



# OFFICE OF STATE PROSECUTING ATTORNEY

## Annual Financial Report Fiscal Year Ended August 31, 2021

Submitted to:

Honorable Greg Abbott, Governor of Texas  
Honorable Glenn Hegar, Texas Comptroller of Public Accounts  
Jerry McGinty, Executive Director, Legislative Budget Board  
Lisa R. Collier, First Assistant State Auditor

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



## OFFICE OF STATE PROSECUTING ATTORNEY

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STACEY M. SOULE  
STATE PROSECUTING ATTORNEY



JOHN R. MESSINGER  
ASST. STATE PROSECUTING ATTORNEY

EMILY JOHNSON-LIU  
ASST. STATE PROSECUTING ATTORNEY

**OFFICE OF  
STATE PROSECUTING ATTORNEY**

P.O. Box 13046  
CAPITOL STATION  
AUSTIN, TX 78711  
information@spa.texas.gov  
(512) 463-1660

November 17, 2021

Honorable Greg Abbott, Governor of Texas  
Honorable Glenn Hegar, Texas Comptroller of Public Accounts  
Jerry McGinty II, Executive Director, Legislative Budget Board  
Lisa Collier, First Assistant 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, 2021, 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= 21 PROD SYSTEM  
 \*\*\*\*\*PAGE 1

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	0045	CASH IN STATE TREASURY		11,753,207.81-	11,180,586.93-
		0047	SHARED CASH		.00	.00
		0048	LEGISLATIVE CASH		11,753,207.81	11,180,586.93
GL CLS	004	CA	CASH IN STATE TREASURY		.00	.00
01	020	9000	LEGISLATIVE APPROPRIATIONS		47,389.32	64,489.99
GL CLS	020	CA	LEGISLATIVE APPROPRIATIONS		47,389.32	64,489.99
01	052	0231	ACCTS. RECEIVABLE - UNBILLED		3,297.16-	3,297.16-
GL CLS	052	CA	ACCOUNTS RECEIVABLES, NET		3,297.16-	3,297.16-
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		44,092.16	61,192.83
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					44,092.16	61,192.83
21	200	1009	VOUCHERS PAYABLE		.00	.00
		1010	ACCOUNTS PAYABLE		278.07-	1,095.21-

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 21 PROD SYSTEM  
 \*\*\*\*\*PAGE 2

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

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

	GL CLS	200	CL	ACCOUNTS PAYABLE		278.07-	1,095.21-
21	203	1015		PAYROLL PAYABLE		44,953.58-	43,536.08-
	GL CLS	203	CL	PAYROLL PAYABLE		44,953.58-	43,536.08-
21	204	1153	CL	RETURNED EXPENDITURE LIABILITY		.00	.00
	GL CLS	204		OTHER CURRENT LIABILITIES		.00	.00
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
21	297	1142	CL	INVESTMENT DERIVATIVE INST LIAB		.00	.00
	GL CLS	297	CL	INVESTMT DERIVATIVE INST LIAB		.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		45,231.65-	44,631.29-
	** TOTAL LIABILITIES AND OTHER CREDITS					45,231.65-	44,631.29-
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	360	2050	FD	BAL-RESERVED FOR ENCUMBRANCES		.00	.00

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 21 PROD SYSTEM  
 \*\*\*\*\*PAGE 3

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
	GL CLS	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		1,139.49	16,561.54-
	GL CLS	550	FD BAL-UNASSIGNED		1,139.49	16,561.54-
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
	GL CLS	630	OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
51	800	9001	ENCUMBRANCES		.00	.00
		9003	ENCUMBRANCES (REPORTING AGENCIES)		2,157.67	.00
		9005	BUDGET RESERVATION FOR ENCUMBRANCES		2,157.67-	.00
	GL CLS	800	BUDGETARY		.00	.00
51	950	9200	PAYROLL CLEARING		.00	.00
		9201	PAYROLL CLEARING OFFSET		.00	.00
		9202	PAYROLL SYSTEM CLEARING		.00	.00
	GL CLS	950	SYSTEM ACCOUNTS		.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)		1,139.49	16,561.54-
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				1,139.49	16,561.54-
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				44,092.16-	61,192.83-

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 21 PROD SYSTEM  
 \*\*\*\*\*PAGE 4

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

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

* 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= 21 PROD SYSTEM  
 \*\*\*\*\*PAGE 5

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

\*\*\*\*\*  
 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
*	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= 21 PROD SYSTEM  
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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 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
	* 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= 21 PROD SYSTEM  
 \*\*\*\*\*PAGE 1

