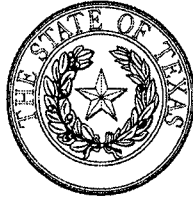


ANNUAL FINANCIAL REPORT

SEVENTH COURT OF APPEALS

AMARILLO, TEXAS (227)

FISCAL YEAR ENDING AUGUST 31, 2019



Court of Appeals

BRIAN QUINN
Chief Justice

JAMES T. CAMPBELL
Justice

PATRICK A. PIRTLE
Justice

JUDY C. PARKER
Justice

Seventh District of Texas
Potter County Courts Building
501 S. Hillmore, Suite 2-A
Amarillo, Texas 79101-2449
www.txcourts.gov/7thcoa

VIVIAN LONG
Clerk

MAILING ADDRESS:
P. O. Box 9540
79105-9540

(806) 342-2650

September 30, 2019

Honorable Greg Abbott, Governor
Honorable Glenn Hegar, Texas Comptroller
Ursula Parks, Director, Legislative Budget Board
John Keel, CPA, State Auditor

Ladies and Gentlemen:

We are pleased to submit the annual financial report of the Seventh Court of Appeals for the year ended Aug. 31, 2019, in compliance with Texas Government Code Annotated, Section 2101.001, and in accordance with the requirements established by the Texas Comptroller of Public Accounts.

The report complies with **Governmental Accounting Standard Board (GASB) 34**, to the extent required and based upon data, procedures and codes provided to date by the Texas Comptroller of Public Accounts. The financial report will be considered for audit by the state auditor as part of the audit of the State of Texas *Comprehensive Annual Financial Report (CAFR)*; therefore, an opinion has not been expressed on the financial statements and related information contained in this report.

If you have any questions, please contact Kathy Roth or Vivian Long at 806-342-2660.

Sincerely,

A handwritten signature in black ink, appearing to be "Brian Quinn", written over a horizontal line.

Brian Quinn
Chief Justice

UNAUDITED
COURT OF APPEALS SEVENTH DISTRICT OF TEXAS, Amarillo, Texas (227)
2019 Annual Financial Report

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DAFR8580 227 AKIT 01 13 PCUL RJE R227 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 09/26/19 21:00 7025 RUN DATE: 09/26/19 TIME: 22:37 00 CFY: 20 CFM: 01 LCY: 18 LCM: 11 FICHE: 227 19 01 01

(AGY)227 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

7TH COURT OF APPEALS DISTRICT (227)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 19 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	001	0020	PETTY CASH ON HAND		.00	.00
		0030	TRAVEL CASH ON HAND		.00	.00
GL CLS	001		CA CASH ON HAND		.00	.00
01	002	0040	CASH IN BANK		.00	.00
		0042	PETTY CASH IN BANK		500.00	500.00
		0043	TRAVEL CASH IN BANK		.00	.00
GL CLS	002		CA CASH IN BANK		500.00	500.00
01	004	0045	CASH IN STATE TREASURY		43,582,067.79-	41,180,249.66-
		0047	SHARED CASH		450.00-	270.00-
		0048	LEGISLATIVE CASH		43,582,517.79	41,180,519.66
GL CLS	004		CA CASH IN STATE TREASURY		.00	.00
01	020	9000	LEGISLATIVE APPROPRIATIONS		223,765.02	305,037.92
GL CLS	020		CA LEGISLATIVE APPROPRIATIONS		223,765.02	305,037.92
01	052	0231	ACCTS. RECEIVABLE - UNBILLED		.00	.00
GL CLS	052		CA ACCOUNTS RECEIVABLES, NET		.00	.00
01	054	0220	TAXES RECEIVABLE		.00	.00
GL CLS	054		CA TAXES RECEIVABLE, NET		.00	.00
01	065	0279	CA INTERFUND RECEIVABLE-NO POST DOC		.00	.00
GL CLS	065		CA INTERFUND RECEIVABLE		.00	.00
01	072	0284	DUE FROM OTHER AGENCIES		.00	.00
		0284	DUE FROM OTHER AGENCIES	21200010	.00	.00
GL CLS	072		CA DUE FROM OTHER AGENCIES		.00	.00

7TH COURT OF APPEALS DISTRICT (227)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 19 PROD SYSTEM
 *****PAGE 2

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	080	0285	CONSUM. INVENTORIES (MAT. AND SUPPLI		3,990.45	6,789.34
	GL CLS	080 CA	CONSUMABLE INVENTORIES		3,990.45	6,789.34
*	GLA CAT	01	CURRENT ASSETS		228,255.47	312,327.26
**	TOTAL ASSETS AND OTHER DEBITS				228,255.47	312,327.26
21	200	1009	VOUCHERS PAYABLE		5,505.14-	.00
		1010	ACCOUNTS PAYABLE		.00	.00
	GL CLS	200 CL	ACCOUNTS PAYABLE		5,505.14-	.00
21	203	1015	PAYROLL PAYABLE		205,083.19-	199,805.61-
	GL CLS	203 CL	PAYROLL PAYABLE		205,083.19-	199,805.61-
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	32001650	.00	.00
		1050	DUE TO OTHER AGENCIES	47900010	.00	.00
		1050	DUE TO OTHER AGENCIES	90200010	.00	.00
		1050	DUE TO OTHER AGENCIES	90251570	.00	.00
	GL CLS	211 CL	DUE TO OTHER AGENCIES		.00	.00
*	GLA CAT	21	CURRENT LIABILITIES		210,588.33-	199,805.61-
**	TOTAL LIABILITIES AND OTHER CREDITS				210,588.33-	199,805.61-
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

7TH COURT OF APPEALS DISTRICT (227)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 19 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
51	364	2065	FD BAL-RESERVED FOR IMPREST ACCOUNTS		.00	.00
	GL CLS	364	FD BAL RESERVED FOR IMPREST ACCT.		.00	.00
51	510	2301	FD BAL-NONSPND FOR INVENTORY		3,990.45-	6,789.34-
	GL CLS	510	FD BAL-NONSPENDABLE		3,990.45-	6,789.34-
51	540	2320	FD BAL-ASSIGNED		500.00-	500.00-
	GL CLS	540	FD BAL-ASSIGNED		500.00-	500.00-
51	550	****	2325-POST CLS FFS FB UNASSIGNED		13,176.69-	105,232.31-
	GL CLS	550	FD BAL-UNASSIGNED		13,176.69-	105,232.31-
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		13,176.69	.00
		9003	ENCUMBRANCES (REPORTING AGENCIES)		.00	.00
		9005	BUDGET RESERVATION FOR ENCUMBRANCES		13,176.69-	.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)		17,667.14-	112,521.65-
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				17,667.14-	112,521.65-
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				228,255.47-	312,327.26-

DAFR8580 227 AKIT 01 13 PCUL RJE R227 2(ORG) () () 3(FND) () 3(GLA) () () USAS
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7TH COURT OF APPEALS DISTRICT (227)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD= ADJUSTMENT FY= 19

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM
 *****PAGE 4

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

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

* GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL .00 .00

DAFR8580 227 AKIT 01 13 PCUL RJE R227 2(ORG) () () 3(FND) () 3(GLA) () () USAS
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(ACY)227 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

