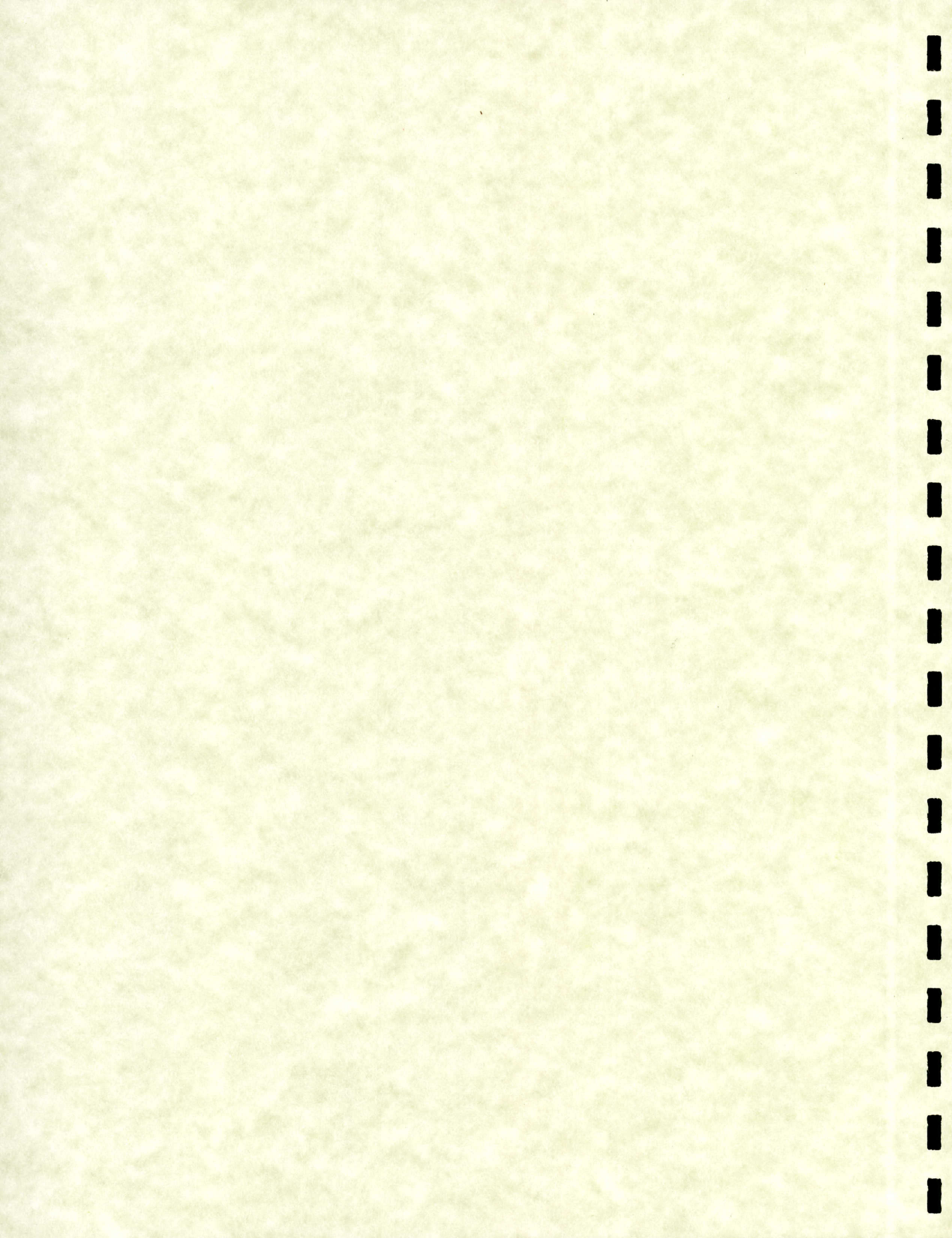


TEXAS HISTORICAL COMMISSION
real places telling real stories

ANNUAL FINANCIAL REPORT

For The Year Ended August 31, 2013





TEXAS HISTORICAL COMMISSION
real places telling real stories

ANNUAL FINANCIAL REPORT

For The Year Ended August 31, 2013



TEXAS HISTORICAL COMMISSION
real places telling real stories

November 15, 2013

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

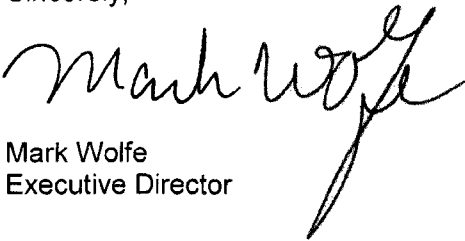
Ladies and Gentlemen:

We are pleased to submit the Annual Financial Report of the Texas Historical Commission for the year ended August 31, 2013, in compliance with Texas Government Code Annotated, Section 2101.011 and in accordance with the requirements established by the Texas Comptroller of Public Accounts.

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

If you have any questions, please contact Lynn Ward at 463-0260. Lynn Ward may be contacted at 463-0260 for questions related to the Schedule of Expenditures of Federal Awards.

Sincerely,



Mark Wolfe
Executive Director

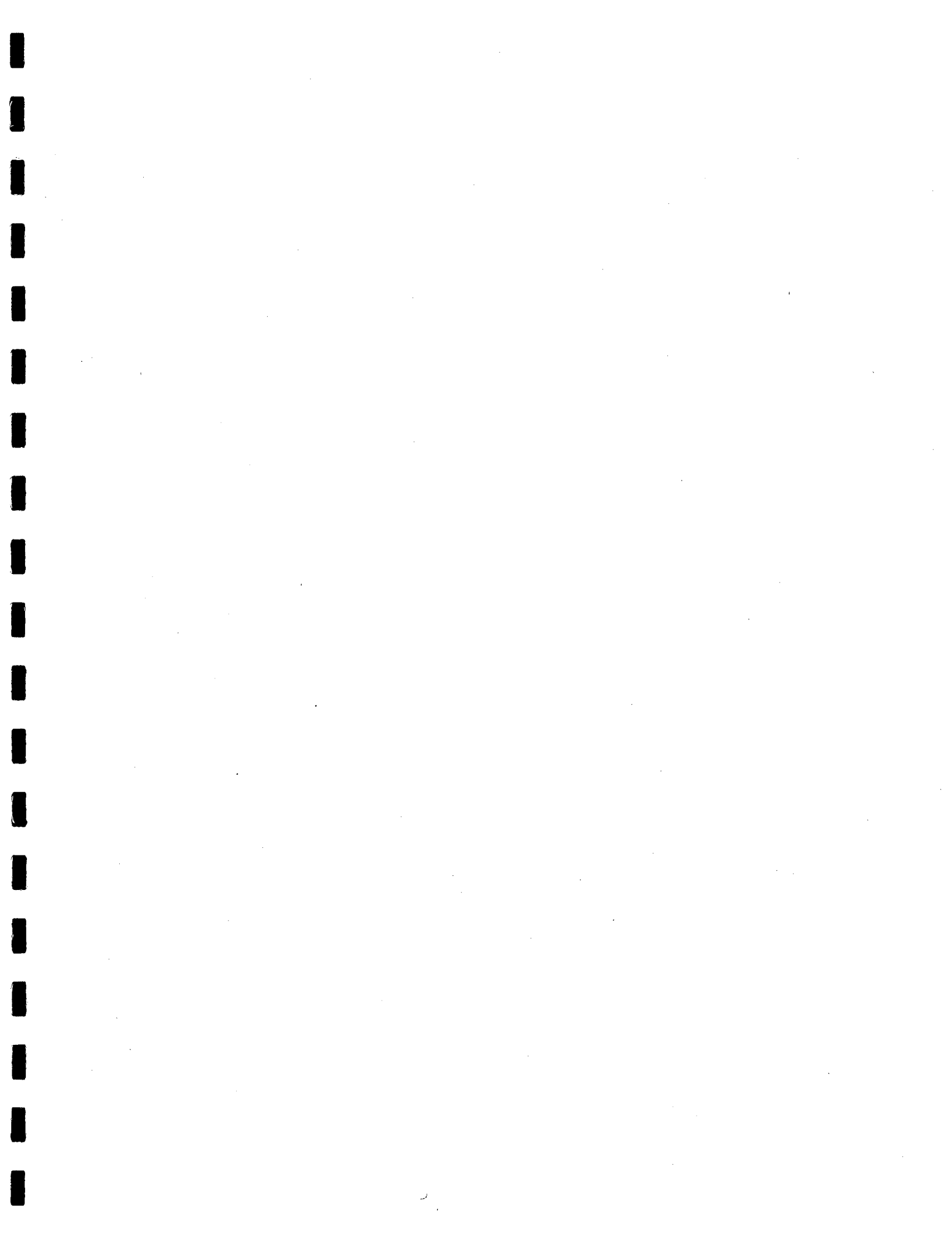




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Texas Historical Commission (808)
 Exhibit 1 - Combined Balance Sheet/Statement of Net Position - Governmental Funds
 August 31, 2013

