



The Supreme Court of Texas

CHIEF JUSTICE
WALLACE B. JEFFERSON

201 West 14th Street Post Office Box 12248 Austin TX 78711
Telephone: 512/463-1312 Facsimile: 512/463-1365

CLERK
BLAKE A. HAWTHORNE

JUSTICES
NATHAN L. HECHT
DAVID M. MEDINA
PAUL W. GREEN
PHIL JOHNSON
DON R. WILLETT
EVA M. GUZMAN
DEBRA H. LEHRMANN

GENERAL COUNSEL
JENNIFER L. CAFFERTY

ADMINISTRATIVE ASSISTANT
NADINE SCHNEIDER

PUBLIC INFORMATION OFFICER
OSLER McCARTHY

November 9, 2012

Honorable Rick Perry, Governor
John Keel, CPA, State Auditor

Gentlemen,

We are pleased to submit the Annual Financial Report of the Supreme Court of Texas for the year ended August 31, 2012, in compliance with the General Provisions of the Appropriations Act, Article IX, 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 statewide 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 Jan Evans, Chief Accountant at 512/463-1366.

Sincerely,

A handwritten signature in cursive script that reads "Wallace B. Jefferson".

Wallace B. Jefferson
Chief Justice, Supreme Court of Texas

ANNUAL FINANCIAL REPORT
THE SUPREME COURT OF TEXAS
AUSTIN, TEXAS
FISCAL YEAR ENDED AUGUST 31, 2012

THE SUPREME COURT OF TEXAS

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 CYCLE: 11/07/12 22:36 5280 RUN DATE: 11/08/12 TIME: 04:42 40 CFY: 13 CFM: 03 LCY: 12 LCM: 00 FICHE: 201 12 01 01

(AGY) 201 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

SUPREME COURT (201)

BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 12

PROD SYSTEM

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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	0045	CASH IN STATE TREASURY		125,613,561.04-	111,053,938.81-
		0047	SHARED CASH		.00	.00
		0048	LEGISLATIVE CASH		125,613,561.04	111,053,938.81
* GL CLS	004	CA	CASH IN STATE TREASURY		.00	.00
01	020	9000	LEGISLATIVE APPROPRIATIONS		620,706.63	568,933.25
* GL CLS	020	CA	LEGISLATIVE APPROPRIATIONS		620,706.63	568,933.25
01	039	0241	FEDERAL RECEIVABLE-UNBILLED		296,512.03	401,946.82
* GL CLS	039	CA	FEDERAL RECEIVABLES		296,512.03	401,946.82
01	052	0231	ACCTS. RECEIVABLE - UNBILLED		.00	.00
* GL CLS	052	CA	ACCOUNTS RECEIVABLES, NET		.00	.00
01	065	0279	CA INTERFUND RECEIVABLE-NO POST DOC		.00	.00
* GL CLS	065	CA	INTERFUND RECEIVABLE		.00	.00
01	072	0284	DUE FROM OTHER AGENCIES	21200010	.00	.00
		0284	DUE FROM OTHER AGENCIES	22100010	.00	.00
		0284	DUE FROM OTHER AGENCIES	23400010	.00	.00
		0284	DUE FROM OTHER AGENCIES	24105730	.00	.00
* GL CLS	072	CA	DUE FROM OTHER AGENCIES		.00	.00
01	080	0285	CONSUM. INVENTORIES (MAT. AND SUPPLI		7,885.66	8,170.37
* GL CLS	080	CA	CONSUMABLE INVENTORIES		7,885.66	8,170.37

* GLA CAT 01 CURRENT ASSETS	925,104.32	979,050.44
06 151 0345 FURNITURE/EQUIPMENT	.00	.00
* GL CLS 151 FURNITURE AND EQUIPMENT, NET	.00	.00

SUPREME COURT (201)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
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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	06		NON-CURRENT ASSETS		.00	.00
11	190	0410	AMTS TO BE PROVI	FY-OTHER OBLIGATION	.00	.00
* GL CLS	190		RETIREMNT OF OTHR	GENERAL LONG-TERM DEBT	.00	.00
* GLA CAT	11		OTHER DEBITS		.00	.00
** TOTAL ASSETS AND OTHER DEBITS					925,104.32	979,050.44
21	200	1009	VOUCHERS PAYABLE		174,367.90-	410,551.09-
		1010	ACCOUNTS PAYABLE		273,887.41-	.00
* GL CLS	200		CL ACCOUNTS PAYABLE		448,255.31-	410,551.09-
21	203	1015	PAYROLL PAYABLE		365,860.77-	374,130.74-
		1016	PAYROLL PAYABLE-SEMIMONTHLY		.00	.00
* GL CLS	203		CL PAYROLL PAYABLE		365,860.77-	374,130.74-
21	205	1049	CL INTERFUND PAYABLE		.00	.00
* GL CLS	205		CL INTERFUND PAYABLE		.00	.00
21	211	1050	DUE TO OTHER AGENCIES		.00	.00
		1050	DUE TO OTHER AGENCIES	21200010	172,249.80-	159,670.47-
		1050	DUE TO OTHER AGENCIES	22100010	.00	.00
		1050	DUE TO OTHER AGENCIES	22500010	.00	.00
		1050	DUE TO OTHER AGENCIES	23400010	.00	.00
		1050	DUE TO OTHER AGENCIES	32001650	.00	.00
		1050	DUE TO OTHER AGENCIES	47900010	.00	.00
		1050	DUE TO OTHER AGENCIES	53000370	.00	.00
		1050	DUE TO OTHER AGENCIES	72179990	.00	.00
* GL CLS	211		CL DUE TO OTHER AGENCIES		172,249.80-	159,670.47-

21	230	1025	CL EMPLOYEE'S COMPENSABLE LEAVE	.00	.00
* GL CLS	230		CL EMPLOYEE'S COMPENSABLE LEAVE	.00	.00
21	300	1149	FUNDS HELD FOR OTHERS	.00	.00

