



**ANNUAL FINANCIAL REPORT**

**THE SECOND COURT OF APPEALS  
AGENCY 222**

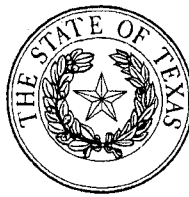
**FORT WORTH, TEXAS**

**FISCAL YEAR ENDED AUGUST 31, 2014**

# THE SECOND COURT OF APPEALS, AGENCY 222

## TABLE OF CONTENTS

I.	Letter of Transmittal .....	1
II.	General Purpose Financial Statements	
	A. Balance Sheet (DAFR 8580).....	3
	B. Statement of Net Assets (DAFR 8585).....	16
	C. Operating Statement (DAFR 8590).....	18
	D. FMQuery: USAS Government Wide Financial Statements (SOA) ..... Statement of Activities by GAAP Fund, Fund, & Object (GOVT)	30
III.	Notes to the Financial Statements.....	36
IV.	USAS and Interagency Activity Certification Form.....	40



**COURT OF APPEALS  
SECOND DISTRICT OF TEXAS**

CHIEF JUSTICE  
TERRIE LIVINGSTON

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

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

TEL: (817) 884-1900

FAX: (817) 884-1932

[www.2ndcoa.courts.state.tx.us](http://www.2ndcoa.courts.state.tx.us)

CLERK  
DEBRA SPISAK

CHIEF STAFF ATTORNEY  
LISA M. WEST

GENERAL COUNSEL  
CLARISSA HODGES

September 29, 2014

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

John O'Brien  
Director, Legislative Budget Board  
P.O. Box 12666  
Austin, TX 78711

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

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

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

I am pleased to submit the Annual Financial Report of the Second Court of Appeals for the year ended August 31, 2014, in compliance with TEX. GOV'T CODE ANN §2101.011 and in accordance with the requirements established by the Comptroller of Public Accounts.

Due to the statewide requirements embedded in Governmental Accounting Standards Board (GASB) 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. An opinion has not been expressed on the financial statements and related information contained in this report.

If you have any questions, please contact me at 817/884-1900 ext. 226.

Sincerely,

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

Debra Spisak  
Clerk of the Court

Page 2  
September 29, 2014

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

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

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM  
 \*\*\*\*\*PAGE 1

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	001	0010	CASH ON HAND		.00	.00
		0020	PETTY CASH ON HAND		.00	.00
		0030	TRAVEL CASH ON HAND		.00	.00
GL CLS	001		CA CASH ON HAND		.00	.00
01	002	0040	CASH IN BANK		.00	.00
		0042	PETTY CASH IN BANK		1,000.00	1,000.00
		0043	TRAVEL CASH IN BANK		2,500.00	2,500.00
GL CLS	002		CA CASH IN BANK		3,500.00	3,500.00
01	004	0045	CASH IN STATE TREASURY		52,763,749.21-	49,067,528.35-
		0047	SHARED CASH		.00	.00
		0048	LEGISLATIVE CASH		52,763,749.21	49,067,528.35
GL CLS	004		CA CASH IN STATE TREASURY		.00	.00
01	020	9000	LEGISLATIVE APPROPRIATIONS		329,504.96	282,768.63
GL CLS	020		CA LEGISLATIVE APPROPRIATIONS		329,504.96	282,768.63
01	052	0231	ACCTS. RECEIVABLE - UNBILLED		.00	.00
GL CLS	052		CA ACCOUNTS RECEIVABLES, NET		.00	.00
01	072	0284	DUE FROM OTHER AGENCIES		.00	.00
		0284	DUE FROM OTHER AGENCIES	32001650	.00	.00
GL CLS	072		CA DUE FROM OTHER AGENCIES		.00	.00
01	080	0285	CONSUM. INVENTORIES (MAT. AND SUPPLI		11,601.87	10,271.67
GL CLS	080		CA CONSUMABLE INVENTORIES		11,601.87	10,271.67
* GLA CAT	01		CURRENT ASSETS		344,606.83	296,540.30
** TOTAL ASSETS AND OTHER DEBITS					344,606.83	296,540.30

Second Court of Appeals  
 UNAUDITED  
 AGY 222

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM  
 \*\*\*\*\*PAGE 2

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
21	200	1009	VOUCHERS PAYABLE		.00	.00
		1010	ACCOUNTS PAYABLE		.00	.00
GL CLS	200	CL	ACCOUNTS PAYABLE		.00	.00
21	203	1015	PAYROLL PAYABLE		316,620.46-	272,308.84-
		1016	PAYROLL PAYABLE-SEMIMONTHLY		.00	.00
GL CLS	203	CL	PAYROLL PAYABLE		316,620.46-	272,308.84-
21	210	1053	DUE TO OTHER FUNDS	22205400	.00	.00
		1053	DUE TO OTHER FUNDS	22205730	.00	.00
GL CLS	210	CL	DUE TO OTHER FUNDS		.00	.00
21	211	1050	DUE TO OTHER AGENCIES		.00	.00
		1050	DUE TO OTHER AGENCIES	32001650	.00	.00
		1050	DUE TO OTHER AGENCIES	47900010	.00	.00
GL CLS	211	CL	DUE TO OTHER AGENCIES		.00	.00
21	300	1149	FUNDS HELD FOR OTHERS		.00	.00
GL CLS	300	CL	FUNDS HELD FOR OTHERS		.00	.00
* GLA CAT	21	CURRENT LIABILITIES			316,620.46-	272,308.84-
** TOTAL LIABILITIES AND OTHER CREDITS					316,620.46-	272,308.84-
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		11,601.87-	10,271.67-

Second Court of Appeals  
 UNAUDITED  
 AGY 222

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM  
 \*\*\*\*\*PAGE 3

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

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

GL CLS	510	FD	BAL-NONSPENDABLE		11,601.87-	10,271.67-
51	550	****	2325-POST CLS FFS FB UNASSIGNED		16,384.50-	13,959.79-
GL CLS	550	FD	BAL-UNASSIGNED		16,384.50-	13,959.79-
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
GL CLS	620	FUND	BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51	630	2055	FB - UNENCUM APPROP - SUBJECT TO LAP		.00	.00
		2060	FB-RES FOR UNENCUM APPR-FUTURE OPERA		.00	.00
GL CLS	630	OBSOLETE	FB ACCTS UNDER GASB 34		.00	.00
51	800	9003	ENCUMBRANCES (REPORTING AGENCIES)		.00	.00
		9005	BUDGET RESERVATION FOR ENCUMBRANCES		.00	.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)		27,986.37-	24,231.46-
** TOTAL FUND		BALANCE/NET	POSITION WITH CURRENT CHANGES		27,986.37-	24,231.46-
** TOTAL LIABILITIES,		OTHER CR, DEF	INFLows AND FD BAL/NET POSITION		344,606.83-	296,540.30-
* FUND		0001	ADMINISTRATION		.00	.00

