



ANNUAL FINANCIAL REPORT

**THE SECOND COURT OF APPEALS
AGENCY 222**

FORT WORTH, TEXAS

FISCAL YEAR ENDED AUGUST 31, 2012

THE SECOND COURT OF APPEALS, AGENCY 222

TABLE OF CONTENTS

I.	Letter of Transmittal	1
II.	General Purpose Financial Statements	
	A. Balance Sheet (DAFR 8580).....	3
	B. Statement of Net Assets (DAFR 8585).....	11
	C. Operating Statement (DAFR 8590).....	13
	D. FMQuery: USAS Government Wide Financial Statements (SOA) Statement of Activities by GAAP Fund, Fund, & Object (GOVT)	21
III.	Notes to the Financial Statements.....	27
IV.	USAS and Interagency Activity Certification Form.....	31



COURT OF APPEALS
SECOND DISTRICT OF TEXAS

CHIEF JUSTICE
TERRIE LIVINGSTON

JUSTICES
LEE ANN DAUPHINOT
ANNE GARDNER
SUE WALKER
BOB McCOY
BILL MEIER
LEE GABRIEL

TIM CURRY CRIMINAL JUSTICE CENTER
401 W. BELKNAP, SUITE 9000
FORT WORTH, TEXAS 76196

TEL: (817) 884-1900

FAX: (817) 884-1932

www.2ndcoa.courts.state.tx.us

CLERK
DEBRA SPISAK

CHIEF STAFF ATTORNEY
LISA M. WEST

September 28, 2012

Honorable Rick Perry, Governor
Office of Budget and Planning
P.O. Box 12428
Austin, TX 78711

Ursula Parks, Acting Director
Legislative Budget Board
P.O. Box 12666
Austin, TX 78711

Honorable Susan Combs
Office of the Comptroller
Fiscal Management Division
Financial Reporting Section, Room 901
P.O. Box 13528
Austin, TX 78711

John Keel, CPA
State Auditor's Office
P.O. Box 12067
Austin, TX 78711

Dear Governor Perry, Comptroller Combs, Mr. O'Brien, and Mr. Keel:

I am pleased to submit the Annual Financial Report of the Second Court of Appeals for the year ended August 31, 2012, in compliance with TEX. GOV'T CODE ANN §2101.011 and in accordance with the requirements established by the Comptroller of Public Accounts.

The Comptroller of Public Accounts does not require the accompanying annual financial report to comply with all the requirements in Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*. 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 817/884-1900 ext. 226.

Sincerely,

A handwritten signature in cursive script that reads "Debra Spisak".

Debra Spisak
Clerk of the Court

Page 2
September 28, 2012

cc: Legislative Reference Library
P.O. Box 12488
Austin, TX 78711

Texas State Library
Texas State Publications
Depository Program
P.O. Box 12927
Austin, TX 78711-2927

2ND COURT OF APPEALS DISTRICT (222)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
 *****PAGE 2

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
* GLA CAT 01 CURRENT ASSETS					505,017.78	514,858.90
** TOTAL ASSETS AND OTHER DEBITS					505,017.78	514,858.90
21	200	1009	VOUCHERS PAYABLE		.00	.00
		1010	ACCOUNTS PAYABLE		.00	.00
GL CLS 200 CL ACCOUNTS PAYABLE					.00	.00
21	203	1015	PAYROLL PAYABLE		260,661.88-	286,906.80-
		1016	PAYROLL PAYABLE-SEMIMONTHLY		.00	.00
GL CLS 203 CL PAYROLL PAYABLE					260,661.88-	286,906.80-
21	210	1053	DUE TO OTHER FUNDS	22205400	.00	.00
		1053	DUE TO OTHER FUNDS	22205730	.00	.00
GL CLS 210 CL DUE TO OTHER FUNDS					.00	.00
21	211	1050	DUE TO OTHER AGENCIES		.00	.00
		1050	DUE TO OTHER AGENCIES	32001650	.00	.00
		1050	DUE TO OTHER AGENCIES	47900010	.00	.00
GL CLS 211 CL DUE TO OTHER AGENCIES					.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					260,661.88-	286,906.80-
** TOTAL LIABILITIES					260,661.88-	286,906.80-
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

2ND COURT OF APPEALS DISTRICT (222)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
 *****PAGE 4

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
51	950	9202	PAYROLL SYSTEM CLEARING		.00	.00
	GL CLS	950	SYSTEM ACCOUNTS		.00	.00
* GLA CAT 51 FUND BALANCE (DEFICITS)					244,355.90-	227,952.10-
** TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES					244,355.90-	227,952.10-
** TOTAL LIABILITIES AND FUND BALANCE/EQUITY					505,017.78-	514,858.90-
* GAAP FUND TYPE 01 GENERAL					.00	.00

