



# OFFICE OF THE STATE PROSECUTING ATTORNEY

## Annual Financial Report

### Fiscal Year 2019

October 25, 2019

Submitted to:

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

The Office of State Prosecuting Attorney represents the State in all proceedings before the Court of Criminal Appeals and assists other prosecutors appearing before the Court of Criminal Appeals. TEX. GOV'T CODE § 42.001.



OFFICE OF STATE PROSECUTING ATTORNEY

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STACEY M. SOULE  
STATE PROSECUTING ATTORNEY



JOHN R. MESSINGER  
ASST. STATE PROSECUTING ATTORNEY

EMILY JOHNSON-LIU  
ASST. STATE PROSECUTING ATTORNEY

**OFFICE OF  
STATE PROSECUTING ATTORNEY**

P.O. Box 13046  
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(512) 463-1660

October 25, 2019

Honorable Greg Abbott, Governor  
Honorable Glenn Hegar, Texas Comptroller  
Sarah Keyton & John McGeady, Assistant Directors, Legislative Budget Board  
Lisa Collier, First Assistant State Auditor

Ladies and Gentlemen:

We are pleased to submit the Annual Financial Report of the State Prosecuting Attorney for the year ended Aug. 31, 2019, 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 *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) 463-1660

Sincerely,

A handwritten signature in blue ink that reads "Stacey M. Soule".  
Stacey M. Soule

(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)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 19 PROD SYSTEM  
 \*\*\*\*\*PAGE 1

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

\*\*\*\*\*

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	0045	CASH IN STATE TREASURY		10,659,300.58-	10,139,735.78-
		0047	SHARED CASH		.00	.00
		0048	LEGISLATIVE CASH		10,659,300.58	10,139,735.78
GL CLS	004	CA	CASH IN STATE TREASURY		.00	.00
01	020	9000	LEGISLATIVE APPROPRIATIONS		44,490.96	54,199.91
GL CLS	020	CA	LEGISLATIVE APPROPRIATIONS		44,490.96	54,199.91
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		687.15	1,744.81
GL CLS	080	CA	CONSUMABLE INVENTORIES		687.15	1,744.81
01	100	0295	PREPAID ITEMS		.00	.00
GL CLS	100	CA	PREPAID ITEMS		.00	.00
* GLA CAT	01		CURRENT ASSETS		45,178.11	55,944.72
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					45,178.11	55,944.72
21	200	1009	VOUCHERS PAYABLE		243.00-	132.50-
		1010	ACCOUNTS PAYABLE		1,785.88-	484.57-
GL CLS	200	CL	ACCOUNTS PAYABLE		2,028.88-	617.07-
21	203	1015	PAYROLL PAYABLE		41,507.92-	40,848.67-

OFFICE OF STATE PROSECUTING ATTORNEY (213)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 19 PROD SYSTEM  
 \*\*\*\*\*PAGE 2

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

\*\*\*\*\*  
 GL GL COMP AGY CURRENT PRIOR  
 CAT CLASS GL TITLE GL YEAR YEAR  
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GL CLS	203	CL	PAYROLL PAYABLE		41,507.92-	40,848.67-
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		43,536.80-	41,465.74-
** TOTAL LIABILITIES AND OTHER CREDITS					43,536.80-	41,465.74-
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		687.15-	1,744.81-
GL CLS	510	FD	BAL-NONSPENDABLE		687.15-	1,744.81-
51	550	****	2325-POST CLS FFS FB UNASSIGNED		954.16-	12,734.17-
GL CLS	550	FD	BAL-UNASSIGNED		954.16-	12,734.17-
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

OFFICE OF STATE PROSECUTING ATTORNEY (213)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 19 PROD SYSTEM  
 \*\*\*\*\*PAGE 3

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

\*\*\*\*\*  
 GL GL COMP AGY CURRENT PRIOR  
 CAT CLASS GL TITLE GL YEAR YEAR  
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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)		1,641.31-	14,478.98-
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				1,641.31-	14,478.98-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				45,178.11-	55,944.72-
* GAAP FUND	0001	GENERAL REVENUE (0001)-GENERAL		.00	.00
* GAAP FUND TYPE	01	GENERAL		.00	.00

(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)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 19 PROD SYSTEM  
 \*\*\*\*\*PAGE 4