SUPREME COURT (201)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL

GL	GL	COMP	AGY	CURRENT	PRIOR
CAT	CLASS	GL	GL	YEAR	YEAR
* GL CLS	300	CL	FUNDS HELD FOR OTHERS	.00	.00
* GLA CAT	21		CURRENT LIABILITIES	986,365.88-	944,352.30-
**			TOTAL LIABILITIES	986,365.88-	944,352.30-
51	360	2050	FD BAL-RESERVED FOR ENCUMBRANCES	.00	.00
* GL CLS	360		FD BAL RESERVED FOR ENCUMBRANCES	.00	.00
51	362	2075	FD BAL-RESERVED FOR CONSUM. INVENT.	.00	.00
* GL CLS	362		FD BAL RESERVED FOR INVENTORIES	.00	.00
51	364	2065	FD BAL-RESERVED FOR IMPREST ACCOUNTS	.00	.00
* GL CLS	364		FD BAL RESERVED FOR IMPREST ACCT.	.00	.00
51	510	2301	FD BAL-NONSPND FOR INVENTORY	7,885.66-	8,170.37-
* GL CLS	510		FD BAL-NONSPENDABLE	7,885.66-	8,170.37-
51	550	****	2325-POST CLS FFS FB UNASSIGNED	69,147.22	26,527.77-
* GL CLS	550		FD BAL-UNASSIGNED	69,147.22	26,527.77-
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

51	630	2030	INVESTMENT IN GENERAL FIXED ASSETS	.00	.00
		2055	FB - UNENCUM APPROP - SUBJECT TO LAP	.00	.00
		2060	FB-RES FOR UNENCUM APPR-FUTURE OPERA	.00	.00
* GL CLS	630		OBSOLETE FB ACCTS UNDER GASB 34	.00	.00

DAFR8580 201 JANK 02 13 JKNI RJE R201 2(ORG) () () 2(FND) () 3(GLA) () () USAS
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SUPREME COURT (201)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
51	800	9001	ENCUMBRANCES		.00	.00
		9003	ENCUMBRANCES (REPORTING AGENCIES)		.00	3,780.00
		9005	BUDGET RESERVATION FOR ENCUMBRANCES		.00	3,780.00-
* GL CLS 800 BUDGETARY					.00	.00
51	950	9200	PAYROLL CLEARING		.00	.00
		9201	PAYROLL CLEARING OFFSET		.00	.00
		9202	PAYROLL SYSTEM CLEARING		.00	.00
* GL CLS 950 SYSTEM ACCOUNTS					.00	.00
* GLA CAT 51 FUND BALANCE (DEFICITS)					61,261.56	34,698.14-
** TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES					61,261.56	34,698.14-
** TOTAL LIABILITIES AND FUND BALANCE/EQUITY					925,104.32-	979,050.44-
* GAAP FUND TYPE 01 GENERAL					.00	.00

DAFR8580 201 JANK 02 13 JKNI RJE R201 2(ORG) () () 2(FND) () 3(GLA) () () USAS
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(AGY)201 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

SUPREME COURT (201)

BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 02 SPECIAL REVENUE

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	001	0010	CASH ON HAND		.00	.00
* GL CLS	001		CA CASH ON HAND		.00	.00
01	002	0040	CASH IN BANK		69,421.34	68,042.99
* GL CLS	002		CA CASH IN BANK		69,421.34	68,042.99
01	004	0045	CASH IN STATE TREASURY		6,147,194.36	11,659,743.21
		0047	SHARED CASH		6,147,194.36-	11,659,743.21-
* GL CLS	004		CA CASH IN STATE TREASURY		.00	.00
01	020	9000	LEGISLATIVE APPROPRIATIONS		.00	.00
* GL CLS	020		CA LEGISLATIVE APPROPRIATIONS		.00	.00
01	052	0231	ACCTS. RECEIVABLE - UNBILLED		.00	.00
* GL CLS	052		CA ACCOUNTS RECEIVABLES, NET		.00	.00
01	072	0284	DUE FROM OTHER AGENCIES	20105730	.00	.00
		0284	DUE FROM OTHER AGENCIES	20209000	.00	.00
		0284	DUE FROM OTHER AGENCIES	21200010	.00	.00
		0284	DUE FROM OTHER AGENCIES	24105730	2,088,147.48	5,197,775.46
		0284	DUE FROM OTHER AGENCIES	30204690	.00	.00
		0284	DUE FROM OTHER AGENCIES	90205730	.00	.00
		0284	DUE FROM OTHER AGENCIES	90257300	.00	.00
* GL CLS	072		CA DUE FROM OTHER AGENCIES		2,088,147.48	5,197,775.46
01	074	0288	DUE FROM COMPONENT UNITS	20105730	.00	.00

* GL CLS 074 CA DUE FROM COMPONENT UNITS	.00	.00
* GLA CAT 01 CURRENT ASSETS	2,157,568.82	5,265,818.45
** TOTAL ASSETS AND OTHER DEBITS	2,157,568.82	5,265,818.45

SUPREME COURT (201)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 02 SPECIAL REVENUE

GL	GL	COMP	AGY	CURRENT	PRIOR
CAT	CLASS	GL	GL	YEAR	YEAR
21	200	1009		2,088,147.48-	2,910,142.01-
		1010		.00	2,893,200.00
* GL CLS 200 CL ACCOUNTS PAYABLE				2,088,147.48-	16,942.01-
21	211	1050		.00	.00
		1050	20105730	.00	.00
		1050	21200010	.00	.00
		1050	24105730	.00	6,488.04-
		1050	30204690	.00	.00
		1050	90205730	.00	.00
		1050	90257300	.00	.00
* GL CLS 211 CL DUE TO OTHER AGENCIES				.00	6,488.04-
21	300	1140		.00	.00
		1149		.00	.00
* GL CLS 300 CL FUNDS HELD FOR OTHERS				.00	.00
* GLA CAT 21 CURRENT LIABILITIES				2,088,147.48-	23,430.05-
** TOTAL LIABILITIES				2,088,147.48-	23,430.05-
51	360	2050		.00	.00
* GL CLS 360 FD BAL RESERVED FOR ENCUMBRANCES				.00	.00
51	520	****	2310-POST CLS FFS FB RESTRICTED	.00	.00
* GL CLS 520 FD BAL-RESTRICTED				.00	.00
51	530	2315		69,421.34-	5,242,388.40-
* GL CLS 530 FD BAL-COMMITTED				69,421.34-	5,242,388.40-

