

**ANNUAL FINANCIAL REPORT**  
**OFFICE OF STATE PROSECUTING ATTORNEY, 213**  
**AUSTIN, TEXAS**  
**FISCAL YEAR ENDED AUGUST 31, 2013**



LISA C. McMINN  
STATE PROSECUTING ATTORNEY

OFFICE OF  
**STATE PROSECUTING ATTORNEY**

P.O. BOX 13046  
CAPITOL STATION  
AUSTIN, TEXAS 78711  
(512) 463-1660

JOHN R. MESSINGER  
ASST. STATE PROSECUTING ATTORNEY

STACEY M. GOLDSTEIN  
ASST. STATE PROSECUTING ATTORNEY

November 19, 2013

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

Ladies and Gentlemen:

We are pleased to submit the Annual Financial Report of the State Prosecuting Attorney for the year ended August 31, 2013, in compliance with TEX. GOV'T CODE ANN §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 (GASB) 34**, the Comptroller of Public Accounts does not require the accompanying annual financial report to comply with all the requirements in this statement. The financial report will be considered for audit by the state auditor as part of the audit of the State of Texas *Comprehensive Annual Financial Report (CAFR)*; therefore, an opinion has not been expressed on the financial statements and related information contained in this report.

If you have any questions, please contact me at (512) 463-1655.

Sincerely,

A handwritten signature in cursive script, appearing to read "Lisa McMinn".

Lisa McMinn  
State Prosecuting Attorney

**OFFICE OF STATE PROSECUTING ATTORNEY, 213**

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(AGY)213 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

OFFICE OF STATE PROSECUTING ATTORNEY (213)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
 REPORT PERIOD= ADJUSTMENT FY= 13

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

GL	GL	COMP	GL	TITLE	AGY	CURRENT	PRIOR
CAT	CLASS	GL	GL		YEAR	YEAR	YEAR
01	004	0045	CASH	IN STATE TREASURY		7,725,729.96-	7,277,451.19-
		0047	SHARED	CASH	.00	.00	.00
		0048	LEGISLATIVE	CASH	7,725,729.96	7,277,451.19	7,277,451.19

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

01 020 9000 LEGISLATIVE APPROPRIATIONS 44,927.37 63,907.10

GL CLS 020 CA LEGISLATIVE APPROPRIATIONS 44,927.37 63,907.10

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

GL CLS 065 CA INTERFUND RECEIVABLE .00 .00

01 080 0285 CONSUM. INVENTORIES (MAT. AND SUPPLI 3,152.08 3,174.85

GL CLS 080 CA CONSUMABLE INVENTORIES 3,152.08 3,174.85

01 100 0295 PREPAID ITEMS .00 .00

GL CLS 100 CA DEFERRED CHARGES .00 .00

\* GLA CAT 01 CURRENT ASSETS 48,079.45 67,081.95

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

\*\* TOTAL ASSETS AND OTHER DEBITS 48,079.45 67,081.95

21 200 1009 VOUCHERS PAYABLE .00 .00

1010 ACCOUNTS PAYABLE 9,757.78- 6,026.84-

GL CLS 200 CL ACCOUNTS PAYABLE 9,757.78- 6,026.84-

21 203 1015 PAYROLL PAYABLE 35,169.59- 34,855.22-

PROD SYSTEM PAGE 1

OFFICE OF STATE PROSECUTING ATTORNEY (213)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
 REPORT PERIOD= ADJUSTMENT FY= 13  
 PERCENT OF YEAR ELAPSED: 100%  
 \*\*\*\*\*PAGE 2

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

CAT	GL	CLASS	GL	TITLE	AGY	GL	CURRENT YEAR	PRIOR YEAR
GL	CLS	203	CL	PAYROLL PAYABLE			35,169.59-	34,855.22-
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	21200010			.00	.00
		1050	DUE TO OTHER AGENCIES	21250730			.00	.00
		1050	DUE TO OTHER AGENCIES	32001650			.00	.00
GL	CLS	211	CL	DUE TO OTHER AGENCIES			.00	.00

\* GLA CAT 21 CURRENT LIABILITIES 44,927.37- 40,882.06-  
 \*\* TOTAL LIABILITIES AND OTHER CREDITS 44,927.37- 40,882.06-