Second Court of Appeals  
 UNAUDITED  
 AGY 222

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM  
 \*\*\*\*\*PAGE 4

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL  
 FUND 5157 STATEWIDE E-FILING, ART IX-SEC 18.23

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

01	004	0045	CASH IN STATE TREASURY		940.00	.00
		0047	SHARED CASH		940.00-	.00
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
	* GLA CAT	01	CURRENT ASSETS		.00	.00
	** TOTAL ASSETS AND OTHER DEBITS				.00	.00
21	200	1009	VOUCHERS PAYABLE		.00	.00
	GL CLS	200	CL ACCOUNTS PAYABLE		.00	.00
21	211	1050	DUE TO OTHER AGENCIES		.00	.00
		1050	DUE TO OTHER AGENCIES	21251570	940.00-	.00
		1050	DUE TO OTHER AGENCIES	90257300	.00	.00
		1050	DUE TO OTHER AGENCIES	90251570	.00	.00
	GL CLS	211	CL DUE TO OTHER AGENCIES		940.00-	.00
	* GLA CAT	21	CURRENT LIABILITIES		940.00-	.00
	** TOTAL LIABILITIES AND OTHER CREDITS				940.00-	.00
51	550	****	2325-POST CLS FFS FB UNASSIGNED		940.00	.00
	GL CLS	550	FD BAL-UNASSIGNED		940.00	.00
51	620	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
	* GLA CAT	51	FUND BALANCE (DEFICITS)		940.00	.00
	** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				940.00	.00
	** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	.00

Second Court of Appeals  
 UNAUDITED  
 AGY 222



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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM  
 \*\*\*\*\*PAGE 5

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL  
 FUND 5157 STATEWIDE E-FILING, ART IX-SEC 18.23

\*\*\*\*\*  

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

 \*\*\*\*\*

\* FUND 5157 STATEWIDE E-FILING, ART IX-SEC 18.23 .00 .00

Second Court of Appeals  
 UNAUDITED  
 AGY 222

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM  
 \*\*\*\*\*PAGE 6

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL  
 FUND 9000 DEPOSIT DEFAULT FUND

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	0045	CASH IN STATE TREASURY		.00	.00
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
*	GLA CAT	01	CURRENT ASSETS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				.00	.00
21	300	1149	FUNDS HELD FOR OTHERS		.00	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00
*	GLA CAT	21	CURRENT LIABILITIES		.00	.00
**	TOTAL LIABILITIES AND OTHER CREDITS				.00	.00
51	550	****	2325-POST CLS FFS FB UNASSIGNED		.00	.00
	GL CLS	550	FD BAL-UNASSIGNED		.00	.00
51	620	2240	FB-UNRESERVED-UNDESIGNATED-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
*	FUND	9000	DEPOSIT DEFAULT FUND		.00	.00

Second Court of Appeals  
 UNAUDITED  
 AGY 222

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM  
 \*\*\*\*\*PAGE 7

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL  
 FUND 9001 RETURNED ITEMS DEFAULT FUND

GL	GL	COMP	AGY	CURRENT	PRIOR
CAT	CLASS	GL	GL	YEAR	YEAR
01	004	0045	CASH IN STATE TREASURY	.00	.00
	GL CLS	004	CA CASH IN STATE TREASURY	.00	.00
* GLA	CAT	01	CURRENT ASSETS	.00	.00
**	TOTAL ASSETS AND OTHER DEBITS			.00	.00
51	550	****	2325-POST CLS FFS FB UNASSIGNED	.00	.00
	GL CLS	550	FD BAL-UNASSIGNED	.00	.00
51	620	2240	FB-UNRESERVED-UNDESIGNATED-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
* FUND		9001	RETURNED ITEMS DEFAULT FUND	.00	.00
* GAAP	FUND	0001	GENERAL REVENUE (0001)-GENERAL	.00	.00

Second Court of Appeals  
 UNAUDITED  
 AGY 222

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM  
 \*\*\*\*\*PAGE 8

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	001	0010	CASH ON HAND		.00	.00
	GL CLS	001	CA CASH ON HAND		.00	.00
01	004	0045	CASH IN STATE TREASURY		390,895.42	377,379.26
		0047	SHARED CASH		390,895.42-	377,379.26-
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
01	052	0231	ACCTS. RECEIVABLE - UNBILLED		.00	.00
	GL CLS	052	CA ACCOUNTS RECEIVABLES, NET		.00	.00
01	070	0283	DUE FROM OTHER FUNDS	22200010	.00	.00
	GL CLS	070	CA DUE FROM OTHER FUNDS		.00	.00
01	072	0284	DUE FROM OTHER AGENCIES	21105400	.00	.00
	GL CLS	072	CA DUE FROM OTHER AGENCIES		.00	.00
*	GLA CAT	01	CURRENT ASSETS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				.00	.00
21	200	1009	VOUCHERS PAYABLE		.00	.00
	GL CLS	200	CL ACCOUNTS PAYABLE		.00	.00
21	211	1050	DUE TO OTHER AGENCIES	21105400	13,516.16-	.00
	GL CLS	211	CL DUE TO OTHER AGENCIES		13,516.16-	.00
21	300	1140	FUNDS HELD FOR OTHERS		.00	.00
		1149	FUNDS HELD FOR OTHERS		.00	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00

Second Court of Appeals  
 UNAUDITED  
 AGY 222

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM  
 \*\*\*\*\*PAGE 9

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

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

* GLA CAT	21	CURRENT LIABILITIES			13,516.16-	.00
** TOTAL LIABILITIES AND OTHER CREDITS					13,516.16-	.00
51	520	2310	FD BAL-RESTRICTED		.00	.00
	GL CLS	520	FD BAL-RESTRICTED		.00	.00
51	530	2315	FD BAL-COMMITTED		.00	.00
	GL CLS	530	FD BAL-COMMITTED		.00	.00
51	550	****	2325-POST CLS FFS FB UNASSIGNED		.00	.00
	GL CLS	550	FD BAL-UNASSIGNED		.00	.00
51	610	2150	FD BAL UNRES DESIG FOR OTHER		.00	.00
	GL CLS	610	FD BAL - UNRES DESIG FOR OTHER		.00	.00
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		13,516.16	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		13,516.16	.00
* GLA CAT	51	FUND BALANCE (DEFICITS)			13,516.16	.00
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					13,516.16	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					.00	.00
* FUND		0540	UNAPPROPRIATED FEE ACCT		.00	.00
* GAAP FUND		0540	JUDICIAL-COURT PERSNL TRAIN FD		.00	.00
* GAAP FUND TYPE		01	GENERAL		.00	.00

