

ANNUAL FINANCIAL REPORT

COURT OF CRIMINAL APPEALS

AUSTIN, TEXAS

FISCAL YEAR ENDED AUGUST 31, 2022



SHARON KELLER
PRESIDING JUDGE

BARBARA P. HERVEY
BERT RICHARDSON
KEVIN P. YEARY
DAVID NEWELL
MARY LOU KEEL
SCOTT WALKER
MICHELLE M. SLAUGHTER
JESSE F. McCLURE, III
JUDGES

COURT OF CRIMINAL APPEALS

P.O. BOX 12308, CAPITOL STATION
AUSTIN, TEXAS 78711

DEANA WILLIAMSON
CLERK
(512) 463-1551

SIAN SCHILHAB
GENERAL COUNSEL
(512) 463-1597

December 14, 2022

Honorable Greg Abbott, Governor
Honorable Glenn Hegar, Texas Comptroller
Jerry McGinty, Director, Legislative Budget Board
Lisa Collier, First Assistant State Auditor

Ladies and Gentlemen:

We are pleased to submit the annual financial report of the Court of Criminal Appeals for the year ended Aug. 31, 2022, in compliance with Texas Government Code Annotated, Section 2101.011, and in accordance with the requirements established by the Texas Comptroller of Public Accounts.

Due to the statewide requirements embedded in [Governmental Accounting Standards Board \(GASB\) 34](#), 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 (CAFR)*; 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 Deana Williamson, Clerk at 512-936-1640.

Sincerely,

Sharon Keller
Presiding Judge

cc: Texas State Library
Legislative Reference Library

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**COURT OF CRIMINAL APPEALS, AGENCY NO. 211 - UNAUDITED
NOTES FOR THE FISCAL YEAR ENDED AUGUST 31, 2022**

DAFR8580 211 AFR 01 13 TBEN RJE R211 2(ORG) () () 3(FND) () 3(GLA) () () USAS
CYCLE: 11/16/22 20:46 7823 RUN DATE: 11/16/22 TIME: 21:54 23 CFY: 23 CFM: 03 LCY: 22 LCM: 00 FICHE: 211 22 01 01

(AGY)211 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
(AGL) (GRT) (PRJ) (SS1) (SS2)

COURT OF CRIMINAL APPEALS (211)
BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 22 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
01	004	0045	CASH IN STATE TREASURY		164,626,616.32-	156,209,161.47-
		0047	SHARED CASH		.00	.00
		0048	LEGISLATIVE CASH		164,626,616.32	156,209,161.47
GL CLS	004	CA	CASH IN STATE TREASURY		.00	.00
01	020	9000	LEGISLATIVE APPROPRIATIONS		1,094,958.79	1,673,444.50
GL CLS	020	CA	LEGISLATIVE APPROPRIATIONS		1,094,958.79	1,673,444.50
01	039	0241	FEDERAL RECEIVABLE-UNBILLED		.00	.00
GL CLS	039	CA	FEDERAL RECEIVABLES		.00	.00
01	052	0231	ACCTS. RECEIVABLE - UNBILLED		.00	.00
GL CLS	052	CA	ACCOUNTS RECEIVABLES, NET		.00	.00
01	065	0279	CA INTERFUND RECEIVABLE-NO POST DOC		.00	.00
GL CLS	065	CA	INTERFUND RECEIVABLE		.00	.00
01	072	0284	DUE FROM OTHER AGENCIES	21200010	.00	.00
GL CLS	072	CA	DUE FROM OTHER AGENCIES		.00	.00
01	080	0285	CONSUM. INVENTORIES (MAT. AND SUPPLI		.00	.00

**COURT OF CRIMINAL APPEALS, AGENCY NO. 211 - UNAUDITED
NOTES FOR THE FISCAL YEAR ENDED AUGUST 31, 2022**

GL CLS	080	CA	CONSUMABLE INVENTORIES	.00	.00
* GLA CAT	01		CURRENT ASSETS	1,094,958.79	1,673,444.50
**			TOTAL ASSETS AND OTHER DEBITS	1,094,958.79	1,673,444.50
21	200	1009	VOUCHERS PAYABLE	14,793.40-	26,228.97-
		1010	ACCOUNTS PAYABLE	.00	.00
GL CLS	200	CL	ACCOUNTS PAYABLE	14,793.40-	26,228.97-

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COURT OF CRIMINAL APPEALS (211)
BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

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

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

21	203	1015	PAYROLL PAYABLE			654,447.98-		660,741.57-
	GL CLS	203	CL PAYROLL PAYABLE			654,447.98-		660,741.57-
21	204	1153	CL RETURNED EXPENDITURE LIABILITY			.00		.00
	GL CLS	204	OTHER CURRENT LIABILITIES			.00		.00
21	205	1049	CL INTERFUND PAYABLE			.00		.00
	GL CLS	205	CL INTERFUND PAYABLE			.00		.00
21	211	1050	DUE TO OTHER AGENCIES			.00		.00
		1050	DUE TO OTHER AGENCIES	20100010		.00		.00
		1050	DUE TO OTHER AGENCIES	21200010		.00		.00
		1050	DUE TO OTHER AGENCIES	32001650		.00		257.07-
	GL CLS	211	CL DUE TO OTHER AGENCIES			.00		257.07-
21	220	1046	UNEARNED REVENUES			.00		.00
	GL CLS	220	CL UNEARNED REVENUES			.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			669,241.38-		687,227.61-

**COURT OF CRIMINAL APPEALS, AGENCY NO. 211 - UNAUDITED
NOTES FOR THE FISCAL YEAR ENDED AUGUST 31, 2022**

** TOTAL LIABILITIES AND OTHER CREDITS	669,241.38-	687,227.61-
45 372 2400 FIDUCIARY NP OTHER PURPOSES	.00	.00
GL CLS 372 FIDUCIARY FDS - NP OTHER PURPOSES	.00	.00
* GLA CAT 45 NET POSITION	.00	.00
51 360 2050 FD BAL-RESERVED FOR ENCUMBRANCES	.00	.00
GL CLS 360 FD BAL RESERVED FOR ENCUMBRANCES	.00	.00

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COURT OF CRIMINAL APPEALS (211)
BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 22 PROD SYSTEM
*****PAGE 3

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

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

51	362	2075	FD BAL-RESERVED FOR CONSUM. INVENT.		.00	.00
	GL CLS	362	FD BAL RESERVED FOR INVENTORIES		.00	.00
51	510	2301	FD BAL-NONSPND FOR INVENTORY		.00	.00
	GL CLS	510	FD BAL-NONSPENDABLE		.00	.00
51	550	****	2325-POST CLS FFS FB UNASSIGNED		425,717.41-	986,216.89-
	GL CLS	550	FD BAL-UNASSIGNED		425,717.41-	986,216.89-
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	9001	ENCUMBRANCES		9,793.29	282,287.99
		9003	ENCUMBRANCES (REPORTING AGENCIES)		1,648.00	1,648.00
		9005	BUDGET RESERVATION FOR ENCUMBRANCES		11,441.29-	283,935.99-
	GL CLS	800	BUDGETARY		.00	.00
51	950	9200	PAYROLL CLEARING		.00	.00
		9201	PAYROLL CLEARING OFFSET		.00	.00

