

**EXECUTIVE COUNCIL OF PHYSICAL THERAPY
AND OCCUPATIONAL THERAPY EXAMINERS**

ANNUAL FINANCIAL REPORT

For the Year Ended August 31, 2015



**John Maline
Executive Director**

**EXECUTIVE COUNCIL OF PHYSICAL THERAPY
AND OCCUPATIONAL THERAPY EXAMINERS**

ANNUAL FINANCIAL REPORT

For the Year Ended August 31, 2015



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Executive Director**

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TABLE OF CONTENTS

I.	LETTER OF TRANSMITTAL	
II.	GENERAL PURPOSE FINANCIAL STATEMENTS	
III.	NOTES TO THE FINANCIAL STATEMENTS	
	1. Summary of Significant Accounting Policies	1
	2. Capital Assets	6
	3. Deposits, Investments, & Repurchase Agreements	6
	4. Short-Term Liabilities	6
	5. Long-Term Liabilities	7
	6. Bond Indebtedness	7
	7. Capital Leases	7
	8. Operating Lease Obligations	7
	9. Retirement Plans	8
	10. Deferred Compensation	8
	11. Post Employment Health Care & Life Insurance Benefits	8
	12. Interfund Activity & Balances	8
	13. Continuance Subject to Review	8
	14. Adjustments to Fund Balances & Net Assets	9
	15. Contingent Liabilities	9
	16. Subsequent Events	9
	17. Risk Management	9
	18. Management Discussion & Analysis	9
	19. The Financial Reporting Entity	9
	20. Stewardship, Compliance & Accountability	9
	21. No Longer Applicable to AFR Reporting Requirements	9
	22. Donor Restricted Endowments	9
	23. Extraordinary & Special Items	9
	24. Disaggregation of Receivables & Payable Balances	9
	25. Termination Benefits	10
	26. Segment Information	10
IV.	ADDITIONAL INFORMATION	
	USAS/Interagencies Certification Forms	11

Required Signature	12
GR Reconciliation	13
Addenda 1	15
Addenda 2	16
Executive Council Staff Members	17
Organizational Chart	18



Executive Council of
Physical Therapy and Occupational Therapy Examiners

Texas Board of Physical Therapy Examiners
Texas Board of Occupational Therapy Examiners

333 Guadalupe, Suite 2-510
Austin, Texas 78701-3942
Voice 512/305-6900
Fax 512/305-6951
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November 20, 2015

Honorable Greg, Governor
Honorable Glen Hegar, Texas Comptroller
John O'Brien, Deputy Director, Legislative Budget Board
John Keel, CPA, State Auditor

Gentlemen:

We are pleased to submit the Annual Financial Report of the Executive Council of Physical Therapy and Occupational Therapy Examiners for year ended August 31, 2015, in compliance with the TEX. GOV'T CODE ANN §2101.011. The enclosed notes, schedules, and DAFR reports are being submitted in lieu of a hard copy report; this is in accordance with the requirements established by the Comptroller of Public Accounts.

Due to the significant changes related to Governmental Accounting Standards Board Statement #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 be in compliance with Generally Accepted Accounting Principles (GAAP). The financial report will be considered for audit by the State Auditor as part of the audit of the State of Texas Comprehensive Annual Report; therefore, an opinion has not been expressed on the financial statements and related information contained in this report.

If you have questions, please contact me at (512) 305-6967.

Sincerely,

A handwritten signature in cursive script that reads "Nell McMillin".

Nell McMillin
Senior Accountant

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UNAUDITED

EXECUTIVE COUNCIL OF PHYSICAL THERAPY & OCCUPATIONAL THERAPY EXAMINERS (533)
NOTES TO THE FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. ENTITY

The Executive Council of Physical Therapy and Occupational Therapy Examiners 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 of State Agencies.

The Executive Council of Physical Therapy and Occupational Therapy Examiners is an independent state health regulatory agency created by the Seventy-third Legislature in 1993, and operates under the authority of Tex. Rev. Civ. Stat. Ann. Art. 4512e-1. The legislation merged the administrative functions of the Board of Physical Therapy Examiners and the Board of Occupational Therapy Examiners under the Council, while keeping the rule and decision-making authority of the two boards intact. The two boards regulate the professions of physical therapy and occupational therapy through licensing and enforcement.

Due to the significant changes related to Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments*, the Comptroller of Public Accounts does not require the accompanying financial report to be in compliance with generally accepted accounting principles (GAAP). The financial report will be considered for audit by the State Auditor as part of the State of Texas Comprehensive Annual Financial Report; therefore, an opinion has not been expressed on the financial statements and related information contained in this report.

Blended Component Units

No component units have been identified which should have been blended into an appropriate fund.

B. FUND STRUCTURE

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

GOVERNMENTAL FUND TYPES & GOVERNMENT-WIDE ADJUSTMENT FUND TYPES

General Fund

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

Capital Asset Adjustment Fund Type

Capital Asset Adjustment Fund Type will be used to convert governmental fund types' capital assets from modified accrual to full accrual.

UNAUDITED

EXECUTIVE COUNCIL OF PHYSICAL THERAPY & OCCUPATIONAL THERAPY EXAMINERS (533)
NOTES TO THE FINANCIAL STATEMENTS

Long-Term Liabilities Adjustment Fund Type

Long-Term Liabilities Adjustment Fund Type will be used to convert governmental fund types' debt from modified accrual to full accrual.

FIDUCIARY FUND TYPES

Agency Funds

Agency funds are used to account for assets held as an agent for individuals, other governmental entities, and/or other funds. Licensing fees are collected by the council as an agent for the State. Such fees are not appropriated for the agency's use, but are deposited by the agency to the State General Revenue Fund. Agency funds are custodial in nature and do not involve measurement of results of operations.

C. BASIS OF ACCOUNTING

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

Governmental fund types that build the fund financial statements are accounted for using the modified accrual basis of accounting. Under the modified accrual, revenues are recognized in the period in which they become both measurable and available to finance operations of the fiscal year or liquidate liabilities existing at fiscal year end. The State of Texas considers receivables collected within sixty days after year end to be available and recognizes them as revenues of the current year for Fund Financial Statements prepared on the modified basis of accrual. Expenditures and other uses of financial resources are recognized when the related liability is incurred.

Governmental adjustment fund types that will build the government-wide financial statements are accounted for using the full accrual method of accounting. This includes unpaid Employee Compensable leave, the unmatured debt service (principal and interest) on general long-term liabilities, long-term capital leases, and long-term claims and judgments. The activity will be recognized in these new fund types.

B. BUDGETS AND BUDGETARY ACCOUNTING

The budget is prepared biennially and represents appropriations authorized by the legislature and approved by the Governor (the General Appropriations Act).

Unencumbered appropriations are generally subject to lapse 60 days after the end of the fiscal year for which they were appropriated.

EXECUTIVE COUNCIL OF PHYSICAL THERAPY & OCCUPATIONAL THERAPY EXAMINERS (533)
NOTES TO THE FINANCIAL STATEMENTS

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

Cash and Cash Equivalents

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

Restricted Assets

Restricted Assets include monies or other resources restricted by legal or contractual requirements. These assets include proceeds of enterprise fund general obligation and revenue bonds and revenues set aside for statutory or contractual requirements.

Inventories

Inventories include both, merchandise on hand for sale and consumable inventories. Inventories are valued at cost, generally utilizing the last-in, first-out method. Inventories for governmental fund types use the purchase method of accounting. The consumption method of accounting is used to account for inventories that appear in the proprietary fund types and the government-wide statements. 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 should be capitalized. These assets are capitalized at cost, or if any purchased, at appraised fair value as of the date of acquisition. Purchases of assets by governmental funds are reported as expenditures. Depreciation is reported on all "exhaustible" assets. "Inexhaustible" assets such as works of art and historical treasures are not depreciated. Road and highway infrastructure is reported on the modified basis. Assets are depreciated over the estimated useful life of the asset using the straight-line method.

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

LIABILITIES

Accounts Payable

Accounts Payable represents the liability for the value of assets or services received at the balance sheet date for which payment is pending.

Employees Compensable Leave

Employees Compensable Leave Balances represent the liability that became "due" upon the occurrence of relevant events such as resignations, retirements, and used of leave balances by

UNAUDITED

EXECUTIVE COUNCIL OF PHYSICAL THERAPY & OCCUPATIONAL THERAPY EXAMINERS (533)
NOTES TO THE FINANCIAL STATEMENTS

covered employees. Liabilities are reported separately as either current or noncurrent in the statement of net assets.

FUND BALANCES/NET ASSETS

The difference between fund assets and liabilities is “Net Assets” on the government-wide, proprietary and fiduciary fund statements, and the “Fund Balance” is the difference between fund assets and liabilities on the governmental fund statements.

Reservations of Fund Balance

Fund balances for governmental funds are classified as either reserved or unreserved in the fund financial statements. Reservations are legally restricted to a specific future use or not available for expenditures.

Reserved for Encumbrances

This represents commitments of the value of contracts awarded or assets ordered prior to year-end but not received as of that date. Encumbrances are not included with expenditures or liabilities. They represent current resources designated for specific expenditures in subsequent operating periods.