Governmental Fund Types

	General Funds (Ex A-1)	Special Revenue Funds (Ex B-1)	Capital Projects Funds (Ex D-1)	Permanent Funds (Ex E-1)	Governmental Funds Total	Capital Assets Adjustments	Long-Term Liabilities Adjustments	Statement of Net Position
ASSETS								
Current Assets:								
Cash and Cash Equivalents (Note 3)								
Cash On Hand	\$ 2,550.00	\$.00	\$.00		\$ 2,550.00	\$.00	\$.00	\$ 2,550.00
Cash In Bank	6,068.97	1,078,402.68	-		1,084,471.65			1,084,471.65
Cash in State Treasury	1,650,241.18	-	-	\$ 294,069.05	1,944,310.23			1,944,310.23
Short Term Investments (Note 3)	120,350.74	-	-		120,350.74			120,350.74
Security Lending Collateral	-	-	-		-			-
Legislative Appropriations	1,819,104.99	-	-		1,819,104.99			1,819,104.99
Receivables from:	-	-	-		-			-
Federal	-	-	-		-			-
Accounts Receivable	367,916.56	-	-		367,916.56			367,916.56
Gifts, Pledges and Donations	-	-	-		-			-
Interest and Dividends	7.66	-	-		7.66			7.66
Due From Other Funds (Note 12)	-	-	-		-			-
Due From Other Agencies (Note 12)	212,312.23	-	24,884,588.15		25,096,900.38			25,096,900.38
Investment in Trade Receivables	-	-	-		-			-
Interfund Receivables	356,743.30	-	-		356,743.30			356,743.30
Consumable Inventories	614,541.62	-	-		614,541.62			614,541.62
Merchandise Inventories	105,955.94	-	-		105,955.94			105,955.94
Other Current Assets	-	-	-		-			-
Total Current Assets	\$ 5,255,793.19	\$ 1,078,402.68	\$ 24,884,588.15	\$ 294,069.05	\$ 31,512,853.07	\$.00	\$.00	\$ 31,512,853.07
Non-Current Assets:								
Investments (Note 3)	5,802,778.89				5,802,778.89			5,802,778.89
Restricted:								
Capital Assets (Note 2):								
Non-Depreciable								
Land and Land Improvements						4,682,651.36		4,682,651.36
Construction in Progress						466,935.46		466,935.46
Other Capital Assets						207,477.10		207,477.10
Depreciable:								
Building and Building Improvements						36,225,880.37		36,225,880.37
Less Accumulated Depreciation						(11,222,789.85)		(11,222,789.85)
Facilities and Other Improvements						672,174.79		672,174.79
Less Accumulated Depreciation						(152,372.23)		(152,372.23)
Furniture and Equipment						1,870,117.37		1,870,117.37
Less Accumulated Depreciation						(1,374,867.64)		(1,374,867.64)
Vehicle, Boats and Aircraft						1,351,774.72		1,351,774.72
Less Accumulated Depreciation						(1,005,693.29)		(1,005,693.29)
Other Capital Assets						1,060,821.80		1,060,821.80
Less Accumulated Depreciation						(157,970.36)		(157,970.36)
Amortizable Assets-Intangible						19,252.00		19,252.00
Less Accumulated Depreciation						(15,981.93)		(15,981.93)
Total Non-Current Assets	5,802,778.89				5,802,778.89	32,627,409.67		38,430,188.56
Total Assets	11,058,572.08	1,078,402.68	24,884,588.15	294,069.05	37,315,631.96	32,627,409.67		69,943,041.63

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Texas Historical Commission (808)
 Exhibit I - Combined Balance Sheet/Statement of Net Position - Governmental Funds
 August 31, 2013

	Governmental Fund Types				Governmental Funds Total	Capital Assets Adjustments	Long-Term Liabilities Adjustments	Statement of Net Position
	General Funds (Ex A-1)	Special Revenue Funds (Ex B-1)	Capital Projects Funds (Ex D-1)	Permanent Funds (Ex E-1)				
LIABILITIES AND FUND BALANCES								
Liabilities								
Current Liabilities:								
Payables from:								
Accounts	452,930.93	62.03	804,451.26		1,257,444.22			1,257,444.22
Federal								-
Other Intergovernmental								-
Payroll	810,391.02				810,391.02			810,391.02
Contracts								-
Other								-
Interfund Payable (Note 12)	257,936.90		98,806.40		356,743.30			356,743.30
Trade Payables								-
Due To Other Funds (Note 12)	137.85				137.85			137.85
Due To Other Agencies (Note 12)								-
Deferred Revenues								-
Employees' Compensable Leave (Note 5)						\$ 560,162.60		560,162.60
Obligations Under Security Lending								-
Total Current Liabilities	<u>1,521,396.70</u>	<u>62.03</u>	<u>903,257.66</u>		<u>2,424,716.39</u>		<u>560,162.60</u>	<u>2,984,878.99</u>
Non-Current Liabilities								
Employees' Compensable Leave (Note 5)							460,822.81	460,822.81
Total Non-Current Liabilities							460,822.81	460,822.81
Total Liabilities	<u>1,521,396.70</u>	<u>62.03</u>	<u>903,257.66</u>		<u>2,424,716.39</u>		<u>1,020,985.41</u>	<u>3,445,701.80</u>
Fund Financial Statement								
Fund Balances (Deficits):								
Assigned		1,078,340.65			1,078,340.65			1,078,340.65
Restricted			23,981,330.49		23,981,330.49			23,981,330.49
Committed	7,441,416.02				7,441,416.02			7,441,416.02
Nonspendable				294,069.05	294,069.05			294,069.05
Nonspendable for Inventory	720,497.56				720,497.56			720,497.56
Unassigned	1,375,261.80				1,375,261.80			1,375,261.80
Total Fund Balances	<u>9,537,175.38</u>	<u>1,078,340.65</u>	<u>23,981,330.49</u>	<u>294,069.05</u>	<u>34,890,915.57</u>			<u>34,890,915.57</u>
Total Liabilities and Fund Balances	<u>\$ 11,058,572.08</u>	<u>\$ 1,078,402.68</u>	<u>\$ 24,884,588.15</u>	<u>\$ 294,069.05</u>	<u>\$ 37,315,631.96</u>			<u>38,336,617.37</u>
Government-Wide Statement of Net Position								
Net Position								
Invested in Capital Assets, net of Related Debt								
Total Net Position						<u>32,627,409.67</u>	<u>(1,020,985.41)</u>	<u>31,606,424.26</u>
						<u>\$ 32,627,409.67</u>	<u>\$ (1,020,985.41)</u>	<u>\$ 66,497,339.83</u>

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

UNAUDITED

Texas Historical Commission (808)
 Exhibit II - Combined Statement of Revenues, Expenditures and Changes in Fund Balances/Statement of Activities -
 Governmental Funds
 For the Fiscal Year Ended August 31, 2013

	General Funds (Ex A-2)	Special Revenue Funds (Ex B-2)	Capital Projects Funds (Ex D-2)	Permanent Funds (Ex E-2)	Governmental Funds Total	Capital Assets Adjustments	Long-Term Liabilities Adjustments	Statement of Activities
REVENUES								
Legislative Appropriations								
Original Appropriations (GR)	\$ 3,938,447.00	\$ -		\$ -	\$ 3,938,447.00	\$ -	\$ -	\$ 3,938,447.00
Additional Appropriations (GR)	1,500,468.65				1,500,468.65			1,500,468.65
Taxes (GR)	(51.58)				(51.58)			(51.58)
Federal Revenue (PR - Operating or Capital)	1,326,825.18				1,326,825.18			1,326,825.18
Federal Grant Pass-Through Revenue (GR)	1,720,433.30				1,720,433.30			1,720,433.30
State Grant Pass-Through Revenue (GR)					-			-
License, Fees & Permits (PR)	1,634,881.33				1,634,881.33			1,634,881.33
Interest and Other Investment Income (PR)					-			-
Interest and Other Investment Income (GR)	58,867.94	242,475.17	\$ -	1,206.83	\$ 302,549.94			302,549.94
Net Increase (Decrease) in Fair Value (PR)					-			-
Net Increase (Decrease) in Fair Value (GR)	449,988.15				449,988.15			449,988.15
Land Income (PR)	22,192.63				22,192.63			22,192.63
Settlement of Claims (PR)					-			-
Settlement of Claims (GR)	1,500.00				1,500.00			1,500.00
Sales of Goods and Services (PR)	195,234.11				195,234.11			195,234.11
Other (PR - Chg for Serv, Operating or Capital)	-				-			-
Other (GR)	423,217.50				423,217.50			423,217.50
Total Revenues	<u>11,272,004.21</u>	<u>242,475.17</u>	<u>-</u>	<u>1,206.83</u>	<u>11,515,686.21</u>	<u>-</u>	<u>-</u>	<u>11,515,686.21</u>
EXPENDITURES								
Salaries and Wages	8,017,764.31				8,017,764.31		23,114.23	8,040,878.54
Payroll Related Costs	2,225,977.22				2,225,977.22			2,225,977.22
Professional Fees and Services	949,223.02	128,007.71	105,269.65		1,182,500.38			1,182,500.38
Travel	193,911.68	20,325.57			214,237.25			214,237.25
Materials and Supplies	1,338,862.68	2,717.64			1,341,580.32			1,341,580.32
Communication and Utilities	533,984.62				533,984.62			533,984.62
Repairs and Maintenance	404,161.28		226,767.88		630,929.16			630,929.16
Rentals and Leases	290,160.90				290,160.90			290,160.90
Printing and Reproduction	138,047.63	16,537.20			154,584.83			154,584.83
Claims and Judgments	-				-			-
Federal Grant Pass-Through Expenditures	-				-			-
State Grant Pass-Through Expenditures	-				-			-
Intergovernmental Payments	370,458.02		8,282,608.46		8,653,066.48			8,653,066.48
Public Assistance Payments	944,214.47				944,214.47			944,214.47
Employee Benefit Payments					-			-
Other Expenditures	3,074,360.12	42,968.36	32,611.69		3,149,940.17			3,149,940.17
Debt Service:								
Principal	-				-			-
Interest					-			-
Other Payments for Refunding					-			-
Capital Outlay	142,942.70		715,302.57		858,245.27	(858,245.27)		-
Depreciation Expense						1,750,984.51		1,750,984.51
Amortization Expense						2,121.24		2,121.24
Total Expenditures/Expenses	<u>18,624,068.65</u>	<u>210,556.48</u>	<u>9,362,560.25</u>	<u>-</u>	<u>28,197,185.38</u>	<u>894,860.48</u>	<u>23,114.23</u>	<u>29,115,160.09</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(7,352,064.44)</u>	<u>31,918.69</u>	<u>(9,362,560.25)</u>	<u>1,206.83</u>	<u>(16,681,499.17)</u>	<u>(894,860.48)</u>	<u>(23,114.23)</u>	<u>(17,599,473.88)</u>

