

**THE OFFICE OF INJURED EMPLOYEE COUNSEL**

**Annual Financial Report**  
For the Year Ended August 31, 2013

Norman Darwin  
Public Counsel





## OFFICE OF INJURED EMPLOYEE COUNSEL

NORMAN DARWIN, PUBLIC COUNSEL

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October 1, 2013

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

Dear Governor Perry, Ms. Combs, Ms. Parks, and Mr. Keel:

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

If you have any questions, please contact Brian White at 512-804-4186.

Sincerely,

A handwritten signature in black ink, appearing to read "Norman Darwin".

Norman Darwin  
Public Counsel



**UNAUDITED**

**The Office of Injured Employee Counsel (448)**

**Oversight Agencies**

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**NOTES TO THE FINANCIAL STATEMENTS**



(AGY)448 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

OFFICE OF INJURED EMPLOYEE COUNSEL (448)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
 REPORT PERIOD= ADJUSTMENT FY# 13

PERCENT OF YEAR ELAPSED: 100%  
 GOVERNMENTAL  
 GRAP FUND GROUP 01  
 GRAP FUND TYPE 01 GENERAL  
 GAAP FUND 0036 INSURANCE BD OPERATING FD (0036)-GENERAL

AGY  
 GL CLASS GL TITLE  
 CAT CLASS GL TITLE  
 01 002 0043 TRAVEL CASH IN BANK

GL CLS 002 CA CASH IN BANK  
 01 004 0045 CASH IN STATE TREASURY  
 0047 SHARED CASH

GL CLS 004 CA CASH IN STATE TREASURY  
 01 072 0284 DUE FROM OTHER AGENCIES 45400360

GL CLS 072 CA DUE FROM OTHER AGENCIES  
 \* GLA CAT 01 CURRENT ASSETS

\*\* TOTAL ASSETS AND OTHER DEBITS  
 21 200 1009 VOUCHERS PAYABLE  
 1010 ACCOUNTS PAYABLE

GL CLS 200 CL ACCOUNTS PAYABLE  
 21 203 1015 PAYROLL PAYABLE

GL CLS 203 CL PAYROLL PAYABLE  
 21 211 1050 DUE TO OTHER AGENCIES  
 1050 DUE TO OTHER AGENCIES  
 1050 DUE TO OTHER AGENCIES

GL CLS 211 CL DUE TO OTHER AGENCIES  
 \* GLA CAT 21 CURRENT LIABILITIES

\*\* TOTAL LIABILITIES AND OTHER CREDITS  
 51 360 2050 FD BAL-RESERVED FOR ENCUMBRANCES

GL CLS 360 FD BAL RESERVED FOR ENCUMBRANCES

AGY	GL	CLASS	GL	TITLE	AGY	GL	CLASS	GL	TITLE	CURRENT YEAR	PRIOR YEAR
01	002	0043		TRAVEL CASH IN BANK		10,000.00				10,000.00	10,000.00
	GL CLS	002		CA CASH IN BANK		10,000.00				10,000.00	10,000.00
01	004	0045		CASH IN STATE TREASURY		66,943,477.62				57,198,416.43	57,198,416.43
		0047		SHARED CASH		66,943,477.62				57,198,416.43	57,198,416.43
	GL CLS	004		CA CASH IN STATE TREASURY		.00				.00	.00
01	072	0284		DUE FROM OTHER AGENCIES	45400360	1,004,113.20				902,211.12	902,211.12
	GL CLS	072		CA DUE FROM OTHER AGENCIES		1,004,113.20				902,211.12	902,211.12
	* GLA CAT	01		CURRENT ASSETS		1,014,113.20				912,211.12	912,211.12
	** TOTAL ASSETS AND OTHER DEBITS					1,014,113.20				912,211.12	912,211.12
21	200	1009		VOUCHERS PAYABLE		26,592.00				.00	.00
		1010		ACCOUNTS PAYABLE		142,062.29				103,221.75	103,221.75
	GL CLS	200		CL ACCOUNTS PAYABLE		168,654.29				103,221.75	103,221.75
21	203	1015		PAYROLL PAYABLE		835,458.91				798,989.37	798,989.37
	GL CLS	203		CL PAYROLL PAYABLE		835,458.91				798,989.37	798,989.37
21	211	1050		DUE TO OTHER AGENCIES		.00				.00	.00
		1050		DUE TO OTHER AGENCIES	32001650	.00				.00	.00
		1050		DUE TO OTHER AGENCIES	45400110	.00				.00	.00
	GL CLS	211		CL DUE TO OTHER AGENCIES		.00				.00	.00
	* GLA CAT	21		CURRENT LIABILITIES		1,004,113.20				902,211.12	902,211.12
	** TOTAL LIABILITIES AND OTHER CREDITS					1,004,113.20				902,211.12	902,211.12
51	360	2050		FD BAL-RESERVED FOR ENCUMBRANCES		.00				.00	.00
	GL CLS	360		FD BAL RESERVED FOR ENCUMBRANCES		.00				.00	.00