**COURT OF CRIMINAL APPEALS, AGENCY NO. 211 - UNAUDITED
NOTES FOR THE FISCAL YEAR ENDED AUGUST 31, 2022**

9202	PAYROLL SYSTEM CLEARING	.00		.00
9989	HB 62 GENERAL LEDGER CLEARING	.00		.00
GL CLS	950 SYSTEM ACCOUNTS	.00		.00
*	GLA CAT 51 FUND BALANCE (DEFICITS)	425,717.41-		986,216.89-
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES	425,717.41-		986,216.89-
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION	1,094,958.79-		1,673,444.50-
*	GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL	.00		.00

**COURT OF CRIMINAL APPEALS, AGENCY NO. 211 - UNAUDITED
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COURT OF CRIMINAL APPEALS (211)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 22 PROD SYSTEM
 *****PAGE 4

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	0045	CASH IN STATE TREASURY		4,686,434.08-	2,576,181.88-
		0047	SHARED CASH		11,233,708.31	8,932,281.99
		0048	LEGISLATIVE CASH		.00	.00
	GL CLS	004	CA CASH IN STATE TREASURY		6,547,274.23	6,356,100.11
01	020	9000	LEGISLATIVE APPROPRIATIONS		.00	.00
	GL CLS	020	CA LEGISLATIVE APPROPRIATIONS		.00	.00
01	065	0279	CA INTERFUND RECEIVABLE-NO POST DOC		.00	.00
	GL CLS	065	CA INTERFUND RECEIVABLE		.00	.00
*	GLA CAT	01	CURRENT ASSETS		6,547,274.23	6,356,100.11
**	TOTAL ASSETS AND OTHER DEBITS				6,547,274.23	6,356,100.11
21	200	1009	VOUCHERS PAYABLE		63.00-	.00
		1010	ACCOUNTS PAYABLE		.00	.00
	GL CLS	200	CL ACCOUNTS PAYABLE		63.00-	.00
21	203	1015	PAYROLL PAYABLE		32,362.54-	32,603.83-
	GL CLS	203	CL PAYROLL PAYABLE		32,362.54-	32,603.83-

**COURT OF CRIMINAL APPEALS, AGENCY NO. 211 - UNAUDITED
NOTES FOR THE FISCAL YEAR ENDED AUGUST 31, 2022**

21	205	1049	CL INTERFUND PAYABLE		.00	.00
	GL CLS	205	CL INTERFUND PAYABLE		.00	.00
21	211	1050	DUE TO OTHER AGENCIES		.00	.00
		1050	DUE TO OTHER AGENCIES	20100010	.00	.00
		1050	DUE TO OTHER AGENCIES	21200010	.00	.00
		1050	DUE TO OTHER AGENCIES	22105400	.00	.00
		1050	DUE TO OTHER AGENCIES	22205400	.00	.00
		1050	DUE TO OTHER AGENCIES	22305400	.00	.00
		1050	DUE TO OTHER AGENCIES	22405400	.00	.00

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COURT OF CRIMINAL APPEALS (211)
BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 22 PROD SYSTEM
*****PAGE 5

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
21	211	1050	DUE TO OTHER AGENCIES	22505400	.00	.00
		1050	DUE TO OTHER AGENCIES	22605400	.00	.00
		1050	DUE TO OTHER AGENCIES	22705400	.00	.00
		1050	DUE TO OTHER AGENCIES	22805400	.00	.00
		1050	DUE TO OTHER AGENCIES	22905400	.00	.00
		1050	DUE TO OTHER AGENCIES	23005400	.00	.00
		1050	DUE TO OTHER AGENCIES	23105400	.00	.00
		1050	DUE TO OTHER AGENCIES	23205400	.00	.00
		1050	DUE TO OTHER AGENCIES	23305400	.00	.00
		1050	DUE TO OTHER AGENCIES	23405400	.00	.00
		1050	DUE TO OTHER AGENCIES	32705400	.00	.00
GL CLS	211 CL	DUE TO OTHER AGENCIES			.00	.00
* GLA CAT	21	CURRENT LIABILITIES			32,425.54-	32,603.83-
** TOTAL LIABILITIES AND OTHER CREDITS					32,425.54-	32,603.83-
51	520	2310	FD BAL-RESTRICTED		.00	.00
GL CLS	520	FD BAL-RESTRICTED			.00	.00
51	530	2315	FD BAL-COMMITTED		3,199,442.02-	3,199,442.02-
GL CLS	530	FD BAL-COMMITTED			3,199,442.02-	3,199,442.02-
51	550	****	2325-POST CLS FFS FB UNASSIGNED		3,315,406.67-	3,124,054.26-
GL CLS	550	FD BAL-UNASSIGNED			3,315,406.67-	3,124,054.26-
51	610	2150	FD BAL UNRES DESIG FOR OTHER		.00	.00

**COURT OF CRIMINAL APPEALS, AGENCY NO. 211 - UNAUDITED
NOTES FOR THE FISCAL YEAR ENDED AUGUST 31, 2022**

GL CLS	610	FD BAL - UNRES DESIG FOR OTHER	.00	.00
51	620	2240 FB-UNRESERVED-UNDESIGNATED-OTHER	.00	.00
		9999 FFS SYSTEM CLEARING - GL LEVEL ONLY	.00	.00
GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
51	800	9001 ENCUMBRANCES	.00	.00
		9003 ENCUMBRANCES (REPORTING AGENCIES)	.00	.00
		9005 BUDGET RESERVATION FOR ENCUMBRANCES	.00	.00

**COURT OF CRIMINAL APPEALS, AGENCY NO. 211 - UNAUDITED
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COURT OF CRIMINAL APPEALS (211)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 22 PROD SYSTEM
 *****PAGE 6

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	800	BUDGETARY			.00	.00
51	950	9200	PAYROLL CLEARING		.00	.00
		9202	PAYROLL SYSTEM CLEARING		.00	.00
GL CLS	950	SYSTEM ACCOUNTS			.00	.00
* GLA CAT	51	FUND BALANCE (DEFICITS)			6,514,848.69-	6,323,496.28-
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					6,514,848.69-	6,323,496.28-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					6,547,274.23-	6,356,100.11-
* GAAP FUND	0540	JUDICIAL-COURT PERSNL TRAIN FD			.00	.00
* GAAP FUND TYPE	01	GENERAL			.00	.00

**COURT OF CRIMINAL APPEALS, AGENCY NO. 211 - UNAUDITED
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COURT OF CRIMINAL APPEALS (211)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 22 PROD SYSTEM
 *****PAGE 7

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

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

01	004	0045	CASH IN STATE TREASURY		6,508,841.71-	6,087,370.79-
		0047	SHARED CASH		6,508,841.71	6,087,370.79
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
01	020	9000	LEGISLATIVE APPROPRIATIONS		.00	.00
	GL CLS	020	CA LEGISLATIVE APPROPRIATIONS		.00	.00
*	GLA CAT	01	CURRENT ASSETS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				.00	.00
21	211	1050	DUE TO OTHER AGENCIES	24105730	.00	.00
	GL CLS	211	CL DUE TO OTHER AGENCIES		.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

**COURT OF CRIMINAL APPEALS, AGENCY NO. 211 - UNAUDITED
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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

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COURT OF CRIMINAL APPEALS (211)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 22 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 02 SPECIAL REVENUE
 GAAP FUND 0573 JUDICIAL FUND (0573)-SPECIAL

GL	GL	COMP	AGY	CURRENT	PRIOR
CAT	CLASS	GL	GL	YEAR	YEAR
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
*	GAAP FUND	0573	JUDICIAL FUND (0573)-SPECIAL	.00	.00
*	GAAP FUND TYPE	02	SPECIAL REVENUE	.00	.00