Reserved for Consumable Inventories

This represents the amount of supplies, postage and prepaids held to be used in the next fiscal year.

Unreserved/Undesignated

Other-represents the unappropriated balance at year-end.

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 Assets

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

Unrestricted Net Assets

Unrestricted net assets consist of net assets, which do not meet the definition of the two preceding categories. Unrestricted net assets often have constraints on resources, which are imposed by management, but can be removed or modified.

E. INTERFUND TRANSACTIONS AND BALANCES

The agency has the following types of transactions among funds:

UNAUDITED

EXECUTIVE COUNCIL OF PHYSICAL THERAPY & OCCUPATIONAL THERAPY EXAMINERS (533)
NOTES TO THE FINANCIAL STATEMENTS

- 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. Reimbursement of expenditures made by one fund for another that are recorded as expenditures in the reimbursing fund and as a reduction of expenditures in the reimbursed fund.
- 3) Interfund receivables and payables: Interfund loans are reported as interfund receivables and payables. If repayment is due during the current year or soon thereafter it is classified as “Current”, repayment for two (or more) years is classified as “Non-Current”.
- 4) Interfund Sales and Purchases: Charges or collections for services rendered by one fund to another that are recorded as revenues of the recipient fund and expenditures or expenses of the disbursing fund. The composition of the agency’s Interfund receivables and payables at August 31, 2015, if any, is presented in Note 12.

UNAUDITED

EXECUTIVE COUNCIL OF PHYSICAL THERAPY & OCCUPATIONAL THERAPY EXAMINERS {533}
 NOTES TO THE FINANCIAL STATEMENTS

NOTE 2: CAPITAL ASSETS

A summary of changes in Capital Assets for the year ended August 31, 2015:

	<u>Balance</u> <u>9/1/14</u>	<u>Adjustment</u>	<u>Addition</u>	<u>Deletions</u>	<u>Balance</u> <u>8/31/15</u>
Governmental Activities:					
Depreciable Assets					
Furniture and Equipment	<u>\$ 37,630.01</u>	_____	_____	_____	<u>\$ 37,630.01</u>
Total depreciable assets	<u>\$ 37,630.01</u>				<u>\$ 37,630.01</u>
Less Accum Deprec for:					
Furniture and Equipment	<u>\$(35,334.13)</u>	_____	<u>\$(1,377.36)</u>	_____	<u>\$(36,711.49)</u>
Total Accum Deprec	<u>\$(35,334.13)</u>	_____	<u>\$(1,377.36)</u>	_____	<u>\$(36,711.49)</u>
TOTAL	<u><u>\$ 2,295.88</u></u>	<u>_____</u>	<u><u>\$(1,377.36)</u></u>	<u>_____</u>	<u><u>\$ 918.52</u></u>

NOTE 3: DEPOSITS, INVESTMENTS, & REPURCHASE AGREEMENTS

Not applicable

NOTE 4: SHORT-TERM LIABILITIES

Not applicable

UNAUDITED

EXECUTIVE COUNCIL OF PHYSICAL THERAPY & OCCUPATIONAL THERAPY EXAMINERS {533}
NOTES TO THE FINANCIAL STATEMENTS

NOTE 5: LONG-TERM LIABILITIES

Notes and Loans Payable

The agency did not have any notes or loans payable as of August 31, 2015.

Changes in Long-Term Liabilities

During the year ended August 31, 2015, the following changes occurred in liabilities.

Governmental Activities:	<u>9/1/14</u>	<u>Additions</u>	<u>Deductions</u>	<u>8/31/15</u>	<u>Within One Yr</u>
Compensable Leave	<u>\$118,031.43</u>	<u>\$113,819.54</u>	<u>\$105,345.33</u>	<u>\$126,505.64</u>	<u>\$ 65,830.14</u>
TOTAL	<u>\$118,031.43</u>	<u>\$113,819.54</u>	<u>\$105,345.33</u>	<u>\$126,505.64</u>	<u>\$ 65,830.14</u>

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 funds are recorded in the proprietary funds as the benefits accrue to employees. No liability is recorded for non-vesting accumulating rights to receive sick pay benefits.

NOTE 6: BOND INDEBTEDNESS

Not applicable

NOTE 7: CAPITAL LEASES

Not applicable

NOTE 8: OPERATING LEASE OBLIGATIONS

Not applicable

UNAUDITED

EXECUTIVE COUNCIL OF PHYSICAL THERAPY & OCCUPATIONAL THERAPY EXAMINERS (533)
NOTES TO THE FINANCIAL STATEMENTS

NOTE 9: RETIREMENT PLANS {ERS ONLY}

The State has joint contributory retirement plans for substantially all its employees. The agency participates in the plans administered by the Employees Retirement System of Texas. Future pension costs are the liabilities of the Retirement System. The System does not account for each State agency separately. Annual financial reports prepared by the System include audited financial statements and actuarial assumptions and conclusions.

NOTE 10: DEFERRED COMPENSATION {ERS ONLY}

State employees may elect to defer a portion of their earnings for income tax and investment purposes pursuant to authority granted in the TEX. GOV'T. CODE ANN. §609.001. Nine deferred compensation plans are available for employees to choose from. Both plans are administered by the Employees Retirement System.

NOTE 11: POST EMPLOYMENT HEALTH CARE & LIFE INSURANCE BENEFITS

Not applicable

NOTE 12: INTERFUND ACTIVITY & BALANCES

As explained in Note 1 on "Interfund Activities & 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 (Note 12 presentation optional)
- due from other funds or due to other funds (Note 12 presentation optional)
- transfers in or transfers out (Note 12 optional)
- legislative transfers in or legislative transfers out (Note 12 presentation required)

	Legislative Transfer Out
Agency 364, D23, Fund 0001	\$17,641
Total Legislative Transfers	\$17,641

NOTE 13: CONTINUANCE SUBJECT TO REVIEW

Under the Texas Sunset Act, the Agency will be abolished effective September 1, 2017, unless continued in existence by the State Legislature as provided by the Act. If abolished, the Agency may continue until September 1, 2018 to close out its operations.

UNAUDITED

EXECUTIVE COUNCIL OF PHYSICAL THERAPY & OCCUPATIONAL THERAPY EXAMINERS (533)
NOTES TO THE FINANCIAL STATEMENTS

NOTE 14: ADJUSTMENTS TO FUND BALANCES & NET ASSETS

Not applicable

NOTE 15: CONTINGENT LIABILITIES

Not applicable

NOTE 16: SUBSEQUENT EVENTS

Not applicable

NOTE 17: RISK MANAGEMENT

Not applicable

NOTE 18: MANAGEMENT DISCUSSION & ANALYSIS

Not applicable

NOTE 19: THE FINANCIAL REPORTING ENTITY

Not applicable

NOTE 20: STEWARDSHIP, COMPLIANCE & ACCOUNTABILITY

Not applicable

NOTE 21: NO LONGER APPLICABLE TO AFR REPORTING REQUIREMENTS

NOTE 22: DONOR RESTRICTED ENDOWMENTS

Not applicable

NOTE 23: EXTRAORDINARY & SPECIAL ITEMS

Not applicable

NOTE 24: DISAGGREGATION OF RECEIVABLES & PAYABLE BALANCES

Not applicable

UNAUDITED

**EXECUTIVE COUNCIL OF PHYSICAL THERAPY & OCCUPATIONAL THERAPY EXAMINERS (533)
NOTES TO THE FINANCIAL STATEMENTS**

NOTE 25: TERMINATION BENEFITS

Not applicable

NOTE 26: SEGMENT INFORMATION

Not applicable

USAS and Interagency Activity Certification Form – State Agencies

Agency No. 533

Agency Name Executive Council of Physical Therapy & Occupational Therapy Examiners

All agencies are required to sign and submit this form to the Comptroller of Public Accounts, Financial Reporting section on or before Nov. 20, 2015. The form may be submitted by email to frs@cpa.state.tx.us or by fax or hard copy. For the agencies that are reconciled, their data may be extracted for the *Comprehensive Annual Financial Report (CAFR)*.

This form is required for all agencies regardless of whether they are a simplified reporting or a full reporting agency. The interagency transactions are extracted from USAS for all agencies. Please check the items that are applicable for each type of transaction.

Agencies are required to ensure and certify that their financial data correctly reflects their financial position as recorded in USAS and, if applicable, any internal accounting system, as of Aug. 31, 20CY. For more information regarding the required levels of USAS reconciliation, see the **Required Year-End Review and/or Reconciliation of Financial Data and Balances in USAS**.

Please complete this interactive form, print it out, sign and date the last page and submit to your financial reporting analyst.

I. USAS Reconciliation

Check the appropriate statement, either section 1 or 2:

- 1 I certify that for the above agency, the fiscal 2015 financial data contained in the Uniform Statewide Accounting System (USAS) and our internal accounting system, if applicable, were adjusted and the balances accurately reflect the agency's fund financial and/or government-wide financial position.

