

September 25, 2018

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

Dear State Officials:

We are pleased to submit the Annual Financial Report of the Texas Funeral Service Commission for the year ended August 31, 2018, in compliance with the Texas Government Code Annotated, Section 2101.011, and in accordance with the requirements established by the Comptroller of Public Accounts.

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

If you have any questions, please contact Jennifer Noack, Chief Financial Officer, at (512) 305-7704.

Sincerely,



Janice McCoy  
Executive Director

***TEXAS FUNERAL SERVICE COMMISSION***

***ANNUAL FINANCIAL REPORT***

***FOR THE YEAR ENDED***

***AUGUST 31, 2018***

**Texas Funeral Service Commission (513)  
FY 2018**

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## NOTES TO THE FINANCIAL STATEMENTS

### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### A. ENTITY

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

Due to the statewide requirements embedded in GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, the Comptroller of Public Accounts does not require the accompanying annual financial report to comply with all the requirements in this statement. The financial report will be considered for audit by the State Auditor as part of the audit of the State of Texas Comprehensive Annual Financial Report; therefore, an opinion has not been expressed on the financial statements and related information contained in this report.

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

#### B. FUND STRUCTURE

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

#### GOVERNMENTAL FUND TYPES AND GOVERNMENT-WIDE ADJUSTMENT FUND TYPES

##### General Revenue Fund

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

##### Capital Assets Adjustment Fund Type

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

##### Long-Term Liabilities Adjustment Fund Type

The long-term liabilities adjustment fund is used to convert governmental fund types' debt from modified accrual to full accrual.

##### Other Adjustment Fund Type

The other adjustment fund type is used to convert all other governmental fund

type activity from modified accrual to full accrual.

**C. BASIS OF ACCOUNTING**

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

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

The State of Texas considers receivables collected within 60 days after year-end to be available and recognizes them as revenues of the current year for fund financial statements prepared on the modified basis of accrual. Expenditures and other uses of financial resources are recognized when the related liability is incurred.

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

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

**D. BUDGETS AND BUDGETARY ACCOUNTING**

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

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

**E. ASSETS, LIABILITIES, AND FUND EQUITY**

**ASSETS**

Cash and Cash Equivalents

Short-term highly liquid investments with an original maturity of three months

or less are considered cash equivalents.

#### Restricted Assets

Restricted assets include monies or other resources restricted by legal or contractual requirements. These assets include proceeds of enterprise fund general obligation and revenue bonds and revenues set aside for statutory or contractual requirements. Assets held in reserve for guaranteed student loan defaults are also included.

#### Inventories and Prepaid Items

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

#### Capital Assets

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

#### Other Receivables – Current and Noncurrent

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

### LIABILITIES

#### Accounts Payable

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

#### Other Payables – Current and Noncurrent

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

#### Employees' Compensable Leave Balances

Employees' compensable leave balances represent the liability that becomes

"due" upon the occurrence of relevant events such as resignations, retirements, and uses of leave balances by covered employees. Liabilities are reported separately as either current or noncurrent in the statement of net assets. These obligations are normally paid from the same funding sources from which each employees' salary or wage compensation was paid.

## FUND BALANCE/ NET ASSETS

The difference between fund assets and liabilities is "net assets" on the government-wide fund statements, and the "fund balance" is the difference between fund assets and liabilities on the governmental fund statements.

### Fund Balance Components

Fund balances for governmental funds are classified as nonspendable, restricted, committed, assigned or unassigned in the fund financial statements.

**Nonspendable fund balance** includes amounts not available to be spent because they are either: (1) not in spendable form, or (2) Legally or contractually required to be maintained intact.

**Restricted fund balance** includes those resources that have constraints placed on their use through external parties or by law through constitutional provisions.

**Committed fund balance** can be used only for specific purposes pursuant to constraints imposed by a formal action of the Texas Legislature, the state's highest level of decision making authority.

