



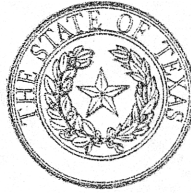
ANNUAL FINANCIAL REPORT

SEVENTH COURT OF APPEALS

AMARILLO, TEXAS (227)

FISCAL YEAR ENDING AUGUST 31, 2011

ANNUAL FINANCIAL REPORT
SEVENTH COURT OF APPEALS
AMARILLO, TEXAS
FISCAL YEAR ENDING AUGUST 31, 2011



Court of Appeals

BRIAN QUINN
Chief Justice

JAMES T. CAMPBELL
Justice

MACKEY K. HANCOCK
Justice

PATRICK A. PIRTLE
Justice

Seventh District of Texas
Hotter County Courts Building
501 S. Hillmore, Suite 2-A
Amarillo, Texas 79101-2449

PEGGY CULP
CLERK

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

(806) 342-2650

FAX: (806) 342-2675

November 1, 2011

Honorable Rick Perry, Governor
John O'Brien, Director, Legislative Budget Board
John Keel, CPA, State Auditor

Dear Governor Perry and Gentlemen:

We enclose the Annual Financial Report of the Seventh Court of Appeals for the year ended August 31, 2011, in compliance with TEX. GOV'T CODE ANN §2101.011, and in accordance with the requirements established by the Comptroller of Public Accounts.

The accompanying annual financial report will be considered for audit by the State Auditor as part of the audit of the State of Texas Comprehensive Annual Financial Report; therefore, an opinion has not been expressed on the financial statements and related information contained in this report.

If you have any questions, please contact Ree Pompa or Peggy Culp at (806)342-2653.

Sincerely,

A handwritten signature in black ink, appearing to be "Brian Quinn", written over a large, loopy oval scribble.

Brian Quinn
Chief Justice

xc: Legislative Reference Library
Texas State Library
State Office of Court Administration

SEVENTH COURT OF APPEALS, AGENCY NUMBER 227

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(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= 11 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
GL CLS	001 CA		CASH ON HAND		.00	.00
GL CLS	002 CA		CASH IN BANK		500.00	500.00
GL CLS	004 CA		CASH IN STATE TREASURY		.00	.00
GL CLS	020 CA		LEGISLATIVE APPROPRIATIONS		161,620.56	188,612.83
GL CLS	052 CA		ACCOUNTS RECEIVABLES, NET		.00	.00
GL CLS	054 CA		TAXES RECEIVABLE, NET		.00	.00
GL CLS	065 CA		INTERFUND RECEIVABLE		.00	.00
GL CLS	072 CA		DUE FROM OTHER AGENCIES		.00	.00
GL CLS	080 CA		CONSUMABLE INVENTORIES		13,840.21	11,317.13
* GLA CAT	01		CURRENT ASSETS		175,960.77	200,429.96
**			TOTAL ASSETS AND OTHER DEBITS		175,960.77	200,429.96
GL CLS	200 CL		ACCOUNTS PAYABLE		625.48-	993.84-
GL CLS	203 CL		PAYROLL PAYABLE		160,987.21-	159,195.02-
GL CLS	205 CL		INTERFUND PAYABLE		.00	.00
GL CLS	211 CL		DUE TO OTHER AGENCIES		.00	.00
* GLA CAT	21		CURRENT LIABILITIES		161,612.69-	160,188.86-
**			TOTAL LIABILITIES		161,612.69-	160,188.86-
GL CLS	360 FD		BAL RESERVED FOR ENCUMBRANCES		.00	.00
GL CLS	362 FD		BAL RESERVED FOR INVENTORIES		.00	11,317.13-

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

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 11

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
GL CLS	364	FD	BAL RESERVED FOR IMPREST ACCT.		.00	500.00-
GL CLS	510	FD	BAL-NONSPENDABLE		13,840.21-	.00
GL CLS	540	FD	BAL-ASSIGNED		500.00-	.00
GL CLS	550	FD	BAL-UNASSIGNED		7.87-	.00
GL CLS	620		FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	28,423.97-
GL CLS	630		OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
GL CLS	800		BUDGETARY		.00	.00
GL CLS	950		SYSTEM ACCOUNTS		.00	.00
* GLA CAT	51		FUND BALANCE (DEFICITS)		14,348.08-	40,241.10-
**			TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES		14,348.08-	40,241.10-
**			TOTAL LIABILITIES AND FUND BALANCE/EQUITY		175,960.77-	200,429.96-
* GAAP FUND	0001		GENERAL REVENUE (0001)-GENERAL		.00	.00

DAFR8580 227 REE 05 13 PCUL RJE R227 2(ORG) () () 3(FND) () 2(GLA) () () USAS
 CYCLE: 10/06/11 21:54 5003 RUN DATE: 10/07/11 TIME: 00:33 31 CFY: 12 CFM: 02 LCY: 11 LCM: 00 FICHE: 227 11 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= 11 PROD SYSTEM
 *****PAGE 3