Second Court of Appeals  
 UNAUDITED  
 AGY 222

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM  
 \*\*\*\*\*PAGE 10

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	001	0010	CASH ON HAND		.00	.00
	GL CLS	001	CA CASH ON HAND		.00	.00
01	004	0045	CASH IN STATE TREASURY		1,860,125.41-	1,608,531.84-
		0047	SHARED CASH		1,860,125.41	1,608,531.84
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
01	052	0231	ACCTS. RECEIVABLE - UNBILLED		.00	.00
	GL CLS	052	CA ACCOUNTS RECEIVABLES, NET		.00	.00
01	070	0283	DUE FROM OTHER FUNDS	22200010	.00	.00
	GL CLS	070	CA DUE FROM OTHER FUNDS		.00	.00
01	072	0284	DUE FROM OTHER AGENCIES	24105730	.00	.00
	GL CLS	072	CA DUE FROM OTHER AGENCIES		.00	.00
*	GLA CAT	01	CURRENT ASSETS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				.00	.00
21	200	1009	VOUCHERS PAYABLE		.00	.00
	GL CLS	200	CL ACCOUNTS PAYABLE		.00	.00
21	211	1050	DUE TO OTHER AGENCIES		.00	.00
		1050	DUE TO OTHER AGENCIES	24105730	.00	.00
		1050	DUE TO OTHER AGENCIES	90205730	.00	.00
		1050	DUE TO OTHER AGENCIES	90257300	.00	.00
	GL CLS	211	CL DUE TO OTHER AGENCIES		.00	.00
21	300	1140	FUNDS HELD FOR OTHERS		.00	.00
		1149	FUNDS HELD FOR OTHERS		.00	.00

Second Court of Appeals  
 UNAUDITED  
 AGY 222

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM  
 \*\*\*\*\*PAGE 11

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

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

GL CLS	300	CL FUNDS HELD FOR OTHERS			.00	.00
* GLA CAT	21	CURRENT LIABILITIES			.00	.00
** TOTAL LIABILITIES AND OTHER CREDITS					.00	.00
51	520	**** 2310-POST CLS FFS FB RESTRICTED			.00	.00
GL CLS	520	FD BAL-RESTRICTED			.00	.00
51	530	2315 FD BAL-COMMITTED			.00	.00
GL CLS	530	FD BAL-COMMITTED			.00	.00
51	550	2325 FD BAL-UNASSIGNED			.00	.00
GL CLS	550	FD BAL-UNASSIGNED			.00	.00
51	610	2150 FD BAL UNRES DESIG FOR OTHER			.00	.00
GL CLS	610	FD BAL - UNRES DESIG FOR OTHER			.00	.00
51	620	2240 FB-UNRESERVED-UNDESIGNATED-OTHER			.00	.00
		9999 FFS SYSTEM CLEARING - GL LEVEL ONLY			.00	.00
GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED			.00	.00
* GLA CAT	51	FUND BALANCE (DEFICITS)			.00	.00
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					.00	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					.00	.00
* FUND	0573	JUDICIAL FUND			.00	.00
* GAAP FUND	0573	JUDICIAL FUND (0573)-SPECIAL			.00	.00
* GAAP FUND TYPE	02	SPECIAL REVENUE			.00	.00

Second Court of Appeals  
 UNAUDITED  
 AGY 222

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM  
 \*\*\*\*\*PAGE 12

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS  
 GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP  
 FUND 0998 GENERAL FIXED ASSETS

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	111	0385	OTHER ASSETS		.00	.00
	GL CLS	111	OTHER CURRENT ASSETS		.00	.00
* GLA CAT 01 CURRENT ASSETS					.00	.00
06	151	0345	FURNITURE/EQUIPMENT		.00	.00
	GL CLS	151	FURNITURE AND EQUIPMENT, NET		.00	.00
06	158	0360	LIBRARY BOOKS-NON DEPRECIABLE		.00	.00
		0382	OTHER CAPITAL ASSETS-NON DEPRECIABLE		.00	.00
		0383	OTHER CAPITAL ASSETS-DEPRECIABLE		.00	.00
	GL CLS	158	OTHER CAPITAL ASSETS, NET		.00	.00
* GLA CAT 06 NON-CURRENT ASSETS					.00	.00
** TOTAL ASSETS AND OTHER DEBITS					.00	.00
51	620	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51	630	2030	INVESTMENT IN GENERAL FIXED ASSETS		.00	.00
	GL CLS	630	OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
* GLA CAT 51 FUND BALANCE (DEFICITS)					.00	.00
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					.00	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					.00	.00
* FUND 0998 GENERAL FIXED ASSETS					.00	.00
* GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP					.00	.00
* GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS					.00	.00

Second Court of Appeals  
 UNAUDITED  
 AGY 222



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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM  
 \*\*\*\*\*PAGE 13

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT  
 GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION  
 FUND 0997 GENERAL LONG TERM DEBT

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

11	190	0410	AMTS TO BE PROVI	FY-OTHER OBLIGATION	.00	.00
	GL CLS	190	RETIREMNT OF OTHR	GENERAL LONG-TERM DEBT	.00	.00
*	GLA CAT	11	OTHER DEBITS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				.00	.00
21	230	1025	CL EMPLOYEE'S COMPENSABLE	LEAVE	.00	.00
	GL CLS	230	CL EMPLOYEE'S COMPENSABLE	LEAVE	.00	.00
*	GLA CAT	21	CURRENT LIABILITIES		.00	.00
**	TOTAL LIABILITIES AND OTHER CREDITS				.00	.00
51	620	9999	FFS SYSTEM CLEARING - GL	LEVEL ONLY	.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	.00
*	FUND	0997	GENERAL LONG TERM DEBT		.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	222			.00	.00