**Assigned fund balance** includes amounts constrained by the state's intent to be used for specific purposes, but are neither restricted or committed. Intent is expressed by (1) the Texas Legislature, or (2) a body or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes.

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

### Net Investment in Capital Assets

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

### Restricted Net Position

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

### Unrestricted Net Position

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

## INTERFUND ACTIVITIES AND TRANSACTIONS

The agency may have the following types of transactions among funds:

(1) Transfers: Legally required transfers that are reported when incurred as “transfers in” by the recipient fund and as “transfers out” by the disbursing fund.

(2) Reimbursements: Reimbursements are repayments from funds responsible for expenditures or expenses to funds that made the actual payment. Reimbursements of expenditures made by one fund for another are recorded as expenditures in the reimbursing fund and as a reduction of expenditures in the reimbursed fund. Reimbursements are not displayed in the financial statements.

(3) Interfund receivables and payables: Interfund loans are reported as interfund receivables and payables. If repayment is due during the current year or soon thereafter it is classified as “current”. Repayment for two (or more) years is classified as “non-current”.

(4) Interfund Sales and Purchases: Charges or collections for services rendered by one fund to another that are recorded as revenues of the recipient fund and expenditures or expenses of the disbursing fund.

The composition of the agency’s interfund activities and transactions at August 31, 2018 is presented in Note 12.

**Texas Funeral Service Commission (513)**

**NOTE 5: LONG TERM LIABILITIES**

**Changes in Long-Term Liabilities**

During the year ended August 31, 2018, the following changes occurred in liabilities reported in Employees' Compensable Leave, the only general long-term liability of the agency:

<u>Beginning Balance 09/01/17</u>	<u>Additions</u>	<u>Deletions</u>	<u>08/31/18</u>	<u>Due Within One Year</u>
\$30,530.88	\$43,738.25	\$(39,256.17)	\$35,012.96	\$27,001.91

**Employees' Compensable Leave**

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

**Texas Funeral Service Commission (513)**

**NOTE 12: INTERFUND BALANCES/ ACTIVITY**

As explained in Note 1 on Interfund Activities and Balances, there are numerous transactions between funds and agencies. At year-end amounts to be received or paid are reported as:

- Interfund Receivables or Interfund Payables (Note 8 presentation required)
  - Due From Other Agencies or Due To Other Agencies
  - Due From Other Funds or Due To Other Funds
  - Transfers In or Transfers Out
  - Legislative Transfers In or Legislative Transfers Out (Note 12 presentation required)
- Individual balances and activity at August 31, 2018, were as follows:

**REQUIRED NOTE 12 PRESENTATION:**

	<i>Legislative Transfers In</i>	<i>Legislative Transfers Out</i>	<i>Purpose</i>
<b>General Revenue Fund 0001</b>			
To Agency 364, Fund 0001		\$ 36,063.00	Health Profession Council
<b>Total Legislative Transfers (Exhibit II)</b>	<b>\$ 0.00</b>	<b>\$ 36,063.00</b>	

**Texas Funeral Service Commission (5123)**

**NOTE 13: CONTINUANCE SUBJECT TO REVIEW**

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

**Texas Funeral Service Commission (513)  
FY 2018**

**NOTE 17: RISK MANAGEMENT**

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

**Texas Funeral Service Commission (513)  
FY 2018**

**NOTE 32: FUND BALANCES**

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

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

GAAP FUND	FUND	AFR 54 CLASS	COMMENTS	AMOUNT
0001	0001	Non-spendable	Reserved for Inventories	\$ 6,470.00
0001	0001	Assigned	Reserved for Encumbrances	\$ 4,146.33
0001	0001	Unassigned	Unassigned	\$ (6,502.20)



**FMQuery: USAS Fluctuation Analysis**

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**Balance Sheet Fluctuation Analysis (CR 129a)**