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	001	CA	CASH ON HAND		.00	.00
GL CLS	004	CA	CASH IN STATE TREASURY		.00	.00
GL CLS	072	CA	DUE FROM OTHER AGENCIES		70,388.90	65,133.90
* GLA CAT	01		CURRENT ASSETS		70,388.90	65,133.90
**			TOTAL ASSETS AND OTHER DEBITS		70,388.90	65,133.90
GL CLS	200	CL	ACCOUNTS PAYABLE		.00	.00
GL CLS	300	CL	FUNDS HELD FOR OTHERS		.00	.00
* GLA CAT	21		CURRENT LIABILITIES		.00	.00
**			TOTAL LIABILITIES		.00	.00
GL CLS	520	FD	BAL-RESTRICTED		.00	.00
GL CLS	530	FD	BAL-COMMITTED		65,133.90-	.00
GL CLS	550	FD	BAL-UNASSIGNED		5,255.00-	.00
GL CLS	610	FD	BAL - UNRES DESIG FOR OTHER		.00	65,133.90-
GL CLS	620	FUND	BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
* GLA CAT	51		FUND BALANCE (DEFICITS)		70,388.90-	65,133.90-
**			TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES		70,388.90-	65,133.90-
**			TOTAL LIABILITIES AND FUND BALANCE/EQUITY		70,388.90-	65,133.90-
* GAAP FUND	0540		JUDICIAL-COURT PERSNL TRAIN FD		.00	.00
* GAAP FUND TYPE	01		GENERAL		.00	.00

(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= 11 PROD SYSTEM
 *****PAGE 4

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	001 CA		CASH ON HAND		.00	.00
GL CLS	004 CA		CASH IN STATE TREASURY		.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
GL CLS	200 CL		ACCOUNTS PAYABLE		.00	.00
GL CLS	211 CL		DUE TO OTHER AGENCIES		774,413.78-	624,398.71-
GL CLS	300 CL		FUNDS HELD FOR OTHERS		.00	.00
* GLA CAT	21		CURRENT LIABILITIES		774,413.78-	624,398.71-
**			TOTAL LIABILITIES		774,413.78-	624,398.71-
GL CLS	520 FD		BAL-RESTRICTED		150,015.07	.00
GL CLS	530 FD		BAL-COMMITTED		624,398.71	.00
GL CLS	610 FD		BAL - UNRES DESIG FOR OTHER		.00	.00
GL CLS	620 FUND		BALANCE - UNRESERVED/UNDESIGNATED		.00	624,398.71
* GLA CAT	51		FUND BALANCE (DEFICITS)		774,413.78	624,398.71
**			TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES		774,413.78	624,398.71
**			TOTAL LIABILITIES AND FUND BALANCE/EQUITY		.00	.00
* GAAP FUND	0573		JUDICIAL FUND (0573)-SPECIAL		.00	.00
* GAAP FUND TYPE	02		SPECIAL REVENUE		.00	.00

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(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= 11 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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
GL CLS	111		OTHER CURRENT ASSETS		.00	.00
* GLA CAT	01		CURRENT ASSETS		.00	.00
GL CLS	151		FURNITURE AND EQUIPMENT, NET		.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
GL CLS	620		FUND BALANCE - UNRESERVED/UNDESIGNATED		.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	9998		GEN FIXED ASSETS ACCT GROUP		.00	.00
* GAAP FUND TYPE	11		CAPITAL ASSET BASIS CONVERSION ADJUSTMTS		.00	.00

(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= 11 PROD SYSTEM
 *****PAGE 6

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
	GL CLS	080	CA CONSUMABLE INVENTORIES		.00	.00
*	GLA CAT	01	CURRENT ASSETS		.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
	GL CLS	230	CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
*	GLA CAT	21	CURRENT LIABILITIES		.00	.00
**	TOTAL LIABILITIES				.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	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

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM
 *****PAGE 1

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

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
GL CLS	001	CA		CASH ON HAND		.00	.00
GL CLS	002	CA		CASH IN BANK		500.00	500.00
GL CLS	004	CA		CASH IN STATE TREASURY		.00	.00
GL CLS	020	CA		LEGISLATIVE APPROPRIATIONS		161,620.56	188,612.83
GL CLS	052	CA		ACCOUNTS RECEIVABLES, NET		.00	.00
GL CLS	054	CA		TAXES RECEIVABLE, NET		.00	.00
GL CLS	065	CA		INTERFUND RECEIVABLE		.00	.00
GL CLS	072	CA		DUE FROM OTHER AGENCIES		.00	.00
GL CLS	080	CA		CONSUMABLE INVENTORIES		13,840.21	11,317.13
* GLA CAT	01			CURRENT ASSETS		175,960.77	200,429.96
**				TOTAL ASSETS AND OTHER DEBITS		175,960.77	200,429.96
GL CLS	200	CL		ACCOUNTS PAYABLE		625.48-	993.84-
GL CLS	203	CL		PAYROLL PAYABLE		160,987.21-	159,195.02-
GL CLS	205	CL		INTERFUND PAYABLE		.00	.00
GL CLS	211	CL		DUE TO OTHER AGENCIES		.00	.00
* GLA CAT	21			CURRENT LIABILITIES		161,612.69-	160,188.86-
**				TOTAL LIABILITIES		161,612.69-	160,188.86-
GL CLS	360	FD		BAL RESERVED FOR ENCUMBRANCES		.00	.00
GL CLS	362	FD		BAL RESERVED FOR INVENTORIES		.00	11,317.13-

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 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	CURRENT	PRIOR
CT	CLS	IND	GL		GL	YEAR	YEAR
GL	CLS	364	FD	BAL RESERVED FOR IMPREST ACCT.		.00	500.00-
GL	CLS	510	FD	BAL-NONSPENDABLE		13,840.21-	.00
GL	CLS	540	FD	BAL-ASSIGNED		500.00-	.00
GL	CLS	550	FD	BAL-UNASSIGNED		7.87-	.00
GL	CLS	620	FUND	BALANCE - UNRESERVED/UNDESIGNATED		.00	28,423.97-
GL	CLS	630	OBSOLETE	FB ACCTS UNDER GASB 34		.00	.00
GL	CLS	800	BUDGETARY			.00	.00
GL	CLS	950	SYSTEM	ACCOUNTS		.00	.00
*	GLA	CAT	51	FUND BALANCE (DEFICITS)		14,348.08-	40,241.10-
**	TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES					14,348.08-	40,241.10-
**	TOTAL LIABILITIES AND FUND BALANCE/EQUITY					175,960.77-	200,429.96-
*	GAAP	FUND	0001	GENERAL REVENUE (0001)-GENERAL		.00	.00