Second Court of Appeals  
 UNAUDITED  
 AGY 222

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 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	004	0045	CASH IN STATE TREASURY		.00	.00
		0047	SHARED CASH		.00	.00
* GL CLS	004	CA	CASH IN STATE TREASURY		.00	.00
01	052	0231	ACCTS. RECEIVABLE - UNBILLED		.00	.00
* GL CLS	052	CA	ACCOUNTS RECEIVABLES, NET		.00	.00
* GLA CAT	01		CURRENT ASSETS		.00	.00
** TOTAL ASSETS AND OTHER DEBITS					.00	.00
21	300	1140	FUNDS HELD FOR OTHERS		.00	.00
		1149	FUNDS HELD FOR OTHERS		.00	.00
* GL CLS	300	CL	FUNDS HELD FOR OTHERS		.00	.00
* GLA CAT	21		CURRENT LIABILITIES		.00	.00
** TOTAL LIABILITIES AND OTHER CREDITS					.00	.00
45	372	****	2400-POST CLS FIDUC NET POSITION		.00	.00
* GL CLS	372		NET POSITION HELD IN TRUST-FIDUCIARY FDS		.00	.00
* GLA CAT	45		NET POSITION		.00	.00
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
* GL CLS	620		FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51	950	9989	HB 62 GENERAL LEDGER CLEARING		.00	.00
* GL CLS	950		SYSTEM ACCOUNTS		.00	.00
* GLA CAT	51		FUND BALANCE (DEFICITS)		.00	.00

Second Court of Appeals  
 UNAUDITED  
 AGY 222

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM  
 \*\*\*\*\*PAGE 2

GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 AGENCY FUNDS

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

** NET POSITION WITH CURRENT CHANGES					.00	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					.00	.00
* GAAP FUND TYPE	09	AGENCY FUNDS			.00	.00
* GAAP FUND GROUP	03	FIDUCIARY			.00	.00
* AGENCY	222				.00	.00

Second Court of Appeals  
 UNAUDITED  
 AGY 222

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM  
 \*\*\*\*\*PAGE 1

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

GAAP

GAAP	GAAP GL ACCT GL	GAAP	COMPT	TITLE	CURRENT YEAR
CATEGORY	FUNC CLASS	ACCT SRC/OBJ	OBJ		
01		0005	9400	ORIGINAL BUDGET-COMMITTED	2,941,911.00
			9401	ORIGINAL BUDGET-COLLECTED	64,000.00-
* GAAP SRC/OBJ		0005		ORIGINAL APPROPRIATIONS	2,877,911.00
01		0006	9420	OASI ST MATCH TRF IN FROM 902-COMMITTED	207,362.91
			9425	INSUR-ST PD TRF IN FROM 327-COMMITTED	233,106.26
			9435	RETIR-ST MATCH TRF IN FROM 327-COMMITTED	302,151.90
			9440	BRP TRANSFER IN FROM 902-COMMITTED	5,699.78
			9445	SALARY INCR TRF IN FROM 902-COMMITTED	1,229.15
			9460	JUDICIAL SALARY TRANSFER IN (FROM 902)	115,500.00
* GAAP SRC/OBJ		0006		ADDITIONAL APPROPRIATIONS	865,050.00
01		0035	3879	CREDIT CARD & ELECT SVCES RELATED FEES	4,396.00
* GAAP SRC/OBJ		0035		LICENSES, FEES AND PERMITS	4,396.00
01		0065	3765	SALES OF SUPPLIES/EQUIPMENT/SERVICES	54,000.00
* GAAP SRC/OBJ		0065		SALES OF GOODS AND SERVICES	54,000.00
01		0080	3802	REIMBURSEMENTS-THIRD PARTY	19,194.16
* GAAP SRC/OBJ		0080		OTHER	19,194.16
* GAAP CATEGORY 01				REVENUES	3,820,551.16
TOTAL REVENUES					3,820,551.16
04		0200	7001	SAL & WAGES (LINE ITEM EXEMPT)	867,449.68
			7002	SAL/WAGES-CLASS&N/C-PERM FULTM	1,920,328.81
			7003	SAL/WAGES-CLASS&N/C-PERM PRITM	55,690.69
			7017	ONE-TIME MERIT INCREASE	46,400.00
			7022	LONGEVITY PAY	47,873.36
			7023	LUMP SUM TERMINATION PAYMENT	1,748.38

Second Court of Appeals  
 UNAUDITED  
 AGY 222

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM  
 \*\*\*\*\*PAGE 2

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

GAAP

GAAP	GAAP GL	ACCT	GL	GAAP	COMPT	TITLE	CURRENT
CATEGORY	FUNC	CLASS	ACCT	SRC/OBJ	OBJ		YEAR
04				0200	7050	BENEFIT REPLACEMENT PAY	5,699.78
* GAAP SRC/OBJ				0200		SALARIES AND WAGES	2,945,190.70
04				0210	7032	EMPLOYEE RETIREMENT-ST CONTRIB	302,151.90
					7040	ADDL PAYROLL RETIREMENT CONTRIBUTION	9,514.64
					7041	EMPLOYEE INS PYMTS-EMPLR CONTR	233,106.26
					7042	PAYROLL HEALTH INSURANCE CONTRIBUTION	29,861.17
					7043	FICA EMPLOYER MATCHING CONTR	207,362.91
					7984	UNEMP COMP BEN-SP FD/ACCT 0001, 0165	172.50-
* GAAP SRC/OBJ				0210		PAYROLL RELATED COSTS	781,824.38
04				0230	7101	TRAV IN-STATE-PUB TRANS FARES	754.79
					7102	TRAV IN-STATE MILEAGE	2,734.79
					7104	TRAV IN-STATE-ACT EXP-OVERNIGHT TRAVEL	389.44
					7105	TRAV IN-STATE-INCIDENTAL EXPEN	398.37
					7106	TRAVEL-IN-STATE MEALS/LODGING	2,460.35
					7111	TRAV OUT-OF-ST-PUB TRANS FARES	4.50
					7135	TRAV IS-HOTEL TAX EXCL GALV, PORT A & SPI	12.54
* GAAP SRC/OBJ				0230		TRAVEL	6,754.78
04				0240	7291	POSTAL SERVICES	1,000.00
					7300	CONSUMABLES	9,384.23
					7303	SUBS, PERIODICALS & INFO SERV	2,256.00
					7334	PERSONAL PROP-FURN, EQUIP AND OTHER-EXP	1,207.03
					7335	PERSONAL PROP-PARTS-COMPUTER EQUIP-EXP	174.75
					7374	PERSONAL PROP-FURNISHING & EQUIP(CONTRL)	499.99
					7377	PERSONAL PROP-COMPUTER EQUIPMENT-EXP	518.83
					7380	INTANGIBLE-COMPUTER SOFTWARE-EXPENSED	33.00
					7382	PERS PROP-BOOKS & REF MATERIALS-EXPENSED	7,967.15
* GAAP SRC/OBJ				0240		MATERIALS AND SUPPLIES	23,040.98
04				0250	7276	COMMUNICATION SERVICES	6,295.54
					7516	TELECOMMS-OTHER SERV CHARGES	1,564.45
* GAAP SRC/OBJ				0250		COMMUNICATION AND UTILITIES	7,859.99
04				0260	7367	PERSONAL PROPERTY-MAINTENANCE & REPAIRS	287.47