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

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

GAAP Fund Type	GAAP GLA Cat	Title	GAAP GLA Class	GAAP GL Class Title	Fy 2017	Difference	Percent Change
<b>TOTAL</b>							

**FMQuery: USAS Fluctuation Analysis**

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**Operating Statement Fluctuation k**

Fluctuations greater than 10% and over \$1,000  
 Trial Balance Format (Dr=Pos, Cr=Neg)

GAAP Fund Group	GAAP Fund Type	GAAP Fund	GAAP Cat	GAAP Srce Obj	Title	GL Acct	FY 2017	Difference	Percent Change
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TOTAL:

(AGY) 513 (ORG) (PRG) (NAC) (APP) (SS1) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS2)

PERCENT OF YEAR ELAPSED: 100% BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
 REPORT PERIOD= ADJUSTMENT FY= 18

TEXAS FUNERAL SERVICE COMMISSION (513)  
 PROD SYSTEM PAGE 1

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

GL CAT CLASS GL COMP TITLE AGY GL CURRENT YEAR PRCR YEAR  
 \*\*\*\*\*

01 001 0010 CASH ON HAND .00 .00 .00  
 GL CLS 001 CA CASH ON HAND .00 .00 .00

01 004 0045 CASH IN STATE TREASURY 17,163,400.20- 16,347,093.09-  
 0048 LEGISLATIVE CASH 17,163,400.20 16,347,093.09  
 GL CLS 004 CA CASH IN STATE TREASURY .00 .00 .00

01 020 9000 LEGISLATIVE APPROPRIATIONS 133,506.44 111,093.66  
 GL CLS 020 CA LEGISLATIVE APPROPRIATIONS 133,506.44 111,093.66

01 052 0231 ACCTS. RECEIVABLE - UNBILLED .00 .00 .00  
 GL CLS 052 CA ACCOUNTS RECEIVABLES, NET .00 .00 .00

01 065 0279 CA INTERFUND RECEIVABLE-NO POST DOC .00 .00 .00  
 GL CLS 065 CA INTERFUND RECEIVABLE .00 .00 .00

01 072 0284 DUE FROM OTHER AGENCIES .00 .00 .00  
 32001650  
 GL CLS 072 CA DUE FROM OTHER AGENCIES .00 .00 .00

01 080 0285 CONSUM. INVENTORIES (MAT. AND SUPPLI 6,470.00 1,408.00  
 GL CLS 080 CA CONSUMABLE INVENTORIES 6,470.00 1,408.00

\* GLA CAT 01 CURRENT ASSETS 139,976.44 112,501.66  
 06 151 0345 FURNITURE/EQUIPMENT .00 .00 .00  
 GL CLS 151 FURNITURE AND EQUIPMENT, NET .00 .00 .00

\* GLA CAT 06 NON-CURRENT ASSETS .00 .00 .00  
 \*\* TOTAL ASSETS AND OTHER DEBITS 139,976.44 112,501.66

PERCENT OF YEAR ELAPSED: 100% BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
 REPORT PERIOD= ADJUSTMENT FY= 18

\*\*\*\*\* PAGE 2

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

GL CAT	GL CLASS	COMP	TITLE	AGY	YEAR	CURRENT	PRIOR
						YEAR	YEAR
21	200		1009 VOUCHERS PAYABLE			.00	.00
			1010 ACCOUNTS PAYABLE			9,380.84-	8,089.54-
GL CLS	200	CL	ACCOUNTS PAYABLE			9,380.84-	8,089.54-

21	203		1015 PAYROLL PAYABLE			122,121.52-	100,297.99-
			1016 PAYROLL PAYABLE-SEMI-MONTHLY			.00	.00
GL CLS	203	CL	PAYROLL PAYABLE			122,121.52-	100,297.99-

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			.00	.00
			1050 DUE TO OTHER AGENCIES			.00	.00
			1050 DUE TO OTHER AGENCIES			.00	.00
			1050 DUE TO OTHER AGENCIES			.00	.00
GL CLS	211	CL	DUE TO OTHER AGENCIES			.00	.00

