



ANNUAL FINANCIAL REPORT  
OFFICE OF THE STATE PROSECUTING ATTORNEY

FISCAL YEAR ENDED AUGUST 31, 2016





LISA C. McMINN  
STATE PROSECUTING ATTORNEY

OFFICE OF  
**STATE PROSECUTING ATTORNEY**

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AUSTIN, TEXAS 78711  
(512) 463-1660

JOHN R. MESSINGER  
ASST. STATE PROSECUTING ATTORNEY

STACEY M. GOLDSTEIN  
ASST. STATE PROSECUTING ATTORNEY

October 10, 2016

Honorable Greg Abbott, Governor  
Honorable Glenn Hegar, Texas Comptroller  
Ursula Parks, Director, Legislative Budget Board  
Texas State Auditor's Office

Ladies and Gentlemen:

We are pleased to submit the Annual Financial Report of the State Prosecuting Attorney for the year ended August 31, 2016, 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) 463-1660.

Sincerely,

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

Lisa McMinn  
State Prosecuting Attorney





**OFFICE OF THE 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)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 16 PROD SYSTEM  
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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		9,129,705.99	8,638,533.33
		0047	SHARED CASH		.00	.00
		0048	LEGISLATIVE CASH		9,129,705.99	8,638,533.33
GL CLS	004		CA CASH IN STATE TREASURY		.00	.00
01	020	9000	LEGISLATIVE APPROPRIATIONS		60,662.24	50,080.32
GL CLS	020		CA LEGISLATIVE APPROPRIATIONS		60,662.24	50,080.32
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		2,241.95	2,283.68
GL CLS	080		CA CONSUMABLE INVENTORIES		2,241.95	2,283.68
01	100	0295	PREPAID ITEMS		.00	.00
GL CLS	100		CA PREPAID ITEMS		.00	.00
* GLA CAT	01		CURRENT ASSETS		62,904.19	52,364.00
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					62,904.19	52,364.00
21	200	1009	VOUCHERS PAYABLE		.00	.00
		1010	ACCOUNTS PAYABLE		4,530.35	1,803.32
GL CLS	200		CL ACCOUNTS PAYABLE		4,530.35	1,803.32
21	203	1015	PAYROLL PAYABLE		52,652.20	46,521.81

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 16 PROD SYSTEM  
 \*\*\*\*\*PAGE 2

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
GL CLS	203	CL	PAYROLL PAYABLE		52,652.20-	46,521.81-
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		57,182.55-	48,325.13-
**			TOTAL LIABILITIES AND OTHER CREDITS		57,182.55-	48,325.13-
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		2,241.95-	2,283.68-
GL CLS	510	FD	BAL-NONSPENDABLE		2,241.95-	2,283.68-
51	550	****	2325-POST CLS FFS FB UNASSIGNED		3,479.69-	1,755.19-
GL CLS	550	FD	BAL-UNASSIGNED		3,479.69-	1,755.19-
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= 16 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  
 \*\*\*\*\*

GL CLS	630	OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
51	800	9001 ENCUMBRANCES		.00	.00
		9003 ENCUMBRANCES (REPORTING AGENCIES)		.00	1,035.78
		9005 BUDGET RESERVATION FOR ENCUMBRANCES		.00	1,035.78-
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)		5,721.64-	4,038.87-
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				5,721.64-	4,038.87-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				62,904.19-	52,364.00-
* 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= 16 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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
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)  
 (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= 16 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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
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 (GWPS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 16 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  
 \*\*\*\*\*

** TOTAL ASSETS AND OTHER DEBITS		62,904.19	52,364.00
** TOTAL LIABILITIES AND OTHER CREDITS		57,182.55-	48,325.13-
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES		5,721.64-	4,038.87-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION		62,904.19-	52,364.00-
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 BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 15 PROD 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 CURRENT PRIOR  
 CT CLS IND GL TITLE GL YEAR YEAR  
 \*\*\*\*\*

** TOTAL ASSETS AND OTHER DEBITS						.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)  
 (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= 16 PROD SYSTEM  
 \*\*\*\*\*PAGE 3

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

\*\*\*\*\*  
 GL GL B/C COMP AGY CURRENT PRIOR  
 CT CLS IND GL TITLE GL YEAR YEAR  
 \*\*\*\*\*

** TOTAL ASSETS AND OTHER DEBITS						.00	.00	
** TOTAL LIABILITIES AND OTHER CREDITS						15,490.41-	-16,844.50-	
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES						15,490.41	16,844.50	
** 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)  
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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= 16 PROD SYSTEM  
 \*\*\*\*\*PAGE 1

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

GL	GL	COMP	AGY	CURRENT	PRIOR
CAT	CLS	GL	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			.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 PD BAL/NET POSITION			.00	.00
*	GAAP FUND	0900	DEPARTMENTAL SUSPENSE (0900) - AGENCY	.00	.00