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

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
				TITLE		
01	004	N	0045	CASH IN STATE TREASURY	11,753,207.81-	11,180,586.93-
			N 0047	SHARED CASH	.00	.00
			N 0048	LEGISLATIVE CASH	11,753,207.81	11,180,586.93
GL	CLS		004 CA	CASH IN STATE TREASURY	.00	.00
01	020	N	9000	LEGISLATIVE APPROPRIATIONS	47,389.32	64,489.99
GL	CLS		020 CA	LEGISLATIVE APPROPRIATIONS	47,389.32	64,489.99
01	052	N	0231	ACCTS. RECEIVABLE - UNBILLED	3,297.16-	3,297.16-
GL	CLS		052 CA	ACCOUNTS RECEIVABLES, NET	3,297.16-	3,297.16-
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	44,092.16	61,192.83
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				44,092.16	61,192.83
21	200	N	1009	VOUCHERS PAYABLE	.00	.00
			N 1010	ACCOUNTS PAYABLE	278.07-	1,095.21-

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 21 PROD SYSTEM  
 \*\*\*\*\*PAGE 2

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

GL	GL	B/C	COMP		AGY	CURRENT	PRIOR
CT	CLS	IND	GL	TITLE	GL	YEAR	YEAR
	GL	CLS	200	CL	ACCOUNTS PAYABLE	278.07-	1,095.21-
21	203	N	1015		PAYROLL PAYABLE	44,953.58-	43,536.08-
	GL	CLS	203	CL	PAYROLL PAYABLE	44,953.58-	43,536.08-
21	204	N	1153	CL	RETURNED EXPENDITURE LIABILITY	.00	.00
	GL	CLS	204		OTHER CURRENT LIABILITIES	.00	.00
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
21	297	N	1142	CL	INVESTMENT DERIVATIVE INST LIAB	.00	.00
	GL	CLS	297	CL	INVESTMT DERIVATIVE INST LIAB	.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	45,231.65-	44,631.29-
	**				TOTAL LIABILITIES AND OTHER CREDITS	45,231.65-	44,631.29-
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	360	N	2050	FD	BAL-RESERVED FOR ENCUMBRANCES	.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= 21 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

\*\*\*\*\*  
 GL GL B/C COMP AGY CURRENT PRIOR  
 CT CLS IND GL TITLE GL YEAR YEAR  
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	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		1,139.49		16,561.54-
	GL	CLS		550	FD	BAL-UNASSIGNED		1,139.49		16,561.54-
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
	GL	CLS		630	OBSOLETE	FB ACCTS UNDER GASB 34		.00		.00
51	800	N	9001		ENCUMBRANCES		.00			.00
		N	9003		ENCUMBRANCES (REPORTING AGENCIES)		2,157.67			.00
		N	9005		BUDGET RESERVATION FOR ENCUMBRANCES		2,157.67-			.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)		1,139.49		16,561.54-
**	TOTAL	FUND	BALANCE/NET		POSITION	WITH CURRENT CHANGES		1,139.49		16,561.54-
**	TOTAL	LIABILITIES,	OTHER		CR, DEF	INFLOWS AND FD BAL/NET		44,092.16-		61,192.83-

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 21 PROD SYSTEM  
 \*\*\*\*\*PAGE 4

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

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

* 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= 21 PROD SYSTEM  
 \*\*\*\*\*PAGE 5

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

\*\*\*\*\*  
 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= 21 PROD SYSTEM  
 \*\*\*\*\*PAGE 6

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

GL	GL	B/C	COMP	TITLE	AGY	CURRENT	PRIOR
CT	CLS	IND	GL		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
*	GAAP	FUND	9998	GEN FIXED ASSETS ACCT GROUP		.00	.00	
*	GAAP	FUND	TYPE	11	CAPITAL ASSET BASIS CONVERSION ADJUSTMTS	.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= 21 PROD SYSTEM  
 \*\*\*\*\*PAGE 7

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

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	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	29,256.58-	27,279.08-	
	GL	CLS	230	CL EMPLOYEE'S COMPENSABLE LEAVE	29,256.58-	27,279.08-	
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	29,256.58-	27,279.08-	
26	301	Y	1700	BC NC EMPLOYEE'S COMPENSABLE LEAVE	22,906.79-	23,365.55-	
	GL	CLS	301	NC EMPLOYEE'S COMPENSABLE LEAVE	22,906.79-	23,365.55-	
	*	GLA	CAT 26	NON-CURRENT LIABILITIES	22,906.79-	23,365.55-	
	**	TOTAL LIABILITIES AND OTHER CREDITS				52,163.37-	50,644.63-
45	430	Y	****	3950-POST CLS BC UNRE NET POSITION	52,163.37	50,644.63	
		Y	9992	BC SYSTEM CLEARING	.00	.00	
	GL	CLS	430	UNRESTRICTED NET POSITION	52,163.37	50,644.63	
	*	GLA	CAT 45	NET POSITION	52,163.37	50,644.63	
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= 21 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  
 \*\*\*\*\*