7TH COURT OF APPEALS DISTRICT (227)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 19 PROD SYSTEM
 *****PAGE 5

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0540 JUDICIAL-COURT PERSNL TRAIN FD

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	001	0010	CASH ON HAND		.00	.00
	GL CLS	001	CA CASH ON HAND		.00	.00
01	004	0045	CASH IN STATE TREASURY		178,223.60	173,078.60
		0047	SHARED CASH		178,223.60-	173,078.60-
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
01	072	0284	DUE FROM OTHER AGENCIES	21105400	.00	.00
	GL CLS	072	CA DUE FROM OTHER AGENCIES		.00	.00
	* GLA CAT	01	CURRENT ASSETS		.00	.00
	** TOTAL ASSETS AND OTHER DEBITS				.00	.00
21	200	1009	VOUCHERS PAYABLE		.00	.00
	GL CLS	200	CL ACCOUNTS PAYABLE		.00	.00
21	300	1149	FUNDS HELD FOR OTHERS		.00	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00
	* GLA CAT	21	CURRENT LIABILITIES		.00	.00
	** TOTAL LIABILITIES AND OTHER CREDITS				.00	.00
51	520	2310	FD BAL-RESTRICTED		.00	.00
	GL CLS	520	FD BAL-RESTRICTED		.00	.00
51	530	2315	FD BAL-COMMITTED		.00	.00
	GL CLS	530	FD BAL-COMMITTED		.00	.00
51	550	****	2325-POST CLS FFS FB UNASSIGNED		.00	.00

DAFR8580 227 AKIT 01 13 PCUL RJE R227 2(ORG) () () 3(FND) () 3(GLA) { } { } USAS
 CYCLE: 09/26/19 21:00 7025 RUN DATE: 09/26/19 TIME: 22:37 00 CFY: 20 CFM: 01 LCY: 18 LCM: 11 FICHE: 227 19 01 01

7TH COURT OF APPEALS DISTRICT (227)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 19 PROD SYSTEM
 *****PAGE 6

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0540 JUDICIAL-COURT PERSNL TRAIN FD

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

GL CLS	550	FD	BAL-UNASSIGNED		.00	.00
51	610	2150	FD BAL UNRES DESIG FOR OTHER		.00	.00
GL CLS	610	FD	BAL - UNRES DESIG FOR OTHER		.00	.00
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
GL CLS	620	FUND	BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
* 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	0540	JUDICIAL-COURT	PERSNL TRAIN FD		.00	.00
* GAAP FUND TYPE	01	GENERAL			.00	.00

DAFR8580 227 AKIT 01 13 PCUL RJE R227 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 09/26/19 21:00 7025 RUN DATE: 09/26/19 TIME: 22:37 00 CFY: 20 CFM: 01 LCY: 18 LCM: 11 FICHE: 227 19 01 02

(AGY)227 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

7TH COURT OF APPEALS DISTRICT (227)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD= ADJUSTMENT FY= 19

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM

*****PAGE 7

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 02 SPECIAL REVENUE
 GAAP FUND 0573 JUDICIAL FUND (0573)-SPECIAL

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

01	001	0010	CASH ON HAND		.00	.00
	GL CLS	001	CA CASH ON HAND		.00	.00
01	004	0045	CASH IN STATE TREASURY		1,853,502.13-	1,698,440.01-
		0047	SHARED CASH		1,853,502.13	1,698,440.01
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
01	072	0284	DUE FROM OTHER AGENCIES	24105730	.00	.00
	GL CLS	072	CA DUE FROM OTHER AGENCIES		.00	.00
	* GLA CAT	01	CURRENT ASSETS		.00	.00
	** TOTAL ASSETS AND OTHER DEBITS				.00	.00
21	200	1009	VOUCHERS PAYABLE		.00	.00
	GL CLS	200	CL ACCOUNTS PAYABLE		.00	.00
21	211	1050	DUE TO OTHER AGENCIES		.00	.00
		1050	DUE TO OTHER AGENCIES	24105730	.00	.00
		1050	DUE TO OTHER AGENCIES	90205730	.00	.00
		1050	DUE TO OTHER AGENCIES	90257300	.00	.00
	GL CLS	211	CL DUE TO OTHER AGENCIES		.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
51	520	****	2310-POST CLS FFS FB RESTRICTED		.00	.00

7TH COURT OF APPEALS DISTRICT (227)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 19 PROD SYSTEM
 *****PAGE 8

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 02 SPECIAL REVENUE
 GAAP FUND 0573 JUDICIAL FUND (0573)-SPECIAL

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
	GL CLS	520	FD BAL-RESTRICTED		.00	.00
51	530	2315	FD BAL-COMMITTED		.00	.00
	GL CLS	530	FD BAL-COMMITTED		.00	.00
51	550	2325	FD BAL-UNASSIGNED		.00	.00
	GL CLS	550	FD BAL-UNASSIGNED		.00	.00
51	610	2150	FD BAL UNRES DESIG FOR OTHER		.00	.00
	GL CLS	610	FD BAL - UNRES DESIG FOR OTHER		.00	.00
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
*	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	0573	JUDICIAL FUND (0573)-SPECIAL		.00	.00
*	GAAP FUND TYPE	02	SPECIAL REVENUE		.00	.00

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 CYCLE: 09/26/19 21:00 7025 RUN DATE: 09/26/19 TIME: 22:37 00 CFY: 20 CFM: 01 LCY: 18 LCM: 11 FICHE: 227 19 01 11

(AGY)227 (ORG) (PRG) (NAC) (APP) (FND) (COR) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

7TH COURT OF APPEALS DISTRICT (227)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD= ADJUSTMENT FY= 19

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM
 *****PAGE 9

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

DAFR8580 227 AKIT 01 13 PCUL RJE R227 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 09/26/19 21:00 7025 RUN DATE: 09/26/19 TIME: 22:37 00 CFY: 20 CFM: 01 LCY: 18 LCM: 11 FICHE: 227 19 01 12

(AGY)227 (ORG) (PRG) (NAC) (APP) (FND) (COR) (AOR) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

7TH COURT OF APPEALS DISTRICT (227)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 19 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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	080	0285	CONSUM. INVENTORIES (MAT. AND SUPPLI		.00	.00
	GL CLS	080 CA	CONSUMABLE INVENTORIES		.00	.00
*	GLA CAT	01	CURRENT ASSETS		.00	.00
11	190	0410	AMTS TO BE PROVI FY-OTHER OBLIGATION		.00	.00
	GL CLS	190	RETIREMNT OF OTHR GENERAL LONG-TERM DEBT		.00	.00
*	GLA CAT	11	OTHER DEBITS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				.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	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
*	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

DAFR8580 227 AKIT 01 13 PCUL RJE R227 2(ORG) () () 3(FND) () 3(GLA) { } { } USAS
 CYCLE: 09/26/19 21:00 7025 RUN DATE: 09/26/19 TIME: 22:37 00 CFY: 20 CFM: 01 LCY: 18 LCM: 11 FICHE: 227 19 01 12

7TH COURT OF APPEALS DISTRICT (227)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 19 PROD SYSTEM
 *****PAGE 11

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

* AGENCY 227 .00 .00

DAFR8581 227 AKIT 01 13 PCUL RJE R227 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 09/26/19 21:00 7025 RUN DATE: 09/26/19 TIME: 22:37 00 CFY: 20 CFM: 01 LCY: 18 LCM: 11 FICHE: 227 19 01 01

