



OFFICE OF THE STATE PROSECUTING ATTORNEY

Annual Financial Report

For Fiscal Year Ending August 31, 2023

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.



TABLE OF CONTENTS

I.	LETTER OF TRANSMITTAL	3
II.	BALANCE SHEET – GOVERNMENTAL AND PROPRIETARY FUND TYPES (DAFR8580)	4
III.	STATEMENT OF NET POSITION – BALANCE SHEET (DAFR8581).....	12
IV.	OPERATING STATEMENT – GOVERNMENTAL FUNDS (DAFR8590).....	22
V.	NOTES TO THE FINANCIAL STATEMENTS	26

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

November 16, 2023

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, 2023, 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= 23 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	12,873,118.31-	12,295,044.55-
		0047	SHARED CASH	.00	.00
		0048	LEGISLATIVE CASH	12,873,118.31	12,295,044.55
GL CLS	004	CA	CASH IN STATE TREASURY	.00	.00
01	020	9000	LEGISLATIVE APPROPRIATIONS	46,347.89	64,738.20
GL CLS	020	CA	LEGISLATIVE APPROPRIATIONS	46,347.89	64,738.20
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	.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	46,347.89	64,738.20
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				46,347.89	64,738.20
21	200	1009	VOUCHERS PAYABLE	.00	.00
		1010	ACCOUNTS PAYABLE	199.82-	546.81-
GL CLS	200	CL	ACCOUNTS PAYABLE	199.82-	546.81-
21	203	1015	PAYROLL PAYABLE	46,148.07-	45,001.01-

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 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		46,148.07-	45,001.01-
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		46,347.89-	45,547.82-
** TOTAL	LIABILITIES	AND OTHER	CREDITS		46,347.89-	45,547.82-
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		.00	19,190.38-
GL CLS	550	FD	BAL-UNASSIGNED		.00	19,190.38-
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= 23 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 CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
	GL CLS	630	OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
51	800	9001	ENCUMBRANCES		.00	.00
		9003	ENCUMBRANCES (REPORTING AGENCIES)		.00	.00
		9005	BUDGET RESERVATION FOR ENCUMBRANCES		.00	.00
	GL CLS	800	BUDGETARY		.00	.00
51	950	9200	PAYROLL CLEARING		.00	.00
		9201	PAYROLL CLEARING OFFSET		.00	.00
		9202	PAYROLL SYSTEM CLEARING		.00	.00
	GL CLS	950	SYSTEM ACCOUNTS		.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)		.00	19,190.38-
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				.00	19,190.38-
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				46,347.89-	64,738.20-
*	FUND	0001	GENERAL REVENUE		.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= 23 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	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

(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= 23 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 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

(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= 23 PROD SYSTEM
 *****PAGE 6

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= 23 PROD SYSTEM
 *****PAGE 7

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	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

(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= 23 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

(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= 23 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
				TITLE		
01	004	N	0045	CASH IN STATE TREASURY	12,873,118.31-	12,295,044.55-
		N	0047	SHARED CASH	.00	.00
		N	0048	LEGISLATIVE CASH	12,873,118.31	12,295,044.55
GL	CLS	004	CA	CASH IN STATE TREASURY	.00	.00
01	020	N	9000	LEGISLATIVE APPROPRIATIONS	46,347.89	64,738.20
GL	CLS	020	CA	LEGISLATIVE APPROPRIATIONS	46,347.89	64,738.20
01	065	N	0279	CA INTERFUND RECEIVABLE-NO POST DOC	.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
* GLA	CAT	01		CURRENT ASSETS	46,347.89	64,738.20
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	46,347.89	64,738.20
21	200	N	1009	VOUCHERS PAYABLE	.00	.00
		N	1010	ACCOUNTS PAYABLE	199.82-	546.81-
GL	CLS	200	CL	ACCOUNTS PAYABLE	199.82-	546.81-
21	203	N	1015	PAYROLL PAYABLE	46,148.07-	45,001.01-

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 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		46,148.07-	45,001.01-
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	.00
		N	1050	DUE TO OTHER AGENCIES	21250730	.00	.00
		N	1050	DUE TO OTHER AGENCIES	32001650	.00	.00
	GL	CLS		211 CL DUE TO OTHER AGENCIES		.00	.00
*	GLA	CAT	21	CURRENT LIABILITIES		46,347.89-	45,547.82-
**	TOTAL	LIABILITIES	AND	OTHER CREDITS		46,347.89-	45,547.82-
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		.00	19,190.38-
	GL	CLS		550 FD BAL-UNASSIGNED		.00	19,190.38-
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= 23 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 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)			.00	.00
	N 9005	BUDGET RESERVATION FOR ENCUMBRANCES			.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)			.00	19,190.38-
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					.00	19,190.38-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					46,347.89-	64,738.20-
* FUND	0001	GENERAL REVENUE			.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= 23 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	GL	YEAR	YEAR
				TITLE		
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
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	.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	.00
	**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION			.00	.00
	* FUND		0980	CORRECTION ACCOUNT	.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= 23 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	
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	