I also certify that our USAS balances conform to the following:

- System clearing GL 9999 and basis conversion system clearing GL 9992 accounts equal zero at the D23 fund level.
- All balance sheet line items reconcile at the GL account level.
- Fund balance/net position is allocated to the respective GL accounts (2XXX series) and agree with the related GL accounts.
- All operating statement items reconcile to the GAAP source/object level. The correct comptroller object codes were used to ensure accurate D08 government-wide roll-ups.
- D23 funds that roll-up to fund type 09 (GAAP agency funds) have operating statement activity that nets to zero at the GAAP source/object level in USAS.
- Legislative appropriations asset balance (GL 9000) agrees with the balance as calculated on the GR reconciliation.
- Legislative appropriations revenues agree with the balances as calculated on the GR reconciliation.
- Ending fund balance/net position is the same on the operating statement and the balance sheet.
- There are not any "Back Out NA" on the operating statement.
- The USAS IT file is cleared of all AFR USAS batches.
- Pension liability is recorded in the agency's internal system and not in USAS: Yes Not Applicable

—OR—

- 2 This reconciliation was not completed; therefore, I understand the agency is not in compliance with the Comptroller's reporting requirements and may be referred to the State Auditor's Office.

II. Interagency Balances

Check the appropriate statement, either section 1 or 2:

- 1 I certify that for the above agency, the fiscal 2015 interagency and interfund balances were coordinated and are posted accurately in USAS.

The DAFR8910 Interfund/Interagency Activity or the FMQuery-SIRS Interagency/Interfund report was run and the following items were verified. From the drop down menu, select "Yes," "No" or "N/A" as appropriate.

	Due From/ Due To	Federal Pass- Throughs	State Pass- Throughs	Transfers
Interagency item amount is posted accurately in USAS	Yes	N/A	N/A	Yes
All "NP" items were eliminated ("NP" items occur if the AGL [Agency General Ledger] information is blank)	Yes	N/A	N/A	N/A
AGL information is correct (the AGL consists of the opposite agency number, D23 fund and 0)	Yes	N/A	N/A	N/A
Federal grant pass-throughs match what is reported on the Schedule of Expenditures of Federal Awards		N/A		
State grant pass-throughs match what is reported on the Schedule of State Grant Pass-Throughs			N/A	

—OR—

- 2 I certify that for fiscal 2015, the above agency does not have any interagency activity reflected on the AFR.

III. Required Signature

Sign, date and submit the completed form by email to frs@cpa.texas.gov or by fax or hard copy to the Comptroller of Public Accounts, Financial Reporting section of the Fiscal Management Division.

Nell McMillin 11-16-15
Signature Date

Nell McMillin

Printed Name

Senior Accountant, 512-305-6967, nell@ptot.texas.gov

Title, Phone Number and Email Address

Nell McMillin, 512-35-6967, nell@ptot.texas.gov

AFR Contact Person, Phone Number and Email Address

Nell McMillin, 512-305-6967, nell@ptot.texas.gov

USAS Contact Person, Phone Number and Email Address

N/A

Federal Contact Person, Phone Number and Email Address

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GR Reconciliation

A		B	C	D	E	F	G	H	I	J	K	L	M	N
GR Internet Project - FY 2015		Line Number	Direct Strategy	OASI Appn 91142	ERS/FRS Retirement Appn 90327, 91327, 94327	ORP (Articles III Only) Appn 97646	Insurance (HE non self-insured only) Appn 98327, 99327	GIP (Self-insured HE only) Appn 95002	BRP (Agency only) Appn 23102	Salary/Longevity Increase	Other	Calc Per Source	Adjustments	Amount as Adjusted
		B	C	D	E	F	G	H	I	J	K	L	M	N
1	Agency 633 - Executive Council of Physical and Occupational Therapy Examir	100100	89,096.07	5,396.89	5,183.75		10,104.31				(29.88)	113,700.91		113,700.91
2	Fund Type 01	100000	972,428.00									972,428.00		972,428.00
3	Calculation 1	100500										0.00		0.00
4	Committed Legislative Appn Revenue:													
5	OASI Appropriation	200100		65,716.02	64,235.36							65,716.02		65,716.02
6	ORP Appropriation	200200										64,235.36		64,235.36
7	Insurance Appropriation	200300										0.00		0.00
8	GIP Appropriation	200400										130,550.01		130,550.01
9	BRP Appropriation	200500										0.00		0.00
10	Salary/Longevity Increase	200600						4,107.44		14,365.00		4,107.44		4,107.44
11	Other Revenue Adjustments:	200700										14,365.00		14,365.00
12	Budget Revisions	300100										0.00		0.00
13	Unexpended Balance Forward	300200										0.00		0.00
14	Payments on behalf of agency (The agency below will provide this data)	400100										0.00		0.00
15	Retirement Contribution - Agency (ERS(327) HE=FRS(323))	400200										0.00		0.00
16	Group Insurance Contribution (HIED non self insur-ERS)	400300										0.00		0.00
17	Unemployment Contribution (TWC)	400300										0.00		0.00
18	Total Additional Legislative Appn Revenue (lines 14 through 31)		0.00	65,716.02	64,235.36	0.00	130,550.01	0.00	4,107.44	14,365.00	0.00	278,973.83	0.00	278,973.83
19	Payroll Related Costs (sum of lines 28 to 31)	420000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20	Appropriation Legislative Transfers	500000												
21	Higher Education Assistance Fund Distribution	500100	4,107.44						(4,107.44)			0.00		0.00
22	BEP transfers within the agency	500200	14,365.00									0.00		0.00
23	Salary/Longevity Increase transfers within the agency	500300	3,321.05									0.00		0.00
24	Committed Budget Transfers In	500400	(20,991.83)									3,321.05	(26.86)	(26.86)
25	Committed Budget Transfers Out	500500										(20,991.83)	3,350.93	(17,641.00)
26	Other Line Adjustments (FRS entry only)	500600									14.94	14.94		14.94
27	Committed Appropriations Leased	600100	(767.79)									(767.79)		(767.79)
28	Net Change in Cash	600200												
29	Appropriated Net Change in Cash (Column E through I Activity)	600300	(874,527.54)	(65,982.03)	(64,239.61)	0.00	(129,813.54)	0.00	0.00	0.00	0.00	(1,234,442.72)		(1,234,442.72)
30	Unexpended Net Change in Cash (Appn 00000, 99900-9)	600400										0.00		0.00
31	EFF-Earned Federal Funds (Appn 70000)	600500										0.00		0.00
32	Other Net Change in Cash (Appn 90822-3, 94982)	600600										0.00		0.00
33	Total Net Change in Cash	600800	(874,527.54)	(65,982.03)	(64,239.61)	0.00	(129,813.54)	0.00	0.00	0.00	0.00	(1,234,442.72)	0.00	(1,234,442.72)
34	Computed Leg Appn for Balance Sheet (Asset Bal 8/31)		91,000.30	5,250.65	5,159.50	0.00	10,840.78	0.00	0.00	0.00	(14.94)	112,236.29	0.00	112,236.29

GR Reconciliation

A	B	C	D	E	F	G	H	I	J	K	L	M	N
GR Internet Project - FY 2015	Line Number	Direct Strategy	OAS)	ERS/TRS Retirement Appn 90327, 91327, 94327	ORP (Article III Only) Appn 97646	Insurance (IE non self-insured only) Appn 96327, 99327	GIP (Self-insured IE only) Appn 95802	BRP (Agency only) Appn 23102	Salary/ Longevity Increase	Other	Calc Per Source	Adjustments	Amount as Adjusted
1	700100	91,000.30									91,000.30		91,000.30
2	700200		5,250.65								5,250.65		5,250.65
3	700300			5,159.50							5,159.50		5,159.50
55	700700										0.00		0.00
56	700400					10,840.78					10,840.78		10,840.78
57	700500										0.00		0.00
58	700600										0.00		0.00
59	700800										0.00		0.00
60	700900										0.00		0.00
61	701000										0.00		0.00
62	701100										0.00		0.00
63	701200										0.00		0.00
64	900000										0.00		0.00
65	900000										0.00		0.00
66	900000										0.00		0.00
67	900000										0.00		0.00
68	900000										0.00		0.00
69	900000										0.00		0.00
70	900000										0.00		0.00
71	900000										0.00		0.00
72	900000										0.00		0.00
73	900000										0.00		0.00
74	900000										0.00		0.00
75	900000										0.00		0.00
76	900000										0.00		0.00
77	900000										0.00		0.00
78	900000										0.00		0.00
79	900000										0.00		0.00
80	900000										0.00		0.00
81	900000										0.00		0.00
82	900000										0.00		0.00
83	900000										0.00		0.00
84	900000										0.00		0.00
85	900000										0.00		0.00
86	900000										0.00		0.00
87	900000										0.00		0.00
88	900000										0.00		0.00
89	900000										0.00		0.00
90	900000										0.00		0.00
91	900000										0.00		0.00
92	900000										0.00		0.00
93	900000										0.00		0.00
94	900000										0.00		0.00
95	900000										0.00		0.00
96	900000										0.00		0.00
97	900000										0.00		0.00
98	900000										0.00		0.00
99	900000										0.00		0.00
100	900000										0.00		0.00
101	900000										0.00		0.00
102	900000										0.00		0.00
103	900000										0.00		0.00
104	900000										0.00		0.00
105	900000										0.00		0.00
106	900000										0.00		0.00
107	900000										0.00		0.00
108	900000										0.00		0.00
109	900000										0.00		0.00
110	900000										0.00		0.00
111	900000										0.00		0.00
112	900000										0.00		0.00
113	900000										0.00		0.00
114	900000										0.00		0.00
115	900000										0.00		0.00
116	900000										0.00		0.00
117	900000										0.00		0.00
118	900000										0.00		0.00
119	900000										0.00		0.00
120	900000										0.00		0.00
121	900000										0.00		0.00
122	900000										0.00		0.00
123	900000										0.00		0.00
124	900000										0.00		0.00
125	900000										0.00		0.00
126	900000										0.00		0.00
127	900000										0.00		0.00
128	900000										0.00		0.00
129	900000										0.00		0.00
130	900000										0.00		0.00
131	900000										0.00		0.00
132	900000										0.00		0.00
133	900000										0.00		0.00
134	900000										0.00		0.00
135	900000										0.00		0.00
136	900000										0.00		0.00
137	900000										0.00		0.00
138	900000										0.00		0.00
139	900000										0.00		0.00
140	900000										0.00		0.00
141	900000										0.00		0.00
142	900000										0.00		0.00
143	900000										0.00		0.00
144	900000										0.00		0.00
145	900000										0.00		0.00
146	900000										0.00		0.00
147	900000										0.00		0.00
148	900000										0.00		0.00
149	900000										0.00		0.00
150	900000										0.00		0.00
151	900000										0.00		0.00
152	900000										0.00		0.00
153	900000										0.00		0.00
154	900000										0.00		0.00
155	900000										0.00		0.00
156	900000										0.00		0.00
157	900000										0.00		0.00
158	900000										0.00		0.00
159	900000										0.00		0.00
160	900000										0.00		0.00
161	900000										0.00		0.00
162	900000										0.00		0.00
163	900000										0.00		0.00
164	900000										0.00		0.00
165	900000										0.00		0.00
166	900000										0.00		0.00
167	900000										0.00		0.00
168	900000										0.00		0.00
169	900000										0.00		0.00
170	900000										0.00		0.00
171	900000										0.00		0.00
172	900000										0.00		0.00
173	900000										0.00		0.00
174													

