# TEXAS FUNERAL SERVICE COMMISISON

# ANNUAL FINANCIAL REPORT

# FOR THE YEAR ENDED

AUGUST 31, 2014

# Texas Funeral Service Commission

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# Texas Funeral Service Commission

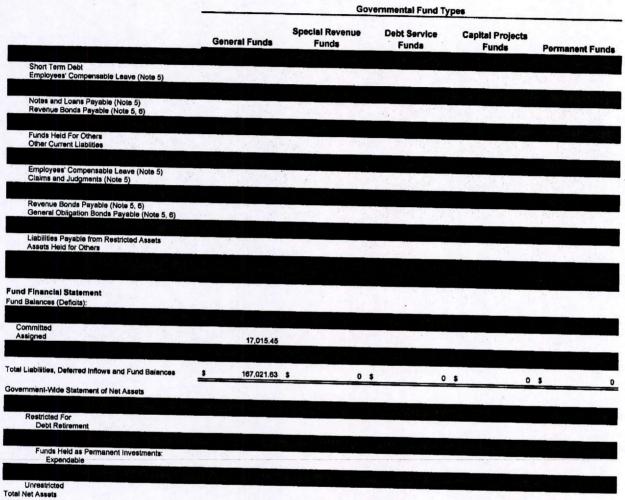
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### Texas Funeral Service Commission Exhibit I — Combined Balance Sheet/Statement of Net Assets — Governmental Funds August 31, 2014

	Governmental Fund Types							
SSETS AND DEFERRED OUTFLOWS	Gen	eral Funds	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Funds		
Current Assets:						rennanent rung		
Cash (Note 3)								
In Transit/Reimburse from Treasury Cash in State Treasury				A CALL AND A				
Legislative Appropriations		159,767.63						
Receivables from:		108,707.03						
Federal								
Investment Trades								
				and the second second second		Martin Second		
Gifts, Pledges and Donations	1	Contraction of the second						
Other		1. A. 1. 1.						
Interfund Receivables (Note 12)				and an other states and the second				
Consumable Inventories		7,254.00				A CONTRACTOR OF		
		7,234.00						
Loans and Contracts								
Restricted:	in the second					and the second		
In Bank				A. Brenn Mark March				
In Transit/Reimburse from Treasury				Se 44 A - 199				
Other Current Assets								
Non-Current Assets and Deferred Outflows:		4. S. S.						
Investments (Note 3)								
Loans and Contracts								
On Hand								
In Bank								
Short Term Investments (Note 3)								
Receivables				State State State				
Other Assets		N. LT. T. CO.						
Derivative Hedging instrument Assets		and the second						
Furniture and Equipment					Callenge and the standing the standing			
Less: Accumulated Depreciation								
		100						
Other Non-Current Assets	1000							
al Assets and Deferred Outflows		167.021.63 \$						
BILITIES, DEFERRED INFLOWS AND FUND B	all the second	101.021.03 3	0 \$	0	<u>s</u> 0	50		
E ERRED INFLOWS AND FUND E	ALANCES		Charles and the second					
Payables from:					and the second second second second			
Accounts	5.	10,681.75 \$						
		101001.10	\$		\$	5		
Payroll Federal		125,074.32				<b>新学校</b> #21-2		
Other		C. The Article State						
Contract Retainage Payable								
	and the state							
Interfund Payable (Note 12)					and 1997年1月19日 # 1998年1月			

Texas Funeral Service Commission Exhibit I --- Combined Balance Sheet/Statement of Net Assets --- Governmental Funds August 31, 2014



The accompanying notes to the financial statements are an integral part of this statement.

Texas Funeral Service Commission Exhibit I — Combined Balance Sheet August 31, 2014

	Governmental Funds Total	Capital Assets Adjustments	Long-Term Liabilities Adjustments	Other Adjustments	Statement of Net
ASSETS AND DEFERRED OUTFLOWS Current Assets: Cash (Note 3)			Adjustments	Other Adjustments	Asseta
In Transit/Reimburse from Treasury Cash in State Treasury					
Legislative Appropriations Receivables from:	159,767.63		1		159,767.63
			the second of the		
Federal Investment Trades					
Cite Distance of B					and the second second
Gifts, Pledges and Donations Other			70		
Interferent Developing (Inter-					
Interfund Receivables (Note 12) Consumable Inventories	7,254.00				7,254.00
Loans and Contracts		the first further and			
Restricted:					
				A CARLES AND A CARLES	
In Bank In Transit/Reimburse from Treasury					
Other Current Assets Non-Current Assets and Deferred Outflows:					
		and the second second			
Investments (Note 3) Loans and Contracts			-		£
On Hand					
in Bank					
Short Term Investments (Note 3) Receivables					
Other Assets Derivative Hedging Instrument Assets		and the second			
	the local states of the second				
Furniture and Equipment		16,500.00			
Less: Accumulated Depreciation		(16,500.00)			
Other Non-Current Assets					
		Carl Lands 1			
otal Assets and Deferred Outflows	<u>\$ 167.021.63</u>	<u>s</u> 0	5	<b>5</b> 0	\$ 187.021.63
IABILITIES, DEFERRED INFLOWS AND FUND B	AL/				107.021.03
			State State	The Let she the bot	
Payables from: Accounts	\$ 10,681.75				
			5	5	\$ 10,681.75
Payroll	125,074.32				影響的中國基本。
Federal					125,074.32
Other Contract Retainage Payable					
Interfued Develop (Marks 40)					

Interfund Payable (Note 12) Deferred Revenues

Texas Funeral Service Commission Exhibit I — Combined Balance Sheet August 31, 2014

	Governmental Funds Total	Capital Assets Adjustments	Long-Term Liabilities Adjustments	Other Adjustments	Statement of Net Assets
Short Term Debt					
Employees' Compensable Leave (Note 5)			35,662.68		35,662,68
Notes and Loans Payable (Note 5)				A Section of the sect	
Revenue Bonds Payable (Note 5, 6)					
Funds Held For Others Other Current Liablities					
		and such the second			
Employees' Compensable Leave (Note 5) Claims and Judgments (Note 5)			4,061.04		4,061.04
- 병원[[영영] 안방 일소 관고 한 감지 않는 것 가지	a tha shi d <mark>e sa kadin h</mark>				
Revenue Bonds Payable (Note 5, 6) General Obligation Bonds Payable (Note 5, 6)				and the states	
Liabilities Payable from Restricted Assets Assets Heid for Others					
Fund Financial Statement Fund Balances (Deficits):					
Committed					
Assigned	17,015.45				17,015.45
Total Liabilities, Deferred Inflows and Fund Balances	\$ 167,021.63				
Government-Wide Statement of Net Assets	Section and the second				
Restricted For Debt Retirement					
Funds Held as Permanent Investments: Expendable					
Unrestricted					
Total Net Assets	3	<b>16</b> ,500,00	\$ 39.723.72	<b>s</b> 0 :	87.489.28

# Texas Funeral Service Commission Exhibit II — Combined Statement of Revenues, Expenditures and Changes in Fund Balances/Statement of Activities — Governmental Funds For the Fiscal Year Ended August 31, 2014

	General Funds	Special Revenue Funds	Debt Service Funds	Capital Projects Funds
REVENUES*				
Legislative Appropriations Original Appropriations (GR)	\$ 719.623.00			
Children (propriations (Ory	\$ 719,623.00	\$ 0	\$	0\$0
Federal Reverse (RD				
Federal Revenue (PR - Operating or Capital) Federal Grant Pass-Through Revenue (GR)		11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Margina in	
i orden of an i use finiough Revenue (GR)				
Interest and Other Investment Income (PR) Interest and Other Investment Income (GR)				
(GR)				
Land Income (PR) Settlement of Claims (PR)				
Other (PR - Chg for Serv, Operating or Capital) Other (GR)				
Total Revenues	993,162.30			
		0		0 0
EXPENDITURES				
Salaries and Wages Payroll Related Costs	561,163.48			
	157,018.93			A State of the second
Hatelah 10				
Materials and Supplies Communication and Utilities	33,017.98			
	10,494.63			
Rinting and Reservice				
Printing and Reproduction Claims and Judgments	18,043.50			
Intergovernmental Payments Public Assistance Payments				
Debt Service:				
Principal				
Capital Outlay Depreciation and Amortization Expense			Part and a start of the	
Sopresident and Amontzaiton Expense				and the second second
OTHER FINANCING SOURCES (USES)				
Bond and Note Proceeds				
Increase in Obligations Under Capital Leases				
		the part of the second		
Transfer In				
Transfer Out				
Gain (Loss) on Sale of Capital Assets				
Inc (Dec) in Net Assets Due to Interagency Transfer otal Other Financing Sources (Uses)				
	(13,120.00)	0		) 0
PECIAL ITEMS				
Proceeds from Sale of Park Land	0	0		
XTRAORDINARY ITEMS			1997	
Natural Disaster-Hurricane				
	The second second			

**Texas Funeral Service Commission** Exhibit II — Combined Statement of Revenues, Expenditures and Changes in Fund Balances/Statement of Activities — Governmental Funds For the Fiscal Year Ended August 31, 2014

Net Change in Fund Balances/Net Assets	40,981,44	0	0	0
Restatements				
Fund Balances, September 1, 2013, as Restated	22,983.39	0	0	0
Government-Wide Statement of Net Assets				

# Restatements Net Assets, September 1, 2013, as Restated

Net Assets, August 31, 2014

\* 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

The accompanying notes to the financial statements are an integral part of this statement.

