

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

**ANNUAL FINANCIAL REPORT**

**For the Year Ended August 31, 2023**



**Ralph Harper  
Executive Director**

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## Executive Council of Physical Therapy and Occupational Therapy Examiners

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

1801 Congress Ave, Ste 10.900  
Austin, Texas 78701-3942  
Voice 512/305-6900  
[www.ptot.texas.gov](http://www.ptot.texas.gov)

Date: November 1, 2023

Honorable Greg Abbott, Governor  
Honorable Glenn Hegar, Texas Comptroller  
Jerry McGinty, Director, Legislative Budget Board  
Lisa Collier, First Assistant State Auditor

Ladies and Gentlemen:

We are pleased to submit the annual financial report of the Executive Council of Physical Therapy and Occupational Therapy Examiners for the year ended Aug. 31, 2023, 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 Annual Comprehensive Financial Report (ACFR); 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 Ebony Holley at (512) 305-6967.

Sincerely,

A handwritten signature in black ink, appearing to read "Ralph Harper".

Ralph Harper  
Executive Director

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**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.

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

**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 Revenue Fund

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

Capital 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.

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.



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

**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 Capital assets, Accumulated depreciation, Unpaid employee compensable leave, The outstanding debt service principal on long-term liabilities, Capital leases, Long-term claims and judgments, Full accrual revenues and expenses, Pension amounts in governmental activities. The activity will be recognized in these new fund types.

**D. BUDGETS AND BUDGETARY ACCOUNTING**

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

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

**E. ASSETS, LIABILITIES, AND FUND BALANCES/NET ASSETS  
ASSETS**

Cash and Cash Equivalents

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

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 and Prepaid Items**

Inventories include both, merchandise 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 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

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

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

**FUND BALANCES/NET POSITION**

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 prepaid 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.

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

**F. INTERFUND TRANSACTIONS AND BALANCES**

The agency has the following types of transactions among funds:

- 1) Transfers: Legally required transfers that are reported when incurred as “Transfers In” by the recipient fund and as “Transfers Out” by the disbursing fund.
- 2) Reimbursements: Reimbursements are repayments from funds responsible for expenditures or expenses to funds that made the actual payment. 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, 2023, 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, 2023:

	<u>Balance 9/1/22</u>	<u>Adjustments</u>	<u>Completed CIP</u>	<u>Inc Int'agy Trans</u>	<u>Dec Int'agy Trans</u>
Governmental Activities:					
Depreciable Assets					
Furniture and Equipment	<u>\$ 18,121.99</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Total depreciable assets	<u>\$ 18,121.99</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Less Accum Deprec for:					
Furniture and Equipment	<u>(\$15,376.47)</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Total Accum Deprec	<u>(\$15,376.47)</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
<b>TOTAL</b>	<u><u>\$ 2,745.52</u></u>	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>

	<u>Addition</u>	<u>Deletions</u>	<u>Balance 8/31/23</u>
Governmental Activities:			
Depreciable Assets			
Furniture and Equipment	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$18,121.99</u>
Total depreciable assets	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$18,121.99</u>
Less Accum Deprec for:			
Furniture and Equipment	<u>\$(890.28)</u>	<u>\$ 0.00</u>	<u>(\$16,266.75)</u>
Total Accum Deprec	<u>\$(890.28)</u>	<u>\$ 0.00</u>	<u>(\$16,266.75)</u>
<b>TOTAL</b>	<u><u>\$(890.28)</u></u>	<u><u>\$ 0.00</u></u>	<u><u>\$1,855.24</u></u>

**NOTE 3: DEPOSITS, INVESTMENTS, & REPURCHASE AGREEMENTS**

Not applicable

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 NOTES TO THE FINANCIAL STATEMENTS

**NOTE 4: SHORT-TERM LIABILITIES**  
 Not applicable

**NOTE 5: LONG-TERM LIABILITIES**

Notes and Loans Payable

The agency did not have any notes or loans payable as of August 31, 2023.

Changes in Long-Term Liabilities

During the year ended August 31, 2022, the following changes occurred in liabilities.

Governmental Activities:	<u>9/1/22</u>	<u>Additions</u>	<u>Reductions</u>	<u>Other Changes</u>	<u>8/31/23</u>	<u>Within One Year</u>
Compensable Leave	<u>\$208,214.49</u>	<u>\$137,283.09</u>	<u>\$117,793.39</u>	<u>\$36,142.59</u>	<u>\$208,214.49</u>	<u>\$96,230.25</u>
TOTAL	<u>\$208,214.49</u>	<u>\$137,283.09</u>	<u>\$117,793.39</u>	<u>\$36,142.59</u>	<u>\$208,214.49</u>	<u>\$96,230.25</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

**EXECUTIVE COUNCIL OF PHYSICAL THERAPY & OCCUPATIONAL THERAPY EXAMINERS (533)  
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**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	<u>\$26,115</u>
Agency 902, D23, Fund 0001	<u>\$ 9,000</u>
Total Legislative Transfers	<u>\$35,115</u>

**EXECUTIVE COUNCIL OF PHYSICAL THERAPY & OCCUPATIONAL THERAPY EXAMINERS (533)  
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**NOTE 13: CONTINUANCE SUBJECT TO REVIEW**

Under the Texas Sunset Act, the Agency will be abolished effective September 1, 2029, unless continued in existence by the State Legislature as provided by the Act. If abolished, the Agency may continue until September 1, 2030 to close out its operations.