(AGY)222 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

2ND COURT OF APPEALS DISTRICT (222)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
 *****PAGE 5

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 02 SPECIAL REVENUE

 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		1,369,635.41-	1,117,173.58-
		0047	SHARED CASH		1,369,635.41	1,117,173.58
	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
01	070	0283	DUE FROM OTHER FUNDS	22200010	.00	.00
	GL CLS	070	CA DUE FROM OTHER FUNDS		.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	211	1050	DUE TO OTHER AGENCIES		.00	.00
		1050	DUE TO OTHER AGENCIES	24105730	1,515,405.45-	1,265,590.31-
		1050	DUE TO OTHER AGENCIES	90205730	.00	.00
		1050	DUE TO OTHER AGENCIES	90257300	.00	.00
	GL CLS	211	CL DUE TO OTHER AGENCIES		1,515,405.45-	1,265,590.31-
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					1,515,405.45-	1,265,590.31-

2ND COURT OF APPEALS DISTRICT (222)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
 *****PAGE 6

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 02 SPECIAL REVENUE

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

** TOTAL LIABILITIES						1,515,405.45-	1,265,590.31-
51	520	****	2310-POST CLS FFS FB RESTRICTED			249,815.14	.00
	GL CLS	520	FD BAL-RESTRICTED			249,815.14	.00
51	530		2315 FD BAL-COMMITTED			.00	.00
	GL CLS	530	FD BAL-COMMITTED			.00	.00
51	550		2325 FD BAL-UNASSIGNED			1,265,590.31	1,265,590.31
	GL CLS	550	FD BAL-UNASSIGNED			1,265,590.31	1,265,590.31
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)			1,515,405.45	1,265,590.31
** TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES						1,515,405.45	1,265,590.31
** TOTAL LIABILITIES AND FUND BALANCE/EQUITY						.00	.00
* GAAP FUND TYPE	02		SPECIAL REVENUE			.00	.00

(AGY)222 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

2ND COURT OF APPEALS DISTRICT (222)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
 *****PAGE 7

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR 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 OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES				.00	.00
**	TOTAL LIABILITIES AND FUND BALANCE/EQUITY				.00	.00
*	GAAP FUND TYPE	11	CAPITAL ASSET BASIS CONVERSION ADJUSTMTS		.00	.00

(AGY)222 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

2ND COURT OF APPEALS DISTRICT (222)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
 *****PAGE 8

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR 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				.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 OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES				.00	.00
	** TOTAL LIABILITIES AND FUND BALANCE/EQUITY				.00	.00
	* GAAP FUND TYPE	12	LONG-TERM LIAB BASIS CONVERSION ADJUSTMT		.00	.00
	* GAAP FUND GROUP	01	GOVERNMENTAL		.00	.00
	* AGENCY	222			.00	.00

(AGY)222 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

2ND COURT OF APPEALS DISTRICT (222)
 STATEMENT OF NET ASSETS - NET ASSET FORMAT
 REPORT PERIOD= ADJUSTMENT FY= 12

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

GAAP FUND GROUP 03 FIDUCIARY
 GAAP FUND TYPE 09 AGENCY FUNDS

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				.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				.00	.00
51	372	****	2400-POST CLS FIDUC NET ASSETS	.00	.00
* GL CLS 372 NET ASSETS HELD IN TRUST-FIDUCIARY FDS				.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
** NET ASSETS WITH CURRENT CHANGES				.00	.00

2ND COURT OF APPEALS DISTRICT (222)
 STATEMENT OF NET ASSETS - NET ASSET FORMAT

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
 *****PAGE 2

GAAP FUND GROUP 03 FIDUCIARY
 GAAP FUND TYPE 09 AGENCY FUNDS

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

* GAAP FUND TYPE	09	AGENCY FUNDS			.00	.00
* GAAP FUND GROUP	03	FIDUCIARY			.00	.00
* AGENCY	222				.00	.00

(AGY)222 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

2ND COURT OF APPEALS DISTRICT (222)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