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

51 510 2301 FD BAL-NONSPND FOR INVENTORY 3,152.08- 3,174.85-  
 GL CLS 510 FD BAL-NONSPENDABLE 3,152.08- 3,174.85-

51 550 \*\*\*\* 2325-POST CLS FFS FB UNASSIGNED .00 23,025.04-  
 GL CLS 550 FD BAL-UNASSIGNED .00 23,025.04-

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 2055 FB - UNENCUM APPROP - SUBJECT TO LAP .00 .00  
 2060 FB-RES FOR UNENCUM APPR-FUTURE OPERA .00 .00

DAFR8580 213 AFR 01 13 USAS RJE R213 2(ORG) ( ) ( ) 3(FND) ( ) 3(GLA) ( ) ( ) USAS  
 CYCLE: 10/01/13 23:06 5507 RUN DATE: 10/02/13 TIME: 04:20 34 CFY: 14 CFM: 02 LCY: 13 LCM: 00 FICHE: 213 13 01 01

OFFICE OF STATE PROSECUTING ATTORNEY (213)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
 REPORT PERIOD= ADJUSTMENT FY= 13

PERCENT OF YEAR ELAPSED: 100%  
 \*\*\*\*\*PAGE 3

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

\*\*\*\*\*  
 GL CAT GL CLASS GL TITLE AGY GL CURRENT YEAR PRIOR YEAR  
 \*\*\*\*\*

GL CLS 630 OBSOLETE FB ACCTS UNDER GASB 34 .00 .00

51 800 9001 ENCUMBRANCES .00 .00  
 9003 ENCUMBRANCES (REPORTING AGENCIES) .00 .00  
 9005 BUDGET RESERVATION FOR ENCUMBRANCES .00 .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) 3,152.08- 26,199.89-

\*\* TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES 3,152.08- 26,199.89-

\*\* TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION 48,079.45- 67,081.95-

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

\* GAAP FUND TYPE 01 GENERAL .00 .00



DAFR8581 213 APR 01 13 USAS RJE R213 2(ORG) ( ) ( ) 3(FND) ( ) 0(GLA) ( ) ( ) ( ) USAS  
 CYCLE: 10/01/13 23:06 5507 RUN DATE: 10/02/13 TIME: 04:20 34 CFY: 14 CFM: 02 LCY: 13 LCM: 00 FICHE: 213 13 01 11

(AGY)213 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

OFFICE OF STATE PROSECUTING ATTORNEY (213)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)  
 REPORT PERIOD= ADJUSTMENT FY= 13  
 PERCENT OF YEAR ELAPSED: 100%  
 \*\*\*\*\*  
 PRODUCTION SYSTEM PAGE 2

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS  
 GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP  
 \*\*\*\*\*  
 GL GL B/C COMP AGY  
 CT CLS IND GL TITLE GL  
 \*\*\*\*\*

** TOTAL ASSETS AND OTHER DEBITS	.00	.00	.00
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES	.00	.00	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION	.00	.00	.00
GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP	.00	.00	.00
* GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS	.00	.00	.00





DAFR8590 213 APR 01 13 USAS RJE R213 2(ORG) ( ) 3(OBJ) 3(FND) ( ) 0(GLA) ( ) ( ) USAS  
 CYCLE: 10/01/13 23:06 5507 RUN DATE: 10/02/13 TIME: 04:20 34 CFY: 14 CFM: 02 LCY: 13 LCM: 00 FICHE: 213 01 01

(AGY)213 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

OFFICE OF STATE PROSECUTING ATTORNEY (213)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 13  
 PERCENT OF YEAR ELAPSED: 100%  
 \*\*\*\*\*

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

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

01 0005 9400 ORIGINAL BUDGET-COMMITTED 381,727.00  
 9401 ORIGINAL BUDGET-COLLECTED 22,500.00-

\* GAAP SRC/OBJ 0005 ORIGINAL APPROPRIATIONS 359,227.00  
 01 0006 9420 OASI ST MATCH TRF IN FROM 902-COMMITTED 27,091.72  
 9425 INSUR-ST PD TRF IN FROM 327-COMMITTED 19,128.41  
 9435 RETIR-ST MATCH TRF IN FROM 327-COMMITTED 22,825.05  
 9440 BRP TRANSFER IN FROM 902-COMMITTED 1,026.86

