



OFFICE OF THE STATE PROSECUTING ATTORNEY

Annual Financial Report

For Fiscal Year Ending August 31, 2024

Submitted to:

The Honorable Greg Abbott, Governor of Texas

The Honorable Glenn Hegar, Texas Comptroller of Public Accounts

Jerry McGinty, Director, Legislative Budget Board

Lisa R. Collier, 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.



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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
CAPITOL STATION
AUSTIN, TX 78711
information@spa.texas.gov
(512) 463-1660

October 15, 2024

The Honorable Greg Abbott, Governor of Texas
The Honorable Glenn Hegar, Texas Comptroller of Public Accounts
Jerry McGinty, Director, Legislative Budget Board
Lisa Collier, State Auditor

Ladies and Gentlemen:

We are pleased to submit the annual financial report of the Office of the State Prosecuting Attorney for the year ended August 31, 2024, 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 *Annual Comprehensive Financial Report* (ACFR); 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.

Respectfully,

Stacey Soule
Stacey M. Soule
State Prosecuting Attorney

(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= 24 PROD SYSTEM
 *****PAGE 1

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

GL	GL	COMP	AGY	CURRENT	PRIOR
CAT	CLASS	GL	GL	YEAR	YEAR
01	004	0045	CASH IN STATE TREASURY	13,442,391.50-	12,873,118.31-
		0047	SHARED CASH	.00	.00
		0048	LEGISLATIVE CASH	13,442,391.50	12,873,118.31
GL CLS	004	CA	CASH IN STATE TREASURY	.00	.00
01	020	9000	LEGISLATIVE APPROPRIATIONS	68,241.39	46,347.89
GL CLS	020	CA	LEGISLATIVE APPROPRIATIONS	68,241.39	46,347.89
01	065	0279	CA INTERFUND RECEIVABLE	.00	.00
GL CLS	065	CA	INTERFUND RECEIVABLE	.00	.00
01	080	0285	CONSUM. INVENTORIES (MAT. AND SUPPLI	.00	.00
GL CLS	080	CA	CONSUMABLE INVENTORIES	.00	.00
01	100	0295	PREPAID ITEMS	.00	.00
GL CLS	100	CA	PREPAID ITEMS	.00	.00
* GLA CAT	01		CURRENT ASSETS	68,241.39	46,347.89
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				68,241.39	46,347.89
21	200	1009	VOUCHERS PAYABLE	.00	.00
		1010	ACCOUNTS PAYABLE	200.12-	199.82-
GL CLS	200	CL	ACCOUNTS PAYABLE	200.12-	199.82-
21	203	1015	PAYROLL PAYABLE	47,698.14-	46,148.07-

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM
 *****PAGE 2

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

 GL GL COMP AGY CURRENT PRIOR
 CAT CLASS GL TITLE GL YEAR YEAR

GL CLS	203	CL	PAYROLL PAYABLE		47,698.14-	46,148.07-
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		47,898.26-	46,347.89-
** TOTAL	LIABILITIES	AND OTHER	CREDITS		47,898.26-	46,347.89-
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		.00	.00
GL CLS	510	FD	BAL-NONSPENDABLE		.00	.00
51	550	****	2325-POST CLS FFS FB UNASSIGNED		20,343.13-	.00
GL CLS	550	FD	BAL-UNASSIGNED		20,343.13-	.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	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= 24 PROD SYSTEM
 *****PAGE 3

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

 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)		10.00	.00
		9005 BUDGET RESERVATION FOR ENCUMBRANCES		10.00-	.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)		20,343.13-	.00
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				20,343.13-	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				68,241.39-	46,347.89-
* FUND		0001 GENERAL REVENUE		.00	.00

DAFR8580 213 AFR 01 13 USAS RJE R213 2(ORG) () () 4(FND) () 3(GLA) () () USAS
 CYCLE: 10/08/24 21:16 8304 RUN DATE: 10/08/24 TIME: 22:52 26 CFY: 25 CFM: 02 LCY: 24 LCM: 00 FICHE: 213 24 01 01

(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= 24 PROD SYSTEM
 *****PAGE 4

