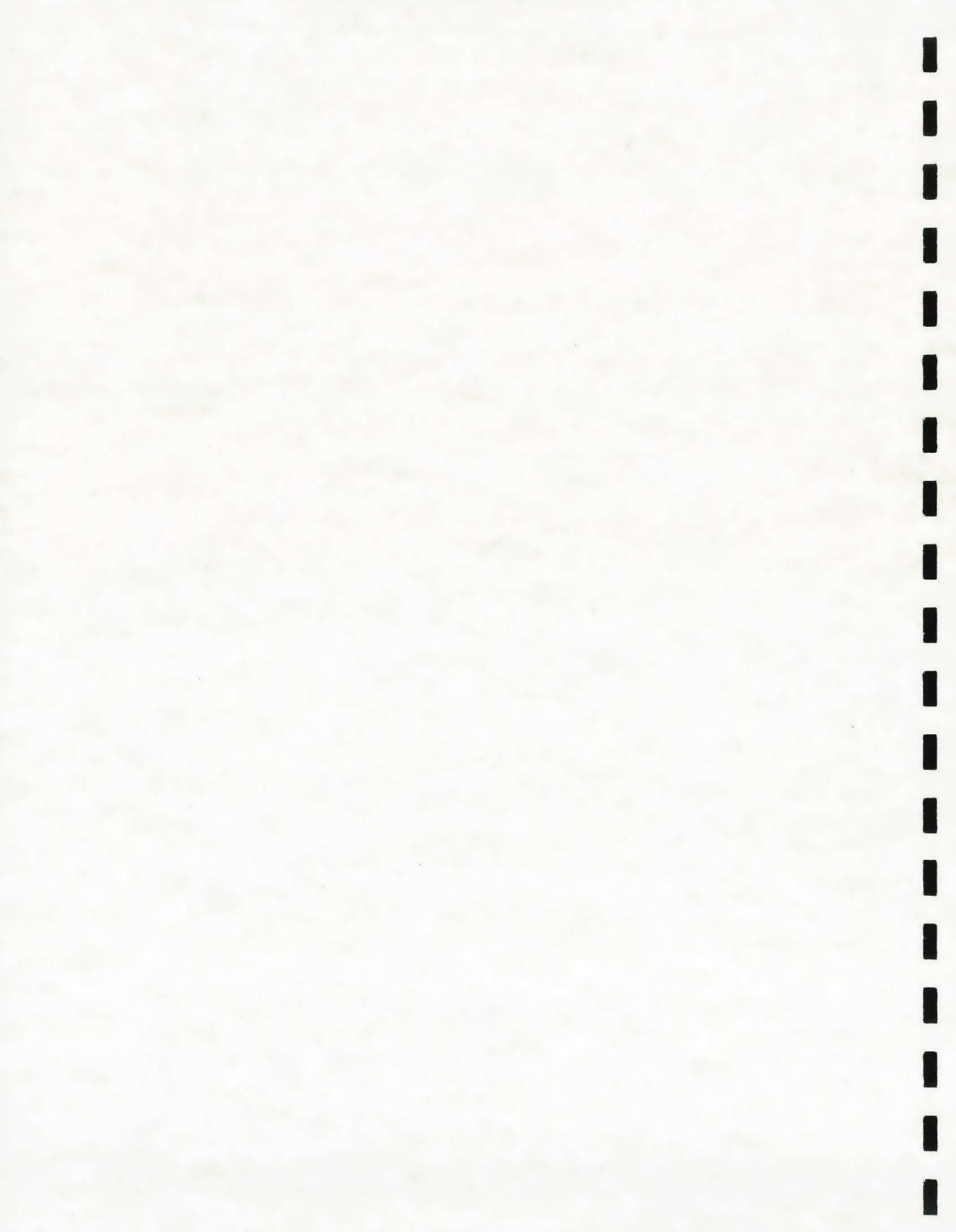


ANNUAL FINANCIAL REPORT

Tenth Court of Appeals

Waco, Texas

Fiscal Year Ended August 31, 2017



Annual Financial Report

Tenth Court of Appeals

Waco, Texas

Fiscal Year Ended August 31, 2017





TENTH COURT OF APPEALS

Chief Justice
Tom Gray

McLennan County Courthouse
501 Washington Avenue, Rm. 415
Waco, Texas 76701-1373

Phone: (254) 757-5200 Fax: (254) 757-2822

Clerk
Sharri Roessler

Justices
Rex D. Davis
Al Scoggins

September 29, 2017

Honorable Greg Abbott, Governor
Honorable Glenn Hegar, Texas Comptroller
Ursula Parks, Director, Legislative Budget Board
John Keel, CPA, State Auditor

Ladies and Gentlemen:

We are pleased to submit the annual financial report of the Tenth Court of Appeals for the year ended August 31, 2017, in compliance with Texas Government Code Annotated, Section 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) 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, the Comptroller of Public Accounts does not require the accompanying annual financial report to comply with all the requirements in this statement. The financial report will be considered for audit by the state auditor as part of the audit of the State of Texas *Comprehensive Annual Financial Report (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 Beverly Williams at (254)757-5241.

Sincerely,

A handwritten signature in black ink that reads "Tom Gray".

Tom Gray, Chief Justice

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



TENTH COURT OF APPEALS (230)

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Unaudited
230 Tenth Court of Appeals
2017 Annual Financial Report

DAFR8580 230 BWIL 01 13 SROE RJE R230 2(ORG) () () 3(FND) () 2(GLA) () () USAS
CYCLE: 09/28/17 21:09 6519 RUN DATE: 09/28/17 TIME: 22:29 57 CFY: 18 CFM: 01 LCY: 16 LCM: 10 FICHE: 230 17
01 01

(AGY)230 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB)
(GLA)
(AGL) (GRT) (PRJ) (SS1) (SS2)

10TH COURT OF APPEALS DISTRICT (230)
BALANCE SHEET GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100%
PROD SYSTEM