Perman	ent Funds	Governmental Funds Total	Capital Assets Adjustments	Long-Term Liabilities Adjustments	Other Adjustments	Statement of Activities
\$	- 0 :	\$ 719,623.00	<b>\$</b> 0	<b>s</b> 0	\$ <u>0</u>	\$ 719,623.0
	0	993,162.30				
		333,162.30	0	0	0	993,162.3
		561,163.48 157,018.93		(18,828.78)		542,334.7
		101,010.00				157,018.9
		33,017.98 10,494.63				33,017.9
						10,494.6
		18,043.50				18,043.5
	S Sec. Co		233,286.93			
			255,200.85			233,286.9
						N 1997
	0	(13,120.00)	0	0	00	(13,120.00
						. 0
						¥
		A. C. S.	1			

40,981.44 0 (173,476.71) 22,983.39 0 22,983.39 249,786.93 20,894.94 0 270,681.87 0 \$ 16,500.00 \$ \$ 39,723.72 \$ 0 \$ 87,489.28

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# Texas Funeral Service Commission

# NOTES TO THE FINANCIAL STATEMENTS

# NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### A. ENTITY

The Texas Funeral Service Commission 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*.

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.

#### **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'

### **Texas Funeral Service Commission**

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.

#### С. **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 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 unmatured debt service (principal and interest) on general long-term liabilities Long-term capital leases

Long-term claims and adjustments Full accrual revenues and expenses

#### **BUDGETS AND BUDGETARY ACCOUNTING** Đ.

#### **Texas Funeral Service Commission**

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 and 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.

#### Inventories and Prepaid Items

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

#### Capital Assets

Assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year are capitalized. 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 reported on the modified accrual basis. Assets are depreciated over the estimated useful life of the asset using the straight-line method.

### **Texas Funeral Service Commission**

# 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 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

### Texas Funeral Service Commission

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.

#### 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 the acquisition.

#### Restricted Net Assets

Restricted net assets result when constraints placed on net asset use are either externally imposed by creditors, grantors, contributors and the like or imposed by law through constitutional provisions or enabling legislation.

#### Unrestricted Net Assets

Unrestricted net assets consist of net assets that do not meet the definition of the two preceding categories. Unrestricted net assets often have 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.

### **Texas Funeral Service Commission**

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 receivables and payables at August 31, 2014 is presented in Note 12.

# **Governmental Activities**

2014

				2014		AND A MARKED	A REAL PROPERTY.	Section 201		Same and the local
	Balance (phor year)	Adjustments	Completed C(P Inc-	ntagy irans	Dec-intagy Trans	Additions	Deletions	Ending Balance	Balance (Current Year)	Differenc
Non-depreciable/Non-amortizable Assets										
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	8.00	0.00	0.00	0.00
Depreciable Assets										
BC Building and Building 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 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	22,860.00	0.00	0.00	0.00	-6,360.00	0.00	0.00	16,500.00	16,500.00	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	22,860.00	0.00	0.00	8.00	-6,360.00	0.00	0.00	16,500.00	16,500.00	0.00
Accumulated Depreciation										1
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	-22,860.00	0.00	0.00	0.00	6,360.00	0.00	0.00	-16,500.00	-16,500.00	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	-22,868.00	0.00	0.00	0.00	6,360.00	0.00	0.00	-16,500.00	-16,500.00	0.00
Amortizable Assets-Intangible										
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	225,926.93	0.00	0.00	0.00	0.00	0.00	0.00	226,926.93	226,926.93	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	226,526.93	0.00	0.00	0.00	0.00	0.00	0.00	226,926.93	226,926.93	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	-226,926.93	0.00	0.00	0.00	0.00	0.00	0.00	-226,925.93	-226,926.93	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	-226,926.93	0.00	0.90	0.00	0.00	0.90	0.00	-226,926.93	-226,926.93	. 0.00
Total Governmental Activities	0.00	0.00	9.00	0.00	9.02	0.00	0.00	0.00	0.00	9.00

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### **Texas Funeral Service Commission**

# NOTE 3: DEPOSITS, INVESTMENTS AND REPURCHASE AGREEMENTS

Not applicable.

#### NOTE 4: SHORT TERM DEBT

Not applicable.

# NOTE 5: SUMMARY OF LONG TERM LIABILITIES

#### **Changes in Long-Term Liabilities**

During the year ended August 31, 2014, the following changes occurred in liabilities reported in Employees' Compensable Leave, the only general long-term liability of the agency:

Balance 09/01/13	Additions	Deletions	Balance 08/31/14	Amounts Due Within One <u>Year</u>
\$20,894.94	\$53,045.00	\$(34,216.22)	\$39,723.72	\$35,662.68

### **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.

#### **NOTE 6: BONDED INDEBTEDNESS**

Not applicable.

#### NOTE 7: DERIVATIVES

Not applicable.

#### **Texas Funeral Service Commission**

### NOTE 8: LEASES

Not applicable.

#### NOTE 9; PENSION PLANS

Not applicable.

#### NOTE 10: DEFERRED COMPENSATION

Not applicable.

#### NOTE 11: POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

Not applicable.

# NOTE 12: INTERFUND BALANCES/ ACTIVITY

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 12 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 8 presentation required)

Individual balances and activity at August 31, 2014, were as follows:

# **REQUIRED NOTE 12 PRESENTATION:**

	Legislative	Legislative	Purpose
	Transfers In	<b>Transfers</b> Out	-
General Revenue Fund 0001		-	-

To Agency 364, Fund 0001

\$ 13,120.00

Health Professions Council

#### **Texas Funeral Service Commission**

# Total Legislative Transfers (Exhibit II) \$ 0.00 \$ 13,120.00

# NOTE 13: CONTINUANCE SUBJECT TO REVIEW

Under the Texas Sunset Act, the Texas Funeral Service Commission will be abolished effective September 1, 2019, unless continued in existence by the Legislature as provided by this Act. If abolished, the agency may continue until September 1, 2020 to close out its operations.

# NOTE 14: ADJUSTMENTS TO FUND BALANCES AND NET ASSETS

Not applicable.

# NOTE 15: CONTINGENT LIABILITIES

Not applicable.

# NOTE 16: SUBSEQUENT EVENTS

Not applicable.

#### NOTE 17: RISK MANAGEMENT

The Texas Funeral Service Commission 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'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.

# NOTE 18: MANAGEMENT DISCUSSION AND ANALYSIS

Not applicable.

#### NOTE 19: THE FINANCIAL REPORTING ENTITY

#### **Texas Funeral Service Commission**

Not applicable.

# NOTE 20: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Not applicable.

NOTE 21: N/A

Not applicable.

# NOTE 22: DONOR RESTRICTED ENDOWMENTS

Not applicable.

# NOTE 23: EXTRAORDINARY AND SPECIAL ITEMS

Not applicable.

# NOTE 24: DISAGGREGATION OF RECEIVABLE AND PAYABLE BALANCES

Not applicable.

#### NOTE 25: TERMINATION BENEFITS

Not applicable.

### NOTE 26: SEGMENT INFORMATION

Not applicable.