Second Court of Appeals  
 UNAUDITED  
 AGY 222

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM  
 \*\*\*\*\*PAGE 3

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

GAAP

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

* GAAP SRC/OBJ					0260		REPAIRS AND MAINTENANCE	287.47
	04				0270	7406	RENTAL OF FURNISHINGS/EQUIPMT	13,191.84
						7470	RENTAL OF SPACE	6,751.73
* GAAP SRC/OBJ					0270		RENTALS AND LEASES	19,943.57
	04				0280	7273	REPRODUCTION & PRINTING SERVS	700.99
* GAAP SRC/OBJ					0280		PRINTING AND REPRODUCTION	700.99
	04				0340	7201	MEMBERSHIP DUES	9,439.00
						7203	REGISTRATION FEES-EMPLOYEE TRAINING	2,456.03
						7204	INSURANCE PREMIUMS & DEDUCTIBLES	4,945.00
						7210	FEES AND OTHER CHARGES	338.84
						7219	FEES FOR RECEIVING ELECTRONIC PAYMENTS	4,396.00
						7277	CLEANING SERVICES	147.76
						7286	FREIGHT/DELIVERY SERVICES	695.40
						7299	PURCHASED CONTRACTED SERVICES	5,753.42
						7806	PROMPT PAYMENT INTEREST	3.64
						7947	ST OFC OF RISK MNGMT ASSESMENTS	3,014.49
* GAAP SRC/OBJ					0340		OTHER EXPENDITURES	31,189.58
* GAAP CATEGORY 04							EXPENDITURES	3,816,792.44
TOTAL EXPENDITURES								3,816,792.44
EXCESS(DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES								3,758.72
	05				0578	9410	APPROPRIATION TRANSFER-IN COMMITTED	0.00
* GAAP SRC/OBJ					0578		LEGISLATIVE FINANCING SOURCES	0.00
	05				0591	9541	BRP TRF OUT TO STRATEGIES-COMMITTED	0.00
						9546	SALARY INCR TRF OUT TO STRAT-COMMITTED	0.00
						9561	JUDICIAL SAL INC TRSFER OUT TO STRAT	0.00
* GAAP SRC/OBJ					0591		LEGISLATIVE FINANCING USES	0.00

Second Court of Appeals  
 UNAUDITED  
 AGY 222

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM  
 \*\*\*\*\*PAGE 4

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

\*\*\*\*\*  
 GAAP  

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

 \*\*\*\*\*

05			0600	9580	LAPSED COMMITTED REVENUE APPROPRIATIONS	3.81-
* GAAP SRC/OBJ			0600		APPROPRIATIONS LAPSED	3.81-
* GAAP CATEGORY	05				OTHER FINANCING SOURCES (USES)	3.81-
TOTAL OTHER FINANCING SOURCES(USES)						3.81-
NET CHANGE IN FUND BALANCE						3,754.91
FUND BALANCE - BEGINNING						24,231.46
FUND BALANCE - BEGINNING, AS RESTATED						24,231.46
FUND BALANCE - ENDING						27,986.37

Second Court of Appeals  
 UNAUDITED

AGY 222

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM  
 \*\*\*\*\*PAGE 5

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL  
 FUND 5157 STATEWIDE E-FILING, ART IX-SEC 18.23

GAAP

GAAP	GAAP GL	ACCT GL	GAAP	COMPT	TITLE	CURRENT
CATEGORY	FUNC	CLASS	ACCT	SRC/OBJ	OBJ	YEAR
01			0035	3711	JUDICIAL FEES	940.00
* GAAP SRC/OBJ			0035		LICENSES, FEES AND PERMITS	940.00
* GAAP CATEGORY	01				REVENUES	940.00
TOTAL REVENUES						940.00
TOTAL EXPENDITURES						0.00
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES						940.00
05			0510	7973	OTHER CASH TRNSF W/I FD/ACCT BETWEEN AGY	1,880.00-
* GAAP SRC/OBJ			0510		TRANSFERS-OUT	1,880.00-
* GAAP CATEGORY	05				OTHER FINANCING SOURCES (USES)	1,880.00-
TOTAL OTHER FINANCING SOURCES (USES)						1,880.00-
NET CHANGE IN FUND BALANCE						940.00-
FUND BALANCE - BEGINNING						0.00
FUND BALANCE - BEGINNING, AS RESTATED						0.00
FUND BALANCE - ENDING						940.00-

Second Court of Appeals  
 UNAUDITED  
 AGY 222



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

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

PERCENT OF YEAR ELAPSED: 100% \_REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM  
 \*\*\*\*\*PAGE 6

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL  
 FUND 9000 DEPOSIT DEFAULT FUND

GAAP

GAAP	GAAP GL	ACCT GL	GAAP	COMPT	TITLE	CURRENT
CATEGORY	FUNC	CLASS	ACCT SRC/OBJ	OBJ		YEAR
01			0080	3788	DEFAULT DEPOSIT ADJUSTMENT - SUSPENSE	0.00
* GAAP SRC/OBJ			0080		OTHER	0.00
* GAAP CATEGORY	01				REVENUES	0.00
TOTAL REVENUES						0.00
TOTAL EXPENDITURES						0.00
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES						0.00
TOTAL OTHER FINANCING SOURCES (USES)						0.00
NET CHANGE IN FUND BALANCE						0.00
FUND BALANCE - BEGINNING						0.00
FUND BALANCE - BEGINNING, AS RESTATED						0.00
FUND BALANCE - ENDING						0.00

Second Court of Appeals  
 UNAUDITED  
 AGY 222

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM  
 \*\*\*\*\*PAGE 7

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL  
 FUND 9001 RETURNED ITEMS DEFAULT FUND