*PAGE 1
GAAP FUND GROUP 01 GOVERNMENTAL
GAAP FUND TYPE 01 GENERAL
GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

GL	GL	COMP	AGY	CURRENT
PRIOR	CLASS	GL	TITLE	YEAR
GL CLS	004	CA CASH IN STATE TREASURY		.00
.00				
GL CLS	020	CA LEGISLATIVE APPROPRIATIONS		541,456.48
369,469.58				
GL CLS	052	CA ACCOUNTS RECEIVABLES, NET		.00
.00				
GL CLS	065	CA INTERFUND RECEIVABLE		.00
.00				
GL CLS	072	CA DUE FROM OTHER AGENCIES		.00
.00				
GL CLS	080	CA CONSUMABLE INVENTORIES		12,282.10
12,575.95				
GLA CAT	01	CURRENT ASSETS		553,738.58
382,045.53				
TOTAL ASSETS AND OTHER DEBITS				553,738.58
382,045.53				
GL CLS	200	CL ACCOUNTS PAYABLE		1,235.03-
946.53-				
GL CLS	203	CL PAYROLL PAYABLE		175,005.98-
155,376.75-				
GL CLS	205	CL INTERFUND PAYABLE		.00
.00				
GL CLS	211	CL DUE TO OTHER AGENCIES		.00
.00				
GL CLS	300	CL FUNDS HELD FOR OTHERS		.00
.00				
GLA CAT	21	CURRENT LIABILITIES		176,241.01-
156,323.28-				
GL CLS	301	NC EMPLOYEE'S COMPENSABLE LEAVE		.00
.00				
GLA CAT	26	NON-CURRENT LIABILITIES		.00
.00				
TOTAL LIABILITIES AND OTHER CREDITS				176,241.01-
156,323.28-				
GL CLS	360	FD BAL RESERVED FOR ENCUMBRANCES		.00
.00				
GL CLS	362	FD BAL RESERVED FOR INVENTORIES		.00
.00				

Unaudited
230 Tenth Court of Appeals
2017 Annual Financial Report

DAFR8580 230 BWIL 01 13 SROE RJE R230 2(ORG) () () 3(FND) () 2(GLA) () () USAS
CYCLE: 09/28/17 21:09 6519 RUN DATE: 09/28/17 TIME: 22:29 57 CFY: 18 CPM: 01 LCY: 16 LCM: 10 FICHE: 230 17
01 01

10TH COURT OF APPEALS DISTRICT (230)
BALANCE SHEET GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100%
PROD SYSTEM

*PAGE 2
GAAP FUND GROUP 01 GOVERNMENTAL
GAAP FUND TYPE 01 GENERAL
GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

GL PRIOR CAT YEAR	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR
	GL CLS 510	FD BAL-NONSPENDABLE			12,282.10-
					12,575.95-
	GL CLS 550	FD BAL-UNASSIGNED			365,215.47-
					213,146.30-
	GL CLS 620	FUND BALANCE UNRESERVED/UNDESIGNATED			.00
					.00
	GL CLS 630	OBSOLETE FB ACCTS UNDER GASB 34			.00
					.00
	GL CLS 800	BUDGETARY			.00
					.00
	GL CLS 950	SYSTEM ACCOUNTS			.00
					.00
	GLA CAT 51	FUND BALANCE (DEFICITS)			377,497.57-
					225,722.25-
	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				377,497.57-
					225,722.25-
	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				553,738.58-
					382,045.53-
	GAAP FUND	0001	GENERAL REVENUE (0001)-GENERAL		.00
					.00

Unaudited
230 Tenth Court of Appeals
2017 Annual Financial Report

DAFR8580 230 BWIL 01 13 SROE RJE R230 2(ORG) () () 3(FND) () 2(GLA) () () USAS
CYCLE: 09/28/17 21:09 6519 RUN DATE: 09/28/17 TIME: 22:29 57 CFY: 18 CFM: 01 LCY: 16 LCM: 10 FICHE: 230 17
01 01

(AGY) 230 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB)
(GLA)
(ASL) (GRT) (PRJ) (SS1) (SS2)

10TH COURT OF APPEALS DISTRICT (230)
BALANCE SHEET GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100%
PROD SYSTEM

*PAGE 0
GAAP FUND GROUP 01 GOVERNMENTAL
GAAP FUND TYPE 01 GENERAL
GAAP FUND 0540 JUDICIAL-COURT PERSNL TRAIN FD

GL	GL	COMP	AGY	CURRENT
PRIOR	CLASS	GL	TITLE	YEAR
.00	GL CLS 004	CA CASH IN STATE TREASURY		.00
.00	GL CLS 072	CA DUE FROM OTHER AGENCIES		.00
.00	GLA CAT 01	CURRENT ASSETS		.00
.00	TOTAL ASSETS AND OTHER DEBITS			.00
.00	GL CLS 200	CL ACCOUNTS PAYABLE		.00
.00	GL CLS 300	CL FUNDS HELD FOR OTHERS		.00
.00	GLA CAT 21	CURRENT LIABILITIES		.00
.00	TOTAL LIABILITIES AND OTHER CREDITS			.00
.00	GL CLS 520	FD BAL-RESTRICTED		.00
.00	GL CLS 530	FD BAL-COMMITTED		.00
.00	GL CLS 550	FD BAL-UNASSIGNED		.00
.00	GL CLS 610	FD BAL UNRES DESIG FOR OTHER		.00
.00	GL CLS 620	FUND BALANCE UNRESERVED/UNDESIGNATED		.00
.00	GLA CAT 51	FUND BALANCE (DEFICITS)		.00
.00	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES			.00
.00	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION			.00
.00	GAAP FUND 0540	JUDICIAL-COURT PERSNL TRAIN FD		.00
.00	GAAP FUND TYPE 01	GENERAL		.00

Unaudited
 230 Tenth Court of Appeals
 2017 Annual Financial Report

DAFR8580 230 BWIL 01 13 SROE RJE R230 2(ORG) () () 3(FND) () 2(GLA) () () USAS
 CYCLE: 09/28/17 21:09 6519 RUN DATE: 09/28/17 TIME: 22:29 57 CFY: 18 CFM: 01 LCY: 16 LCM: 10 FICHE: 230 17
 01 02

(AGY)230 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB)
 (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

10TH COURT OF APPEALS DISTRICT (230)
 BALANCE SHEET GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100%
 PROD SYSTEM

*PAGE. 4
 GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 02 SPECIAL REVENUE
 GAAP FUND 0573 JUDICIAL FUND (0573)-SPECIAL