UNAUDITED

EXECUTIVE COUNCIL OF PHYSICAL THERAPY AND OCCUPATIONAL THERAPY EXAMINERS
(533)

ADDENDA 1

FUNCTIONS

The Executive Council of Physical Therapy and Occupational Therapy Examiners is an independent state health regulatory agency created by the Seventy-third Legislature in 1993. The legislation merged the *administrative functions* of the Board of Physical Therapy Examiners and the Board of Occupational Therapy Examiners under the Council, while keeping the rule and decision-making authority of the two boards intact. Among its responsibilities, the Council develops the budget and sets the fees for both boards, and has general oversight over their rulemaking. The two boards regulate their respective professions of physical therapy and occupational therapy through licensing and enforcement.

The relationship established between the Executive Council and the two boards is unique in Texas state government. The policy-making body of the Executive Council consists of a physical therapist and a public member from the PT Board, an occupational therapist and a public member from the OT Board, and a public member appointed by the Governor, who serves as the Presiding Officer. All of the council members are appointed for two-year terms (the board members are appointed to their boards for six-year terms).

The staff of the Executive Council is headed by an Executive Director, and is organized into three functional areas – administrative support, licensing, and investigations. All employees of the Council directly support or carry out the functions of one or both boards. The administrative staff supports the activities of the boards in areas that include financial administration, information services, personnel administration, and general administration. The licensing staff is composed of three sections: licensing, renewals, and facility registrations. They are responsible for ensuring quality services for the consumers of Texas by licensing only qualified physical and occupational therapists. While the process of issuing licenses is the predominate activity, approximately 40% of staff time is spent responding to inquiries about the profession. The three-person investigation staff receives and investigates all complaints against the boards' licensees and works closely with the investigation committees of the two boards and other state/federal agencies.

The two boards are members of the Health Professions Council, a confederation of representatives of all independent health regulatory agencies in Texas. The Health Professions Council was also created by the 1993 Legislature to address certain common areas of cooperation, such as administration, budgeting, board member training, and the administration of complaints. The Executive Council, as well as the other members, provides the financial support for the Health Professions Council.

UNAUDITED

ADDENDA 2

CURRENT EXECUTIVE COUNCIL AND BOARD MEMBERS

Executive Council

<u>Name</u>	<u>Term Expires February 1</u>	<u>City</u>
Arthur R. Matson, Presiding Officer	2017	Georgetown
Stephanie Johnston, O.T.R.	2017	Magnolia
Shari C. Waldie, P.T.	2019	Austin
Philip A. Vickers	2019	Aledo
William N. Hale	2015	Austin

Physical Therapy Board

<u>Name</u>	<u>Term Expires January 31</u>	<u>City</u>
Harvey Aikman, P.T.	2015	Mission
Robert Gary Gray, P.T., Chair	2017	Midland
Barbara Sanders, P.T., PhD	2017	Austin
Daniel Reyna (public member)	2017	Waco
Philip A. Vickers (public member)	2019	Aledo
Melinda A. Rodriguez, P.T.	2015	San Antonio
Jeffrey A. Tout, P.T.	2019	Granbury
Shari Waldie, P.T.	2019	Austin
Vacant (public member)		

Occupational Therapy Board

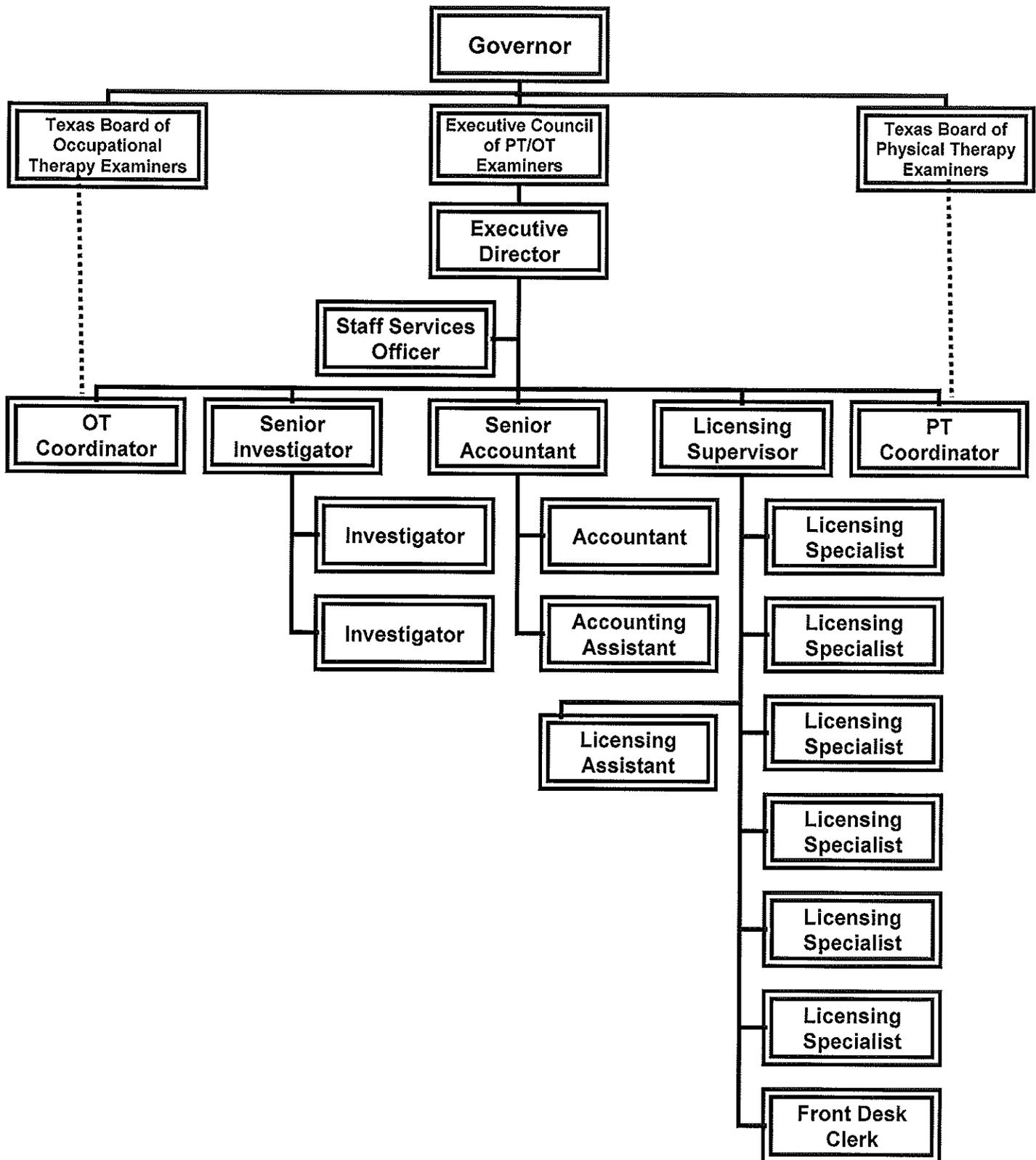
<u>Name</u>	<u>Term Expires February 1</u>	<u>City</u>
Catherine Benavidez, O.T.R.	2015	Carrollton
DeLana Honaker, O.T.R., PhD	2017	Amarillo
Amanda J. Ellis (public member)	2019	Austin
Stephanie Johnston, O.T.R., Chair	2017	Magnolia
Sally Harris, COTA	2015	Houston
William N. Hale (public member)	2015	Austin
Jennifer B. Clark, COTA	2019	Iola
Todd M. Novosad, O.T.R.	2019	Bee Cave
Pamela D. Nelson (public member)	2017	Fort Worth