GAAP

GAAP	GAAP GL	ACCT GL	GAAP	COMPT	TITLE	CURRENT
CATEGORY	FUNC	CLASS	ACCT SRC/OBJ	OBJ		YEAR
01			0080	3789	DEFAULT FUND-RETURN CHECKS	0.00
* GAAP SRC/OBJ			0080		OTHER	0.00
* GAAP CATEGORY	01				REVENUES	0.00
TOTAL REVENUES						0.00
TOTAL EXPENDITURES						0.00
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES						0.00
TOTAL OTHER FINANCING SOURCES (USES)						0.00
NET CHANGE IN FUND BALANCE						0.00
FUND BALANCE - BEGINNING						0.00
FUND BALANCE - BEGINNING, AS RESTATED						0.00
FUND BALANCE - ENDING						0.00
* GAAP FUND	0001				GENERAL REVENUE (0001)-GENERAL	27,046.37

Second Court of Appeals  
 UNAUDITED  
 AGY 222

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM  
 \*\*\*\*\*PAGE 8

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

GAAP

GAAP	GAAP GL	ACCT GL	GAAP	COMPT	TITLE	CURRENT
CATEGORY	FUNC	CLASS	ACCT SRC/OBJ	OBJ		YEAR
01			0035	3711	JUDICIAL FEES	13,448.66
				3719	FEES-COPIES/FILING OF RECORDS	67.50
* GAAP SRC/OBJ			0035		LICENSES, FEES AND PERMITS	13,516.16
* GAAP CATEGORY	01				REVENUES	13,516.16
TOTAL REVENUES						13,516.16
TOTAL EXPENDITURES						0.00
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES						13,516.16
05			0510	7973	OTHER CASH TRNSF W/I FD/ACCT BETWEEN AGY	13,516.16-
* GAAP SRC/OBJ			0510		TRANSFERS-OUT	13,516.16-
* GAAP CATEGORY	05				OTHER FINANCING SOURCES (USES)	13,516.16-
TOTAL OTHER FINANCING SOURCES (USES)						13,516.16-
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	27,046.37

Second Court of Appeals  
 UNAUDITED  
 AGY 222

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM  
 \*\*\*\*\*PAGE 9

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

GAAP

GAAP	GAAP GL ACCT GL	GAAP	COMPT	TITLE	CURRENT YEAR
CATEGORY	FUNC CLASS	ACCT SRC/OBJ	OBJ		
01		0035	3704	COURT COSTS	1,150.00-
			3711	JUDICIAL FEES	13,950.00
			3719	FEES-COPIES/FILING OF RECORDS	67.50
* GAAP SRC/OBJ		0035		LICENSES, FEES AND PERMITS	12,867.50
* GAAP CATEGORY 01				REVENUES	12,867.50
TOTAL REVENUES					12,867.50
04		0200	7001	SAL & WAGES(LINE ITEM EXEMPT)	213,050.00
			7050	BENEFIT REPLACEMENT PAY	461.38
* GAAP SRC/OBJ		0200		SALARIES AND WAGES	213,511.38
04		0210	7032	EMPLOYEE RETIREMENT-ST CONTRIB	12,767.93
			7041	EMPLOYEE INS PYMTS-EMPLR CONTR	29,640.05
			7043	FICA EMPLOYER MATCHING CONTR	14,005.03
* GAAP SRC/OBJ		0210		PAYROLL RELATED COSTS	56,413.01
* GAAP CATEGORY 04				EXPENDITURES	269,924.39
TOTAL EXPENDITURES					269,924.39
EXCESS(DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES					257,056.89-
05		0500	3980	OPERATING ACCOUNT TRANSFERS IN	257,056.89
* GAAP SRC/OBJ		0500		TRANSFERS-IN	257,056.89
* GAAP CATEGORY 05				OTHER FINANCING SOURCES (USES)	257,056.89
TOTAL OTHER FINANCING SOURCES(USES)					257,056.89

Second Court of Appeals  
 UNAUDITED

AGY 222

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM  
 \*\*\*\*\*PAGE 10

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

\*\*\*\*\*

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 0573	JUDICIAL FUND (0573)-SPECIAL	0.00
* GAAP FUND TY 02	SPECIAL REVENUE	0.00

Second Court of Appeals  
 UNAUDITED  
 AGY 222

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM  
 \*\*\*\*\*PAGE 11

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS  
 GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP  
 FUND 0998 GENERAL FIXED ASSETS

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

Second Court of Appeals  
 UNAUDITED

AGY 222

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM  
 \*\*\*\*\*PAGE 12

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT  
 GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION  
 FUND 0997 GENERAL LONG TERM DEBT

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	27,046.37
* AGENCY	222				27,046.37

Second Court of Appeals  
 UNAUDITED  
 AGY 222

**FMQuery: USAS Govt Wide Financial Statements (SOA)**

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

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

FY 2014, 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 Cr/v	Amount
01	0001	0001	60	3005	CHG/SVC-LICENSES, FEES & PERMITS	3879	N	-4,396.00
				3090	CHG/SVC-OTHER CHGS FOR GDS & SVCS	3765	N	-54,000.00
					<b>Prog Rev - Charges For Services</b>			<b>-58,396.00</b>
			66	3400	SALARIES AND WAGES	7001	N	867,449.68
				3400	SALARIES AND WAGES	7002	N	1,920,328.81
				3400	SALARIES AND WAGES	7003	N	55,690.69
				3400	SALARIES AND WAGES	7017	N	46,400.00
				3400	SALARIES AND WAGES	7022	N	47,873.36
				3400	SALARIES AND WAGES	7023	N	1,748.38
				3400	SALARIES AND WAGES	7050	N	5,699.78
				3405	PAYROLL RELATED COSTS	7032	N	302,151.90
				3405	PAYROLL RELATED COSTS	7040	N	9,514.64
				3405	PAYROLL RELATED COSTS	7041	N	233,106.26
				3405	PAYROLL RELATED COSTS	7042	N	29,861.17
				3405	PAYROLL RELATED COSTS	7043	N	207,362.91
				3405	PAYROLL RELATED COSTS	7984	N	-172.50
				3420	TRAVEL	7101	N	754.79
				3420	TRAVEL	7102	N	2,734.79
				3420	TRAVEL	7104	N	389.44

Second Court of Appeals  
UNAUDITED  
AGY 222



**FMQuery: USAS Govt Wide Financial Statements (SOA)**

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

Agency 222 - Court of Appeals-Second Court of Appeals District  
 FY 2014, Adjusted (Month 13) Balances, BC = Both N & Y  
 Trial Balance Format (Dr-Pos, Cr=Neg)