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

*****PAGE 1
 GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL

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

01			0005	9400	9400	ORIGINAL BUDGET-COMMITTED	2,624,772.00
				9401	9401	ORIGINAL BUDGET-COLLECTED	64,000.00-
* GAAP SRC/OBJ			0005			ORIGINAL APPROPRIATIONS	2,560,772.00
01			0006	9420	9420	OASI ST MATCH TRF IN FROM 902-COMMITTED	173,986.55
				9425	9425	INSUR-ST PD TRF IN FROM 327-COMMITTED	199,287.53
				9435	9435	RETIR-ST MATCH TRF IN FROM 327-COMMITTED	120,423.46
				9440	9440	BRP TRANSFER IN FROM 902-COMMITTED	5,794.34
* GAAP SRC/OBJ			0006			ADDITIONAL APPROPRIATIONS	499,491.88
01			0035	3711	3711	JUDICIAL FEES	21,897.50
				3719	3719	FEES-COPIES/FILING OF RECORDS	125.00
				3879	3879	CREDIT CARD & ELECT SVCES RELATED FEES	470.31
* GAAP SRC/OBJ			0035			LICENSES, FEES AND PERMITS	22,492.81
01			0065	3765	3765	SALES OF SUPPLIES/EQUIPMENT/SERVICES	54,000.00
* GAAP SRC/OBJ			0065			SALES OF GOODS AND SERVICES	54,000.00
01			0080	3788	3788	DEFAULT DEPOSIT ADJUSTMENT - SUSPENSE	0.00
				3789	3789	DEFAULT FUND-RETURN CHECKS	0.00
				3802	3802	REIMBURSEMENTS-THIRD PARTY	21,119.85
* GAAP SRC/OBJ			0080			OTHER	21,119.85
* GAAP CATEGORY 01						REVENUES	3,157,876.54
TOTAL REVENUES							3,157,876.54
04			0200	7001	7001	SAL & WAGES(LINE ITEM EXEMPT)	751,949.68
				7002	7002	SAL/WAGES-CLASS&N/C-PERM FULTM	1,669,815.84
				7017	7017	ONE-TIME MERIT INCREASE	36,049.08
				7022	7022	LONGEVITY PAY	41,827.12

2ND COURT OF APPEALS DISTRICT (222)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
 *****PAGE 2

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL

GAAP		GAAP		COMPT	TITLE	CURRENT
GAAP	GAAP GL ACCT GL	GAAP	COMPT	OBJ	TITLE	YEAR
CATEGORY	FUNC CLASS ACCT SRC/OBJ	OBJ	OBJ	OBJ	TITLE	YEAR
04		0200	7023		LUMP SUM TERMINATION PAYMENT	2,484.67
			7050		BENEFIT REPLACEMENT PAY	5,794.34
* GAAP SRC/OBJ		0200			SALARIES AND WAGES	2,507,920.73
04		0210	7032		EMPLOYEE RETIREMENT-ST CONTRIB	120,423.46
			7041		EMPLOYEE INS PYMTS-EMPLR CONTR	199,287.53
			7042		PAYROLL HEALTH INSURANCE CONTRIBUTION	25,737.19
			7043		FICA EMPLOYER MATCHING CONTR	173,986.55
* GAAP SRC/OBJ		0210			PAYROLL RELATED COSTS	519,434.73
04		0220	7253		OTHER PROFESSIONAL SERVICES	162.38
* GAAP SRC/OBJ		0220			PROFESSIONAL FEES AND SERVICES	162.38
04		0230	7101		TRAV IN-STATE-PUB TRANS FARES	392.60
			7102		TRAV IN-STATE MILEAGE	3,810.81
			7104		TRAV IN-STATE-ACT EXP-OVERNIGHT TRAVEL	709.48
			7105		TRAV IN-STATE-INCIDENTAL EXPEN	306.33
			7106		TRAVEL-IN-STATE MEALS/LODGING	1,347.04
			7111		TRAV OUT-OF-ST-PUB TRANS FARES	632.40
			7114		TRAV OUT-OF-ST-ACTUAL EXPENSES-OVERNIGHT	468.01
			7115		TRAV OUT-OF-ST-INCIDENTAL EXP	143.48
			7135		TRAV IS-HOTEL TAX EXCL GALV, PORT A &SPI	176.70-
* GAAP SRC/OBJ		0230			TRAVEL	7,633.45
04		0240	7291		POSTAL SERVICES	2,956.74
			7300		CONSUMABLES	24,158.63
			7303		SUBS, PERIODICALS & INFO SERV	272.00
			7330		PARTS - FURNISHINGS & EQUIPMT	78.85
			7334		PERSONAL PROP-FURN, EQUIP AND OTHER-EXP	1,619.28
			7335		PERSONAL PROP-PARTS-COMPUTER EQUIP-EXP	229.47
			7378		PERSONAL PROP-COMPUTER EQUIP(CONTROLLED)	2,152.00
			7382		PERS PROP-BOOKS & REF MATERIALS-EXPENSED	14,806.18
			7510		TELECOM PARTS & SUPPLIES	335.31
* GAAP SRC/OBJ		0240			MATERIALS AND SUPPLIES	46,608.46
04		0250	7276		COMMUNICATION SERVICES	3,804.00