UNAUDITED

Executive Council Staff Members

Executive Director	John Maline
Staff Services Officer	Jennifer Jones
Physical Therapy Board Coordinator	Karen Gordon
Occupational Therapy Board Coordinator	Lea Weiss
Senior Investigator	Mark Turek
Investigator	Don Meshell
Senior Accountant	Nell McMillin
Accountant Assistant	Minerva Martinez
Accounting Assistant	Diane Barton
Licensing Supervisor	Cynthia Machado
Licensing Assistant	Randy Glines
Licensing Specialist	Laverne Steen
Licensing Specialist	Carol Elder
Licensing Specialist	Adriana Delgado
Renewal/Facilities Specialist	Brittany McDaniel
Renewal/Facilities Specialist	Candice Harper
Renewal/Facilities Specialist	Cynthia Welch
Front Desk Receptionist	Priscilla Sillero

Executive Council of Physical Therapy and Occupational Therapy Examiners 2015



(AGY)533 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

STATEWIDE (000)

BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 15 PROD SYSTEM

*****PAGE 1

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL
 FUND 0001 TITLE NOT ON FILE

GL	GL	COMP	AGY	CURRENT	PRIOR
CAT	CLASS	GL	GL	YEAR	YEAR
01	001	0010	CASH ON HAND	.00	.00
		0020	PETTY CASH ON HAND	500.00	500.00
GL	CLS	001	CA CASH ON HAND	500.00	500.00
01	004	0045	CASH IN STATE TREASURY	18,713,639.66-	17,479,196.94-
		0048	LEGISLATIVE CASH	18,713,639.66	17,479,196.94
GL	CLS	004	CA CASH IN STATE TREASURY	.00	.00
01	020	9000	LEGISLATIVE APPROPRIATIONS	112,236.29	113,700.91
GL	CLS	020	CA LEGISLATIVE APPROPRIATIONS	112,236.29	113,700.91
01	065	0279	CA INTERFUND RECEIVABLE-NO POST DOC	.00	.00
GL	CLS	065	CA INTERFUND RECEIVABLE	.00	.00
01	072	0284	DUE FROM OTHER AGENCIES 32001650	.00	.00
GL	CLS	072	CA DUE FROM OTHER AGENCIES	.00	.00
01	080	0285	CONSUM. INVENTORIES (MAT. AND SUPPLI	1,340.62	835.32
GL	CLS	080	CA CONSUMABLE INVENTORIES	1,340.62	835.32
* GLA	CAT	01	CURRENT ASSETS	114,076.91	115,036.23
06	159	0320	LAND	.00	.00
GL	CLS	159	LAND & LAND IMPROVEMENTS	.00	.00
* GLA	CAT	06	NON-CURRENT ASSETS	.00	.00
11	190	0410	AMTS TO BE PROVI FY-OTHER OBLIGATION	.00	.00
GL	CLS	190	RETIREMNT OF OTHR GENERAL LONG-TERM DEBT	.00	.00
* GLA	CAT	11	OTHER DEBITS	.00	.00

STATEWIDE (000)

BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 15 PROD SYSTEM

*****PAGE 2

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL
 FUND 0001 TITLE NOT ON FILE

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

** TOTAL ASSETS AND OTHER DEBITS				114,076.91	115,036.23
21	200	1009	VOUCHERS PAYABLE	3,780.01	3,780.01
		1010	ACCOUNTS PAYABLE	2,436.17-	2,436.17-
	GL CLS	200	CL ACCOUNTS PAYABLE	1,343.84	1,343.84
21	203	1015	PAYROLL PAYABLE	93,515.77-	95,058.39-
	GL CLS	203	CL PAYROLL PAYABLE	93,515.77-	95,058.39-
21	204	1150	CL OTHER LIABILITIES	.00	.00
	GL CLS	204	OTHER CURRENT LIABILITIES	.00	.00
21	205	1049	CL INTERFUND PAYABLE	.00	.00
	GL CLS	205	CL INTERFUND PAYABLE	.00	.00
21	211	1050	DUE TO OTHER AGENCIES	.00	.00
		1050	DUE TO OTHER AGENCIES	32001650	.00
		1050	DUE TO OTHER AGENCIES	47900010	.00
		1050	DUE TO OTHER AGENCIES	50300010	.00
		1050	DUE TO OTHER AGENCIES	50400010	.00
	GL CLS	211	CL DUE TO OTHER AGENCIES	.00	.00
21	230	1025	CL EMPLOYEE'S COMPENSABLE LEAVE	.00	.00
	GL CLS	230	CL EMPLOYEE'S COMPENSABLE LEAVE	.00	.00
21	300	1149	FUNDS HELD FOR OTHERS	.00	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS	.00	.00
* GLA CAT	21		CURRENT LIABILITIES	92,171.93-	93,714.55-
** TOTAL LIABILITIES AND OTHER CREDITS				92,171.93-	93,714.55-
51	360	2050	FD BAL-RESERVED FOR ENCUMBRANCES	.00	.00

STATEWIDE (000)

BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 15 PROD SYSTEM

*****PAGE 3

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL
 FUND 0001 TITLE NOT ON FILE

GL	GL	COMP	AGY	CURRENT	PRIOR
CAT	CLASS	GL	GL	YEAR	YEAR

GL	CLS	360	FD BAL RESERVED FOR ENCUMBRANCES	.00	.00
51	362	2075	FD BAL-RESERVED FOR CONSUM. INVENT.	.00	.00
GL	CLS	362	FD BAL RESERVED FOR INVENTORIES	.00	.00
51	364	2065	FD BAL-RESERVED FOR IMPREST ACCOUNTS	.00	.00
GL	CLS	364	FD BAL RESERVED FOR IMPREST ACCT.	.00	.00
51	510	2301	FD BAL-NONSPND FOR INVENTORY	1,340.62-	835.32-
GL	CLS	510	FD BAL-NONSPENDABLE	1,340.62-	835.32-
51	550	****	2325-POST CLS FFS FB UNASSIGNED	20,564.36-	20,486.36-
GL	CLS	550	FD BAL-UNASSIGNED	20,564.36-	20,486.36-
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER	.00	.00
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY	.00	.00
GL	CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
51	630	2030	INVESTMENT IN GENERAL FIXED ASSETS	.00	.00
		2055	FB - UNENCUM APPROP - SUBJECT TO LAP	.00	.00
GL	CLS	630	OBSOLETE FB ACCTS UNDER GASB 34	.00	.00
51	800	9001	ENCUMBRANCES	.00	22,000.00
		9003	ENCUMBRANCES (REPORTING AGENCIES)	.00	.00
		9005	BUDGET RESERVATION FOR ENCUMBRANCES	.00	22,000.00-
GL	CLS	800	BUDGETARY	.00	.00
51	950	9200	PAYROLL CLEARING	.00	.00
		9201	PAYROLL CLEARING OFFSET	.00	.00
		9202	PAYROLL SYSTEM CLEARING	.00	.00
GL	CLS	950	SYSTEM ACCOUNTS	.00	.00
* GLA CAT	51		FUND BALANCE (DEFICITS)	21,904.98-	21,321.68-

STATEWIDE (000)

BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 15 PROD SYSTEM

*****PAGE 4

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL
 FUND 0001 TITLE NOT ON FILE

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

** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES	21,904.98-	21,321.68-
---	------------	------------

** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION	114,076.91-	115,036.23-
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* FUND 0001 TITLE NOT ON FILE	.00	.00
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(AGY) 533 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

STATEWIDE (000)

BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 15 PROD SYSTEM
 *****PAGE 5

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL
 FUND 9000 TITLE NOT ON FILE

GL	GL	COMP	AGY	CURRENT	PRIOR
CAT	CLASS	GL	GL	YEAR	YEAR
01	004	0045	CASH IN STATE TREASURY	.00	.00
	GL CLS	004	CA CASH IN STATE TREASURY	.00	.00
	* GLA CAT	01	CURRENT ASSETS	.00	.00
	**		TOTAL ASSETS AND OTHER DEBITS	.00	.00
51	550	****	2325-POST CLS FFS FB UNASSIGNED	.00	.00
	GL CLS	550	FD BAL-UNASSIGNED	.00	.00
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER	.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
	* GLA CAT	51	FUND BALANCE (DEFICITS)	.00	.00
	**		TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES	.00	.00
	**		TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION	.00	.00
	* FUND		9000 TITLE NOT ON FILE	.00	.00

(AGY) 533 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

STATEWIDE (000)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 15 PROD SYSTEM
 *****PAGE 6

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL
 FUND 9001 TITLE NOT ON FILE