(AGY)227 (ORG) (PRG) (NAC) (APP) (FND) (COR) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

7TH COURT OF APPEALS DISTRICT (227)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 19

PERCENT OF YEAR ELAPSED: 100% 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
01	001	N	0020	PETTY CASH ON HAND	.00	.00
		N	0030	TRAVEL CASH ON HAND	.00	.00
GL	CLS	001	CA	CASH ON HAND	.00	.00
01	002	N	0040	CASH IN BANK	.00	.00
		N	0042	PETTY CASH IN BANK	500.00	500.00
		N	0043	TRAVEL CASH IN BANK	.00	.00
GL	CLS	002	CA	CASH IN BANK	500.00	500.00
01	004	N	0045	CASH IN STATE TREASURY	43,582,067.79-	41,180,249.66-
		N	0047	SHARED CASH	450.00-	270.00-
		N	0048	LEGISLATIVE CASH	43,582,517.79	41,180,519.66
GL	CLS	004	CA	CASH IN STATE TREASURY	.00	.00
01	020	N	9000	LEGISLATIVE APPROPRIATIONS	223,765.02	305,037.92
GL	CLS	020	CA	LEGISLATIVE APPROPRIATIONS	223,765.02	305,037.92
01	052	N	0231	ACCTS. RECEIVABLE - UNBILLED	.00	.00
GL	CLS	052	CA	ACCOUNTS RECEIVABLES, NET	.00	.00
01	054	N	0220	TAXES RECEIVABLE	.00	.00
GL	CLS	054	CA	TAXES RECEIVABLE, NET	.00	.00
01	065	N	0279	CA INTERFUND RECEIVABLE-NO POST DOC	.00	.00
GL	CLS	065	CA	INTERFUND RECEIVABLE	.00	.00
01	072	N	0284	DUE FROM OTHER AGENCIES	.00	.00
		N	0284	DUE FROM OTHER AGENCIES	21200010 .00	.00
GL	CLS	072	CA	DUE FROM OTHER AGENCIES	.00	.00
01	080	N	0285	CONSUM. INVENTORIES (MAT. AND SUPPLI	3,990.45	6,789.34

7TH COURT OF APPEALS DISTRICT (227)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 19 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	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
GL	CLS			080 CA CONSUMABLE INVENTORIES		3,990.45	6,789.34
*	GLA	CAT		01 CURRENT ASSETS		228,255.47	312,327.26
**	TOTAL	ASSETS		AND OTHER DEBITS		228,255.47	312,327.26
21	200	N	1009	VOUCHERS PAYABLE		5,505.14-	.00
			N	1010 ACCOUNTS PAYABLE		.00	.00
GL	CLS			200 CL ACCOUNTS PAYABLE		5,505.14-	.00
21	203	N	1015	PAYROLL PAYABLE		205,083.19-	199,805.61-
GL	CLS			203 CL PAYROLL PAYABLE		205,083.19-	199,805.61-
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	32001650	.00	.00
			N	1050 DUE TO OTHER AGENCIES	47900010	.00	.00
			N	1050 DUE TO OTHER AGENCIES	90200010	.00	.00
			N	1050 DUE TO OTHER AGENCIES	90251570	.00	.00
GL	CLS			211 CL DUE TO OTHER AGENCIES		.00	.00
*	GLA	CAT		21 CURRENT LIABILITIES		210,588.33-	199,805.61-
**	TOTAL	LIABILITIES		AND OTHER CREDITS		210,588.33-	199,805.61-
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	364	N	2065	FD BAL-RESERVED FOR IMPREST ACCOUNTS		.00	.00

DAFR8581 227 AKIT 01 13 PCUL RJE R227 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 09/26/19 21:00 7025 RUN DATE: 09/26/19 TIME: 22:37 00 CFY: 20 CPM: 01 LCY: 18 LCM: 11 FICHE: 227 19 01 01

7TH COURT OF APPEALS DISTRICT (227)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 19

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM
 *****PAGE 3

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
	GL	CLS	364	FD BAL RESERVED FOR IMPREST ACCT.	.00	.00
51	510	N	2301	FD BAL-NONSPND FOR INVENTORY	3,990.45-	6,789.34-
	GL	CLS	510	FD BAL-NONSPENDABLE	3,990.45-	6,789.34-
51	540	N	2320	FD BAL-ASSIGNED	500.00-	500.00-
	GL	CLS	540	FD BAL-ASSIGNED	500.00-	500.00-
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED	13,176.69-	105,232.31-
	GL	CLS	550	FD BAL-UNASSIGNED	13,176.69-	105,232.31-
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 GASE 34	.00	.00
51	800	N	9001	ENCUMBRANCES	13,176.69	.00
		N	9003	ENCUMBRANCES (REPORTING AGENCIES)	.00	.00
		N	9005	BUDGET RESERVATION FOR ENCUMBRANCES	13,176.69-	.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
*	GIA	CAT	51	FUND BALANCE (DEFICITS)	17,667.14-	112,521.65-
**	TOTAL	FUND	BALANCE/NET	POSITION WITH CURRENT CHANGES	17,667.14-	112,521.65-
**	TOTAL	LIABILITIES,	OTHER CR,	DEF INFLOWS AND FD BAL/NET POSITION	228,255.47-	312,327.26-

DAFR8581 227 AKIT 01 13 PCUL RJE R227 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 09/26/19 21:00 7025 RUN DATE: 09/26/19 TIME: 22:37 00 CFY: 20 CFM: 01 LCY: 18 LCM: 11 FICHE: 227 19 01 01

7TH COURT OF APPEALS DISTRICT (227)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 19 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

DAFR8581 227 AKIT 01 13 PCUL RJE R227 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 09/26/19 21:00 7025 RUN DATE: 09/26/19 TIME: 22:37 00 CFY: 20 CFM: 01 LCY: 18 LCM: 11 FICHE: 227 19 01 01

(AGY)227 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

7TH COURT OF APPEALS DISTRICT (227)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 19

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM

*****PAGE 5

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0540 JUDICIAL-COURT PERSNL TRAIN FD

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

01	001	N	0010	CASH ON HAND			.00	.00
	GL CLS		001	CA CASH ON HAND			.00	.00
01	004	N	0045	CASH IN STATE TREASURY			178,223.60	173,078.60
		N	0047	SHARED CASH			178,223.60-	173,078.60-
	GL CLS		004	CA CASH IN STATE TREASURY			.00	.00
01	072	N	0284	DUE FROM OTHER AGENCIES	21105400		.00	.00
	GL CLS		072	CA DUE FROM OTHER AGENCIES			.00	.00
*	GLA CAT		01	CURRENT ASSETS			.00	.00
**	TOTAL ASSETS AND OTHER DEBITS						.00	.00
21	200	N	1009	VOUCHERS PAYABLE			.00	.00
	GL CLS		200	CL ACCOUNTS PAYABLE			.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
51	520	N	2310	FD BAL-RESTRICTED			.00	.00
	GL CLS		520	FD BAL-RESTRICTED			.00	.00
51	530	N	2315	FD BAL-COMMITTED			.00	.00
	GL CLS		530	FD BAL-COMMITTED			.00	.00
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED			.00	.00