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001) -GENERAL
 FUND 0980 CORRECTION ACCOUNT

 GL GL COMP AGY CURRENT PRIOR
 CAT CLASS GL TITLE 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	FIDUCIARY NP OTHER PURPOSES		.00	.00
	GL CLS	372	FIDUCIARY FDS - NP OTHER PURPOSES		.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
	**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES			.00	.00
	**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION			.00	.00
	* FUND	0980	CORRECTION ACCOUNT		.00	.00

DAFR8580 213 AFR 01 13 USAS RJE R213 2(ORG) () () 4(FND) () 3(GLA) () () USAS
 CYCLE: 10/08/24 21:16 8304 RUN DATE: 10/08/24 TIME: 22:52 26 CFY: 25 CFM: 02 LCY: 24 LCM: 00 FICHE: 213 24 01 01

(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= 24 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL
 FUND 9000 DEPOSIT DEFAULT FUND

 GL GL COMP AGY CURRENT PRIOR
 CAT CLASS GL TITLE 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
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
	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
* FUND		9000	DEPOSIT DEFAULT FUND		.00	.00

DAFR8580 213 AFR 01 13 USAS RJE R213 2(ORG) () () 4(FND) () 3(GLA) () () USAS
 CYCLE: 10/08/24 21:16 8304 RUN DATE: 10/08/24 TIME: 22:52 26 CFY: 25 CFM: 02 LCY: 24 LCM: 00 FICHE: 213 24 01 01

(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= 24 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL
 FUND 9015 USPS - OVERPAYMENTS TO EMPLOYEES

 GL GL COMP AGY CURRENT PRIOR
 CAT CLASS GL TITLE 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	FIDUCIARY NP OTHER PURPOSES		.00	.00
	GL CLS	372	FIDUCIARY FDS - NP OTHER PURPOSES		.00	.00
	* GLA CAT	45	NET POSITION		.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
	* FUND	9015	USPS - OVERPAYMENTS TO EMPLOYEES		.00	.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= 24 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS
GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP
FUND 0998 GENERAL FIXED ASSETS

GL GL COMP AGY CURRENT PRIOR
CAT CLASS GL TITLE GL YEAR 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
* FUND		0998	GENERAL FIXED ASSETS			.00	.00
* GAAP FUND		9998	GEN FIXED ASSETS ACCT GROUP			.00	.00
* GAAP FUND TYPE	11		CAPITAL ASSET BASIS CONVERSION ADJUSTMTS			.00	.00

DAFR8580 213 AFR 01 13 USAS RJE R213 2(ORG) () () 4(FND) () 3(GLA) () () USAS
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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= 24 PROD SYSTEM
 *****PAGE 8

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT
 GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION
 FUND 0997 GENERAL LONG TERM DEBT

 GL GL COMP AGY CURRENT PRIOR
 CAT CLASS GL TITLE GL YEAR 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
	* FUND	0997	GENERAL LONG TERM DEBT		.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

DAFR8581 213 AFR 01 13 USAS RJE R213 2(ORG) () () 4(FND) () 3(GLA) () () USAS
 CYCLE: 10/08/24 21:16 8304 RUN DATE: 10/08/24 TIME: 22:52 26 CFY: 25 CFM: 02 LCY: 24 LCM: 00 FICHE: 213 24 01 01

(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= 24 PROD SYSTEM
 *****PAGE 1