DAFR8581 227 REE 02 13 PCUL RJE R227 2(ORG) () () 3(FND) () 2(GLA) () () USAS
 CYCLE: 10/06/11 21:54 5003 RUN DATE: 10/07/11 TIME: 00:33 31 CFY: 12 CFM: 02 LCY: 11 LCM: 00 FICHE: 227 11 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 ASSETS - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM
 *****PAGE 3

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	GL	YEAR	YEAR
TITLE						
GL	CLS	001	CA	CASH ON HAND	.00	.00
GL	CLS	004	CA	CASH IN STATE TREASURY	.00	.00
GL	CLS	072	CA	DUE FROM OTHER AGENCIES	70,388.90	65,133.90
*	GLA	CAT	01	CURRENT ASSETS	70,388.90	65,133.90
**	TOTAL ASSETS AND OTHER DEBITS				70,388.90	65,133.90
GL	CLS	200	CL	ACCOUNTS PAYABLE	.00	.00
GL	CLS	300	CL	FUNDS HELD FOR OTHERS	.00	.00
*	GLA	CAT	21	CURRENT LIABILITIES	.00	.00
**	TOTAL LIABILITIES				.00	.00
GL	CLS	520	FD	BAL-RESTRICTED	.00	.00
GL	CLS	530	FD	BAL-COMMITTED	65,133.90-	.00
GL	CLS	550	FD	BAL-UNASSIGNED	5,255.00-	.00
GL	CLS	610	FD	BAL - UNRES DESIG FOR OTHER	.00	65,133.90-
GL	CLS	620	FUND	BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
*	GLA	CAT	51	FUND BALANCE (DEFICITS)	70,388.90-	65,133.90-
**	TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES				70,388.90-	65,133.90-
**	TOTAL LIABILITIES AND FUND BALANCE/EQUITY				70,388.90-	65,133.90-
*	GAAP	FUND	0540	JUDICIAL-COURT PERSNL TRAIN FD	.00	.00
*	GAAP	FUND	TYPE	01 GENERAL	.00	.00

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM
 *****PAGE 4

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

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
GL	CLS	001	CA	CASH ON HAND		.00	.00
GL	CLS	004	CA	CASH IN STATE TREASURY		.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
GL	CLS	200	CL	ACCOUNTS PAYABLE		.00	.00
GL	CLS	211	CL	DUE TO OTHER AGENCIES		774,413.78-	624,398.71-
GL	CLS	300	CL	FUNDS HELD FOR OTHERS		.00	.00
* GLA	CAT	21		CURRENT LIABILITIES		774,413.78-	624,398.71-
**				TOTAL LIABILITIES		774,413.78-	624,398.71-
GL	CLS	520	FD	BAL-RESTRICTED		150,015.07	.00
GL	CLS	530	FD	BAL-COMMITTED		624,398.71	.00
GL	CLS	610	FD	BAL - UNRES DESIG FOR OTHER		.00	.00
GL	CLS	620	FUND	BALANCE - UNRESERVED/UNDESIGNATED		.00	624,398.71
* GLA	CAT	51		FUND BALANCE (DEFICITS)		774,413.78	624,398.71
**				TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES		774,413.78	624,398.71
**				TOTAL LIABILITIES AND FUND BALANCE/EQUITY		.00	.00
* GAAP	FUND	0573	JUDICIAL	FUND (0573)-SPECIAL		.00	.00
* GAAP	FUND TYPE	02	SPECIAL	REVENUE		.00	.00

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM
 *****PAGE 5

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

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
GL	CLS	111		OTHER CURRENT ASSETS		.00	.00
* GLA	CAT	01		CURRENT ASSETS		.00	.00
GL	CLS	150		VEHICLES, BOATS AND AIRCRAFT, NET		.00	.00
GL	CLS	151		FURNITURE AND EQUIPMENT, NET		8,439.01	11,175.73
GL	CLS	158		OTHER CAPITAL ASSETS, NET		.00	.00
* GLA	CAT	06		NON-CURRENT ASSETS		8,439.01	11,175.73
**				TOTAL ASSETS AND OTHER DEBITS		8,439.01	11,175.73
GL	CLS	410		INVESTED IN CAP ASSETS, NET RELATED DEBT		8,439.01-	11,175.73-
GL	CLS	430		UNRESTRICTED NET ASSETS		.00	.00
* GLA	CAT	45		NET ASSETS		8,439.01-	11,175.73-
GL	CLS	620		FUND BALANCE - UNRESERVED/UNDESIGNATED		.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		8,439.01-	11,175.73-
**				TOTAL LIABILITIES AND FUND BALANCE/EQUITY		8,439.01-	11,175.73-
* GAAP	FUND	9998		GEN FIXED ASSETS ACCT GROUP		.00	.00
* GAAP	FUND TYPE	11		CAPITAL ASSET BASIS CONVERSION ADJUSTMTS		.00	.00