OFFICE OF INJURED EMPLOYEE COUNSEL (448)  
 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 0036 INSURANCE BD OPERATING FD (0036)-GENERAL  
 \*\*\*\*\*  
 GL GL COMP  
 CAT CLASS GL TITLE AGY GL  
 \*\*\*\*\*

			CURRENT YEAR	PRIOR YEAR	PROD SYSTEM
51	364	2065 FD BAL-RESERVED FOR IMPREST ACCOUNTS	.00	.00	
GL CLS	364	FD BAL RESERVED FOR IMPREST ACCT.	.00	.00	
51	530	2315 FD BAL-COMMITTED	10,000.00-	10,000.00-	
GL CLS	530	FD BAL-COMMITTED	10,000.00-	10,000.00-	
51	550	**** 2325-POST CLS FFS FB UNASSIGNED	.00	.00	
GL CLS	550	FD BAL-UNASSIGNED	.00	.00	
51	620	2240 FB-UNRESERVED-UNDESIGNATED-OTHER	.00	.00	
		9999 FFS SYSTEM CLEARING - GL LEVEL ONLY	.00	.00	
GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00	
51	800	9003 ENCUMBRANCES (REPORTING AGENCIES)	.00	.00	
		9005 BUDGET RESERVATION FOR ENCUMBRANCES	.00	.00	
GL CLS	800	BUDGETARY	.00	.00	
51	950	9202 PAYROLL SYSTEM CLEARING	.00	.00	
GL CLS	950	SYSTEM ACCOUNTS	.00	.00	
*	GLA CAT 51	FUND BALANCE (DEFICITS)	10,000.00-	10,000.00-	
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES		10,000.00-	10,000.00-	
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION		1,014,113.20-	912,211.12-	
*	GAAP FUND 0036	INSURANCE BD OPERATING FD (0036)-GENERAL	.00	.00	
*	GAAP FUND TYPE 01	GENERAL	.00	.00	
*	GAAP FUND GROUP 01	GOVERNMENTAL	.00	.00	
*	AGENCY	448	.00	.00	



**Operating Statement  
Gov Funds**



GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0036 INSURANCE BD OPERATING FD (0036)-GENERAL

GAAP	GAAP GL ACCT GL	GAAP COMPT	GAAP SRC/OBJ	GAAP OBJ	TITLE	CURRENT YEAR
04	0230	7102			TRAV IN-STATE MILEAGE	20,948.56
		7105			TRAV IN-STATE-INCIDENTAL EXPEN	39,963.63
		7106			TRAVEL-IN-STATE MEALS/LODGING	142,815.36
		7107			TRAVEL IN-STATE (NON-OVERNITE, MEALS)	3,506.33
		7111			TRAV OUT-OF-ST-PUB TRANS FARES	22,965.01
		7115			TRAV OUT-OF-ST-INCIDENTAL EXP	627.35
		7116			TRAVEL OOS MEAL/LODGE-NTE LOCALITY ALLOW	6,263.87
		7135			TRAV IS-HOTEL TAX EXCL GALV, PORT A & SPI	0.00
		7136			TRAV IN-ST-HOTEL TAX INSIDE GALVESTON CL	0.00
		7137			TRAV IN-ST-HOTEL TAX INSIDE S.P.I. CTY L	0.00
* GAAP SRC/OBJ	0230				TRAVEL	333,572.48
04	0240	7291			POSTAL SERVICES	5.15
		7300			CONSUMABLES	148.29
		7303			SUBS, PERIODICALS & INFO SERV	295.78
		7309			PROMOTIONAL ITEMS	0.00
		7333			FABRICS AND LINENS	0.00
		7334			PERSONAL PROP-FURN, EQUIP AND OTHER-EXP	11,539.87
		7374			PERSONAL PROP-FURNISHING & EQUIP(CONTRL)	0.00
		7377			PERSONAL PROP-COMPUTER EQUIPMENT-EXP	2,819.21
		7382			PERS PROP-BOOKS & REP MATERIALS-EXPENSED	14,663.84
		7510			TELECOM PARTS & SUPPLIES	12,147.21
		7517			PERSONAL PROPERTY-TELECOMM EQUIPMENT-EXP	0.00
* GAAP SRC/OBJ	0240				MATERIALS AND SUPPLIES	41,619.35
04	0250	7276			COMMUNICATION SERVICES	8,872.65
		7503			TELECOMMS-LONG DISTANCE	1,000.90
		7516			TELECOMMS-OTHER SERV CHARGES	341.05
		7524			OTHER UTILITIES	0.00
		7961			STS (TEX-AN) TRANSFERS TO GR FUND 0001	12,710.92
		7962			CAPITOL COMPLEX TRANSFERS TO GR FND 0001	18.75
* GAAP SRC/OBJ	0250				COMMUNICATION AND UTILITIES	22,944.27
04	0270	7406			RENTAL OF FURNISHINGS/EQUIPMT	2,911.60
		7470			RENTAL OF SPACE	2,874.00
* GAAP SRC/OBJ	0270				RENTALS AND LEASES	5,785.60