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

SUPREME COURT (201)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 02 SPECIAL REVENUE

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
* GL CLS	620		FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51	630	2060	FB-RES FOR UNENCUM APPR-FUTURE OPERA		.00	.00
		2235	FB-UNRES-UNDESIG-AVAIL FOR SUBSEQUEN		.00	.00
* GL CLS	630		OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
51	800	9003	ENCUMBRANCES (REPORTING AGENCIES)		.00	5,896,123.29
		9005	BUDGET RESERVATION FOR ENCUMBRANCES		.00	5,896,123.29-
* GL CLS	800		BUDGETARY		.00	.00
* GLA CAT	51		FUND BALANCE (DEFICITS)		69,421.34-	5,242,388.40-
** TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES					69,421.34-	5,242,388.40-
** TOTAL LIABILITIES AND FUND BALANCE/EQUITY					2,157,568.82-	5,265,818.45-
* GAAP FUND TYPE	02		SPECIAL REVENUE		.00	.00

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(AGY)201 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

SUPREME COURT (201)

BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS

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

06	151	0345	FURNITURE/EQUIPMENT		.00	.00
*	GL CLS	151	FURNITURE AND EQUIPMENT, NET		.00	.00
06	158	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) 201 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

SUPREME COURT (201)
 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 CAT	GL CLS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	002	0040	CASH IN BANK		.00	.00
	GL CLS	002	CA CASH IN BANK		.00	.00
01	004	0045	CASH IN STATE TREASURY		175.00	385.00
		0047	SHARED CASH		.00	.00
	GL CLS	004	CA CASH IN STATE TREASURY		175.00	385.00
01	052	0231	ACCTS. RECEIVABLE - UNBILLED		.00	.00
	GL CLS	052	CA ACCOUNTS RECEIVABLES, NET		.00	.00
* GLA CAT 01 CURRENT ASSETS					175.00	385.00
** TOTAL ASSETS					175.00	385.00
21	200	1009	VOUCHERS PAYABLE		.00	.00
	GL CLS	200	CL ACCOUNTS PAYABLE		.00	.00
21	300	1140	FUNDS HELD FOR OTHERS		.00	.00
		1149	FUNDS HELD FOR OTHERS		175.00-	385.00-
	GL CLS	300	CL FUNDS HELD FOR OTHERS		175.00-	385.00-
* GLA CAT 21 CURRENT LIABILITIES					175.00-	385.00-
** TOTAL LIABILITIES					175.00-	385.00-
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

DAFR8590 201 JANK 01 13 JKNI RJE R201 2(ORG) () 3(OBJ) 2(FND) () 2(GLA) () () USAS
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 (AGL) (GRT) (PRJ) (SS1) (SS2)

SUPREME COURT (201)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL

GAAP		GAAP		COMPT	TITLE	CURRENT YEAR
GAAP	GAAP GL ACCT GL	GAAP SRC/OBJ	COMPT OBJ			
CATEGORY	FUNC CLASS	ACCT SRC/OBJ	OBJ			
01	640	0005	9400		ORIGINAL BUDGET-COMMITTED	15,643,939.00
			9401		ORIGINAL BUDGET-COLLECTED	1,843,000.00-
* GAAP SRC/OBJ		0005			ORIGINAL APPROPRIATIONS	13,800,939.00
01	640	0006	9403		ADJUSTED BUDGET-COMMITTED	507,556.01
			9404		ADJUSTED BUDGET-COLLECTED	507,556.01-
			9420		OASI ST MATCH TRF IN FROM 902-COMMITTED	321,392.00
			9425		INSUR-ST PD TRF IN FROM 327-COMMITTED	305,855.60
			9435		RETIR-ST MATCH TRF IN FROM 327-COMMITTED	184,852.85
			9440		BRP TRANSFER IN FROM 902-COMMITTED	7,585.25
* GAAP SRC/OBJ		0006			ADDITIONAL APPROPRIATIONS	819,685.70
01	640	0025	3701		FED RECEIPTS-NO MATCH-OTHER	2,310,389.36
* GAAP SRC/OBJ		0025			FEDERAL REVENUE	2,310,389.36
01	640	0035	3879		CREDIT CARD & ELECT SVCES RELATED FEES	97,906.65
* GAAP SRC/OBJ		0035			LICENSES, FEES AND PERMITS	97,906.65
01	640	0080	3788		DEFAULT DEPOSIT ADJUSTMENT - SUSPENSE	0.00
			3789		DEFAULT FUND-RETURN CHECKS	0.00
			3802		REIMBURSEMENTS-THIRD PARTY	19,569.85
			3975		UB CASH BALANCE FORWARD - OTHER FUNDS	0.00
* GAAP SRC/OBJ		0080			OTHER	19,569.85
* GL ACCT CLASS	640				FFS REVENUE	17,048,490.56

* GAAP CATEGORY	01			REVENUES	17,048,490.56
TOTAL REVENUES					17,048,490.56
04	650	0200	7001	SAL & WAGES (LINE ITEM EXEMPT)	1,018,999.96
			7002	SAL/WAGES-CLASS&N/C-PERM FULTM	3,741,412.05