Texas Funeral Service Commission Schedule 4 - Schedule of Modified to Full Accrual Adjustments - Governmental Funds - Balance Sheet/Statement of Net Assets August 31, 2014

	Governmental Funds Total	Capital Assets Adjustments	Long-Term Liabilities Adjustments	Other Adjustments	Statement of Net Assets
SSETS				Adjagtillatite	Net Assett
Current Assets:					
Cash					
On Hand	0.00	0.00	0.00	0.00	0.
In Bank	0.00				Ŭ.
In Transit/Reimburse from Treasury	0.00				0.
In State Treasury					0,-
Securities Lending Collateral					0.
Short Term Investments					0.1
Restricted:	0.00				0.1
Cash	0.00				· 0,1
On Hand	0.00				0.1
In Bank	0.00				
In Transit/Reimburse from Treasury	0.00				0.
In State Treasury					0.1
Short Term Investments	0.00				0,
Legislative Appropriations	159,767.63				0.
Receivables from:	0.00				159,767.
Federal	0.00				0.
Other Intergovernmental	•				0,
Interest and Dividends					. 0.
Accounts Receivable					<b>D</b> .
Taxes	n an				0.
Gifts, Pledges and Donations	0.00				0.
Other					0.
Interfund Receivables	0.00				0.
Due From Other Funds	0.00				0.
Due From Other Agencies					0.
Consumable Inventories					0.
	7,254.00				7,254.
Merchandise Inventories	0.00				0.
Prepaid Items	0.00				0.
Loans and Contracts					0.
Other Current Assets					0.
Total Current Assets	167,021.63	0.00	0.00	0.00	167,021.
				0.00	107,021.
Non-Current Assets:					
Restricted:					
Cash					0.
On Hand	0.00				0.
in Bank	0.00				0.
In Transit/Reimburse from Treasury	0.00				0.
In State Treasury	0.00				0.
Short Term investments	0.00				0.
Receivables	0.00				0.1
Investments		*			0.
Loans and Contracts	0.00				0.
Other Assets					0.
Loans and Contracts					0.4
Investments	0.00				. 0.
Interfund Receivables					0.
	0.00				0.
Gifts, Pledges and Donations					D.(
Capital Assets:			4		0.
Non-Depreciable	a a - 200 - 2				·
Land and Land Improvements					0.4
Infrastructure					
Construction in Progress					0.0
Other Capital Assets					0.1
Depreciable:					0.4
Facilities and Other Improvements				•	0.0
Less Accumulated Depreciation					0.1
Furniture and Equipment		22 000 00			0.0
Less Accumulated Depreciation		22,860.00			22,860.0
Vehicle, Boats and Aircraft		-22,860.00			-22,860 (
Less Accumulated Depreciation					0.0
Other Capital Assets					0.0
					0.0
Less Accumulated Depreciation					0.0
Amortizable Assets - Intangible:					0.0
Facilities and Other Improvements					0.0
Less Accumulated Depreciation					0.0
Furniture and Equipment		226,926.93			
Less Accumulated Depreciation	•	-226,926.93			226,926,9
Vehicle, Boats and Aircraft					-226,926.9
Less Accumulated Depreciation					0.0
Other Capital Assets					Q.(
Less Accumulated Depreciation					0.0
					0.0
Other Non-Current Assets	A 8-	1			
	0.00				0.0
Total Non-Current Assets					
Total Non-Current Assets	0.00	0.00	0.00	0.00	0.0
Total Non-Current Assets	0.00	0.00	0.00	0.00	0.0

Texas Funeral Service Commission Schedule 4 - Schedule of Modified to Full Accrual Adjustments - Governmental Funds - Balance Sheet/Statement of Net Assets August 31, 2014