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

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 GL GL COMP AGY CURRENT PRIOR  
 CAT CLASS GL TITLE GL YEAR YEAR  
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01	111	0385	OTHER ASSETS		.00	.00
	GL CLS	111	OTHER CURRENT ASSETS		.00	.00
*	GLA CAT	01	CURRENT ASSETS		.00	.00
06	151	0345	FURNITURE/EQUIPMENT		.00	.00
	GL CLS	151	FURNITURE AND EQUIPMENT, NET		.00	.00
06	158	0360	LIBRARY BOOKS-NON DEPRECIABLE		.00	.00
		0382	OTHER CAPITAL ASSETS-NON DEPRECIABLE		.00	.00
		0383	OTHER CAPITAL ASSETS-DEPRECIABLE		.00	.00
	GL CLS	158	OTHER CAPITAL ASSETS, NET		.00	.00
*	GLA CAT	06	NON-CURRENT ASSETS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				.00	.00
51	620	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51	630	2030	INVESTMENT IN GENERAL FIXED ASSETS		.00	.00
	GL CLS	630	OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	.00
*	GAAP FUND	9998	GEN FIXED ASSETS ACCT GROUP		.00	.00
*	GAAP FUND TYPE	11	CAPITAL ASSET BASIS CONVERSION ADJUSTMTS		.00	.00

(AGY)213 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
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OFFICE OF STATE PROSECUTING ATTORNEY (213)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 19 PROD SYSTEM  
 \*\*\*\*\*PAGE 5

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

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GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
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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				.00	.00
21	230	1025	CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
	GL CLS	230	CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
	* GLA 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
	* 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
	* 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	213			.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 - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 19 PROD SYSTEM  
 \*\*\*\*\*PAGE 1

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

\*\*\*\*\*  
 GL GL B/C COMP AGY CURRENT PRIOR  
 CT CLS IND GL TITLE GL YEAR YEAR  
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** TOTAL ASSETS AND OTHER DEBITS		45,178.11	55,944.72
** TOTAL LIABILITIES AND OTHER CREDITS		43,536.80-	41,465.74-
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES		1,641.31-	14,478.98-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION		45,178.11-	55,944.72-
GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL		.00	.00
* GAAP FUND TYPE 01 GENERAL		.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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 19 PROD SYSTEM  
 \*\*\*\*\*PAGE 1

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

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GL CAT	GL CLS	COMP GL	TITLE	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 POSITION		.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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 19 PROD SYSTEM  
 \*\*\*\*\*PAGE 2

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

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 GL GL COMP AGY CURRENT PRIOR  
 CAT CLS GL TITLE GL YEAR YEAR  
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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	297	1142	CL INVESTMENT DERIVATIVE INST LIAB		3,297.16-	.00
	GL CLS	297	CL INVESTMT DERIVATIVE INST LIAB		3,297.16-	.00
21	300	1149	FUNDS HELD FOR OTHERS		3,297.16	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS		3,297.16	.00
*	GLA CAT	21	CURRENT LIABILITIES		.00	.00
**	TOTAL LIABILITIES AND OTHER CREDITS				.00	.00
45	372	****	2400-POST CLS FIDUC NET POSITION		.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

OFFICE OF STATE PROSECUTING ATTORNEY (213)  
 STATEMENT OF NET POSITION - NET POSITION FORMAT

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 19 PROD SYSTEM  
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GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 AGENCY FUNDS  
 GAAP FUND 0942 TEXAS AVER HOLD-TRNSMIT 401K(0942) AGENCY

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GL	GL	COMP	AGY	CURRENT	PRIOR
CAT	CLS	GL	GL	YEAR	YEAR

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* GAAP FUND		0942	TEXAS AVER HOLD-TRNSMIT 401K(0942) AGENCY	.00	.00
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(AGY)213 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
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OFFICE OF STATE PROSECUTING ATTORNEY (213)  
 STATEMENT OF NET POSITION - NET POSITION FORMAT

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 19 PROD SYSTEM  
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GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 AGENCY FUNDS  
 GAAP FUND 0980 DIRECT DEPOSIT CORRECTION(0980)-AGENCY

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GL CAT	GL CLS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
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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 POSITION		.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				.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	.00
*	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