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM
 *****PAGE 6

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

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
	GL CLS	080	CA	CONSUMABLE INVENTORIES		.00	.00
*	GLA CAT	01		CURRENT ASSETS		.00	.00
	GL CLS	150		VEHICLES, BOATS AND AIRCRAFT, NET		.00	.00
*	GLA CAT	06		NON-CURRENT ASSETS		.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
	GL CLS	230	CL	EMPLOYEE'S COMPENSABLE LEAVE		42,652.21-	49,978.18-
*	GLA CAT	21		CURRENT LIABILITIES		42,652.21-	49,978.18-
	GL CLS	301	NC	EMPLOYEE'S COMPENSABLE LEAVE		25,151.08-	19,653.41-
*	GLA CAT	26		NON-CURRENT LIABILITIES		25,151.08-	19,653.41-
**	TOTAL LIABILITIES					67,803.29-	69,631.59-
	GL CLS	430		UNRESTRICTED NET ASSETS		67,803.29	69,631.59
*	GLA CAT	45		NET ASSETS		67,803.29	69,631.59
	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					67,803.29	69,631.59
**	TOTAL LIABILITIES AND FUND BALANCE/EQUITY					.00	.00
*	GAAP FUND	9997		LONG-TERM LIABILITIES BASIS CONVERSION		.00	.00
*	GAAP FUND TYPE	12		LONG-TERM LIAB BASIS CONVERSION ADJUSTMT		.00	.00

7TH COURT OF APPEALS DISTRICT (227)

STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 11

PROD SYSTEM

*****PAGE 7

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

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

* GAAP FUND GROUP	01	GOVERNMENTAL					.00		.00
* AGENCY	227						.00		.00

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 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
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
*	GLA CAT	01	CURRENT ASSETS		.00	.00
**	TOTAL ASSETS				.00	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00
*	GLA CAT	21	CURRENT LIABILITIES		.00	.00
**	TOTAL LIABILITIES				.00	.00
	GL CLS	372	NET ASSETS HELD IN TRUST-FIDUCIARY FDS		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00
**	NET ASSETS WITH CURRENT CHANGES				.00	.00
*	GAAP FUND	0900	DEPARTMENTAL SUSPENSE (0900) - AGENCY		.00	.00

DAFR8585 227 REE 03 13 PCUL RJE R227 2(ORG) () () 3(FND) () 2(GLA) () () USAS
 CYCLE: 10/06/11 21:54 5003 RUN DATE: 10/07/11 TIME: 00:33 31 CFY: 12 CFM: 02 LCY: 11 LCM: 00 FICHE: 227 11 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 ASSETS - NET ASSET FORMAT

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM
 *****PAGE 2

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

GL CAT	GL CLS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
	GL CLS	052	CA ACCOUNTS RECEIVABLES, NET		.00	.00
*	GLA CAT	01	CURRENT ASSETS		.00	.00
**	TOTAL ASSETS				.00	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00
*	GLA CAT	21	CURRENT LIABILITIES		.00	.00
**	TOTAL LIABILITIES				.00	.00
	GL CLS	372	NET ASSETS HELD IN TRUST-FIDUCIARY FDS		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
	GL CLS	950	SYSTEM ACCOUNTS		.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00
**	NET ASSETS WITH CURRENT CHANGES				.00	.00
*	GAAP FUND	0942	TEXASAVR HOLD-TRNSMIT 401K(0942) AGENCY		.00	.00

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM
 *****PAGE 3

GAAP FUND GROUP 03 FIDUCIARY
 GAAP FUND TYPE 09 AGENCY FUNDS
 GAAP FUND 1000 UNAPPROPRIATED GENERAL REVENUE

GL CAT	GL CLS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
*	GLA CAT	01	CURRENT ASSETS		.00	.00
**	TOTAL ASSETS				.00	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00
*	GLA CAT	21	CURRENT LIABILITIES		.00	.00
**	TOTAL LIABILITIES				.00	.00
	GL CLS	372	NET ASSETS HELD IN TRUST-FIDUCIARY FDS		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00
**	NET ASSETS WITH CURRENT CHANGES				.00	.00
*	GAAP FUND	1000	UNAPPROPRIATED GENERAL REVENUE		.00	.00
*	GAAP FUND TYPE	09	AGENCY FUNDS		.00	.00
*	GAAP FUND GROUP	03	FIDUCIARY		.00	.00
*	AGENCY	227			.00	.00

DAFR8590 227 REE 10 13 PCUL RJE R227 2(ORG) () 2(OBJ) 3(FND) () 0(GLA) () () USAS
 CYCLE: 10/06/11 21:54 5003 RUN DATE: 10/07/11 TIME: 00:33 31 CFY: 12 CFM: 02 LCY: 11 LCM: 00 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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM
 *****PAGE 1

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		
GAAP SRC/OBJ			0005		ORIGINAL APPROPRIATIONS	1,558,979.02
GAAP SRC/OBJ			0006		ADDITIONAL APPROPRIATIONS	373,566.10
GAAP SRC/OBJ			0007		UNEXPENDED BALANCE FORWARD	0.00
GAAP SRC/OBJ			0080		OTHER	11,013.38
* GAAP CATEGORY	01				REVENUES	1,943,558.50
TOTAL REVENUES						1,943,558.50
GAAP SRC/OBJ			0200		SALARIES AND WAGES	1,507,212.87
GAAP SRC/OBJ			0210		PAYROLL RELATED COSTS	367,810.51
GAAP SRC/OBJ			0230		TRAVEL	12,599.97
GAAP SRC/OBJ			0240		MATERIALS AND SUPPLIES	60,669.69
GAAP SRC/OBJ			0250		COMMUNICATION AND UTILITIES	4,874.65
GAAP SRC/OBJ			0260		REPAIRS AND MAINTENANCE	1,028.47
GAAP SRC/OBJ			0270		RENTALS AND LEASES	1,676.00
GAAP SRC/OBJ			0340		OTHER EXPENDITURES	13,579.36
* GAAP CATEGORY	04				EXPENDITURES	1,969,451.52
TOTAL EXPENDITURES						1,969,451.52
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES						25,893.02-
GAAP SRC/OBJ			0578		LEGISLATIVE FINANCING SOURCES	0.00