\* GAAP SRC/OBJ 0006 ADDITIONAL APPROPRIATIONS 70,072.04

01 0007 9406 UB TRANSFER OUT-EXP BUDGET 0.00  
 9407 UB TRANSFER IN-EXP BUDGET 0.00

\* GAAP SRC/OBJ 0007 UNEXPENDED BALANCE FORWARD 0.00

01 0065 3765 SALES OF SUPPLIES/EQUIPMENT/SERVICES 22,500.00

\* GAAP SRC/OBJ 0065 SALES OF GOODS AND SERVICES 22,500.00

\* GAAP CATEGORY 01 REVENUES 451,799.04

TOTAL REVENUES 451,799.04

04 0200 7001 SAL & WAGES(LINE ITEM EXEMPT) 124,999.92  
 7002 SAL/WAGES-CLASS&N/C-PERM FULM 219,983.09  
 7017 ONE-TIME MERIT INCREASE 19,500.00  
 7022 LONGEVITY PAY 4,960.00  
 7050 BENEFIT REPLACEMENT PAY 1,026.86

\* GAAP SRC/OBJ 0200 SALARIES AND WAGES 370,469.87

04 0210 7032 EMPLOYEE RETIREMENT-ST CONTRIB 22,825.05  
 7041 EMPLOYEE INS PYMTS-EMPLR CONTR 19,128.41  
 7042 PAYROLL HEALTH INSURANCE CONTRIBUTION 3,449.83



OFFICE OF STATE PROSECUTING ATTORNEY (213)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 13  
 PERCENT OF YEAR ELAPSED: 100%  
 \*\*\*\*\*  
 GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL  
 \*\*\*\*\*  
 GAAP  
 GAAP GL ACCT GL GAAP COMPT  
 CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ TITLE  
 \*\*\*\*\*  
 PROD SYSTEM  
 \*\*\*\*\*PAGE 3

04	0270	7406	RENTAL OF FURNISHINGS/EQUIPMT	941.49
* GAAP SRC/OBJ	0270	7470	RENTAL OF SPACE	0.00
04	0280	7218	PUBLICATIONS	941.49
* GAAP SRC/OBJ	0280		PRINTING AND REPRODUCTION	0.00
04	0340	7201	MEMBERSHIP DUES	885.00
* GAAP SRC/OBJ	0340	7203	REGISTRATION FEES-EMPLOYEE TRAINING	750.00
* GAAP CATEGORY 04		7210	FEES AND OTHER CHARGES	4,221.40
TOTAL EXPENDITURES		7299	PURCHASED CONTRACTED SERVICES	7,000.00
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		7947	ST OFC OF RISK MNGMT ASSESMENTS	453.40
05	0578	9410	APPROPRIATION TRANSFER-IN COMMITTED	13,309.80
* GAAP SRC/OBJ	0578		LEGISLATIVE FINANCING SOURCES	474,846.85
05	0591	9541	BRP TRF OUT TO STRATEGIES-COMMITTED	474,846.85
* GAAP SRC/OBJ	0591		LEGISLATIVE FINANCING USES	23,047.81-
05	0600	9580	LAPSED COMMITTED REVENUE APPROPRIATIONS	0.00
* GAAP SRC/OBJ	0600		APPROPRIATIONS LAPSED	0.00
* GAAP CATEGORY 05			OTHER FINANCING SOURCES (USES)	0.00
TOTAL OTHER FINANCING SOURCES (USES)				0.00

DAFR8590 213 APR 01 13 USAS RJE R213 2(ORG) ( ) 3(OBJ) 3(FND) ( ) 0(GLA) ( ) ( ) USAS ( ) ( )  
 CYCLE: 10/01/13 23:06 5507 RUN DATE: 10/02/13 TIME: 04:20 34 CFY: 14 CFM: 02 LCY: 13 LCM: 00 FICHE: 213 01 01

OFFICE OF STATE PROSECUTING ATTORNEY (213)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100%  
 REPORT PERIOD= ADJUSTMENT FY= 13  
 \*\*\*\*\*PAGE 4

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

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

	CURRENT YEAR
NET CHANGE IN FUND BALANCE	23,047.81-
FUND BALANCE - BEGINNING	26,199.89
FUND BALANCE - BEGINNING, AS RESTATED	26,199.89
FUND BALANCE - ENDING	3,152.08
* GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL	3,152.08
* GAAP FUND TY 01 GENERAL	3,152.08

DAFR8590 213 AFR 01 13 USAS RJE R213 2(ORG) ( ) 3(OBJ) 3(FND) ( ) 0(GLA) ( ) ( ) ( ) USAS  
 CYCLE: 10/01/13 23:06 5507 RUN DATE: 10/02/13 TIME: 04:20 34 CFY: 14 CFM: 02 LCY: 13 LCM: 00 FICHE: 213 01 11