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Texas Historical Commission (808)
 Exhibit II - Combined Statement of Revenues, Expenditures and Changes in Fund Balances/Statement of Activities -
 Governmental Funds
 For the Fiscal Year Ended August 31, 2013

	General Funds (Ex A-2)	Special Revenue Funds (Ex B-2)	Capital Projects Funds (Ex D-2)	Permanent Funds (Ex E-2)	Governmental Funds Total	Capital Assets Adjustments	Long-Term Liabilities Adjustments	Statement of Activities
OTHER FINANCING SOURCES (USES)								
Bond and Note Proceeds								
Increase in Obligations Under Capital Leases								
Sale of Capital Assets	11,430.00				11,430.00	(11,430.00)		-
Transfers In	4,908,283.00		6,141,465.39	-	11,049,748.39			11,049,748.39
Transfers Out	(1,387,623.93)		(1,702,739.94)		(3,090,363.87)			(3,090,363.87)
Insurance Recoveries	-				-			-
Legislative Transfers Out	-				-			-
Gain (Loss) on Sale of Capital Assets						(1,668.76)		(1,668.76)
Inc/(Dec) in Net Assets Due to Interagency Transfer (Note 2)						(9,377.46)		(9,377.46)
Appropriations Lapsed	(1,782.42)	-			(1,782.42)			(1,782.42)
Total Other Financing Sources (Uses)	<u>3,530,306.65</u>	<u>-</u>	<u>4,438,725.45</u>	<u>-</u>	<u>7,969,032.10</u>	<u>(22,476.22)</u>	<u>-</u>	<u>7,946,555.88</u>
SPECIAL ITEMS								
Proceeds from Sale of Park Land								-
EXTRAORDINARY ITEMS								
Natural Disaster-Hurricane								-
Net Change in Fund Balances/Net Assets	<u>(3,821,757.79)</u>	<u>31,918.69</u>	<u>(4,923,834.80)</u>	<u>1,206.83</u>	<u>(8,712,467.07)</u>			<u>(9,652,918.00)</u>
Fund Financial Statement - Fund Balances								
Fund Balances, September 1, 2012	13,358,933.17	1,049,319.37	28,905,165.29	292,862.22	43,606,280.05			43,606,280.05
Restatements	-	(2,897.41)	-		(2,897.41)			(2,897.41)
Fund Balances, September 1, 2012, as Restated	<u>13,358,933.17</u>	<u>1,046,421.96</u>	<u>28,905,165.29</u>	<u>292,862.22</u>	<u>43,603,382.64</u>			<u>43,603,382.64</u>
Fund Balances, August 31, 2013	<u>\$ 9,537,175.38</u>	<u>\$ 1,078,340.65</u>	<u>\$ 23,981,330.49</u>	<u>\$ 294,069.05</u>	<u>\$ 34,890,915.57</u>			<u>33,950,464.64</u>
Government-Wide Statement of Net Position								
Net Position/Net Change in Net Position					34,890,915.57	(917,336.70)	(23,114.23)	33,950,464.64
Net Position, September 1, 2012						33,399,254.84	(997,871.18)	32,401,383.66
Restatements						145,491.53		145,491.53
Net Position, September 1, 2012, as Restated						<u>33,544,746.37</u>	<u>(997,871.18)</u>	<u>32,546,875.19</u>
Net Position, August 31, 2013					<u>\$ 34,890,915.57</u>	<u>\$ 32,627,409.67</u>	<u>\$ (1,020,985.41)</u>	<u>\$ 66,497,339.83</u>

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



NOTE 1: Summary of Significant Accounting Policies

Entity

The Texas Historical 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*.

The Texas Historical Commission serves the state by preserving the state's irreplaceable historic landmarks and artifacts for the enjoyment, education, and benefit of the public, and the enrichment of future generations.

The Texas Historical Commission includes within this report all components as determined by an analysis of their relationship to the Texas Historical Commission as listed below.

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.

Blended Component Units

The Texas Historical Commission has one blended component unit. Information on the component unit can be found in Note 19.

Discretely Presented Component Units

The Texas Historical Commission does not have any discrete component units.

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 & Government-wide Adjustment Fund Types

General Revenue Fund

The general revenue fund (fund 0001) is used to account for all financial resources of the state except those required to be accounted for in another fund.

Capital Assets Adjustment Fund Type

The capital assets adjustment fund type 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 type is used to convert governmental fund types' debt from modified accrual to full accrual.

Fiduciary Fund Types

Fiduciary funds account for assets held by the state in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. When assets are held under the terms of a formal trust agreement, either a pension trust fund, or a private purpose trust fund is used.

Agency Funds

Agency funds are used to account for assets the government holds on behalf of others in a purely custodial capacity. Agency funds involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments.

Component Units

The funds of the blended component units are available from the component units' separately issued financial statements. Additional information about component units can be found in Note 19.

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 basis, revenues are recognized in the period 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 accrual basis. 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 basis of accounting. This includes capital assets, accumulated depreciation, unpaid Employee Compensable leave, the unmatured debt service (principal and interest) on general long-term liabilities, long-term capital leases, and long-term claims and judgments and full accrual revenues and expenses.

Proprietary funds, pension trust funds, external investment trust funds and private-purpose trust funds are accounted for on the accrual basis of accounting. Under the full accrual basis of accounting, revenues are recognized when earned and expenses are recognized at the time liabilities are incurred.

Proprietary funds distinguish operating from non-operating items. Operating revenues and expenses result from providing services or producing and delivering goods in connection with the proprietary funds principal ongoing operations. Operating expenses for the enterprise and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets.

Budget 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.

Assets, Liabilities, and Fund Balances/Net Position

ASSETS

Cash and Cash Equivalents

Short-term highly liquid investments with an original maturity of three months or less are considered cash equivalents.

Inventories and Prepaid Items

Inventories include both merchandise inventories on hand for sale and 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 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 basis. Assets are depreciated over the estimated useful life of the asset using the straight-line method.

All capital assets acquired by proprietary funds or trust funds are reported at cost or estimated historical cost if actual historical cost is not available. Donated assets are reported at fair value on the acquisition date. Depreciation is charged to operations over the estimated useful life of each asset, using the straight-line method.

Other Receivables – Current and Non-Current

The disaggregation of other receivables as reported in the financial statements is disclosed in Note 24, "Disaggregation of Receivables and Payable Balances."

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, “Disaggregation of Receivables and Payables Balances.”

Employees’ Compensable Leave Balances

Employees’ compensable leave balances represent the liability that become “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 position. These obligations are normally paid from the same funding source from which each employee’s salary or wage compensation was paid.

FUND BALANCE/NET POSITION

“Fund balance” is the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources on the governmental fund statements. “Net position” is the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources the government-wide, proprietary and fiduciary 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 – such as creditors, grantors, contributors, laws or regulations of other governments- or by law through constitutional provisions or enabling legislation.
- Committed fund balance** can be used only for specific purposes pursuant to constraints imposed through legislation passed into law by a formal action of the Texas Legislature, the state’s highest level of decision making authority.
- Assigned fund balance** includes amounts constrained by the state’s intent to be used for specific purposes, but the constraints do not meet the requirements to be reported as restricted or committed. Intent is expressed by (1) the Texas Legislature or (2) a body (for example, a budget or finance committee) or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes.
- Unassigned fund balance** is the residual classification for the general fund. This classification represents fund balance that was not assigned to other funds and was not restricted, committed or assigned to specific purposes within the general fund.

Invested In Capital Assets, Net Of Related Debt

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

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.

INTER-FUND TRANSACTIONS AND TRANSACTIONS

The agency has the following types of transactions between funds:

- (1) **Transfers:** Legally required transfers that are reported when incurred as “transfers in” by the recipient fund and as “transfers out” by the disbursing fund.
- (2) **Reimbursements:** Reimbursements are repayments from funds responsible for expenditures or expenses to funds that made the actual payment. Reimbursements of expenditures made by one fund for another that are recorded as expenditures in the reimbursing fund and as a reduction of expenditures in the reimbursed fund. 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, the balance is classified as “current.” Balances for repayment due in two (or more) years are 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 (interfund services provided) and expenditures or expenses of the disbursing fund (interfund services used).

The composition of the agency’s Interfund activities and balances are presented in Note 12.