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

PERCENT OF YEAR ELAPSED: 100%
 REPORT PERIOD= ADJUSTMENT FY= 11
 *****PAGE 2

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

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

GAAP SRC/OBJ		0591		LEGISLATIVE FINANCING USES	0.00
* GAAP CATEGORY	05			OTHER FINANCING SOURCES (USES)	0.00
TOTAL OTHER FINANCING SOURCES (USES)					0.00
NET CHANGE IN FUND BALANCE					25,893.02-
FUND BALANCE - BEGINNING					40,241.10
FUND BALANCE - BEGINNING, AS RESTATED					40,241.10
FUND BALANCE - ENDING					14,348.08
* GAAP FUND	0001			GENERAL REVENUE (0001)-GENERAL	14,348.08

DAFR8590 227 REE 10 13 PCUL RJE R227 2(ORG) () 2(OBJ) 3(FND) () 0(GLA) () () USAS
 CYCLE: 10/06/11 21:54 5003 RUN DATE: 10/07/11 TIME: 00:33 31 CFY: 12 CFM: 02 LCY: 11 LCM: 00 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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM
 *****PAGE 3

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/OBJ OBJ TITLE YEAR

GAAP SRC/OBJ	0035	LICENSES, FEES AND PERMITS	5,255.00
* GAAP CATEGORY 01		REVENUES	5,255.00
TOTAL REVENUES			5,255.00
TOTAL EXPENDITURES			0.00
EXCESS(DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES			5,255.00
TOTAL OTHER FINANCING SOURCES(USES)			0.00
NET CHANGE IN FUND BALANCE			5,255.00
FUND BALANCE - BEGINNING			65,133.90
FUND BALANCE - BEGINNING, AS RESTATED			65,133.90
FUND BALANCE - ENDING			70,388.90
* GAAP FUND 0540		JUDICIAL-COURT PERSNL TRAIN FD	70,388.90
* GAAP FUND TY 01		GENERAL	84,736.98

DAFR8590 227 REE 10 13 PCUL RJE R227 2(ORG) () 2(OBJ) 3(FND) () 0(GLA) () () USAS
 CYCLE: 10/06/11 21:54 5003 RUN DATE: 10/07/11 TIME: 00:33 31 CFY: 12 CFM: 02 LCY: 11 LCM: 00 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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM
 *****PAGE 4

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

GAAP SRC/OBJ		0035	LICENSES, FEES AND PERMITS	5,655.00
* GAAP CATEGORY 01			REVENUES	5,655.00
TOTAL REVENUES				5,655.00
GAAP SRC/OBJ		0200	SALARIES AND WAGES	123,262.13
GAAP SRC/OBJ		0210	PAYROLL RELATED COSTS	32,407.94
* GAAP CATEGORY 04			EXPENDITURES	155,670.07
TOTAL EXPENDITURES				155,670.07
EXCESS(DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES				150,015.07-
TOTAL OTHER FINANCING SOURCES(USES)				0.00
NET CHANGE IN FUND BALANCE				150,015.07-
FUND BALANCE - BEGINNING				624,398.71-
FUND BALANCE - BEGINNING, AS RESTATED				624,398.71-
FUND BALANCE - ENDING				774,413.78-
* GAAP FUND 0573			JUDICIAL FUND (0573)-SPECIAL	774,413.78-
* GAAP FUND TY 02			SPECIAL REVENUE	774,413.78-

DAFR8590 227 REE 10 13 PCUL RJE R227 2(ORG) () 2(OBJ) 3(FND) () 0(GLA) () () USAS
 CYCLE: 10/06/11 21:54 5003 RUN DATE: 10/07/11 TIME: 00:33 31 CFY: 12 CFM: 02 LCY: 11 LCM: 00 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= 11 PROD SYSTEM
 *****PAGE 5

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

 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 REE 10 13 PCUL RJE R227 2(ORG) () 2(OBJ) 3(FND) () 0(GLA) () () USAS
 CYCLE: 10/06/11 21:54 5003 .RUN DATE: 10/07/11 TIME: 00:33 31 CFY: 12 CFM: 02 LCY: 11 LCM: 00 FICHE: 227 01 12

(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= 11 PROD SYSTEM
 *****PAGE 6

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		689,676.80-
* AGENCY	227						689,676.80-

FMQuery: USAS Govt Wide Financial Statements (SOA)

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

Agency 227 - Court of Appeals-Seventh Court of Appeals District

FY 2011, 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	3400	SALARIES AND WAGES	7001	N	429,899.88
				3400	SALARIES AND WAGES	7002	N	947,584.92
				3400	SALARIES AND WAGES	7017	N	97,000.00
				3400	SALARIES AND WAGES	7022	N	26,972.48
				3400	SALARIES AND WAGES	7050	N	5,755.59
				3405	PAYROLL RELATED COSTS	7032	N	131,839.34
				3405	PAYROLL RELATED COSTS	7041	N	131,207.84
				3405	PAYROLL RELATED COSTS	7043	N	104,763.33
				3420	TRAVEL	7101	N	3,891.34
				3420	TRAVEL	7102	N	2,115.81
				3420	TRAVEL	7104	N	1,922.04
				3420	TRAVEL	7105	N	373.17
				3420	TRAVEL	7106	N	814.77
				3420	TRAVEL	7111	N	88.00
				3420	TRAVEL	7112	N	648.40
				3420	TRAVEL	7114	N	2,170.00
				3420	TRAVEL	7115	N	558.80