21	300		1149 FUNDS HELD FOR OTHERS			.00	.00
GL CLS	300	CL	FUNDS HELD FOR OTHERS			.00	.00

\* GIA CAT 21 CURRENT LIABILITIES 131,502.36- 108,387.53-

\*\* TOTAL LIABILITIES AND OTHER CREDITS 131,502.36- 108,387.53-

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

GL CLS	362	FD	BAL RESERVED FOR INVENTORIES			.00	.00
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TEXAS FUNERAL SERVICE COMMISSION (513)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
 REPORT PERIOD= ADJUSTMENT FY= 18  
 PERCENT OF YEAR ELAPSED: 100%  
 PRODUCTION SYSTEM PAGE 4

GAAP FUND GROUP	GAAP FUND TYPE	FUND	0001 GENERAL REVENUE (0001)-GENERAL	0001 GENERAL REVENUE FUND	GL	GL	COMP	GL	TITLE	AGY	GL	CURRENT	YEAR	PRIOR	YEAR
01	01		GOVERNMENTAL												
01	01		GOVERNMENTAL												
0001	0001		GENERAL REVENUE (0001)-GENERAL												
0001	0001		GENERAL REVENUE FUND												

GL CLS 950 SYSTEM ACCOUNTS .00 .00

\* GLA CAT 51 FUND BALANCE (DEFICITS) 8,474.08- 4,114.13-

\*\* TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES 8,474.08- 4,114.13-

\*\* TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION 139,976.44- 112,501.66-

\* FUND 0001 GENERAL REVENUE FUND .00 .00

(AGY) 513 (ORG) (GRT) (PRG) (NAC) (APP) (SS1) (END) (COB) (AOB) (GIA)  
 (AGI) (PRJ) (SS2)

TEXAS FUNERAL SERVICE COMMISSION (513)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
 REPORT PERIOD= ADJUSTMENT FY= 18

PERCENT OF YEAR ELAPSED: 100%  
 \*\*\*\*\*  
 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 CLASS GL TITLE AGY CURRENT YEAR PRIORITY YEAR  
 CAT CLASS GL TITLE AGY CURRENT YEAR PRIORITY YEAR

01 004 0045 CASH IN STATE TREASURY .00 .00  
 0048 LEGISLATIVE CASH .00 .00

01 020 9000 LEGISLATIVE APPROPRIATIONS .00 .00  
 GL CLS 020 CA LEGISLATIVE APPROPRIATIONS .00 .00

01 065 0279 CA INTERFUND RECEIVABLE-NO POST DOC .00 .00  
 GL CLS 065 CA INTERFUND RECEIVABLE .00 .00

\* GLA CAT 01 CURENNT 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 CURRENNT 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  
 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

DAFR8580 513 JENI 01 13 PIVY RJE R513 2(ORG) ( ) ( ) 4(FND) ( ) 3(GEA) ( ) ( ) USAS 01 01  
CYCLE: 09/19/18 22:08 6766 RUN DATE: 09/19/18 TIME: 23:56 47 CFY: 19 CFM: 01 LCY: 17 LCM: 10 FICHE: 513 18

PERCENT OF YEAR ELAPSED: 100% BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS) TEXAS FUNERAL SERVICE COMMISSION (513)  
REPORT PERIOD= ADJUSTMENT FY= 18 PRODUCTION SYSTEM PAGE 6

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

GL GL COMP GL TITLE AGY GL CURRENT YEAR PRIOR YEAR  
\* FUND 9000 DEPOSIT DEFAULT FUND .00 .00

(AGY) 513 (ORG) (PRG) (NAC) (APP) (SS1) (END) (COB) (SSZ) (AOB) (GLA)

TEXAS FUNERAL SERVICE COMMISSION (513)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
 REPORT PERIOD= ADJUSTMENT FY= 18