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

COURT OF CRIMINAL APPEALS (211)
BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 22 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS
GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
06	151	0345	FURNITURE/EQUIPMENT		.00	.00
	GL CLS	151	FURNITURE AND EQUIPMENT, 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
*	GAAP FUND	9998	GEN FIXED ASSETS ACCT GROUP		.00	.00
*	GAAP FUND TYPE	11	CAPITAL ASSET BASIS CONVERSION ADJUSTMTS		.00	.00

**COURT OF CRIMINAL APPEALS, AGENCY NO. 211 - UNAUDITED
NOTES FOR THE FISCAL YEAR ENDED AUGUST 31, 2022**

* GAAP FUND TYPE	12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT	.00	.00
* GAAP FUND GROUP	01 GOVERNMENTAL	.00	.00
* AGENCY	211	.00	.00

**COURT OF CRIMINAL APPEALS, AGENCY NO. 211 - UNAUDITED
NOTES FOR THE FISCAL YEAR ENDED AUGUST 31, 2022**

DAFR8581 211 AFR 01 13 TBEN RJE R211 2(ORG) () () 3(FND) () 3(GLA) () () USAS
CYCLE: 11/16/22 20:46 7823 RUN DATE: 11/16/22 TIME: 21:54 23 CFY: 23 CFM: 03 LCY: 22 LCM: 00 FICHE: 211 22 01 01

COURT OF CRIMINAL APPEALS (211)

STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 22 PROD SYSTEM
*****PAGE 3

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 TITLE GL YEAR YEAR

51	362	N	2075	FD BAL-RESERVED FOR CONSUM. INVENT.		.00		.00
	GL CLS		362	FD BAL RESERVED FOR INVENTORIES		.00		.00
51	510	N	2301	FD BAL-NONSPND FOR INVENTORY		.00		.00
	GL CLS		510	FD BAL-NONSPENDABLE		.00		.00
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED		425,717.41-		986,216.89-
	GL CLS		550	FD BAL-UNASSIGNED		425,717.41-		986,216.89-
51	620	N	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00		.00
		N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00		.00
	GL CLS		620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00		.00
51	630	N	2055	FB - UNENCUM APPROP - SUBJECT TO LAP		.00		.00
		N	2060	FB-RES FOR UNENCUM APPR-FUTURE OPERA		.00		.00
	GL CLS		630	OBSOLETE FB ACCTS UNDER GASB 34		.00		.00
51	800	N	9001	ENCUMBRANCES		9,793.29		282,287.99
		N	9003	ENCUMBRANCES (REPORTING AGENCIES)		1,648.00		1,648.00
		N	9005	BUDGET RESERVATION FOR ENCUMBRANCES		11,441.29-		283,935.99-
	GL CLS		800	BUDGETARY		.00		.00
51	950	N	9200	PAYROLL CLEARING		.00		.00
		N	9201	PAYROLL CLEARING OFFSET		.00		.00

**COURT OF CRIMINAL APPEALS, AGENCY NO. 211 - UNAUDITED
NOTES FOR THE FISCAL YEAR ENDED AUGUST 31, 2022**

N	9202 PAYROLL SYSTEM CLEARING	.00	.00
N	9989 HB 62 GENERAL LEDGER CLEARING	.00	.00
GL CLS	950 SYSTEM ACCOUNTS	.00	.00
*	GLA CAT 51 FUND BALANCE (DEFICITS)	425,717.41-	986,216.89-
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES	425,717.41-	986,216.89-
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION	1,094,958.79-	1,673,444.50-
*	GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL	.00	.00

**COURT OF CRIMINAL APPEALS, AGENCY NO. 211 - UNAUDITED
NOTES FOR THE FISCAL YEAR ENDED AUGUST 31, 2022**

DAFR8581 211 AFR 01 13 TBEN RJE R211 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 11/16/22 20:46 7823 RUN DATE: 11/16/22 TIME: 21:54 23 CFY: 23 CFM: 03 LCY: 22 LCM: 00 FICHE: 211 22 01 01

(AGY)211 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

COURT OF CRIMINAL APPEALS (211)

STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 22 PROD SYSTEM
 *****PAGE 4

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

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	TITLE	YEAR	YEAR
01	004	N	0045	CASH IN STATE TREASURY	4,686,434.08-	2,576,181.88-
			N 0047	SHARED CASH	11,233,708.31	8,932,281.99
			N 0048	LEGISLATIVE CASH	.00	.00
	GL CLS		004 CA	CASH IN STATE TREASURY	6,547,274.23	6,356,100.11
01	020	N	9000	LEGISLATIVE APPROPRIATIONS	.00	.00
	GL CLS		020 CA	LEGISLATIVE APPROPRIATIONS	.00	.00
01	065	N	0279	CA INTERFUND RECEIVABLE-NO POST DOC	.00	.00
	GL CLS		065 CA	INTERFUND RECEIVABLE	.00	.00
*	GLA CAT		01	CURRENT ASSETS	6,547,274.23	6,356,100.11
**	TOTAL ASSETS AND OTHER DEBITS				6,547,274.23	6,356,100.11
21	200	N	1009	VOUCHERS PAYABLE	63.00-	.00
			N 1010	ACCOUNTS PAYABLE	.00	.00
	GL CLS		200 CL	ACCOUNTS PAYABLE	63.00-	.00
21	203	N	1015	PAYROLL PAYABLE	32,362.54-	32,603.83-
	GL CLS		203 CL	PAYROLL PAYABLE	32,362.54-	32,603.83-

**COURT OF CRIMINAL APPEALS, AGENCY NO. 211 - UNAUDITED
NOTES FOR THE FISCAL YEAR ENDED AUGUST 31, 2022**

21	205	N	1049	CL INTERFUND PAYABLE		.00	.00
	GL CLS		205	CL INTERFUND PAYABLE		.00	.00
21	211	N	1050	DUE TO OTHER AGENCIES		.00	.00
		N	1050	DUE TO OTHER AGENCIES	20100010	.00	.00
		N	1050	DUE TO OTHER AGENCIES	21200010	.00	.00
		N	1050	DUE TO OTHER AGENCIES	22105400	.00	.00
		N	1050	DUE TO OTHER AGENCIES	22205400	.00	.00
		N	1050	DUE TO OTHER AGENCIES	22305400	.00	.00
		N	1050	DUE TO OTHER AGENCIES	22405400	.00	.00

**COURT OF CRIMINAL APPEALS, AGENCY NO. 211 - UNAUDITED
NOTES FOR THE FISCAL YEAR ENDED AUGUST 31, 2022**

DAFR8581 211 AFR 01 13 TBEN RJE R211 2(ORG) () () 3(FND) () 3(GLA) () () USAS
CYCLE: 11/16/22 20:46 7823 RUN DATE: 11/16/22 TIME: 21:54 23 CFY: 23 CFM: 03 LCY: 22 LCM: 00 FICHE: 211 22 01 01

COURT OF CRIMINAL APPEALS (211)

STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 22 PROD SYSTEM
*****PAGE 5