(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= 23 PROD SYSTEM
 *****PAGE 6

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	.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	.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	.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)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PROD SYSTEM
 *****PAGE 7

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	GL	YEAR	YEAR	
				TITLE			
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= 23 PROD SYSTEM
 *****PAGE 8

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= 23 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	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		33,339.54-	30,154.47-
	GL	CLS	230	CL EMPLOYEE'S COMPENSABLE LEAVE		33,339.54-	30,154.47-
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		33,339.54-	30,154.47-
26	301	Y	1700	BC NC EMPLOYEE'S COMPENSABLE LEAVE		33,170.68-	32,069.15-
	GL	CLS	301	NC EMPLOYEE'S COMPENSABLE LEAVE		33,170.68-	32,069.15-
	* GLA	CAT	26	NON-CURRENT LIABILITIES		33,170.68-	32,069.15-
	**	TOTAL LIABILITIES AND OTHER CREDITS				66,510.22-	62,223.62-
45	430	Y	****	3950-POST CLS BC UNRE NET POSITION		66,510.22	62,223.62
		Y	9992	BC SYSTEM CLEARING		.00	.00
	GL	CLS	430	UNRESTRICTED NET POSITION		66,510.22	62,223.62
	* GLA	CAT	45	NET POSITION		66,510.22	62,223.62
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= 23 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					66,510.22	62,223.62
** 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

(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= 23 PROD SYSTEM
 *****PAGE 1

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL

GAAP

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

GAAP SRC/OBJ				0005		ORIGINAL APPROPRIATIONS	448,710.00
GAAP SRC/OBJ				0006		ADDITIONAL APPROPRIATIONS	115,527.44
GAAP SRC/OBJ				0007		UNEXPENDED BALANCE FORWARD	0.00
GAAP SRC/OBJ				0065		SALES OF GOODS AND SERVICES	22,500.00
GAAP SRC/OBJ				0080		OTHER	0.00
* GAAP CATEGORY	01					REVENUES	586,737.44
TOTAL REVENUES							586,737.44
GAAP SRC/OBJ				0200		SALARIES AND WAGES	452,524.32
GAAP SRC/OBJ				0210		PAYROLL RELATED COSTS	119,409.90
GAAP SRC/OBJ				0230		TRAVEL	480.09
GAAP SRC/OBJ				0240		MATERIALS AND SUPPLIES	5,053.26
GAAP SRC/OBJ				0250		COMMUNICATION AND UTILITIES	7,230.95
GAAP SRC/OBJ				0270		RENTALS AND LEASES	706.08
GAAP SRC/OBJ				0340		OTHER EXPENDITURES	15,969.23
* GAAP CATEGORY	04					EXPENDITURES	601,373.83
TOTAL EXPENDITURES							601,373.83
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES							14,636.39-
GAAP SRC/OBJ				0578		LEGISLATIVE FINANCING SOURCES	0.00

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 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 SRC/OBJ		0591		LEGISLATIVE FINANCING USES	0.00
GAAP SRC/OBJ		0600		APPROPRIATIONS LAPSED	4,553.99-
* GAAP CATEGORY	05			OTHER FINANCING SOURCES (USES)	4,553.99-
TOTAL OTHER FINANCING SOURCES(USES)					4,553.99-
NET CHANGE IN FUND BALANCE					19,190.38-
FUND BALANCE - BEGINNING					19,190.38
FUND BALANCE - BEGINNING, AS RESTATED					19,190.38
FUND BALANCE - ENDING					0.00
* GAAP FUND TY	01			GENERAL	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

REPORT PERIOD= ADJUSTMENT FY= 23

PROD SYSTEM

PERCENT OF YEAR ELAPSED: 100%

*****PAGE 3

GAAP FUND GROUP 01 GOVERNMENTAL

GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMNTS

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 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMNTS	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

REPORT PERIOD= ADJUSTMENT FY= 23

PROD SYSTEM

PERCENT OF YEAR ELAPSED: 100%

*****PAGE 4

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	0.00
* AGENCY 213	0.00

Notes to the Financial Statements

NOTE 1: Summary of Significant Accounting Policies

Entity

The Office of the State Prosecuting Attorney is an agency of the State of Texas, and its financial records comply with state statutes and regulations. This includes compliance with the Texas Comptroller of Public Accounts' Reporting Requirements for State Agencies.

Due to the 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.

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

Fund Structure

The accompanying financial statements are presented on the basis of funds and account groups, each of which is considered a separate accounting entity.

Governmental Fund Types and Government-wide Adjustment Fund Types

General Revenue Funds

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

Capital Asset Adjustment Fund Type

Capital Asset Adjustment Fund will be used to convert governmental fund types' capital assets from modified accrual to full accrual.

Long-Term Liabilities Adjustment Fund Type

Long-Term Liabilities Adjustment Fund will be used to convert governmental fund types' debt from modified accrual to full accrual.