(AGY)213 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
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OFFICE OF STATE PROSECUTING ATTORNEY (213)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 19 PROD SYSTEM  
 \*\*\*\*\*PAGE 1

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

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GAAP

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

01		0005	9400	ORIGINAL BUDGET-COMMITTED	428,127.00
			9401	ORIGINAL BUDGET-COLLECTED	22,500.00-
* GAAP SRC/OBJ		0005		ORIGINAL APPROPRIATIONS	405,627.00
01		0006	9420	OASI ST MATCH TRF IN FROM 902-COMMITTED	29,219.92
			9425	INSUR-ST PD TRF IN FROM 327-COMMITTED	38,717.80
			9435	RETIR-ST MATCH TRF IN FROM 327-COMMITTED	36,443.33
* GAAP SRC/OBJ		0006		ADDITIONAL APPROPRIATIONS	104,381.05
01		0007	9406	UB TRANSFER OUT-EXP BUDGET	12,581.97-
			9407	UB TRANSFER IN-EXP BUDGET	12,581.97
* GAAP SRC/OBJ		0007		UNEXPENDED BALANCE FORWARD	0.00
01		0035	3719	FEES-COPIES/FILING OF RECORDS	13.87
* GAAP SRC/OBJ		0035		LICENSES, FEES AND PERMITS	13.87
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	532,521.92
TOTAL REVENUES					532,521.92
04		0200	7001	SAL & WAGES(LINE ITEM EXEMPT)	143,499.96
			7002	SAL/WAGES-CLASS&N/C-PERM FULTM	236,835.58
			7017	ONE-TIME MERIT INCREASE	23,279.08
			7022	LONGEVITY PAY	3,120.00
			7023	LUMP SUM TERMINATION PAYMENT	937.50
* GAAP SRC/OBJ		0200		SALARIES AND WAGES	407,672.12
04		0210	7032	EMPLOYEE RETIREMENT-ST CONTRIB	36,443.33



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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 19 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

GAAP							CURRENT
GAAP	GAAP GL ACCT GL	GAAP	COMPT	TITLE		YEAR	
CATEGORY	FUNC CLASS	ACCT SRC/OBJ	OBJ				
04		0210	7040	ADDL PAYROLL RETIREMENT CONTRIBUTION		1,901.71	
			7041	EMPLOYEE INS PYMTS-EMPLR CONTR		38,717.80	
			7042	PAYROLL HEALTH INSURANCE CONTRIBUTION		3,743.90	
			7043	FICA EMPLOYER MATCHING CONTR		29,219.92	
* GAAP SRC/OBJ		0210		PAYROLL RELATED COSTS		110,026.66	
04		0230	7102	TRAV IN-STATE MILEAGE		625.87	
			7105	TRAV IN-STATE-INCIDENTAL EXPEN		148.79	
			7106	TRAVEL-IN-STATE MEALS/LODGING		963.57	
			7135	TRAVEL-IN STATE HOTEL OCCUPANCY TAX		0.00	
			7136	TRAVEL IN-STATE-HOTEL OCC TAX GALVESTON		0.00	
* GAAP SRC/OBJ		0230		TRAVEL		1,738.23	
04		0240	7291	POSTAL SERVICES		428.60	
			7300	CONSUMABLES		1,389.58	
			7312	MEDICAL SUPPLIES		12.20	
			7334	PERSONAL PROP-FURN, EQUIP AND OTHER-EXP		647.44	
			7377	PERSONAL PROP-COMPUTER EQUIPMENT-EXP		280.00	
			7380	INTANGIBLE-COMPUTER SOFTWARE-EXPENSED		208.00	
			7382	PERS PROP-BOOKS & REF MATERIALS-EXPENSED		274.00	
* GAAP SRC/OBJ		0240		MATERIALS AND SUPPLIES		3,239.82	
04		0250	7276	COMMUNICATION SERVICES		2,916.00	
			7961	STS (TEX-AN) TRANSFERS TO GR FUND 0001		96.82-	
			7962	CAPITOL COMPLEX TRANSFERS TO GR FND 0001		1,701.75	
* GAAP SRC/OBJ		0250		COMMUNICATION AND UTILITIES		4,520.93	
04		0270	7406	RENTAL OF FURNISHINGS/EQUIPMT		706.08	
* GAAP SRC/OBJ		0270		RENTALS AND LEASES		706.08	
04		0280	7273	REPRODUCTION & PRINTING SERVS		95.03	
* GAAP SRC/OBJ		0280		PRINTING AND REPRODUCTION		95.03	
04		0340	7201	MEMBERSHIP DUES	17	910.00	