PERCENT OF YEAR ELAPSED: 100% OFFICE OF INJURED EMPLOYEE COUNSEL (448) PROD SYSTEM 3  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD: ADJUSTMENT FY= 13 \*\*\*\*\*PAGE\*\*\*\*\*

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0036 INSURANCE BD OPERATING FD (0036)-GENERAL

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

04 0280 7218 PUBLICATIONS 6,347.52  
 7273 REPRODUCTION & PRINTING SERVS 4,875.66

\* GAAP SRC/OBJ 0280 PRINTING AND REPRODUCTION 11,223.18

04 0340 7201 MEMBERSHIP DUES 5,380.00  
 7203 REGISTRATION FEES-EMPLOYEE TRAINING 55,825.36  
 7204 INSURANCE PREMIUMS & DEDUCTIBLES 10,141.00  
 7210 FEES AND OTHER CHARGES 4,536.13  
 7211 AWARDS 2,589.00  
 7213 TRAINING EXPENSES - OTHER 300.00  
 7216 INS PREM-APP BY BD OF INS & AG 250.00  
 7274 TEMPORARY EMPLOYMENT AGENCIES 4,646.96  
 7299 PURCHASED CONTRACTED SERVICES 29,742.74  
 7806 PROMPT PAYMENT INTEREST 16.07  
 7947 ST OFC OF RISK MNGMT ASSESMENTS 29,612.49  
 7953 SWCAP REIMBURSEMENT TO UNAPP GR 0001 20,555.00

\* GAAP SRC/OBJ 0340 OTHER EXPENDITURES 163,594.75

\* GAAP CATEGORY 04 EXPENDITURES 9,990,614.36

TOTAL EXPENDITURES 9,990,614.36

EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES 9,990,614.36-

05 0500 3973 OTHER CASH TRNSF W/I FD/ACCT BETWEEN AGY 9,990,614.36

\* GAAP SRC/OBJ 0500 TRANSFERS-IN 9,990,614.36

\* GAAP CATEGORY 05 OTHER FINANCING SOURCES (USES) 9,990,614.36

TOTAL OTHER FINANCING SOURCES (USES) 9,990,614.36

NET CHANGE IN FUND BALANCE 0.00

FUND BALANCE - BEGINNING 10,000.00

PERCENT OF YEAR ELAPSED: 100%  
 \*\*\*\*\*  
 GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0036 INSURANCE BD OPERATING FD (0036)-GENERAL  
 \*\*\*\*\*

OFFICE OF INJURED EMPLOYEE COUNSEL (448)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 13

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

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

FUND BALANCE - BEGINNING, AS RESTATED		CURRENT
FUND BALANCE - ENDING		YEAR
* GAAP FUND	0036	10,000.00
* GAAP FUND TY	01	10,000.00
* GAAP FD GRP	01	10,000.00
* AGENCY	448	10,000.00