GL	GL	COMP	AGY	CURRENT
PRIOR				
CAT	CLASS	GL	TITLE	YEAR
YEAR				
	GL CLS	004	CA CASH IN STATE TREASURY	.00
	.00			
	GL CLS	072	CA DUE FROM OTHER AGENCIES	.00
	.00			
	GLA CAT	01	CURRENT ASSETS	.00
	.00			
	TOTAL ASSETS AND OTHER DEBITS			.00
	.00			
	GL CLS	200	CL ACCOUNTS PAYABLE	.00
	.00			
	GL CLS	211	CL DUE TO OTHER AGENCIES	.00
	.00			
	GL CLS	300	CL FUNDS HELD FOR OTHERS	.00
	.00			
	GLA CAT	21	CURRENT LIABILITIES	.00
	.00			
	TOTAL LIABILITIES AND OTHER CREDITS			.00
	.00			
	GL CLS	520	FD BAL-RESTRICTED	.00
	.00			
	GL CLS	530	FD BAL-COMMITTED	.00
	.00			
	GL CLS	550	FD BAL-UNASSIGNED	.00
	.00			
	GL CLS	610	FD BAL UNRES DESIG FOR OTHER	.00
	.00			
	GL CLS	620	FUND BALANCE UNRESERVED/UNDESIGNATED	.00
	.00			
	GLA CAT	51	FUND BALANCE (DEFICITS)	.00
	.00			
	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES			.00
	.00			
	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION			.00
	.00			
	GAAP FUND	0573	JUDICIAL FUND (0573)-SPECIAL	.00
	.00			
	GAAP FUND TYPE	02	SPECIAL REVENUE	.00
	.00			

Unaudited
230 Tenth Court of Appeals
2017 Annual Financial Report

DAFR8580 230 BWIL 01 13 SROE RJE R230 2(ORG) () () 3(FND) () 2(GLA) () () USAS
CYCLE: 09/28/17 21:09 6519 RUN DATE: 09/28/17 TIME: 22:29 57 CFY: 18 CFM: 01 LCY: 16 LCM: 10 FICHE: 230 17
01 11

(AGY) 230 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB)
(GLA)
(AGL) (GRT) (PRJ) (SS1) (SS2)

10TH COURT OF APPEALS DISTRICT (230)
BALANCE SHEET GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100%
PROD SYSTEM

*PAGE 5
GAAP FUND GROUP 01 GOVERNMENTAL
GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMIS
GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP

GL	GL	COMP	AGY	CURRENT
PRIOR	CLASS	GT	GL	YEAR
CAT		TITLE		
YEAR				
	GL CLS	111 OTHER CURRENT ASSETS		.00
	.00			
	GLA CAT	01 CURRENT ASSETS		.00
	.00			
	GL CLS	151 FURNITURE AND EQUIPMENT, NET		.00
	.00			
	GL CLS	158 OTHER CAPITAL ASSETS, NET		.00
	.00			
	GLA CAT	06 NON-CURRENT ASSETS		.00
	.00			
	TOTAL ASSETS AND OTHER DEBITS			.00
	.00			
	GL CLS	620 FUND BALANCE UNRESERVED/UNDESIGNATED		.00
	.00			
	GL CLS	630 OBSOLETE FB ACCTS UNDER GASB 34		.00
	.00			
	GLA CAT	51 FUND BALANCE (DEFICITS)		.00
	.00			
	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES			.00
	.00			
	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION			.00
	.00			
	GAAP FUND	9998 GEN FIXED ASSETS ACCT GROUP		.00
	.00			
	GAAP FUND TYPE	11 CAPITAL ASSET BASIS CONVERSION ADJUSTMIS		.00
	.00			

Unaudited
 230 Tenth Court of Appeals
 2017 Annual Financial Report

DAFR8580 230 BWIL 01 13 SROE RJE R230 2(ORG) () () 3(FND) () 2(GLA) () () USAS
 CYCLE: 09/28/17 21:09 6519 RUN DATE: 09/28/17 TIME: 22:29 57 CFY: 18 CPM: 01 LCY: 16 LCM: 10 FICHE: 230 17
 01 12

(AGY) 230 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB)
 (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

10TH COURT OF APPEALS DISTRICT (230)
 BALANCE SHEET GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100%
 PROD SYSTEM

*PAGE 6
 GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT
 GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION

GL	GL	COMP	AGY	CURRENT
PRIOR				
CAT	CLASS	GL	TITLE	YEAR
	GL CLS	190	RETIREMNT OF OTHR GENERAL LONG-TERM DEBT	.00
				.00
	GLA CAT	11	OTHER DEBITS	.00
				.00
	TOTAL ASSETS AND OTHER DEBITS			.00
				.00
	GL CLS	230	CL EMPLOYEE'S COMPENSABLE LEAVE	.00
				.00
	GLA CAT	21	CURRENT LIABILITIES	.00
				.00
	TOTAL LIABILITIES AND OTHER CREDITS			.00
				.00
	GL CLS	620	FUND BALANCE UNRESERVED/UNDESIGNATED	.00
				.00
	GLA CAT	51	FUND BALANCE (DEFICITS)	.00
				.00
	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES			.00
				.00
	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION			.00
				.00
	GAAP FUND	9997	LONG-TERM LIABILITIES BASIS CONVERSION	.00
				.00
	GAAP FUND TYPE	12	LONG-TERM LIAB BASIS CONVERSION ADJUSTMT	.00
				.00
	GAAP FUND GROUP	01	GOVERNMENTAL	.00
				.00
	AGENCY	230		.00
				.00

Unaudited
230 Tenth Court of Appeals
2017 Annual Financial Report

DAFR8581 230 BWIL 01 13 SROE RJE R230 2(ORG) () () 3(FND) () 2(GLA) () () USAS
CYCLE: 09/28/17 21:09 6519 RUN DATE: 09/28/17 TIME: 22:29 57 CFY: 18 CFM: 01 LCY: 16 LCM: 10 FICHE: 230 17
01 01

(AGY) 230 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB)
(GLA)
(AGL) (GRT) (PRJ) (SS1) (SS2)