(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= 16 PROD SYSTEM  
 \*\*\*\*\*PAGE 2

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

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
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 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
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	.00
*	GAAP FUND	0942	TEXAS AVER HOLD-TRANSMIT 401K(0942) AGENCY		.00	.00

(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= 16 PROD SYSTEM  
 \*\*\*\*\*PAGE 3

GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 AGENCY FUNDS  
 GAAP FUND 0980 DIRECT DEPOSIT CORRECTION(0980)-AGENCY

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
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
*	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)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 16 PROD SYSTEM  
 \*\*\*\*\*PAGE 1

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

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

01			0005	9400		ORIGINAL BUDGET-COMMITTED	418,646.00
				9401		ORIGINAL BUDGET-COLLECTED	22,500.00-
* GAAP SRC/OBJ			0005			ORIGINAL APPROPRIATIONS	396,146.00
01			0006	9420		OASI ST MATCH TRF IN FROM 902-COMMITTED	27,368.96
				9425		INSUR-ST PD TRF IN FROM 327-COMMITTED	32,322.40
				9435		RETIR-ST MATCH TRF IN FROM 327-COMMITTED	36,332.68
				9440		BRF TRANSFER IN FROM 902-COMMITTED	1,026.86
				9445		SALARY INCR TRF IN FROM 902-COMMITTED	9,280.75
* GAAP SRC/OBJ			0006			ADDITIONAL APPROPRIATIONS	106,331.65
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	524,977.65
TOTAL REVENUES							524,977.65
04			0200	7001		SAL & WAGES(LINE ITEM EXEMPT)	143,499.96
				7002		SAL/WAGES-CLASS&N/C-PERM FULTM	232,603.89
				7017		ONE-TIME MERIT INCREASE	10,500.00
				7022		LONGEVITY PAY	5,160.00
				7050		BENEFIT REPLACEMENT PAY	1,026.86
* GAAP SRC/OBJ			0200			SALARIES AND WAGES	392,790.71
04			0210	7032		EMPLOYEE RETIREMENT-ST CONTRIB	36,332.68
				7040		ADDL PAYROLL RETIREMENT CONTRIBUTION	1,880.56
				7041		EMPLOYEE INS PYMTS-EMPLR CONTR	32,322.40
				7042		PAYROLL HEALTH INSURANCE CONTRIBUTION	3,696.98
				7043		FICA EMPLOYER MATCHING CONTR	27,368.96
* GAAP SRC/OBJ			0210			PAYROLL RELATED COSTS	101,601.58

OFFICE OF STATE PROSECUTING ATTORNEY (213)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT PY= 16

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

GAAP						CURRENT
GAAP	GAAP GL	ACCT GL	GAAP	COMPT	TITLE	YEAR
CATEGORY	FUNC	CLASS	ACCT SRC/OBJ	OBJ		
04			0220	7245	FINANCIAL AND ACCOUNTING SERV	1,071.00
* GAAP SRC/OBJ			0220		PROFESSIONAL FEES AND SERVICES	1,071.00
04			0230	7101	TRAV IN-STATE-PUB TRANS PARES	315.20
				7102	TRAV IN-STATE MILEAGE	193.85
				7105	TRAV IN-STATE-INCIDENTAL EXPEN	49.95
				7106	TRAVEL-IN-STATE MEALS/LODGING	662.67
				7135	TRAVEL-IN STATE HOTEL OCCUPANCY TAX	0.00
				7139	TRAV IN-ST-HOTEL OCC TAX CORPUS CHRISTI	0.00
* GAAP SRC/OBJ			0230		TRAVEL	1,221.67
04			0240	7291	POSTAL SERVICES	416.00
				7300	CONSUMABLES	324.00
				7334	PERSONAL PROP-FURN, EQUIP AND OTHER-EXP	1,060.50
				7335	PERSONAL PROP-PARTS-COMPUTER EQUIP-EXP	167.79
				7377	PERSONAL PROP-COMPUTER EQUIPMENT-EXP	162.99
				7378	PERSONAL PROP-COMPUTER EQUIP(CONTROLLED)	814.19
				7380	INTANGIBLE-COMPUTER SOFTWARE-EXPENSED	705.00
				7382	PERS PROP-BOOKS & REF MATERIALS-EXPENSED	48.25
* GAAP SRC/OBJ			0240		MATERIALS AND SUPPLIES	3,698.72
04			0250	7276	COMMUNICATION SERVICES	1,962.00
				7961	STS (TEX-AN) TRANSFERS TO GR FUND 0001	46.47
				7962	CAPITOL COMPLEX TRANSFERS TO GR FND 0001	1,578.28
* GAAP SRC/OBJ			0250		COMMUNICATION AND UTILITIES	3,586.75
04			0260	7267	PERS PROP-MAINT & REPAIR-COMP EQUIP-EXP	325.19
* GAAP SRC/OBJ			0260		REPAIRS AND MAINTENANCE	325.19
04			0270	7406	RENTAL OF FURNISHINGS/EQUIPMT	706.08
* GAAP SRC/OBJ			0270		RENTALS AND LEASES	706.08
04			0280	7273	REPRODUCTION & PRINTING SERVS	21.18