Governmental Activities

2013

Agency: 808	Texas Historical Commission	Balance (prior year)	Adjustments	Completed CIP	Inc-Int'gy Trans	Dec-Int'gy Trans	Additions	Deletions	Ending Balance	Balance (Current Year)	Difference
Non-depreciable/Non-amortizable Assets											
BC Land and Land Improvements		4,682,651.36	0.00	0.00	0.00	0.00	0.00	0.00	4,682,651.36	4,682,651.36	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	466,935.46	0.00	466,935.46	466,935.46	0.00
BC Other Tangible Capital Assets		216,854.56	0.00	0.00	0.00	-9,377.46	0.00	0.00	207,477.10	207,477.10	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-		4,899,505.92	0.00	0.00	0.00	-9,377.46	466,935.46	0.00	5,357,063.92	5,357,063.92	0.00
Depreciable Assets											
BC Building and Building Improvements		36,140,722.15	-209,462.29	0.00	0.00	0.00	294,620.51	0.00	36,225,880.37	36,225,880.37	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		306,439.00	365,735.79	0.00	0.00	0.00	0.00	0.00	672,174.79	672,174.79	0.00
BC Furniture and Equipment		1,837,063.07	0.00	0.00	0.00	0.00	75,372.30	-42,318.00	1,870,117.37	1,870,117.37	0.00
BC Vehicles, Boats, and Aircraft		1,332,791.72	0.00	0.00	0.00	0.00	18,983.00	0.00	1,351,774.72	1,351,774.72	0.00
BC Other Capital Assets		1,058,487.80	0.00	0.00	0.00	0.00	2,334.00	0.00	1,060,821.80	1,060,821.80	0.00
Total Depreciable Assets		40,675,503.74	156,273.50	0.00	0.00	0.00	391,309.81	-42,318.00	41,180,769.05	41,180,769.05	0.00
Accumulated Depreciation											
BC A/D Buildings and Improvements		-9,851,408.50	-5,731.42	0.00	0.00	0.00	-1,365,649.93	0.00	-11,222,789.85	-11,222,789.85	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		-127,308.32	-5,050.55	0.00	0.00	0.00	-20,013.36	0.00	-152,372.23	-152,372.23	0.00
BC A/D Furniture and Equipment		-1,243,045.36	0.00	0.00	0.00	0.00	-161,041.52	29,219.24	-1,374,867.64	-1,374,867.64	-0.00
BC A/D Vehicles, Boats, and Aircraft		-850,018.87	0.00	0.00	0.00	0.00	-155,674.42	0.00	-1,005,693.29	-1,005,693.29	0.00
BC A/D Other Capital Assets		-109,365.08	0.00	0.00	0.00	0.00	-48,605.28	0.00	-157,970.36	-157,970.36	0.00
Total Accumulated Depreciation		-12,181,146.13	-10,781.97	0.00	0.00	0.00	-1,750,984.51	29,219.24	-13,913,693.37	-13,913,693.37	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		19,252.00	0.00	0.00	0.00	0.00	0.00	0.00	19,252.00	19,252.00	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		19,252.00	0.00	0.00	0.00	0.00	0.00	0.00	19,252.00	19,252.00	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		-13,860.69	0.00	0.00	0.00	0.00	-2,121.24	0.00	-15,981.93	-15,981.93	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		-13,860.69	0.00	0.00	0.00	0.00	-2,121.24	0.00	-15,981.93	-15,981.93	0.00
Total Governmental Activities		33,399,254.84	145,491.53	0.00	0.00	-9,377.46	-894,860.48	-13,098.76	32,627,409.67	32,627,409.67	0.00

NOTE 3: Deposits, Investments & Repurchase Agreements

The Texas Historical Commission is authorized by statute to make investments following the "prudent person rule." There were no significant violations of legal provisions during the period. Investments are made through the Safekeeping Trust.

DEPOSITS OF CASH IN BANK

As of August 31, 2013, the carrying amount of deposits was \$1,084,471.65 as presented below.

Governmental and Business-Type Activities

Cash in Bank – Carrying Amount	\$6,068.97
Total Cash in Bank per AFR	\$6,068.97
Governmental Funds Current Assets Cash in Bank	\$6,068.97
Cash in Bank per AFR	\$6,068.97

Blended Component Unit

Cash in Bank – Carrying Amount	\$1,078,402.68
Total Cash in Bank per AFR	\$1,078,402.68
Special Revenue Funds Current Assets Cash in Bank	\$1,078,402.68
Cash in Bank per AFR	\$1,078,402.68

These amounts consist of all cash in local banks and a portion of short-term investments. These amounts are included on the combined statement of net assets as part of the “cash and cash equivalents” and “securities lending collateral” accounts.

As of August 31, 2013, the total **bank balance** was as follows:

Governmental and Business - Type Activities	\$6,068.97	Blended Component Units	\$1,078,402.68
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Foreign currency risk for deposits is the risk that changes in exchange rates will adversely affect the deposit. The agency’s deposits are held in the Safekeeping Trust which is responsible for limiting foreign currency risk. The exposure to foreign currency risk as of August 31, 2013 is as follows:

Fund Type	GAAP Fund	Foreign Currency	Balance
01	0664	EURO	\$1,068.97
		Total	\$1,068.97

INVESTMENTS

As of August 31, 2013, the fair value of investments is as presented below:

Governmental and Business-Type Activities

Equities	\$715.80
Mutual Funds	\$795,940.92
Fixed Income Money Market and Bond Mutual Fund	0.00
Securities Lending Collateral Investment Pool	0.00
Externally Managed Investments -- Domestic	\$886,233.57
Externally Managed Investments -- International	\$105,594.85
Miscellaneous	\$4,134,644.49
Total Investments	\$5,923,129.63
Reconciliation of Investments Per Exhibits -- Governmental and Business-Type Activities	
Governmental Funds Current Assets Short-Term Investments	\$120,350.74
Governmental Funds Current Assets Security Lending Collateral	0.00
Governmental Funds Noncurrent Assets Investments	\$5,802,778.89
Investments per Exhibits	\$5,923,129.63

Foreign currency risk for investments is the risk that changes in exchange rates will adversely affect the investment. The agency's investments are held in the Safekeeping Trust which is responsible for limiting foreign currency risk. The exposure to foreign currency risk as of August 31, 2013 is as follows:

Fund Type	GAAP Fund	Foreign Currency	International Externally Managed Investments
01	0664	EURO	\$105,594.85
		Total	\$105,594.85

Credit risk is the risk than that an issuer or other counterparty to an investment will not fulfill its obligations. The agency's investments are held in the Safekeeping Trust which is responsible for limiting credit risk. As of August 31, 2013 the Texas Historical Commission's credit quality distribution for securities with credit risk exposure was as follows:

Standard & Poor's

Fund Type	GAAP Fund	Investment Type	AAA	BBB	BB	B	CCC	Not Rated
01	0664	Fixed Income Money Market and Bond Mutual Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$501,276.21
01	0664	Miscellaneous	\$120,350.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

NOTE 4: Short-Term Debt -- Not Applicable

NOTE 5: Long Term Liabilities

CHANGES IN LONG-TERM LIABILITIES

The following changes occurred in liabilities during the year ending August 31, 2013:

Governmental Activity	Balance 9/1/2012	Additions	Reductions	Balance 8/31/2013	Amounts Due Within One Year	Amounts Due Thereafter
Employees' Compensable Leave	\$997,871.18	\$1,016,325.46	\$993,211.23	\$1,020,985.41	\$560,162.60	\$460,822.81
Total Governmental Activities	\$997,871.18	\$1,016,325.46	\$993,211.23	\$1,020,985.41	\$560,162.60	\$460,822.81

EMPLOYEES' COMPENSABLE LEAVE

If a state employee had continuous employment with the state for at least six months, the 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.

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 position. Both an expense and a liability for business-type activities 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. The obligation is usually paid from the same funding source(s) from which the employee's salary or wage compensation was paid.

NOTE 6: Bonded Indebtedness – Not Applicable

NOTE 7: Derivative Instruments – Not Applicable

NOTE 8: Leases

Included in the expenditures reported in the financial statements are the following amounts of rent paid or due under operating lease obligations:

Fund Type	Amount
General Fund	\$290,160.90

Future minimum lease rental payments under non-cancelable operating leases having an initial term in excess of one year are as follows:

Year Ended August 31, 2013	
2014 (Future Year 1)	\$293,108.46
2015 (Future Year 2)	\$293,108.46
2016 (Future Year 3)	\$293,108.46
2017 (Future Year 4)	\$303,108.46
2018 (Future Year 5)	\$303,108.46
2019 – 2023 (Future Years 6-10)	\$1,515,542.30
2024 – 2028 (Future Years 11-15)	\$1,515,542.30
2029 – 2033 (Future Years 16-20)	\$1,515,542.30
2034 – 2038 (Future Years 21-25)	\$1,515,542.30
2039 – 2043 (Future Years 26-30)	\$1,515,542.30
Total Minimum Future Lease Rental Payments	\$9,063,253.80

NOTE 9: Pension Plans (administering entities only) – Not Applicable

NOTE 10: Deferred Compensation (administering agencies only) – Not Applicable

NOTE 11: Post Employment Health Care and Life Insurance Benefits (UT, A&M, TRS and ERS only) – Not Applicable

NOTE 12: Interfund Activity and Transactions

The Texas Historical Commission experienced routine transfers with other state agencies that were consistent with the activities of the fund making the transfer. Repayment of interfund balances will occur within one year from the date of the financial statement.