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

GL	GL	B/C	COMP		AGY	CURRENT	PRIOR
CT	CLS	IND	GL	TITLE	GL	YEAR	YEAR
21	211	N	1050	DUE TO OTHER AGENCIES	22505400	.00	.00
		N	1050	DUE TO OTHER AGENCIES	22605400	.00	.00
		N	1050	DUE TO OTHER AGENCIES	22705400	.00	.00
		N	1050	DUE TO OTHER AGENCIES	22805400	.00	.00
		N	1050	DUE TO OTHER AGENCIES	22905400	.00	.00
		N	1050	DUE TO OTHER AGENCIES	23005400	.00	.00
		N	1050	DUE TO OTHER AGENCIES	23105400	.00	.00
		N	1050	DUE TO OTHER AGENCIES	23205400	.00	.00
		N	1050	DUE TO OTHER AGENCIES	23305400	.00	.00
		N	1050	DUE TO OTHER AGENCIES	23405400	.00	.00
		N	1050	DUE TO OTHER AGENCIES	32705400	.00	.00
	GL CLS	211	CL	DUE TO OTHER AGENCIES		.00	.00
*	GLA CAT	21		CURRENT LIABILITIES		32,425.54-	32,603.83-
**				TOTAL LIABILITIES AND OTHER CREDITS		32,425.54-	32,603.83-
51	520	N	2310	FD BAL-RESTRICTED		.00	.00
	GL CLS	520	FD	BAL-RESTRICTED		.00	.00
51	530	N	2315	FD BAL-COMMITTED		3,199,442.02-	3,199,442.02-
	GL CLS	530	FD	BAL-COMMITTED		3,199,442.02-	3,199,442.02-
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED		3,315,406.67-	3,124,054.26-
	GL CLS	550	FD	BAL-UNASSIGNED		3,315,406.67-	3,124,054.26-
51	610	N	2150	FD BAL UNRES DESIG FOR OTHER		.00	.00

**COURT OF CRIMINAL APPEALS, AGENCY NO. 211 - UNAUDITED
NOTES FOR THE FISCAL YEAR ENDED AUGUST 31, 2022**

GL CLS	610	FD BAL - UNRES DESIG FOR OTHER	.00	.00
51	620	N 2240 FB-UNRESERVED-UNDESIGNATED-OTHER	.00	.00
		N 9999 FFS SYSTEM CLEARING - GL LEVEL ONLY	.00	.00
GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
51	800	N 9001 ENCUMBRANCES	.00	.00
		N 9003 ENCUMBRANCES (REPORTING AGENCIES)	.00	.00
		N 9005 BUDGET RESERVATION FOR ENCUMBRANCES	.00	.00

**COURT OF CRIMINAL APPEALS, AGENCY NO. 211 - UNAUDITED
NOTES FOR THE FISCAL YEAR ENDED AUGUST 31, 2022**

DAFR8581 211 AFR 01 13 TBEN RJE R211 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 11/16/22 20:46 7823 RUN DATE: 11/16/22 TIME: 21:54 23 CFY: 23 CFM: 03 LCY: 22 LCM: 00 FICHE: 211 22 01 01

COURT OF CRIMINAL APPEALS (211)

STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 22 PROD SYSTEM
 *****PAGE 6

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

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

GL CLS	800	BUDGETARY			.00	.00
51	950	N	9200	PAYROLL CLEARING	.00	.00
			N	9202 PAYROLL SYSTEM CLEARING	.00	.00
GL CLS	950	SYSTEM ACCOUNTS			.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)		6,514,848.69-	6,323,496.28-
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				6,514,848.69-	6,323,496.28-
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				6,547,274.23-	6,356,100.11-
*	GAAP FUND	0540	JUDICIAL-COURT PERSNL TRAIN FD		.00	.00
*	GAAP FUND TYPE	01	GENERAL		.00	.00

**COURT OF CRIMINAL APPEALS, AGENCY NO. 211 - UNAUDITED
NOTES FOR THE FISCAL YEAR ENDED AUGUST 31, 2022**

DAFR8581 211 AFR 01 13 TBEN RJE R211 2(ORG) () () 3(FND) () 3(GLA) () () USAS
CYCLE: 11/16/22 20:46 7823 RUN DATE: 11/16/22 TIME: 21:54 23 CFY: 23 CFM: 03 LCY: 22 LCM: 00 FICHE: 211 22 01 02

(AGY)211 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
(AGL) (GRT) (PRJ) (SS1) (SS2)

COURT OF CRIMINAL APPEALS (211)

STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 22 PROD SYSTEM
*****PAGE 7

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

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

01	004	N	0045	CASH IN STATE TREASURY				6,508,841.71-		6,087,370.79-
			N	0047	SHARED CASH			6,508,841.71		6,087,370.79
	GL	CLS	004	CA	CASH IN STATE TREASURY			.00		.00
01	020	N	9000	LEGISLATIVE APPROPRIATIONS				.00		.00
	GL	CLS	020	CA	LEGISLATIVE APPROPRIATIONS			.00		.00
*	GLA	CAT	01	CURRENT ASSETS				.00		.00
**	TOTAL	ASSETS	AND	OTHER DEBITS				.00		.00
21	211	N	1050	DUE TO OTHER AGENCIES		24105730		.00		.00
	GL	CLS	211	CL	DUE TO OTHER AGENCIES			.00		.00
*	GLA	CAT	21	CURRENT LIABILITIES				.00		.00
**	TOTAL	LIABILITIES	AND	OTHER CREDITS				.00		.00
51	520	N	****	2310-POST CLS FFS FB RESTRICTED				.00		.00
	GL	CLS	520	FD	BAL-RESTRICTED			.00		.00
51	530	N	2315	FD BAL-COMMITTED				.00		.00

**COURT OF CRIMINAL APPEALS, AGENCY NO. 211 - UNAUDITED
NOTES FOR THE FISCAL YEAR ENDED AUGUST 31, 2022**

GL CLS	530	FD	BAL-COMMITTED			.00	.00
51	550	N	2325	FD	BAL-UNASSIGNED	.00	.00
GL CLS	550	FD	BAL-UNASSIGNED			.00	.00
51	610	N	2150	FD	BAL UNRES DESIG FOR OTHER	.00	.00
GL CLS	610	FD	BAL - UNRES DESIG FOR OTHER			.00	.00
51	620	N	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00

**COURT OF CRIMINAL APPEALS, AGENCY NO. 211 - UNAUDITED
NOTES FOR THE FISCAL YEAR ENDED AUGUST 31, 2022**

DAFR8581 211 AFR 01 13 TBEN RJE R211 2(ORG) () () 3(FND) () 3(GLA) () () USAS
CYCLE: 11/16/22 20:46 7823 RUN DATE: 11/16/22 TIME: 21:54 23 CFY: 23 CFM: 03 LCY: 22 LCM: 00 FICHE: 211 22 01 02

COURT OF CRIMINAL APPEALS (211)

STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 22 PROD SYSTEM
*****PAGE 8

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

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
51	620	N	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
*	GAAP FUND	0573	JUDICIAL FUND (0573)-SPECIAL		.00	.00
*	GAAP FUND TYPE	02	SPECIAL REVENUE		.00	.00

**COURT OF CRIMINAL APPEALS, AGENCY NO. 211 - UNAUDITED
NOTES FOR THE FISCAL YEAR ENDED AUGUST 31, 2022**

DAFR8581 211 AFR 01 13 TBEN RJE R211 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 11/16/22 20:46 7823 RUN DATE: 11/16/22 TIME: 21:54 23 CFY: 23 CFM: 03 LCY: 22 LCM: 00 FICHE: 211 22 01 11

(AGY)211 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

COURT OF CRIMINAL APPEALS (211)

STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 22 PROD SYSTEM
 *****PAGE 9

