

ANNUAL FINANCIAL REPORT

SEVENTH COURT OF APPEALS

AMARILLO, TEXAS (227)

FISCAL YEAR ENDING AUGUST 31, 2013





## Court of Appeals

BRIAN QUINN  
Chief Justice

PEGGY CULP  
Clerk

JAMES T. CAMPBELL  
Justice

MACKEY K. HANCOCK  
Justice

PATRICK A. PIRTLE  
Justice

Seventh District of Texas  
Potter County Courts Building  
501 S. Fillmore, Suite 2-A  
Amarillo, Texas 79101-2449  
[www.7thcoa.courts.state.tx.us](http://www.7thcoa.courts.state.tx.us)

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

(806) 342-2650

November 18, 2013

Governor's Office of Budget & Planning  
John Keel, CPA, State Auditor  
Legislative Reference Library  
Texas State Library

Gentlemen:

We enclose the Annual Financial Report of the Seventh Court of Appeals for the year ended August 31, 2013, 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 "B. Quinn", written over a circular stamp or seal.

Brian Quinn  
Chief Justice

xc: Depository Program  
State Office of Court Administration



**ANNUAL FINANCIAL REPORT**

**SEVENTH COURT OF APPEALS**

**AMARILLO, TEXAS**

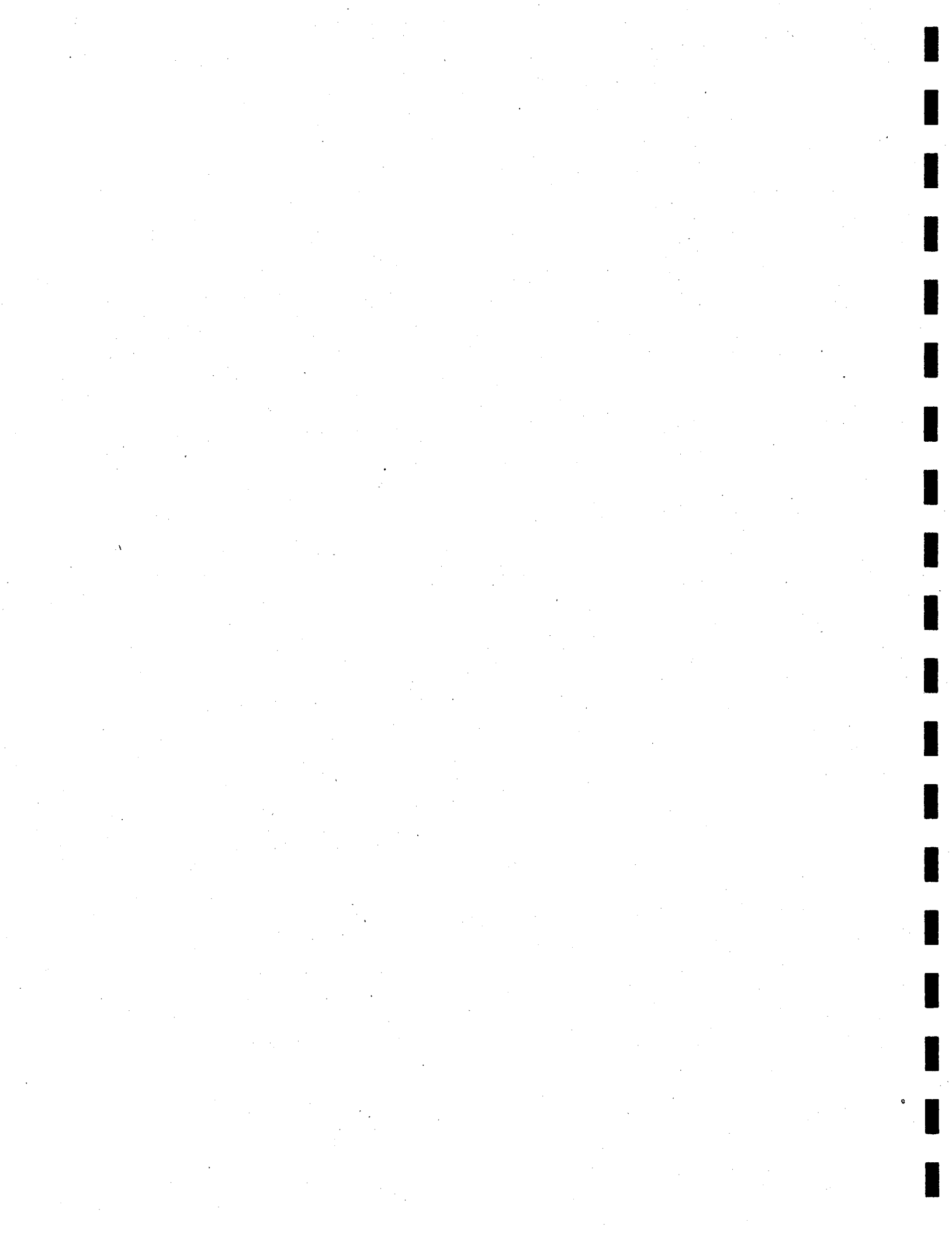
**FISCAL YEAR ENDING AUGUST 31, 2013**



SEVENTH COURT OF APPEALS, AGENCY NUMBER 227

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DAFR8580 227 REE 05 13 PCUL RJE R227 2(ORG) ( ) ( ) 3(FND) ( ) 2(GLA) ( ) ( ) USAS  
 CYCLE: 10/01/13 23:06 5507 RUN DATE: 10/02/13 TIME: 04:20 34 CFY: 14 CFM: 02 LCY: 13 LCM: 00 FICHE: 227 13 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= 13 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		193,152.94	193,063.89
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		13,223.54	15,235.11
* GLA CAT	01		CURRENT ASSETS		206,876.48	208,799.00
**			TOTAL ASSETS AND OTHER DEBITS		206,876.48	208,799.00
GL CLS	200	CL	ACCOUNTS PAYABLE		128.00-	.00
GL CLS	203	CL	PAYROLL PAYABLE		173,932.78-	156,218.73-
GL CLS	205	CL	INTERFUND PAYABLE		.00	.00
GL CLS	211	CL	DUE TO OTHER AGENCIES		.00	.00
* GLA CAT	21		CURRENT LIABILITIES		174,060.78-	156,218.73-
**			TOTAL LIABILITIES AND OTHER CREDITS		174,060.78-	156,218.73-
GL CLS	360	FD	BAL RESERVED FOR ENCUMBRANCES		.00	.00
GL CLS	362	FD	BAL RESERVED FOR INVENTORIES		.00	.00

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 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	.00
GL CLS	510	FD	BAL-NONSPENDABLE		13,223.54-	15,235.11-
GL CLS	540	FD	BAL-ASSIGNED		500.00-	.00
GL CLS	550	FD	BAL-UNASSIGNED		19,092.16-	37,345.16-
GL CLS	620		FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
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)		32,815.70-	52,580.27-
**			TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES		32,815.70-	52,580.27-
**			TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION		206,876.48-	208,799.00-
* GAAP FUND	0001		GENERAL REVENUE (0001)-GENERAL		.00	.00