DAFR8581 227 AKIT 01 13 PCUL RJE R227 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 09/26/19 21:00 7025 RUN DATE: 09/26/19 TIME: 22:37 00 CFY: 20 CFM: 01 LCY: 18 LCM: 11 FICHE: 227 19 01 01

7TH COURT OF APPEALS DISTRICT (227)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 19 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0540 JUDICIAL-COURT PERSNL TRAIN FD

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

GL CLS	550	FD BAL-UNASSIGNED			.00	.00
51	610	N 2150	FD BAL UNRES DESIG FOR OTHER		.00	.00
GL CLS	610	FD BAL - UNRES DESIG FOR OTHER			.00	.00
51	620	N 2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		N 9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED			.00	.00
* 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	0540	JUDICIAL-COURT PERSNL TRAIN FD			.00	.00
* GAAP FUND TYPE	01	GENERAL			.00	.00

DAFR8581 227 AKIT 01 13 PCUL RJE R227 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 09/26/19 21:00 7025 RUN DATE: 09/26/19 TIME: 22:37 00 CFY: 20 CFM: 01 LCY: 18 LCM: 11 FICHE: 227 19 01 02

(AGY)227 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

7TH COURT OF APPEALS DISTRICT (227)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 19 PROD SYSTEM
 *****PAGE 7

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 02 SPECIAL REVENUE
 GAAP FUND 0573 JUDICIAL FUND (0573)-SPECIAL

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
TITLE						
01	001	N	0010		.00	.00
	GL	CLS	001 CA	CASH ON HAND		.00
01	004	N	0045		1,853,502.13-	1,698,440.01-
	N	0047		SHARED CASH	1,853,502.13	1,698,440.01
	GL	CLS	004 CA	CASH IN STATE TREASURY		.00
01	072	N	0284	24105730	.00	.00
	GL	CLS	072 CA	DUE FROM OTHER AGENCIES		.00
* GLA CAT 01 CURRENT ASSETS					.00	.00
** TOTAL ASSETS AND OTHER DEBITS					.00	.00
21	200	N	1009		.00	.00
	GL	CLS	200 CL	ACCOUNTS PAYABLE		.00
21	211	N	1050		.00	.00
	N	1050		24105730	.00	.00
	N	1050		90205730	.00	.00
	N	1050		90257300	.00	.00
	GL	CLS	211 CL	DUE TO OTHER AGENCIES		.00
21	300	N	1149		.00	.00
	GL	CLS	300 CL	FUNDS HELD FOR OTHERS		.00
* GLA CAT 21 CURRENT LIABILITIES					.00	.00
** TOTAL LIABILITIES AND OTHER CREDITS					.00	.00
51	520	N	****	2310-POST CLS FFS FB RESTRICTED	.00	.00

7TH COURT OF APPEALS DISTRICT (227)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 19 PROD SYSTEM
 *****PAGE 8

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 02 SPECIAL REVENUE
 GAAP FUND 0573 JUDICIAL FUND (0573)-SPECIAL

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
TITLE						
	GL	CLS			.00	.00
			520	FD BAL-RESTRICTED		
51	530	N	2315	FD BAL-COMMITTED	.00	.00
	GL	CLS			.00	.00
			530	FD BAL-COMMITTED		
51	550	N	2325	FD BAL-UNASSIGNED	.00	.00
	GL	CLS			.00	.00
			550	FD BAL-UNASSIGNED		
51	610	N	2150	FD BAL UNRES DESIG FOR OTHER	.00	.00
	GL	CLS			.00	.00
			610	FD BAL - UNRES DESIG FOR OTHER		
51	620	N	2240	FB-UNRESERVED-UNDESIGNATED-OTHER	.00	.00
		N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY	.00	.00
	GL	CLS			.00	.00
			620	FUND BALANCE - UNRESERVED/UNDESIGNATED		
	* 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	
	* GAAP	FUND	0573	JUDICIAL	FUND (0573)-SPECIAL	.00
						.00
	* GAAP	FUND	TYPE	02	SPECIAL	REVENUE
						.00

DAFR8581 227 AKIT 01 13 PCUL RJE R227 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 09/26/19 21:00 7025 RUN DATE: 09/26/19 TIME: 22:37 00 CFY: 20 CFM: 01 LCY: 18 LCM: 11 FICHE: 227 19 01 11

(AGY) 227 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (CLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

7TH COURT OF APPEALS DISTRICT (227)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 19 PROD SYSTEM
 *****PAGE 9

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
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
		Y	0645	BC FURNITURE/EQUIPMENT		10,348.30	10,348.30
		Y	0650	BC ACCUM DEPR-FURN & EQUIP		4,619.25-	3,141.09-
	GL	CLS	151	FURNITURE AND EQUIPMENT, NET		5,729.05	7,207.21
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
	GL	CLS	158	OTHER CAPITAL ASSETS, NET		.00	.00
	* GLA CAT 06 NON-CURRENT ASSETS					5,729.05	7,207.21
** TOTAL ASSETS AND OTHER DEBITS						5,729.05	7,207.21
45	410	Y	****	3505-POST CLS BC CAP ASSETS/DEBT		5,729.05-	7,207.21-
	GL	CLS	410	INVESTED IN CAP ASSETS, NET RELATED DEBT		5,729.05-	7,207.21-
45	430	Y	9992	BC SYSTEM CLEARING		.00	.00
	GL	CLS	430	UNRESTRICTED NET POSITION		.00	.00
	* GLA CAT 45 NET POSITION					5,729.05-	7,207.21-
51	620	N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00

DAFR8581 227 AKIT 01 13 PCUL RJE R227 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 09/26/19 21:00 7025 RUN DATE: 09/26/19 TIME: 22:37 00 CFY: 20 CFM: 01 LCY: 18 LCM: 11 FICHE: 227 19 01 11

7TH COURT OF APPEALS DISTRICT (227)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 19 PROD SYSTEM
 *****PAGE 10

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

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
TITLE						
	GL	CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
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				5,729.05-	7,207.21-
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				5,729.05-	7,207.21-
*	GAAP	FUND	9998	GEN FIXED ASSETS ACCT GROUP	.00	.00
*	GAAP	FUND	TYPE	11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS	.00	.00

DAFR8581 227 AKIT 01 13 PCUL RJE R227 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 09/26/19 21:00 7025 RUN DATE: 09/26/19 TIME: 22:37 00 CFY: 20 CFM: 01 LCY: 18 LCM: 11 FICHE: 227 19 01 12

(AGY) 227 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

7TH COURT OF APPEALS DISTRICT (227)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 19 PROD SYSTEM
 *****PAGE 11

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

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

01	080	N	0285	CONSUM. INVENTORIES (MAT. AND SUPPLI		.00	.00
	GL CLS		080	CA CONSUMABLE INVENTORIES		.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
	* GLA CAT		06	NON-CURRENT ASSETS		.00	.00
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		87,567.07-	77,992.71-
	GL CLS		230	CL EMPLOYEE'S COMPENSABLE LEAVE		87,567.07-	77,992.71-
	* GLA CAT		21	CURRENT LIABILITIES		87,567.07-	77,992.71-
26	301	Y	1700	BC NC EMPLOYEE'S COMPENSABLE LEAVE		33,672.85-	31,765.03-
	GL CLS		301	NC EMPLOYEE'S COMPENSABLE LEAVE		33,672.85-	31,765.03-
	* GLA CAT		26	NON-CURRENT LIABILITIES		33,672.85-	31,765.03-
	** TOTAL LIABILITIES AND OTHER CREDITS					121,239.92-	109,757.74-
45	430	Y	****	3950-POST CLS BC UNRE NET POSITION		121,239.92	109,757.74
		Y	9992	BC SYSTEM CLEARING		.00	.00