10TH COURT OF APPEALS DISTRICT (230)
STATEMENT OF NET POSITION BALANCE SHEET FORMAT (GWFS)
REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100%
PROD SYSTEM

*PAGE 1
GAAP FUND GROUP 01 GOVERNMENTAL
GAAP FUND TYPE 01 GENERAL
GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

GL	GL	B/C	COMP	AGY	CURRENT
CT	CLS	IND	GL	TITLE	YEAR
	GL CLS	004	CA CASH IN STATE TREASURY		.00
	GL CLS	020	CA LEGISLATIVE APPROPRIATIONS		541,456.48
	GL CLS	052	CA ACCOUNTS RECEIVABLES, NET		.00
	GL CLS	065	CA INTERFUND RECEIVABLE		.00
	GL CLS	072	CA DUE FROM OTHER AGENCIES		.00
	GL CLS	080	CA CONSUMABLE INVENTORIES		12,282.10
	GLA CAT	01	CURRENT ASSETS		382,045.53
	TOTAL ASSETS AND OTHER DEBITS				382,045.53
	GL CLS	200	CL ACCOUNTS PAYABLE		1,235.03-
	GL CLS	203	CL PAYROLL PAYABLE		155,376.75-
	GL CLS	205	CL INTERFUND PAYABLE		.00
	GL CLS	211	CL DUE TO OTHER AGENCIES		.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS		.00
	GLA CAT	21	CURRENT LIABILITIES		176,241.01-
	GL CLS	301	NC EMPLOYEE'S COMPENSABLE LEAVE		.00
	GLA CAT	26	NON-CURRENT LIABILITIES		.00
	TOTAL LIABILITIES AND OTHER CREDITS				176,241.01-
	GL CLS	360	FD BAL RESERVED FOR ENCUMBRANCES		.00
	GL CLS	362	FD BAL RESERVED FOR INVENTORIES		.00

Unaudited
230 Tenth Court of Appeals
2017 Annual Financial Report

DAFR8581 230 BWIL 01 13 SROE RJE R230 2(ORG) () () 3(FND) () 2(GLA) () () USAS
CYCLE: 09/28/17 21:09 6519 RUN DATE: 09/28/17 TIME: 22:29 57 CFY: 18 CFM: 01 LCY: 16 LCM: 10 FICHE: 230 17
01 01

10TH COURT OF APPEALS DISTRICT (230)
STATEMENT OF NET POSITION BALANCE SHEET FORMAT (GWFS)
REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100%
PROD SYSTEM

*PAGE 2
GAAP FUND GROUP 01 GOVERNMENTAL
GAAP FUND TYPE 01 GENERAL
GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

GL GL B/C COMP	AGY	CURRENT
PRIOR		
CT CLS IND GL TITLE	GL	YEAR
YEAR		
GL CLS 510 FD BAL-NONSPENDABLE		12,282.10-
12,575.95-		
GL CLS 550 FD BAL-UNASSIGNED		365,215.47-
213,146.30-		
GL CLS 620 FUND BALANCE UNRESERVED/UNDESIGNATED		.00
.00		
GL CLS 630 OBSOLETE FB ACCTS UNDER GASB 34		.00
.00		
GL CLS 800 BUDGETARY		.00
.00		
GL CLS 950 SYSTEM ACCOUNTS		.00
.00		
GLA CAT 51 FUND BALANCE (DEFICITS)		377,497.57-
225,722.25-		
TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES		377,497.57-
225,722.25-		
TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION		553,738.58-
382,045.53-		
GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL		.00
.00		

Unaudited
230 Tenth Court of Appeals
2017 Annual Financial Report

DAFR8581 230 BWIL 01 13 SROE RJE R230 2(ORG) () () 3(FND) () 2(GLA) () () USAS
CYCLE: 09/28/17 21:09 6519 RUN DATE: 09/28/17 TIME: 22:29 57 CFY: 18 CFM: 01 LCY: 16 LCM: 10 FICHE: 230 17
01 01

(AGY) 230 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB)
(GLA)
(AGL) (GRT) (PRJ) (SS1) (SS2)

10TH COURT OF APPEALS DISTRICT (230)
STATEMENT OF NET POSITION BALANCE SHEET FORMAT (GWFS)
REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100%
PROD SYSTEM

*PAGE 3
GAAP FUND GROUP 01 GOVERNMENTAL
GAAP FUND TYPE 01 GENERAL
GAAP FUND 0540 JUDICIAL-COURT PERSNL TRAIN FD

GL	GL	B/C	COMP	AGY	CURRENT
CT	CLS	IND	GL	TITLE	YEAR
	GL CLS	004	CA	CASH IN STATE TREASURY	.00
	.00				
	GL CLS	072	CA	DUE FROM OTHER AGENCIES	.00
	.00				
	GLA CAT	01		CURRENT ASSETS	.00
	.00				
	TOTAL ASSETS AND OTHER DEBITS				.00
	.00				
	GL CLS	200	CL	ACCOUNTS PAYABLE	.00
	.00				
	GL CLS	300	CL	FUNDS HELD FOR OTHERS	.00
	.00				
	GLA CAT	21		CURRENT LIABILITIES	.00
	.00				
	TOTAL LIABILITIES AND OTHER CREDITS				.00
	.00				
	GL CLS	520	FD	BAL-RESTRICTED	.00
	.00				
	GL CLS	530	FD	BAL-COMMITTED	.00
	.00				
	GL CLS	550	FD	BAL-UNASSIGNED	.00
	.00				
	GL CLS	610	FD	BAL UNRES DESIG FOR OTHER	.00
	.00				
	GL CLS	620	FUND	BALANCE UNRESERVED/UNDESIGNATED	.00
	.00				
	GLA CAT	51	FUND	BALANCE (DEFICITS)	.00
	.00				
	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				.00
	.00				
	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00
	.00				
	GAAP FUND	0540	JUDICIAL-COURT	PERSNL TRAIN FD	.00
	.00				
	GAAP FUND TYPE	01	GENERAL		.00
	.00				

Unaudited
 230 Tenth Court of Appeals
 2017 Annual Financial Report

DAFR8581 230 BWIL 01 13 SROE RJE R230 2(ORG) () () 3(FND) () 2(GLA) () () USAS
 CYCLE: 09/28/17 21:09 6519 RUN DATE: 09/28/17 TIME: 22:29 57 CFY: 18 CFM: 01 LCY: 16 LCM: 10 FICHE: 230 17
 01 02