DAFR8580 227 REE 05 13 PCUL RJE R227 2(ORG) ( ) ( ) 3(FND) ( ) 2(GLA) ( ) ( ) USAS  
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(AGY)227 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
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7TH COURT OF APPEALS DISTRICT (227)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
 \*\*\*\*\* PAGE 3

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

\*\*\*\*\*  
 GL GL COMP AGY CURRENT PRIOR  
 CAT CLASS GL TITLE GL YEAR 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	300	CL FUNDS HELD FOR OTHERS			.00	.00
* GLA CAT	21	CURRENT LIABILITIES			.00	.00
** TOTAL LIABILITIES AND OTHER CREDITS					.00	.00
GL CLS	520	FD BAL-RESTRICTED			.00	.00
GL CLS	530	FD BAL-COMMITTED			.00	.00
GL CLS	550	FD BAL-UNASSIGNED			.00	.00
GL CLS	610	FD BAL - UNRES DESIG FOR OTHER			.00	.00
GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED			.00	.00
* GLA CAT	51	FUND BALANCE (DEFICITS)			.00	.00
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					.00	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					.00	.00
* GAAP FUND	0540	JUDICIAL-COURT PERSNL TRAIN FD			.00	.00
* GAAP FUND TYPE	01	GENERAL			.00	.00

DAFR8580 227 REE 05 13 PCUL RJE R227 2(ORG) ( ) ( ) 3(FND) ( ) 2(GLA) ( ) ( ) USAS  
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(AGY)227 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
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7TH COURT OF APPEALS DISTRICT (227)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 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		.00	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00
*	GLA CAT	21	CURRENT LIABILITIES		.00	.00
**	TOTAL LIABILITIES AND OTHER CREDITS				.00	.00
	GL CLS	520	FD BAL-RESTRICTED		.00	.00
	GL CLS	530	FD BAL-COMMITTED		.00	.00
	GL CLS	550	FD BAL-UNASSIGNED		.00	.00
	GL CLS	610	FD BAL - UNRES DESIG FOR OTHER		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	.00
*	GAAP FUND	0573	JUDICIAL FUND (0573)-SPECIAL		.00	.00
*	GAAP FUND TYPE	02	SPECIAL REVENUE		.00	.00

DAFR8580 227 REE : 05 13 PCUL RJE R227 2(ORG) ( ) ( ) 3(FND) ( ) 2(GLA) ( ) ( ) USAS  
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(AGY)227 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
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7TH COURT OF APPEALS DISTRICT (227)

BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 13

PROD SYSTEM

\*\*\*\*\*PAGE 5

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

GL 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 FUND BALANCE/NET POSITION WITH CURRENT CHANGES		.00	.00
**			TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION		.00	.00
* GAAP FUND	9998		GEN FIXED ASSETS ACCT GROUP		.00	.00
* GAAP FUND TYPE	11		CAPITAL ASSET BASIS CONVERSION ADJUSTMNTS		.00	.00