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

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
01	004	N	0045	CASH IN STATE TREASURY	13,442,391.50-	12,873,118.31-
		N	0047	SHARED CASH	.00	.00
		N	0048	LEGISLATIVE CASH	13,442,391.50	12,873,118.31
GL	CLS	004	CA	CASH IN STATE TREASURY	.00	.00
01	020	N	9000	LEGISLATIVE APPROPRIATIONS	68,241.39	46,347.89
GL	CLS	020	CA	LEGISLATIVE APPROPRIATIONS	68,241.39	46,347.89
01	065	N	0279	CA INTERFUND RECEIVABLE	.00	.00
GL	CLS	065	CA	INTERFUND RECEIVABLE	.00	.00
01	080	N	0285	CONSUM. INVENTORIES (MAT. AND SUPPLI	.00	.00
GL	CLS	080	CA	CONSUMABLE INVENTORIES	.00	.00
01	100	N	0295	PREPAID ITEMS	.00	.00
GL	CLS	100	CA	PREPAID ITEMS	.00	.00
* GIA	CAT	01		CURRENT ASSETS	68,241.39	46,347.89
11	190	N	0410	AMTS TO BE PROVI FY-OTHER OBLIGATION	.00	.00
GL	CLS	190		RETIREMNT OF OTHR GENERAL LONG-TERM DEBT	.00	.00
* GIA	CAT	11		OTHER DEBITS	.00	.00
**				TOTAL ASSETS AND OTHER DEBITS	68,241.39	46,347.89
21	200	N	1009	VOUCHERS PAYABLE	.00	.00
		N	1010	ACCOUNTS PAYABLE	200.12-	199.82-
GL	CLS	200	CL	ACCOUNTS PAYABLE	200.12-	199.82-
21	203	N	1015	PAYROLL PAYABLE	47,698.14-	46,148.07-

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM
 *****PAGE 2

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

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

GL CLS	203	CL	PAYROLL PAYABLE		47,698.14-	46,148.07-
21	205	N	1049	CL INTERFUND PAYABLE	.00	.00
GL CLS	205	CL	INTERFUND PAYABLE		.00	.00
21	211	N	1050	DUE TO OTHER AGENCIES	.00	.00
		N	1050	DUE TO OTHER AGENCIES	21200010	.00
		N	1050	DUE TO OTHER AGENCIES	21250730	.00
		N	1050	DUE TO OTHER AGENCIES	32001650	.00
GL CLS	211	CL	DUE TO OTHER AGENCIES		.00	.00
* GLA CAT	21	CURRENT	LIABILITIES		47,898.26-	46,347.89-
** TOTAL	LIABILITIES	AND OTHER	CREDITS		47,898.26-	46,347.89-
51	360	N	2050	FD BAL-RESERVED FOR ENCUMBRANCES	.00	.00
GL CLS	360	FD	BAL	RESERVED FOR ENCUMBRANCES	.00	.00
51	362	N	2075	FD BAL-RESERVED FOR CONSUM. INVENT.	.00	.00
GL CLS	362	FD	BAL	RESERVED FOR INVENTORIES	.00	.00
51	510	N	2301	FD BAL-NONSPND FOR INVENTORY	.00	.00
GL CLS	510	FD	BAL	NONSPENDABLE	.00	.00
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED	20,343.13-	.00
GL CLS	550	FD	BAL	UNASSIGNED	20,343.13-	.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	630	N	2055	FB - UNENCUM APPROP - SUBJECT TO LAP	.00	.00
		N	2060	FB-RES FOR UNENCUM APPR-FUTURE OPERA	.00	.00

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM
 *****PAGE 3

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

GL	GL	B/C	COMP	TITLE	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	TITLE	GL	YEAR	YEAR
	GL	CLS		630 OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
51	800	N	9001	ENCUMBRANCES		.00	.00
			N	9003 ENCUMBRANCES (REPORTING AGENCIES)		10.00	.00
			N	9005 BUDGET RESERVATION FOR ENCUMBRANCES		10.00-	.00
	GL	CLS		800 BUDGETARY		.00	.00
51	950	N	9200	PAYROLL CLEARING		.00	.00
			N	9201 PAYROLL CLEARING OFFSET		.00	.00
			N	9202 PAYROLL SYSTEM CLEARING		.00	.00
	GL	CLS		950 SYSTEM ACCOUNTS		.00	.00
*	GLA	CAT	51	FUND BALANCE (DEFICITS)		20,343.13-	.00
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					20,343.13-	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					68,241.39-	46,347.89-
*	FUND		0001	GENERAL REVENUE		.00	.00

DAFR8581 213 AFR 01 13 USAS RJE R213 2(ORG) () () 4(FND) () 3(GLA) () () USAS
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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)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM
 *****PAGE 4