Individual balances and activity at August 31, 2013, follows:

Required Note 12 Presentation

Interfund Receivables and Payables - Current			
Current Portion	Interfund Receivable	Interfund Payable	Purpose (Disclosure Required)
GENERAL REVENUE (01)			
Appd Fund 0001, D23 Fund 0001			
Appd Fund 0001, D23 Fund 0002		\$556.53	Expenditure Transfer after End of Year
Appd Fund 0001, D23 Fund 0003		\$2.50	Expenditure Transfer after End of Year
Appd Fund 0001, D23 Fund 0007		\$4.88	Expenditure Transfer after End of Year
Appd Fund 0664, D23 Fund 0664		\$41,800.96	Expenditure Transfer after End of Year
Appd Fund 0001, D23 Fund 0002			
Appd Fund 0001, D23 Fund 0001	\$556.53		Expenditure Transfer after End of Year
Appd Fund 0001, D23 Fund 0002	\$350.00	\$350.00	Expenditure Transfer after End of Year
Appd Fund 0001, D23 Fund 0003	\$3,593.60	\$10,989.32	Expenditure Transfer after End of Year
Appd Fund 0664, D23 Fund 0664	\$350.00	\$39,513.96	Expenditure Transfer after End of Year
Appd Fund 0001, D23 Fund 0003			
Appd Fund 0001, D23 Fund 0001	\$2.50		Expenditure Transfer after End of Year
Appd Fund 0001, D23 Fund 0002	\$10,989.32	\$3,593.60	Expenditure Transfer after End of Year
Appd Fund 0001, D23 Fund 0007		\$1.44	Expenditure Transfer after End of Year
Appd Fund 0001, D23 Fund 0239	\$2,361.75	\$121.00	Expenditure Transfer after End of Year
Appd Fund 0664, D23 Fund 0664	\$25.51	\$12,952.37	Expenditure Transfer after End of Year
Appd Fund 0001, D23 Fund 0004			
Appd Fund 0664, D23 Fund 0664		\$144,883.00	Expenditure Transfer after End of Year
Appd Fund 0001, D23 Fund 0007			
Appd Fund 0001, D23 Fund 0001	\$4.88		Expenditure Transfer after End of Year
Appd Fund 0001, D23 Fund 0003	\$1.44		Expenditure Transfer after End of Year
Appd Fund 0001, D23 Fund 0239	\$430.08		Expenditure Transfer after End of Year
Appd Fund 0001, D23 Fund 0139			
Appd Fund 7213, D23 Fund 7213	\$83,841.84		Expenditure Transfer after End of Year

Appd Fund 7636, D23 Fund 7636	\$14,964.56		Expenditure Transfer after End of Year
Appd Fund 0001, D23 Fund 0239			
Appd Fund 0001, D23 Fund 0003	\$121.00	\$2,361.75	Expenditure Transfer after End of Year
Appd Fund 0001, D23 Fund 0007		\$430.08	Expenditure Transfer after End of Year
Appd Fund 0664, D23 Fund 0664			
Appd Fund 0001, D23 Fund 0001	\$41,800.96		Expenditure Transfer after End of Year
Appd Fund 0001, D23 Fund 0002	\$39,513.96	\$350.00	Expenditure Transfer after End of Year
Appd Fund 0001, D23 Fund 0003	\$12,952.37	\$25.51	Expenditure Transfer after End of Year
Appd Fund 0001, D23 Fund 0004	\$144,883.00		Expenditure Transfer after End of Year
CAPITAL PROJECTS (04)			
Appd Fund 7213, D23 Fund 7213			
Appd Fund 0001, D23 Fund 0139		\$83,841.84	Expenditure Transfer after End of Year
Appd Fund 7636, D23 Fund 7636			
Appd Fund 0001, D23 Fund 0139		\$14,964.56	Expenditure Transfer after End of Year
Total Current Interfund Receivable/Payable	\$356,743.30	\$356,743.30	

Optional Note 12 Presentation:

	Due From Other Agencies	Due to Other Agencies	Source
GENERAL (01)			
Appd Fund 0001, D23 Fund 0001			
Agency 601, D23 Fund 0006	\$212,312.23		TXDOT IAC
CAPITAL PROJECTS (04)			
Appd Fund 7213, D23 Fund 7213			
(Agency 347, GAAP Fund 7213)	\$4,450,705.44		TPFA - Bonds
Appd Fund 7632, D23 Fund 7632			
(Agency 347, D23 Fund 7632)	\$418,725.84		TPFA - Bonds
Appd Fund 7636, D23 Fund 7636			
(Agency 347, D23 Fund 7636)	\$3,013,837.01		TPFA - Bonds
Appd Fund 7646, D23 Fund 7646			
(Agency 347, D23 Fund 7646)	\$984,344.08		TPFA - Bonds
Appd Fund 7650, D23 Fund 7650			
(Agency 347, D23 Fund 7650)	\$16,016,975.78		TPFA - Bonds
Total Due From/To Other Agencies	\$25,096,900.38		

Optional Note 12 Presentation:

	Due From Other Funds	Due to Other Funds	Source
GENERAL (01)			
Appd Fund 0001, D23 Fund 0007			
Appd Fund 0900, D23 Fund 0900		\$137.85	Revenue correcting entry at end of year
AGENCY FUNDS (09)			
Appd Fund 0900, D23 Fund 0900			
Appd Fund 0001, D23 Fund 0007	\$137.85		Revenue correcting entry at end of year
Total Due From/To Other Funds	\$137.85	\$137.85	

Optional Note 12 Presentation:

	TRANSFERS IN	TRANSFERS OUT	Purpose (Disclosure Required)
GENERAL (01)			
Appd Fund 0001, D23 Fund 0139 (Agency 902, D23 Fund 0001)	\$4,908,283.00		Sporting Goods Sales Tax - CPA
Appd Fund 0001, D23 Fund 0001 (Agency 347, D23 Fund 7327)		\$75,580.75	TPFA- Debt Service
Appd Fund 0001, D23 Fund 0001 (Agency 347, D23 Fund 7330)		\$779,911.02	TPFA- Debt Service
Appd Fund 0001, D23 Fund 0139 (Agency 902, D23 Fund 0001)		\$198,030.31	CPA – Return of AY2010 Sporting Goods Sales Tax
Appd Fund 0001, D23 Fund 0139 (Agency 902, D23 Fund 0001)		\$325,529.35	CPA – Return of AY2011 Sporting Goods Sales Tax
Appd Fund 0001, D23 Fund 0001 (Agency 902, D23 Fund 0001)		\$8,572.50	CPA – Sale of Surplus Property
CAPITAL PROJECTS (04)			
Appd Fund 7213, D23 Fund 7213 (Agency 347, D23 Fund 7213)	\$5,321,300.15		TPFA - Bonds
Appd Fund 7636, D23 Fund 7636 (Agency 347, D23 Fund 7636)		\$1,543,365.11	TPFA - Bonds
Appd Fund 7646, D23 Fund 7646 (Agency 347, D23 Fund 7646)	\$820,165.24		TPFA – Bonds
Appd Fund 7650, D23 Fund 7650 (Agency 347, D23 Fund 7650)		\$159,374.83	TPFA – Bonds
Total Transfers In/Out	\$11,049,748.39	\$3,090,363.87	

NOTE 13: Continuance Subject to Review

Under the Texas Sunset Act, the Texas Historical Commission will be abolished effective 09/01/19, unless continued in existence by the 86th Legislature as provided by the Act. If abolished, the agency may continue until 09/01/2020 to close out its operations.

NOTE 14: Adjustments to Fund Balances/Net Assets

During fiscal 2013, certain accounting changes and adjustments were made that required the restatement of fund balances or net position. The restatements are presented below.

	Special Revenue Funds	Capital Assets	Total
Fund Balance, August 31, 2012	\$1,049,319.37		\$1,049,319.37
Net Assets Balance, August 31, 2012		\$33,399,254.84	\$33,399,254.84
Restatements	(\$2,897.41)	\$145,491.53	\$142,594.12
Fund Bal/Net Assets Sept 1, 2012 As Restated	\$1,046,421.96	\$33,544,746.37	\$34,591,168.33

The restatement to the Special Revenue Funds of (\$2,897.41) is due to the use of the unaudited financial reports for The Friends of the Historical Commission (component unit) for the year ended August 31, 2012. The audited reports required the reduction in the beginning fund balance for 2013.

The restatement to Capital Assets is due to the completion of a capital improvement project during the current fiscal year. Work completed during the prior fiscal year was reported as Building and Building Improvements and not Construction in Progress. Upon completion of this project corrections were made to report the balances in the correct asset category between Building and Building Improvements and Facilities and Other Improvements as well as the addition of expenditures associated with the project coded incorrectly during the prior fiscal year. The beginning fund balance was increased by \$145,491.53 that was reported in 2012.

NOTE 15: Contingencies and Commitments – Not Applicable

NOTE 16: Subsequent Events – Not Applicable

NOTE 17: Risk Management

The Texas Historical Commission is exposed to a variety of civil claims resulting from the performance of its duties. It is agency policy to periodically assess the proper combination of commercial insurance and retention of risk to cover losses to which it may be exposed.

The Texas Historical Commission assumes substantially all risks associated with tort claims and liability claims due to the performance of its duties. The Commission has purchased property insurance for Sabine Pass State Historical Site through the Statewide Property Insurance Program as well as Volunteer Insurance through the Statewide Volunteer Insurance Program.

The Texas Historical Commission'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 were no significant reductions in insurance coverage in the past year and losses did not exceed funding arrangements during the past three years.

NOTE 18: Management Discussion and Analysis- Not Applicable

NOTE 19: The Financial Reporting Entity

The Financial Reporting Entity

As required by Generally Accepted Accounting Principles, the financial statements present the Texas Historical Commission and its component units. The component units discussed in this note are included in the Texas Historical Commission's reporting entity because of the significance of their operational or financial relationships with the Texas Historical Commission.

Individual Component Unit Disclosures

Blended Component Units: The Texas Historical Commission provides office space and administrative services to the Friends of the Texas Historical Commission. The staff of the Friends of the Texas Historical Commission also participates in programs sponsored by the Commission. Although it is legally separate from the Texas Historical Commission, the Friends of the Texas Historical Commission is reported as if it were part of the primary government because its sole purpose is to support the activities of the Texas Historical Commission. The Friends of the Texas Historical Commission's financial data is reported as a Special Revenue Fund (USAS D22 fund 6999) in the combining statement of revenues, expenses and changes in fund balances – Special Revenue funds in the Texas Historical Commission's AFR. The fiscal year-end for the Friends of the Texas Historical Commission is December 31. Information reported is as of August 31, 2013.

Complete financial statements of the individual component unit can be obtained from their administrative office.