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	GL	YEAR	YEAR
06	150	Y	0655	BC VEHICLES, BOATS AND AIRCRAFT	.00	.00
	GL	CLS	150	VEHICLES, BOATS AND AIRCRAFT, NET	.00	.00
06	151	N	0345	FURNITURE/EQUIPMENT	.00	.00
		Y	0645	BC FURNITURE/EQUIPMENT	84,425.20	84,425.20
		Y	0650	BC ACCUM DEPR-FURN & EQUIP	84,425.20-	81,581.60-
	GL	CLS	151	FURNITURE AND EQUIPMENT, NET	.00	2,843.60
06	165	Y	0693	BC COMPUTER SOFTWARE - INTANGIBLE	.00	.00
		Y	0696	BC-ACCUM AMORT/COMPUTER SOFTWARE-INT	.00	.00
	GL	CLS	165	COMPUTER SOFTWARE-INTANGIBLE,NET	.00	.00
*	GLA	CAT	06	NON-CURRENT ASSETS	.00	2,843.60
**	TOTAL	ASSETS	AND	OTHER DEBITS	.00	2,843.60
45	410	Y	****	3505-POST CLS BC CAP ASSETS/DEBT	.00	2,843.60-
	GL	CLS	410	INVESTED IN CAP ASSETS,NET RELATED DEBT	.00	2,843.60-
45	430	Y	9992	BC SYSTEM CLEARING	.00	.00
	GL	CLS	430	UNRESTRICTED NET POSITION	.00	.00

**COURT OF CRIMINAL APPEALS, AGENCY NO. 211 - UNAUDITED
NOTES FOR THE FISCAL YEAR ENDED AUGUST 31, 2022**

* GLA CAT	45	NET POSITION		.00	2,843.60-
51	620	N 9999	FFS SYSTEM CLEARING - GL LEVEL ONLY	.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
51	630	N 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

**COURT OF CRIMINAL APPEALS, AGENCY NO. 211 - UNAUDITED
 NOTES FOR THE FISCAL YEAR ENDED AUGUST 31, 2022**

DAFR8581 211 AFR 01 13 TBEN RJE R211 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 11/16/22 20:46 7823 RUN DATE: 11/16/22 TIME: 21:54 23 CFY: 23 CFM: 03 LCY: 22 LCM: 00 FICHE: 211 22 01 11

COURT OF CRIMINAL APPEALS (211)

STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 22 PROD SYSTEM
 *****PAGE 10

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

** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES	.00	2,843.60-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION	.00	2,843.60-
* GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP	.00	.00
* GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS	.00	.00

**COURT OF CRIMINAL APPEALS, AGENCY NO. 211 - UNAUDITED
 NOTES FOR THE FISCAL YEAR ENDED AUGUST 31, 2022**

DAFR8581 211 AFR 01 13 TBEN RJE R211 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 11/16/22 20:46 7823 RUN DATE: 11/16/22 TIME: 21:54 23 CFY: 23 CFM: 03 LCY: 22 LCM: 00 FICHE: 211 22 01 12

(AGY)211 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

COURT OF CRIMINAL APPEALS (211)

STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 22 PROD SYSTEM
 *****PAGE 11

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

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

06	150	Y	0655	BC VEHICLES, BOATS AND AIRCRAFT		.00		.00
	GL CLS		150	VEHICLES, BOATS AND AIRCRAFT, NET		.00		.00
*	GLA CAT		06	NON-CURRENT ASSETS		.00		.00
11	190	N	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	N	1025	CL EMPLOYEE'S COMPENSABLE LEAVE		.00		.00
		Y	1525	BC CL EMPLOYEE'S COMPENSABLE LEAVE		276,683.73-		316,096.94-
	GL CLS		230	CL EMPLOYEE'S COMPENSABLE LEAVE		276,683.73-		316,096.94-
*	GLA CAT		21	CURRENT LIABILITIES		276,683.73-		316,096.94-
26	301	Y	1700	BC NC EMPLOYEE'S COMPENSABLE LEAVE		228,245.59-		195,950.79-
	GL CLS		301	NC EMPLOYEE'S COMPENSABLE LEAVE		228,245.59-		195,950.79-
*	GLA CAT		26	NON-CURRENT LIABILITIES		228,245.59-		195,950.79-

**COURT OF CRIMINAL APPEALS, AGENCY NO. 211 - UNAUDITED
NOTES FOR THE FISCAL YEAR ENDED AUGUST 31, 2022**

** TOTAL LIABILITIES AND OTHER CREDITS	504,929.32-	512,047.73-
45 430 Y **** 3950-POST CLS BC UNRE NET POSITION	504,929.32	512,047.73
Y 9992 BC SYSTEM CLEARING	.00	.00
GL CLS 430 UNRESTRICTED NET POSITION	504,929.32	512,047.73
* GLA CAT 45 NET POSITION	504,929.32	512,047.73
51 620 N 9999 FFS SYSTEM CLEARING - GL LEVEL ONLY	.00	.00

**COURT OF CRIMINAL APPEALS, AGENCY NO. 211 - UNAUDITED
NOTES FOR THE FISCAL YEAR ENDED AUGUST 31, 2022**

DAFR8590 211 AFR 01 13 TBEN RJE R211 0(ORG) () 3(OBJ) 3(FND) () 0(GLA) () () USAS
CYCLE: 11/16/22 20:46 7823 RUN DATE: 11/16/22 TIME: 21:54 23 CFY: 23 CFM: 03 LCY: 22 LCM: 00 FICHE: 01 01

(AGY)211 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
(AGL) (GRT) (PRJ) (SS1) (SS2)

STATEWIDE (000)

OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 22

PROD SYSTEM

*****PAGE 1

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

GAAP

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

01		0005	9400	ORIGINAL BUDGET-COMMITTED	7,064,944.00
			9401	ORIGINAL BUDGET-COLLECTED	34,500.00-
* GAAP SRC/OBJ		0005		ORIGINAL APPROPRIATIONS	7,030,444.00
01		0006	9420	OASI ST MATCH TRF IN FROM 902-COMMITTED	433,990.24
			9425	INSUR-ST PD TRF IN FROM 327-COMMITTED	437,593.22
			9435	RETIR-ST MATCH TRF IN FROM 327-COMMITTED	630,630.03
			9440	BRP TRANSFER IN FROM 902-COMMITTED	17,619.19
* GAAP SRC/OBJ		0006		ADDITIONAL APPROPRIATIONS	1,519,832.68
01		0007	9406	UB TRANSFER OUT-EXP BUDGET	120.00
			9407	UB TRANSFER IN-EXP BUDGET	120.00-
* GAAP SRC/OBJ		0007		UNEXPENDED BALANCE FORWARD	0.00
01		0035	3719	FEES-COPIES/FILING OF RECORDS	4,512.77
* GAAP SRC/OBJ		0035		LICENSES, FEES AND PERMITS	4,512.77
01		0065	3765	SALES OF SUPPLIES/EQUIPMENT/SERVICES	30,000.00
* GAAP SRC/OBJ		0065		SALES OF GOODS AND SERVICES	30,000.00

**COURT OF CRIMINAL APPEALS, AGENCY NO. 211 - UNAUDITED
NOTES FOR THE FISCAL YEAR ENDED AUGUST 31, 2022**

01	0080	3788	DEFAULT DEPOSIT ADJUSTMENT - SUSPENSE	0.00
		3789	DEFAULT FUND-RETURN CHECKS	5.00
* GAAP SRC/OBJ	0080		OTHER	5.00
* GAAP CATEGORY 01			REVENUES	8,584,794.45
TOTAL REVENUES				8,584,794.45
04	0200	7001	SAL & WAGES (LINE ITEM EXEMPT)	1,400,149.00
		7002	SAL/WAGES-CLASS&N/C-PERM FULTM	4,438,685.56