Governmental Habilities         Capital Assets         Liabilities Adjustments         Other Adjustments         Statement of Het Assets           Labilities         Current Liabilies         Payable From Accounts         10,681.75         10,681.75           Payable From Accounts         10,681.75         0.000         0.000           Other Agencies         125,074.32         0.000           Other Funds         0.000         0.000           Due To Other Funds         0.000         0.000           Due To Other Funds         0.000         0.000           Due To Other Funds         0.000         0.000           Cemposities Comparable Fayable         0.000         0.000           Cemposities Comparable Fayable         0.000         0.000           Cemposities Comparable Fayable         0.000         0.000           Colligation Structure Asymptoties         0.000         0.000           Colligation Structure Asymptoties         0.000         55,662.69         35,662.69           Objection Structure Agencies         0.000         0.000         0.000           Objection Structure Agencies         0.000         0.000         0.000           Objection Structure Agencies         0.000         0.000         0.000           Colli				Long-Term		
LABILITES AND FUND BALANCES           Labilities           Counta           Paycialities From           Accounta         10,681.75           Paderal         0.00           Other Intergovermental         0.00           Other Intergovermental         0.00           Other Intergovermental         0.00           Due To Other Funds         0.00           Due To Other Funds         0.00           Due To Other Funds         0.00           Deve To Other Funds         0.00           Revenue Berother Funds         0.00           Berother Funds         0.00           Comman Dulgation Busies Psycable         0.00           Chaita Lasse Obligations         0.00           Chaita Lasse Obligations         0.00           Dibletiens/Reverse Repurchase Agreement         0.00           Obligations/Reverse Repurchase Agreement         0.00           Obligations/Reverse Repurchase Agreement         0.00           Obligations/Reverse Repurchase Agreement         0.00           Obligations/Reverse Repurchase Agreement         0.00           Other Agree Compensable Lambilities         0.00           Non-Current Labilities         0.00           Intelluter Prepube         0.00						
Payables From Accounts         10,681.75         10,681.75         0,00           Other Intergovernmental         0,00         0,00         0,00           Other Intergovernmental         0,00         0,00         0,00           Payrol         125,074.32         0,00         0,00           Due To Other Agencies         0,00         0,00         0,00           Due To Other Agencies         0,00         0,00         0,00           Overmet Other Agencies         0,00         0,00         0,00           Overmet Othgrand Bonds Psyable         0,00         0,00         0,00           Cameral Obligation Bonds Psyable         0,00         0,000         0,000           Classificat Academent         0,00         0,000         0,000           Classificat Academent         0,00         0,000         0,000           Obligation/Reverse Repurchase Agreement         0,00         0,000         0,000           Other Current Liabilities         0,000         35,662.66         0,000         0,000           Total Current Liabilities         0,000         0,000         0,000         0,000         0,000           Courter Liabilities         0,000         4,061.04         4,061.04         4,061.04         4,061.04<						
Accounts         10,681.75         10,681.75           Other Intergormmanial         0.00         0.00           Deprot         126,074.32         126,074.32           Contracts         0.00         0.00           Due To Char Functs         0.00         0.00           Due To Char Functs         0.00         0.00           De To Char Functs         0.00         0.00           Other Interfund Payable         0.00         0.00           Notes and Loans Payable         0.00         0.00           General Displation Banks Payable         0.00         0.00           Calinas and Judgments         0.00         0.00           Coligations Payable Interve         0.00         0.00           Displation Banks Payable         0.00         0.00           Objections Provide Reverse Rejurchase Agreement         0.00         0.00           Objections Unand States         0.00         0.00         0.00           Total Current Labilities         135,756.07         0.00         36,662,66         0.00           Total Current Labilities         135,756.07         0.00         36,662,66         0.00           Total Current Labilities         135,756.07         0.00         36,662,66         0.00 <td>Current Liabilities</td> <td></td> <td></td> <td></td> <td></td> <td></td>	Current Liabilities					
Federal         0.000         0.000         0.000         0.000         0.000           Payrol         125,074.32         0.000						
Federal         0.00         0.00         0.00         0.00           Payrol         126,074.32         126,074.32         0.00           Other S         0.00         0.00         0.00           Instruct of Payrole         0.00         0.00         0.00           Due To Other Agencies         0.00         0.00         0.00           Deter To Other Agencies         0.00         0.00         0.00           Obter To Other Agencies         0.00         0.00         0.00           Obter To Other Agencies         0.00         0.00         0.00           Claims and Logness Payrole         0.00         0.00         0.00           Claims and Logness Payroles         0.00         0.00         0.00           Objection Other Services Agencement         0.00         0.00         0.00           Objection Others         0.00         0.00         0.00         0.00           Funds Held For Others         0.00         0.00         0.00         0.00           Other Current Liabilities         135,756.07         0.00         35,662.66         0.00         0.00           Total Leas Physion         0.00         0.00         0.00         0.00         0.00         0.00		10,681.75				10.681.75
Differ Intergovernmental         0.00         0.00           Peyroll         125,074.32         125,074.32           Contracts         0.00         0.00           Due To Other Agencies         0.00           Due To Other Agencies         0.00           De To Other Agencies         0.00           De To Other Agencies         0.00           De To Other Agencies         0.00           Offerer Agencies         0.00           Cernard Displation Bonds Payable         0.00           Calina and Judgments         0.00           Other Current Liabilities         0.00           Other Current Liabilities         0.00           Other Current Liabilities         0.00           Note- and Longments         0.00           Other Note: and Long Payable         0.00           Other Current Liabilities         0.00           Interfund Payable         0.00           Researe Bonds Payable         0.00           Other Current Liabilities         0.00           Interfund Payable					,	
Contracts         Contract						
Öther         0.00         0.00           Due To Other Agencies         0.00         0.00           Due To Other Agencies         0.00         0.00           Overrad Revenues         0.00         0.00           Notes and Loars Psysible         0.00         0.00           General Objacins Bonds Psysible         0.00         0.00           General Objacins Constraines         0.00         0.00           Explaint Lears Psysible         0.00         0.00           Chairne and Judgments         0.00         0.00           Explaint Lears Psysible         0.00         0.00           Dibigtions Under Securities Lending         0.00         0.00           Objections Under Securities Lending         0.00         0.00           Other Current Liabilities         155,756.07         0.00         35,662.68         0.00           Non-Current Liabilities         0.00         0.00         171/1416.75           Non-Current Liabilities         0.00         0.00         0.00           Interfund Psysible         0.00         0.00         0.00           Centre Lears Psysible         0.00         0.00         0.00           Centre Liabilities         0.00         0.00         0.00		125,074.32				125,074.32
Interfund Psysble         0.00         0.00           Due To Other Funds         0.00         0.00           Due To Other Agencies         0.00         0.00           Over To Other Agencies         0.00         0.00           Revenues         0.00         0.00           Revenues         0.00         0.00           General Obligation Bords Psysble         0.00         0.00           Claims and Adagments         0.00         0.00           Calamis and Adagments         0.00         0.00           Calamis and Adagments         0.00         0.00           ObligationsReverse Regressment         0.00         0.00           Other Current Liabilities         0.00         0.00           Total Current Liabilities         0.00         0.00           Interfund Psysble         0.00         0.00         0.00           Other Alexes Dispations         0.00         0.00         0.00           Other Alexes Dispations         0.00         0.00         0.00           Other Alexes Dispations         0.00         0.00         0.00           Current Liabilities         0.00         0.00         0.00           Calamat Dears Psyable         0.00         0.00 <td< td=""><td></td><td></td><td></td><td></td><td></td><td>0.00</td></td<>						0.00
Due To Other Agencies         000           Due To Other Agencies         000           Due To Other Agencies         000           Oderrad Revenues         000           Revenue Bonds Psyable         0.00           Gerrad Digation Bords Psyable         0.00           Caime and Judgments         0.00           Employees         0.00           Digation Bords Psyable         0.00           Digation Strates         0.00           Digation Strates         0.00           Digations Reverse Reputchase Agreement         0.00           Due To Other Labilities         105/796.07           Non-Current Labilities         105/796.07           Non-Current Labilities         0.00           Capital Lesse Obligations Reverse Compensable Leve         0.00           Other Fourth Labilities         0.00           Reversue Bonds Psyable         0.00           Notes and Loans Psyable         0.00           Berancese Compensable Leve         0.00           Capital Lesse Obligations Onds Psyable         0.00           Other Mon-Current Labilities         0.00           Total Liabilities from Restricted Assets         0.00           Assets Helf of Others         0.00           Other Mon-Cu						0.00
Due To Other Agencies         0.00           Deferred Revenues         0.00           Notes and Loars Payable         0.00           Claims and Judgments         0.00           Claims and Judgments         0.00           Carbot Lease Obligations Bronk Payable         0.00           Carbot Lease Obligations Bronk Payable         0.00           Carbot Lease Obligations Bronk Reverse Reprocesses (Assets         0.00           Obligations Under Securities Learling         0.00           Prinds Huld For Others         0.00           Other Current Liabilities         135,756.07           Interfund Payable         0.00           Other Current Liabilities         0.00           Interfund Payable         0.00           Other Current Liabilities         0.00           Interfund Payable         0.00           Other Current Liabilities         0.00           Interfund Payable         0.00           Capital Lease Obligation Brods Payable         0.00           Other Current Liabilities         0.00           Interfund Payable         0.00           Current Liabilities         0.00           Current Liabilities         0.00           Current Liabilities         0.00           To		0.00				0.00
Deterned Revenues         0.00           Notes and Loans Psysble         0.00           General Obligation Bonds Psysble         0.00           Calima and Judgments         0.00           Employees         0.00           Calima and Judgments         0.00           Capital Lease Obligations         0.00           Diligations/Reverse Reputchase Agreement         0.00           Obligations/Reverse Reputchase Agreement         0.00           Obligations/Reverse Reputchase Agreement         0.00           Other Current Liabilities         0.00           Interfund Psysble form Restricted Assets         0.00           Other Current Liabilities         0.00           Interfund Psysble         0.00           Revenue Bonds Psysble         0.00           Revenue Bonds Psysble         0.00           Other Current Liabilities         0.00           Interfund Psysbles         0.00           Revenue Bonds Psysble         0.00           Claims and Ludgments						0.00