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001) -GENERAL
 FUND 0980 CORRECTION ACCOUNT

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

01	004	N	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
21	300	N	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
45	372	N	2400	FIDUCIARY NP OTHER PURPOSES					.00		.00
	GL	CLS	372	FIDUCIARY FDS - NP OTHER PURPOSES					.00		.00
*	GLA	CAT	45	NET POSITION					.00		.00
51	620	N	2240	FB-UNRESERVED-UNDESIGNATED-OTHER					.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
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION										.00
*	FUND		0980	CORRECTION ACCOUNT					.00		.00

DAFR8581 213 AFR 01 13 USAS RJE R213 2(ORG) () () 4(FND) () 3(GLA) () () USAS
 CYCLE: 10/08/24 21:16 8304 RUN DATE: 10/08/24 TIME: 22:52 26 CFY: 25 CFM: 02 LCY: 24 LCM: 00 FICHE: 213 24 01 01

(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= 24 PROD SYSTEM
 *****PAGE 5

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL
 FUND 9000 DEPOSIT DEFAULT FUND

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

01	004	N	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
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	
	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
	* FUND		9000	DEPOSIT DEFAULT FUND					.00		.00	

DAFR8581 213 AFR 01 13 USAS RJE R213 2(ORG) () () 4(FND) () 3(GLA) () () USAS
 CYCLE: 10/08/24 21:16 8304 RUN DATE: 10/08/24 TIME: 22:52 26 CFY: 25 CFM: 02 LCY: 24 LCM: 00 FICHE: 213 24 01 01

(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= 24 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL
 FUND 9015 USPS - OVERPAYMENTS TO EMPLOYEES

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

01	004	N	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
21	300	N	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
45	372	N	2400	FIDUCIARY NP OTHER PURPOSES					.00		.00
	GL	CLS	372	FIDUCIARY FDS - NP OTHER PURPOSES					.00		.00
*	GLA	CAT	45	NET POSITION					.00		.00
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES										.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION										.00
*	FUND		9015	USPS - OVERPAYMENTS TO EMPLOYEES					.00		.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= 24 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMNTS
 GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP
 FUND 0998 GENERAL FIXED ASSETS

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

01	111	N	0385	OTHER ASSETS			.00	.00
	GL	CLS	111	OTHER CURRENT ASSETS			.00	.00
	* GLA	CAT	01	CURRENT ASSETS			.00	.00
06	150	Y	0655	BC VEHICLES, BOATS AND AIRCRAFT			.00	.00
	GL	CLS	150	VEHICLES, BOATS AND AIRCRAFT, NET			.00	.00
06	151	N	0345	FURNITURE/EQUIPMENT			.00	.00
	GL	CLS	151	FURNITURE AND EQUIPMENT, NET			.00	.00
06	158	N	0360	LIBRARY BOOKS-NON DEPRECIABLE			.00	.00
		N	0382	OTHER CAPITAL ASSETS-NON DEPRECIABLE			.00	.00
		N	0383	OTHER CAPITAL ASSETS-DEPRECIABLE			.00	.00
		Y	0682	BC OTHER CAPITAL ASSETS-NON DEPRECIA			.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
45	410	Y	****	3505-POST CLS BC CAP ASSETS/DEBT			.00	.00
	GL	CLS	410	INVESTED IN CAP ASSETS,NET RELATED DEBT			.00	.00
45	430	Y	9992	BC SYSTEM CLEARING			.00	.00
	GL	CLS	430	UNRESTRICTED NET POSITION			.00	.00
	* GLA	CAT	45	NET POSITION			.00	.00
51	620	N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY			.00	.00
	GL	CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED			.00	.00

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMNTS
 GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP
 FUND 0998 GENERAL FIXED ASSETS

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

51	630	N	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
	* FUND		0998	GENERAL FIXED ASSETS		.00	.00
	* GAAP FUND		9998	GEN FIXED ASSETS ACCT GROUP		.00	.00
	* GAAP FUND TYPE		11	CAPITAL ASSET BASIS CONVERSION ADJUSTMNTS		.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= 24 PROD SYSTEM
 *****PAGE 9