DAFR8581 227 AKIT 01 13 PCUL RJE R227 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 09/26/19 21:00 7025 RUN DATE: 09/26/19 TIME: 22:37 00 CFY: 20 CFM: 01 LCY: 18 LCM: 11 FICHE: 227 19 01 12

7TH COURT OF APPEALS DISTRICT (227)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 19 PROD SYSTEM
 *****PAGE 12

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

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

GL CLS	430	UNRESTRICTED NET POSITION			121,239.92	109,757.74
* GLA CAT	45	NET POSITION			121,239.92	109,757.74
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
* GLA CAT	51	FUND BALANCE (DEFICITS)			.00	.00
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					121,239.92	109,757.74
** 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	227				.00	.00

DAFR8585 227 AKIT 01 13 PCUL RJE R227 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 09/26/19 21:00 7025 RUN DATE: 09/26/19 TIME: 22:37 00 CFY: 20 CFM: 01 LCY: 18 LCM: 11 FICHE: 227 19 03 09

(AGY) 227 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

7TH COURT OF APPEALS DISTRICT (227)
 STATEMENT OF NET POSITION - NET POSITION FORMAT
 REPORT PERIOD= ADJUSTMENT FY= 19

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM
 *****PAGE 1

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

GL CAT	GL CLS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	0045	CASH IN STATE TREASURY		.00	.00
		0047	SHARED CASH		.00	.00
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
* GLA CAT	01		CURRENT ASSETS		.00	.00
** TOTAL ASSETS AND OTHER DEBITS					.00	.00
21	300	1149	FUNDS HELD FOR OTHERS		.00	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00
* GLA CAT	21		CURRENT LIABILITIES		.00	.00
** TOTAL LIABILITIES AND OTHER CREDITS					.00	.00
45	372	****	2400-POST CLS FIDUC NET POSITION		.00	.00
	GL CLS	372	NET POSITION HELD IN TRUST-FIDUCIARY FDS		.00	.00
* GLA CAT	45		NET POSITION		.00	.00
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
* GLA CAT	51		FUND BALANCE (DEFICITS)		.00	.00
** NET POSITION WITH CURRENT CHANGES					.00	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					.00	.00
* GAAP FUND	0900		DEPARTMENTAL SUSPENSE (0900) - AGENCY		.00	.00

DAFR8585 227 AKIT 01 13 PCUL RJE R227 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 09/26/19 21:00 7025 RUN DATE: 09/26/19 TIME: 22:37 00 CFY: 20 CFM: 01 LCY: 18 LCM: 11 FICHE: 227 19 03 09

(AGY)227 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

7TH COURT OF APPEALS DISTRICT (227)
 STATEMENT OF NET POSITION - NET POSITION FORMAT
 REPORT PERIOD= ADJUSTMENT FY= 19

PERCENT OF YEAR ELAPSED: 100%

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

GL	GL	COMP	AGY	CURRENT	PRIOR
CAT	CLS	GL	GL	YEAR	YEAR
01	004	0045	CASH IN STATE TREASURY	.00	.00
		0047	SHARED CASH	.00	.00
	GL CLS	004	CA CASH IN STATE TREASURY	.00	.00
01	052	0231	ACCTS. RECEIVABLE - UNBILLED	.00	.00
	GL CLS	052	CA ACCOUNTS RECEIVABLES, NET	.00	.00
*	GLA CAT	01	CURRENT ASSETS	.00	.00
**	TOTAL ASSETS AND OTHER DEBITS			.00	.00
21	300	1140	FUNDS HELD FOR OTHERS	.00	.00
		1149	FUNDS HELD FOR OTHERS	.00	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS	.00	.00
*	GLA CAT	21	CURRENT LIABILITIES	.00	.00
**	TOTAL LIABILITIES AND OTHER CREDITS			.00	.00
45	372	****	2400-POST CLS FIDUC NET POSITION	.00	.00
	GL CLS	372	NET POSITION HELD IN TRUST-FIDUCIARY FDS	.00	.00
*	GLA CAT	45	NET POSITION	.00	.00
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER	.00	.00
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY	.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
51	950	9989	HB 62 GENERAL LEDGER CLEARING	.00	.00
	GL CLS	950	SYSTEM ACCOUNTS	.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)	.00	.00

DAFR8585 227 AKIT 01 13 PCUL RJE R227 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 09/26/19 21:00 7025 RUN DATE: 09/26/19 TIME: 22:37 00 CFY: 20 CFM: 01 LCY: 18 LCM: 11 FICHE: 227 19 03 09

7TH COURT OF APPEALS DISTRICT (227)
 STATEMENT OF NET POSITION - NET POSITION FORMAT
 REPORT PERIOD= ADJUSTMENT FY= 19

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM

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

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

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

DAFR8585 227 AKIT 01 13 PCUL RJE R227 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 09/26/19 21:00 7025 RUN DATE: 09/26/19 TIME: 22:37 00 CFY: 20 CFM: 01 LCY: 18 LCM: 11 FICHE: 227 19 03 09

(AGY)227 (ORG) (PRG) (NAC) (APP) (FND) (COR) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

7TH COURT OF APPEALS DISTRICT (227)
 STATEMENT OF NET POSITION - NET POSITION FORMAT

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 19 PROD SYSTEM
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GAAP FUND GROUP 03 FIDUCIARY
 GAAP FUND TYPE 09 AGENCY FUNDS
 GAAP FUND 0980 DIRECT DEPOSIT CORRECTION(0980)-AGENCY

GL CAT	GL CLS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	0045	CASH IN STATE TREASURY		.00	.00
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
*	GLA CAT	01	CURRENT ASSETS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				.00	.00
21	300	1149	FUNDS HELD FOR OTHERS		.00	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00
*	GLA CAT	21	CURRENT LIABILITIES		.00	.00
**	TOTAL LIABILITIES AND OTHER CREDITS				.00	.00
45	372	****	2400-POST CLS FIDUC NET POSITION		.00	.00
	GL CLS	372	NET POSITION HELD IN TRUST-FIDUCIARY FDS		.00	.00
*	GLA CAT	45	NET POSITION		.00	.00
**	NET POSITION WITH CURRENT CHANGES				.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	.00
*	GAAP FUND	0980	DIRECT DEPOSIT CORRECTION(0980)-AGENCY		.00	.00

DAFR8590 227 AKIT 02 13 PCUL RJE R227 2(ORG) () 3(OBJ) 3(FND) () 0(GLA) () () USAS
 CYCLE: 09/26/19 21:00 7025 RUN DATE: 09/26/19 TIME: 22:37 00 CFY: 20 CFM: 01 LCY: 18 LCM: 11 FICHE: 227 01 01