DAFR8580 227 REE 05 13 PCUL RJE R227 2(ORG) ( ) ( ) 3(FND) ( ) 2(GLA) ( ) ( ) USAS  
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(AGY) 227 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
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7TH COURT OF APPEALS DISTRICT (227)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 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 AND OTHER CREDITS				.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	.00
*	GAAP FUND	9997	LONG-TERM LIABILITIES BASIS CONVERSION		.00	.00
*	GAAP FUND TYPE	12	LONG-TERM LIAB BASIS CONVERSION ADJUSTMT		.00	.00
*	GAAP FUND GROUP	01	GOVERNMENTAL		.00	.00
*	AGENCY	227			.00	.00

DAFR8581 227 REE 02 13 PCUL RJE R227 2(ORG) ( ) ( ) 3(FND) ( ) 2(GLA) ( ) ( ) USAS  
 CYCLE: 10/01/13 23:06 5507 RUN DATE: 10/02/13 TIME: 04:20 34 CFY: 14 CFM: 02 LCY: 13 LCM: 00 FICHE: 227 13 01 01

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
 \*\*\*\*\*PAGE 1

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

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
TITLE						
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	193,152.94	193,063.89
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	13,223.54	15,235.11
*	GLA	CAT	01	CURRENT ASSETS	206,876.48	208,799.00
**	TOTAL ASSETS AND OTHER DEBITS				206,876.48	208,799.00
GL	CLS	200	CL	ACCOUNTS PAYABLE	128.00-	.00
GL	CLS	203	CL	PAYROLL PAYABLE	173,932.78-	156,218.73-
GL	CLS	205	CL	INTERFUND PAYABLE	.00	.00
GL	CLS	211	CL	DUE TO OTHER AGENCIES	.00	.00
*	GLA	CAT	21	CURRENT LIABILITIES	174,060.78-	156,218.73-
**	TOTAL LIABILITIES AND OTHER CREDITS				174,060.78-	156,218.73-
GL	CLS	360	FD	BAL RESERVED FOR ENCUMBRANCES	.00	.00
GL	CLS	362	FD	BAL RESERVED FOR INVENTORIES	.00	.00

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

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 13

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	.00	
	GL	CLS		510 FD BAL-NONSPENDABLE		13,223.54-	15,235.11-	
	GL	CLS		540 FD BAL-ASSIGNED		500.00-	.00	
	GL	CLS		550 FD BAL-UNASSIGNED		19,092.16-	37,345.16-	
	GL	CLS		620 FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00	
	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)		32,815.70-	52,580.27-	
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES						32,815.70-	52,580.27-
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION						206,876.48-	208,799.00-
*	GAAP	FUND		0001 GENERAL REVENUE (0001)-GENERAL		.00	.00	



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(AGY) 227 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
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7TH COURT OF APPEALS DISTRICT (227)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
 \*\*\*\*\*PAGE 3

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

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			300 CL FUNDS HELD FOR OTHERS		.00	.00	
*	GLA CAT			21 CURRENT LIABILITIES		.00	.00	
**	TOTAL LIABILITIES AND OTHER CREDITS						.00	.00
GL	CLS			520 FD BAL-RESTRICTED		.00	.00	
GL	CLS			530 FD BAL-COMMITTED		.00	.00	
GL	CLS			550 FD BAL-UNASSIGNED		.00	.00	
GL	CLS			610 FD BAL - UNRES DESIG FOR OTHER		.00	.00	
GL	CLS			620 FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00	
*	GLA CAT			51 FUND BALANCE (DEFICITS)		.00	.00	
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES						.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION						.00	.00
*	GAAP FUND			0540 JUDICIAL-COURT PERSNL TRAIN FD		.00	.00	
*	GAAP FUND TYPE			01 GENERAL		.00	.00	

(AGY)227 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
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7TH COURT OF APPEALS DISTRICT (227)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)  
 REPORT PERIOD= ADJUSTMENT FY= 13

PERCENT OF YEAR ELAPSED: 100%

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		.00	.00
	GL CLS	300		CL FUNDS HELD FOR OTHERS		.00	.00
*	GLA CAT	21		CURRENT LIABILITIES		.00	.00
**	TOTAL LIABILITIES AND OTHER CREDITS					.00	.00
	GL CLS	520		FD BAL-RESTRICTED		.00	.00
	GL CLS	530		FD BAL-COMMITTED		.00	.00
	GL CLS	550		FD BAL-UNASSIGNED		.00	.00
	GL CLS	610		FD BAL - UNRES DESIG FOR OTHER		.00	.00
	GL CLS	620		FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
*	GLA CAT	51		FUND BALANCE (DEFICITS)		.00	.00
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					.00	.00
*	GAAP FUND	0573		JUDICIAL FUND (0573)-SPECIAL		.00	.00
*	GAAP FUND TYPE	02		SPECIAL REVENUE		.00	.00