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT
 GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION
 FUND 0997 GENERAL LONG TERM DEBT

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

11	190	N	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	N	1025	CL EMPLOYEE'S COMPENSABLE LEAVE					.00		.00
		Y	1525	BC CL EMPLOYEE'S COMPENSABLE LEAVE					33,413.16-		33,339.54-
	GL	CLS	230	CL EMPLOYEE'S COMPENSABLE LEAVE					33,413.16-		33,339.54-
21	260	Y	1625	BC CL CAPITAL LEASE OBLIGATIONS					.00		.00
	GL	CLS	260	CL CAPITAL LEASE OBLIGATIONS					.00		.00
	* GLA	CAT	21	CURRENT LIABILITIES					33,413.16-		33,339.54-
26	301	Y	1700	BC NC EMPLOYEE'S COMPENSABLE LEAVE					39,984.62-		33,170.68-
	GL	CLS	301	NC EMPLOYEE'S COMPENSABLE LEAVE					39,984.62-		33,170.68-
	* GLA	CAT	26	NON-CURRENT LIABILITIES					39,984.62-		33,170.68-
	**	TOTAL LIABILITIES AND OTHER CREDITS							73,397.78-		66,510.22-
45	430	Y	****	3950-POST CLS BC UNRE NET POSITION					73,397.78		66,510.22
		Y	9992	BC SYSTEM CLEARING					.00		.00
	GL	CLS	430	UNRESTRICTED NET POSITION					73,397.78		66,510.22
	* GLA	CAT	45	NET POSITION					73,397.78		66,510.22
51	620	N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY					.00		.00
	GL	CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED					.00		.00

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM
 *****PAGE 10

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT
 GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION
 FUND 0997 GENERAL LONG TERM DEBT

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

* GLA CAT 51 FUND BALANCE (DEFICITS)		.00	.00
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES		73,397.78	66,510.22
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION		.00	.00
* FUND 0997 GENERAL LONG TERM DEBT		.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

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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)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 24

PROD SYSTEM

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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL

GAAP

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

GAAP SRC/OBJ		0005		ORIGINAL APPROPRIATIONS	479,317.00
GAAP SRC/OBJ		0006		ADDITIONAL APPROPRIATIONS	111,849.69
GAAP SRC/OBJ		0065		SALES OF GOODS AND SERVICES	22,500.00
* GAAP CATEGORY	01			REVENUES	613,666.69
TOTAL REVENUES					613,666.69
GAAP SRC/OBJ		0200		SALARIES AND WAGES	453,481.88
GAAP SRC/OBJ		0210		PAYROLL RELATED COSTS	118,573.29
GAAP SRC/OBJ		0220		PROFESSIONAL FEES AND SERVICES	650.00
GAAP SRC/OBJ		0230		TRAVEL	1,300.13
GAAP SRC/OBJ		0240		MATERIALS AND SUPPLIES	1,038.48
GAAP SRC/OBJ		0250		COMMUNICATION AND UTILITIES	989.28
GAAP SRC/OBJ		0270		RENTALS AND LEASES	704.26
GAAP SRC/OBJ		0340		OTHER EXPENDITURES	16,586.24
* GAAP CATEGORY	04			EXPENDITURES	593,323.56
TOTAL EXPENDITURES					593,323.56
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)				EXPENDITURES	20,343.13
GAAP SRC/OBJ		0578		LEGISLATIVE FINANCING SOURCES	0.00
GAAP SRC/OBJ		0591		LEGISLATIVE FINANCING USES	0.00

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

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 24

PROD SYSTEM

*****PAGE 2

GAAP FUND GROUP 01 GOVERNMENTAL
GAAP FUND TYPE 01 GENERAL

GAAP

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

* GAAP CATEGORY 05	OTHER FINANCING SOURCES (USES)	0.00
TOTAL OTHER FINANCING SOURCES(USES)		0.00
NET CHANGE IN FUND BALANCE		20,343.13
FUND BALANCE - BEGINNING		0.00
FUND BALANCE - BEGINNING, AS RESTATED		0.00
FUND BALANCE - ENDING		20,343.13
* GAAP FUND TY 01	GENERAL	20,343.13