PERCENT OF YEAR ELAPSED: 100%  
 PRODUCTION SYSTEM PAGE 7

GAAP FUND GROUP	01	GOVERNMENTAL	GAAP FUND TYPE	01	GENERAL	GAAP FUND	0001	GENERAL REVENUE (0001)-GENERAL	FUND	9001	RETURNED ITEMS DEFAULT FUND	AGY	GL	CURRENT	PRIOR
CAT	CLASS	GJ	TITLE	AGY	GL	YEAR	YEAR	YEAR	YEAR	YEAR	YEAR	YEAR	YEAR	YEAR	YEAR

01 004 0045 CASH IN STATE TREASURY .00 .00

GL CIS 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 CIS 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 CIS FFS FB UNASSIGNED .00 .00

GL CIS 550 FD BAL-UNASSIGNED .00 .00

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

GL CIS 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) 513 (ORG) (PRG) (NAC) (APP) (END) (COB) (AOB) (GIA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

TEXAS FUNERAL SERVICE COMMISSION (513)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
 REPORT PERIOD= ADJUSTMENT FY= 18  
 PROD SYSTEM PAGE 8

PERCENT OF YEAR ELAPSED: 100%  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMENTS  
 GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP  
 FUND 0998 GENERAL FIXED ASSETS  
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GL	GL	COMP	TITLE	AGY	CURRENT	PRIOR
CAT	CLASS	GL		GL	YEAR	YEAR

06	151	0345	FURNITURE/EQUIPMENT		.00	.00
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GL	CLS	151	FURNITURE AND EQUIPMENT, NET		.00	.00
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* GIA	CAT	06	NON-CURRENT ASSETS		.00	.00
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11	190	0410	AMTS TO BE PROVI FY-OTHER OBLIGATION		.00	.00
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GL	CLS	190	RETIREMENT OF OTHR GENERAL LONG-TERM DEBT		.00	.00
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* GIA	CAT	11	OTHER DEBITS		.00	.00
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**	TOTAL ASSETS AND OTHER DEBITS				.00	.00
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21	230	1025	CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
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GL	CLS	230	CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
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* GIA	CAT	21	CURRENT LIABILITIES		.00	.00
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**	TOTAL LIABILITIES AND OTHER CREDITS				.00	.00
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51	620	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
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GL	CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
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51	630	2030	INVESTMENT IN GENERAL FIXED ASSETS		.00	.00
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GL	CLS	630	OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
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* GIA	CAT	51	FUND BALANCE (DEFICITS)		.00	.00
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**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				.00	.00
----	--	--	--	--	-----	-----

**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	.00
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* FUND		0998	GENERAL FIXED ASSETS		.00	.00
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* GAAP FUND		9998	GEN FIXED ASSETS ACCT GROUP		.00	.00
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DAFR8580 513 JENT 01 13 PIVY RJE R513 2(ORG) ( ) ( ) 4(FND) ( ) 3(GLA) ( ) ( ) USAS 01 11  
CYCLE: 09/19/18 22:08 6766 RUN DATE: 09/19/18 TIME: 23:56 47 CFY: 19 CFM: 01 LCY: 17 ICM: 10 FICHE: 513 18

PERCENT OF YEAR ELAPSED: 100% BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS) TEXAS FUNERAL SERVICE COMMISSION (513)  
\*\*\*\*\* REPORT PERIOD= ADJUSTMENT FY= 18 \*\*\*\*\* PROD SYSTEM PAGE 9

GAAP FUND GROUP 01 GOVERNMENTAL  
GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMNTS  
GAAP FUND 9998 GEN FIXD ASSETS ACCT GROUP  
FUND 0998 GENERAL FIXED ASSETS  
\*\*\*\*\*  
GL GL COMP AGY CURRENT PRIOR  
CAP CLASS GL TITLE YEAR YEAR YEAR  
\*\*\*\*\*

\* GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMNTS .00 .00

(AGY) 513 (ORG) (PRG) (NAC) (APP) (SS1) (FND) (COB) (AOB) (GIA)  
 (AGL) (GRT) (PRJ) (SS2)

TEXAS FUNERAL SERVICE COMMISSION (513)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
 REPORT PERIOD= ADJUSTMENT FY= 18  
 PROD SYSTEM PAGE 10

PERCENT OF YEAR ELAPSED: 100%

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

11 190 0410 AMTS TO BE PROVI FY-OTHER OBLIGATIONT .00 .00

GL CLS 190 RETIREMENT OF OTHR GENERAL LONG-TERM DEBT .00 .00

\* GIA CAT 11 OTHER DEBITS .00 .00

\*\* TOTAL ASSETS AND OTHER DEBITS .00 .00

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

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

\* GIA CAT 21 CURRENT LIABILITIES .00 .00

\*\* TOTAL LIABILITIES AND OTHER CREDITS .00 .00

51 620 9999 FFS SYSTEM CLEARING - GL LEVEL ONLY .00 .00

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

\* GIA 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 GENERAL LONG TERM DEBT .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 513 .00 .00

(AGY) 513 (ORG) (PRG) (MAC) (APP) (SS1) (END) (COB) (AOB) (GLA)  
 (AGI) (GRT) (PRJ) (SS2)

TEXAS FUNERAL SERVICE COMMISSION (513)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 18  
 PROD SYSTEM PAGE 1

PERCENT OF YEAR ELAPSED: 100%

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

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

01 0005 9400 ORIGINAL BUDGET-COMMITTED 820,766.00  
 9401 ORIGINAL BUDGET-COLLECTED 120,000.00-  
 ORIGINAL APPROPRIATIONS 700,766.00

01 0006 9420 OASI ST MATCH TRF IN FROM 902-COMMITTED 43,848.54  
 9425 INSUR-ST PD TRF IN FROM 327-COMMITTED 79,812.29  
 9435 RETIR-ST MATCH TRF IN FROM 327-COMMITTED 50,531.51  
 ADDITIONAL APPROPRIATIONS 174,192.34

01 0035 3175 PROFESSIONAL FEES 45,637.00  
 3719 FEES-COPIES/FILING OF RECORDS 2,505.00  
 3770 ADMINISTRATIVE PENALTIES 100.00-  
 3879 CREDIT CARD & ELECT SVCS RELATED FEES 14,486.00  
 LICENSES, FEES AND PERMITS 62,528.00

01 0065 3752 SALE OF PUBLICATION/ADVERTISING 83,444.00  
 SALES OF GOODS AND SERVICES 83,444.00

01 0080 3983 UNAPPROP AGENCY RECEIPTS SWEPY BY COMPT 0.00  
 OTHER 0.00

GAAP SRC/OBJ 01 REVENUES 1,020,930.34

TOTAL REVENUES 1,020,930.34

04 0200 7001 SAL & WAGES(LINE ITEM EXEMPT) 93,476.19  
 7002 SAL/WAGES-CLASS&N/C-PERM FULLTM 426,455.32  
 7017 ONE-TIME MERIT INCREASE 57,000.00  
 7022 LONGEVITY PAY 11,600.00  
 7025 SALARY-PERDIEM ALLOWANCE 870.00

TEXAS FUNERAL SERVICE COMMISSION (513)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 18  
 PERCENT OF YEAR ELAPSED: 100%  
 PROD SYSTEM PAGE 2

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

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

\* GAAP SRC/OBJ 0200 SALARIES AND WAGES 589,401.51

04 0210 7032 EMPLOYEE RETIREMENT-ST CONTRIB 50,531.51  
 7040 ADDL PAYROLL RETIREMENT CONTRIBUTION 2,599.73  
 7041 EMPLOYEE INS PYMTS-EMPLR CONTR 79,812.29  
 7042 PAYROLL HEALTH INSURANCE CONTRIBUTION 5,089.25  
 7043 FICA EMPLOYER MATCHING CONTR 43,848.54