**COURT OF CRIMINAL APPEALS, AGENCY NO. 211 - UNAUDITED
NOTES FOR THE FISCAL YEAR ENDED AUGUST 31, 2022**

		7114	TRAV OUT-OF-ST-ACTUAL EXPENSES-OVERNIGHT	782.00
		7115	TRAV OUT-OF-ST-INCIDENTAL EXP	195.99
		7116	TRAVEL OOS MEAL/LODGE-NTE LOCALITY ALLOW	1,073.28
		7135	TRAVEL-IN STATE HOTEL OCCUPANCY TAX	0.00
* GAAP SRC/OBJ	0230		TRAVEL	9,796.03
	04	0240	7291 POSTAL SERVICES	2,676.62
			7300 CONSUMABLES	6,972.88
			7334 PERSONAL PROP-FURN, EQUIP AND OTHER-EXP	65,280.98
			7335 PERSONAL PROP-PARTS-COMPUTER EQUIP-EXP	661.72

**COURT OF CRIMINAL APPEALS, AGENCY NO. 211 - UNAUDITED
NOTES FOR THE FISCAL YEAR ENDED AUGUST 31, 2022**

DAFR8590 211 AFR 01 13 TBEN RJE R211 0(ORG) () 3(OBJ) 3(FND) () 0(GLA) () () USAS
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STATEWIDE (000)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 22 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

GAAP

GAAP	GAAP GL ACCT GL	GAAP	COMPT		CURRENT
CATEGORY	FUNC CLASS	ACCT SRC/OBJ	OBJ	TITLE	YEAR
04		0240	7377	PERSONAL PROP-COMPUTER EQUIPMENT-EXP	13,276.71
			7378	PERSONAL PROP-COMPUTER EQUIP (CONTROLLED)	87,317.90
			7380	INTANGIBLE-COMPUTER SOFTWARE-EXPENSED	37,216.07
			7382	PERS PROP-BOOKS & REF MATERIALS-EXPENSED	5,855.45
* GAAP SRC/OBJ		0240		MATERIALS AND SUPPLIES	219,258.33
04		0250	7276	COMMUNICATION SERVICES	42,704.78
			7516	TELECOMMS-OTHER SERV CHARGES	3,455.71
			7526	WASTE DISPOSAL	864.00
			7961	STS (TEX-AN) TRANSFERS TO GR FUND 0001	614.43
			7962	CAPITOL COMPLEX TRANSFERS TO GR FND 0001	14,705.52
* GAAP SRC/OBJ		0250		COMMUNICATION AND UTILITIES	62,344.44
04		0260	7266	RP-BUILDINGS/MAINTENANCE & REPAIR-EXP	637.50
* GAAP SRC/OBJ		0260		REPAIRS AND MAINTENANCE	637.50
04		0270	7406	RENTAL OF FURNISHINGS/EQUIPMT	8,138.93
			7470	RENTAL OF SPACE	8,951.12
* GAAP SRC/OBJ		0270		RENTALS AND LEASES	17,090.05
04		0280	7218	PUBLICATIONS	2,910.00
			7273	REPRODUCTION & PRINTING SERVS	46.94
* GAAP SRC/OBJ		0280		PRINTING AND REPRODUCTION	2,956.94

**COURT OF CRIMINAL APPEALS, AGENCY NO. 211 - UNAUDITED
NOTES FOR THE FISCAL YEAR ENDED AUGUST 31, 2022**

04	0320	7613	PAYMENTS/GRANTS TO OTHER POLITICAL SUB.	241,387.00
* GAAP SRC/OBJ	0320		INTERGOVERNMENTAL PAYMENTS	241,387.00
04	0340	7201	MEMBERSHIP DUES	9,047.00
		7203	REGISTRATION FEES-EMPLOYEE TRAINING	2,683.69
		7204	INSURANCE PREMIUMS & DEDUCTIBLES	6,069.00
		7210	FEES AND OTHER CHARGES	0.00
		7211	AWARDS	100.00
		7277	CLEANING SERVICES	131.96
		7286	FREIGHT/DELIVERY SERVICES	46.88

**COURT OF CRIMINAL APPEALS, AGENCY NO. 211 - UNAUDITED
NOTES FOR THE FISCAL YEAR ENDED AUGUST 31, 2022**

DAFR8590 211 AFR 01 13 TBEN RJE R211 0(ORG) () 3(OBJ) 3(FND) () 0(GLA) () () USAS
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STATEWIDE (000)

OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 22

PROD SYSTEM

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

GAAP

GAAP	GAAP GL ACCT GL	GAAP	COMPT		CURRENT
CATEGORY	FUNC CLASS	ACCT SRC/OBJ	OBJ	TITLE	YEAR
04		0340	7299	PURCHASED CONTRACTED SERVICES	53,818.00
			7806	PROMPT PAYMENT INTEREST	1.71
			7947	ST OFC OF RISK MNGMT ASSESSMENTS	5,573.50
* GAAP SRC/OBJ		0340		OTHER EXPENDITURES	77,471.74
* GAAP CATEGORY	04			EXPENDITURES	8,433,986.39
TOTAL EXPENDITURES					8,433,986.39
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)				EXPENDITURES	150,808.06
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
* GAAP SRC/OBJ		0591		LEGISLATIVE FINANCING USES	0.00
05		0600	9580	LAPSED COMMITTED REVENUE APPROPRIATIONS	711,307.54-
* GAAP SRC/OBJ		0600		APPROPRIATIONS LAPSED	711,307.54-
* GAAP CATEGORY	05			OTHER FINANCING SOURCES (USES)	711,307.54-
TOTAL OTHER FINANCING SOURCES (USES)					711,307.54-
NET CHANGE IN FUND BALANCE					560,499.48-

**COURT OF CRIMINAL APPEALS, AGENCY NO. 211 - UNAUDITED
NOTES FOR THE FISCAL YEAR ENDED AUGUST 31, 2022**

FUND BALANCE - BEGINNING			986,216.89
FUND BALANCE - BEGINNING, AS RESTATED			986,216.89
FUND BALANCE - ENDING			425,717.41
* GAAP FUND	0001	GENERAL REVENUE (0001)-GENERAL	425,717.41

**COURT OF CRIMINAL APPEALS, AGENCY NO. 211 - UNAUDITED
NOTES FOR THE FISCAL YEAR ENDED AUGUST 31, 2022**

DAFR8590 211 AFR 01 13 TBEN RJE R211 0(ORG) () 3(OBJ) 3(FND) () 0(GLA) () () USAS
CYCLE: 11/16/22 20:46 7823 RUN DATE: 11/16/22 TIME: 21:54 23 CFY: 23 CFM: 03 LCY: 22 LCM: 00 FICHE: 01 01

(AGY)211 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
(AGL) (GRT) (PRJ) (SS1) (SS2)

STATEWIDE (000)

OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 22

PROD SYSTEM

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GAAP FUND GROUP 01 GOVERNMENTAL

GAAP FUND TYPE 01 GENERAL

GAAP FUND 0540 JUDICIAL-COURT PERSNL TRAIN FD

GAAP

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

01		0035	3704	COURT COSTS	5,902,163.59
			3711	JUDICIAL FEES	3,413,315.91

* GAAP SRC/OBJ 0035 LICENSES, FEES AND PERMITS 9,315,479.50

01		0080	3975	UB CASH BALANCE FORWARD - OTHER FUNDS	0.00
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* GAAP SRC/OBJ 0080 OTHER 0.00