(AGY)227 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

7TH COURT OF APPEALS DISTRICT (227)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 19

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

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

01		0005	9400	ORIGINAL BUDGET-COMMITTED	1,948,856.00
			9401	ORIGINAL BUDGET-COLLECTED	6,500.00-
* GAAP SRC/OBJ		0005		ORIGINAL APPROPRIATIONS	1,942,356.00
01		0006	9420	OASI ST MATCH TRF IN FROM 902-COMMITTED	126,444.88
			9425	INSUR-ST PD TRF IN FROM 327-COMMITTED	160,274.71
			9435	RETIR-ST MATCH TRF IN FROM 327-COMMITTED	203,635.95
			9440	BRP TRANSFER IN FROM 902-COMMITTED	2,887.35
* GAAP SRC/OBJ		0006		ADDITIONAL APPROPRIATIONS	493,242.89
01		0007	9406	UB TRANSFER OUT-EXP BUDGET	105,232.31-
			9407	UB TRANSFER IN-EXP BUDGET	105,232.31
* GAAP SRC/OBJ		0007		UNEXPENDED BALANCE FORWARD	0.00
01		0035	3711	JUDICIAL FEES	180.00
* GAAP SRC/OBJ		0035		LICENSES, FEES AND PERMITS	180.00
01		0080	3802	REIMBURSEMENTS-THIRD PARTY	8,504.40
* GAAP SRC/OBJ		0080		OTHER	8,504.40
* GAAP CATEGORY 01				REVENUES	2,444,283.29
TOTAL REVENUES					2,444,283.29
04		0200	7001	SAL & WAGES(LINE ITEM EXEMPT)	495,899.80
			7002	SAL/WAGES-CLASS&N/C-PERM FULTM	1,239,283.70
			7017	ONE-TIME MERIT INCREASE	35,000.00
			7022	LONGEVITY PAY	32,292.42
			7050	BENEFIT REPLACEMENT PAY	2,887.35
* GAAP SRC/OBJ		0200		SALARIES AND WAGES	1,805,363.27

7TH COURT OF APPEALS DISTRICT (227)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 19

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

GAAP				CURRENT
GAAP	GAAP GL ACCT GL	GAAP COMPT	TITLE	YEAR
CATEGORY	FUNC CLASS	ACCT SRC/OBJ OBJ		
04		0210 7032	EMPLOYEE RETIREMENT-ST CONTRIB	203,635.95
		7040	ADDL PAYROLL RETIREMENT CONTRIBUTION	6,196.28
		7041	EMPLOYEE INS PYMTS-EMPLR CONTR	160,274.71
		7042	PAYROLL HEALTH INSURANCE CONTRIBUTION	18,321.42
		7043	FICA EMPLOYER MATCHING CONTR	126,444.88
* GAAP SRC/OBJ		0210	PAYROLL RELATED COSTS	514,873.24
04		0230 7101	TRAV IN-STATE-PUB TRANS FARES	7,304.77
		7102	TRAV IN-STATE MILEAGE	7,083.76
		7104	TRAV IN-STATE-ACT EXP-OVERNIGHT TRAVEL	8,974.52
		7105	TRAV IN-STATE-INCIDENTAL EXPEN	1,184.38
		7111	TRAV OUT-OF-ST-PUB TRANS FARES	6,130.90
		7112	TRAV OUT-OF-ST-MILEAGE	30.28
		7114	TRAV OUT-OF-ST-ACTUAL EXPENSES-OVERNIGHT	2,941.29
		7115	TRAV OUT-OF-ST-INCIDENTAL EXP	850.79
		7135	TRAVEL-IN STATE HOTEL OCCUPANCY TAX	0.00
* GAAP SRC/OBJ		0230	TRAVEL	34,500.69
04		0240 7291	POSTAL SERVICES	338.00
		7300	CONSUMABLES	7,656.94
		7303	SUBS, PERIODICALS & INFO SERV	288.00
		7334	PERSONAL PROP-FURN, EQUIP AND OTHER-EXP	7,836.47
		7335	PERSONAL PROP-PARTS-COMPUTER EQUIP-EXP	15.00
		7380	INTANGIBLE-COMPUTER SOFTWARE-EXPENSED	720.27
		7382	PERS PROP-BOOKS & REF MATERIALS-EXPENSED	23,934.22
* GAAP SRC/OBJ		0240	MATERIALS AND SUPPLIES	40,788.90
04		0250 7276	COMMUNICATION SERVICES	8,888.00
		7503	TELECOMMS-LONG DISTANCE	146.41
		7526	WASTE DISPOSAL	195.00
* GAAP SRC/OBJ		0250	COMMUNICATION AND UTILITIES	9,229.41
04		0270 7406	RENTAL OF FURNISHINGS/EQUIPMT	484.56
* GAAP SRC/OBJ		0270	RENTALS AND LEASES	484.56

7TH COURT OF APPEALS DISTRICT (227)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 19

PERCENT OF YEAR ELAPSED: 100%

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

GAAP		GAAP		COMPT	TITLE	CURRENT
GAAP	GAAP GL ACCT GL	GAAP	SRC/OBJ	OBJ		YEAR
CATEGORY	FUNC CLASS	ACCT				
04		0340	7201		MEMBERSHIP DUES	6,230.00
			7203		REGISTRATION FEES-EMPLOYEE TRAINING	6,514.00
			7204		INSURANCE PREMIUMS & DEDUCTIBLES	4,596.00
			7286		FREIGHT/DELIVERY SERVICES	50.27
			7947		ST OFC OF RISK MNGMT ASSESSMENTS	1,453.80
* GAAP SRC/OBJ		0340			OTHER EXPENDITURES	18,844.07
* GAAP CATEGORY 04					EXPENDITURES	2,424,084.14
TOTAL EXPENDITURES						2,424,084.14
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES						20,199.15
05		0510	7973		OTHER CASH TRNSF W/I FD/ACCT BETWEEN AGY	180.00-
* GAAP SRC/OBJ		0510			TRANSFERS-OUT	180.00-
05		0578	9410		APPROPRIATION TRANSFER-IN COMMITTED	0.00
* GAAP SRC/OBJ		0578			LEGISLATIVE FINANCING SOURCES	0.00
05		0591	9541		BRP TRF OUT TO STRATEGIES-COMMITTED	0.00
* GAAP SRC/OBJ		0591			LEGISLATIVE FINANCING USES	0.00
05		0600	9580		LAPSED COMMITTED REVENUE APPROPRIATIONS	114,873.66-
* GAAP SRC/OBJ		0600			APPROPRIATIONS LAPSED	114,873.66-
* GAAP CATEGORY 05					OTHER FINANCING SOURCES (USES)	115,053.66-
TOTAL OTHER FINANCING SOURCES (USES)						115,053.66-
NET CHANGE IN FUND BALANCE						94,854.51-
FUND BALANCE - BEGINNING						112,521.65

DAFR8590 227 AKIT 02 13 PCUL RJE R227 2(ORG) () 3(OBJ) 3(FND) () 0(GLA) () () USAS
 CYCLE: 09/26/19 21:00 7025 RUN DATE: 09/26/19 TIME: 22:37 00 CFY: 20 CFM: 01 LCY: 18 LCM: 11 FICHE: 227 01 01