(AGY) 213 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

OFFICE OF STATE PROSECUTING ATTORNEY (213)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 13  
 PERCENT OF YEAR ELAPSED: 100%  
 \*\*\*\*\*  
 GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMIS  
 GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP  
 \*\*\*\*\*

GAAP  
 GAAP GL ACCT GL GAAP COMPT CURRENT  
 CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ 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 9998 GEN FIXED ASSETS ACCT GROUP 0.00  
 \* GAAP FUND TY 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMIS 0.00

DAFR8590 213 APR 01 13 USAS RJE R213 2(ORG) ( ) 3(OBJ) 3(FND) ( ) 0(GLA) ( ) ( ) ( ) USAS  
 CYCLE: 10/01/13 23:06 5507 RUN DATE: 10/02/13 TIME: 04:20 34 CFY: 14 CFM: 02 LCY: 13 LCM: 00 FICHE: 213 01 12  
 (AGY)213 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

OFFICE OF STATE PROSECUTING ATTORNEY (213)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 13  
 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  
 \*\*\*\*\*

GAAP	GAAP GL ACCT GL	GAAP COMPT	TITLE	CURRENT YEAR
GAAP FUND	GAAP CLASS	ACCT SRC/OBJ	OBJ	
*****				*****
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	3,152.08
* AGENCY	213			3,152.08

(AGY)213 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

OFFICE OF STATE PROSECUTING ATTORNEY (213)  
 STATEMENT OF NET POSITION - NET POSITION FORMAT  
 REPORT PERIOD= ADJUSTMENT FY= 13

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

GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 AGENCY FUNDS  
 GAAP FUND 0900 DEPARTMENTAL SUSPENSE (0900) - AGENCY

\*\*\*\*\*  
 GL GL COMP  
 CAT CLS GL TITLE  
 \*\*\*\*\*

01 004 0045 CASH IN STATE TREASURY  
 \* GL CLS 004 CA CASH IN STATE TREASURY  
 \* GLA CAT 01 CURRENT ASSETS

\*\* TOTAL ASSETS AND OTHER DEBITS

21 300 1149 FUNDS HELD FOR OTHERS  
 \* GL CLS 300 CL FUNDS HELD FOR OTHERS

\* GLA CAT 21 CURRENT LIABILITIES

\*\* TOTAL LIABILITIES AND OTHER CREDITS

45 372 \*\*\*\* 2400-POST CLS FIDUC NET ASSETS  
 \* GL CLS 372 NET POSITION HELD IN TRUST-FIDUCIARY FDS

\* GLA CAT 45 NET POSITION

\*\* NET POSITION WITH CURRENT CHANGES

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

\* GAAP FUND 0900 DEPARTMENTAL SUSPENSE (0900) - AGENCY

	AGY	GL	CURRENT YEAR	PRIOR 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
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
45 372 **** 2400-POST CLS FIDUC NET ASSETS			.00	.00
* GL CLS 372 NET POSITION HELD IN TRUST-FIDUCIARY FDS			.00	.00
* GLA CAT 45 NET POSITION			.00	.00
** NET POSITION WITH CURRENT CHANGES			.00	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION			.00	.00
* GAAP FUND 0900 DEPARTMENTAL SUSPENSE (0900) - AGENCY			.00	.00



(AGY)213 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

OFFICE OF STATE PROSECUTING ATTORNEY (213)  
 STATEMENT OF NET POSITION - NET POSITION FORMAT  
 REPORT PERIOD= ADJUSTMENT FY= 13

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

GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 AGENCY FUNDS  
 GAAP FUND 0942 TEXASAVR HOLD-TRNSMIT 401K(0942)AGENCY

\*\*\*\*\*  
 GL GL COMP  
 CAT CLS GL TITLE  
 \*\*\*\*\*

			AGY	CURRENT	PRIOR
			GL	YEAR	YEAR
01	004	0045	CASH IN STATE TREASURY	.00	.00
*	GL CLS	004	CA CASH IN STATE TREASURY	.00	.00
01	052	0231	ACCTS. RECEIVABLE - UNBILLED	.00	.00
*	GL CLS	052	CA ACCOUNTS RECEIVABLES, NET	.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
45	372	****	2400-POST CLS FIDUC NET ASSETS	.00	.00
*	GL CLS	372	NET POSITION HELD IN TRUST-FIDUCIARY FDS	.00	.00
*	GLA CAT	45	NET POSITION	.00	.00
51	620	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
**	NET POSITION WITH CURRENT CHANGES			.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION			.00	.00
*	GAAP FUND	0942	TEXASAVR HOLD-TRNSMIT 401K(0942)AGENCY	.00	.00