DAFR8590 213 AFR 01 13 USAS RJE R213 2(ORG) () 2(OBJ) 2(FND) () 0(GLA) () () USAS
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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)

OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 24

PROD SYSTEM

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GAAP FUND GROUP 01 GOVERNMENTAL

GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS

GAAP

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

NET CHANGE IN FUND BALANCE	0.00
FUND BALANCE - BEGINNING	0.00
FUND BALANCE - BEGINNING, AS RESTATED	0.00
FUND BALANCE - ENDING	0.00
* GAAP FUND TY 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS	0.00

DAFR8590 213 AFR 01 13 USAS RJE R213 2(ORG) () 2(OBJ) 2(FND) () 0(GLA) () () USAS
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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)

OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 24

PROD SYSTEM

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GAAP FUND GROUP 01 GOVERNMENTAL

GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT

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 TY 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT 0.00

* GAAP FD GRP 01 GOVERNMENTAL 20,343.13

* AGENCY 213 20,343.13

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 Annual Financial Reports of State Agencies and Universities.

Since 1923, the State Prosecuting Attorney has been charged with representing the people of Texas before the Court of Criminal Appeals, the State's highest criminal court. The office has assumed additional responsibility over the years, as changes and improvements have been made in the criminal justice system. The duties of the office are set out by the Texas Legislature:

- The State Prosecuting Attorney represents the state in all proceedings before the Court of Criminal Appeals.
- The State Prosecuting Attorney may also represent the state in any stage of a criminal case before a state court of appeals if she considers it necessary for the interest of the state.
- The State Prosecuting Attorney may assist a district or a county attorney in representing the state before a court of appeals if requested to do so by the district or county attorney.
- The State Prosecuting Attorney may be assisted by a district or county attorney in representing the state before the Court of Criminal Appeals.

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 is considered for audit by the state auditor as part of the audit of the *state's Annual Comprehensive Financial Report (ACFR)*; 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 and Government-wide Adjustment Fund Types

General Revenue Funds

The general revenue fund is used to account for all financial resources of the state except those required to be accounted for in the other funds.

Capital Asset Adjustment Fund Type

The capital asset adjustment fund is used to convert capital assets from modified accrual to full accrual for all governmental fund types.

Long-Term Liabilities Adjustment Fund Type

The long-term liabilities adjustment fund is used to convert debt from modified accrual to full accrual for all governmental fund types.

OFFICE OF THE STATE PROSECUTING ATTORNEY (213)
ANNUAL FINANCIAL REPORT FOR FISCAL YEAR ENDED AUGUST 31, 2024 (UNAUDITED)

Notes to the Financial Statements, continued

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 are accounted for using the modified accrual basis of accounting. Under the modified accrual basis, revenues are recognized in the period that 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 60 days after year-end to be available and recognizes them as revenues of the current year for fund financial statements prepared on the modified accrual basis. Expenditures and other uses of financial resources are recognized when the 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 fiscal year-end for which they were appropriated. If the authority exists within the biennium, the unexpended balance of appropriation year one is transferred forward to year two.

Assets, Liabilities and Fund Balances/Net Position

Assets

Cash and Cash Equivalents

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

Inventories and Prepaid Items

Inventories include both merchandise inventories on hand for sale and consumable inventories. Inventories are valued at cost, generally using the last-in, first-out method. The consumption method of accounting is used to account for inventories and prepaid items that appear in the governmental fund types. The cost of these items is expensed when the items are used or consumed.

Capital Assets

Assets that meet the reporting threshold and useful life are capitalized. The capitalization threshold and the estimated useful life vary depending on the asset type. 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 and are depreciated over the estimated useful life of the asset using the straight-line method.

Receivables – Current and Noncurrent

The disaggregation of receivables as reported in the financial statement is disclosed in Note 24 when required.

OFFICE OF THE STATE PROSECUTING ATTORNEY (213)
ANNUAL FINANCIAL REPORT FOR FISCAL YEAR ENDED AUGUST 31, 2024 (UNAUDITED)

Notes to the Financial Statements, continued

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.