INSURANCE BD OPERATING FD (0036)-GENERAL  
 GENERAL  
 GOVERNMENTAL

**Statement of Net Assets-  
Agency Funds**

OFFICE OF INJURED EMPLOYEE COUNSEL (448)  
 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 0807 CHILD SUPPORT EMPLOY DEDUCT- OFFSET ACCT  
 \*\*\*\*\*

GL CAT	GL COMP	GL TITLE	AGY	CURRENT YEAR	PRIOR YEAR
01	004	0045 CASH IN STATE TREASURY	GL	1,590.00	520.00
GL CLS	004	CA CASH IN STATE TREASURY		1,590.00	520.00
* GLA CAT	01	CURRENT ASSETS		1,590.00	520.00
** TOTAL ASSETS AND OTHER DEBITS				1,590.00	520.00
21	200	1009 VOUCHERS PAYABLE		.00	.00
GL CLS	200	CL ACCOUNTS PAYABLE		.00	.00
21	300	1149 FUNDS HELD FOR OTHERS		1,590.00-	520.00-
GL CLS	300	CL FUNDS HELD FOR OTHERS		1,590.00-	520.00-
* GLA CAT	21	CURRENT LIABILITIES		1,590.00-	520.00-
** TOTAL LIABILITIES AND OTHER CREDITS				1,590.00-	520.00-
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				1,590.00-	520.00-
* GAAP FUND	0807	CHILD SUPPORT EMPLOY DEDUCT- OFFSET ACCT		.00	.00

OFFICE OF INJURED EMPLOYEE COUNSEL (448)  
 STATEMENT OF NET POSITION - NET POSITION FORMAT  
 REPORT PERIOD= ADJUSTMENT FY= 13  
 PERCENT OF YEAR ELAPSED: 100%  
 \*\*\*\*\*PAGE 2

GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 AGENCY FUNDS  
 GAAP FUND 0900 DEPARTMENTAL SUSPENSE (0900) - AGENCY  
 \*\*\*\*\*  
 GL GL COMP AGY  
 CAT CLS GL TITLE 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



DAPR8585 448 APR 01 13 USAS RJE R448 2(ORG) ( ) ( ) 3(FND) ( ) 3(GLA) ( ) ( ) USAS  
 CYCLE: 09/24/13 22:10 5502 RUN DATE: 09/24/13 TIME: 23:53 17 CFY: 14 CFM: 01 LCY: 12 LCM: 10 FICHE: 448 13 03 09  
 (AGY)448 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (PRJ) (SS1) (SS2)

OFFICE OF INJURED EMPLOYEE COUNSEL (448)  
 STATEMENT OF NET POSITION - NET POSITION FORMAT  
 REPORT PERIOD= ADJUSTMENT FY= 13  
 PERCENT OF YEAR ELAPSED: 100%  
 PRODUCTION SYSTEM PAGE 3

GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 AGENCY FUNDS  
 GAAP FUND 0901 SAVINGS BOND ACCOUNT (0901) - AGENCY  
 \*\*\*\*\*  
 GL GL COMP  
 CAT CLS GL TITLE AGY GL  
 \*\*\*\*\*

GL CLS	AGY	GL	TITLE	CURRENT YEAR	PRIOR YEAR
01 004			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
21 200			1009 VOUCHERS PAYABLE	.00	.00
GL CLS	200		CL ACCOUNTS PAYABLE	.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
* GRAP FUND	0901		SAVINGS BOND ACCOUNT (0901) - AGENCY	.00	.00

DAFR585 448 APR 01 13 USAS RJE R448 2(ORG) ( ) ( ) 3(FND) ( ) 3(GLA) ( ) ( ) USAS  
 CYCLE: 09/24/13 22:10 5502 RUN DATE: 09/24/13 TIME: 23:53 17 CFY: 14 CFM: 01 LCY: 12 LCM: 10 FICHE: 448 13 03 09

(AGY) 448 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (PRJ) (SS1) (SS2)

OFFICE OF INJURED EMPLOYEE COUNSEL (448)  
 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 TEXASVER HOLD-TRNSMIT 401K(0942) AGENCY  
 AGY  
 GL GL COMP  
 CAT CLS GL TITLE

				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 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	TEXASVER HOLD-TRNSMIT 401K(0942) AGENCY	.00	.00