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM

\*\*\*\*\*PAGE 5

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

\*\*\*\*\*  
 GL GL B/C COMP AGY CURRENT PRIOR  
 CT CLS IND GL TITLE GL YEAR 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		2,965.57	5,702.29
GL CLS	158	OTHER CAPITAL ASSETS, NET		.00	.00
* GLA CAT	06	NON-CURRENT ASSETS		2,965.57	5,702.29
**		TOTAL ASSETS AND OTHER DEBITS		2,965.57	5,702.29
GL CLS	410	INVESTED IN CAP ASSETS, NET RELATED DEBT		2,965.57-	5,702.29-
GL CLS	430	UNRESTRICTED NET POSITION		.00	.00
* GLA CAT	45	NET POSITION		2,965.57-	5,702.29-
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 FUND BALANCE/NET POSITION WITH CURRENT CHANGES		2,965.57-	5,702.29-
**		TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION		2,965.57-	5,702.29-
* 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 POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 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		53,499.67-	44,174.00-
*	GLA CAT	21		CURRENT LIABILITIES		53,499.67-	44,174.00-
	GL CLS	301	NC	EMPLOYEE'S COMPENSABLE LEAVE		30,772.59-	25,013.63-
*	GLA CAT	26		NON-CURRENT LIABILITIES		30,772.59-	25,013.63-
**	TOTAL LIABILITIES AND OTHER CREDITS					84,272.26-	69,187.63-
	GL CLS	430		UNRESTRICTED NET POSITION		84,272.26	69,187.63
*	GLA CAT	45		NET POSITION		84,272.26	69,187.63
	GL CLS	620		FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
*	GLA CAT	51		FUND BALANCE (DEFICITS)		.00	.00
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					84,272.26	69,187.63
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					.00	.00
*	GAAP FUND	9997		LONG-TERM LIABILITIES BASIS CONVERSION		.00	.00
*	GAAP FUND TYPE	12		LONG-TERM LIAB BASIS CONVERSION ADJUSTMT		.00	.00

DAFR8581 227 REE 02 13 PCUL RJE R227 2(ORG) ( ) ( ) 3(FND) ( ) 2(GLA) ( ) ( ) USAS  
 CYCLE: 10/01/13 23:06 5507 RUN DATE: 10/02/13 TIME: 04:20 34 CFY: 14 CFM: 02 LCY: 13 LCM: 00 FICHE: 227 13 01 12

7TH COURT OF APPEALS DISTRICT (227)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)  
 REPORT PERIOD= ADJUSTMENT FY= 13

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT  
 GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION

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

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

DAFR8585 227 REE 03 13 PCUL RJE R227 2(ORG) ( ) ( ) 3(FND) ( ) 2(GLA) ( ) ( ) USAS  
 CYCLE: 10/01/13 23:06 5507 RUN DATE: 10/02/13 TIME: 04:20 34 CFY: 14 CFM: 02 LCY: 13 LCM: 00 FICHE: 227 13 03 09

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

7TH COURT OF APPEALS DISTRICT (227)  
 STATEMENT OF NET POSITION - NET POSITION FORMAT  
 REPORT PERIOD= ADJUSTMENT FY= 13

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

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

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

DAFR8585 227 REE 03 13 PCUL RJE R227 2(ORG) ( ) ( ) 3(FND) ( ) 2(GLA) ( ) ( ) USAS  
 CYCLE: 10/01/13 23:06 5507 RUN DATE: 10/02/13 TIME: 04:20 34 CFY: 14 CFM: 02 LCY: 13 LCM: 00 FICHE: 227 13 03 09

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
 \*\*\*\*\*PAGE 2

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

GL	GL	COMP	AGY	CURRENT	PRIOR
CAT	CLS	GL	GL	YEAR	YEAR
TITLE					
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 AND OTHER DEBITS			.00	.00
GL	CLS	300	CL FUNDS HELD FOR OTHERS	.00	.00
*	GLA	CAT	21 CURRENT LIABILITIES	.00	.00
**	TOTAL LIABILITIES AND OTHER CREDITS			.00	.00
GL	CLS	372	NET POSITION HELD IN TRUST-FIDUCIARY FDS	.00	.00
*	GLA	CAT	45 NET POSITION	.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 POSITION WITH CURRENT CHANGES			.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION			.00	.00
*	GAAP	FUND	0942 TEXAS AVER HOLD-TRNSMIT 401K(0942) AGENCY	.00	.00

DAFR8585 227 REE 03 13 PCUL RJE R227 2(ORG) ( ) ( ) 3(FND) ( ) 2(GLA) ( ) ( ) USAS  
 CYCLE: 10/01/13 23:06 5507 RUN DATE: 10/02/13 TIME: 04:20 34 CFY: 14 CFM: 02 LCY: 13 LCM: 00 FICHE: 227 13 03 09

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

7TH COURT OF APPEALS DISTRICT (227)  
 STATEMENT OF NET POSITION - NET POSITION FORMAT  
 REPORT PERIOD= ADJUSTMENT FY= 13

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM

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GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 AGENCY FUNDS  
 GAAP FUND 0980 DIRECT DEPOSIT CORRECTION(0980)-AGENCY

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



DAFR8585 227 REE 03 13 PCUL RJE R227 2(ORG) ( ) ( ) 3(FND) ( ) 2(GLA) ( ) ( ) USAS  
 CYCLE: 10/01/13 23:06 5507 RUN DATE: 10/02/13 TIME: 04:20 34 CFY: 14 CFM: 02 LCY: 13 LCM: 00 FICHE: 227 13 03 '09