(AGY)230 (ORG) (PRG) (NAC) (APP) (END) (COB) (AOB)
 (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

10TH COURT OF APPEALS DISTRICT (230)
 STATEMENT OF NET POSITION BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100%
 PROD SYSTEM

*PAGE 4
 GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 02 SPECIAL REVENUE
 GAAP FUND 0573 JUDICIAL FUND (0573)--SPECIAL

GL	GL	B/C	COMP	AGY	CURRENT
PRIOR					
CT	CLS	IND	GL	TITLE	YEAR
YEAR					
	GL CLS	004	CA	CASH IN STATE TREASURY	.00
	.00				
	GL CLS	072	CA	DUE FROM OTHER AGENCIES	.00
	.00				
	GLA CAT	01		CURRENT ASSETS	.00
	.00				
	TOTAL ASSETS AND OTHER DEBITS				.00
	.00				
	GL CLS	200	CL	ACCOUNTS PAYABLE	.00
	.00				
	GL CLS	211	CL	DUE TO OTHER AGENCIES	.00
	.00				
	GL CLS	300	CL	FUNDS HELD FOR OTHERS	.00
	.00				
	GLA CAT	21		CURRENT LIABILITIES	.00
	.00				
	TOTAL LIABILITIES AND OTHER CREDITS				.00
	.00				
	GL CLS	520	FD	BAL-RESTRICTED	.00
	.00				
	GL CLS	530	FD	BAL-COMMITTED	.00
	.00				
	GL CLS	550	FD	BAL-UNASSIGNED	.00
	.00				
	GL CLS	610	FD	BAL UNRES DESIG FOR OTHER	.00
	.00				
	GL CLS	620	FUND	BALANCE UNRESERVED/UNDESIGNATED	.00
	.00				
	GLA CAT	51	FUND	BALANCE (DEFICITS)	.00
	.00				
	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				.00
	.00				
	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00
	.00				
	GAAP FUND	0573	JUDICIAL	FUND (0573)--SPECIAL	.00
	.00				
	GAAP FUND TYPE	02	SPECIAL	REVENUE	.00
	.00				

Unaudited
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2017 Annual Financial Report

DAFR8581 230 BWIL 01 13 SROE RJE R230 2(ORG) () () 3(FND) () 2(GLA) () () USAS
CYCLE: 09/28/17 21:09 6519 RUN DATE: 09/28/17 TIME: 22:29 57 CFY: 18 CFM: 01 LCY: 16 LCM: 10 FICHE: 230 17
01 11

(AGY) 230 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB)
(GLA)
(AGL) (GRT) (PRJ) (SS1) (SS2)

10TH COURT OF APPEALS DISTRICT (230)
STATEMENT OF NET POSITION BALANCE SHEET FORMAT (GWFS)
REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100%
PROD SYSTEM

*PAGE 5
GAAP FUND GROUP 01 GOVERNMENTAL
GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS
GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP

GL	GL	B/C	COMP	AGY	CURRENT
PROR	CT	CLS	IND	GL	YEAR
YEAR			TITLE	GL	
	GL	CLS	111	OTHER CURRENT ASSETS	.00
	.00				
	GLA	CAT	01	CURRENT ASSETS	.00
	.00				
	GL	CLS	150	VEHICLES, BOATS AND AIRCRAFT, NET	.00
	.00				
	GL	CLS	151	FURNITURE AND EQUIPMENT, NET	9,243.68
	11,776.40				
	GL	CLS	158	OTHER CAPITAL ASSETS, NET	.00
	.00				
	GLA	CAT	06	NON-CURRENT ASSETS	9,243.68
	11,776.40				
	TOTAL ASSETS AND OTHER DEBITS				9,243.68
	11,776.40				
	GL	CLS	410	INVESTED IN CAP ASSETS, NET RELATED DEBT	9,243.68-
	11,776.40-				
	GL	CLS	430	UNRESTRICTED NET POSITION	.00
	.00				
	GLA	CAT	45	NET POSITION	9,243.68-
	11,776.40-				
	GL	CLS	620	FUND BALANCE UNRESERVED/UNDESIGNATED	.00
	.00				
	GL	CLS	630	OBSOLETE FB ACCTS UNDER GASB 34	.00
	.00				
	GLA	CAT	51	FUND BALANCE (DEFICITS)	.00
	.00				
	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				9,243.68-
	11,776.40-				
	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				9,243.68-
	11,776.40-				
	GAAP FUND	9998	GEN FIXED ASSETS ACCT GROUP	.00	
	.00				
	GAAP FUND TYPE	11	CAPITAL ASSET BASIS CONVERSION ADJUSTMTS	.00	
	.00				

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DAFR8581 230 BWIL 01 13 SROE RJE R230 2(ORG) () () 3(FND) () 2(GLA) () () USAS
CYCLE: 09/28/17 21:09 6519 RUN DATE: 09/28/17 TIME: 22:29 57 CFY: 18 CFM: 01 LCY: 16 LCM: 10 FICHE: 230 17
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(AGY)230 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB)
(GLA)
(AGL) (GRT) (PRJ) (SS1) (SS2)

10TH COURT OF APPEALS DISTRICT (230)
STATEMENT OF NET POSITION BALANCE SHEET FORMAT (GWFS)
REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100%
PROD SYSTEM

*PAGE 6
GAAP FUND GROUP 01 GOVERNMENTAL
GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT
GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION

GL	GL	B/C	COMP	AGY	CURRENT
PRIOR					
CT	CLS	IND	GL	TITLE	YEAR
YEAR					
	GL CLS	150		VEHICLES, BOATS AND AIRCRAFT, NET	.00
.00					
	GLA CAT	06		NON-CURRENT ASSETS	.00
.00					
	GL CLS	190		RETIREMNT OF OTHR GENERAL LONG-TERM DEBT	.00
.00					
	GLA CAT	11		OTHER DEBITS	.00
.00					
	TOTAL ASSETS AND OTHER DEBITS				.00
.00					
	GL CLS	230	CL	EMPLOYEE'S COMPENSABLE LEAVE	89,607.54-
94,971.23-					
	GLA CAT	21		CURRENT LIABILITIES	89,607.54-
94,971.23-					
	GL CLS	301	NC	EMPLOYEE'S COMPENSABLE LEAVE	70,323.57-
42,511.97-					
	GLA CAT	26		NON-CURRENT LIABILITIES	70,323.57-
42,511.97-					
	TOTAL LIABILITIES AND OTHER CREDITS				159,931.11-
137,483.20-					
	GL CLS	430		UNRESTRICTED NET POSITION	159,931.11
137,483.20					
	GLA CAT	45		NET POSITION	159,931.11
137,483.20					
	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				159,931.11
137,483.20					
	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00
.00					
	GAAP FUND	9997		LONG-TERM LIABILITIES BASIS CONVERSION	.00
.00					
	GAAP FUND TYPE	12		LONG-TERM LIAB BASIS CONVERSION ADJUSTMT	.00
.00					
	GAAP FUND GROUP	01		GOVERNMENTAL	.00
.00					

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DAFR8585 230 BWIL 01 13 SROE RJE R230 2(ORG) () () 3(FND) () 2(GLA) () () USAS
CYCLE: 09/28/17 11:09 6519 RUN DATE: 09/28/17 TIME: 22:29 57 CFY: 18 CFM: 01 LCY: 16 LCM: 10 FICHE: 230 17
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(AGY) 230 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB)
(GLA)
(AGL) (GRT) (PRJ) (SS1) (SS2)

10TH COURT OF APPEALS DISTRICT (230)
STATEMENT OF NET POSITION NET POSITION FORMAT
REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100%
PROD SYSTEM

*PAGE 1
GAAP FUND GROUP 03 FIDUCIARY
GAAP FUND TYPE 09 AGENCY FUNDS
GAAP FUND 0900 DEPARTMENTAL SUSPENSE (0900) AGENCY

GL	GL	COMP	AGY	CURRENT
PRIOR	CAT	CLS	GL	YEAR
	GL	CLS	004 CA CASH IN STATE TREASURY	.00
	GLA	CAT	01 CURRENT ASSETS	.00
	TOTAL ASSETS AND OTHER DEBITS			.00
	GL	CLS	200 CL ACCOUNTS PAYABLE	.00
	GL	CLS	300 CL FUNDS HELD FOR OTHERS	.00
	GLA	CAT	21 CURRENT LIABILITIES	.00
	TOTAL LIABILITIES AND OTHER CREDITS			.00
	GL	CLS	372 NET POSITION HELD IN TRUST-FIDUCIARY FDS	.00
	GLA	CAT	45 NET POSITION	.00
	GL	CLS	620 FUND BALANCE UNRESERVED/UNDESIGNATED	.00
	GLA	CAT	51 FUND BALANCE (DEFICITS)	.00
	NET POSITION WITH CURRENT CHANGES			.00
	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION			.00
	GAAP FUND	0900 DEPARTMENTAL SUSPENSE (0900)	AGENCY	.00

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DAFR8585 230 BWIL 01 13 SROE RJE R230 2(ORG) () () 3(FND) () 2(GLA) () () USAS
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(AGY)230 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB)
 (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

10TH COURT OF APPEALS DISTRICT (230)
 STATEMENT OF NET POSITION NET POSITION FORMAT
 REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100%
 PROD SYSTEM

*PAGE 2
 GAAP FUND GROUP 03 FIDUCIARY
 GAAP FUND TYPE 09 AGENCY FUNDS
 GAAP FUND 0942 TEXASAVR HOLD-TRNSMIT 401K(0942)AGENCY

GL	GL	COMP	AGY	CURRENT
PRIOR				
CAT	CLS	GL	TITLE	YEAR
	GL CLS	004	CA CASH IN STATE TREASURY	.00
	.00			
	GL CLS	052	CA ACCOUNTS RECEIVABLES, NET	.00
	.00			
	GLA CAT	01	CURRENT ASSETS	.00
	.00			
	TOTAL ASSETS AND OTHER DEBITS			.00
	.00			
	GL CLS	300	CL FUNDS HELD FOR OTHERS	.00
	.00			
	GLA CAT	21	CURRENT LIABILITIES	.00
	.00			
	TOTAL LIABILITIES AND OTHER CREDITS			.00
	.00			
	GL CLS	372	NET POSITION HELD IN TRUST-FIDUCIARY FDS	.00
	.00			
	GLA CAT	45	NET POSITION	.00
	.00			
	GL CLS	620	FUND BALANCE UNRESERVED/UNDESIGNATED	.00
	.00			
	GL CLS	950	SYSTEM ACCOUNTS	.00
	.00			
	GLA CAT	51	FUND BALANCE (DEFICITS)	.00
	.00			
	NET POSITION WITH CURRENT CHANGES			.00
	.00			
	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION			.00
	.00			
	GAAP FUND	0942	TEXASAVR HOLD-TRNSMIT 401K(0942)AGENCY	.00
	.00			

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 2017 Annual Financial Report

DAFR8585 230 BWIL 01 13 SROE RJE R230 2(ORG) () () 3(FND) () 2(GLA) () () USAS
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{AGY}230 {ORG} {PRG} {NAC} {APP} {FND} {COB} {AOB}
 (GLA)
 (AGL) {GRT} {PRJ} {SS1} {SS2}

10TH COURT OF APPEALS DISTRICT (230)
 STATEMENT OF NET POSITION NET POSITION FORMAT
 REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100%
 PROD SYSTEM

PAGE 3
 GAAP FUND GROUP 03 FIDUCIARY
 GAAP FUND TYPE 09 AGENCY FUNDS
 GAAP FUND 0980 DIRECT DEPOSIT CORRECTION(0980)-AGENCY