				3420	TRAVEL	7135	N	17.64
				3425	MATERIALS AND SUPPLIES	7291	N	10,220.00
				3425	MATERIALS AND SUPPLIES	7300	N	14,178.96
				3425	MATERIALS AND SUPPLIES	7303	N	10,957.28
				3425	MATERIALS AND SUPPLIES	7334	N	69.00
				3425	MATERIALS AND SUPPLIES	7335	N	116.00
				3425	MATERIALS AND SUPPLIES	7374	N	3,216.00
				3425	MATERIALS AND SUPPLIES	7377	N	156.00
				3425	MATERIALS AND SUPPLIES	7380	N	21.96
				3425	MATERIALS AND SUPPLIES	7382	N	21,698.50
				3425	MATERIALS AND SUPPLIES	7510	N	35.99
				3430	COMMUNICATION AND UTILITIES	7276	N	3,044.00
				3430	COMMUNICATION AND UTILITIES	7503	N	369.04
				3430	COMMUNICATION AND UTILITIES	7504	N	11.00
				3430	COMMUNICATION AND UTILITIES	7516	N	1,450.61
				3435	REPAIRS AND MAINTENANCE	7367	N	1,028.47
				3440	RENTALS AND LEASES	7406	N	1,656.00
				3440	RENTALS AND LEASES	7470	N	20.00
				3590	OTHER EXPENSES	7201	N	3,870.00
				3590	OTHER EXPENSES	7203	N	1,920.00
				3590	OTHER EXPENSES	7204	N	3,600.00
				3590	OTHER EXPENSES	7286	N	651.98

				3590	OTHER EXPENSES	7299	N	1,435.14
				3590	OTHER EXPENSES	7947	N	2,102.24
					Expenses			1,969,451.52
		68		3700	GR-ORIGINAL APPROPRIATIONS	9400	N	-1,672,068.00
				3700	GR-ORIGINAL APPROPRIATIONS	9401	N	8,000.00
				3700	GR-ORIGINAL APPROPRIATIONS	9415	N	105,088.98
				3705	GR-ADDITIONAL APPROPRIATIONS	9420	N	-104,763.33
				3705	GR-ADDITIONAL APPROPRIATIONS	9425	N	-129,608.72
				3705	GR-ADDITIONAL APPROPRIATIONS	9427	N	-1,599.12
				3705	GR-ADDITIONAL APPROPRIATIONS	9435	N	-131,839.34
				3705	GR-ADDITIONAL APPROPRIATIONS	9440	N	-5,755.59
				3710	GR-UNEXPENDED BALANCE FORWARD	9406	N	28,357.77
				3710	GR-UNEXPENDED BALANCE FORWARD	9407	N	-28,357.77
				3810	GR-OTHER GENERAL REVENUES	3802	N	-11,013.38
					General Revenues			-1,943,558.50
		79		BBal	Beginning Balance			-40,241.10
					Beginning Balance			-40,241.10
					Fund 0001 Beginning Balance			-40,241.10
					Beginning Balance as Restated			-40,241.10
					Net Activity			25,893.02
					Fund 0001 Ending Balance			-14,348.08
	0540	0540	60	3005	CHG/SVC-LICENSES, FEES & PERMITS	3711	N	-5,252.50
				3005	CHG/SVC-LICENSES, FEES & PERMITS	3719	N	-2.50

					Prog Rev - Charges For Services			-5,255.00	
			79	BBal	Beginning Balance			-65,133.90	
					Beginning Balance			-65,133.90	
					Fund 0540 Beginning Balance			-65,133.90	
					Beginning Balance as Restated			-65,133.90	
					Net Activity			-5,255.00	
					Fund 0540 Ending Balance			-70,388.90	
01									
	02	0573	0573	60	3005	CHG/SVC-LICENSES, FEES & PERMITS	3711	N	-5,502.50
					3005	CHG/SVC-LICENSES, FEES & PERMITS	3719	N	-2.50
					3040	CHG/SVC-VIOLATIONS, FINES & PENALTIES	3704	N	-150.00
						Prog Rev - Charges For Services			-5,655.00
			66	3400	SALARIES AND WAGES	7001	N	122,599.92	
				3400	SALARIES AND WAGES	7050	N	662.21	
				3405	PAYROLL RELATED COSTS	7032	N	19,883.77	
				3405	PAYROLL RELATED COSTS	7041	N	5,140.52	
				3405	PAYROLL RELATED COSTS	7043	N	7,383.65	
					Expenses			155,670.07	
			79	BBal	Beginning Balance			624,398.71	
					Beginning Balance			624,398.71	
					Fund 0573 Beginning Balance			624,398.71	
					Beginning Balance as Restated			624,398.71	
					Net Activity			150,015.07	
					Fund 0573 Ending Balance			774,413.78	

02								
11	9998	0998	66	3495	DEPRECIATION EXPENSE	7939	Y	2,736.72
					Expenses			2,736.72
			79	BBal	Beginning Balance			-11,175.73
					Beginning Balance			-11,175.73
					Fund 0998 Beginning Balance			-11,175.73
					Beginning Balance as Restated			-11,175.73
					Net Activity			2,736.72
					Fund 0998 Ending Balance			-8,439.01
11								
12	9997	0997	66	3400	SALARIES AND WAGES	7002	Y	-1,828.30
					Expenses			-1,828.30
			79	BBal	Beginning Balance			69,631.59
					Beginning Balance			69,631.59
					Fund 0997 Beginning Balance			69,631.59
					Beginning Balance as Restated			69,631.59
					Net Activity			-1,828.30
					Fund 0997 Ending Balance			67,803.29
12								

Notes to the Financial Statements

Note 1: Summary of Significant Accounting Policies

Entity

The Seventh Court of Appeals is an agency of the State of Texas and its financial records comply with state statutes and regulations. This includes compliance with the Texas Comptroller of Public Accounts' Reporting Requirements for Annual Financial Reports of State Agencies.