Fiduciary Fund Types

Agency Funds

Agency funds are used to account for assets held as an agent for individuals, other government entities, and/or other funds. These funds are custodial in nature and do not involve measurement of results of operations.

Basis of Accounting

The basis of accounting determines when revenues and expenditures or expenses are recognized in the accounts reported in the financial statements. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus.

Governmental fund types that build the fund financial statements are accounted for using the modified accrual method basis of accounting. Under the modified accrual method, revenues are recognized in the period in which they become both measurable and available to finance operations of the fiscal year or liquidate liabilities existing at fiscal year-end. The State of Texas considers receivables collected within sixty days after year-end to be available and recognizes them as revenues of the current year for Fund Financial Statements prepared on the modified basis of accrual. Expenditures and other uses of financial resources are recognized when 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 the end of the fiscal year for which they were appropriated.

Assets, Liabilities and Fund Balances/Net Position

Assets

Cash and Cash Equivalents

Cash and cash equivalents include highly liquid assets.

Inventories and Prepaid Items

Inventories include consumable supplies and postage on hand at year-end. 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 governmental fund types. The cost of these items is expensed when the items are used or consumed.

Capital Assets

Assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year should be capitalized. These assets are capitalized at cost or, if not purchased, at appraised fair value as of the date of acquisition. Purchases of assets by governmental funds are reported as expenditures. Depreciation is reported on all "exhaustible" assets. Assets are depreciated over the estimated useful life of the asset using the straight-line method.

Current Receivables – Other

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

Non- Current Receivables – Other

There are no receivables not expected to be collected within one year.

Liabilities

Accounts Payable

Accounts Payable represents the liability for the value of assets or services received at the balance sheet date for which payment is pending.

Current Payables-Others

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

Non-Current Payables-Other

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

Employees' Compensable Leave

Employees' compensable leave balances represent the liability that becomes "due" upon the occurrence of relevant events such as resignations, retirements and uses of leave balances by covered employees. Liabilities are reported separately as either current or noncurrent in the statement of net position. These obligations are normally paid from the same funding source from which each employee's salary or wage compensation was paid.

Fund Balance and 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 components of Fund balance are classified as follows:

Non-spendable

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

Restricted

Represent resources with constraints placed upon the use of the sources by either externally imposed by creditors, grantors, contributors, law or regulations of other governments or imposed by law constitutional provisions or enabling legislation.

Committed

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

Assigned

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

Unassigned

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

Interfund Activities and Transactions

The agency has the following types of transactions between funds:

Transfers: Legally required transfers that are reported when incurred as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund.

Reimbursements: Reimbursements are repayments from funds responsible for expenditures or expenses to funds that made the actual payment. Reimbursements of expenditures made by one fund for another that are recorded as expenditures in the reimbursing fund and as a reduction of expenditures in the reimbursed fund. Reimbursements are not displayed in the financial statements.

Interfund receivables and payables: Interfund loans are reported as interfund receivables and payables. If repayment is due during the current year or soon thereafter, the balance is classified as "current." Balances for repayment due in two (or more) years are classified as "noncurrent."

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

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

NOTE 2: Capital Assets

A summary of changes in Capital Assets for the year ended August 31, 2023, is presented below:

Category	PRIMARY GOVERNMENT							Balance 8/31/2023
	Balance 9/1/2022	Adjustments	Reclassifications			Additions	Deletions	
			Completed CIP	Inc-Int'agy Trans	Decr-Int'agy Trans			
GOVERNMENTAL ACTIVITIES								
Depreciable Assets								
Furniture and Equipment	-	-	-	-	-	-	-	-
Total Depreciable Assets at Historical	\$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

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, 2023, the following changes occurred in liabilities.

Governmental Activities	Balance 9/1/2022	Additions	Reductions	Balance 8/31/2023	Amounts Due Within One Year	Amounts Due Thereafter
Employee's Compensable Leave	\$62,223.62	\$33,488.60	\$29,202.00	\$66,510.22	\$33,339.54	\$33,170.68
Total Governmental Activities	\$62,223.62	\$33,488.60	\$29,202.00	\$66,510.22	\$33,339.54	\$33,170.68

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.

NOTE 8: Leases

Not applicable to this agency.

NOTE 9: Defined Benefit Pension Plans and Defined Contribution Plan

Not applicable to this agency.

NOTE 10: Deferred Compensation

Not applicable to this agency.

NOTE 11: Postemployment Benefits Other Than Pensions

Not applicable to this agency.

NOTE 12: Interfund Activity and Transactions

Not applicable to this agency.

NOTE 13: Continuance Subject to Review

Not applicable to this agency.

NOTE 14: Adjustments to Fund Balances/Net Position

Not applicable to this agency.

NOTE 15: Contingencies and Commitments

Not applicable to this agency.

NOTE 16: Subsequent Events

Not applicable to this agency.

NOTE 17: Risk Management

The Office of State Prosecuting Attorney is a small agency that is not exposed to any major risk.

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

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.

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.