SUPREME COURT (201)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 12

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL

GAAP						CURRENT
GAAP	GAAP GL ACCT GL	GAAP	COMPT	TITLE		YEAR
CATEGORY	FUNC CLASS	ACCT SRC/OBJ	OBJ			
04	650	0200	7003	SAL/WAGES-CLASS&N/C-PERM PRTM		65,982.14
			7017	ONE-TIME MERIT INCREASE		5,500.00
			7022	LONGEVITY PAY		49,320.00
			7023	LUMP SUM TERMINATION PAYMENT		54,250.17
			7050	BENEFIT REPLACEMENT PAY		7,585.25
* GAAP SRC/OBJ		0200		SALARIES AND WAGES		4,943,049.57
04	650	0210	7032	EMPLOYEE RETIREMENT-ST CONTRIB		208,057.89
			7041	EMPLOYEE INS PYMTS-EMPLR CONTR		339,058.87
			7042	PAYROLL HEALTH INSURANCE CONTRIBUTION		46,367.90
			7043	FICA EMPLOYER MATCHING CONTR		350,550.59
			7984	UNEMP COMP BEN-SP FD/ACCT 0001, 0165		3,849.31
* GAAP SRC/OBJ		0210		PAYROLL RELATED COSTS		947,884.56
04	650	0220	7275	COMPUTER PROGRAMMING SERVICES		948.00
* GAAP SRC/OBJ		0220		PROFESSIONAL FEES AND SERVICES		948.00
04	650	0230	7101	TRAV IN-STATE-PUB TRANS FARES		16,378.24
			7102	TRAV IN-STATE MILEAGE		14,021.03
			7104	TRAV IN-STATE-ACT EXP-OVERNIGHT TRAVEL		8,681.51
			7105	TRAV IN-STATE-INCIDENTAL EXPEN		2,057.71
			7106	TRAVEL-IN-STATE MEALS/LODGING		11,617.93
			7107	TRAVEL IN-STATE (NON-OVERNITE,MEALS)		379.62
			7111	TRAV OUT-OF-ST-PUB TRANS FARES		16,661.31
			7112	TRAV OUT-OF-ST-MILEAGE		564.09
			7114	TRAV OUT-OF-ST-ACTUAL EXPENSES-OVERNIGHT		740.00
			7115	TRAV OUT-OF-ST-INCIDENTAL EXP		2,462.31
			7116	TRAVEL OOS MEAL/LODGE-NTE LOCALITY ALLOW		19,560.99
			7135	TRAV IS-HOTEL TAX EXCL GALV, PORT A &SPI		190.85-
* GAAP SRC/OBJ		0230		TRAVEL		92,933.89

04

650

0240

7291

POSTAL SERVICES

9,138.86

7300

CONSUMABLES

43,085.07

7303

SUBS, PERIODICALS & INFO SERV

425.00

7333

FABRICS AND LINENS

1,161.81

7334

PERSONAL PROP-FURN, EQUIP AND OTHER-EXP

11,735.72

SUPREME COURT (201)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

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

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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL

GAAP		GAAP		COMPT	TITLE	CURRENT
GAAP	GAAP GL ACCT GL	GAAP	COMPT	OBJ		YEAR
CATEGORY	FUNC CLASS	ACCT SRC/OBJ	OBJ			
04	650	0240	7374		PERSONAL PROP-FURNISHING & EQUIP(CONTRL)	149.99
			7377		PERSONAL PROP-COMPUTER EQUIPMENT-EXP	1,726.82
			7380		INTANGIBLE-COMPUTER SOFTWARE-EXPENSED	183.81
			7382		PERS PROP-BOOKS & REF MATERIALS-EXPENSED	1,519.25
			7517		PERSONAL PROPERTY-TELECOMM EQUIPMENT-EXP	999.94
* GAAP SRC/OBJ		0240			MATERIALS AND SUPPLIES	70,126.27
04	650	0250	7276		COMMUNICATION SERVICES	53,169.19
			7504		TELECOMMS-MONTHLY CHARGE	6,975.72
			7516		TELECOMMS-OTHER SERV CHARGES	17,004.50
			7961		STS (TEX-AN) TRANSFERS TO GR FUND 0001	482.37
			7962		CAPITOL COMPLEX TRANSFERS TO GR FND 0001	12,395.02
* GAAP SRC/OBJ		0250			COMMUNICATION AND UTILITIES	90,026.80
04	650	0260	7266		RP-BUILDINGS/MAINTENANCE & REPAIR-EXP	25,092.47
			7267		PERS PROP-MAINT & REPAIR-COMP EQUIP-EXP	0.00
			7367		PERSONAL PROPERTY-MAINTENANCE & REPAIRS	871.07
* GAAP SRC/OBJ		0260			REPAIRS AND MAINTENANCE	25,963.54
04	650	0270	7406		RENTAL OF FURNISHINGS/EQUIPMT	51,829.60
			7470		RENTAL OF SPACE	17,718.60
* GAAP SRC/OBJ		0270			RENTALS AND LEASES	69,548.20
04	650	0280	7218		PUBLICATIONS	382.45
			7273		REPRODUCTION & PRINTING SERVS	16,315.08
* GAAP SRC/OBJ		0280			PRINTING AND REPRODUCTION	16,697.53
04	650	0310	7971		FED PASS-THRU EXP IA, NON-OP GEN BUDGETED	622,668.54

* GAAP SRC/OBJ		0310		FEDERAL PASS-THROUGH EXPENDITURE	622,668.54
04	650	0320	7613	PAYMENTS/GRANTS TO OTHER POLITICAL SUB.	102,859.00
* GAAP SRC/OBJ		0320		INTERGOVERNMENTAL PAYMENTS	102,859.00
04	650	0330	7623	GRANTS TO COMMUNITY SERVICE PROGRAMS	9,981,075.34

SUPREME COURT (201)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 12

PROD SYSTEM

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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL

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

* GAAP SRC/OBJ		0330			PUBLIC ASSISTANCE PAYMENTS	9,981,075.34
	04	650	0340	7201	MEMBERSHIP DUES	9,627.95
				7203	REGISTRATION FEES-EMPLOYEE TRAINING	15,844.57
				7210	FEES AND OTHER CHARGES	22.00
				7219	FEES FOR RECEIVING ELECTRONIC PAYMENTS	97,915.17
				7277	CLEANING SERVICES	5,048.00
				7281	ADVERTISING SERVICES	900.00
				7286	FREIGHT/DELIVERY SERVICES	238.65
				7299	PURCHASED CONTRACTED SERVICES	35,512.24
				7947	ST OFC OF RISK MNGMT ASSESSENTS	6,331.35
* GAAP SRC/OBJ			0340		OTHER EXPENDITURES	171,439.93
* GL ACCT CLASS	650				FFS EXPENDITURES	17,135,221.17
* GAAP CATEGORY	04				EXPENDITURES	17,135,221.17
TOTAL EXPENDITURES						17,135,221.17
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES						86,730.61-
	05	640	0578	9410	APPROPRIATION TRANSFER-IN COMMITTED	0.00
				9411	APPROPRIATION TRANSFER-IN COLLECTED	0.00
* GAAP SRC/OBJ			0578		LEGISLATIVE FINANCING SOURCES	0.00
* GL ACCT CLASS	640				FFS REVENUE	0.00
	05	675	0591	9515	APPROPRIATION TRANSFER OUT-COMMITTED	0.00
				9516	APPROPRIATION TRANSFER OUT-COLLECTED	0.00
				9541	BRP TRF OUT TO STRATEGIES-COMMITTED	0.00

* GAAP SRC/OBJ		0591		LEGISLATIVE FINANCING USES	0.00
* GL ACCT CLASS	675			FFS OTHER FINANCING SOURCES (USES)	0.00
	05	685	0600	9580 LAPSED COMMITTED REVENUE APPROPRIATIONS	2,241.86-

SUPREME COURT (201)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL

GAAP						CURRENT
GAAP	GAAP GL ACCT GL	GAAP	COMPT	TITLE		YEAR
CATEGORY	FUNC CLASS	ACCT SRC/OBJ	OBJ			
* GAAP SRC/OBJ		0600		APPROPRIATIONS LAPSED		2,241.86-
* GL ACCT CLASS	685			FFS OTHER CHANGES IN FUND BALANCE		2,241.86-
* GAAP CATEGORY	05			OTHER FINANCING SOURCES (USES)		2,241.86-
TOTAL OTHER FINANCING SOURCES(USES)						2,241.86-
NET CHANGE IN FUND BALANCE						88,972.47-
FUND BALANCE - BEGINNING						34,698.14
	17	680	0850	3897	RESTATEMENTS-GR APPN. ACTIVITY ONLY	6,987.23-
* GAAP SRC/OBJ			0850		RESTATEMENTS	6,987.23-
* GL ACCT CLASS	680				FFS RESTATEMENTS	6,987.23-
* GAAP CATEGORY	17				RESTATEMENTS	6,987.23-
FUND BALANCE - BEGINNING, AS RESTATED						27,710.91
FUND BALANCE - ENDING						61,261.56-
* GAAP FUND TY	01				GENERAL	61,261.56-

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 (AGL) (GRT) (PRJ) (SS1) (SS2)

SUPREME COURT (201)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
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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	640	0027	3725	STATE GRANT PASS-THRU REV, NON-OPERATING	2,494,586.00
* GAAP SRC/OBJ		0027		STATE GRANT PASS-THROUGH REVENUE	2,494,586.00
01	640	0035	3014	MTR VEHICLE REGISTRATION FEES	17,156.04
			3195	ADDITIONAL LEGAL SERVICES FEE	2,211,185.00
			3704	COURT COSTS	9,477,896.86
			3711	JUDICIAL FEES	760,160.30
			3717	CIVIL PENALTIES	10,006,600.00
* GAAP SRC/OBJ		0035		LICENSES, FEES AND PERMITS	22,472,998.20
01	640	0080	3975	UB CASH BALANCE FORWARD - OTHER FUNDS	0.00
* GAAP SRC/OBJ		0080		OTHER	0.00
* GL ACCT CLASS	640			FFS REVENUE	24,967,584.20
* GAAP CATEGORY	01			REVENUES	24,967,584.20
TOTAL REVENUES					24,967,584.20
04	650	0200	7001	SAL & WAGES(LINE ITEM EXEMPT)	333,500.00
			7050	BENEFIT REPLACEMENT PAY	506.41
* GAAP SRC/OBJ		0200		SALARIES AND WAGES	334,006.41
04	650	0210	7032	EMPLOYEE RETIREMENT-ST CONTRIB	49,945.74
			7041	EMPLOYEE INS PYMTS-EMPLR CONTR	23,468.87
			7043	FICA EMPLOYER MATCHING CONTR	19,555.36

* GAAP SRC/OBJ		0210		PAYROLL RELATED COSTS	92,969.97
04	650	0230	7111	TRAV OUT-OF-ST-PUB TRANS FARES	419.29
			7116	TRAVEL OOS MEAL/LODGE-NTE LOCALITY ALLOW	3,544.52

SUPREME COURT (201)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 02 SPECIAL REVENUE

GAAP						CURRENT
GAAP	GAAP GL ACCT GL	GAAP	COMPT	TITLE		YEAR
CATEGORY	FUNC CLASS	ACCT SRC/OBJ	OBJ			
* GAAP SRC/OBJ		0230		TRAVEL		3,963.81
04	650	0240	7291	POSTAL SERVICES		11,000.00
			7300	CONSUMABLES		11,301.22
			7334	PERSONAL PROP-FURN, EQUIP AND OTHER-EXP		15,236.43
			7335	PERSONAL PROP-PARTS-COMPUTER EQUIP-EXP		654.58
			7374	PERSONAL PROP-FURNISHING & EQUIP (CONTRL)		8,258.40
			7377	PERSONAL PROP-COMPUTER EQUIPMENT-EXP		8,695.20
			7380	INTANGIBLE-COMPUTER SOFTWARE-EXPENSED		5,505.88
* GAAP SRC/OBJ		0240		MATERIALS AND SUPPLIES		60,651.71
04	650	0260	7266	RP-BUILDINGS/MAINTENANCE & REPAIR-EXP		100,616.05
* GAAP SRC/OBJ		0260		REPAIRS AND MAINTENANCE		100,616.05
04	650	0280	7273	REPRODUCTION & PRINTING SERVS		3,863.00
* GAAP SRC/OBJ		0280		PRINTING AND REPRODUCTION		3,863.00
04	650	0320	7613	PAYMENTS/GRANTS TO OTHER POLITICAL SUB.		442,362.12
* GAAP SRC/OBJ		0320		INTERGOVERNMENTAL PAYMENTS		442,362.12
04	650	0330	7623	GRANTS TO COMMUNITY SERVICE PROGRAMS		27,328,436.00
* GAAP SRC/OBJ		0330		PUBLIC ASSISTANCE PAYMENTS		27,328,436.00
04	650	0340	7202	TUITION-EMPLOYEE TRAINING		1,981.40
			7203	REGISTRATION FEES-EMPLOYEE TRAINING		650.00
			7210	FEES AND OTHER CHARGES		529.04
			7299	PURCHASED CONTRACTED SERVICES		27,495.05