Friends of the Texas Historical Commission
P.O. Box 13497
Austin, TX 78711

NOTE 20: Stewardship, Compliance and Accountability – Not Applicable

NOTE 21: Not Applicable

NOTE 22: Donor-Restricted Endowments

House Bill 12 transferred 18 Historic Sites from Texas Parks and Wildlife to the Texas Historical Commission on January 1, 2008. The Varner-Hogg State Park Trust Account was transferred to the Historical Commission along with the Sites transfer. This fund was setup as Permanent Fund (0941) prior to the transfer for the sole purpose of maintaining the Varner-Hogg State Park. During Fiscal Year 2013 the fund received \$1,206.83 in interest earnings. The fund balance at August 31, 2013 was \$294,069.05. Due to the nature of the account there has been no appreciation to the fund balance.

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

NOTE 27: Service Concession Arrangements – Not Applicable

NOTE 28: Trouble Debt Restructuring – Not Applicable

NOTE 29: Deferred Outflows and Deferred Inflows of Resources – Not Applicable

UNAUDITED

Texas Historical Commission (808)

Exhibit A-1 - Combining Balance Sheet - All General and Consolidated Funds

August 31, 2013

	General	Consolidated Accounts			Total (Ex I)
	Fund 1 (0001)* U/F (0001)	Fund 1 (0001)* U/F (0900)	Fund 2 (0664)* U/F (0664)	Fund 3 (5122)* U/F (5122)	
ASSETS					
Current Assets:					
Cash					
On Hand	\$ 2,550.00				\$ 2,550.00
In Bank	5,000.00		1,068.97		6,068.97
In Transit/Reimburse from Treasury					-
In State Treasury			1,646,312.42	3,928.76	1,650,241.18
Short Term Investments			120,350.74		120,350.74
Security Lending Collateral					-
Restricted:					
Legislative Appropriations	1,819,104.99				1,819,104.99
Receivables from:					
Federal					
Other Intergovernmental			7.66		7.66
Interest and Dividends					-
Accounts Receivable	367,916.56				367,916.56
Taxes					-
Other					-
Investment in Trade Receivables					-
Interfund Receivables	117,593.01		239,150.29		356,743.30
Due From Other Funds					-
Due From Other Agencies	212,312.23				212,312.23
Consumable Inventories	614,541.62				614,541.62
Merchandise Inventories	105,955.94				105,955.94
Other Current Assets					-
Total Current Assets	3,244,974.35	-	2,006,890.08	3,928.76	5,255,793.19
Non-Current Assets:					
Restricted:					
Cash					
Investments			5,802,778.89		5,802,778.89
Other Non-Current Assets					-
Total Non-Current Assets	-	-	5,802,778.89	-	5,802,778.89
Total Assets	3,244,974.35	-	7,809,668.97	3,928.76	11,058,572.08
LIABILITIES AND FUND BALANCES					
Liabilities					
Current Liabilities:					
Payables from					
Accounts	247,613.65		205,317.28		452,930.93
Federal					-
Other Intergovernmental					-
Payroll	643,902.10		166,488.92		810,391.02
Contracts					-
Other					-
Interfund Payable	257,561.39		375.51		257,936.90
Due To Other Funds	137.85				137.85
Due To Other Agencies					-
Trade Payables					-
Deferred Revenues					-
Obligations Under Security Lending					-
Employees' Compensable Leave					-
Total Current Liabilities	1,149,214.99	-	372,181.71	-	1,521,396.70
Non-Current Liabilities					
Employees' Compensable Leave					-
Capital Lease Obligations					-
Liabilities Payable from Restricted Assets					-
Assets Held for Others					-
Total Non-Current Liabilities	-	-	-	-	-
Total Liabilities	1,149,214.99	-	372,181.71	-	1,521,396.70
Fund Balances (Deficits):					
Assigned					
Restricted					-
Committed			7,437,487.26	3,928.76	7,441,416.02
Nonspendable					-
Nonspendable for Inventory	720,497.56				720,497.56
Unassigned	1,375,261.80				1,375,261.80
Total Fund Balances	2,095,759.36	-	7,437,487.26	3,928.76	9,537,175.38
Total Liabilities and Fund Balances	\$ 3,244,974.35	\$ -	\$ 7,809,668.97	\$ 3,928.76	\$ 11,058,572.08

*GAAP Fund is noted as (XXXX), USAS D23 U/F (XXXX)

UNAUDITED

Texas Historical Commission (808)
Exhibit A-2 - Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
All General and Consolidated Funds
For the Fiscal Year Ended August 31, 2013

	General Revenue	Consolidated Accounts			Total (Ex II)
	Fund 1 (0001)* U/F (0001)	Fund 1 (0001)* U/F (0902)	Fund 2 (0664)* U/F (0664)	Fund 3 (5122)* U/F (5122)	
REVENUES					
Legislative Appropriations					
Original Appropriations (GR)	\$ 3,938,447.00	\$	\$	\$	\$ 3,938,447.00
Additional Appropriations (GR)	1,500,468.65				1,500,468.65
Taxes (GR)	(51.58)				(51.58)
Federal Revenue (PR - Operating or Capital)	1,326,825.18				1,326,825.18
Federal Grant Pass-Through Revenue (GR)	1,720,433.30				1,720,433.30
State Grant Pass-Through Revenue (GR)					
License, Fees & Permits (PR)	1,632,961.87			1,919.46	1,634,881.33
Land Income	22,192.63				22,192.63
Contribution to Employee's Benefit Funds (PR)					
Interest and Other Investment Income (GR)			58,867.94		58,867.94
Net Increase (Dec) in Fair Value			449,988.15		449,988.15
Settlement of Claims	1,500.00				1,500.00
Sales of Goods and Services (PR)	195,234.11				195,234.11
Other (PR - Chg for Serv, Operating or Capital)					
Other (GR)	419,217.50		4,000.00		423,217.50
Total Revenues	<u>10,757,228.66</u>	<u>-</u>	<u>512,856.09</u>	<u>1,919.46</u>	<u>11,272,004.21</u>
EXPENDITURES					
Salaries and Wages	6,472,598.96		1,545,165.35		8,017,764.31
Payroll Related Costs	1,746,021.48		479,955.74		2,225,977.22
Professional Fees and Services	904,624.26		44,598.76		949,223.02
Travel	167,621.53		26,290.15		193,911.68
Materials and Supplies	1,308,365.00		30,497.68		1,338,862.68
Communication and Utilities	541,407.51		(7,422.89)		533,984.62
Repairs and Maintenance	392,081.41		12,079.87		404,161.28
Rentals and Leases	286,909.99		3,250.91		290,160.90
Printing and Reproduction	131,588.23		6,459.40		138,047.63
Claims and Judgments					-
Federal Grant Pass-Through Expenditures					-
State Grant Pass-Through Expenditures					-
Intergovernmental Payments	364,151.72		6,306.30		370,458.02
Public Assistance Payments	761,039.65		183,174.82		944,214.47
Employee Benefit Payments					-
Other Expenditures	2,829,052.10		245,308.02		3,074,360.12
Debt Service					-
Capital Outlay	121,356.21		21,586.49		142,942.70
Total Expenditures	<u>16,026,818.05</u>	<u>-</u>	<u>2,597,250.60</u>	<u>-</u>	<u>18,624,068.65</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(5,269,589.39)</u>	<u>-</u>	<u>(2,084,394.51)</u>	<u>1,919.46</u>	<u>(7,352,064.44)</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	4,908,283.00				4,908,283.00
Transfers Out	(1,387,623.93)				(1,387,623.93)
Insurance Recoveries	-				-
Legislative Transfers Out	-				-
Insurance Recoveries	-				-
Proceeds from Sale of Fixed Assets	11,430.00				11,430.00
Appropriations Lapsed	(1,782.42)				(1,782.42)
Total Other Financing Sources (Uses)	<u>3,530,306.65</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,530,306.65</u>
Net Change in Fund Balances	<u>(1,739,282.74)</u>	<u>-</u>	<u>(2,084,394.51)</u>	<u>1,919.46</u>	<u>(3,821,757.79)</u>
Fund Financial Statement - Fund Balances					
Fund Balances, September 1, 2012	3,835,042.10		9,521,881.77	2,009.30	13,358,933.17
Restatements					-
Fund Balances, September 1, 2012, as Restated	<u>3,835,042.10</u>	<u>-</u>	<u>9,521,881.77</u>	<u>2,009.30</u>	<u>13,358,933.17</u>
Fund Balances, August 31, 2013	<u>\$ 2,095,759.36</u>	<u>\$.00</u>	<u>\$ 7,437,487.26</u>	<u>\$ 3,928.76</u>	<u>\$ 9,537,175.38</u>

* GAAP Fund is noted as (XXXX), USAS D23 U/F (XXXX)

UNAUDITED

Texas Historical Commission (808)
Exhibit B-1 - Combining Balance Sheet - Special Revenue Funds
August 31, 2013

	Special Revenue Fund 1 (9999)* U/F (6999)	Total (Ex I)
ASSETS		
Current Assets:		
Cash	\$ -	\$ -
In Bank	1,078,402.68	1,078,402.68
In State Treasury		
Legislative Appropriations		
Receivables from:		
Federal		
Accounts Receivable		
Taxes		
Gifts, Pledges and Donations		
Other Assets		
Due From Other Funds		
Due From Other Agencies		
Consumable Inventories		
Merchandise Inventories		
Prepaid Items		
Loans and Contracts		
Other Current Assets		
Total Current Assets	<u>1,078,402.68</u>	<u>1,078,402.68</u>
Non-Current Assets:		
Restricted:		
Other Non-Current Assets		
Total Non-Current Assets	<u>-</u>	<u>-</u>
Total Assets	<u>1,078,402.68</u>	<u>1,078,402.68</u>
LIABILITIES AND FUND BALANCES		
Liabilities		
Current Liabilities:		
Payables from:		
Accounts	62.03	62.03
Deferred Revenues		
Employees' Compensable Leave		
Total Current Liabilities	<u>62.03</u>	<u>62.03</u>
Non-Current Liabilities		
Employees' Compensable Leave		
Total Non-Current Liabilities	<u>-</u>	<u>-</u>
Total Liabilities	<u>62.03</u>	<u>62.03</u>
Fund Balances (Deficits):		
Assigned	1,078,340.65	1,078,340.65
Restricted		
Committed		
Nonspendable		
Nonspendable for Inventory		
Unassigned		
Total Fund Balances	<u>1,078,340.65</u>	<u>1,078,340.65</u>
Total Liabilities and Fund Balances	<u>\$ 1,078,402.68</u>	<u>\$ 1,078,402.68</u>