The Seventh Court of Appeals, created in 1911 as the Seventh Court of Civil Appeals, 1911 Tex. Gen. Laws, Ch. 120, at 269, and reorganized pursuant to Tex. Const. Art. V, Sec. 6 as amended, effective September 1, 1981, is comprised of forty-six counties, 1981 Tex. Gen. Laws, Ch. 291, Sec. 1 at 761, is located in the City of Amarillo, 1981 Tex. Gen. Laws Ch. 291, Sec. 35, at 779, and has civil appellate jurisdiction, 1981 Tex. Gen. Laws, Ch. 291, Sec. 38, at 789, criminal appellate jurisdiction, 1981 Tex. Gen. Laws, Ch. 291, Sec. 102 at 802, coextensive with the limits of its districts. The Court has geographical jurisdiction of decisions of the eighty-two trial courts of the Seventh District of Texas which includes twenty-nine district courts, forty-six county courts and seven county courts-at-law.

Due to the statewide requirements embedded in Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, the Comptroller of Public Accounts does not require the accompanying annual financial report to comply with all the requirements in this statement. The financial report will be considered for audit by the State Auditor as part of the audit of the State of Texas Comprehensive Annual Financial Report; therefore, an opinion has not been expressed on the financial statements and related information contained in this report.

Blended Component Units

No component units have been identified which should have been blended into an appropriated fund.

Fund Structure

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

Governmental Fund Types & Government-Wide Adjustment Fund Types

General Revenue Fund

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

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than for private-purpose trusts or for major capital projects) that are legally restricted to use for specified purposes.

Capital Asset Adjustment Fund Type

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

Long-Term Liabilities Adjustment Fund Type

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

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Fiduciary Fund Types

Fiduciary Funds account for assets held by the state in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. When assets are held under the terms of a formal trust agreement, either a pension trust fund, or a private purpose trust fund is used.

Agency Funds

Agency Funds are used to account for assets the government holds on behalf of others in a purely custodial capacity. Agency Funds involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments.

Basis of Accounting

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

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

Governmental adjustment fund types that will build the government-wide financial statements are accounted for using the full accrual basis of accounting. This includes capital assets, accumulated depreciation, unpaid Employee Compensable Leave, the unmatured debt service (principal and interest) on general long-term liabilities, long-term capital leases, long-term claims and judgments and full accrual revenues and expenses. The activity will be recognized in these fund types.

Budget and Budgetary Accounting

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

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

Assets, Liabilities, and Fund Balances/Net Assets

ASSETS

Inventories and Prepaid Items

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

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Capital Assets

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

LIABILITIES

Accounts Payable

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

Employees' Compensable Leave Balances

Employees' Compensable Leave Balances represent the liability that becomes “due” upon the occurrence of relevant events such as resignations, retirements, and uses of leave balances by covered employees. Liabilities are reported separately as either current or non-current in the statement of net assets. This obligation is usually paid from the same funding source(s) from which the employee's salary or wage compensation was paid.

FUND BALANCE/NET ASSETS

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

Fund Balance Components

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

- Nonspendable fund balance includes amounts not available to be spent because they are either (1) not in spendable form or (2) legally or contractually required to be maintained intact.
- Restricted fund balance includes those resources that have constraints placed on their use through external parties or by law through constitutional provisions.
- Committed fund balance can be used only for specific purposes pursuant to constraints imposed by a formal action of the Texas Legislature, the state's highest level of decision making authority.
- Assigned fund balance includes amounts constrained by the state's intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by (1) the Texas Legislature or (2) a body (for example, a budget or finance committee) or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes.
- Unassigned fund balance is the residual classification for the general fund. This classification represents fund balance that was not assigned to other funds and was not restricted, committed or assigned to specific purposes within the general fund.

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Invested In Capital Assets, Net Of Related Debt

Invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation and reduced by outstanding balances for bond, notes, and other debt that are attributed to the acquisition, construction, or improvement of those assets.

Restricted Net Assets

Restricted net assets result when constraints placed on net asset use are either externally imposed by creditors, grantors, contributors and the like or imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Assets

Unrestricted net assets consist of net assets, which do not meet the definition of the two preceding categories. Unrestricted net assets often have constraints on resources, which are imposed by management, but can be removed or modified.