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

7TH COURT OF APPEALS DISTRICT (227)  
 STATEMENT OF NET POSITION - NET POSITION FORMAT  
 REPORT PERIOD= ADJUSTMENT FY= 13

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM  
 \*\*\*\*\*PAGE 4

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

GL	GL	COMP	AGY	CURRENT	PRIOR
CAT	CLS	GL	GL	YEAR	YEAR
TITLE					
GL	CLS	004	CA CASH IN STATE TREASURY	.00	.00
*	GLA	CAT	01 CURRENT ASSETS	.00	.00
**	TOTAL ASSETS AND OTHER DEBITS			.00	.00
GL	CLS	300	CL FUNDS HELD FOR OTHERS	.00	.00
*	GLA	CAT	21 CURRENT LIABILITIES	.00	.00
**	TOTAL LIABILITIES AND OTHER CREDITS			.00	.00
GL	CLS	372	NET POSITION HELD IN TRUST-FIDUCIARY FDS	.00	.00
*	GLA	CAT	45 NET POSITION	.00	.00
GL	CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
*	GLA	CAT	51 FUND BALANCE (DEFICITS)	.00	.00
**	NET POSITION WITH CURRENT CHANGES			.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION			.00	.00
*	GAAP	FUND	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: 10/01/13 23:06 5507 RUN DATE: 10/02/13 TIME: 04:20 34 CFY: 14 CFM: 02 LCY: 13 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  
 REPORT PERIOD= ADJUSTMENT FY= 13

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM

\*\*\*\*\*PAGE 1

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

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

GAAP SRC/OBJ			0005		ORIGINAL APPROPRIATIONS	1,531,631.00
GAAP SRC/OBJ			0006		ADDITIONAL APPROPRIATIONS	325,246.97
GAAP SRC/OBJ			0007		UNEXPENDED BALANCE FORWARD	0.00
GAAP SRC/OBJ			0035		LICENSES, FEES AND PERMITS	21,424.35
GAAP SRC/OBJ			0080		OTHER	11,183.65
* GAAP CATEGORY	01				REVENUES	1,889,485.97
TOTAL REVENUES						1,889,485.97
GAAP SRC/OBJ			0200		SALARIES AND WAGES	1,504,436.52
GAAP SRC/OBJ			0210		PAYROLL RELATED COSTS	334,840.86
GAAP SRC/OBJ			0230		TRAVEL	8,620.62
GAAP SRC/OBJ			0240		MATERIALS AND SUPPLIES	22,072.18
GAAP SRC/OBJ			0250		COMMUNICATION AND UTILITIES	1,385.51
GAAP SRC/OBJ			0260		REPAIRS AND MAINTENANCE	774.98
GAAP SRC/OBJ			0270		RENTALS AND LEASES	865.00
GAAP SRC/OBJ			0340		OTHER EXPENDITURES	36,254.87
* GAAP CATEGORY	04				EXPENDITURES	1,909,250.54
TOTAL EXPENDITURES						1,909,250.54
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES						19,764.57-

DAFR8590 227 REE 10 13 PCUL RJE R227 2(ORG) ( ) 2(OBJ) 3(FND) ( ) 0(GLA) ( ) ( ) USAS  
 CYCLE: 10/01/13 23:06 5507 RUN DATE: 10/02/13 TIME: 04:20 34 CFY: 14 CFM: 02 LCY: 13 LCM: 00 FICHE: 227 01 01

7TH COURT OF APPEALS DISTRICT (227)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 13

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM  
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 GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL  
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GAAP						CURRENT
GAAP	GAAP	GL ACCT GL	GAAP	COMPT	TITLE	YEAR
CATEGORY	FUNC	CLASS	ACCT SRC/OBJ	OBJ		
GAAP SRC/OBJ			0578		LEGISLATIVE FINANCING SOURCES	0.00
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						19,764.57-
FUND BALANCE - BEGINNING						52,580.27
FUND BALANCE - BEGINNING, AS RESTATED						52,580.27
FUND BALANCE - ENDING						32,815.70
* GAAP FUND	0001				GENERAL REVENUE (0001)-GENERAL	32,815.70

DAFR8590 227 REE 10 13 PCUL RJE R227 2(ORG) ( ) 2(OBJ) 3(FND) ( ) 0(GLA) ( ) ( ) USAS  
 CYCLE: 10/01/13 23:06 5507 RUN DATE: 10/02/13 TIME: 04:20 34 CFY: 14 CFM: 02 LCY: 13 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  
 REPORT PERIOD= ADJUSTMENT FY= 13