\* GAAP SRC/OBJ 0210 PAYROLL RELATED COSTS 181,881.32  
 04 0220 7240 CONSULTANT SERVICES-OTHER 0.00  
 7245 FINANCIAL AND ACCOUNTING SERV 34,898.00  
 7253 OTHER PROFESSIONAL SERVICES 300.00  
 7275 INFORMATION TECHNOLOGY SERVICES 7,500.00

\* GAAP SRC/OBJ 0220 PROFESSIONAL FEES AND SERVICES 42,698.00  
 04 0230 7101 TRAV IN-STATE-PUB TRANS FARES 11,461.94  
 7102 TRAV IN-STATE MITRAGE 4,124.62  
 7105 TRAV IN-STATE-INCIDENTAL EXPEN 7,191.50  
 7106 TRAVEL-IN-STATE MEALS/LODGING 15,674.82  
 7107 TRAVEL IN-STATE (NON-OVERNITE,MEALS) 224.41  
 7110 TRAV INSTATE-BRD/CMSN MEMB MEAL/LODG EXP 5,138.52  
 7135 TRAVEL-IN STATE HOTEL OCCUPANCY TAX 24.42-

\* GAAP SRC/OBJ 0230 TRAVEL 43,791.39  
 04 0240 7291 POSTAL SERVICES 4,938.00  
 7300 CONSUMABLES 2,572.95  
 7334 PERSONAL PROP-FURN, EQUIP AND OTHER-EXP 2,114.93  
 7335 PERSONAL PROP-PARTS-COMPUTER EQUIP-EXP 175.52  
 7374 PERSONAL PROP-FURNISHING & EQUIP (CONTRL) 89.00  
 7377 PERSONAL PROP-COMPUTER EQUIPMENT-EXP 457.19  
 7378 PERSONAL PROP-COMPUTER EQUIP (CONTROLLED) 9,797.72  
 7380 INTANGIBLE-COMPUTER SOFTWARE-EXPENSED 6,974.85  
 7382 PERS PROP-BOOKS & REF MATERIALS-EXPENSED 15.00

\* GAAP SRC/OBJ 0240 MATERIALS AND SUPPLIES 27,135.16  
 04 0250 7276 COMMUNICATION SERVICES 906.52

TEXAS FEDERAL SERVICE COMMISSION (513)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 18  
 PERCENT OF YEAR ELAPSED: 100%  
 \*\*\*\*\*  
 PROD SYSTEM PAGE 3

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

GAAP  
 GAAP GAAP GL ACCT GL GAAP COMPT  
 CATEGORY FUND CLASS ACCT SRC/OBJ OBJ TITLE  
 \*\*\*\*\*

04 0250 7504 TELECOMMS-MONTHLY CHARGE 713.19  
 7516 TELECOMMS-OTHER SERV CHARGES 1,617.39  
 7961 STS (TEX-AN) TRANSFERS TO GR FUND 0001 638.08  
 7962 CAPITOL COMPLEX TRANSFERS TO GR FND 0001 2,606.23

\* GAAP SRC/OBJ 0250 COMMUNICATION AND UTILITIES 6,481.41  
 04 0260 7262 PERS PROP-MAINT & REPAIR/COMP SFTWRE-EXP 296.00  
 7367 PERSONAL PROPERTY-MAINTENANCE & REPAIRS 1,549.73

\* GAAP SRC/OBJ 0260 REPAIRS AND MAINTENANCE 1,845.73  
 04 0270 7406 RENTAL OF FURNISHINGS/EQUIPMT 2,406.36  
 7470 RENTAL OF SPACE 540.00