OFFICE OF INJURED EMPLOYEE COUNSEL (448)  
 STATEMENT OF NET POSITION - NET POSITION FORMAT  
 REPORT PERIOD= ADJUSTMENT FY= 13  
 PERCENT OF YEAR ELAPSED: 100%  
 \*\*\*\*\* PAGE 5

GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 AGENCY FUNDS  
 GAAP FUND 0980 DIRECT DEPOSIT CORRECTION(0980)-AGENCY  
 \*\*\*\*\*  
 GL GL COMP AGY  
 CAT CLS GL TITLE GL

AGY	GL	CLS	GL	TITLE	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 PD 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		448		.00	.00

**Statement of Net Assets-  
Bal Sheet Format**

(AGY)448 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

OFFICE OF INJURED EMPLOYEE COUNSEL (448)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)  
 REPORT PERIOD= ADJUSTMENT FY= 13

PERCENT OF YEAR ELAPSED: 100%  
 GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0036 INSURANCE BD OPERATING FD (0036)-GENERAL

GL CLS	B/C COMP	TITLE	AGY	GL	CURRENT YEAR	PRIOR YEAR
01	002	N 0043 TRAVEL CASH IN BANK			10,000.00	10,000.00
GL CLS	002	CA CASH IN BANK			10,000.00	10,000.00
01	004	N 0045 CASH IN STATE TREASURY			66,943,477.62	57,198,416.43
	N	0047 SHARED CASH			66,943,477.62	57,198,416.43
GL CLS	004	CA CASH IN STATE TREASURY			.00	.00

01	072	N 0284 DUE FROM OTHER AGENCIES	45400360		1,004,113.20	902,211.12
GL CLS	072	CA DUE FROM OTHER AGENCIES			1,004,113.20	902,211.12

\* GLA CAT 01 CURRENT ASSETS  
 \*\* TOTAL ASSETS AND OTHER DEBITS

21	200	N 1009 VOUCHERS PAYABLE			26,592.00	.00
	N	1010 ACCOUNTS PAYABLE			142,062.29	103,221.75
GL CLS	200	CL ACCOUNTS PAYABLE			168,654.29	103,221.75
21	203	N 1015 PAYROLL PAYABLE			835,458.91	798,989.37
GL CLS	203	CL PAYROLL PAYABLE			835,458.91	798,989.37

21	211	N 1050 DUE TO OTHER AGENCIES			.00	.00
	N	1050 DUE TO OTHER AGENCIES	32001650		.00	.00
	N	1050 DUE TO OTHER AGENCIES	45400110		.00	.00
GL CLS	211	CL DUE TO OTHER AGENCIES			.00	.00

\* GLA CAT 21 CURRENT LIABILITIES  
 \*\* TOTAL LIABILITIES AND OTHER CREDITS

51	360	N 2050 FD BAL-RESERVED FOR ENCUMBRANCES			.00	.00
GL CLS	360	FD BAL RESERVED FOR ENCUMBRANCES			.00	.00

STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)  
 OFFICE OF INJURED EMPLOYEE COUNSEL (448)  
 REPORT PERIOD= ADJUSTMENT FY= 13  
 PERCENT OF YEAR ELAPSED: 100%  
 \*\*\*\*\*PAGE 2

GAAP FUND GROUP	01 GOVERNMENTAL	AGY	CURRENT YEAR	PRIOR YEAR
GAAP FUND TYPE	01 GENERAL	GL		
GAAP FUND	0036 INSURANCE BD OPERATING FD (0036)-GENERAL			
GL GL B/C COMP				
CT CLS IND GL	TITLE			
51 364 N 2065	FD BAL-RESERVED FOR IMPREST ACCOUNTS		.00	.00
GL CLS 364	FD BAL-RESERVED FOR IMPREST ACCT.		.00	.00
51 530 N 2315	FD BAL-COMMITTED		10,000.00-	10,000.00-
GL CLS 530	FD BAL-COMMITTED		10,000.00-	10,000.00-
51 550 N ****	2325-POST CLS FFS FB UNASSIGNED		.00	.00
GL CLS 550	FD BAL-UNASSIGNED		.00	.00
51 620 N 2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
N 9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
GL CLS 620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51 800 N 9003	ENCUMBRANCES (REPORTING AGENCIES)		.00	.00
N 9005	BUDGET RESERVATION FOR ENCUMBRANCES		.00	.00
GL CLS 800	BUDGETARY		.00	.00
51 950 N 9202	PAYROLL SYSTEM CLEARING		.00	.00
GL CLS 950	SYSTEM ACCOUNTS		.00	.00
* GLA CAT 51	FUND BALANCE (DEFICITS)		10,000.00-	10,000.00-
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES		10,000.00-	10,000.00-
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION		1,014,113.20-	912,211.12-
* GAAP FUND	0036 INSURANCE BD OPERATING FD (0036)-GENERAL		.00	.00
* GAAP FUND TYPE	01 GENERAL		.00	.00