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

\*\*\*\*\*

* GLA CAT	51	FUND BALANCE (DEFICITS)				.00	.00
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES						52,163.37	50,644.63
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION						.00	.00
* GAAP FUND	9997	LONG-TERM LIABILITIES BASIS CONVERSION				.00	.00
* GAAP FUND TYPE	12	LONG-TERM LIAB BASIS CONVERSION ADJUSTMT				.00	.00
* GAAP FUND GROUP	01	GOVERNMENTAL				.00	.00
* AGENCY	213					.00	.00

(AGY) 213 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 21 PROD SYSTEM  
 \*\*\*\*\*PAGE 1

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

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

GAAP SRC/OBJ		0005	ORIGINAL APPROPRIATIONS	438,167.00
GAAP SRC/OBJ		0006	ADDITIONAL APPROPRIATIONS	118,381.84
GAAP SRC/OBJ		0007	UNEXPENDED BALANCE FORWARD	0.00
GAAP SRC/OBJ		0065	SALES OF GOODS AND SERVICES	22,500.00
* GAAP CATEGORY	01		REVENUES	579,048.84
TOTAL REVENUES				579,048.84
GAAP SRC/OBJ		0200	SALARIES AND WAGES	451,989.44
GAAP SRC/OBJ		0210	PAYROLL RELATED COSTS	119,017.92
GAAP SRC/OBJ		0220	PROFESSIONAL FEES AND SERVICES	1,277.00
GAAP SRC/OBJ		0230	TRAVEL	704.32
GAAP SRC/OBJ		0240	MATERIALS AND SUPPLIES	2,037.61
GAAP SRC/OBJ		0250	COMMUNICATION AND UTILITIES	3,537.56
GAAP SRC/OBJ		0260	REPAIRS AND MAINTENANCE	136.00
GAAP SRC/OBJ		0270	RENTALS AND LEASES	529.56
GAAP SRC/OBJ		0340	OTHER EXPENDITURES	16,491.83
* GAAP CATEGORY	04		EXPENDITURES	595,721.24
TOTAL EXPENDITURES				595,721.24
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				16,672.40-

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 21 PROD SYSTEM  
 \*\*\*\*\*PAGE 2

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

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

GAAP SRC/OBJ	0600	APPROPRIATIONS LAPSED	1,028.63-
* GAAP CATEGORY	05	OTHER FINANCING SOURCES (USES)	1,028.63-
TOTAL OTHER FINANCING SOURCES (USES)			1,028.63-
NET CHANGE IN FUND BALANCE			17,701.03-
FUND BALANCE - BEGINNING			16,561.54
FUND BALANCE - BEGINNING, AS RESTATED			16,561.54
FUND BALANCE - ENDING			1,139.49-
* GAAP FUND	0001	GENERAL REVENUE (0001)-GENERAL	1,139.49-
* GAAP FUND TY	01	GENERAL	1,139.49-

DAFR8590 213 AFR 02 13 USAS RJE R213 2(ORG) ( ) 2(OBJ) 3(FND) ( ) 0(GLA) ( ) ( ) USAS  
 CYCLE: 11/16/21 20:58 7568 RUN DATE: 11/16/21 TIME: 22:06 12 CFY: 22 CFM: 03 LCY: 21 LCM: 00 FICHE: 213 01 11

(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= 21 PROD SYSTEM  
 \*\*\*\*\*PAGE 3

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

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

NET CHANGE IN FUND BALANCE		0.00
FUND BALANCE - BEGINNING		0.00
FUND BALANCE - BEGINNING, AS RESTATED		0.00
FUND BALANCE - ENDING		0.00
* GAAP FUND	9998	GEN FIXED ASSETS ACCT GROUP 0.00
* GAAP FUND TY	11	CAPITAL ASSET BASIS CONVERSION ADJUSTMTS 0.00

DAFR8590 213 AFR 02 13 USAS RJE R213 2(ORG) ( ) 2(OBJ) 3(FND) ( ) 0(GLA) ( ) ( ) USAS  
 CYCLE: 11/16/21 20:58 7568 RUN DATE: 11/16/21 TIME: 22:06 12 CFY: 22 CFM: 03 LCY: 21 LCM: 00 FICHE: 213 01 12