GL	GL	COMP	AGY	CURRENT	PRIOR
CAT	CLASS	GL	GL	YEAR	YEAR
01	004	0045	CASH IN STATE TREASURY	218.00	218.00
		0048	LEGISLATIVE CASH	218.00-	218.00-
	GL CLS	004	CA CASH IN STATE TREASURY	.00	.00
*	GLA CAT	01	CURRENT ASSETS	.00	.00
**	TOTAL ASSETS AND OTHER DEBITS			.00	.00
21	300	1149	FUNDS HELD FOR OTHERS	.00	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS	.00	.00
*	GLA CAT	21	CURRENT LIABILITIES	.00	.00
**	TOTAL LIABILITIES AND OTHER CREDITS			.00	.00
51	550	****	2325-POST CLS FFS FB UNASSIGNED	.00	.00
	GL CLS	550	FD BAL-UNASSIGNED	.00	.00
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER	.00	.00
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY	.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)	.00	.00
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES			.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION			.00	.00
*	FUND	9001	TITLE NOT ON FILE	.00	.00
*	GAAP FUND	0001	GENERAL REVENUE (0001)-GENERAL	.00	.00
*	GAAP FUND TYPE	01	GENERAL	.00	.00

(AGY) 533 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

STATEWIDE (000)

BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 15 PROD SYSTEM
 *****PAGE 7

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS
 GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP
 FUND 0998 TITLE NOT ON FILE

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
06	151	0345	FURNITURE/EQUIPMENT		.00	.00
	GL CLS	151	FURNITURE AND EQUIPMENT, NET		.00	.00
*	GLA CAT	06	NON-CURRENT ASSETS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				.00	.00
51	620	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51	630	2030	INVESTMENT IN GENERAL FIXED ASSETS		.00	.00
	GL CLS	630	OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	.00
*	FUND	0998	TITLE NOT ON FILE		.00	.00
*	GAAP FUND	9998	GEN FIXED ASSETS ACCT GROUP		.00	.00
*	GAAP FUND TYPE	11	CAPITAL ASSET BASIS CONVERSION ADJUSTMTS		.00	.00

(AGY) 533 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

STATEWIDE (000)

BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 15 PROD SYSTEM
 *****PAGE 8

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT
 GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION
 FUND 0997 TITLE NOT ON FILE

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
11	190	0410	AMTS TO BE PROVI		.00	.00
	GL CLS	190	RETIREMNT OF OTHR GENERAL		.00	.00
* GLA CAT	11		OTHER DEBITS		.00	.00
** TOTAL ASSETS AND OTHER DEBITS					.00	.00
21	230	1025	CL EMPLOYEE'S COMPENSABLE LEAVE		67,682.75-	.00
	GL CLS	230	CL EMPLOYEE'S COMPENSABLE LEAVE		67,682.75-	.00
* GLA CAT	21		CURRENT LIABILITIES		67,682.75-	.00
26	301	1200	NC EMPLOYEE'S COMPENSABLE LEAVE		67,682.75	.00
	GL CLS	301	NC EMPLOYEE'S COMPENSABLE LEAVE		67,682.75	.00
* GLA CAT	26		NON-CURRENT LIABILITIES		67,682.75	.00
** TOTAL LIABILITIES AND OTHER CREDITS					.00	.00
51	550	****	2325-POST CLS FFS FB UNASSIGNED		.00	.00
	GL CLS	550	FD BAL-UNASSIGNED		.00	.00
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
* GLA CAT	51		FUND BALANCE (DEFICITS)		.00	.00
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					.00	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					.00	.00
* FUND		0997	TITLE NOT ON FILE		.00	.00

STATEWIDE (000)

BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 15 PROD SYSTEM
 *****PAGE 9

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT
 GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION
 FUND 0997 TITLE NOT ON FILE

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

* GAAP FUND	9997	LONG-TERM LIABILITIES BASIS CONVERSION			.00	.00
* GAAP FUND TYPE	12	LONG-TERM LIAB BASIS CONVERSION ADJUSTMT			.00	.00
* GAAP FUND GROUP	01	GOVERNMENTAL			.00	.00
* STATEWIDE					.00	.00

(AGY)533 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

EXEC CNCL OF PHYSICAL & OCC THERAPY EXAM (533)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 15 PROD SYSTEM
 *****PAGE 1

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

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	001	N	0010	CASH ON HAND		.00	.00
			N 0020	PETTY CASH ON HAND		500.00	500.00
	GL CLS		001 CA	CASH ON HAND		500.00	500.00
01	004	N	0045	CASH IN STATE TREASURY		18,713,639.66-	17,479,196.94-
			N 0048	LEGISLATIVE CASH		18,713,639.66	17,479,196.94
	GL CLS		004 CA	CASH IN STATE TREASURY		.00	.00
01	020	N	9000	LEGISLATIVE APPROPRIATIONS		112,236.29	113,700.91
	GL CLS		020 CA	LEGISLATIVE APPROPRIATIONS		112,236.29	113,700.91
01	065	N	0279	CA INTERFUND RECEIVABLE-NO POST DOC		.00	.00
	GL CLS		065 CA	INTERFUND RECEIVABLE		.00	.00
01	072	N	0284	DUE FROM OTHER AGENCIES	32001650	.00	.00
	GL CLS		072 CA	DUE FROM OTHER AGENCIES		.00	.00
01	080	N	0285	CONSUM. INVENTORIES (MAT. AND SUPPLI		1,340.62	835.32
	GL CLS		080 CA	CONSUMABLE INVENTORIES		1,340.62	835.32
* GLA CAT	01			CURRENT ASSETS		114,076.91	115,036.23
06	159	N	0320	LAND		.00	.00
	GL CLS		159	LAND & LAND IMPROVEMENTS		.00	.00
* GLA CAT	06			NON-CURRENT ASSETS		.00	.00
11	190	N	0410	AMTS TO BE PROVI FY-OTHER OBLIGATION		.00	.00
	GL CLS		190	RETIREMNT OF OTHR GENERAL LONG-TERM DEBT		.00	.00
* GLA CAT	11			OTHER DEBITS		.00	.00

EXEC CNCL OF PHYSICAL & OCC THERAPY EXAM (533)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 15 PROD SYSTEM
 *****PAGE 2

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

 GL GL B/C COMP AGY CURRENT PRIOR
 CT CLS IND GL TITLE GL YEAR YEAR

** TOTAL ASSETS AND OTHER DEBITS 114,076.91 115,036.23

21 200 N 1009 VOUCHERS PAYABLE 3,780.01 3,780.01
 N 1010 ACCOUNTS PAYABLE 2,436.17- 2,436.17-

GL CLS 200 CL ACCOUNTS PAYABLE 1,343.84 1,343.84

21 203 N 1015 PAYROLL PAYABLE 93,515.77- 95,058.39-

GL CLS 203 CL PAYROLL PAYABLE 93,515.77- 95,058.39-

21 204 N 1150 CL OTHER LIABILITIES .00 .00

GL CLS 204 OTHER CURRENT LIABILITIES .00 .00

21 205 N 1049 CL INTERFUND PAYABLE .00 .00

GL CLS 205 CL INTERFUND PAYABLE .00 .00

21 211 N 1050 DUE TO OTHER AGENCIES .00 .00
 N 1050 DUE TO OTHER AGENCIES 32001650 .00 .00
 N 1050 DUE TO OTHER AGENCIES 47900010 .00 .00
 N 1050 DUE TO OTHER AGENCIES 50300010 .00 .00
 N 1050 DUE TO OTHER AGENCIES 50400010 .00 .00

GL CLS 211 CL DUE TO OTHER AGENCIES .00 .00

21 230 N 1025 CL EMPLOYEE'S COMPENSABLE LEAVE .00 .00

GL CLS 230 CL EMPLOYEE'S COMPENSABLE LEAVE .00 .00

21 300 N 1149 FUNDS HELD FOR OTHERS .00 .00

GL CLS 300 CL FUNDS HELD FOR OTHERS .00 .00

* GLA CAT 21 CURRENT LIABILITIES 92,171.93- 93,714.55-

** TOTAL LIABILITIES AND OTHER CREDITS 92,171.93- 93,714.55-

51 360 N 2050 FD BAL-RESERVED FOR ENCUMBRANCES .00 .00

EXEC CNCL OF PHYSICAL & OCC THERAPY EXAM (533)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 15 PROD SYSTEM

*****PAGE 3

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

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	TITLE	YEAR	YEAR

GL	CLS			360 FD BAL RESERVED FOR ENCUMBRANCES	.00	.00
51	362	N	2075	FD BAL-RESERVED FOR CONSUM. INVENT.	.00	.00
GL	CLS			362 FD BAL RESERVED FOR INVENTORIES	.00	.00
51	364	N	2065	FD BAL-RESERVED FOR IMPREST ACCOUNTS	.00	.00
GL	CLS			364 FD BAL RESERVED FOR IMPREST ACCT.	.00	.00
51	510	N	2301	FD BAL-NONSPND FOR INVENTORY	1,340.62-	835.32-
GL	CLS			510 FD BAL-NONSPENDABLE	1,340.62-	835.32-
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED	20,564.36-	20,486.36-
GL	CLS			550 FD BAL-UNASSIGNED	20,564.36-	20,486.36-
51	620	N	2240	FB-UNRESERVED-UNDESIGNATED-OTHER	.00	.00
		N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY	.00	.00
GL	CLS			620 FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
51	630	N	2030	INVESTMENT IN GENERAL FIXED ASSETS	.00	.00
		N	2055	FB - UNENCUM APPROP - SUBJECT TO LAP	.00	.00
GL	CLS			630 OBSOLETE FB ACCTS UNDER GASB 34	.00	.00
51	800	N	9001	ENCUMBRANCES	.00	22,000.00
		N	9003	ENCUMBRANCES (REPORTING AGENCIES)	.00	.00
		N	9005	BUDGET RESERVATION FOR ENCUMBRANCES	.00	22,000.00-
GL	CLS			800 BUDGETARY	.00	.00
51	950	N	9200	PAYROLL CLEARING	.00	.00
		N	9201	PAYROLL CLEARING OFFSET	.00	.00
		N	9202	PAYROLL SYSTEM CLEARING	.00	.00
GL	CLS			950 SYSTEM ACCOUNTS	.00	.00
* GLA CAT	51	FUND BALANCE (DEFICITS)			21,904.98-	21,321.68-