*GAAP Fund is noted as (XXXX), USAS D23 U/F (XXXX)

UNAUDITED

Texas Historical Commission (808)
Exhibit B-2 - Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Special Revenue Funds
For the Fiscal Year Ended August 31, 2013

	Special Revenue Fund 1 (9999)* U/F (6999)	Totals (Ex II)
REVENUES		
Taxes (GR)	\$ -	\$ -
Federal Revenue (PR - Operating or Capital)		
Federal Grant Pass-Through Revenue (GR)		
State Grant Pass-Through Revenue (GR)		
License, Fees & Permits (PR)		
Contribution to Employee's Benefit Funds (PR)		
Interest and Other Investment Income (PR)		-
Interest and Other Investment Income (GR)	242,475.17	242,475.17
Sales of Goods and Services (PR)		
Other (PR - Chg for Serv, Operating or Capital)		
Other (GR)		
Total Revenues	<u>242,475.17</u>	<u>242,475.17</u>
EXPENDITURES		
Salaries and Wages		-
Payroll Related Costs		
Professional Fees and Services	128,007.71	128,007.71
Travel	20,325.57	20,325.57
Materials and Supplies	2,717.64	2,717.64
Communication and Utilities		
Repairs and Maintenance		
Rentals and Leases		-
Printing and Reproduction	16,537.20	16,537.20
Claims and Judgments		
Intergovernmental Payments		
Public Assistance Payments		
Employee Benefit Payments		
Other Expenditures	42,968.36	42,968.36
Capital Outlay		
Total Expenditures	<u>210,556.48</u>	<u>210,556.48</u>
Excess (Deficiency) of Revenues over Expenditures	<u>31,918.69</u>	<u>31,918.69</u>
OTHER FINANCING SOURCES (USES)		
Bond and Note Proceeds		
Increase in Obligations Under Capital Leases		
Sale of Capital Assets		
Transfers In		
Transfers Out		
Legislative Transfers In		
Legislative Transfers Out		
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>
SPECIAL ITEMS		
Proceeds from Sale of Park Land		-
EXTRAORDINARY ITEMS		
Natural Disaster-Hurricane		-
Net Change in Fund Balances	<u>31,918.69</u>	<u>31,918.69</u>
Fund Financial Statement - Fund Balances		
Fund Balances, September 1, 2012	1,049,319.37	1,049,319.37
Restatements	(2,897.41)	(2,897.41)
Fund Balances, September 1, 2012, as Restated	<u>1,046,421.96</u>	<u>1,046,421.96</u>
Fund Balances, August 31, 2013	<u>\$ 1,078,340.65</u>	<u>\$ 1,078,340.65</u>

* GAAP Fund is noted as (XXXX), USAS D23 U/F (XXXX)

UNAUDITED

Texas Historical Commission (808)
 Exhibit D-1 - Combining Balance Sheet - Capital Projects Funds
 August 31, 2013

	Fund 1 (7213)* U/F (7213)	Fund 2 (7615)* U/F (7615)	Fund 3 (7632)* U/F (7632)	Fund 4 (7636)* U/F (7636)	Fund 5 (7646)* U/F (7646)	Fund 6 (7650)* U/F (7650)	Total (Ex I)
ASSETS							
Current Assets:							
Cash							
In Bank							
In State Treasury							
Legislative Appropriations							
Receivables from:							
Federal							
Interest and Dividends							
Accounts Receivable							
Interfund Receivables							
Due From Other Funds							
Due From Other Agencies	4,450,705.44		418,725.84	3,013,837.01	984,344.08	16,016,975.78	24,884,588.15
Consumable Inventories							
Merchandise Inventories							
Other Current Assets							
Total Current Assets	<u>4,450,705.44</u>	<u>-</u>	<u>418,725.84</u>	<u>3,013,837.01</u>	<u>984,344.08</u>	<u>16,016,975.78</u>	<u>24,884,588.15</u>
Total Assets	<u>4,450,705.44</u>	<u>-</u>	<u>418,725.84</u>	<u>3,013,837.01</u>	<u>984,344.08</u>	<u>16,016,975.78</u>	<u>24,884,588.15</u>
LIABILITIES AND FUND BALANCES							
Liabilities							
Current Liabilities:							
Payables from							
Accounts	80,994.08			681,867.50	41,589.68		804,451.26
Payroll							
Other							
Interfund Payable	83,841.84			14,964.56			98,806.40
Due To Other Funds							
Due To Other Agencies							
Other Current Liabilities							
Total Current Liabilities	<u>164,835.92</u>	<u>-</u>	<u>-</u>	<u>696,832.06</u>	<u>41,589.68</u>	<u>-</u>	<u>903,257.66</u>
Non-Current Liabilities							
Interfund Payables							
Other Non-Current Liabilities							
Total Non-Current Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>164,835.92</u>	<u>-</u>	<u>-</u>	<u>696,832.06</u>	<u>41,589.68</u>	<u>-</u>	<u>903,257.66</u>
Fund Balances (Deficits):							
Assigned							
Restricted	4,285,869.52	-	418,725.84	2,317,004.95	942,754.40	16,016,975.78	23,981,330.49
Committed							
Nonspendable							
Nonspendable for Inventory							
Unassigned							
Total Fund Balances	<u>4,285,869.52</u>	<u>-</u>	<u>418,725.84</u>	<u>2,317,004.95</u>	<u>942,754.40</u>	<u>16,016,975.78</u>	<u>23,981,330.49</u>
Total Liabilities and Fund Balances	<u>\$ 4,450,705.44</u>	<u>\$ -</u>	<u>\$ 418,725.84</u>	<u>\$ 3,013,837.01</u>	<u>\$ 984,344.08</u>	<u>\$ 16,016,975.78</u>	<u>\$ 24,884,588.15</u>

*GAAP Fund is noted as (XXXX), USAS D23 U/F (XXXX)

UNAUDITED

Texas Historical Commission (808)
 Exhibit D-2 - Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
 Capital Projects Funds
 For the Fiscal Year Ended August 31, 2013

	Fund 1 (7213)* U/F (7213)	Fund 2 (7615)* U/F (7615)	Fund 3 (7632)* U/F (7632)	Fund 4 (7636)* U/F (7636)	Fund 5 (7646)* U/F (7646)	Fund 6 (7650)* U/F (7650)	Totals (Ex II)
REVENUES							
Legislative Appropriations							
Original Appropriations (GR)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Additional Appropriations (GR)							
Federal Revenue (PR - Operating or Capital)							
Interest and Other Investment Income (GR)							
Net Increase (Decrease) in Fair Value (GR)							
Land Income (PR)							
Settlement of Claims (GR)							
Sales of Goods and Services (PR)							
Other (PR - Chg for Serv. Operating or Capital)							
Other (GR)							
Total Revenues	-	-	-	-	-	-	-
EXPENDITURES							
Salaries and Wages							
Payroll Related Costs							
Professional Fees and Services	\$ 13,635.49			\$ 91,634.16			\$ 105,269.65
Travel							
Materials and Supplies							
Communication and Utilities							
Repairs and Maintenance	\$ 226,767.88						\$ 226,767.88
Rentals and Leases							
Printing and Reproduction							
Claims and Judgments							
Intergovernmental Payments		95,357.03	271,175.58	3,695,702.54	2,275,916.44	1,944,456.87	8,282,608.46
Other Expenditures	\$ 1,717.69			\$ 30,894.00			32,611.69
Debt Service:							
Principal - Capital Lease							
Interest							
Capital Outlay	\$ 466,935.46			\$ 248,367.11			715,302.57
Total Expenditures	709,056.52	95,357.03	271,175.58	4,066,597.81	2,275,916.44	1,944,456.87	9,362,560.25
Excess (Deficiency) of Revenues over Expenditures	(709,056.52)	(95,357.03)	(271,175.58)	(4,066,597.81)	(2,275,916.44)	(1,944,456.87)	(9,362,560.25)
OTHER FINANCING SOURCES (USES)							
Bond and Note Proceeds							
Increase in Obligations Under Capital Leases							
Sale of Capital Assets							
Transfers In	5,321,300.15		-	-	820,165.24	-	6,141,465.39
Transfers Out				(1,543,365.11)		(159,374.83)	(1,702,739.94)
Legislative Transfers In							
Legislative Transfers Out							
Total Other Financing Sources (Uses)	5,321,300.15	-	-	(1,543,365.11)	820,165.24	(159,374.83)	4,438,725.45
Net Change in Fund Balances	4,612,243.63	(95,357.03)	(271,175.58)	(5,609,962.92)	(1,455,751.20)	(2,103,831.70)	(4,923,834.80)
Fund Financial Statement - Fund Balances							
Fund Balances, September 1, 2012	(326,374.11)	95,357.03	689,901.42	7,926,967.87	2,398,505.60	18,120,807.48	28,905,165.29
Restatements							
Fund Balances, September 1, 2012, as Restated	(326,374.11)	95,357.03	689,901.42	7,926,967.87	2,398,505.60	18,120,807.48	28,905,165.29
Appropriations Lapsed							\$.00
Fund Balances, August 31, 2013	\$ 4,285,869.52	\$.00	\$ 418,725.84	\$ 2,317,004.95	\$ 942,754.40	\$ 16,016,975.78	\$ 23,981,330.49