(AGY)213 (ORG) (PRG) (NAC) (PRJ) (APP) (SS1) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (SS2)

OFFICE OF STATE PROSECUTING ATTORNEY (213)  
 STATEMENT OF NET POSITION - NET POSITION FORMAT  
 REPORT PERIOD= ADJUSTMENT FY= 13  
 \*\*\*\*\* PAGE 3

PERCENT OF YEAR ELAPSED: 100%  
 \*\*\*\*\*  
 GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 AGENCY FUNDS  
 GAAP FUND 0980 DIRECT DEPOSIT CORRECTION(0980)-AGENCY  
 \*\*\*\*\*

GL	GL	COMP	TITLE	AGY	GL	CURRENT	PRIOR
CAT	CLS	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						
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						
45	372	****	2400-POST CLS FIDUC NET ASSETS			.00	.00
*	GL	CLS	372 NET POSITION HELD IN TRUST-FIDUCIARY FDS			.00	.00
*	GLA	CAT	45 NET POSITION			.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
**	NET POSITION WITH CURRENT CHANGES						
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION						
*	GAAP	FUND	0980 DIRECT DEPOSIT CORRECTION(0980)-AGENCY			.00	.00
*	GAAP	FUND	TYPE 09 AGENCY FUNDS			.00	.00
*	GAAP	FUND	GROUP 03 FIDUCIARY			.00	.00
*	AGENCY		213			.00	.00

## Notes to the Financial Statements

### Note 1: Summary of Significant Accounting Policies

#### Entity

The Office of the State Prosecuting Attorney 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 State Agencies.

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 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 Financial Report; therefore, an opinion has not been expressed on the financial statements and related information contained in this report.

**This note is limited to a discussion of only governmental funds to reflect the organization of this state agency.**

#### 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

General Fund: The principal operating fund used to account for most of the state's general activities. It accounts for all financial resources except those accounted for in other funds.

Special Revenue Funds: Account for the proceeds of specific revenue sources (other than for private-purpose trusts or for major capital projects) that are legally restricted to use for specified purposes.

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: Will be used to convert governmental fund types' debt from modified accrual to full accrual.

#### Fiduciary Fund Types

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

#### Agency Funds

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

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### ***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 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 they related liability is incurred.

### **Budget and Budgetary Accounting**

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

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

### **Assets, Liabilities, and Fund Balances**

#### **ASSETS**

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

Inventories: Inventories include both merchandise inventories 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 are 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 when 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.

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Current Receivables: Other receivables include year-end revenue accruals. This account can appear in governmental and proprietary fund types.

Non-Current Receivables-Other: There are no receivables not expected to be collected within one year.

**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.

Current Payables-Other: Payables are the accrual at year-end of expenditure transactions. Payables may be included in either the governmental or proprietary fund types.

Non-Current Payables-Other: There are no payables not expected to be paid within one year.

Employees' Compensable Leave Balances: Represent the liability that become "due" upon the occurrence of relevant events such as resignations, retirements, and uses of leave balances by covered employees. Liabilities are reported separately as either current or noncurrent in the statement of net assets.

Capital Lease Obligations: Represent the liability for future lease payments under capital lease contracts contingent upon the appropriation of funding by the Legislature. Liabilities are reported separately as either current or noncurrent in the statement of net assets.

**FUND BALANCE**

Fund Balance is the difference between fund assets and liabilities on the governmental fund statements.

Nonspendable: Fund balances for governmental funds include amounts that cannot be spent because they are either not in a spendable form or legally or contractually required to be maintained intact.

Restricted: Represent resources with constraints placed upon the use of the sources by either externally imposed by creditors (such as debt covenants), grantors, contributors, laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation.

Committed: Fund balance amounts that can only be used for specific purposes pursuant to constraints imposed by the formal action of the state's highest level of decision-making authority (the Legislature). These amounts cannot be used for any other purpose unless the Legislature removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.

Assigned: Represent amounts constrained by the intent of an agency head or governing board to use the resources for specific purpose, and the amount is neither restricted nor committed.

Unassigned: Represent amounts that have not been restricted, committed or assigned to specific purposes.