EXEC CNCL OF PHYSICAL & OCC THERAPY EXAM (533)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 15 PROD SYSTEM

*****PAGE 4

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

 GL GL B/C COMP AGY CURRENT PRIOR
 CT CLS IND GL TITLE CL YEAR YEAR

** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES 21,904.98- 21,321.68-

** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION 114,076.91- 115,036.23-

* FUND 0001 GEN REVENUE .00 .00

(AGY)533 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

EXEC CNCL OF PHYSICAL & OCC THERAPY EXAM (533)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 15 PROD SYSTEM

*****PAGE 5

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

 GL GL B/C COMP AGY CURRENT PRIOR
 CT CLS IND GL TITLE GL YEAR YEAR

01	004	N	0045	CASH IN STATE TREASURY		.00	.00
	GL	CLS	004	CA CASH IN STATE TREASURY		.00	.00
*	GLA	CAT	01	CURRENT ASSETS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS					.00	.00
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED		.00	.00
	GL	CLS	550	FD BAL-UNASSIGNED		.00	.00
51	620	N	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
	GL	CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
*	GLA	CAT	51	FUND BALANCE (DEFICITS)		.00	.00
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					.00	.00
*	FUND		9000	DEPOSIT DEFAULT FUND		.00	.00

(AGY)533 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

EXEC CNCL OF PHYSICAL & OCC THERAPY EXAM (533)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 15 PROD SYSTEM

*****PAGE 6

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

 GL GL B/C COMP AGY CURRENT PRIOR
 CT CLS IND GL TITLE GL YEAR YEAR

01 004 N 0045 CASH IN STATE TREASURY 218.00 218.00
 N 0048 LEGISLATIVE CASH 218.00- 218.00-

GL CLS 004 CA CASH IN STATE TREASURY .00 .00

* GLA CAT 01 CURRENT ASSETS .00 .00

** TOTAL ASSETS AND OTHER DEBITS .00 .00

21 300 N 1149 FUNDS HELD FOR OTHERS .00 .00

GL CLS 300 CL FUNDS HELD FOR OTHERS .00 .00

* GLA CAT 21 CURRENT LIABILITIES .00 .00

** TOTAL LIABILITIES AND OTHER CREDITS .00 .00

51 550 N **** 2325-POST CLS FFS FB UNASSIGNED .00 .00

GL CLS 550 FD BAL-UNASSIGNED .00 .00

51 620 N 2240 FB-UNRESERVED-UNDESIGNATED-OTHER .00 .00

N 9999 FFS SYSTEM CLEARING - GL LEVEL ONLY .00 .00

GL CLS 620 FUND BALANCE - UNRESERVED/UNDESIGNATED .00 .00

* GLA CAT 51 FUND BALANCE (DEFICITS) .00 .00

** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES .00 .00

** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION .00 .00

* FUND 9001 RETURNED ITEMS DEFAULT FUND .00 .00

* GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL .00 .00

* GAAP FUND TYPE 01 GENERAL .00 .00

(AGY) 533 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

EXEC CNCL OF PHYSICAL & OCC THERAPY EXAM (533)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 15 PROD SYSTEM

*****PAGE 7

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS
 GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP
 FUND 0998 GENERAL FIXED ASSET ACCOUNT GROUP

 GL GL B/C COMP AGY CURRENT PRIOR
 CT CLS IND GL TITLE GL YEAR YEAR

06	151	N	0345	FURNITURE/EQUIPMENT		.00	.00
		Y	0645	BC FURNITURE/EQUIPMENT		37,630.01	37,630.01
		Y	0650	BC ACCUM DEPR-FURN & EQUIP		36,711.49-	35,334.13-
	GL CLS		151	FURNITURE AND EQUIPMENT, NET		918.52	2,295.88
	* GLA CAT		06	NON-CURRENT ASSETS		918.52	2,295.88
	** TOTAL ASSETS AND OTHER DEBITS					918.52	2,295.88
45	410	Y	****	3505-POST CLS BC CAP ASSETS/DEBT		918.52-	2,295.88-
	GL CLS		410	INVESTED IN CAP ASSETS,NET RELATED DEBT		918.52-	2,295.88-
45	430	Y	9992	BC SYSTEM CLEARING		.00	.00
	GL CLS		430	UNRESTRICTED NET POSITION		.00	.00
	* GLA CAT		45	NET POSITION		918.52-	2,295.88-
51	620	N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS		620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51	630	N	2030	INVESTMENT IN GENERAL FIXED ASSETS		.00	.00
	GL CLS		630	OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
	* GLA CAT		51	FUND BALANCE (DEFICITS)		.00	.00
	** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					918.52-	2,295.88-
	** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					918.52-	2,295.88-
	* FUND		0998	GENERAL FIXED ASSET ACCOUNT GROUP		.00	.00
	* GAAP FUND		9998	GEN FIXED ASSETS ACCT GROUP		.00	.00
	* GAAP FUND TYPE		11	CAPITAL ASSET BASIS CONVERSION ADJUSTMTS		.00	.00

(AGY) 533 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

EXEC CNCL OF PHYSICAL & OCC THERAPY EXAM (533)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 15 PROD SYSTEM

*****PAGE 8

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT
 GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION
 FUND 0997 GENERAL LONG TERM DEBIT ACCOUNT GROUP

 GL GL B/C COMP AGY CURRENT PRIOR
 CT CLS IND GL TITLE GL YEAR YEAR

11	190	N	0410	AMTS TO BE PROVI FY-OTHER OBLIGATION		.00	.00
	GL CLS		190	RETIREMNT OF OTHR GENERAL LONG-TERM DEBT		.00	.00
	* GLA CAT		11	OTHER DEBITS		.00	.00
	** TOTAL ASSETS AND OTHER DEBITS					.00	.00
21	230	N	1025	CL EMPLOYEE'S COMPENSABLE LEAVE		67,682.75-	.00
		Y	1525	BC CL EMPLOYEE'S COMPENSABLE LEAVE		65,830.14- ✓	67,682.75-
	GL CLS		230	CL EMPLOYEE'S COMPENSABLE LEAVE		133,512.89-	67,682.75-
	* GLA CAT		21	CURRENT LIABILITIES		133,512.89-	67,682.75-
26	301	N	1200	NC EMPLOYEE'S COMPENSABLE LEAVE		67,682.75	.00
		Y	1700	BC NC EMPLOYEE'S COMPENSABLE LEAVE		60,675.50- ✓	50,348.68-
	GL CLS		301	NC EMPLOYEE'S COMPENSABLE LEAVE		7,007.25	50,348.68-
	* GLA CAT		26	NON-CURRENT LIABILITIES		7,007.25	50,348.68-
	** TOTAL LIABILITIES AND OTHER CREDITS					126,505.64- ✓	118,031.43-
45	430	Y	****	3950-POST CLS BC UNRE NET POSITION		126,505.64	118,031.43
		Y	9992	BC SYSTEM CLEARING		.00	.00
	GL CLS		430	UNRESTRICTED NET POSITION		126,505.64	118,031.43
	* GLA CAT		45	NET POSITION		126,505.64	118,031.43
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED		.00	.00
	GL CLS		550	FD BAL-UNASSIGNED		.00	.00

EXEC CNCL OF PHYSICAL & OCC THERAPY EXAM (533)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 15 PROD SYSTEM
 *****PAGE 9

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT
 GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION
 FUND 0997 GENERAL LONG TERM DEBIT ACCOUNT GROUP

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR	
CT	CLS	IND	GL	GL	YEAR	YEAR	
51	620	N	2240	FB-UNRESERVED-UNDESIGNATED-OTHER	.00	.00	
		N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY	.00	.00	
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00	
	* GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00	
	**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				126,505.64	118,031.43
	**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	.00
	* FUND		0997	GENERAL LONG TERM DEBIT ACCOUNT GROUP	.00	.00	
	* GAAP FUND		9997	LONG-TERM LIABILITIES BASIS CONVERSION	.00	.00	
	* GAAP FUND TYPE		12	LONG-TERM LIAB BASIS CONVERSION ADJUSTMT	.00	.00	
	* GAAP FUND GROUP		01	GOVERNMENTAL	.00	.00	
	* AGENCY		533		.00	.00	