* GAAP SRC/OBJ	0340	OTHER EXPENDITURES	30,655.49
* GL ACCT CLASS	650	FFS EXPENDITURES	28,397,524.56
* GAAP CATEGORY	04	EXPENDITURES	28,397,524.56

SUPREME COURT (201)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 12

PERCENT OF YEAR ELAPSED: 100% PRODUCTION SYSTEM
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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

TOTAL EXPENDITURES						28,397,524.56
EXCESS(DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES						3,429,940.36-
05	675	0500	3980	OPERATING ACCOUNT TRANSFERS IN		3,431,318.71
* GAAP SRC/OBJ		0500		TRANSFERS-IN		3,431,318.71
* GL ACCT CLASS	675			FFS OTHER FINANCING SOURCES (USES)		3,431,318.71
* GAAP CATEGORY	05			OTHER FINANCING SOURCES (USES)		3,431,318.71
TOTAL OTHER FINANCING SOURCES(USES)						3,431,318.71
NET CHANGE IN FUND BALANCE						1,378.35
FUND BALANCE - BEGINNING						5,242,388.40
17	680	0850	3891	RESTATEMENTS-OTHER THAN GR APPN.ACTIVITY		5,174,345.41-
* GAAP SRC/OBJ		0850		RESTATEMENTS		5,174,345.41-
* GL ACCT CLASS	680			FFS RESTATEMENTS		5,174,345.41-
* GAAP CATEGORY	17			RESTATEMENTS		5,174,345.41-
FUND BALANCE - BEGINNING, AS RESTATED						68,042.99
FUND BALANCE - ENDING						69,421.34
* GAAP FUND TY	02			SPECIAL REVENUE		69,421.34

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SUPREME COURT (201)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

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

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

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 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS	0.00

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 CYCLE: 11/07/12 22:36 5280 RUN DATE: 11/08/12 TIME: 04:42 40 CPY: 13 CFM: 03 LCY: 12 LCM: 00 FICHE: 201 01 12

(AGY)201 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

SUPREME COURT (201)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT

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

NET CHANGE IN FUND BALANCE		0.00	
FUND BALANCE - BEGINNING		0.00	
FUND BALANCE - BEGINNING, AS RESTATED		0.00	
FUND BALANCE - ENDING		0.00	
* GAAP FUND TY	12	LONG-TERM LIAB BASIS CONVERSION ADJUSTMT	0.00
* GAAP FD GRP	01	GOVERNMENTAL	8,159.78
* AGENCY	201		8,159.78

Supreme Court of Texas, Agency Number 201 – Unaudited
Notes for the Fiscal Year Ended August 31, 2012

Notes to the Financial Statements

Note 1: Summary of Significant Accounting Policies

Entity

The Supreme Court of Texas is an appellate court for the State of Texas and its financial records comply with state statutes and regulations. This includes compliance with the Texas Comptroller of Public Accounts' Reporting Requirements for State Agencies.

The Supreme Court of Texas is the state's highest appellate court for civil matters and the administrative head of the judicial branch for the State of Texas. The Court consists of one chief justice and eight justices, each elected to six-year terms. The Court has statewide, final appellate jurisdiction in most civil and juvenile cases as well as full rulemaking power in the practice and procedure of civil actions. The Court promulgates the Rules of Civil Procedure, the Rules of Appellate Procedure and the Rules of Evidence. It appoints the Administrative director of the courts, the Board of Law Examiners, the Texas Court Reporters Certification Board and some members of the State Commission on Judicial Conduct, the Commission for Lawyer Discipline and the Board of Directors of the State Bar of Texas. It must approve the State Bar annual budget. Under the Texas constitution and the Texas Government Code, all law licenses and court reporter certifications are issued in the name of the Supreme Court. The Supreme Court's authority is found in the Texas Constitution, Article V, Section 3 and 31, and the Texas Government Code Sections 22.001-22.007, 51.001-51.006, 74.021, 74.024 and 81.011.

The Supreme Court of Texas includes within this report no components identified that should be reported.

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

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

Fund Structure

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

Governmental Fund Types

General Fund: 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: 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: Will be used to convert governmental fund types' capital assets from modified accrual to full accrual.

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

Supreme Court of Texas, Agency Number 201 – Unaudited
Notes for the Fiscal Year Ended August 31, 2012

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

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

Assets, Liabilities, and Fund Balances

ASSETS

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

Inventories: 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 that appear in the proprietary fund types and the government-wide statements. The cost of these items is expensed when the items are consumed.

Supreme Court of Texas, Agency Number 201 – Unaudited
Notes for the Fiscal Year Ended August 31, 2012

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. Road and highway infrastructure is reported on the modified basis. Assets are depreciated over the estimated useful life of the asset using the straight-line method.

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

Non-Current Receivables-Other: There are no receivables not expected to be collected within one year.

LIABILITIES

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

Current Payables-Other: Payables are the accrual at year-end of expenditure transactions. Payables may be included in either the governmental or proprietary fund types.

Non-Current Payables-Other: There are no payables not expected to be paid within one year.

Employees’ Compensable Leave Balances: Represent the liability that become “due” upon the occurrence of relevant events such as resignations, retirements, and uses of leave balances by covered employees. Liabilities are reported separately as either current or noncurrent in the statement of net assets.