\* GAAP SRC/OBJ 0270 RENTALS AND LEASES 2,946.36  
 04 0280 7273 REPRODUCTION & PRINTING SERVS 13,320.00  
 0280 PRINTING AND REPRODUCTION 13,320.00

04 0340 7201 MEMBERSHIP DUES 1,080.00  
 7203 REGISTRATION FEES-EMPLOYEE TRAINING 75.00  
 7204 INSURANCE PREMIUMS & DEDUCTIBLES 120.00  
 7210 FEES AND OTHER CHARGES 15,005.00  
 7219 FEES FOR RECEIVING ELECTRONIC PAYMENTS 45,537.00  
 7286 FREIGHT/DELIVERY SERVICES 6,890.31  
 7295 INVESTIGATION EXPENSES 65.00  
 7299 PURCHASED CONTRACTED SERVICES 1,259.75  
 7806 PROMPT PAYMENT INTEREST 0.02  
 7947 ST OFC OF RISK MNGMT ASSESSMENTS 798.98

\* GAAP SRC/OBJ 0340 OTHER EXPENDITURES 70,831.06  
 \* GAAP CATEGORY 04 EXPENDITURES 980,331.94

TOTAL EXPENDITURES 980,331.94  
 EXCESS(DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES 40,598.40  
 05 0578 9410 APPROPRIATION TRANSFER-IN COMMITTED 0.00

TEXAS FUNERAL SERVICE COMMISSION (513)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 18  
 PROD SYSTEM  
 PAGE 4

PERCENT OF YEAR ELAPSED: 100%  
 GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL  
 FUND 0001 GENERAL REVENUE FUND

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

\* GAAP SRC/OBJ 0578 LEGISLATIVE FINANCING SOURCES 0.00

05 0591 9515 APPROPRIATION TRANSFER OUT-COMMITTED 36,063.00-

\* GAAP SRC/OBJ 0591 LEGISLATIVE FINANCING USES 36,063.00-

05 0600 9580 LAPSED COMMITTED REVENUE APPROPRIATIONS 175.45-

\* GAAP SRC/OBJ 0600 APPROPRIATIONS LAPSED 175.45-

\* GAAP CATEGORY 05 OTHER FINANCING SOURCES (USES) 36,238.45-

TOTAL OTHER FINANCING SOURCES(USES) 36,238.45-

NET CHANGE IN FUND BALANCE 4,359.95

FUND BALANCE - BEGINNING 4,114.13

FUND BALANCE - BEGINNING, AS RESTATED 4,114.13

FUND BALANCE - ENDING 8,474.08







DAFR8590 513 JENI 01 13 PIVY RJE R513 2(ORG) ( ) 3(OBJ) 4(FND) ( ) 0(GLA) ( ) ( ) USAS  
 \* CYCLE: 09/19/18 22:08 6766 RUN DATE: 09/19/18 TIME: 23:56 47 CFY: 19 CFM: 01 LCY: 17 LCM: 10 FICHE: 513 01 12 09

(AGY) 513 (ORG) (PRG) (MAC) (APP) (SS1) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS2)

TEXAS FUNERAL SERVICE COMMISSION (513)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 18

PERCENT OF YEAR ELAPSED: 100%  
 \*\*\*\*\* PRODUCTION 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 DEBT

\*\*\*\*\*  
 GAAP GAAP GL ACCT GL GAAP COMPT  
 CATEGORY FUND CLASS ACCT SRC/OBJ OBJ TITLE  
 \*\*\*\*\*  
 CURRENT YEAR \*\*\*\*\*

NET CHANGE IN FUND BALANCE 0.00

FUND BALANCE - BEGINNING 0.00

FUND BALANCE - BEGINNING, AS RESTATED 0.00

FUND BALANCE - ENDING 0.00

\* GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION 0.00

\* GAAP FUND TY 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT 0.00

\* GAAP FD GRP 01 GOVERNMENTAL 8,474.08

\* AGENCY 513 8,474.08