* GAAP Fund is noted as (XXXX), USAS D23 U/F (XXXX)

UNAUDITED

Texas Historical Commission (808)
 Exhibit E-1 - Combining Balance Sheet - Permanent Funds
 August 31, 2013

	Special Revenue Fund 1 (0941)* <u>U/F (0941)</u>	<u>Total (Ex I)</u>
ASSETS		
Current Assets:		
Cash		
In Bank		
In State Treasury	\$ 294,069.05	\$ 294,069.05
Legislative Appropriations		
Receivables from:		
Federal		
Accounts Receivable		
Interfund Receivable		
Taxes		
Gifts, Pledges and Donations		
Other Assets		
Due From Other Funds		
Due From Other Agencies		
Consumable Inventories		
Merchandise Inventories		
Prepaid Items		
Loans and Contracts		
Other Current Assets		
Total Current Assets	<u>294,069.05</u>	<u>294,069.05</u>
Non-Current Assets:		
Restricted:		
Other Non-Current Assets		
Total Non-Current Assets	<u>-</u>	<u>-</u>
Total Assets	<u>294,069.05</u>	<u>294,069.05</u>
LIABILITIES AND FUND BALANCES		
Liabilities		
Current Liabilities:		
Payables from:		
Accounts		
Federal		
Other Intergovernmental		
Payroll		
Contracts		
Other		
Interfund Payable		-
Due To Other Funds		
Due To Other Agencies		
Deferred Revenues		
Employees' Compensable Leave		
Total Current Liabilities	<u>-</u>	<u>-</u>
Non-Current Liabilities		
Employees' Compensable Leave		
Total Non-Current Liabilities	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
Fund Balances (Deficits):		
Assigned		
Restricted		
Committed		
Nonspendable	294,069.05	294,069.05
Nonspendable for Inventory		
Unassigned		
Total Fund Balances	<u>294,069.05</u>	<u>294,069.05</u>
Total Liabilities and Fund Balances	<u>\$ 294,069.05</u>	<u>\$ 294,069.05</u>

*GAAP Fund is noted as (XXXX), USAS D23 U/F (XXXX)

UNAUDITED

**Texas Historical Commission
Exhibit E-2 - Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Permanent Funds
For the Fiscal Year Ended August 31, 2013**

	Permanent Fund 1 (0941)* U/F (0941)	Totals (Ex II)
REVENUES		
Interest and Other Investment Income (PR)	\$.00	\$.00
Interest and Other Investment Income (GR)	\$ 1,206.83	\$ 1,206.83
Net Increase (Decrease) in Fair Value (PR)		\$.00
Net Increase (Decrease) in Fair Value (GR)		\$.00
Other (GR)		\$.00
Total Revenues	<u>\$ 1,206.83</u>	<u>\$ 1,206.83</u>
EXPENDITURES		
Professional Fees and Services		\$.00
Other Expenditures		\$.00
Total Expenditures	<u>\$.00</u>	<u>\$.00</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 1,206.83</u>	<u>\$ 1,206.83</u>
OTHER FINANCING SOURCES (USES)		
Transfers In		\$.00
Transfers Out		\$.00
Total Other Financing Sources (Uses)	<u>\$.00</u>	<u>\$.00</u>
Net Change in Fund Balances	<u>\$ 1,206.83</u>	<u>\$ 1,206.83</u>
Fund Financial Statement - Fund Balances		
Fund Balances, September 1, 2012	\$ 292,862.22	\$ 292,862.22
Restatements		\$.00
Fund Balances, September 1, 2012, as Restated	<u>\$ 292,862.22</u>	<u>\$ 292,862.22</u>
Appropriations Lapsed		
Fund Balances, August 31, 2013	<u>\$ 294,069.05</u>	<u>\$ 294,069.05</u>

* GAAP Fund is noted as (XXXX), USAS D23 U/F (XXXX)

**Agency 808 - Texas Historical Commission
Schedule 1A
For the Fiscal Year Ended August 31, 2013**

Certified

Federal Grantor/ Pass-through Grantor/ Program Title	CFDA Number	NSE Name/ Identifying Number	Agy/ Univ No	Pass-through From		Direct Program Amount	Total PT From and Direct Prog Amount	Pass-through To		Expenditures Amount	Total PT To and Expenditures Amount
				Agencies or Universities Amount	Non-State Entities Amount			Agencies or Universities Amount	Non-State Entities Amount		
U.S. Department of the Interior											
<u>Direct Programs:</u>											
Historic Preservation Fund Grants-in-Aid	15.904					1,246,847.21	1,246,847.21		127,641.31	1,119,205.90	1,246,847.21
Rivers, Trails and Conservation Assistance	15.921					47,500.00	47,500.00			47,500.00	47,500.00
Save America's Treasures	15.929					11,197.97	11,197.97			11,197.97	11,197.97
Preservation of Japanese American Confinement Sites	15.933					21,280.00	21,280.00			21,280.00	21,280.00
Totals - U.S. Department of the Interior				0.00	0.00	1,326,825.18	1,326,825.18	0.00	127,641.31	1,199,183.87	1,326,825.18
General Services Administration											
<u>Pass-Through From:</u>											
Donation of Federal Surplus Personal Property (Non-monetary)	39.003						548.64			548.64	548.64
<u>Pass-Through From:</u>											
Texas Facilities Commission			303	548.64							
Totals - General Services Administration				548.64	0.00	0.00	548.64	0.00	0.00	548.64	548.64
Highway Planning and Construction Cluster											
U.S. Department of Transportation											
<u>Pass-Through From:</u>											
Highway Planning and Construction	20.205						1,720,433.30			1,720,433.30	1,720,433.30
<u>Pass-Through From:</u>											
Texas Department of Transportation			601	1,720,433.30							
Totals - U.S. Department of Transportation				1,720,433.30	0.00	0.00	1,720,433.30	0.00	0.00	1,720,433.30	1,720,433.30
Total Expenditures of Federal Awards				1,720,981.94	0.00	1,326,825.18	3,047,807.12	0.00	127,641.31	2,920,165.81	3,047,807.12



State of Texas - Federal Activity
SEFA Note 1
November 15, 2013

Agency 808 - Texas Historical Commission
SEFA Note 1 - Non-Monetary Assistance, FY 2013

Comment:

The non-monetary assistance for the Texas Historical Commission in FY2013 is due to Federal Surplus Personal Property from the Texas Facilities Commission.

This agency has been certified. No modifications allowed.



State of Texas - Federal Activity
SEFA Note 2
 November 15, 2013

Agency 808 - Texas Historical Commission
SEFA Note 2 - Reconciliation, FY 2013

Below is a reconciliation of the total of federal pass-through and federal expenditures as reported on the Schedule of Federal Financial Assistance to the total of federal revenues and federal grant pass-through revenues as reported in the general-purpose financial statements. Generally, federal funds are not earned until expended; therefore, federal revenues equal federal expenditures for the reporting period.

Per Combined Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds; and Combined Statement of Revenues, Expenses and Changes in Net Assets - Proprietary Funds; and Combined Statement of Changes in Fiduciary Net Assets:

	AFR	USAS Amount	Note 2 Amount
Federal Revenue			
Governmental Funds	Exhibit II	1,326,825.18	1,326,825.18
Proprietary Funds			
Operating	Exhibit IV/SRECNA	-	
Non-operating	Exhibit IV/SRECNA	-	
Capital Contributions	Exhibit IV/SRECNA	-	
Fiduciary Funds	Exhibit VII	-	
Total Federal Revenue		\$1,326,825.18	\$1,326,825.18
<i>Amount per Schedule: \$1,326,825.18</i>			
Federal Pass-Through Revenue			
Governmental Funds	Exhibit II	1,720,433.30	1,720,433.30
Proprietary Funds			
Operating	Exhibit IV/SRECNA	-	
Non-operating	Exhibit IV/SRECNA	-	
Capital Contributions	Exhibit IV/SRECNA	-	
Fiduciary Funds	Exhibit VII	-	
Total Federal Pass-Through Revenue		\$1,720,433.30	\$1,720,433.30
<i>Amount per Schedule: \$1,720,433.30</i>			
Total Federal Revenue and Federal Pass-Through Revenue		\$3,047,258.48	\$3,047,258.48
Reconciliation Items			
		CFDA	Amount
Non-monetary Items:			
Donation of Federal Surplus Personal Property		39.003	548.64
Total Non-monetary Items			\$548.64
New Loans Processed: (Amounts are from Note 3a)			
Federal Family Education Loans		84.032	-
Federal Family Education Loan Program (FFELP)		84.032L	-
Federal Perkins Loan Program (Perkins)		84.038	-
Federal Direct Student Loans (Direct Loans)		84.268	-

Health Education Assistance Loan Program (HEAL)	93.108	-
Nursing Faculty Loan Program	93.264	-
Health Professions Student Loan Program	93.342	-
Nursing Student Loan Program	93.364	-

Total New Loans Processed **\$0.00**

Other Reconciling Items:

Add:

State Unemployment Funds - State Portion	17.225
<i>Other (Contact FRS if you have other reconciling items as additions items)</i>	

Deduct: (Enter amounts as negative)

Federal revenue received on the fixed fee basis contract

Note:

Federal revenue received under a vendor relationship between agency and the federal government

Note:

Federal grants *from* Texas A&M Research Foundation

Federal grants *to* Texas A&M Research Foundation

Medicare Part D

COBRA

Build America Bond

Early Retirement Reinsurance Program

Other (Contact FRS if you have other reconciling items as deductions items)

Total Other Reconciling Items **\$0.00**

Total Reconciliation Items: **\$548.64**

Total per Note 2: **\$3,047,807.12**

Total Pass Through and Expenditures per Federal Schedule: **\$3,047,807.12**

Difference: **\$0.00**

This agency has been certified. No modifications allowed.