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM

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

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

GAAP SRC/OBJ	0035	LICENSES, FEES AND PERMITS	4,552.50
* GAAP CATEGORY 01		REVENUES	4,552.50
TOTAL REVENUES			4,552.50
TOTAL EXPENDITURES			0.00
EXCESS(DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES			4,552.50
GAAP SRC/OBJ	0510	TRANSFERS-OUT	4,552.50-
* GAAP CATEGORY 05		OTHER FINANCING SOURCES (USES)	4,552.50-
TOTAL OTHER FINANCING SOURCES(USES)			4,552.50-
NET CHANGE IN FUND BALANCE			0.00
FUND BALANCE - BEGINNING			0.00
FUND BALANCE - BEGINNING, AS RESTATED			0.00
FUND BALANCE - ENDING			0.00
* GAAP FUND 0540		JUDICIAL-COURT PERSNL TRAIN FD	0.00
* GAAP FUND TY 01		GENERAL	32,815.70

DAFR8590 227 REE 10 13 PCUL RJE R227 2(ORG) ( ) 2(OBJ) 3(FND) ( ) 0(GLA) ( ) ( ) USAS  
 CYCLE: 10/01/13 23:06 5507 RUN DATE: 10/02/13 TIME: 04:20 34 CFY: 14 CFM: 02 LCY: 13 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= 13 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	4,627.50
* GAAP CATEGORY 01			REVENUES	4,627.50
TOTAL REVENUES				4,627.50
GAAP SRC/OBJ		0200	SALARIES AND WAGES	123,052.81
GAAP SRC/OBJ		0210	PAYROLL RELATED COSTS	23,664.21
* GAAP CATEGORY 04			EXPENDITURES	146,717.02
TOTAL EXPENDITURES				146,717.02
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				142,089.52-
GAAP SRC/OBJ		0500	TRANSFERS-IN	142,089.52
* GAAP CATEGORY 05			OTHER FINANCING SOURCES (USES)	142,089.52
TOTAL OTHER FINANCING SOURCES (USES)				142,089.52
NET CHANGE IN FUND BALANCE				0.00
FUND BALANCE - BEGINNING				0.00
FUND BALANCE - BEGINNING, AS RESTATED				0.00
FUND BALANCE - ENDING				0.00
* GAAP FUND 0573			JUDICIAL FUND (0573)-SPECIAL	0.00
* GAAP FUND TY 02			SPECIAL REVENUE	0.00

DAFR8590 227 REE 10 13 PCUL RJE R227 2(ORG) ( ) 2(OBJ) 3(FND) ( ) 0(GLA) ( ) ( ) USAS  
 CYCLE: 10/01/13 23:06 5507 RUN DATE: 10/02/13 TIME: 04:20 34 CFY: 14 CFM: 02 LCY: 13 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  
 REPORT PERIOD= ADJUSTMENT FY= 13

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM

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

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

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

DAFR8590 227 REE 10 13 PCUL RJE R227 2(ORG) ( ) 2(OBJ) 3(FND) ( ) 0(GLA) ( ) ( ) USAS  
 CYCLE: 10/01/13 23:06 5507 RUN DATE: 10/02/13 TIME: 04:20 34 CFY: 14 CFM: 02 LCY: 13 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  
 REPORT PERIOD= ADJUSTMENT FY= 13

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT  
 GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION

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 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		32,815.70
* AGENCY	227					32,815.70



**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

FY 2013, Adjusted (Month 13) Balances, BC = Both N & Y

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

GAAP Fund Type	GAAP Fund	Fund	GWFS GAAP Cat	GWFS GAAP Srce Obj	GWFS GSO Title	Compt Obj	Basis Conv	Amount
01	0001	0001	60	3005	CHG/SVC-LICENSES, FEES & PERMITS	3879	N	-21,424.35
					Prog Rev - Charges For Services			-21,424.35
			66	3400	SALARIES AND WAGES	7001	N	429,899.88
				3400	SALARIES AND WAGES	7002	N	1,004,083.65
				3400	SALARIES AND WAGES	7017	N	32,000.00
				3400	SALARIES AND WAGES	7022	N	32,744.72
				3400	SALARIES AND WAGES	7050	N	5,708.27
				3405	PAYROLL RELATED COSTS	7032	N	87,118.11
				3405	PAYROLL RELATED COSTS	7041	N	128,400.98
				3405	PAYROLL RELATED COSTS	7042	N	15,302.16
				3405	PAYROLL RELATED COSTS	7043	N	104,019.61
				3420	TRAVEL	7101	N	2,331.07
				3420	TRAVEL	7102	N	1,513.39
				3420	TRAVEL	7104	N	2,347.80
				3420	TRAVEL	7105	N	223.71
				3420	TRAVEL	7106	N	550.33
				3420	TRAVEL	7111	N	669.73
				3420	TRAVEL	7112	N	409.06
				3420	TRAVEL	7114	N	423.92
				3420	TRAVEL	7115	N	151.61