Notes and Loars Payable         0.00         0.00           Revenue Bonds Payable         0.00         0.00         0.00           Claims and Judgments         0.00         35,662,69         36,692,89         0.00           Carbinat Lease Obligations Bronds Payable         0.00         35,662,69         36,692,89         0.00           Capital Lease Obligations Under Securities Learding         0.00         0.00         0.00         0.00           Dibligations Under Securities Learding         0.00         0.00         0.00         0.00           Other Current Liabilities         135,756,07         0.00         35,662,68         0.00         171,418,75           Non-Current Liabilities         135,756,07         0.00         35,662,68         0.00         0.00           Revenue Bonds Payable         0.00         0.00         0.00         0.00         0.00           Capital Lease Obligation Sonds Payable         0.00         0.00         0.00         0.00         0.00           Capital Lease Obligations Cords Payable         0.00         0.00         0.00         0.00         0.00           Capital Lease Obligations Cords Payable         0.00         0.00         0.00         0.00         0.00         0.00           Capital						
Revenue Bonds Payable         0.00         0.00           General Obligation Bonds Payable         0.00         0.00           Employees Compensable Leave         0.00         36,662.68         35,662.68           Capital Lease Obligations         0.00         0.00         0.00           Obligations/Reverse Repurchase Agreement         0.00         0.00         0.00           Obligations/Reverse Repurchase Agreement         0.00         0.00         0.00           Funds Held For Others         0.00         0.00         0.00         0.00           Other Current Liabilities         135,756.07         0.00         35,662.68         0.000         171,418.75           Non-Current Liabilities         0.00         0.00         0.00         0.00         0.00           Revenue Bonds Payable         0.00         0.00         0.00         0.00         0.00           Revenue Bonds Payable         0.00         0.00         0.00         0.00         0.00         0.00         0.00           Claiption Bonds Payable         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         <						
General Obligation Bonds Payable         0.00         0.00           Claims and Judgments         0.00         35,652.56         355,522.50           Capital Lease Obligations         0.00         0.00         0.00           Capital Lease Obligations         0.00         0.00         0.00           Obligations Under Securities Lending         0.00         0.00         0.00           Funds Held For Others         0.00         0.00         0.00           Other Current Liabilities         0.00         0.00         0.00           Nor-Current Liabilities         0.00         0.00         0.00           Revenue Bonds Payable         0.00         0.00         0.00           Claims and Judgments         0.00         0.00         0.00           Capital Lease Obligation Sonds Payable         0.00         0.00         0.00           Capital Lease Obligation Sonds Payable         0.00         0.00         0.00         0.00           Capital Lease Obligation Sonds Payable         0.00         0.00         0.00         0.00         0.00           Total Non-Current Liabilities         0.00         0.00         4.061.04         0.00         0.00           Total Non-Current Liabilities         0.00         0.00						
Claims and Judgments         0.00         0.00           Employees Componsible Leave         0.00         36,862.68         356,822.88           Capital Lease Obligations         0.00         0.00         0.00           Obligations/Reverse Repurchase Agreement         0.00         0.00         0.00           Punds Held For Others         0.00         0.00         0.00         0.00           Total Current Liabilities         0.00         0.00         0.00         0.00           Total Current Liabilities         0.00         0.00         0.00         0.00           Non-Current Liabilities         0.00         0.00         0.00         0.00           Non-Current Liabilities         0.00         0.00         0.00         0.00           Revenue Bonds Payable         0.00         0.00         0.00         0.00           Capital Lease Obligations         0.00         0.00         0.00         0.00           Capital Lease Obligations         0.00         4.061.04         4.061.04         0.00           Capital Lease Obligations         0.00         0.00         4.061.04         0.00           Capital Lease Obligations         0.00         0.00         4.061.04         0.00           Total				•		
Employeer Componisable Leave         0.00         35,662.68         35,662.68         35,662.68         35,662.68         0.00           Capital Lease Obligations         0.00         0.00         0.00         0.00         0.00           Obligations (Hoers Securities Lending         0.00         0.00         0.00         0.00         0.00           Funds Hield For Ohners         0.00         0.00         0.00         0.00         0.00           Other Current Liabilities         135,756.07         0.00         35,662.68         0.00         171,418.75           Non-Current Liabilities         0.00         0.00         0.00         0.00         0.00         0.00           Revenue Bonds Payable         0.00         0.0						
Capital Lesse Obligations         0.00         0.00         0.000           Liabilities Payble from Restricted Asets         0.00         0.00         0.000           Obligations/Reverse Repurchase Agreement         0.00         0.00         0.000           Funds Heid For Others         0.00         0.00         0.00           Other Current Liabilities         0.00         0.00         0.00           Total Current Liabilities         0.00         0.00         0.00           Non-Current Liabilities         0.00         0.00         0.00           Revenue Bonds Payable         0.00         0.00         0.00           Capital Lasse Obligations         0.00         4.061.04         4.061.04           Capital Lasse Obligations         0.00         4.061.04         0.00           Assets Heid for Others         0.00         4.061.04         0.00           Other Non-Current Liabilities         0.00         0.00         4.061.04           Total Liabilities         135.756.07         0.						
Liabilities Payable from Restricted Assets         0.00         0.00           Obligations Under Securities Lending         0.00         0.00           Finds Heid For Ohners         0.00         0.00           Other Current Liabilities         135,756.07         0.00         35,662.68         0.00           Non-Current Liabilities         0.00         0.00         0.00         0.00           Revenue Bonds Payable         0.00         0.00         0.00         0.00           Claims and Judgments         0.00         0.00         0.00         0.00           Liabilities from Restricted Assets         0.00         0.00         4.061.04         0.00         4.061.04           Capial Liabilities         0.00         0.00         4.061.04         0.00         0.00           Total Liabilities         0.00         0.00         4.061.04         0.00         4.061.04           Total Liabilities         135,756.07         0.00         39,723.72				35,662.68		
Obligationa/feverse Repurchase Agreement         0.00         0.00           Obligationa/feverse Repurchase Agreement         0.00         0.00           Other Current Liabilities         0.00         0.00           Other Current Liabilities         0.00         0.00           Non-Current Liabilities         135,758.07         0.00         35,662.68         0.00           Non-Current Liabilities         0.00         0.00         0.00         0.00           Interfund Payables         0.00         0.00         0.00         0.00           Cleims and Judgments         0.00         0.00         0.00         0.00           Capital Lesse Obligations         0.00         4.051.04         4.051.04         4.051.04           Capital Lesse Obligations         0.00         0.00         0.00         0.00           Other Non-Current Liabilities         0.00         4.061.04         0.00         0.00           Other Non-Current Liabilities         0.00         4.061.04         0.00         0.00           Other Non-Current Liabilities         0.00         4.061.04         0.00         0.00           Other Non-Current Liabilities         0.00         0.00         4.061.04         0.00         0.00           Total Li						
Obligations Under Securities Lending         0.00         0.00           Funds Helf GF Others         0.00         0.00           Other Current Liabilities         0.00         0.00           Total Current Liabilities         0.00         0.00           Non-Current Liabilities         0.00         0.00           Mierfund Payables         0.00         0.00           More Current Liabilities         0.00         0.00           Revenue Bonds Payable         0.00         0.00           General Obligation Bonds Payable         0.00         0.00           Campio Endor Payable         0.00         0.00           Campio Restricted Assets         0.00         0.00           Assets Hold for Others         0.00         0.00           Other Non-Current Liabilities         0.00         0.00         4.061.04           Total Non-Current Liabilities         0.00         0.00         4.061.04           Total Non-Current Liabilities         0.00         0.00         175.479 79           Fund Financial Statement         7.254.0						
Funds Held For Others         0.00         0.00           Other Current Liabilities         0.00         0.00         0.00           Total Current Liabilities         135,756.07         0.00         35,662.58         0.00         171,418.75           Non-Current Liabilities         0.00         0.00         35,662.58         0.00         171,418.75           Non-Current Liabilities         0.00         0.00         0.00         0.00         0.00           Revenue Bonds Psyable         0.00         0.00         0.00         0.00         0.00           Ceptral Lesse Obligations         0.00         4.061.04         4.061.04         0.00         0.00           Liabilities from Restricted Assets         0.00         0.00         4.061.04         0.00         0.00           Total Non-Current Liabilities         0.00         0.00         4.061.04         0.00         4.061.04           Total Non-Current Liabilities         0.00         0.00         4.061.04         0.00         4.061.04           Total Non-Current Liabilities         0.00         0.00         4.061.04         0.00         4.061.04           Total Non-Current Liabilities         0.00         0.00         4.061.04         0.00         0.00	Obligationa Under Sacurities Lending	0.00				
Other Current Liabilities         0.00 135,756.07         0.00 0.00         35,662.68         0.00 0.00           Non-Current Liabilities         135,756.07         0.00         35,662.68         0.00           Non-Current Liabilities         0.00         35,662.68         0.00         171,418,75           Non-Current Liabilities         0.00         0.00         0.00         0.00           Revenue Bonds Payable         0.00         0.00         0.00         0.00           Claims and Judgments         0.00         0.00         0.00         0.00           Capital Less Obligation         0.00         4,061.04         4,061.04         0.00           Assets field for Others         0.00         0.00         4,061.04         0.00         0.00           Other Non-Current Liabilities         0.00         0.00         4,061.04         0.00         0.00           Total Non-Current Liabilities         135,756.07         0.00         39,723.72         0.00         175,479.79           Fund Blances (Deficits):         Nonspendable         7,254.00         7,254.00         0.00         0.00           Assigned         17,015.45         0.00         0.00         31,265.56         0.00         0.00         31,265.56 <tr< td=""><td>Funds Held For Others</td><td>0.00</td><td></td><td></td><td></td><td></td></tr<>	Funds Held For Others	0.00				
Total Current Liabilities         135,756.07         0.00         35,662.68         0.00         171,418.75           Non-Current Liabilities         0.00         36,662.68         0.00         171,418.75           Non-Current Liabilities         0.00         0.00         36,662.68         0.00         171,418.75           Non-Current Liabilities         0.00         0.00         0.00         0.00         0.00           General Obligation Bods Payable         0.00         0.00         0.00         0.00         0.00           Capital Lesse Obligations         0.00         0.00         4,061.04         4,061.04         0.00         0.00           Assets Heid for Others         0.00         0.00         4,061.04         0.00         0.00           Total Non-Current Liabilities         0.00         0.00         4,061.04         0.00         0.00           Total Non-Current Liabilities         0.00         0.00         39,723.72         0.00         175,479.79           Fund Financial Statement         7.254.00         7.254.00         7.254.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td></t<>						
Non-Current Liabilities         0.00         0.00         0.00         0.00           Notes and Losns Psyable         0.00         0.00         0.00         0.00           Revenue Bonds Psyable         0.00         0.00         0.00         0.00           General Obligation Bonds Psyable         0.00         0.00         0.00         0.00           Capital Lesse Obligations         0.00         0.00         0.00         0.00           Capital Lesse Obligations         0.00         0.00         0.00         0.00           Assets Heid for Others         0.00         0.00         4.061.04         0.00           Other Non-Current Liabilities         0.00         0.00         4.061.04         0.00           Total Liabilities         135,756.07         0.00         39,723.72         0.00         175,479.79           Fund Blances (Deficits):         Nonspendable         7.254.00         7.264.00         0.00         0.00         0.00         0.00         0.00         31,265.55         0.00         0.00         31,265.55         0.00         0.00         31,265.55         0.00         0.00         31,265.55         0.00         0.00         31,265.55         0.00         0.00         31,265.55         0.00			0.00	36 662 68	0.00	