(AGY)533 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

EXEC CNCL OF PHYSICAL & OCC THERAPY EXAM (533)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 15 PROD SYSTEM
 *****PAGE 1

AY 15
 GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

GAAP

GAAP CATEGORY	GAAP FUNC CLASS	GAAP GL ACCT	GL ACCT SRC/OBJ	GAAP OBJ	COMPT	TITLE	CURRENT YEAR
01		0005	9400			ORIGINAL BUDGET-COMMITTED	1,210,820.00
			9401			ORIGINAL BUDGET-COLLECTED	238,392.00-
* GAAP SRC/OBJ		0005				ORIGINAL APPROPRIATIONS	972,428.00
01		0006	9403			ADJUSTED BUDGET-COMMITTED	56,947.00
			9404			ADJUSTED BUDGET-COLLECTED	56,947.00-
			9420			OASI ST MATCH TRF IN FROM 902-COMMITTED	65,021.82
			9425			INSUR-ST PD TRF IN FROM 327-COMMITTED	130,550.01
			9435			RETIR-ST MATCH TRF IN FROM 327-COMMITTED	64,235.36
			9440			BRP TRANSFER IN FROM 902-COMMITTED	4,107.44
			9445			SALARY INCR TRF IN FROM 902-COMMITTED	14,365.00
* GAAP SRC/OBJ		0006				ADDITIONAL APPROPRIATIONS	278,279.63
01		0035	3562			HEALTH RELATED PROFESSION FEES	214,662.00
* GAAP SRC/OBJ		0035				LICENSES, FEES AND PERMITS	214,662.00
01		0065	3752			SALE OF PUBLICATION/ADVERTISING	55,461.11
* GAAP SRC/OBJ		0065				SALES OF GOODS AND SERVICES	55,461.11
01		0080	3788			DEFAULT DEPOSIT ADJUSTMENT - SUSPENSE	1,317.00-
			3789			DEFAULT FUND-RETURN CHECKS	1,317.00
* GAAP SRC/OBJ		0080				OTHER	0.00
* GAAP CATEGORY 01						REVENUES	1,520,830.74
04		0200	7001			SAL & WAGES(LINE ITEM EXEMPT)	69,999.96
			7002			SAL/WAGES-CLASS&N/C-PERM FULTM	779,931.91
			7022			LONGEVITY PAY	26,384.87
			7025			SALARY-PERDIEM ALLOWANCE	2,130.00
			7050			BENEFIT REPLACEMENT PAY	4,107.44

EXEC CNCL OF PHYSICAL & OCC THERAPY EXAM (533)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 15 PROD SYSTEM
 *****PAGE 2

AY 15
 GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

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

* GAAP SRC/OBJ			0200		SALARIES AND WAGES	882,554.18
04			0210	7032	EMPLOYEE RETIREMENT-ST CONTRIB	64,235.36
				7040	ADDL PAYROLL RETIREMENT CONTRIBUTION	4,126.13
				7041	EMPLOYEE INS PYMTS-EMPLR CONTR	130,550.01
				7042	PAYROLL HEALTH INSURANCE CONTRIBUTION	8,321.49
				7043	FICA EMPLOYER MATCHING CONTR	65,021.82
				7984	UNEMP COMP BEN-SP FD/ACCT 0001, 0165	2,860.66
* GAAP SRC/OBJ			0210		PAYROLL RELATED COSTS	275,115.47
04			0220	7253	OTHER PROFESSIONAL SERVICES	623.25
				7275	INFORMATION TECHNOLOGY SERVICES	16,567.50
* GAAP SRC/OBJ			0220		PROFESSIONAL FEES AND SERVICES	17,190.75
04			0230	7101	TRAV IN-STATE-PUB TRANS FARES	13,608.52
				7102	TRAV IN-STATE MILEAGE	14,206.06
				7105	TRAV IN-STATE-INCIDENTAL EXPEN	1,554.83
				7106	TRAVEL-IN-STATE MEALS/LODGING	2,478.66
				7107	TRAVEL IN-STATE (NON-OVERNITE,MEALS)	374.36
				7110	TRAV INSTATE-BRD/CMSN MEMB MEAL/LODG EXP	9,050.35
				7111	TRAV OUT-OF-ST-PUB TRANS FARES	413.57
				7112	TRAV OUT-OF-ST-MILEAGE	126.56
				7114	TRAV OUT-OF-ST-ACTUAL EXPENSES-OVERNIGHT	200.58
				7115	TRAV OUT-OF-ST-INCIDENTAL EXP	65.12
				7130	TRAV OOS-BRD/CMSN MEMBER MEAL/LODG EXPEN	362.00
				7135	TRAV IS-HOTEL TAX EXCL GALV, PORT A &SPI	0.00
* GAAP SRC/OBJ			0230		TRAVEL	42,440.61
04			0240	7291	POSTAL SERVICES	15,000.00
				7300	CONSUMABLES	12,919.59
				7334	PERSONAL PROP-FURN, EQUIP AND OTHER-EXP	347.88
				7335	PERSONAL PROP-PARTS-COMPUTER EQUIP-EXP	217.28
				7378	PERSONAL PROP-COMPUTER EQUIP(CONTROLLED)	390.82
				7380	INTANGIBLE-COMPUTER SOFTWARE-EXPENSED	1,995.75
* GAAP SRC/OBJ			0240		MATERIALS AND SUPPLIES	30,871.32

EXEC CNCL OF PHYSICAL & OCC THERAPY EXAM (533)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 15

PROD SYSTEM

*****PAGE 3

AY 15
 GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

GAAP

GAAP	GAAP GL ACCT GL	GAAP	COMPT	TITLE	CURRENT
CATEGORY	FUNC CLASS	ACCT SRC/OBJ	OBJ		YEAR
04		0250	7503	TELECOMMS-LONG DISTANCE	376.15
			7504	TELECOMMS-MONTHLY CHARGE	8,732.00
			7516	TELECOMMS-OTHER SERV CHARGES	5,249.31
			7961	STS (TEX-AN) TRANSFERS TO GR FUND 0001	1,278.57
* GAAP SRC/OBJ		0250		COMMUNICATION AND UTILITIES	15,636.03
04		0260	7267	PERS PROP-MAINT & REPAIR-COMP EQUIP-EXP	5,557.00
			7367	PERSONAL PROPERTY-MAINTENANCE & REPAIRS	1,227.02
* GAAP SRC/OBJ		0260		REPAIRS AND MAINTENANCE	6,784.02
04		0270	7470	RENTAL OF SPACE	363.62
* GAAP SRC/OBJ		0270		RENTALS AND LEASES	363.62
04		0280	7273	REPRODUCTION & PRINTING SERVS	4,358.33
* GAAP SRC/OBJ		0280		PRINTING AND REPRODUCTION	4,358.33
04		0340	7201	MEMBERSHIP DUES	2,575.00
			7203	REGISTRATION FEES-EMPLOYEE TRAINING	270.00
			7211	AWARDS	567.50
			7219	FEES FOR RECEIVING ELECTRONIC PAYMENTS	195,926.54
			7286	FREIGHT/DELIVERY SERVICES	1,185.56
			7299	PURCHASED CONTRACTED SERVICES	6,589.65
			7947	ST OFC OF RISK MNGMT ASSESMENTS	1,502.67
* GAAP SRC/OBJ		0340		OTHER EXPENDITURES	208,616.92
* GAAP CATEGORY	04			EXPENDITURES	1,483,931.25
05		0578	9410	APPROPRIATION TRANSFER-IN COMMITTED	3,321.05-
* GAAP SRC/OBJ		0578		LEGISLATIVE FINANCING SOURCES	3,321.05-
05		0591	9515	APPROPRIATION TRANSFER OUT-COMMITTED	14,290.07-
			9541	BRP TRF OUT TO STRATEGIES-COMMITTED	14.94-
			9546	SALARY INCR TRF OUT TO STRAT-COMMITTED	0.00

EXEC CNCL OF PHYSICAL & OCC THERAPY EXAM (533)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 15 PROD SYSTEM
 *****PAGE 4

AY 15
 GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

GAAP

GAAP	GAAP GL ACCT GL	GAAP	COMPT	TITLE	CURRENT YEAR
CATEGORY	FUNC CLASS	ACCT SRC/OBJ	OBJ		
* GAAP SRC/OBJ		0591		LEGISLATIVE FINANCING USES	14,305.01-
05		0600	9580	LAPSED COMMITTED REVENUE APPROPRIATIONS	17.73-
* GAAP SRC/OBJ		0600		APPROPRIATIONS LAPSED	17.73-
* GAAP CATEGORY	05			OTHER FINANCING SOURCES (USES)	17,643.79-
* GAAP FUND	0001			GENERAL REVENUE (0001)-GENERAL	19,255.70
* GAAP FUND TY	01			GENERAL	19,255.70
* GAAP FD GRP	01			GOVERNMENTAL	19,255.70
* AGENCY	533				19,255.70