INTERFUND ACTIVITIES AND BALANCES

The agency has the following types of transactions between funds:

- (1) Transfers: Legally required transfers that are reported when incurred as 'Transfers In' by the recipient fund and as 'Transfers Out' by the disbursing fund.
- (2) Reimbursements: Reimbursements are repayments from funds responsible for expenditures or expenses to funds that made the actual payment. Reimbursements of expenditures made by one fund for another that are recorded as expenditures in the reimbursing fund and as a reduction of expenditures in the reimbursed fund. Reimbursements are not displayed in the financial statements.
- (3) Due from other funds (see note 12)

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Note 2: Capital Assets

A summary of the changes in Capital Assets for the year ended August 31, 2011, is presented below:

	PRIMARY GOVERNMENT				Balance 08/31/11
	Balance 09/01/10	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	27,107.83				27,107.83
Vehicle, Boats & Aircraft					
Other Assets					
Total Depreciable Assets at Historical Costs	27,107.83				27,107.83
Less Accumulated Depreciation for:					
Buildings and Improvements					
Infrastructure					
Facilities & Other Improvements					
Furniture and Equipment	(15,932.10)		(2,736.72)		(18,668.82)
Vehicles, Boats & Aircraft					
Other Capital Assets					
Total Accumulated Depreciation	(15,932.10)		(2,736.72)		(18,668.82)
Depreciable Assets, Net	11,175.73		(2,736.72)		8,439.01
Governmental Activities Capital Assets, Net	11,175.73		(2,736.72)		8,439.01

Note 3: Deposits, Investments and Repurchase Agreements

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, 2011, 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 Deposit accounts.	\$500.00
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Note 4: Short-Term Debt

Not applicable to this agency.

Note 5: Long-Term Liabilities

Changes in Long-Term Liabilities

During the year ended August 31, 2011, the following changes occurred in liabilities.

Governmental Activities	Balance 09-01-10	Additions	Reductions	Balance 08-31-11	Amounts Due Within One Year	Amounts Due Thereafter
Claims and Judgments						
Capital Lease Obligations						
Compensable Leave	69,631.59	65,260.71	(67,089.01)	67,803.29	42,652.21	25,151.08
Total Governmental Activities	69,631.59	65,260.71	(67,089.01)	67,803.29	42,652.21	25,151.08

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 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.

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Note 6: Bond Indebtedness

Not applicable to this agency.

Note 7: Derivative Instruments

Not applicable to this agency.

Note 8: Leases

Not applicable to this agency.

Note 9: Pension Plans (administering agencies only)

Not applicable to this agency.

Note 10: Deferred Compensation (administering agencies only)

Not applicable to this agency.

**Note 11: Postemployment Health Care and Life Insurance Benefits
(administering agencies only)**

Not applicable to this agency.

Note 12: Interfund Activity and Transactions

As explained in Note 1 on Interfund Activity and Transactions, there are numerous transactions between funds and agencies. At year-end amounts to be received or paid are reported as:

- Interfund Payable or Interfund Receivable (required Note 12 presentation)
- Legislative Transfers-In or Legislative Transfers-Out (required Note 12 presentation)
- Due From Other Funds or Due To Other Funds (optional Note 12 presentation)
- Due From Other Agencies or Due To Other Agencies (optional Note 12 presentation)
- Transfers-In or Transfers-Out (optional Note 12 presentation)

The agency experienced routine transfers with other state agencies, which were consistent with the activities of the fund making the transfer. Repayment of interfund balances will occur within one year from the date of the financial statement.

The following interfund examples are for note presentation purposes only and do not tie to Exhibits.

Individual balances and activity at August 31, 2011, follows:

	Due From Other Funds	Due To Other Funds	Source
Appd Fund 0540, D23 Fund 0540			
(Agency 211, D23 Fund 0540)	\$ 70,388.90		
Appd Fund 0573, D23 Fund 0573			
(Agency 241, D23 Fund 0573)		\$ 774,413.78	
Total Due From/To Other Funds	\$ 70,388.90*	\$ 774,413.78**	

*The amount shown is a cumulative amount (FY2002 - 2011). The actual amount collected in FY2011 for Fund 0540 was \$5,255.00

**The amount shown is a cumulative amount (FY2002 - 2011). The actual amount collected in FY2011 for Fund 0573 was \$5,255.00

It is at the agency's discretion to include all interfund transactions in Note 12, but USAS will override the due from/due to and transfer in/transfer out information given in this note.

Note 13: Continuance Subject to Review

Not applicable to this agency.

Note 14: Adjustments to Fund Balances and Net Assets

Not applicable to this agency.

Note 15: Contingencies and Commitments

Not applicable to this agency.

Note 16: Subsequent Events

Not applicable to this agency.

Note 17: Risk Management

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 AIG, a commercial insurance carrier. The policy includes costs of defense, and has a \$20,000 deductible. There have been no claims against this policy.

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

Not applicable to this agency.

Note 19: The Financial Reporting Entity

Not applicable to this agency.

Note 20: Stewardship, Compliance and Accountability

Not applicable to this agency.

Note 21: NA

Not applicable to the Reporting Requirement Process.

Note 22: Donor Restricted Endowments

Not applicable to this agency.

Note 23: Extraordinary and Special Items

Not applicable to this agency.

Note 24: Disaggregation of Receivable and Payable Balances

Not applicable to this agency.

Note 25: Termination Benefits

Not applicable to this agency.

Note 26: Segment Information

Not applicable to this agency.

USAS and Interagency Activity Certification Form – State Agencies

Agency No. 227

Agency Name Seventh 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, 2011. 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 08/31/CY. 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 2011 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) agree 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 2011 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 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		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 2011, the above agency does not have any interagency activity reflected on the AFR.

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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.

Ree Pompa Signature 9-27-11 Date

Ree Pompa

Printed Name

Accountant 806/342-2653

Title & Phone Number

Ree Pompa 806/342-2653

AFR Contact Person & Phone Number

Ree Pompa 806/342-2653

USAS Contact Person & Phone Number

N/A

Federal Contact Person & Phone Number