			3425	MATERIALS AND SUPPLIES	7291	N	8,000.00
			3425	MATERIALS AND SUPPLIES	7300	N	5,961.23
			3425	MATERIALS AND SUPPLIES	7303	N	275.00
			3425	MATERIALS AND SUPPLIES	7334	N	200.34
			3425	MATERIALS AND SUPPLIES	7377	N	62.96
			3425	MATERIALS AND SUPPLIES	7382	N	7,572.65
			3430	COMMUNICATION AND UTILITIES	7276	N	768.00
			3430	COMMUNICATION AND UTILITIES	7503	N	66.01
			3430	COMMUNICATION AND UTILITIES	7504	N	4.00
			3430	COMMUNICATION AND UTILITIES	7526	N	547.50
			3435	REPAIRS AND MAINTENANCE	7267	N	60.00
			3435	REPAIRS AND MAINTENANCE	7367	N	714.98
			3440	RENTALS AND LEASES	7406	N	845.00
			3440	RENTALS AND LEASES	7470	N	20.00
			3590	OTHER EXPENSES	7201	N	3,720.00
			3590	OTHER EXPENSES	7203	N	3,235.00
			3590	OTHER EXPENSES	7204	N	4,170.00
			3590	OTHER EXPENSES	7210	N	22.00
			3590	OTHER EXPENSES	7219	N	21,424.35
			3590	OTHER EXPENSES	7286	N	486.57
			3590	OTHER EXPENSES	7299	N	1,341.30
			3590	OTHER EXPENSES	7947	N	1,855.65
				<b>Expenses</b>			<b>1,909,250.54</b>
		68	3700	GR-ORIGINAL APPROPRIATIONS	9400	N	-1,539,631.00
			3700	GR-ORIGINAL APPROPRIATIONS	9401	N	8,000.00
			3705	GR-ADDITIONAL APPROPRIATIONS	9420	N	-104,019.61
			3705	GR-ADDITIONAL APPROPRIATIONS	9425	N	-128,400.98
			3705	GR-ADDITIONAL APPROPRIATIONS	9435	N	-87,118.11

				3705	GR-ADDITIONAL APPROPRIATIONS	9440	N	-5,708.27	
				3710	GR-UNEXPENDED BALANCE FORWARD	9406	N	36,845.16	
				3710	GR-UNEXPENDED BALANCE FORWARD	9407	N	-36,845.16	
				3810	GR-OTHER GENERAL REVENUES	3802	N	-11,183.65	
					<b>General Revenues</b>			<b>-1,868,061.62</b>	
			79	BBal	Beginning Balance			-52,580.27	
					<b>Beginning Balance</b>			<b>-52,580.27</b>	
					<b>Fund 0001 Beginning Balance</b>			<b>-52,580.27</b>	
					<b>Beginning Balance as Restated</b>			<b>-52,580.27</b>	
					<b>Net Activity</b>			<b>19,764.57</b>	
					<b>Fund 0001 Ending Balance</b>			<b>-32,815.70</b>	
	0540	0540	60	3005	CHG/SVC-LICENSES, FEES & PERMITS	3711	N	-4,540.00	
				3005	CHG/SVC-LICENSES, FEES & PERMITS	3719	N	-12.50	
					<b>Prog Rev - Charges For Services</b>			<b>-4,552.50</b>	
			78	3980	TRANSFERS OUT	7980	N	4,552.50	
					<b>Transfers</b>			<b>4,552.50</b>	
					<b>Fund 0540 Beginning Balance</b>			<b>0.00</b>	
					<b>Beginning Balance as Restated</b>			<b>0.00</b>	
					<b>Net Activity</b>			<b>0.00</b>	
					<b>Fund 0540 Ending Balance</b>			<b>0.00</b>	
01									
	02	0573	0573	60	3005	CHG/SVC-LICENSES, FEES & PERMITS	3711	N	-4,590.00
					3005	CHG/SVC-LICENSES, FEES & PERMITS	3719	N	-12.50
					3040	CHG/SVC-VIOLATIONS, FINES & PENALTIES	3704	N	-25.00
					<b>Prog Rev - Charges For Services</b>			<b>-4,627.50</b>	
			66	3400	SALARIES AND WAGES	7001	N	122,599.92	
				3400	SALARIES AND WAGES	7050	N	452.89	
				3405	PAYROLL RELATED COSTS	7032	N	6,153.46	

				3405	PAYROLL RELATED COSTS	7041	N	9,544.78
				3405	PAYROLL RELATED COSTS	7043	N	7,965.97
					<b>Expenses</b>			<b>146,717.02</b>
			78	3970	TRANSFERS IN	3980	N	-142,089.52
					<b>Transfers</b>			<b>-142,089.52</b>
					<b>Fund 0573 Beginning Balance</b>			<b>0.00</b>
					<b>Beginning Balance as Restated</b>			<b>0.00</b>
					<b>Net Activity</b>			<b>0.00</b>
					<b>Fund 0573 Ending Balance</b>			<b>0.00</b>
02								
11	9998	0998	66	3495	DEPRECIATION EXPENSE	7939	Y	2,736.72
					<b>Expenses</b>			<b>2,736.72</b>
			79	BBal	Beginning Balance			-5,702.29
					<b>Beginning Balance</b>			<b>-5,702.29</b>
					<b>Fund 0998 Beginning Balance</b>			<b>-5,702.29</b>
					<b>Beginning Balance as Restated</b>			<b>-5,702.29</b>
					<b>Net Activity</b>			<b>2,736.72</b>
					<b>Fund 0998 Ending Balance</b>			<b>-2,965.57</b>
11								
12	9997	0997	66	3400	SALARIES AND WAGES	7002	Y	15,084.63
					<b>Expenses</b>			<b>15,084.63</b>
			79	BBal	Beginning Balance			69,187.63
					<b>Beginning Balance</b>			<b>69,187.63</b>
					<b>Fund 0997 Beginning Balance</b>			<b>69,187.63</b>
					<b>Beginning Balance as Restated</b>			<b>69,187.63</b>
					<b>Net Activity</b>			<b>15,084.63</b>
					<b>Fund 0997 Ending Balance</b>			<b>84,272.26</b>
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.