Interfund Payables         0.00           Notes and Loans Payable         0.00           Revenue Bonds Payable         0.00           General Obligation Bonds Payable         0.00           Claims and Judgmenta         0.00           Capital Lesse Obligations         0.00           Labilities from Restricted Assets         0.00           Assets Held for Others         0.00           Other Non-Current Liabilities         0.00           Total Non-Current Liabilities         0.00           Total Non-Current Liabilities         0.00           Total Non-Current Liabilities         0.00           Committed         0.00           Assets Held for Others         0.00           Total Non-Current Liabilities         0.00           Total Non-Current Liabilities         0.00           Committed         0.00           Ocond         7.254.00           Restricted         0.00           Onessigned         17.015.45           Unassigned         17.015.45           Unassigned         13/265.56           O.00         0.00           Ober Met Assets         0.00           Invested in Capital Assets, net of Related Debt         16,500.00           Reven			0.00	33,002.08	0.00	1/1,410.75
Notes and Leans Payable         0.00         0.00           Revenue Bonds Payable         0.00         0.00           General Obligation Bonds Payable         0.00         0.00           Capital Lesse Obligations and Judgments         0.00         4.061.04         4.061.04           Capital Lesse Obligations         0.00         4.061.04         4.061.04         0.00           Assets Held for Others         0.00         0.00         4.061.04         0.00         0.00           Total Non-Current Liabilities         0.00         0.00         4.061.04         0.00         4.001.04         0.00         0.00           Total Non-Current Liabilities         0.00         0.00         4.061.04         0.00         4.061.04         0.00         0.00         0.00         4.061.04         0.00	Non-Current Liabilities					
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           Employee? Compensable Lesve         0.00         0.00           Liabilities from Restricted Assets         0.00         4,061.04         4,061.04           Assets Held for Others         0.00         0.00         0.00         0.00           Total Non-Current Liabilities         0.00         0.00         4,061.04         0.00         4,061.04           Total Non-Current Liabilities         0.00         0.00         39,723.72         0.00         175,479.79           Fund Financial Statement         Fund Balances (Deficits):         7.254.00         7.254.00         0.00           Nonspendable         7.254.00         7.254.00         0.00         31,265.56           Unassigned         6,998.11         0.00         0.00         31,265.56           Total Liabilities and Fund Balances         167,021.63         0.00         31,265.56           Total Liabilities and Fund Balances         167,021.63         0.00         31,265.56           Total Liabilities and Fund Balances         167,021.6	Interfund Payables	0.00				
Revenue Bonds Payable         0.00         0.00           General Obligation Bonds Payable         0.00         0.00           Claims and Judgments         0.00         0.00           Copital Lesse Obligations         0.00         0.00           Capital Lesse Obligations         0.00         0.00           Assets Heid for Othera         0.00         0.00           Other Non-Current Liabilities         0.00         0.00         4,061.04           Total Non-Current Liabilities         0.00         0.00         4,061.04         0.00           Total Non-Current Liabilities         0.00         0.00         4,061.04         0.00         0.00           Total Non-Current Liabilities         0.00         0.00         39,723.72         0.00         175,479.79           Fund Balances (Deficita):         Nonspendable         7.254.00         7.254.00         0.00         0.00           Assigned         17,015.45         17,015.45         17,015.45         17,015.45         17,015.45         17,015.45         17,015.45         17,015.45         16,00.00         31,265.55         0.00         39,723.72         0.00         206,745.35         Government-Wide Statement of Net Assets         16,500.00         16,500.00         16,500.00         16,500.00 </td <td>Notes and Loans Payable</td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>	Notes and Loans Payable					0.00
General Obligation Bonds Payable         0.00         0.00           Claims and Judgments         0.00         0.00         0.00           Employees Compensable Leave         0.00         4,061.04         4,061.04           Capital Lease Obligations         0.00         4,061.04         4,061.04           Capital Lease Obligations         0.00         0.00         0.00           Assets Held for Others         0.00         0.00         0.00           Other Non-Current Liabilities         0.00         0.00         4,061.04         0.00           Total Non-Current Liabilities         0.00         0.00         39,723.72         0.00         175,479.79           Fund Blances (Deficits):         Nonspendable         7,254.00         7,254.00         0.00           Restricted         0.00         0.00         0.00         31,265.56           Total Liabilities and Fund Balances         31,265.56         0.00         0.00         31,265.56           Total Liabilities and Fund Balances         167,021.63         0.00         39,723.72         0.00         206,746.35           Government-Wide Statement of Net Assets         16,500.00         16,500.00         16,500.00         0.00         0.00           Not Assets         0.00	Revenue Bonds Payable					
Claims and Judgments         0.00 Employees' Compensable Leeve         0.00 0.00         0.00 4.061.04         0.00 4.061.04           Capital Lesse Objections         0.00         4.061.04         4.061.04         0.00           Liabilities from Restricted Assets         0.00         0.00         0.00         0.00           Assets Held for Others         0.00         0.00         4.061.04         0.00           Other Non-Current Liabilities         0.00         0.00         4.061.04         0.00           Total Liabilities         0.00         0.00         4.061.04         0.00         0.00           Total Von-Current Liabilities         0.00         0.00         39.723.72         0.00         175.479.79           Fund Brances (Deficits):         Nonspendable         7.254.00         7.254.00         0.00         0.00           Assigned         17.015.45 <td>General Obligation Bonds Payable</td> <td></td> <td></td> <td></td> <td></td> <td></td>	General Obligation Bonds Payable					
Employees' Compensable Leave         0.00         4,061.04         4,061.04           Capital Lease Objections         0.00         0.00         0.00           Assets Heid for Others         0.00         0.00         0.00           Assets Heid for Others         0.00         0.00         0.00           Total Non-Current Liabilities         0.00         0.00         4,061.04         0.00           Total Non-Current Liabilities         0.00         0.00         4,061.04         0.00         4,061.04           Total Non-Current Liabilities         0.00         0.00         39,723.72         0.00         175,479.79           Fund Balances (Deficits):         Nonspendable         7.254.00         7.254.00         0.00           Nonspendable         7.254.00         7.254.00         0.00         0.00         0.00           Committed         0.00         0.00         0.00         0.00         39,98.11         17.015.45         17.015.45         17.015.45         17.015.45         17.015.45         17.015.45         17.015.45         18,998.11         17.015.45         18,998.11         17.015.45         18.00.00         18,500.00         16,500.00         16,500.00         16,500.00         16,500.00         16,500.00         16,500.00						
Capital Less Obligations         0.00         0.01           Liabilities from Restricted Assets         0.00         0.00         0.00           Assets Held for Others         0.00         0.00         0.00         0.00           Other Non-Current Liabilities         0.00         0.00         4.061.04         0.00         4.061.04           Total Non-Current Liabilities         0.00         0.00         4.061.04         0.00         4.061.04           Total Liabilities         135,756.07         0.00         39,723.72         0.00         175,479.79           Fund Balances (Deficita):         Nonspendable         7.254.00         7.254.00         0.00           Nonspendable         7.254.00         0.00         0.00         0.00           Committed         0.00         0.00         0.00         0.00           Committed         0.00         0.00         0.00         31,265.56           Total Liabilities and Fund Balances         167,021.63         0.00         39,723.72         0.00         206,746.35           Government-Wide Statement of Net Assets         16,500.00         16,500.00         16,500.00         16,500.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00	Employees' Compensable Leave			4 061 04		
Labolitities rom Kestricted Assets       0.00         Assets Held for Others       0.00         Other Non-Current Liabilities       0.00         Total Liabilities       135,756.07       0.00       39,723.72       0.00       175,479.79         Fund Financial Statement       Fund Balances (Deficits):       7,254.00       7,254.00       0.00         Nonspendable       7,254.00       0.00       0.00       0.00         Committed       0.00       0.00       0.00       0.00         Assigned       17,015.45       17,015.45       17,015.45       0.00       0.00         Unassigned       16,996.11       6,996.11       6,996.11       6,996.11       6,996.11         Total Liabilities and Fund Balances       167,021.63       0.00       39,723.72       0.00       206,746.35         Government-Wide Statement of Net Assets       18,500.00       16,500.00       16,500.00       16,500.00         Net Assets       10.00       16,500.00       16,500.00       0.00       0.00       0.00     <	Capital Lease Obligations	0.00				
Assets Heid for Others         0.00           Other Non-Current Liabilities         0.00         0.00         4.081.04         0.00         4.061.04           Total Non-Current Liabilities         0.00         0.00         4.081.04         0.00         4.061.04           Total Non-Current Liabilities         135,756.07         0.00         39,723.72         0.00         175,479.79           Fund Blances (Deficits):         Nonspendable         7.254.00         7.254.00         0.00           Restricted         0.00         0.00         0.00         0.00         0.00           Assigned         17,015.45         17,015.45         17,015.45         17,015.45           Unassigned         17,015.45         17,015.45         17,015.45         17,015.45           Unassigned         16,021.63         0.00         39,723.72         0.00         206,746.35           Government-Wide Statement of Net Assets         16,500.00         16,500.00         16,500.00         16,500.00           Net Assets         18,500.00         16,500.00         16,500.00         0.00         0.00         0.00           Other Inserticed for         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00 <td></td> <td></td> <td>•</td> <td></td> <td></td> <td></td>			•			
Other Non-Current Liabilities         0.00         4.061.04         0.00         4.061.04           Total Non-Current Liabilities         135,756.07         0.00         39,723.72         0.00         175,479.79           Fund Financial Statement         Fund Balances (Deficits):         7,254.00         7,254.00         7,254.00           Nonspendable         7,254.00         0.00         0.00         0.00         0.00           Assigned         0.00         0.00         0.00         0.00         0.00           Assigned         17,015.45         0.00         0.00         31,265.56         0.00         0.00         31,265.56           Total Liabilities and Fund Balances         167,021.63         0.00         39,723.72         0.00         206,745.35           Government-Wide Statement of Net Assets         18,500.00         16,500.00         16,500.00         16,500.00           Restricted For         0.00         0.00         0.00         0.00         0.00           Other         0.00         0.00         0.00         0.00         0.00           Ital Hobilities and Fund Balances         167,021.63         0.00         39,723.72         0.00         206,745.35           Government-Wide Statement         0.00						
Total Non-Current Liabilities         0.00         0.00         4.061.04         0.00         4.061.04           Total Liabilities         135,756.07         0.00         39,723.72         0.00         175,479.79           Fund Financial Statement         Fund Balances (Deficits):         7,254.00         7,254.00         7,254.00           Restricted         0.00         0.00         0.00         0.00         0.00           Assigned         17,015.45         0.00         0.00         0.00         0.00           Assigned         17,015.45         0.00         0.00         0.00         31,265.56         0.00         0.00         31,265.56         55.60         0.00         0.00         206,746.35         31,265.56         0.00         206,746.35         0.00         206,746.35         0.00         0.00         206,746.35         0.00         0.00         206,746.35         0.00         0.00         206,746.35         0.00 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td></t<>						