2ND COURT OF APPEALS DISTRICT (222)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

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

*****PAGE 3

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL

GAAP						CURRENT
GAAP	GAAP GL ACCT GL	GAAP	COMPT			YEAR
CATEGORY	FUNC CLASS ACCT SRC/OBJ	OBJ	TITLE			
04	0250	7516	TELECOMMS-OTHER SERV CHARGES			1,212.97
* GAAP SRC/OBJ	0250		COMMUNICATION AND UTILITIES			5,016.97
04	0260	7367	PERSONAL PROPERTY-MAINTENANCE & REPAIRS			5,410.53
		7514	RP-INFRASTRUCTR/TELECOMM-MAINT & REP-EXP			339.00
* GAAP SRC/OBJ	0260		REPAIRS AND MAINTENANCE			5,749.53
04	0270	7406	RENTAL OF FURNISHINGS/EQUIPMT			13,191.84
		7470	RENTAL OF SPACE			3,569.31
* GAAP SRC/OBJ	0270		RENTALS AND LEASES			16,761.15
04	0280	7273	REPRODUCTION & PRINTING SERVS			204.30
* GAAP SRC/OBJ	0280		PRINTING AND REPRODUCTION			204.30
04	0340	7201	MEMBERSHIP DUES			8,439.00
		7203	REGISTRATION FEES-EMPLOYEE TRAINING			2,695.00
		7204	INSURANCE PREMIUMS & DEDUCTIBLES			5,061.00
		7210	FEES AND OTHER CHARGES			243.00
		7211	AWARDS			14.32
		7219	FEES FOR RECEIVING ELECTRONIC PAYMENTS			470.31
		7277	CLEANING SERVICES			130.00
		7286	FREIGHT/DELIVERY SERVICES			1,282.63
		7299	PURCHASED CONTRACTED SERVICES			3,800.00
		7806	PROMPT PAYMENT INTEREST			1.18
		7947	ST OFC OF RISK MNGMT ASSESMENTS			3,203.34
* GAAP SRC/OBJ	0340		OTHER EXPENDITURES			25,339.78
04	0430	7379	PERSONAL PROP-COMPUTER EQUIP-CAPITALIZED			6,641.26
* GAAP SRC/OBJ	0430		CAPITAL OUTLAY			6,641.26
* GAAP CATEGORY 04			EXPENDITURES			3,141,472.74

(AGY) 222 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

2ND COURT OF APPEALS DISTRICT (222)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 12

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM
 *****PAGE 5

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 02 SPECIAL REVENUE

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

01 0035 3704 COURT COSTS 175.00-
 3711 JUDICIAL FEES 22,522.50
 3719 FEES-COPIES/FILING OF RECORDS 125.00

* GAAP SRC/OBJ 0035 LICENSES, FEES AND PERMITS 22,472.50

* GAAP CATEGORY 01 REVENUES 22,472.50

TOTAL REVENUES 22,472.50

04 0200 7001 SAL & WAGES(LINE ITEM EXEMPT) 213,050.00
 7050 BENEFIT REPLACEMENT PAY 623.46

* GAAP SRC/OBJ 0200 SALARIES AND WAGES 213,673.46

04 0210 7032 EMPLOYEE RETIREMENT-ST CONTRIB 35,961.29
 7041 EMPLOYEE INS PYMTS-EMPLR CONTR 13,021.47
 7043 FICA EMPLOYER MATCHING CONTR 13,247.00

* GAAP SRC/OBJ 0210 PAYROLL RELATED COSTS 62,229.76

* GAAP CATEGORY 04 EXPENDITURES 275,903.22

TOTAL EXPENDITURES 275,903.22

EXCESS(DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES 253,430.72-

05 0500 3980 OPERATING ACCOUNT TRANSFERS IN 3,615.58

* GAAP SRC/OBJ 0500 TRANSFERS-IN 3,615.58

* GAAP CATEGORY 05 OTHER FINANCING SOURCES (USES) 3,615.58

TOTAL OTHER FINANCING SOURCES(USES) 3,615.58

2ND COURT OF APPEALS DISTRICT (222)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
 *****PAGE 6