Other Payables – Current and Noncurrent

The disaggregation of other payables as reported in the financial statements is disclosed in Note 24 when required.

Employees' Compensable Leave Balances

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

"Fund balance" is the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources on the governmental fund statements. "Net position" is the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources on the government-wide, proprietary, and fiduciary fund statements.

The State Prosecuting Attorney uses resources in the following order:

- When both restricted and unrestricted resources are available, use:
 1. restricted resources
 2. unrestricted resources (as they are needed)
- When only unrestricted resources are available for use in governmental funds, use:
 1. committed resources
 2. assigned resources
 3. unassigned resources

Fund Balance Components

Fund balances for governmental funds are classified as nonspendable, restricted, committed, assigned or unassigned in the fund financial statements.

Nonspendable fund balance includes amounts not available to be spent because they are either not in a spendable form or legally or contractually required to maintain intact.

Restricted fund balance includes those resources that have constraints placed on their use through external parties – such as creditors, grantors, contributors, law or regulations of other governments - or by law through constitutional provisions or enabling legislation.

Committed fund balance can be used only for specific purposes pursuant to constraints imposed through legislation passed into law by a formal action of the Texas Legislature, the state's highest level of decision making authority.

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Notes to the Financial Statements, continued

Assigned fund balance includes amounts constrained by the state’s intent to be used for specific purposes, but the constraints do not meet the requirements to be reported as restricted or committed. Intent is expressed by either:

- The Texas Legislature
- A body (for example, a budget or finance committee) or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes.

Unassigned fund balance is the residual classification for the general fund. This classification represents fund balance that was not restricted, committed, or assigned to specific purposes within the general fund.

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 when required.

NOTE 2: Capital Assets

A summary of changes in Capital Assets for the year ended August 31, 2024, is presented below:

Category	PRIMARY GOVERNMENT							
	Balance 9/1/2023	Adjustments	Reclassifications			Additions	Deletions	Balance 8/31/2024
			Completed CIP	Inc-Int’agy Trans	Decr-Int’agy Trans			
GOVERNMENTAL ACTIVITIES								
Depreciable Assets								
Furniture and Equipment	-	-	-	-	-	-	-	-
Total Depreciable Assets at Historical Cost	\$0.00	-	-	-	-	-	-	\$0.00
Less Accumulated Depreciation for:								
Furniture and Equipment	-	-	-	-	-	-	-	-
Total Accumulated Depreciation	-	-	-	-	-	-	-	-
Depreciable Assets, Net	-	-	-	-	-	-	-	-
Intangible Capital Assets - Amortizable								
Computer Software	-	-	-	-	-	-	-	-
Total Intangible Assets at Historical Cost	-	-	-	-	-	-	-	-
Less Accumulated Amortization for:								
Computer Software	-	-	-	-	-	-	-	-
Total Accumulated Amortization	-	-	-	-	-	-	-	-
Amortizable Assets, Net	-	-	-	-	-	-	-	-
Governmental Activities Capital Assets, Net	\$0.00	-	-	-	-	-	-	\$0.00

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Notes to the Financial Statements, continued

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, 2024, the following changes occurred in liabilities.

Governmental Activities	Balance 9/1/2023	Additions	Reductions	Balance 8/31/2024	Amounts Due Within One Year	Amounts Due Thereafter
Employee's Compensable Leave	\$66,510.22	\$35,288.94	\$28,401.38	\$73,397.78	\$33,413.16	\$39,984.62
Total Governmental Activities	\$66,510.22	\$35,288.94	\$28,401.38	\$73,397.78	\$33,413.16	\$39,984.62

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: Derivative Instruments

Not applicable to this agency.

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Notes to the Financial Statements, continued

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.

Notes to the Financial Statements, continued

NOTE 18: Management Discussion and Analysis (MD&A)

The agency has no material changes to report.

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 & Deferred Inflows of Resources

Not applicable to this agency.

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Notes to the Financial Statements, continued

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

The agency does not have any fund balances being classified as anything other than the default.