7TH COURT OF APPEALS DISTRICT (227)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 19 PROD SYSTEM
 *****PAGE 4*****

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

FUND BALANCE - BEGINNING, AS RESTATED	112,521.65
FUND BALANCE - ENDING	17,667.14
* GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL	17,667.14

DAFR8590 227 AKIT 02 13 PCUL RJE R227 2(ORG) () 3(OBJ) 3(FND) () 0(GLA) () () USAS
 CYCLE: 09/26/19 21:00 7025 RUN DATE: 09/26/19 TIME: 22:37 00 CFY: 20 CFM: 01 LCY: 18 LCM: 11 FICHE: 227 01 01

(AGY)227 (ORG) (PRG) (NAC) (APP) (FND) (COR) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

7TH COURT OF APPEALS DISTRICT (227)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 19

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0540 JUDICIAL-COURT PERSNL TRAIN FD

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

01		0035	3711	JUDICIAL FEES	5,140.00
			3719	FEES-COPIES/FILING OF RECORDS	5.00
* GAAP SRC/OBJ		0035		LICENSES, FEES AND PERMITS	5,145.00
* GAAP CATEGORY 01				REVENUES	5,145.00
TOTAL REVENUES					5,145.00
TOTAL EXPENDITURES					0.00
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES					5,145.00
05		0510	7973	OTHER CASH TRNSF W/I FD/ACCT BETWEEN AGY	5,145.00-
* GAAP SRC/OBJ		0510		TRANSFERS-OUT	5,145.00-
* GAAP CATEGORY 05				OTHER FINANCING SOURCES (USES)	5,145.00-
TOTAL OTHER FINANCING SOURCES (USES)					5,145.00-
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 0540				JUDICIAL-COURT PERSNL TRAIN FD	0.00
* GAAP FUND TY 01				GENERAL	17,667.14

DAFR8590 227 AKIT 02 13 PCUL RJE R227 2(ORG) () 3(OBJ) 3(FND) () 0(GLA) () () USAS
 CYCLE: 09/26/19 21:00 7025 RUN DATE: 09/26/19 TIME: 22:37 00 CFY: 20 CFM: 01 LCY: 18 LCM: 11 FICHE: 227 01 02

{AGY}227 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

7TH COURT OF APPEALS DISTRICT (227)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 19

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM

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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 02 SPECIAL REVENUE
 GAAP FUND 0573 JUDICIAL FUND (0573)-SPECIAL

GAAP							CURRENT
GAAP	GAAP GL	ACCT GL	GAAP	COMPT	TITLE	YEAR	
CATEGORY	FUNC	CLASS	ACCT SRC/OBJ	OBJ			
01			0035	3711	JUDICIAL FEES	5,590.00	
				3719	FEES-COPIES/FILING OF RECORDS	5.00	
* GAAP SRC/OBJ			0035		LICENSES, FEES AND PERMITS	5,595.00	
* GAAP CATEGORY	01				REVENUES	5,595.00	
TOTAL REVENUES						5,595.00	
04			0200	7001	SAL & WAGES (LINE ITEM EXEMPT)	122,600.00	
				7050	BENEFIT REPLACEMENT PAY	193.23	
* GAAP SRC/OBJ			0200		SALARIES AND WAGES	122,793.23	
04			0210	7032	EMPLOYEE RETIREMENT-ST CONTRIB	13,359.12	
				7041	EMPLOYEE INS PYMTS-EMPLR CONTR	1,098.24-	
				7043	FICA EMPLOYER MATCHING CONTR	8,230.42	
* GAAP SRC/OBJ			0210		PAYROLL RELATED COSTS	20,491.30	
* GAAP CATEGORY	04				EXPENDITURES	143,284.53	
TOTAL EXPENDITURES						143,284.53	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES						137,689.53-	
05			0500	3980	OPERATING ACCOUNT TRANSFERS IN	155,062.12	
* GAAP SRC/OBJ			0500		TRANSFERS-IN	155,062.12	
05			0510	7980	OPERATING ACCOUNT TRANSFERS OUT	17,372.59-	
* GAAP SRC/OBJ			0510		TRANSFERS-OUT	17,372.59-	
* GAAP CATEGORY	05				OTHER FINANCING SOURCES (USES)	137,689.53	

DAFR8590 227 AKIT 02 13 PCUL RJE R227 2(ORG) () 3(OBJ) 3(FND) () 0(GLA) () () USAS
 CYCLE: 09/26/19 21:00 7025 RUN DATE: 09/26/19 TIME: 22:37 00 CFY: 20 CFM: 01 LCY: 18 LCM: 11 FICHE: 227 01 02

7TH COURT OF APPEALS DISTRICT (227)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 19 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 02 SPECIAL REVENUE
 GAAP FUND 0573 JUDICIAL FUND (0573)-SPECIAL

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

TOTAL OTHER FINANCING SOURCES(USES)	137,689.53
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 0573 JUDICIAL FUND (0573)-SPECIAL	0.00
* GAAP FUND TY 02 SPECIAL REVENUE	0.00

DAFR8590 227 AKIT 02 13 PCUL RJE R227 2(ORG) () 3(OBJ) 3(FND) () 0(GLA) () () USAS
 CYCLE: 09/26/19 21:00 7025 RUN DATE: 09/26/19 TIME: 22:37 00 CFY: 20 CFM: 01 LCY: 18 LCM: 11 FICHE: 227 01 11

(AGY)227 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

7TH COURT OF APPEALS DISTRICT (227)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 19 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

 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 227 AKIT 02 13 PCUL RJE R227 2(ORG) () 3(OBJ) 3(FND) () 0(GLA) () () USAS
 CYCLE: 09/26/19 21:00 7025 RUN DATE: 09/26/19 TIME: 22:37 00 CFY: 20 CFM: 01 LCY: 18 LCM: 11 FICHE: 227 01 12

(AGY)227 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (CLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

7TH COURT OF APPEALS DISTRICT (227)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 19

PERCENT OF YEAR ELAPSED: 100%

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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

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	17,667.14
* AGENCY	227					17,667.14

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Note 2: Capital Assets

A summary of the changes in Capital Assets for the year ended August 31, 2019, is presented below:

	PRIMARY GOVERNMENT				Balance 08/31/19
	Balance 09/01/18	Adjustments	Additions	Deletions	
GOVERNMENTAL ACTIVITIES					
Non-Depreciable Assets					
Land and Land Improvements					
Infrastructure					
Construction in Progress					
Other Assets					
Total Non-Depreciable Assets					
Depreciable Assets					
Buildings and Building Improvements					
Infrastructure					
Facilities & Other Improvements					
Furniture and Equipment	10,348.30				10,348.30
Vehicle, Boats & Aircraft					
Other Assets					
Total Depreciable Assets at Historical Costs	10,348.30	0.00	0.00	0.00	10,348.30
Less Accumulated Depreciation for:					
Buildings and Improvements					
Infrastructure					
Facilities & Other Improvements					
Furniture and Equipment	(3,141.09)		(1,478.16)		(4,619.25)
Vehicles, Boats & Aircraft					
Other Capital Assets					
Total Accumulated Depreciation	(3,141.09)	0.00	(1,478.16)	0.00	(4,619.25)
Depreciable Assets, Net	7,207.21	0.00	(1,478.16)	0.00	5,729.05
Governmental Activities Capital Assets, Net	7,207.21	0.00	(1,478.16)	0.00	5,729.05

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Note 3: Deposits, Investments and Repurchase Agreement

The Seventh Court of Appeals is authorized by statute to make investments following the "prudent person rule." There were no significant violations of legal provisions during the period.