* GAAP CATEGORY 01 REVENUES 9,315,479.50

TOTAL REVENUES 9,315,479.50

04		0200	7002	SAL/WAGES-CLASS&N/C-PERM FULTM	296,072.16
			7017	ONE-TIME MERIT INCREASE	10,500.00
			7022	LONGEVITY PAY	4,480.00
			7023	LUMP SUM TERMINATION PAYMENT	17,426.56
			7050	BENEFIT REPLACEMENT PAY	396.21

* GAAP SRC/OBJ 0200 SALARIES AND WAGES 328,874.93

04		0210	7032	EMPLOYEE RETIREMENT-ST CONTRIB	32,657.06
			7040	ADDL PAYROLL RETIREMENT CONTRIBUTION	1,480.33
			7041	EMPLOYEE INS PYMTS-EMPLR CONTR	37,096.79
			7042	PAYROLL HEALTH INSURANCE CONTRIBUTION	2,960.77

**COURT OF CRIMINAL APPEALS, AGENCY NO. 211 - UNAUDITED
NOTES FOR THE FISCAL YEAR ENDED AUGUST 31, 2022**

		7043	FICA EMPLOYER MATCHING CONTR	25,403.11
* GAAP SRC/OBJ	0210		PAYROLL RELATED COSTS	99,598.06
04	0230	7101	TRAV IN-STATE-PUB TRANS FARES	761.93
		7102	TRAV IN-STATE MILEAGE	790.35
		7104	TRAV IN-STATE-ACT EXP-OVERNIGHT TRAVEL	2,056.44
		7105	TRAV IN-STATE-INCIDENTAL EXPEN	271.59
		7106	TRAVEL-IN-STATE MEALS/LODGING	436.00
		7111	TRAV OUT-OF-ST-PUB TRANS FARES	927.07
		7114	TRAV OUT-OF-ST-ACTUAL EXPENSES-OVERNIGHT	1,737.15

**COURT OF CRIMINAL APPEALS, AGENCY NO. 211 - UNAUDITED
NOTES FOR THE FISCAL YEAR ENDED AUGUST 31, 2022**

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STATEWIDE (000)

OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 22

PROD SYSTEM

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

GAAP

GAAP	GAAP GL ACCT GL	GAAP	COMPT		CURRENT
CATEGORY	FUNC CLASS	ACCT SRC/OBJ	OBJ	TITLE	YEAR
04		0230	7115	TRAV OUT-OF-ST-INCIDENTAL EXP	220.66
			7135	TRAVEL-IN STATE HOTEL OCCUPANCY TAX	0.00
* GAAP SRC/OBJ		0230		TRAVEL	7,201.19
04		0240	7334	PERSONAL PROP-FURN, EQUIP AND OTHER-EXP	668.11
			7377	PERSONAL PROP-COMPUTER EQUIPMENT-EXP	180.00
			7380	INTANGIBLE-COMPUTER SOFTWARE-EXPENSED	449.99
			7382	PERS PROP-BOOKS & REF MATERIALS-EXPENSED	45.00
* GAAP SRC/OBJ		0240		MATERIALS AND SUPPLIES	1,343.10
04		0250	7962	CAPITOL COMPLEX TRANSFERS TO GR FND 0001	697.76
* GAAP SRC/OBJ		0250		COMMUNICATION AND UTILITIES	697.76
04		0270	7406	RENTAL OF FURNISHINGS/EQUIPMT	1,749.12
* GAAP SRC/OBJ		0270		RENTALS AND LEASES	1,749.12
04		0280	7218	PUBLICATIONS	637.50
			7273	REPRODUCTION & PRINTING SERVS	18,865.00
* GAAP SRC/OBJ		0280		PRINTING AND REPRODUCTION	19,502.50
04		0320	7613	PAYMENTS/GRANTS TO OTHER POLITICAL SUB.	10,971,431.58
* GAAP SRC/OBJ		0320		INTERGOVERNMENTAL PAYMENTS	10,971,431.58

**COURT OF CRIMINAL APPEALS, AGENCY NO. 211 - UNAUDITED
NOTES FOR THE FISCAL YEAR ENDED AUGUST 31, 2022**

04	0340	7203	REGISTRATION FEES-EMPLOYEE TRAINING	8,540.00
		7806	PROMPT PAYMENT INTEREST	0.43
* GAAP SRC/OBJ	0340		OTHER EXPENDITURES	8,540.43
* GAAP CATEGORY 04			EXPENDITURES	11,438,938.67
TOTAL EXPENDITURES				11,438,938.67
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				2,123,459.17-
05	0500	3973	OTHER CASH TRNSF W/I FD/ACCT BETWEEN AGY	2,314,811.58

**COURT OF CRIMINAL APPEALS, AGENCY NO. 211 - UNAUDITED
 NOTES FOR THE FISCAL YEAR ENDED AUGUST 31, 2022**

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STATEWIDE (000)

OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 22

PROD SYSTEM

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GAAP FUND GROUP 01 GOVERNMENTAL

GAAP FUND TYPE 01 GENERAL

GAAP FUND 0540 JUDICIAL-COURT PERSNL TRAIN FD

GAAP

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

* GAAP SRC/OBJ	0500	TRANSFERS-IN			2,314,811.58
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* GAAP CATEGORY	05	OTHER FINANCING SOURCES (USES)			2,314,811.58
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TOTAL OTHER FINANCING SOURCES (USES)					2,314,811.58
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NET CHANGE IN FUND BALANCE					191,352.41
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FUND BALANCE - BEGINNING					6,323,496.28
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FUND BALANCE - BEGINNING, AS RESTATED					6,323,496.28
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FUND BALANCE - ENDING					6,514,848.69
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* GAAP FUND	0540	JUDICIAL-COURT PERSNL TRAIN FD			6,514,848.69
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* GAAP FUND TY	01	GENERAL			6,940,566.10
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**COURT OF CRIMINAL APPEALS, AGENCY NO. 211 - UNAUDITED
NOTES FOR THE FISCAL YEAR ENDED AUGUST 31, 2022**

DAFR8590 211 AFR 01 13 TBEN RJE R211 0(ORG) () 3(OBJ) 3(FND) () 0(GLA) () () USAS
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(AGY)211 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
(AGL) (GRT) (PRJ) (SS1) (SS2)

STATEWIDE (000)

OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 22

PROD SYSTEM

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

GAAP							CURRENT
GAAP	GAAP GL ACCT GL	GAAP	COMPT	TITLE	YEAR		
CATEGORY	FUNC CLASS	ACCT SRC/OBJ	OBJ		YEAR		
04		0200	7001	SAL & WAGES (LINE ITEM EXEMPT)	333,251.00		
			7050	BENEFIT REPLACEMENT PAY	384.60		
* GAAP SRC/OBJ		0200		SALARIES AND WAGES	333,635.60		
04		0210	7032	EMPLOYEE RETIREMENT-ST CONTRIB	30,038.24		
			7041	EMPLOYEE INS PYMTS-EMPLR CONTR	36,304.67		
			7043	FICA EMPLOYER MATCHING CONTR	21,492.41		
* GAAP SRC/OBJ		0210		PAYROLL RELATED COSTS	87,835.32		
* GAAP CATEGORY	04			EXPENDITURES	421,470.92		
TOTAL EXPENDITURES					421,470.92		
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES					421,470.92-		
05		0500	3980	OPERATING ACCOUNT TRANSFERS IN	421,470.92		
* GAAP SRC/OBJ		0500		TRANSFERS-IN	421,470.92		
* GAAP CATEGORY	05			OTHER FINANCING SOURCES (USES)	421,470.92		
TOTAL OTHER FINANCING SOURCES (USES)					421,470.92		