Capital Lease Obligations: Represent the liability for future lease payments under capital lease contracts contingent upon the appropriation of funding by the Legislature. Liabilities are reported separately as either current or noncurrent in the statement of net assets.

FUND BALANCE

Fund Balance is the difference between fund assets and liabilities on the governmental fund statements.

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

Restricted: Represent resources with constraints placed upon the use of the sources by either externally imposed by creditors (such as debt covenants), grantors, contributors, laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation.

Supreme Court of Texas, Agency Number 201 – Unaudited
Notes for the Fiscal Year Ended August 31, 2012

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

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

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

INTERFUND ACTIVITIES AND BALANCES

This agency may have the following types of transactions between funds:

Transfers: Legally required transfers that are reported when incurred as 'Transfers In' by the recipient fund and as 'Transfers Out' by the disbursing fund.

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

Interfund receivables and payables: Interfund loans are reported as interfund receivables and payables. If repayment is due during the current year or sooner, it is classified as "Current", repayment for two (or more) years is classified as "non-Current".

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

The composition of the agency's Interfund activities and balances are presented in Note 12 if applicable.

Supreme Court of Texas, Agency Number 201 – Unaudited
Notes for the Fiscal Year Ended August 31, 2012

Note 2: Capital Assets

A summary of the changes in Capital Assets for the year ended August 31, 2012, is presented below:

	Balance 9/1/11	Adjustments	Additions	Deletions	Balance 8/31/12
GOVERNMENTAL ACTIVITIES					
Non-depreciable or Non-amortizable Assets					
Land and Land Improvements					0
Infrastructure					0
Construction in Progress					0
Other Capital Assets	51,325 00				51,325 00
Total Non-depreciable or Non-amortizable Assets	51,325 00	0	0	0	51,325 00
Depreciable Assets					
Buildings and Building Improvements					0
Infrastructure					0
Facilities and Other Improvements					0
Furniture and Equipment	25,897 5				25,897 50
Vehicle, Boats and Aircraft					0
Other Capital Assets					0
Total Depreciable Assets at Historical Cost	25,897 50	0	0	0	25,897 50
Less Accumulated Depreciation for					
Buildings and Building Improvements					0
Infrastructure					0
Facilities and Other Improvements					0
Furniture and Equipment	(7,262 10)		(4,841 40)		(12,103 50)
Vehicles, Boats and Aircraft					0
Other Capital Assets					0
Total Accumulated Depreciation	(7,262 10)	0	(4,841 40)	0	(12,103 50)
Depreciable Assets, Net	18,635 40	0	(4,841 40)	0	13,794 00
Governmental Activities Capital Assets, Net	69,960 40	0	(4,841 40)	0	65,119 00

Note 3: Deposits, Investments, & Repurchase Agreements

Deposits of Cash in Bank: As of August 31, 2012, the carrying amount of deposits was \$69,421.34 as presented below.

Cash in Bank – Carrying Amount	\$69,421.34
Less: Certificates of Deposit included in carrying amount and reported as Cash Equivalent	
Less: Uninvested Securities Lending Cash Collateral included in carrying amount and reported as Securities Lending Collateral	
Less: Securities Lending CD Collateral included in carrying amount and reported as Securities Lending collateral	
Total Cash in Bank per AFR	\$69,421.34

As of August 31, 2012 the total bank balance was \$69,421.34.

Note 4: Short-Term Debt

Not applicable to this agency.

Supreme Court of Texas, Agency Number 201 – Unaudited
Notes for the Fiscal Year Ended August 31, 2012

Note 5: Long Term Liabilities

Changes in Long-Term Liabilities

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

	Balance			Amounts	
	09-1-11	Additions	Reductions	Balance 08-31-12	Due Within One Year
Governmental Activities					
Claims and Judgments					
Capital Lease Obligations					
Compensable Leave	296,248.97	261,750.39	(262,815.34)	295,184.02	172,827.91
Total Governmental Activities	296,248.97	261,750.39	(262,815.34)	295,184.02	172,827.91

Claims & Judgments

The Supreme Court of Texas 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 agency.

Note 7: Derivatives

Not applicable to this agency.

Note 8: Leases

Operating Leases:

Included in the expenditures reported in the financial statements are the following amounts of rent paid or due under operating lease obligations:

Fund	Amount	Comp Object	Description
General	50,348.00	7406	Rental of copier & mail machine
General	17,718.60	7470	Rental of Archives space and Parking space
Total	<u>68,066.60</u>		

Capital Leases: none

Note 9: Pension Plans

Supreme Court of Texas, Agency Number 201 – Unaudited
Notes for the Fiscal Year Ended August 31, 2012

Not applicable to this agency.

Note 10: Deferred Compensation

Not applicable to this agency.

Note 11: Postemployment Health Care and Life Insurance Benefits

Not applicable to this agency.

Note 12: Interfund Activity and Transactions

At the end of the year the Supreme Court has a “Due To” of Federal funds to the Office of Court Administration, agency 212, for the Court Improvement Project.

The Judicial Fund 0573 is a shared fund with District Courts and with the Comptroller’s Office Judiciary Section, agency 241. There were transfers between the Supreme Court and agency 241 and at the end of the year a “Due From”.

	Due From Other Funds	Due To Other Funds	Source
Agy 212, fund 0001		\$ 172,249.80	Federal Funds
Agy 241, Appd fund 0573	\$ 2,088,147.48		Shared Funds

	Transfer In	Transfer Out	Source
Agy 241, Appd fund 0573	\$ 3,431,318.71		Shared Funds

Note 13: Continuance Subject To Review

Not applicable to this agency.

Note 14: Adjustments to Fund Balances and Net Assets

A restatement was made for the General Revenue Fund, 0001, for \$6,987.23. This restatement was due to a past accounting error in the General Revenue Reconciliation worksheet of benefits proportional.