**INTERFUND ACTIVITIES AND BALANCES**

This agency may have the following types of transactions between funds:

Transfers: Legally required transfers that are reported when incurred as ‘Transfers In’ by the recipient fund and as ‘Transfers Out’ by the disbursing fund.

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 and another that are recorded as expenditures in the reimbursing fund and as a reduction of expenditures in the reimbursed fund. Reimbursements are not displayed in the financial statements.

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

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 balances are presented in Note 12 if applicable.

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**Note 2: Capital Assets**

A summary of the changes in Capital Assets for the year ended August 31, 2012, is presented below:

Primary Government	Balance					Balance
	09/01/11	Adjustments	Reclassifications	Additions	Deletions	08/31/12
<b>GOVERNMENTAL ACTIVITIES</b>						
<b>Non-Depreciable Assets</b>						
Land and Land Improvements						-
Infrastructure						-
Construction in Progress						-
Other Assets						-
<b>Total Non-Depreciable Assets</b>	<b>\$0</b>					<b>\$0</b>
<b>Depreciable Assets</b>						
Buildings and Building Improvements						-
Infrastructure						-
Facilities & Other Improvements						-
Furniture and Equipment						-
Vehicle, Boats & Aircraft						-
Other Assets						-
<b>Total Depreciable Assets at Historical Costs</b>	<b>\$0</b>					<b>\$0</b>
<b>Less Accumulated Depreciation for:</b>						
Buildings and Improvements						-
Infrastructure						-
Facilities & Other Improvements						-
Furniture and Equipment						-
Vehicles, Boats & Aircraft						-
Other Capital Assets						-
<b>Total Accumulated Depreciation</b>						<b>-</b>
<b>Depreciable Assets, Net</b>	<b>\$0</b>					<b>\$0</b>
<b>Total Activities Capital Assets, Net</b>	<b>\$0</b>					<b>\$0</b>

**Note 3: Deposits, Investments, & Repurchase Agreements**

Not applicable to this agency.

**Note 4: Short-Term Debt**

Not applicable to this agency.

**Note 5: Long Term Liabilities**

**Changes in Long-Term Liabilities**

During the year ended August 31, 2013, the following changes occurred in liabilities.

Governmental Activities	Balance 09-1-12	Additions	Reductions	Balance 08-31-13	Amounts Due Within One Year
Claims and Judgments					
Capital Lease Obligations					
Compensable Leave	\$12,117.97	\$24,362.49	\$28,177.75	\$8,302.71	\$8,302.71

**Claims & Judgments**

The Commission was not involved in litigation regarding an employee dispute.

**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 accrued to employees. No liability is recorded for non-vesting accumulating rights to receive sick pay benefits.

**Note 6: Bonded Indebtedness**

Not applicable to this agency.

**Note 7: Derivatives**

Not applicable to this agency.



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**Note 8: Leases**

**Operating Leases:**

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

Fund	Amount	Comp Object	Description
General	941.49	7406	Rental of copier
Total	941.49		

There are no future minimum lease rental payments under non-cancelable operating leases

**Capital Leases:** none

**Note 9: Pension Plans**

Not applicable to this agency.

**Note 10: Deferred Compensation**

Not applicable to this agency.

**Note 11: Postemployment Health Care and Life Insurance Benefits**

Not applicable to this agency.

**Note 12: Interfund Activity and Transactions**

Not applicable to this agency.

**Note 13: Continuance Subject To Review**

Not applicable to this agency.

**Note 14: Adjustments to Fund Balances and Net Assets**

Not applicable to this agency.

**Note 15: Contingent Liabilities**

Not applicable to this agency.

**Note 16: Subsequent Events**

Not applicable to this agency.

**Note 17: Risk Management**

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

The Office of State Prosecuting Attorney 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.

**Note 18: Management Discussion and Analysis (MD&A)**

Not applicable to this agency.

**Note 19: The Financial Reporting Entity**

Not applicable to this agency.

**Note 20: Stewardship, compliance and Accountability**

Not applicable to this agency.

**Note 21: N/A**

Not applicable to this agency.

**Note 22: Donor Restricted Endowments**

Not applicable to this agency

**Note 23: Extraordinary and Special Items**

Not applicable to this agency.

**Note 24: Disagregation of Receivable and Payable Balances**

Not applicable to this agency.

**Note 25: Termination Benefits**

Not applicable to this agency.

**Note 26: Segment Information**

Not applicable to this agency.