**COURT OF CRIMINAL APPEALS, AGENCY NO. 211 - UNAUDITED
NOTES FOR THE FISCAL YEAR ENDED AUGUST 31, 2022**

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

**COURT OF CRIMINAL APPEALS, AGENCY NO. 211 - UNAUDITED
 NOTES FOR THE FISCAL YEAR ENDED AUGUST 31, 2022**

DAFR8590 211 AFR 01 13 TBEN RJE R211 0(ORG) () 3(OBJ) 3(FND) () 0(GLA) () () USAS
 CYCLE: 11/16/22 20:46 7823 RUN DATE: 11/16/22 TIME: 21:54 23 CFY: 23 CFM: 03 LCY: 22 LCM: 00 FICHE: 01 11

(AGY)211 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

STATEWIDE (000)

OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 22

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

**COURT OF CRIMINAL APPEALS, AGENCY NO. 211 - UNAUDITED
NOTES FOR THE FISCAL YEAR ENDED AUGUST 31, 2022**

DAFR8590 211 AFR 01 13 TBEN RJE R211 0(ORG) () 3(OBJ) 3(FND) () 0(GLA) () () USAS
 CYCLE: 11/16/22 20:46 7823 RUN DATE: 11/16/22 TIME: 21:54 23 CFY: 23 CFM: 03 LCY: 22 LCM: 00 FICHE: 01 12

(AGY)211 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

STATEWIDE (000)

OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 22

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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

GAAP

GAAP	GAAP	GL	ACCT	GL	GAAP	COMPT	TITLE	CURRENT
CATEGORY	FUNC	CLASS	ACCT	SRC/OBJ	OBJ			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	6,940,566.10

**COURT OF CRIMINAL APPEALS, AGENCY NO. 211 - UNAUDITED
NOTES FOR THE FISCAL YEAR ENDED AUGUST 31, 2022**

Note 1: Summary of Significant Accounting Policies

Entity

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

Article V, Section 4 of the Texas Constitution (1876) created the Court of Appeals. The Court of Appeals had appellate jurisdiction in all criminal cases and some civil cases. In 1891, by a constitutional amendment, the name of the Court of Appeals was changed to the Court of Criminal Appeals, and it was relieved of its civil jurisdiction.

The Court of Criminal Appeals is the highest court for criminal appeals and is composed of a presiding judge and eight judges. Additionally, pursuant to Sec. 22.106 of the Texas Government Code, special commissioners may be designated to aid and assist the court as needed.

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

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

Fund Structure

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

Governmental Fund Types

General Fund: The General 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.

**COURT OF CRIMINAL APPEALS, AGENCY NO. 211 - UNAUDITED
NOTES FOR THE FISCAL YEAR ENDED AUGUST 31, 2022**

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

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

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

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

Budget and Budgetary Accounting

The budget is prepared biennially and represents appropriations authorized by the legislature and approved by the Governor (the General Appropriations Act). Unencumbered appropriations are generally subject to lapse 60 days after the end of the fiscal year for which they were appropriated.

**COURT OF CRIMINAL APPEALS, AGENCY NO. 211 - UNAUDITED
NOTES FOR THE FISCAL YEAR ENDED AUGUST 31, 2022**

Assets, Liabilities, and Fund Balances/Net Assets

ASSETS

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

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

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

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

Non-Current Receivables-Other: The only receivables not expected to be collected within one year are \$5 million in purchase program receivables.

LIABILITIES

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

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

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

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

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

FUND BALANCE

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

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

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

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

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

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

Interfund Activities and Balances

This agency may have the following types of transactions between funds which will be reported in Note 12:

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

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

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

In response to the COVID-19 pandemic, Congress passed the:

- Coronavirus Aid, Relief, and Economic Security (CARES) Act
- CARES Act for the Higher Education Emergency Relief Fund (HEERF), which provides budgetary relief to higher education institutions through numerous provisions.

The act provides economic grants to offset some additional expenses and forgone revenue as a result response to COVID-19.

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NOTE 2: CAPITAL ASSETS

A Summary of the changes in Capital Assets for the year ended August 31, 2022 is presented below:

NOTE 2: CAPITAL ASSETS	Balance 9/1/20	Adjustments	Additions	Deletions	Balance 8/31/22
Governmental Activities					0
<i>Non-depreciable or Non-amortizable Assets</i>					0
Land and Land Improvements					0
Infrastructure					0
Construction in Progress					0
Other Capital Assets					0
Land Use Rights - Permanent					0
Total Non-depreciable or Non-amortizable Assets					0
<i>Depreciable Assets</i>					0
Buildings and Building Improvements					0
Infrastructure					0
Facilities and Other Improvements					0
Furniture and Equipment	84,425.20				84,425.20
Vehicle, Boats, and Aircraft					
Other Capitol Assets					
Total Depreciable Assets at Historical Cost	84,425.20				84,425.20
<i>Less Accumulated Depreciation for:</i>					
Buildings and Building Improvements					
Infrastructure					
Facilities and Other Improvements					
Furniture and Equipment	-81,581.60		-2843.60		-81,581.60
Vehicle, Boats, and Aircraft					
Other Capitol Assets					
Total Accumulated Depreciation	81,581.60		-2843.60		-81,581.60
Depreciable Assets Net	2843.60				0
<i>Intangible Capital Assets - Amortizable</i>					
Land Use Rights					
Computer Software					
Other Intangible Capital Assets - Term					
Total Intangible Assets at Historical Cost					
<i>Less Accumulated Amortization for</i>					
Land Use Rights					
Computer Software					
Other Intangible Capital Assets - Term					
Total Accumulated Amortization					
Amortizable Assets, net					
Governmental Activities Capital Assets , Net	14,213.92				11,370.32

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Note 8

Operating Leases:

FUND	AMOUNT	COMP OBJECT	DESCRIPTION
General	8,079.00	7406	Copier leases

Future minimum lease rental payments under non-cancelable operating leases having an initial term in excess of one year are as follows:

2023 8,079

2024 0.00

Total: \$8,079

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Note 12: Interfund Activity and Transactions

The Judicial and Court Training Fund, 0540, is a shared fund by the fourteen Texas Courts of Appeals. The Court of Criminal Appeals is the controlling agency for this fund and reports the Cash in the State Treasury

The Judicial Fund 0573 is a shared fund with District Courts and with the Comptroller's Office Judiciary Section, Agency 241.

Agency	Fund	Transfer In	Transfer Out	Source
221	0540	28,217.00		Shared Funds
222	0540	17,540.50		Shared Funds
223	0540	21,044.50		Shared Funds
224	0540	17,166.90		Shared Funds
225	0540	33,787.95		Shared Funds
226	0540	2,748.00		Shared Funds
227	0540	4,082.50		Shared Funds
228	0540	6,869.00		Shared Funds
229	0540	9,713.00		Shared Funds
230	0540	5,052.50		Shared Funds
231	0540	4,130.73		Shared Funds
232	0540	3550.00		Shared Funds
233	0540	14,652.00		Shared Funds
234	0540	28,041.00		Shared Funds
212	0540	2,118,216.00		
Total	0540	2,314,811.58		
241	0573	\$ 421,470.92		Shared Funds
Total	0573	\$ 421,470.92		

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Note 17: Risk Financing and Related Insurance

The Court of Criminal Appeals is exposed to a variety of civil claims resulting from the performance of its duties. It is court policy to periodically assess the proper combination of commercial insurance and retention of risk to cover losses of which it may be exposed. Judicial liability insurance has been purchased.