Net Assets	-17,705.57	0.00	3,920.70	0.00	-13,784.87
Fund Financial Statement - Fund Balances					
Fund Balances - Beginning Balance September 1, 2018	70,828.99				70,828.99
Restatements	0.00	0.00			0.00
Fund Balances - September 1, 2018, as Restated	70,828.99	0.00			70,828.99
Appropriations Lapsed	-808.20				-808.20
Fund Balances, August 31, 2019	52,315.22	0.00	3,920.70	0.00	56,235.92
Government-Wide Statement of Net Assets					
Change in Net Assets		0.00	3,920.70	0.00	
Net Assets, Beginning Balance September 1, 2018		0.00	81,067.81		81,067.81
Restatements			-19,459.31		-19,459.31
Net Assets, September 1, 2018, as Restated		0.00	61,608.50	0.00	61,608.50
Net Assets as of August 31, 2019		0.00	65,529.20	0.00	117,844.42

** When analyzing which comptroller object code to use, agencies need to determine if it rolls to Program Revenue (PR) or General Revenue (GR) on the Statement of Activities