GL	GL	COMP	AGY	CURRENT
PRIOR				
CAT	CLS	GL	TITLE	GL
YEAR				YEAR
	GL CLS	004	CA CASH IN STATE TREASURY	.00
				.00
	GLA CAT	01	CURRENT ASSETS	.00
				.00
			TOTAL ASSETS AND OTHER DEBITS	.00
				.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS	.00
				.00
	GLA CAT	21	CURRENT LIABILITIES	.00
				.00
			TOTAL LIABILITIES AND OTHER CREDITS	.00
				.00
	GL CLS	372	NET POSITION HELD IN TRUST-FIDUCIARY FDS	.00
				.00
	GLA CAT	45	NET POSITION	.00
				.00
	GL CLS	620	FUND BALANCE UNRESERVED/UNDESIGNATED	.00
				.00
	GLA CAT	51	FUND BALANCE (DEFICITS)	.00
				.00
			NET POSITION WITH CURRENT CHANGES	.00
				.00
			TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION	.00
				.00
	GAAP FUND	0980	DIRECT DEPOSIT CORRECTION(0980)-AGENCY	.00
				.00

Unaudited
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 2017 Annual Financial Report

DAFR8585 230 BWIL 01 13 SROE RJE R230 2 (ORG) () () 3 (FND) () 2 (GLA) () () USAS
 CYCLE: 09/28/17 21:09 6519 RUN DATE: 09/28/17 TIME: 22:29 57 CFY: 18 CFM: 01 LCY: 16 LCM: 10 FICHE: 230 17
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(AGY) 230 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB)
 (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

10TH COURT OF APPEALS DISTRICT (230)
 STATEMENT OF NET POSITION NET POSITION FORMAT
 REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100%
 PROD SYSTEM

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

GL	GL	COMP	AGY	CURRENT
PRIOR				
CAT	CLS	GL	TITLE	GL
YEAR				YEAR
	GL CLS	004	CA CASH IN STATE TREASURY	.00
	.00			
	GLA CAT	01	CURRENT ASSETS	.00
	.00			
			TOTAL ASSETS AND OTHER DEBITS	.00
	.00			
	GL CLS	211	CL DUE TO OTHER AGENCIES	.00
	.00			
	GL CLS	300	CL FUNDS HELD FOR OTHERS	.00
	.00			
	GLA CAT	21	CURRENT LIABILITIES	.00
	.00			
			TOTAL LIABILITIES AND OTHER CREDITS	.00
	.00			
	GL CLS	372	NET POSITION HELD IN TRUST-FIDUCIARY FDS	.00
	.00			
	GLA CAT	45	NET POSITION	.00
	.00			
	GL CLS	620	FUND BALANCE UNRESERVED/UNDESIGNATED	.00
	.00			
	GLA CAT	51	FUND BALANCE (DEFICITS)	.00
	.00			
			NET POSITION WITH CURRENT CHANGES	.00
	.00			
			TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION	.00
	.00			
	GAAP FUND	1000	UNAPPROPRIATED GENERAL REVENUE	.00
	.00			
	GAAP FUND TYPE	09	AGENCY FUNDS	.00
	.00			
	GAAP FUND GROUP	03	FIDUCIARY	.00
	.00			
	AGENCY	230		.00
	.00			

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DAFR8590 230 BWIL 02 13 SROE RJE R230 2(ORG) () 2(OBJ) 3(FND) () 0(GLA) () () USAS
CYCLE: 09/28/17 21:09 6519 RUN DATE: 09/28/17 TIME: 22:29 57 CFY: 18 CFM: 01 LCY: 16 LCM: 10 FICHE: 230 01
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(ASY)230 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB)
(GLA)
(AGL) (GRT) (PRJ) (SS1) (SS2)

10TH COURT OF APPEALS DISTRICT (230)
OPERATING STATEMENT GOVERNMENTAL FUNDS
REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100%
PROD SYSTEM

*PAGE 1
GAAP FUND GROUP U1 GOVERNMENTAL
GAAP FUND TYPE 01 GENERAL
GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

GAAP CATEGORY	GAAP FUNC	GAAP GL CLASS	GL ACCT	GL ACCT	GAAP SRC/OBJ	COMDT OBJ	TITLE	CURRENT YEAR
					0005		ORIGINAL APPROPRIATIONS	1,541,670.00
					0006		ADDITIONAL APPROPRIATIONS	369,218.94
					0007		UNEXPENDED BALANCE FORWARD	0.00
					0035		LICENSES, FEES AND PERMITS	230.00
					0080		OTHER	7,736.00
GAAP CATEGORY			01				REVENUES	1,918,854.94
TOTAL REVENUES								1,918,854.94
					0200		SALARIES AND WAGES	1,344,178.73
					0210		PAYROLL RELATED COSTS	364,764.43
					0230		TRAVEL	11,922.18
					0240		MATERIALS AND SUPPLIES	14,688.60
					0250		COMMUNICATION AND UTILITIES	11,707.15
					0260		REPAIRS AND MAINTENANCE	891.54
					0270		RENTALS AND LEASES	420.00
					0280		PRINTING AND REPRODUCTION	745.21
					0340		OTHER EXPENDITURES	17,531.78
GAAP CATEGORY			04				EXPENDITURES	1,766,849.62

Unaudited
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DAFR9590 230 BWIL 02 13 SROE RJE R230 2(ORG) () 2(OBJ) 3(FND) () 0(GLA) () () USAS
CYCLE: 09/28/17 21:09 6519 RUN DATE: 09/28/17 TIME: 22:29 57 CFY: 18 CFM: 01 LCY: 16 LCM: 10 FICHE: 230 01
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10TH COURT OF APPEALS DISTRICT (230)
OPERATING STATEMENT GOVERNMENTAL FUNDS
REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100%
PROD SYSTEM

*PAGE 2
GAAP FUND GROUP 01 GOVERNMENTAL
GAAP FUND TYPE 01 GENERAL
GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

GAAP							CURRENT
GAAP	GAAP	GL	ACCT	GL	GAAP	COMPT	YEAR
CATEGORY	FUNC	CLASS	ACCT	SRC/OBJ	OBJ	TITLE	
TOTAL EXPENDITURES							1,766,849.62
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES							152,005.32
GAAP SRC/OBJ				0500		TRANSFERS-IN	230.00-
GAAP SRC/OBJ				0510		TRANSFERS-OUT	0.00
GAAP SRC/OBJ				0578		LEGISLATIVE FINANCING SOURCES	0.00
GAAP SRC/OBJ				0591		LEGISLATIVE FINANCING USES	0.00
GAAP CATEGORY	05					OTHER FINANCING SOURCES (USES)	230.00-
TOTAL OTHER FINANCING SOURCES (USES)							230.00-
NET CHANGE IN FUND BALANCE							151,775.32
FUND BALANCE	BEGINNING						225,722.25
FUND BALANCE	BEGINNING, AS RESTATED						225,722.25
FUND BALANCE	ENDING						377,497.57
GAAP FUND	0001			GENERAL REVENUE (0001)-GENERAL			377,497.57