**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**



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NOTES TO THE FINANCIAL STATEMENTS**

Not applicable

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

**NOTE 23: EXTRAORDINARY & SPECIAL ITEMS**

Not applicable

**NOTE 24: DISAGGREGATION OF RECEIVABLES & 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: DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED  
INFLOWS OF RESOURCES**

Not applicable

**NOTE 29: TROUBLED DEBT RESTRUCTURING**

Not applicable

**NOTE 30: NON-EXCHANGE FINANCIAL GUARANTEES**

Not applicable

**NOTE 31: TAX ABATEMENTS**

Not applicable

**NOTE 32: GOVERNMENTAL FUND BALANCES**

Not applicable

GR Reconciliation

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	GR Internet Project - FY 2023				ERS/TRS	ORP	Insurance (HE non self- insured only)	GIP (Self-insured HE only)	BRP	Salary/ Longevity		Calc Per		Amount as	
2	Agency 533 - Executive Council of Physical and Occupational Therapy Examine		Direct	OASI	Retirement Appn 90327, 91327, 94327	(Article III Only) Appn 97646	Appn 95327, 99327	Appn 95002	(Agency only) Appn 23102					Adjusted	Line Number
3	Fund Type 01	Line Number	Strategy	Appn 91142						Increase	Other	Source	Adjustments		
4	Calculation I														
5	Legislative Appropriations (PY Ending Asset Balance)	100100	175,309.92	6,309.01	8,098.20		12,325.70						202,033.83	202,033.83	100100
6															
7	Committed Legislative Appropriation Revenue	100300	1,143,564.00									1,143,564.00		1,143,564.00	100300
8	Riders Increasing Budget	100400										0.00		0.00	100400
9	Riders Decreasing Budget	100500										0.00		0.00	100500
10	Total Original Appropriation Revenue		1,143,564.00								0.00	1,143,564.00		1,143,564.00	
11															
12	Additional Legislative Appn Revenue:														
13	Payroll Related Revenue:														
14	OASI Appropriation	200100		78,849.42								78,849.42		78,849.42	200100
15	Retirement Appropriation	200200			94,668.32							94,668.32		94,668.32	200200
16	ORP Appropriation	200300										0.00		0.00	200300
17	Insurance Appropriation	200400					135,877.88					135,877.88		135,877.88	200400
18	Group Insurance Program (GIP)	200500										0.00		0.00	200500
19	BRP Appropriation	200600										0.00		0.00	200600
20	Salary/Longevity Increase	200700								9,000.00		9,000.00		9,000.00	200700
21	APS 001 - (Other MOF - Fed Funds Etc)	200800										0.00		0.00	200800
22															
23	Other Revenue Adjustments :														
24	Budget Revisions	300100										0.00		0.00	300100
25	Unexpended Balance Forward	300200										0.00		0.00	300200
26															
27	Payments on behalf of agency (The agency below will provide this data)														
28	Retirement Contribution (Agry-ERS(327) HE-TRS(323))	400100										0.00		0.00	400100
29	Group Insurance Contribution (HIED non self insur-ERS)	400200										0.00		0.00	400200
30	Unemployment Contribution (TWC)	400300										0.00		0.00	400300
31															
32															
33	Total Additional Legislative Appn Revenue (lines 14 through 31)		0.00	78,849.42	94,668.32	0.00	135,877.88	0.00	0.00	9,000.00	0.00	318,395.62	0.00	318,395.62	
34															
35	Payroll Related Costs (sum of lines 28 to 31)	400900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	400900
36															
37	Appropriation Legislative Transfers														
38	Higher Education Assistance Fund Distribution	500000										0.00		0.00	500000
39	BRP transfers within the agency	500100										0.00		0.00	500100
40	Salary/Longevity increase transfers within the agency	500200	9,000.00							(9,000.00)		0.00		0.00	500200
41	Committed Budget Transfers In	500300										0.00		0.00	500300
42	Committed Budget Transfers Out	500400	(26,115.00)									(26,115.00)		(26,115.00)	500400
43															
44	Other Line Adjustments (FRS entry only)	590000										0.00		0.00	590000
45															
46	Committed Appropriations Lapsed	600100	(15,559.00)									(15,559.00)		(15,559.00)	600100
47															
48	Net Change in Cash														
49	Appropriated Net Change in Cash (Column B through I Activity)	600200	(1,033,641.99)	(75,478.58)	(94,596.94)		(136,987.89)					(1,340,705.40)		(1,340,705.40)	600200
50	Unappropriated Net Change in Cash (Appn 00000, 99906-8)	600300										0.00		0.00	600300
51	EFF-Earned Federal Funds (Appn 70000)	600400										0.00		0.00	600400
52	Other Net Change in Cash (Appn 90822-3, 94992)	600500										0.00		0.00	600500
53	Total Net Change in Cash	600900	(1,033,641.99)	(75,478.58)	(94,596.94)	0.00	(136,987.89)	0.00	0.00	0.00	0.00	(1,340,705.40)	0.00	(1,340,705.40)	600900
54															
55	Computed Leg Appn for Balance Sheet (Asset Bal 8/31)		252,548.93	9,679.85	8,169.58	0.00	11,215.69	0.00	0.00	0.00	0.00	281,614.05	0.00	281,614.05	
56															
57	Calculation II														
58	Legislative Appn Balance - at August 31	700100	252,548.93									252,548.93		252,548.93	700100
59	OASI Payable at 8/31	700200		9,679.85								9,679.85		9,679.85	700200
60	Retirement Payable at 8/31	700300			8,169.58							8,169.58		8,169.58	700300
61	ORP Payable at 8/31	700700										0.00		0.00	700700
62	Insurance Payable at 8/31	700400					11,215.69					11,215.69		11,215.69	700400
63	Group Insurance Program (GIP) payable at 8/31	700500										0.00		0.00	700500
64	BRP Appropriation Adjustment	700600										0.00		0.00	700600
65	Salary/Longevity Increase Adjustment	700800										0.00		0.00	700800
66	Other-APS 001 Adjustments	700900										0.00		0.00	700900
67	Unappropriation Net Change in Cash (Appn 00000, 99906-8)	701000										0.00		0.00	701000
68	Earned Fed Funds Net Change in Cash (Appn 70000)	701100										0.00		0.00	701100
69	Other Net Changes in Cash (Appn 90822-3, 94992)	701200										0.00		0.00	701200
70	Other Line Adjustments (FRS only)	900000										0.00		0.00	900000
71															
72	Computed Leg Appn FYCY (Asset Bal 8/31)		252,548.93	9,679.85	8,169.58	0.00	11,215.69	0.00	0.00	0.00	0.00	281,614.05	0.00	281,614.05	
73															
74	Difference between Calc I and Calc II		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