Fund Financial Statement         Fund Balances         0.00         0.00         175/479.79           Fund Balances (Deficits):         Nonspendable         7.254.00         7.254.00         0.00           Restricted         0.00         0.00         0.00         0.00           Committed         0.00         0.00         0.00         0.00           Assigned         17,015.45         17,015.45         17,015.45         17,015.45           Unassigned         5,996.11         6,998.11         6,998.11         6,998.11           Total Fund Balances         167,021.63         0.00         0.00         206,745.35           Government-Wide Statement of Net Assets         16,500.00         16,500.00         16,500.00           Restricted For         0.00         0.00         0.00         0.00           Debt Retirement         0.00         0.00         0.00         0.00           Capital Projects         0.00         0.00         0.00         0.00           Other         0.00         0.00         0.00         0.00           Net Assets         0.00         0.00         0.00         0.00           Debt Retirement         0.00         0.00         0.00         0.00	Total Non-Current Liabilities	0.00	0.00	4,061.04	0.00	
Fund Balances (Deficits):       7,254.00       7,254.00         Nonspendable       7,254.00       0.00         Restricted       0.00       0.00         Committed       0.00       0.00         Assigned       17,015.45       17,015.45         Unassigned       6,996.11       0.00       0.00       0.00       31,265.56         Total Fund Balances       187,021.63       0.00       39,723.72       0.00       206,745.35         Government-Wide Statement of Net Assets       167,021.63       0.00       39,723.72       0.00       206,745.35         Government-Wide Statement of Net Assets       16,500.00       16,500.00       16,500.00       16,500.00         Restricted for       0.00       0.00       0.00       0.00       0.00         Debt Retirement       0.00       0.00       0.00       0.00         Capital Projects       0.00       0.00       0.00       0.00         Other       0.00       0.00       0.00       0.00       0.00         Non-Expendable       0.00       0.00       0.00       0.00       0.00         Unrestricted       39,723.72       39,723.72       39,723.72       39,723.72	Total Liabilities	135,756.07	0.00	39,723.72	0.00	175,479.79
Nonspendable         7,254.00         7,254.00           Restricted         0,00         0.00           Committed         0,00         0.00           Assigned         17,015.45         17,015.45           Unassigned         5,996.11         6,998.11           Total Fund Balances         31,265.56         0.00         0.00           Total Fund Balances         167,021.63         0.00         39,723.72         0.00           Government-Wide Statement of Net Assets         16,500.00         16,500.00         16,500.00           Restricted For         0.00         0.00         0.00         0.00           Debt Retirement         0.00         0.00         0.00         0.00           Capital Projects         0.00         0.00         0.00         0.00           Other         0.00         0.00         0.00         0.00           Non-Expendable         0.00         0.00         0.00         0.00           Other         0.00         0.00         0.00         0.00         0.00           Unrestricted         0.00         0.00         0.00         0.00         0.00           Unrestricted         39,723.72         39,723.72         39,723.72						
Restricted         0.00         7,23,00           Committed         0.00         0.00         0.00           Assigned         17,015.45         17,015.45         17,015.45           Unassigned         5,996.11         0.00         0.00         0.00         31,265.56           Total Fund Balances         31,265.56         0.00         0.00         0.00         31,265.56           Total Liabilities and Fund Balances         167,021.63         0.00         39,723.72         0.00         206,745.35           Government-Wide Statement of Net Assets         167,021.63         0.00         39,723.72         0.00         206,745.35           Government-Wide Statement of Net Assets         16,500.00         16,500.00         16,500.00         16,500.00           Restricted For         0.00         0.00         0.00         0.00         0.00           Debt Retirement         0.00         0.00         0.00         0.00         0.00         0.00           Capital Projects         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00	Fund Balances (Deficits):					
Restricted         0.00         0.00           Committed         0.00         0.00           Assigned         17,015,45         17,015,45           Unassigned         6,996,11         6,996,11           Total Fund Balances         31,265,56         0.00         0.00         0.00           Total Fund Balances         167,021,63         0.00         39,723,72         0.00         206,746,35           Government-Wide Statement of Net Assets         16,500,00         39,723,72         0.00         206,746,35           Government-Wide Statement of Net Assets         16,500,00         16,500,00         16,500,00           Restricted For         0.00         0.00         0.00         0.00           Debt Retirement         0.00         0.00         0.00         0.00           Capital Projects         0.00         0.00         0.00         0.00           Other         0.00         0.00         0.00         0.00         0.00           Expendable         0.00         0.00         0.00         0.00         0.00           Other         0.00         0.00         0.00         0.00         0.00         0.00           Unrestricted         0.00         0.00 <t< td=""><td>Nonspendable</td><td>7,254.00</td><td></td><td></td><td></td><td>7 254 00</td></t<>	Nonspendable	7,254.00				7 254 00
Committed         0.00         0.00           Assigned         17,015.45         0.00           Unassigned         6,996.11         6,996.11           Total Fund Balances         31,265.56         0.00         0.00         31,265.56           Total Liabilities and Fund Balances         167,021.63         0.00         39,723.72         0.00         206,746.35           Government-Wide Statement of Net Assets         Net Assets         16,500.00         16,500.00         16,500.00           Restricted For         0.00         0.00         0.00         0.00         0.00           Debt Retirement         0.00         0.00         0.00         0.00         0.00           Capital Projects         0.00         0.00         0.00         0.00         0.00           Other         0.00         0.00         0.00         0.00         0.00           Uhrestricted         0.00         0.00         0.00         0.00         0.00           Other         0.00         0.00         0.00         0.00         0.00           Uprestricted         39,723.72         39,723.72         39,723.72         39,723.72	Restricted	0.00				
Assigned Unassigned         17,015.45         17,015.45           Unassigned         6,996.11         6,996.11           Total Fund Balances         31,265.56         0.00         0.00         31,265.56           Total Liabilities and Fund Balances         167,021.63         0.00         39,723.72         0.00         206,746.35           Government-Wide Statement of Net Assets         Net Assets         16,500.00         16,500.00         16,500.00           Net Assets         Invested in Capital Assets, net of Related Debt         16,500.00         16,500.00         16,500.00           Restricted For         0.00         0.00         0.00         0.00         0.00           Obt Retirement         0.00         0.00         0.00         0.00         0.00           Capital Projects         0.00         0.00         0.00         0.00         0.00           Funds Held as Permanent Investments:         0.00         0.00         0.00         0.00         0.00           Non-Expendable         0.00         0.00         0.00         0.00         0.00           Unrestricted         39,723.72         39,723.72         39,723.72         39,723.72         39,723.72						
Unassigned         6,996.11           Total Fund Balances         31,265.56         0.00         0.00         0.00         31,265.56           Total Liabilities and Fund Balances         167,021.63         0.00         39,723.72         0.00         206,745.35           Government-Wide Statement of Net Assets         Net Assets         16,500.00         39,723.72         0.00         206,745.35           Government-Wide Statement of Net Assets         Net Assets         16,500.00         16,500.00         206,745.35           Invested in Capital Assets, net of Related Debt         16,500.00         16,500.00         16,500.00           Restricted For         0.00         0.00         0.00         0.00           Optical Projects         0.00         0.00         0.00           Other         0.00         0.00         0.00           Expendable         0.00         0.00         0.00           Non-Expendable         0.00         0.00         0.00           Unrestricted         39,723.72         39,723.72         39,723.72		17,015.45				
Total Fund Balances         31,265.56         0.00         0.00         0.00         31,265.56           Total Liabilities and Fund Balances         167,021.63         0.00         39,723.72         0.00         206,745.35           Government-Wide Statement of Net Assets         Net Assets         16,500.00         39,723.72         0.00         206,745.35           Government-Wide Statement of Net Assets         Net Assets         16,500.00         16,500.00         16,500.00           Net Assets         16,500.00         16,500.00         16,500.00         0.00           Restricted For         0.00         0.00         0.00         0.00           Optial Projects         0.00         0.00         0.00         0.00           Other         0.00         0.00         0.00         0.00         0.00           Non-Expendable         0.00		6,996.11				
Total Liabilities and Fund Balances     167,021,63     0.00     39,723,72     0.00     206,745.35       Government-Wide Statement of Net Assets     Net Assets     16,500.00     16,500.00     16,500.00       Net Assets     16,500.00     16,500.00     16,500.00     16,500.00       Restricted For     0.00     0.00       Debt Retirement     0.00       Capital Projects     0.00       Other     0.00       Funds Held as Permanent Investments:     0.00       Expendable     0.00       Other     0.00       Unrestricted     39,723.72       Junct Met Manage     0.00       Unrestricted     39,723.72	Total Fund Balances	31,265.56	0.00	0.00	0.00	
Government-Wide Statement of Net Assets     oto     oto       Net Assets     invested in Capital Assets, net of Related Debt     16,500.00     16,500.00       Restricted For     0.00     0.00       Debt Retirement     0.00       Capital Projects     0.00       Other     0.00       Expendable     0.00       Other     0.00       Unrestricted     0.00       Unrestricted     0.00       Unrestricted     39,723.72       39,723.72     39,723.72	Total Liabilities and Fund Balances	167.021.63	0.00	39 723 72	0.00	
Net Assets     16,500.00       Invested in Capital Assets, net of Related Debt     16,500.00       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       Other     0.00       Unrestricted     0.00       Unrestricted     39,723.72       39,723.72     39,723.72		· · · · · · · · · · · · · · · · · · ·				
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         39,723.72           39,723.72         39,723.72	Net Assets					
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         39,723.72           39,723.72         39,723.72	Invested in Capital Assets, net of Related Debt		16,500.00			16 500 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         39,723.72           39,723.72         39,723.72	Restricted For					
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           Unrestricted         39,723.72         39,723.72	Debt Retirement					
Other         0.00           Funds Held as Permanent Investments:         0.00           Expendable         0.00           Non-Expendable         0.00           Other         0.00           Unrestricted         0.00           Unrestricted         39,723.72         39,723.72	Capital Projects					
Funds Heid as Permanent Investments:         0.00           Expendable         0.00           Non-Expendable         0.00           Other         0.00           Unrestricted         0.00           Zitch Nich fanzte         39,723.72           Zitch Nich fanzte         39,723.72						
Expendable         0.00           Non-Expendable         0.00           Other         0.00           Unrestricted         39,723.72         39,723.72						
Non-Expendable         0.00           Other         0.00           Unrestricted         39,723.72           Table Not Assist         39,723.72	Expendable					
Other 0.00 Unrestricted 39,723.72 39,723.72						
Unrestricted 39,723.72 39,723.72	Other					
			·	39,723,72		
	Total Net Assets		16,500.00		0.00	
	•					