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 19 PROD SYSTEM  
 \*\*\*\*\*PAGE 3

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

GAAP							CURRENT
GAAP	GAAP GL ACCT GL	GAAP	COMPT	TITLE		YEAR	
CATEGORY	FUNC CLASS	ACCT SRC/OBJ	OBJ				
04		0340	7203	REGISTRATION FEES-EMPLOYEE TRAINING		1,350.00	
			7210	FEES AND OTHER CHARGES		125.00	
			7299	PURCHASED CONTRACTED SERVICES		14,500.00	
			7806	PROMPT PAYMENT INTEREST		2.07	
			7947	ST OFC OF RISK MNGMT ASSESSMENTS		321.45	
* GAAP SRC/OBJ		0340		OTHER EXPENDITURES		17,208.52	
* GAAP CATEGORY	04			EXPENDITURES		545,207.39	
TOTAL EXPENDITURES						545,207.39	
EXCESS(DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES						12,685.47-	
05		0600	9580	LAPSED COMMITTED REVENUE APPROPRIATIONS		152.20-	
* GAAP SRC/OBJ		0600		APPROPRIATIONS LAPSED		152.20-	
* GAAP CATEGORY	05			OTHER FINANCING SOURCES (USES)		152.20-	
TOTAL OTHER FINANCING SOURCES(USES)						152.20-	
NET CHANGE IN FUND BALANCE						12,837.67-	
FUND BALANCE - BEGINNING						14,478.98	
FUND BALANCE - BEGINNING, AS RESTATED						14,478.98	
FUND BALANCE - ENDING						1,641.31	
* GAAP FUND	0001			GENERAL REVENUE (0001)-GENERAL		1,641.31	
* GAAP FUND TY	01			GENERAL		1,641.31	

(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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 19 PROD SYSTEM  
 \*\*\*\*\*PAGE 4

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

\*\*\*\*\*

GAAP

GAAP	GAAP GL ACCT GL	GAAP	COMPT	TITLE	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 ADJUSTMTS	0.00

(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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 19 PROD SYSTEM  
 \*\*\*\*\*PAGE 5

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	GAAP GL ACCT GL	GAAP	COMPT		CURRENT
CATEGORY FUNC CLASS	ACCT SRC/OBJ	OBJ	TITLE		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	1,641.31
* AGENCY 213		1,641.31

# 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 general 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 and account groups, each of which is considered a separate accounting entity.

#### **Governmental Fund Types**

##### General Revenue Funds

The General Revenue Fund is 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 the other funds.

##### Capital Asset Adjustment Fund Type

Capital Asset Adjustment Fund 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 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 government entities, and/or other funds. These funds are custodial in nature and do not involve measurement of results of operations.

## ***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 method, 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.

## **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.

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

### **ASSETS**

#### Cash and Cash Equivalents

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

#### Inventories

Inventories include consumable supplies and postage on hand at year-end. Inventories are valued at cost, generally using 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 governmental fund types. The cost of these items is expensed when the items are used or 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 not 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. Assets are depreciated over the estimated useful life of the asset using the straight-line method.

#### Current Receivables – Other

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***

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### 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-Others

Payables are the accrual at year-end of expenditures transactions. Payables may be included in either the government or proprietary fund types.

### Non-Current Payables-Other

There are no payables not expected to be paid within one year.

### Employees' Compensable Leave

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 position. These obligations are normally paid from the same funding source from which each employee's salary or wage compensation was paid.

## ***FUND BALANCE/NET POSITION***

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Fund balance is the difference between fund assets and liabilities on the governmental fund statement.

### **Non-spendable**

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 maintain intact.

### **Restricted**

Represent resources with constraints placed upon the use of the sources by either externally imposed by creditors, grantors, contributors, law or regulations of other governments or imposed by law 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 purposes, and the amount is neither but are neither restricted nor committed.

**Unassigned**

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

**INTERFUND ACTIVITIES AND TRANSACTIONS**

The agency has 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 for 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 soon thereafter, the balance is classified as “current.” Balances for repayment due in two (or more) years are classified as “noncurrent.”