OFFICE OF INJURED EMPLOYEE COUNSEL (448)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GNFS)  
 REPORT PERIOD= ADJUSTMENT FY= 13  
 PERCENT OF YEAR ELAPSED: 100%  
 \*\*\*\*\*  
 PRODUCTION 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  
 CT CLS IND GL TITLE GL

				CURRENT YEAR	PRIOR YEAR
21	230	Y	1525 BC CL EMPLOYEE'S COMPENSABLE LEAVE	494,118.84	520,359.55
GL	CLS	230	CL EMPLOYEE'S COMPENSABLE LEAVE	494,118.84	520,359.55
*	GLA	CAT	21 CURRENT LIABILITIES	494,118.84	520,359.55
26	301	Y	1700 BC NC EMPLOYEE'S COMPENSABLE LEAVE	372,112.52	379,036.86
GL	CLS	301	NC EMPLOYEE'S COMPENSABLE LEAVE	372,112.52	379,036.86
*	GLA	CAT	26 NON-CURRENT LIABILITIES	372,112.52	379,036.86
**	TOTAL LIABILITIES AND OTHER CREDITS				
45	430	Y	*** 3950-POST CLS BC UNREST NET ASSETS	866,231.36	899,396.41
Y	9992	BC	SYSTEM CLEARING	.00	.00
GL	CLS	430	UNRESTRICTED NET POSITION	866,231.36	899,396.41
*	GLA	CAT	45 NET POSITION	866,231.36	899,396.41
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				
*	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		448	.00	.00





<b>Note 3: Deposits, Investments, &amp; Repurchase Agreements</b>
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The Office of Injured Employee Counsel is authorized by statute to make investments following the “prudent person rule.” There were no significant violations of legal provisions during the period.

**Deposits of Cash in Bank**

As of August 31, 2013, the carrying amount of deposits was \$10,000 as presented below.

<b>Governmental and Business-Type Activities</b>	
Cash in Bank – Bank Balance	\$ 8,802.18
Cash in Bank per AFR	\$ 10,000.00



**Note 5: Summary of Long-Term Liabilities**

Changes in Long-Term Liabilities

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

<b>Governmental Activities</b>	<b>Balance 9/01/12</b>	<b>Additions</b>	<b>Reductions</b>	<b>Balance 8/31/13</b>	<b>Amounts Due Within 1 Year</b>
Compensable Leave	\$ 899,396.41	\$708,269.42	\$741,434.47	\$866,231.36	\$494,118.84
<b>Total Governmental Activities</b>	<b>\$899,396.41</b>	<b>\$708,269.42</b>	<b>\$741,434.47</b>	<b>\$866,231.36</b>	<b>\$494,118.84</b>

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



**The Office of Injured Employee Counsel (448)**

**Note 13: Continuance Subject to Review**

Under the Texas Sunset Act, and as provided by House Bill (HB) 1675, 83<sup>rd</sup> Legislative Session, the Agency will be abolished effective September 1, 2021, unless continued in existence by the Legislature as provided by the Act.



**Note 16: Subsequent Events**

Article IX General Provisions, Sec. 17.05 Payroll Contribution for Group Health Insurance and Sec. 17.13 Additional Payroll Contribution for Retirement Contribution of the FY 2014-2015 General Appropriations Act (latest version – General Appropriations Bill, Senate Bill No. 1 - Conference Committee Report, 3<sup>rd</sup> printing, May 21, 2013) will have a negative impact on the Office of Injured Employee Counsel. Section 17.05 provides that State agencies reduce the amount of Salaries and Wages by 1.0 percent in FY 2014. Section 17.13 provides that State agencies reduce the amount of Salaries and Wages by 0.5 percent in FY 2014.

Due to the administrative attachment with the Texas Department of Insurance and OIEC's funding structure, Salaries and Wages account for 91 percent of OIEC's annual budget.