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 02 SPECIAL REVENUE

GAAP

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

NET CHANGE IN FUND BALANCE					249,815.14-
FUND BALANCE - BEGINNING					1,265,590.31-
FUND BALANCE - BEGINNING, AS RESTATED					1,265,590.31-
FUND BALANCE - ENDING					1,515,405.45-
* GAAP FUND TY	02			SPECIAL REVENUE	1,515,405.45-

FR85 222 SL 13 YPAR RSE REL 2 (ORG) () (FND) () () USAS 01 11
 CYCLE: 09/27/12 22:12 5251 RUN DATE: 09/28/12 TIME: 02:27 24 CFY: 13 CFM: 01 LCY: 11 LCM: 11 FICHE: 222 01 11

(AGY) 222 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

2ND COURT OF APPEALS DISTRICT (222)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
 *****PAGE 7

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMNTS

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

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

(AGY)222 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

2ND COURT OF APPEALS DISTRICT (222)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
 *****PAGE 8*****

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

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

NET CHANGE IN FUND BALANCE						0.00
FUND BALANCE - BEGINNING						0.00
FUND BALANCE - BEGINNING, AS RESTATED						0.00
FUND BALANCE - ENDING						0.00
* GAAP FUND TY	12				LONG-TERM LIAB BASIS CONVERSION ADJUSTMT	0.00
* GAAP FD GRP	01				GOVERNMENTAL	1,271,049.55-
* AGENCY	222					1,271,049.55-

FMQuery: USAS Govt Wide Financial Statements (SOA)

Statement of Activities By GAAP Fund, Fund, and Object (GOVT)

Agency 222 - Court of Appeals-Second Court of Appeals District

FY 2012, Adjusted (Month 13) Balances, BC = Both N & Y

Trial Balance Format (Dr-Pos, Cr=Neg)

GAAP Fund Type	GAAP Fund	Fund	GWFS GAAP Cat	GWFS GAAP Srce Obj	GWFS GSO Title	Compt Obj	Basis Conv	Amount
01	0001	0001	60	3005	CHG/SVC-LICENSES, FEES & PERMITS	3879	N	-470.31
				3090	CHG/SVC-OTHER CHGS FOR GDS & SVCS	3765	N	-54,000.00
					Prog Rev - Charges For Services			-54,470.31
			66	3400	SALARIES AND WAGES	7001	N	751,949.68
				3400	SALARIES AND WAGES	7002	N	1,669,815.84
				3400	SALARIES AND WAGES	7017	N	36,049.08
				3400	SALARIES AND WAGES	7022	N	41,827.12
				3400	SALARIES AND WAGES	7023	N	2,484.67
				3400	SALARIES AND WAGES	7050	N	5,794.34
				3405	PAYROLL RELATED COSTS	7032	N	120,423.46
				3405	PAYROLL RELATED COSTS	7041	N	199,287.53
				3405	PAYROLL RELATED COSTS	7042	N	25,737.19
				3405	PAYROLL RELATED COSTS	7043	N	173,986.55
				3415	PROFESSIONAL FEES AND SERVICES	7253	N	162.38
				3420	TRAVEL	7101	N	392.60
				3420	TRAVEL	7102	N	3,810.81
				3420	TRAVEL	7104	N	709.48
				3420	TRAVEL	7105	N	306.33
				3420	TRAVEL	7106	N	1,347.04

FMQuery: USAS Govt Wide Financial Statements (SOA)

Statement of Activities By GAAP Fund, Fund, and Object (GOVT)

Agency 222 - Court of Appeals-Second Court of Appeals District

FY 2012, Adjusted (Month 13) Balances, BC = Both N & Y

Trial Balance Format (Dr-Pos, Cr=Neg)

GAAP Fund Type	GAAP Fund	Fund	GWFS GAAP Cat	GWFS GAAP Srce Obj	GWFS GSO Title	Compt Obj	Basis Conv	Amount
01	0001	0001	66	3420	TRAVEL	7111	N	632.40
				3420	TRAVEL	7114	N	468.01
				3420	TRAVEL	7115	N	143.48
				3420	TRAVEL	7135	N	-176.70
				3425	MATERIALS AND SUPPLIES	7291	N	2,956.74
				3425	MATERIALS AND SUPPLIES	7300	N	24,158.63
				3425	MATERIALS AND SUPPLIES	7303	N	272.00
				3425	MATERIALS AND SUPPLIES	7330	N	78.85
				3425	MATERIALS AND SUPPLIES	7334	N	1,619.28
				3425	MATERIALS AND SUPPLIES	7335	N	229.47
				3425	MATERIALS AND SUPPLIES	7378	N	2,152.00
				3425	MATERIALS AND SUPPLIES	7382	N	14,806.18
				3425	MATERIALS AND SUPPLIES	7510	N	335.31
				3430	COMMUNICATION AND UTILITIES	7276	N	3,804.00
				3430	COMMUNICATION AND UTILITIES	7516	N	1,212.97
				3435	REPAIRS AND MAINTENANCE	7367	N	5,410.53
				3435	REPAIRS AND MAINTENANCE	7514	N	339.00
				3440	RENTALS AND LEASES	7406	N	13,191.84
				3440	RENTALS AND LEASES	7470	N	3,569.31
				3445	PRINTING AND REPRODUCTION	7273	N	204.30