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

### **Assets, Liabilities, and Fund Balances/Net Position**

#### **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.

## SEVENTH COURT OF APPEALS, AGENCY 227 – UNAUDITED

### 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 position. These obligations are normally paid from the same funding source from which the employee's salary or wage compensation was paid.

### FUND BALANCE/NET POSITION

"Fund balance" is the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources on the governmental fund statements. "Net position" is the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources on the government-wide, proprietary and fiduciary 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.

## SEVENTH COURT OF APPEALS, AGENCY 227 – UNAUDITED

### 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 Position

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

### Unrestricted Net Position

Unrestricted net position consists of net resources that do not meet the definition of the two preceding categories. Unrestricted net position often has constraints on resources that are imposed by management, but can be removed or modified.

## **INTERFUND ACTIVITIES AND TRANSACTIONS**

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.



SEVENTH COURT OF APPEALS, AGENCY 227 - UNAUDITED

**Note 2: Capital Assets**

A summary of the changes in Capital Assets for the year ended August 31, 2013, is presented below:

	PRIMARY GOVERNMENT					Balance 08/31/13
	Balance	Adjustments	Reclassifications	Additions	Deletions	
	09/01/12					
<b>GOVERNMENTAL ACTIVITIES</b>						
<b>Non-Depreciable Assets</b>						
Land and Land Improvements						
Infrastructure						
Construction in Progress						
Other Assets						
Total Non-Depreciable Assets						
<b>Depreciable Assets</b>						
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	(21,405.54)			(2,736.72)		(24,142.26)
Vehicles, Boats & Aircraft						
Other Capital Assets						
Total Accumulated Depreciation	(21,405.54)			(2,736.72)		(24,142.26)
Depreciable Assets, Net	5,702.29			(2,736.72)		2,965.57
Governmental Activities Capital Assets Net	5,702.29			(2,736.72)		2,965.57

Fiduciary funds are not required to submit this note for the CAFR preparation; however, agencies with these funds may want to report the balances in this note.

**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, 2013, 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

**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, 2013, the following changes occurred in liabilities.

	Balance 09-01-12	Additions	Reductions	Balance 08-31-13	Amounts Due Within One Year	Amounts Due Thereafter
<b>Governmental Activities</b>						
Claims and Judgments						
Capital Lease Obligations						
Compensable Leave	69,187.63	87,879.97	(72,795.34)	84,272.26	53,499.67	30,772.59
<b>Total Governmental Activities</b>	<b>69,187.63</b>	<b>87,879.97</b>	<b>(72,795.34)</b>	<b>84,272.26</b>	<b>53,499.67</b>	<b>30,772.59</b>

**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.

SEVENTH COURT OF APPEALS, AGENCY 227 - UNAUDITED

**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**

Not applicable to this agency.

**Note 13: Continuance Subject to Review**

Not applicable to this agency.

**Note 14: Adjustments to Fund Balances and Net Position**

Not applicable to this agency.

**Note 15: Contingencies and Commitments**

Not applicable to this agency.

**Note 16: Subsequent Events**

Not applicable to this agency.

**Note 17: Risk Management**

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's 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, 2013**. The form may be submitted via hard copy, email or fax. For the agencies that are reconciled, their data may be extracted for the *Comprehensive Annual Financial Report (CAFR)*.

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

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

Please complete this interactive form, print it out, sign and date 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 2013 financial data contained in the Uniform Statewide Accounting System (USAS) and our internal accounting system, if applicable, were adjusted and the balances accurately reflect the agency's fund financial and/or government-wide financial position.

I also certify that our USAS balances conform to the following:

- System clearing GL 9999 and basis conversion system clearing GL 9992 accounts equal zero at the D23 fund level.
- All balance sheet line items reconcile at the GL account level.
- Fund balance/net position is allocated to the respective GL accounts (2XXX series) and agree with the related GL accounts.
- All operating statement items reconcile to the GAAP source/object level. The correct comptroller object codes were used to ensure accurate D08 government-wide roll-ups.
- D23 funds that roll-up to fund type 09 (GAAP agency funds) have operating statement activity that nets to zero at the GAAP source/object level in USAS.
- Legislative appropriations asset balance (GL 9000) agrees with the balance as calculated on the GR reconciliation.
- Legislative appropriations revenues agree with the balances as calculated on the GR reconciliation.
- Ending fund balance/net position is the same on the operating statement and the balance sheet.
- 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 2013 interagency and interfund balances were coordinated and are posted accurately in USAS.

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

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 2013, the above agency does not have any interagency activity reflected on the AFR.

**III. Required Signature**

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

Ree Pompa 9-30-13  
Signature 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