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

The composition of the agency’s interfund activities and transactions are presented in Note 12.

**NOTE 2: Capital Assets**

A summary of changes in Capital Assets for the year ended August 31, 2019, is presented below:

PRIMARY GOVERNMENT	Balance 9/1/2018	Adjustments	Reclassifications Completed CIP	Reclassifications Inc-Inf'agy Trans	Reclassifications Dec-Inf'agy Trans	Additions	Deletions	Balance 8/31/2019
<b>GOVERNMENTAL ACTIVITIES</b>								
<b>Depreciable Assets</b>								
Furniture and Equipment								
Other Capital Assets								
Total Depreciable Assets at Historical Cost	\$0	-	-	-	-	-	-	\$0
Less Accumulated Depreciation for:								
Furniture and Equipment								
Other Capital Assets								
Total Accumulated Depreciation	\$0	-	-	-	-	-	-	\$0
Depreciable Assets, Net	\$0	-	-	-	-	-	-	\$0
<b>Intangible Capital Assets - Amortizable</b>								
Computer Software								
Other Intangible Capital Assets – Term								
Total Intangible Assets at Historical Cost	\$0	-	-	-	-	-	-	\$0
Less Accumulated Amortization for:								
Computer Software								
Other Intangible Capital Assets – Term								
Total Accumulated Amortization	\$0	-	-	-	-	-	-	\$0
Amortizable Assets, Net	\$0	-	-	-	-	-	-	\$0
<b>Governmental Activities Capital Assets, Net</b>	<b>\$0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$0</b>



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

Not applicable to this agency.

**NOTE 4: Short-Term Debts**

Not applicable to this agency.

**NOTE 5: Long Term Liabilities****Changes in Long-Term Liabilities**

During the year ended August 31, 2019, the following changes occurred in liabilities.

<b>Governmental Activities</b>	<b>Balance 09-01-18</b>	<b>Additions</b>	<b>Reductions</b>	<b>Balance 08-31-19</b>	<b>Amounts Due Within One Year</b>	<b>Amounts Due Thereafter</b>
Employee's Compensable Leave	\$27,905.03	\$28,269.52	\$16,142.14	\$40,032.41	\$26,850.41	\$13,812.00
<b>Total Governmental Activities</b>	<b>\$27,905.03</b>	<b>\$28,269.52</b>	<b>\$16,142.14</b>	<b>\$40,032.41</b>	<b>\$26,850.41</b>	<b>\$13,182.00</b>

**Employees' Compensable Leave**

If a state employee had continuous employment with the state for at least six months, the 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.

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 position. Both an expense and a liability for business-type activities are recorded in the proprietary funds as the benefits accrue to employees. No liability is recorded for non-vesting employees accumulating rights to receive sick pay benefits. This obligation is usually paid from the same funding source(s) from which the employee's salary or wage compensation was paid.

**NOTE 6: Bonded Indebtedness**

Not applicable to this agency.

**NOTE 7: Derivatives**

Not applicable to this agency.

**NOTE 8: Leases**

Not applicable to this agency.

**NOTE 9: Defined Benefit Pension Plans and Defined Contribution Plan**

Not applicable to this agency.

**NOTE 10: Deferred Compensation**

Not applicable to this agency.

**NOTE 11: Postemployment Benefits Other Than Pensions**

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/Net Position**

Not applicable to this agency.

**NOTE 15: Contingencies and Commitments**

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 a small agency that is not exposed to any major risk.

**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: Not Applicable to the AFR**

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: Disaggregation of Receivable and Payables Balances**

Not applicable to this agency.

**NOTE 25: Termination Benefits**

Not applicable to this agency.

**NOTE 26: Segment Information**

Not applicable to this agency.

**NOTE 27: Service Concession Arrangements**

Not applicable to this agency.

**NOTE 28: Deferred Outflows of Resources and Deferred Inflows of Resources**

Not applicable to this agency.

**NOTE 29: Trouble Debt Restructuring**

Not applicable to this agency

**NOTE 30: Non-Exchange Financial Guarantees**

Not applicable to this agency

**NOTE 31: Tax Abatements**

Not applicable to this agency.

**NOTE 32: Governmental Fund Balances**

Not applicable to this agency.