FMQuery: USAS Govt Wide Financial Statements (SOA)

Statement of Activities By GAAP Fund, Fund, and Object (GOVT)

Agency 222 - Court of Appeals-Second Court of Appeals District

FY 2012, Adjusted (Month 13) Balances, BC = Both N & Y

Trial Balance Format (Dr-Pos, Cr=Neg)

GAAP Fund Type	GAAP Fund	Fund	GWFS GAAP Cat	GWFS GAAP Srce Obj	GWFS GSO Title	Compt Obj	Basis Conv	Amount
01	0001	0001	66	3510	INTEREST EXPENSE - OTHER	7806	N	1.18
				3590	OTHER EXPENSES	7201	N	8,439.00
				3590	OTHER EXPENSES	7203	N	2,695.00
				3590	OTHER EXPENSES	7204	N	5,061.00
				3590	OTHER EXPENSES	7210	N	243.00
				3590	OTHER EXPENSES	7211	N	14.32
				3590	OTHER EXPENSES	7219	N	470.31
				3590	OTHER EXPENSES	7277	N	130.00
				3590	OTHER EXPENSES	7286	N	1,282.63
				3590	OTHER EXPENSES	7299	N	3,800.00
				3590	OTHER EXPENSES	7947	N	3,203.34
					Expenses			3,134,831.48
			68	3700	GR-ORIGINAL APPROPRIATIONS	9400	N	-2,624,772.00
				3700	GR-ORIGINAL APPROPRIATIONS	9401	N	64,000.00
				3705	GR-ADDITIONAL APPROPRIATIONS	9420	N	-173,986.55
				3705	GR-ADDITIONAL APPROPRIATIONS	9425	N	-199,287.53
				3705	GR-ADDITIONAL APPROPRIATIONS	9435	N	-120,423.46
				3705	GR-ADDITIONAL APPROPRIATIONS	9440	N	-5,794.34
				3810	GR-OTHER GENERAL REVENUES	3802	N	-21,119.85
				3870	GR-CAPITAL OUTLAY	7379	N	6,641.26

FMQuery: USAS Govt Wide Financial Statements (SOA)

Statement of Activities By GAAP Fund, Fund, and Object (GOVT)

Agency 222 - Court of Appeals-Second Court of Appeals District

FY 2012, Adjusted (Month 13) Balances, BC = Both N & Y

Trial Balance Format (Dr-Pos, Cr=Neg)

GAAP Fund Type	GAAP Fund	Fund	GWFS GAAP Cat	GWFS GAAP Srce Obj	GWFS GSO Title	Compt Obj	Basis Conv	Amount
					General Revenues			-3,074,742.47
01	0001	0001	79	BBal	Beginning Balance			-34,434.88
					Beginning Balance			-34,434.88
					Fund 0001 Beginning Balance			-34,434.88
					Beginning Balance as Restated			-34,434.88
					Net Activity			5,618.70
					Fund 0001 Ending Balance			-28,816.18
	0540	0540	60	3005	CHG/SVC-LICENSES, FEES & PERMITS	3711	N	-21,897.50
				3005	CHG/SVC-LICENSES, FEES & PERMITS	3719	N	-125.00
					Prog Rev - Charges For Services			-22,022.50
			79	BBal	Beginning Balance			-193,517.22
					Beginning Balance			-193,517.22
					Fund 0540 Beginning Balance			-193,517.22
					Beginning Balance as Restated			-193,517.22
					Net Activity			-22,022.50
					Fund 0540 Ending Balance			-215,539.72
01								
02	0573	0573	60	3005	CHG/SVC-LICENSES, FEES & PERMITS	3711	N	-22,522.50
				3005	CHG/SVC-LICENSES, FEES & PERMITS	3719	N	-125.00
				3040	CHG/SVC-VIOLATIONS, FINES & PENALTIES	3704	N	175.00

FMQuery: USAS Govt Wide Financial Statements (SOA)

Statement of Activities By GAAP Fund, Fund, and Object (GOVT)