A restatement was made by the Comptroller’s Office for the Judicial Fund, 0573, for \$5,174,345.41. This restatement was due to the interagency activity for the shared cash fund 0573 not been recorded properly for multiple fiscal years. Non-controlling agencies carried a Fund Balance on their ledgers and Due To and Due From were recorded each year for non-cash transfers. Additionally, operating transfers were not recorded on the operating statement to cover the deficits created by insufficient revenues collected. As a result, the Fund Balance for these agencies closed each year as a debit balance, instead of a zero Fund Balance. This created misstated balances for all agencies sharing Fund 0573. During 2012, all agencies that recorded activity in Fund 0573 were reviewed and adjustments were made to properly restate the financial statements.

Note 15: Contingent Liabilities

Supreme Court of Texas, Agency Number 201 – Unaudited
Notes for the Fiscal Year Ended August 31, 2012

Not applicable to this agency.

Note 16: Subsequent Events

Not applicable to this agency.

Note 17: Risk Management

Not applicable to this agency.

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: N/A

Not applicable to this agency.

Note 22: Donor Restricted Endowments

Not applicable to this agency.

Note 23: Extraordinary and Special Items

Not applicable to this agency.

Note 24: Disaggregation of Receivable and 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.

**Agency 201 - Supreme Court
Schedule 1A
For the Fiscal Year Ended August 31, 2012**

Certified

Federal Grantor/ Pass-through Grantor/ Program Title	CFDA Number	NSE Name/ Identifying Number	Agy/ Univ No	Pass-through From		Direct Program Amount	Total PT From and Direct Prog Amount	Pass-through To			Total PT To and Expenditures Amount	
				Agencies or Universities Amount	Non- State Entities Amount			Agencies or Universities Amount	Non- State Entities Amount	Expenditures Amount		
U.S. Department of Health and Human Services												
<u>Direct Programs</u>												
State Court Improvement Program	93 586					2,310,389.36	2,310,389.36				1,687,720.82	2,310,389.36
<i>Pass-Through To:</i>												
Office of Court Administration								212	622,668.54			
Totals - U.S. Department of Health and Human Services				0 00	0 00	2,310,389.36	2,310,389.36		622,668.54	0 00	1,687,720.82	2,310,389.36
Total Expenditures of Federal Awards				0.00	0.00	2,310,389.36	2,310,389.36		622,668.54	0.00	1,687,720.82	2,310,389.36



State of Texas - Federal Activity
SEFA Note 2
 November 8, 2012

Agency 201 - Supreme Court
SEFA Note 2 - Reconciliation, FY 2012

Below is a reconciliation of the total of federal pass-through and federal expenditures as reported on the Schedule of Federal Financial Assistance to the total of federal revenues and federal grant pass-through revenues as reported in the general-purpose financial statements. Generally, federal funds are not earned until expended; therefore, federal revenues equal federal expenditures for the reporting period.

Per Combined Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds; and Combined Statement of Revenues, Expenses and Changes in Net Assets - Proprietary Funds; and Combined Statement of Changes in Fiduciary Net Assets:

	AFR	USAS Amount	Note 2 Amount
Federal Revenue			
Governmental Funds	Exhibit II	2,310,389.36	2,310,389.36
Proprietary Funds			
Operating	Exhibit IV/SRECNA	-	
Non-operating	Exhibit IV/SRECNA	-	
Capital Contributions	Exhibit IV/SRECNA	-	
Fiduciary Funds	Exhibit VII	-	
Total Federal Revenue		\$2,310,389.36	\$2,310,389.36
<i>Amount per Schedule: \$2,310,389.36</i>			
Federal Pass-Through Revenue			
Governmental Funds	Exhibit II	-	
Proprietary Funds			
Operating	Exhibit IV/SRECNA	-	
Non-operating	Exhibit IV/SRECNA	-	
Capital Contributions	Exhibit IV/SRECNA	-	
Fiduciary Funds	Exhibit VII	-	
Total Federal Pass-Through Revenue		\$0.00	\$0.00
<i>Amount per Schedule: \$0.00</i>			
Total Federal Revenue and Federal Pass-Through Revenue		\$2,310,389.36	\$2,310,389.36

Reconciliation Items	CFDA	Amount
Non-monetary Items:		
-		
Total Non-monetary Items		\$0.00
New Loans Processed: (Amounts are from Note 3a)		
Federal Family Education Loans	84.032	-
Federal Family Education Loan Program (FFELP)	84.032L	-
Federal Perkins Loan Program (Perkins)	84.038	-

Federal Direct Student Loans (Direct Loans)	84.268
Health Education Assistance Loan Program (HEAL)	93.108
Nursing Faculty Loan Program	93.264
Health Professions Student Loan Program	93.342
Nursing Student Loan Program	93.364

Total New Loans Processed **\$0.00**

Other Reconciling Items:

Add:

State Unemployment Funds - State Portion	17.225
Other <i>(Contact FRS if you have other reconciling items as additions items)</i>	

Deduct: (Enter amounts as negative)

Federal revenue received on the fixed fee basis contract

Note:

-

Federal revenue received under a vendor relationship between agency and the federal government

Note:

-

-

Federal grants *from* Texas A&M Research Foundation

Federal grants *to* Texas A&M Research Foundation

Medicare Part D

COBRA

Build America Bond

Early Retirement Reinsurance Program

Other *(Contact FRS if you have other reconciling items as deductions items)*

Total Other Reconciling Items **\$0.00**

Total Reconciliation Items: **\$0.00**

Total per Note 2: **\$2,310,389.36**

Total Pass Through and Expenditures per Federal Schedule: **\$2,310,389.36**

Difference: **\$0.00**

This agency has been certified. No modifications allowed.





State of Texas - State Pass-through Reporting
Schedule 1B
 November 8, 2012 2:08 PM

Supreme Court (201)
Schedule 1B
Schedule of State Grant Pass-Throughs From/To State Agencies
For the Year Ended August 31, 2012

Pass-through From	Grant ID	Agency Number	Amount
Victim of Crimes Civil Legal Services Program Attorney General	302.0005	302	2,494,586.00 <u>2,494,586.00</u>
Total Pass-Through from Other Agencies (Exh. II):			2,494,586.00

Pass-through To	Grant ID	Agency Number	Amount
Total Pass-Through to Other Agencies (Exh. II):			