GAAP Fund Type	GAAP Fund	Fund	GWFS GAAP Cat	GWFS GAAP Srce Obj	GWFS GSO Title	Compt Obj	Basis Conv	Amount
01	0001	0001	66	3420	TRAVEL	7105	N	398.37
				3420	TRAVEL	7106	N	2,460.35
				3420	TRAVEL	7111	N	4.50
				3420	TRAVEL	7135	N	12.54
				3425	MATERIALS AND SUPPLIES	7291	N	1,000.00
				3425	MATERIALS AND SUPPLIES	7300	N	9,384.23
				3425	MATERIALS AND SUPPLIES	7303	N	2,256.00
				3425	MATERIALS AND SUPPLIES	7334	N	1,207.03
				3425	MATERIALS AND SUPPLIES	7335	N	174.75
				3425	MATERIALS AND SUPPLIES	7374	N	499.99
				3425	MATERIALS AND SUPPLIES	7377	N	518.83
				3425	MATERIALS AND SUPPLIES	7380	N	33.00
				3425	MATERIALS AND SUPPLIES	7382	N	7,967.15
				3430	COMMUNICATION AND UTILITIES	7276	N	6,295.54
				3430	COMMUNICATION AND UTILITIES	7516	N	1,564.45
				3435	REPAIRS AND MAINTENANCE	7367	N	287.47
				3440	RENTALS AND LEASES	7406	N	13,191.84
				3440	RENTALS AND LEASES	7470	N	6,751.73
				3445	PRINTING AND REPRODUCTION	7273	N	700.99
				3510	INTEREST EXPENSE - OTHER	7806	N	3.64

Second Court of Appeals  
 UNAUDITED  
 AGY 222

**FMQuery: USAS Govt Wide Financial Statements (SOA)**

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

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

FY 2014, Adjusted (Month 13) Balances, BC = Both N & Y

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

GAAP Fund Type	GAAP Fund	Fund	GWFS GAAP Cat	GWFS GAAP Srce Obj	GWFS GSO Title	Compt Obj	Basis Conv	Amount
01	0001	0001	66	3590	OTHER EXPENSES	7201	N	9,439.00
				3590	OTHER EXPENSES	7203	N	2,456.03
				3590	OTHER EXPENSES	7204	N	4,945.00
				3590	OTHER EXPENSES	7210	N	338.84
				3590	OTHER EXPENSES	7219	N	4,396.00
				3590	OTHER EXPENSES	7277	N	147.76
				3590	OTHER EXPENSES	7286	N	695.40
				3590	OTHER EXPENSES	7299	N	5,753.42
				3590	OTHER EXPENSES	7947	N	3,014.49
					<b>Expenses</b>			<b>3,816,792.44</b>
			68	3700	GR-ORIGINAL APPROPRIATIONS	9400	N	-2,941,911.00
				3700	GR-ORIGINAL APPROPRIATIONS	9401	N	64,000.00
				3705	GR-ADDITIONAL APPROPRIATIONS	9420	N	-207,362.91
				3705	GR-ADDITIONAL APPROPRIATIONS	9425	N	-233,106.26
				3705	GR-ADDITIONAL APPROPRIATIONS	9435	N	-302,151.90
				3705	GR-ADDITIONAL APPROPRIATIONS	9440	N	-5,699.78
				3705	GR-ADDITIONAL APPROPRIATIONS	9445	N	-1,229.15
				3705	GR-ADDITIONAL APPROPRIATIONS	9460	N	-115,500.00
				3730	GR-LAPSES	9580	N	3.81
				3810	GR-OTHER GENERAL REVENUES	3802	N	-19,194.16

Second Court of Appeals  
UNAUDITED  
AGY 222

**FMQuery: USAS Govt Wide Financial Statements (SOA)**

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

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

FY 2014, 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
					<b>General Revenues</b>			<b>-3,762,151.35</b>
01	0001	0001	79	BBal	Beginning Balance			-24,231.46
					<b>Beginning Balance</b>			<b>-24,231.46</b>
					<b>Fund 0001 Beginning Balance</b>			<b>-24,231.46</b>
					<b>Beginning Balance as Restated</b>			<b>-24,231.46</b>
					<b>Net Activity</b>			<b>-3,754.91</b>
					<b>Fund 0001 Ending Balance</b>			<b>-27,986.37</b>
		5157	60	3005	CHG/SVC-LICENSES, FEES & PERMITS	3711	N	-940.00
					<b>Prog Rev - Charges For Services</b>			<b>-940.00</b>
			78	3980	TRANSFERS OUT	7973	N	1,880.00
					<b>Transfers</b>			<b>1,880.00</b>
					<b>Fund 5157 Beginning Balance</b>			<b>0.00</b>
					<b>Beginning Balance as Restated</b>			<b>0.00</b>
					<b>Net Activity</b>			<b>940.00</b>
					<b>Fund 5157 Ending Balance</b>			<b>940.00</b>
	0540	0540	60	3005	CHG/SVC-LICENSES, FEES & PERMITS	3711	N	-13,448.66
				3005	CHG/SVC-LICENSES, FEES & PERMITS	3719	N	-67.50
					<b>Prog Rev - Charges For Services</b>			<b>-13,516.16</b>
			78	3980	TRANSFERS OUT	7973	N	13,516.16
					<b>Transfers</b>			<b>13,516.16</b>

Second Court of Appeals  
UNAUDITED

AGY 222

**FMQuery: USAS Govt Wide Financial Statements (SOA)**

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

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

FY 2014, 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
					<b>Fund 0540 Beginning Balance</b>			0.00
					<b>Beginning Balance as Restated</b>			0.00
					<b>Net Activity</b>			0.00
					<b>Fund 0540 Ending Balance</b>			0.00
01								
02	0573	0573	60	3005	CHG/SVC-LICENSES, FEES & PERMITS	3711	N	-13,950.00
				3005	CHG/SVC-LICENSES, FEES & PERMITS	3719	N	-67.50
				3040	CHG/SVC-VIOLATIONS, FINES & PENALTIES	3704	N	1,150.00
					<b>Prog Rev - Charges For Services</b>			<b>-12,867.50</b>
			66	3400	SALARIES AND WAGES	7001	N	213,050.00
				3400	SALARIES AND WAGES	7050	N	461.38
				3405	PAYROLL RELATED COSTS	7032	N	12,767.93
				3405	PAYROLL RELATED COSTS	7041	N	29,640.05
				3405	PAYROLL RELATED COSTS	7043	N	14,005.03
					<b>Expenses</b>			<b>269,924.39</b>
			78	3970	TRANSFERS IN	3980	N	-257,056.89
					<b>Transfers</b>			<b>-257,056.89</b>