(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= 21 PROD SYSTEM  
 \*\*\*\*\*PAGE 4

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

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

NET CHANGE IN FUND BALANCE		0.00	
FUND BALANCE - BEGINNING		0.00	
FUND BALANCE - BEGINNING, AS RESTATED		0.00	
FUND BALANCE - ENDING		0.00	
* GAAP FUND	9997	LONG-TERM LIABILITIES BASIS CONVERSION	0.00
* GAAP FUND TY	12	LONG-TERM LIAB BASIS CONVERSION ADJUSTMT	0.00
* GAAP FD GRP	01	GOVERNMENTAL	1,139.49-
* AGENCY	213		1,139.49-

# NOTES TO THE FINANCIAL STATEMENTS

## NOTE 1: Summary of Significant Accounting Policies

### ENTITY

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

Due to the significant changes related to Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, the Comptroller of Public Accounts does not require the accompanying annual financial report to be in compliance with general accepted accounting principles (GAAP). The financial report will be considered for audit by the State Auditor as part of the audit of the *State of Texas Comprehensive Annual Financial Report*; therefore, an opinion has not been expressed on the financial statements and related information contained in this report.

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

### FUND STRUCTURE

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

#### **Governmental Fund Types 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 they related liability is incurred.

### **Budgets and Budgetary Accounting**

The budget is prepared biennially and represents appropriations authorized by the legislature and approved by the governor (the General Appropriations Act).

Unencumbered appropriations are generally subject to lapse 60 days after the end of the fiscal year for which they were appropriated.

## **ASSETS, LIABILITIES, AND FUND BALANCES/NET ASSETS**

### **Assets**

#### **Cash and Cash Equivalents**

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

#### **Inventories 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. Inventories for governmental fund types are the purchase method of accounting. The consumption method of accounting is used to account for inventories that appear in governmental fund types. The cost of these items is expensed when the items are used or consumed.

#### **Capital Assets**

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

### Current Receivables

Other 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.

### Other Payables – Current

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

### Other Payables – Non-current

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

### Employees' Compensable Leave

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

## **Fund Balance/Net Position**

The difference between fund assets and liabilities is 'Net Assets' on the government-wide, proprietary and fiduciary fund statements, and the 'Fund Balance' is the difference between fund assets and liabilities on the governmental fund statements.

### Fund Balance Components

Fund balances for governmental funds are classified as non-spendable, restricted, committed, assigned or unassigned in the fund financial statements

**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 may have the following types of transactions between funds:

(1) Transfers: Legally required transfers that are reported when incurred as “transfers in” by the recipient fund and as “transfers out” by the disbursing fund.

(2) 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.

(3) 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.”

(4) 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, 202021, is presented below:

PRIMARY GOVERNMENT

Category	Balance	Adjustments	Completed CIP	Reclass.	Reclass.	Additions	Deletions	Balance
	9/1/2020			Incr-Int'agy	Decr-Int'agy			
<b>GOVERNMENTAL ACTIVITIES</b>								
<b>Depreciable Assets</b>								
Furniture and Equipment	-	-	-	-	-	-	-	-
Total Depreciable Assets at Historical Cost	-	-	-	-	-	-	-	-
Less Accumulated Depreciation for:								
Furniture and Equipment	-	-	-	-	-	-	-	-
Total Accumulated Depreciation	-	-	-	-	-	-	-	-
Depreciable Assets, Net	-	-	-	-	-	-	-	-
<b>Intangible Capital Assets - Amortizable</b>								
Computer Software	-	-	-	-	-	-	-	-
Total Intangible Assets at Historical Cost	-	-	-	-	-	-	-	-
Less Accumulated Amortization for:								
Computer Software	-	-	-	-	-	-	-	-
Total Accumulated Amortization	-	-	-	-	-	-	-	-
Amortizable Assets, Net	-	-	-	-	-	-	-	-
<b>Governmental Activities Capital Assets, Net</b>	-	-	-	-	-	-	-	-

**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, 2021, the following changes occurred in liabilities.

Governmental Activities	Balance 09-01-20	Additions	Reductions	Other Adjustments	Balance 08-31-21
Employee's Compensable Leave	50,644.63	29,871.73	28,262.55	(90.44)	52,163.37
<b>Total Governmental Activities</b>	<b>\$50,644.63</b>	<b>\$29,871.73</b>	<b>\$28,262.55</b>	<b>(\$90.44)</b>	<b>\$52,163.37</b>

Current Liability (Due within One Year): \$29,256.58

Non-current Liability (Due Thereafter): \$22,906.79

**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.