Agency 222 - Court of Appeals-Second Court of Appeals District

FY 2012, Adjusted (Month 13) Balances, BC = Both N & Y

Trial Balance Format (Dr-Pos, Cr=Neg)

GAAP Fund Type	GAAP Fund	Fund	GWFS GAAP Cat	GWFS GAAP Srce Obj	GWFS GSO Title	Compt Obj	Basis Conv	Amount
					Prog Rev - Charges For Services			-22,472.50
02	0573	0573	66	3400	SALARIES AND WAGES	7001	N	213,050.00
				3400	SALARIES AND WAGES	7050	N	623.46
				3405	PAYROLL RELATED COSTS	7032	N	35,961.29
				3405	PAYROLL RELATED COSTS	7041	N	13,021.47
				3405	PAYROLL RELATED COSTS	7043	N	13,247.00
					Expenses			275,903.22
			78	3970	TRANSFERS IN	3980	N	-3,615.58
					Transfers			-3,615.58
			79	BBal	Beginning Balance			1,265,590.31
					Beginning Balance			1,265,590.31
					Fund 0573 Beginning Balance			1,265,590.31
					Beginning Balance as Restated			1,265,590.31
					Net Activity			249,815.14
					Fund 0573 Ending Balance			1,515,405.45
02								
12	9997	0997	66	3400	SALARIES AND WAGES	7002	Y	-11,987.27
					Expenses			-11,987.27
			79	BBal	Beginning Balance			94,100.31
					Beginning Balance			94,100.31

FMQuery: USAS Govt Wide Financial Statements (SOA)

Statement of Activities By GAAP Fund, Fund, and Object (GOVT)

Agency 222 - Court of Appeals-Second Court of Appeals District

FY 2012, Adjusted (Month 13) Balances, BC = Both N & Y

Trial Balance Format (Dr-Pos, Cr=Neg)

GAAP Fund Type	GAAP Fund	Fund	GWFS GAAP Cat	GWFS GAAP Srce Obj	GWFS GSO Title	Compt Obj	Basis Conv	Amount
					Fund 0997 Beginning Balance			94,100.31
					Beginning Balance as Restated			94,100.31
					Net Activity			-11,987.27
					Fund 0997 Ending Balance			82,113.04
12								

Second Court of Appeals Court 222
Notes for the Fiscal Year Ended August 31, 2012
UNAUDITED

Notes to the Financial Statements

Note 1: Summary of Significant Accounting Policies

Not applicable to this court.

Note 2: Capital Assets

Not applicable to this court.

Note 3: Deposits, Investments, & Repurchase Agreements

The Second 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

As of August 31, 2012, the carrying amount of deposits was \$3,500.00 for Cash in Bank as presented below.

CASH IN BANK – CARRYING VALUE	\$3,500.00
Less: Certificates of Deposit included in carrying value and reported as cash equivalent	\$0.00
Less: Uninvested Securities Lending Cash Collateral included in carrying value and reported as Securities Lending Collateral	\$0.00
Less: Securities Lending CD Collateral included in carrying value and reported as Securities Lending Collateral	\$0.00
CASH IN BANK PER AFR	\$3,500.00

As of August 31, 2012, the total bank balance was as follows.

Governmental and Business-Type Activities	\$3,500.00	Fiduciary Funds	\$0.00	Discrete Component Units	\$0.00
---	------------	-----------------	--------	--------------------------	--------

Note 4: Short-Term Debt

Not applicable to this court.

Second Court of Appeals Court 222
Notes for the Fiscal Year Ended August 31, 2012
UNAUDITED

Note 5: Long Term Liabilities

Changes in Long-Term Liabilities

During the year ended August 31, 2012, the following changes occurred in liabilities.

Governmental Activities	Balance 09-1-11	Additions	Reductions	Balance 08-31-12	Amounts Due Within One Year
Claims and Judgments					
Capital Lease Obligations					
Compensable Leave	\$94,100.31	\$113,213.17	(\$125,200.44)	\$82,113.04	(\$70,412.78)
Total Governmental Activities	\$94,100.31	\$113,213.17	(\$125,200.44)	\$82,113.04	(\$70,412.78)

Claims & Judgments

The Second Court of Appeals was not involved in litigation regarding an employee dispute.

Employees' Compensable Leave

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

Note 6: Bonded Indebtedness

Not applicable to this court.

Note 7: Capital Leases

Not applicable to this court.

Note 8: Operating Leases

Not applicable to this court.

Note 9: Retirement Plans

Not applicable to this court.

Note 10: Deferred Compensation

Not applicable to this court.