Second Court of Appeals  
UNAUDITED

AGY 222

**FMQuery: USAS Govt Wide Financial Statements (SOA)**

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

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

FY 2014, Adjusted (Month 13) Balances, BC = Both N & Y

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

GAAP Fund Type	GAAP Fund	Fund	GWFS GAAP Cat	GWFS GAAP Srce Obj	GWFS GSO Title	Compt Obj	Basis Conv	Amount	
					Fund 0573 Beginning Balance			0.00	
					Beginning Balance as Restated			0.00	
					Net Activity			0.00	
					Fund 0573 Ending Balance			0.00	
02	12	9997	0997	66	3400	SALARIES AND WAGES	7002	Y	1,425.61
					Expenses			1,425.61	
			79	BBal	Beginning Balance			73,620.54	
					Beginning Balance			73,620.54	
					Fund 0997 Beginning Balance			73,620.54	
					Beginning Balance as Restated			73,620.54	
					Net Activity			1,425.61	
					Fund 0997 Ending Balance			75,046.15	
12									

Second Court of Appeals  
UNAUDITED  
AGY 222

Second Court of Appeals Court 222  
Notes for the Fiscal Year Ended August 31, 2014  
UNAUDITED

**Notes to the Financial Statements**

**Note 1: Summary of Significant Accounting Policies**

Not applicable to this court.

**Note 2: Capital Assets**

No activity.

**Note 3: Deposits, Investments, & Repurchase Agreements**

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

**Deposits of Cash in Bank**

As of August 31, 2014, the carrying amount of deposits was \$3,500.00 for Cash in Bank as presented below.

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

As of August 31, 2014, the total bank balance was as follows.

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

**Note 4: Short-Term Debt**

Not applicable to this court.

**Note 5: Long Term Liabilities**

Second Court of Appeals Court 222  
Notes for the Fiscal Year Ended August 31, 2014  
UNAUDITED

**Changes in Long-Term Liabilities**

During the year ended August 31, 2014, the following changes occurred in liabilities.

Governmental Activities	Balance 09-1-13	Additions	Reductions	Balance 08-31-14	Amounts Due Within One Year
Claims and Judgments					
Capital Lease Obligations					
Compensable Leave	\$73,620.54	\$146,437.07	(\$145,011.46)	\$75,046.15	(\$68,296.62)
<b>Total Governmental Activities</b>	<b>\$73,620.54</b>	<b>\$146,437.07</b>	<b>(\$145,011.46)</b>	<b>\$75,046.15</b>	<b>(\$68,296.62)</b>

**Claims & Judgments**

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

**Employees' Compensable Leave**

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

**Note 6: Bonded Indebtedness**

Not applicable to this court.

**Note 7: Derivative Instruments**

Not applicable to this court.

**Note 8: Leases**

Not applicable to this court.

**Note 9: Pension Plans and Optional Retirement Program**

Not applicable to this court.

**Note 10: Deferred Compensation**

Second Court of Appeals Court 222  
Notes for the Fiscal Year Ended August 31, 2014  
UNAUDITED

Not applicable to this court.

**Note 11: Postemployment Health Care and Life Insurance Benefits**

Not applicable to this court.

**Note 12: Interfund Activity and Transactions**

No required reporting applicable to this Court for FY2014.

**Note 13: Continuance Subject To Review**

Not applicable to this court.

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

Not applicable to this court.

**Note 15: Contingencies and Commitments**

Not applicable to this court.

**Note 16: Subsequent Events**

Not applicable to this court.

**Note 17: Risk Management**

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

**Note 18: Management's Discussion and Analysis**

Not applicable to this court.

**Note 19: The Financial Reporting Entity**

Not applicable to this court.



Second Court of Appeals Court 222  
Notes for the Fiscal Year Ended August 31, 2014  
UNAUDITED

**Note 20: Stewardship, Compliance and Accountability**

Not applicable to this court.

**Note 21: N/A**

Not applicable to this court.

**Note 22: Donor Restricted Endowments**

Not applicable to this court.

**Note 23: Extraordinary and Special Items**

Not applicable to this court.

**Note 24: Disaggregation of Receivable and Payable Balances**

Not applicable to this court.

**Note 25: Termination Benefits**

Not applicable to this court.

**Note 26: Segment Information**

Not applicable to this court.

# USAS and Interagency Activity Certification Form – State Agencies

Agency No. 222

Agency Name Second Court of Appeals

All agencies are required to **sign** and **submit this form** to the Comptroller of Public Accounts, Financial Reporting section on or before **Nov. 20, 2014**. The form may be submitted by email to [frs@cpa.state.tx.us](mailto:frs@cpa.state.tx.us) or by fax or hard copy. For 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 2014 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 2014 interagency and interfund balances were coordinated and are posted accurately in USAS.

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

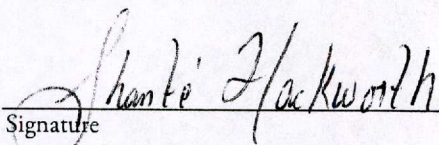
	Due From/ Due To	Federal Pass- Throughs	State Pass- Throughs	Transfers
Interagency item amount is posted accurately in USAS	Yes	N/A	N/A	N/A
All "NP" items were eliminated ("NP" items occur if the AGL [Agency General Ledger] information is blank)	Yes	N/A	N/A	N/A
AGL information is correct (the AGL consists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

—OR—

- 2 \_\_\_ I certify that for fiscal 2014, the above agency does not have any interagency activity reflected on the AFR.

## III. Required Signature

Sign, date and submit the completed form by email to [frs@cpa.state.tx.us](mailto:frs@cpa.state.tx.us) or by fax or hard copy to the Comptroller of Public Accounts, Financial Reporting section of the Fiscal Management Division.


09/29/14  
Date

Shante Hackworth

Printed Name

Shante Hackworth

Title, Phone Number and Email Address

Accountant (817) 884-1900 ext. 228 shackworth@txcourts.gov

AFR Contact Person, Phone Number & Email Address

Shante Hackworth (817) 884-1900 ext. 228 shackworth@txcourts.gov

USAS Contact Person, Phone Number & Email Address

Shante Hackworth (817) 884-1900 ext. 228 shackworth@txcourts.gov

Federal Contact Person, Phone Number & Email Address