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UNAUDITED

**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 two sections: licensing and renewals. 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 four-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>
Manoranjan “Mano” Mahadeva, Presiding Officer	2025	Frisco
Stephanie Johnston, O.T.R.	2027	Magnolia
Harvey Aikman, PT	2027	McAllen
Donivan Hodge (public member)	2029	Spicewood
Eddie Jessie (public member)	2025	Houston

**Physical Therapy Board**

<u>Name</u>	<u>Term Expires January 31</u>	<u>City</u>
Harvey Aikman, P.T., Chair	2027	Mission
Liesl Olson, P.T., Vice Chair	2027	Lubbock
Kathrn “Kate” Roby, P.T., Secretary	2025	Temple
Manuel Domenech, P.T.	2029	Austin
Omar Palomin, P.T.	2029	McAllen
Melissa Skillern, P.T.	2025	Manvel
Donivan Hodge (public member)	2029	Spicewood
Jacob Delgado (public member)	2025	Hewitt
Glenda Clausell (public member)	2027	Houston

**Occupational Therapy Board**

<u>Name</u>	<u>Term Expires February 1</u>	<u>City</u>
Stephanie Johnston, O.T.R., Chair	2027	Magnolia
Todd M. Novosad, O.T.R., Vice Chair	2025	Bee Cave
Karen Gardner, O.T.R	2023	Brenham
Sally Harris, COTA	2027	Houston
Jennifer B. Clark, COTA	2025	Iola
Estrella Barrera, OTR, MOT	2029	Austin
Eddie Jessie (public member)	2025	Houston
Blanca Cardenas (public member)	2029	Mission
Jacob Boggus (public member)	2027	Harlingen

**UNAUDITED**

**Executive Council Staff Members**

Executive Director	Ralph Harper
Staff Services Officer	Randall Glines
Physical Therapy Board Coordinator	Karen Gordon
Occupational Therapy Board Coordinator	Lea Weiss
Director of Enforcement	Amy Carter
Investigator	Don Meshell
Investigator	Cynthia Welch
Investigator	Priscilla Sillero
Chief Financial Officer	Ebony Holley
Accountant	Nereida Melendez
Accountant	Vacant
Accounting Tech	Diane Barton
Licensing Supervisor	Adriana Delgado
Licensing Assistant	Latisha Coffee
Licensing Specialist	Vanessa Avelar-Solis
Licensing Specialist	Tyasia Elder
Licensing Specialist	Briana Guyton
Licensing Specialist	Susie L. Steen
Licensing Specialist	Vacant
Front Desk Receptionist	Vacant

# Executive Council of Physical Therapy and Occupational Therapy Examiners