Deposits of Cash in Bank

- A. As of August 31, 2019 the carrying amount of \$500.00 for Cash in Bank (including restricted assets and discretely presented component units) is presented below.
- B. The bank balance of this Agency has been classified according to the following risk categories.
 - 1. Category 1 – Insured or collateralized with securities held by the governmental entity or by its agent in the name of the governmental entity.
 - 2. Category 2 – Collateralized with securities held by the pledging financial institution's trust department or agent in the governmental entity's name.
 - 3. Category 3 – Uncollateralized (which would include any deposits collateralized with securities held by the pledging financial institutions, or by its trust department or agent but not in the governmental entity's name).

Category 1	Category 2	Category 3	Carrying Amount
\$500.00	\$0.00	\$0.00	\$500.00
Balance is in one or more Demand Deposits accounts.			\$500.00

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Note 5: Long-Term Liabilities

Changes in Long Term Liabilities

During the year ended August 31, 2019, the following changes occurred in liabilities.

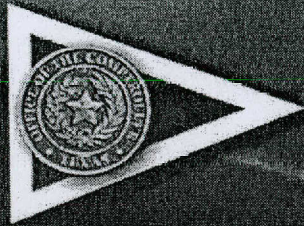
	Balance			Balance	Amounts due	Amounts due
	9/1/2018	Additions	Reductions	8/31/2019	within One year	Thereafter
Governmental Activities						
Claims and Judgments						
Capital Lease Obligations						
Compensable Leave	109,757.74	105,345.79	93,863.61	121,239.92	87,567.07	33,672.85
Total Governmental Activities	109,757.74	105,345.79	93,863.61	121,239.92	87,567.07	33,672.85

Employee's Compensable Leave

A state employee is entitled to be paid for all unused vacation time accrued, in the event of the employee's resignation, dismissal, or separation from State employment, provided the employee has had continuous employment with the State for six months. Expenditures for accumulated annual leave balances are recognized in the period paid or taken in governmental fund types. For these fund types, the liability for unpaid benefits is recorded in the Statement of Net Assets. An expense and liability for proprietary fund types are recorded in the proprietary funds as the benefits accrue to employees. No liability is recorded for non-vesting 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 17: Risk Management

For all losses as a result of any claims for a "wrongful act," (i.e., any actual or alleged error, misstatement, misleading statement, act or omission, or neglect or breach of duty by the Justices and Clerk of the Court), including employment discrimination, wrongful terminations, and alleged retaliatory acts, the court has purchased a Public Officials and Employment Practices Liability Policy from ACE, a commercial insurance carrier. The policy includes costs of defense, and has a \$10,000 deductible. There have been no claims against this policy.



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Disclosure Certification

Fiscal Year: 2019

Selected Agency: 227-7TH COURT OF APPEALS DISTRICT

Agency 227 has been Certified.

Application Name	Note	Certification Status	Disclosure Status
Agency Cash Flow	Other	Certified	Has Disclosure
Bond	6	Certified	Has Disclosure
Capital Assets	2	Certified	Has Disclosure
Component Units	19	Certified	Has Disclosure
Deposit and Investment	3	Certified	Has Disclosure
Other Notes and Disclosures	Other	Certified	Has Disclosure
Federal Awards	Other		Not Applicable
Leases	8	Certified	Has Disclosure
Long-Term Liability	5	Certified	Has Disclosure
Restatements	14	Certified	Has Disclosure
State Pass-through	Other	Certified	Has Disclosure

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State Agencies

Fiscal Year: 2019

Selected Agency: 227-7TH COURT OF APPEALS DISTRICT

Agency 227 has been Certified.

All State Agencies are required to certify this form to the Comptroller of Public Accounts, Financial Reporting section on or before Nov. 20, 20CY.

This form is required for all agencies regardless of whether they are a simplified reporting or a full reporting agency. The inter-agency transactions are extracted from USAS for all agencies. Please check the items that are applicable for each type of transaction.

State Agencies are required to ensure and certify that their financial data correctly reflects their financial position as recorded in USAS and, if applicable, any internal accounting system, as of Aug. 31, 20CY. For more information regarding the required levels of USAS reconciliation, see the Required Year-End Review and/or Reconciliation of Financial Data and Balances in USAS.

I. USAS Reconciliation

Check the appropriate statement, either section 1 or 2:

- 1** I certify that for the above agency, the current FY financial data contained in the Uniform Statewide Accounting System (USAS) and our internal accounting system, if applicable, were adjusted and the balances accurately reflect the agency's fund financial and/or government-wide financial position.
- I also certify that our USAS balances conform to the following:
- * System clearing GL 9999 and basis conversion system clearing GL 9992 accounts equal zero at the D23 fund level.
 - * All balance sheet line items reconcile at the GL account level
 - * Fund balance/net position is allocated to the respective GL accounts (2XXX series) and agree with the related GL accounts
 - * All operating statement items reconcile to the GAAP source/object level. The correct comptroller object codes were used to ensure accurate D08 government-wide roll-ups
 - * D23 funds that roll-up to fund type 09 (GAAP agency funds) have operating statement activity that nets to zero at the GAAP source/object level in USAS.
 - * Legislative appropriations asset balance (GL 9000) agrees with the balance as calculated on the GR reconciliation.
 - * Legislative appropriations original and additional revenues agree with the balances as calculated on the GR reconciliation.
 - * Ending fund balance/net position is the same on the operating statement and the balance sheet

Disclosure

- * The operating statement does not contain "Back Out NA"
- * The USAS IT file is cleared of all AFR USAS batches.

OR

- 2 This reconciliation was not completed; therefore, I understand the agency is not in compliance with the Comptrollers reporting requirements and may be referred to the State Auditors Office.

II. Interagency Balances

Check the appropriate statement, either section 1 or 2:

- 1 I certify that for the above agency, the current FY interagency and interfund balances were coordinated and are posted accurately in USAS. I also certify that the DAFR8910 Interfund/Interagency Activity or the FMQuery-SIRS Interagency/Interfund report was run and the following items were verified.
- * Interagency item amount is posted accurately in USAS.
 - * All NP items were eliminated (NP items occur if the agency general ledger [AGL] information is blank).
 - * AGL information is correct (the AGL consists of the opposite agency number, D23 fund and 0).

OR

- 2 I certify that for current FY, the above agency does not have any interagency activity reflected on the AFR.

Certify

Glenn Hegar
Texas Comptroller of Public Accounts

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Global Certification

Fiscal Year: 2019

Selected Agency: 227-7TH COURT OF APPEALS DISTRICT

Agency 227 has been Globally Certified.

Disclosure Certification	Certified by KROT948 on 09/27/2019
USAS Certification	Certified by KROT948 on 09/27/2019
Global Certification	Certified by KROT948 on 09/27/2019

[Certify Globally](#)

Glenn Hegar
Texas Comptroller of Public Accounts

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