Second Court of Appeals Court 222
Notes for the Fiscal Year Ended August 31, 2012
UNAUDITED

Note 11: Postemployment Health Care and Life Insurance Benefits

Not applicable to this court.

Note 12: Interfund Activity and Transactions

The court experienced routine transfers with other state agencies, which were consistent with the activities of the fund making the transfer. The Due To and Due From balances are a result of shared cash for fund 0540 and 0573.

Individual balances and activity at August 31, 2012, follows:

	Due From Other Funds	Due To Other Funds	Source
Appd Fund 0540, D23 Fund 0540 (Agency 211, D23 Fund 0540)	\$76,047.15	\$0.00	Shared Cash
Appd Fund 0573, D23 Fund 0573 (Agency 241, 0573, Fund 0573)	\$0.00	\$1,515,405.45	Shared Cash
Total Due From/To Other Funds	\$76,047.15	\$1,515,405.45	

Note 13: Continuance Subject To Review

Not applicable to this court.

Note 14: Adjustments to Fund Balances and Net Assets

Not applicable to this court.

Note 15: Contingencies and Commitments

Not applicable to this court.

Note 16: Subsequent Events

Not applicable to this court.

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 Illinois National Insurance Company, a commercial insurance carrier. The policy includes costs of defense, and has a \$10,000 deductible. There have been no claims against this policy.

Note 18: Management Discussion and Analysis

Not applicable to this court.

Note 19: The Financial Reporting Entity

Not applicable to this court.

Note 20: Stewardship, Compliance and Accountability

Not applicable to this court.

Note 21: N/A

Not applicable to this court.

Note 22: Donor Restricted Endowments

Not applicable to this court.

Note 23: Extraordinary and Special Items

Not applicable to this court.

Note 24: Disaggregation of Receivable and Payable Balances

Not applicable to this court.

Note 25: Termination Benefits

Not applicable to this court.

Note 26: Segment Information

Not applicable to this court.

USAS and Interagency Activity Certification Form – State Agencies

Agency No. 222

Agency Name Second Court of Appeals

All agencies are required to **sign and submit this form** to the Comptroller of Public Accounts, Financial Reporting section on or before **Nov. 20, 2012**. The form may be submitted via hard copy, email or fax. For the agencies that are reconciled, their data may be extracted for the *Comprehensive Annual Financial Report (CAFR)*.

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

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**.

Please complete this interactive form, print it out, sign the last page and submit to your financial reporting analyst.

I. USAS Reconciliation

Check the appropriate statement, either section 1 or 2:

- 1 I certify that for the above agency, the fiscal 2012 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 assets are 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 revenues agree with the balances as calculated on the GR reconciliation.
- Ending fund balance/net assets are the same on the operating statement and the balance sheet.
- There are not any "Back Out NA" on the operating statement.
- 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 Comptroller's reporting requirements and may be referred to the State Auditor's Office.

II. Interagency Balances

Check the appropriate statement, either section 1 or 2:

- 1 I certify that for the above agency, the fiscal 2012 interagency and interfund balances were coordinated and are posted accurately in USAS.

The DAFR8910 Interfund/Interagency Activity or the FMQuery-SIRS Interagency/Interfund report was run and the following items were verified. From the drop down menu, select "Yes," "No" or "N/A" as appropriate.

	Due From/ Due To	Federal Pass- Throughs	State Pass- Throughs	Transfers
Interagency item amount is posted accurately in USAS	Yes	N/A	N/A	N/A
All "NP" items were eliminated ("NP" items occur if the AGL [Agency General Ledger] information is blank)	Yes	N/A	N/A	N/A
AGL information is correct (the AGL consists of the opposite agency number, D23 fund and 0)	Yes	N/A	N/A	N/A
Federal grant pass-throughs match what is reported on the Schedule of Expenditures of Federal Awards		N/A		
State grant pass-throughs match what is reported on the Schedule of State Grant Pass-Throughs			N/A	

—OR—

- 2 I certify that for fiscal 2012, the above agency does not have any interagency activity reflected on the AFR.

III. Required Signature

Sign and submit completed form via hard copy, email or fax to the Comptroller of Public Accounts, Financial Reporting section of the Fiscal Management Division.

Elizabeth Hanke 9-28-12
Signature Date

Elizabeth Hanke

Printed Name

Accountant, (817) 884-1900 ext. 228

Title & Phone Number

Elizabeth Hanke, (817) 884-1900 ext. 228

AFR Contact Person & Phone Number

Elizabeth Hanke, (817) 884-1900 ext. 228

USAS Contact Person & Phone Number

N/A

Federal Contact Person & Phone Number