#### **Texas Funeral Service Commission**

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, 2014

	Governmental Funds Total	Capital Assets Adjustments	Long-Term Liabilities Adjustments	Other Adjustments	Statement of Activities
REVENUES**			riajavanento	Adjustinents	ACTIVITIES
Legislative Appropriations			•		
Original Appropriations (GR)	719,623.00	0.00	0.00	0.00	719.623.00
Additional Appropriations (GR)	149,440.30				149,440.30
Taxes (GR)					0.00
Federal Revenue (PR - Operating or Capital) Federal Grant Pass-Through Revenue (GR)					0.00
State Grant Pass-Through Revenue (GR)					0.00
License, Fees & Permits (PR)	47 700 00				0.00
Interest and Other Investment Income (PR)	47,728.00				47,728.00
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)	76,371.00				76,371.00
Other (PR - Chg for Serv, Operating or Capital)	0.00				0.00
Other (GR) Total Revenues	0.00				0.00
	993,162.30	0.00	0.00	0.00	993,162.30
EXPENDITURES					•
Salaries and Wages	561,163,48		-18.828.78		542.334.70
Payroll Related Costs	157,018.93		10,020,10		157,018.93
Professional Fees and Services	32,788.00				32,788.00
Travel	41,789.77				41,789.77
Materials and Supplies	33,017.98				33,017.98
Communication and Utilities Repairs and Maintenance	10,494.63				10,494.63
Rentals and Leases	25,583.32				25,583.32
Printing and Reproduction	3,088.82				3,088.82
Claims and Judgments	18,043.50	•			18,043.50
Federal Grant Pass-Through Expenditures					0.00
State Grant Pass-Through Expenditures					0.00
Intergovernmental Payments					0.00 0.00
Public Assistance Payments		. *			0.00
Employee Benefit Payments	······ * · · · · · · · · ·			· · · · ·	0.00
Other Expenditures	56,072.43				56,072.43
Debt Service: Principal					0.00
Interest				,	0.00
Other Payments for Refunding	0.00				0.00
Capital Outlay	0.00				0.00
Depreciation Expense	0.00	233,286.93			0.00
Total Expenditures/Expenses	939,060.86	233,288.93	-18,828.78	0.00	233,286.93
				0.00	1,100,018.01
Excess (Deficiency) of Revenues over Expenditures			,		
Experiorares	54,101.44		18,828.78	0.00	-160,356.71
OTHER FINANCING SOURCES (USES)					
Bond and Note Proceeds					
Increase in Obligations Under Capital Leases					0.00
Sale of Capital Assets		*			
Transfers In	0.00	•			0.00 0.00
Transfers Out					0.00
Legislative Transfers In	-12,000.00		·		-12,000.00
Legislative Transfers Out Gain (Loss) on Sale of Capital Assets	-1,120.00				-1,120.00
Inc in Net Assets Due to Interagency Transfer	0.00				0.00
(Dec) in Net Assets Due to Interagency Transfer	0.00				
	0.00		·		0.00

#### **Texas Funeral Service Commission**

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, 2014

	Governmentai Funds Total	Capital Assets Adjustments	Long-Term Liabilities Adjustments	Other Adjustments	Statement of Activities
Total Other Financing Sources (Uses)	-13,120.00	0.00	0.00	0.00	-13,120.00
SPECIAL ITEMS Proceeds from Sale of Park Land					0.00
EXTRAORDINARY ITEMS Natural Disaster-Hurricane		,		· · · · · · · · · · · · · · · · · · ·	
Net Change in Fund Balances/Net Assets	40,981.44	233,286.93	18,828.78	0.00	0.00
Fund Financial Statement - Fund Balances Fund Balances - Beginning Balance September 1, 2013 Restatements	22,983.39		0.00		22,983.39
Fund Balances - September 1, 2013, as Restated	22,983.39		0.00		0.00
Appropriations Lapsed	-32,699.27				0.00
Fund Balances, August 31, 2014	31,265.56	233,286.93	18,828.78	0.00	<u>-32,699.27</u> <u>-183,192.59</u>
Government-Wide Statement of Net Assets					·····
Change in Net Assets		233,286.93	18,828.78	0.00	•
Net Assets, Beginning Balance September 1, 2013 Restatements	· · · · · ·	249,786.93	20,894.94		270,681.87
Net Assets, September 1, 2013, as Restated		249,786.93	20,894.94	0.00	0.00
Net Assets as of August 31, 2014		16,500.00	39,723.72	0.00	87,489.28

\*\* 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

Texas Funeral Service Commission Organizational Chart