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 16 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	
* GAAP SRC/OBJ	0280		PRINTING AND REPRODUCTION	21.18
04	0340	7201	MEMBERSHIP DUES	885.00
		7203	REGISTRATION FEES-EMPLOYEE TRAINING	350.00
		7299	PURCHASED CONTRACTED SERVICES	15,929.00
		7947	ST OFC OF RISK MNGMT ASSESMENTS	384.93
* GAAP SRC/OBJ	0340		OTHER EXPENDITURES	17,548.93
* GAAP CATEGORY 04			EXPENDITURES	522,571.81
TOTAL EXPENDITURES				522,571.81
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				2,405.84
05	0578	9410	APPROPRIATION TRANSFER-IN COMMITTED	0.00
* GAAP SRC/OBJ	0578		LEGISLATIVE FINANCING SOURCES	0.00
05	0591	9541	BRP TRF OUT TO STRATEGIES-COMMITTED	0.00
		9546	SALARY INCR TRF OUT TO STRAT-COMMITTED	0.00
* GAAP SRC/OBJ	0591		LEGISLATIVE FINANCING USES	0.00
05	0600	9580	LAPSED COMMITTED REVENUE APPROPRIATIONS	723.07-
* GAAP SRC/OBJ	0600		APPROPRIATIONS LAPSED	723.07-
* GAAP CATEGORY 05			OTHER FINANCING SOURCES (USES)	723.07-
TOTAL OTHER FINANCING SOURCES(USES)				723.07-
NET CHANGE IN FUND BALANCE				1,682.77
FUND BALANCE - BEGINNING				4,038.87
FUND BALANCE - BEGINNING, AS RESTATED				4,038.87
FUND BALANCE - ENDING				5,721.64

OFFICE OF STATE PROSECUTING ATTORNEY (213)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 16

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM  
 \*\*\*\*\*PAGE 4

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			
* GAAP FUND		0001					GENERAL REVENUE (0001)-GENERAL	5,721.64
* GAAP FUND TY	01						GENERAL	5,721.64

(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= 16 PROD SYSTEM  
 \*\*\*\*\*PAGE 5

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 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 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= 15 PROD SYSTEM  
 \*\*\*\*\*PAGE 6

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	5,721.64
* AGENCY	213		5,721.64

## 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.

Office of the State Prosecuting Attorney, Agency number 213 – Unaudited  
Notes for the Fiscal Year Ended August 31, 2016

### ***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.

Office of the State Prosecuting Attorney, Agency number 213 – Unaudited  
Notes for the Fiscal Year Ended August 31, 2016

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.

Office of the State Prosecuting Attorney, Agency number 213 – Unaudited  
Notes for the Fiscal Year Ended August 31, 2016

**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.

Office of the State Prosecuting Attorney, Agency number 213 – Unaudited  
Notes for the Fiscal Year Ended August 31, 2016

**Note 2: Capital Assets**

A summary of the changes in Capital Assets for the year ended August 31, 2015, is presented below:

Primary Government						
	Balance					Balance
	09/01/15	Adjustments	Reclassifications	Additions	Deletions	08/31/16
<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>	\$0					\$0
<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>	\$0					\$0
<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>Depreciable Assets, Net</b>	\$0					\$0
<b>Total Activities Capital Assets, Net</b>	\$0					\$0

Office of the State Prosecuting Attorney, Agency number 213 – Unaudited  
Notes for the Fiscal Year Ended August 31, 2016

**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, 2016, the following changes occurred in liabilities.

	Balance 09-1-15	Additions	Reductions	Balance 08-31-16	Amounts Due Within One Year
<b>Governmental Activities</b>					
Claims and Judgments					
Capital Lease Obligations					
Compensable Leave	\$16,844.50	\$29,537.27	\$30,891.36	\$15,490.41	\$14,851.50

**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.

**Note 8: Leases**

Operating Leases: none

Capital Leases: none



Office of the State Prosecuting Attorney, Agency number 213 – Unaudited  
Notes for the Fiscal Year Ended August 31, 2016

**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 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.

Office of the State Prosecuting Attorney, Agency number 213 – Unaudited  
Notes for the Fiscal Year Ended August 31, 2016

**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: Disaggregation 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.

**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.





