

**From:** Bronier Rives  
**Sent:** Friday, January 25, 2019 12:50 PM  
**Subject:** Full Accrual Based Accounting

Dear Director Bean,

I am a taxpayer in the state of Texas and a licensed CPA.

I am writing to encourage you and other GASB members to require Texas and other state and local governments to use full accrual accounting. Unfunded pension liabilities and pension costs should be disclosed on the general fund financial statements. This debt is growing now in Texas and will need to be borne by its taxpayers in the future. This future cost needs to be disclosed to taxpayers and their representatives so sound decisions can be made.

It is our responsibility as accountants to be truth tellers. The truth about unfunded pension liabilities can only be told on the Statement of Short-Term Financial Resource Flows, the general fund balance sheet and income statement by using full accrual accounting.

Thank you for your time.

Bronier Rives, CPA

Manvel, TX 77578