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DAFR8590 230 BWIL 02 13 SROE RJE R230 2(ORG) () 2(OBJ) 3(FND) () 0(GLA) () () USAS
CYCLE: 09/28/17 21:09 6519 RUN DATE: 09/28/17 TIME: 22:29 57 CFY: 18 CFM: 01 LCY: 16 LCM: 10 FICHE: 230 01
01

(AGY) 230 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB)
(GLA)
(AGL) (GRT) (PRJ) (SS1) (SS2)

10TH COURT OF APPEALS DISTRICT (230)
OPERATING STATEMENT GOVERNMENTAL FUNDS
REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100%
PROD SYSTEM

PAGE 3
GAAP FUND GROUP 01 GOVERNMENTAL
GAAP FUND TYPE 01 GENERAL
GAAP FUND 0540 JUDICIAL-COURT PERSNL TRAIN FD

GAAP		GAAP		GAAP	COMPT		CURRENT
GAAP	GAAP	GL	ACCT	GL	OBJ	TITLE	YEAR
CATEGORY	FUNC	CLASS	ACCT	SRC/OBJ	OBJ		
				0035		LICENSES, FEES AND PERMITS	6,007.97
						REVENUES	6,007.97
						TOTAL REVENUES	6,007.97
						TOTAL EXPENDITURES	0.00
						EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	6,007.97
				0510		TRANSFERS-OUT	6,007.97-
						OTHER FINANCING SOURCES (USES)	6,007.97-
						TOTAL OTHER FINANCING SOURCES (USES)	6,007.97-
						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	377,497.57

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 2017 Annual Financial Report

DAFR8590 230 BWIL 02 13 SROE RJE R230 2(ORG) () 2(OBJ) 3(FND) () 0(GLA) () () USAS
 CYCLE: 09/28/17 21:09 6519 RUN DATE: 09/28/17 TIME: 22:29 57 CFY: 18 CFM: 01 LCY: 16 LCM: 10 FICHE: 230 01
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(AGY) 230 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB)
 (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

10TH COURT OF APPEALS DISTRICT (230)
 OPERATING STATEMENT GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100%
 PROD SYSTEM

*PAGE 4
 GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 02 SPECIAL REVENUE
 GAAP FUND 0573 JUDICIAL FUND (0573)--SPECIAL

GAAP	GAAP	GL	ACCT	GL	GAAP	COMPT		CURRENT
CATEGORY	FUNC	CLASS	ACCT	SRC/OBJ	OBJ	OBJ	TITLE	YEAR
	GAAP SRC/OBJ			0035			LICENSES, FEES AND PERMITS	6,600.99
	GAAP CATEGORY	01					REVENUES	6,600.99
	TOTAL REVENUES							6,600.99
	GAAP SRC/OBJ			0200			SALARIES AND WAGES	92,558.95
	GAAP SRC/OBJ			0210			PAYROLL RELATED COSTS	30,244.37
	GAAP CATEGORY	04					EXPENDITURES	122,803.32
	TOTAL EXPENDITURES							122,803.32
	EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES							116,202.33-
	GAAP SRC/OBJ			0500			TRANSFERS-IN	116,202.33
	GAAP CATEGORY	05					OTHER FINANCING SOURCES (USES)	116,202.33
	TOTAL OTHER FINANCING SOURCES (USES)							116,202.33
	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

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(AGY) 230 (ORG) (PRG) (NAC) (APP) (END) (COB) (AOB)
(GLA)
(AGL) (GRT) (PRJ) (SS1) (SS2)

10TH COURT OF APPEALS DISTRICT (230)
OPERATING STATEMENT GOVERNMENTAL FUNDS
REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100%
PROD SYSTEM

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

GAAP	GAAP	GL	GL	GAAP	COMPT	TITLE	CURRENT 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		9998				GEN FIXED ASSETS ACCT GROUP	0.00
GAAP FUND TY		11				CAPITAL ASSET BASIS CONVERSION ADJUSTMTS	0.00

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DAFR8590 230 BWIL 02 13 SROE RJE R230 2(ORG) () 2(OBJ) 3(FND) () 0(GLA) () () USAS
 CYCLE: 09/28/17 21:09 6519 RUN DATE: 09/28/17 TIME: 22:29 57 CFY: 18 CFM: 01 LCY: 16 LCM: 10 FICHE: 230 01
 12

(AGY) 230 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB)
 (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

10TH COURT OF APPEALS DISTRICT (230)
 OPERATING STATEMENT GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100%
 PROD SYSTEM

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

GAAP CATEGORY	GAAP FUNC	GAAP GL CLASS	GL ACCT	GL SRC/OBJ	GAAP COMPT OBJ	TITLE	CURRENT 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	377,497.57
AGENCY	230						377,497.57

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2017 Annual Financial Report

Notes to the Financial Statements

As a simplified reporting agency only the two notes below are applicable to this Court in 2017. All other notes are not required or not applicable.

Note 2: Capital Assets

NOTE: Once this template is complete, it should be copied and pasted into the Word document. Copy the data from this Excel template, then paste it into Word by choosing "Paste Special" and pasting as "Picture (Enhanced Metafile)".

	PRIMARY GOVERNMENT							
	Balance 9/1/17	Adjustments	Reclassification Completed CIP	Reclassification Inc-Int'gry Transfers	Reclassification Dec-Int'gry Transfers	Additions	Deletions	Balance 8/31/17
GOVERNMENTAL ACTIVITIES								
Non-depreciable or Non-amortizable Assets								
Land and Land Improvements								0
Infrastructure								0
Construction in Progress								0
Land Use Rights - Permanent								0
Other Intangible Capital Assets								0
Other Capital Assets								0
To all Non-depreciable or Non-amortizable Assets	0	0	0	0	0	0	0	0
Depreciable Assets								
Buildings and Building Improvements								0
Infrastructure								0
Facilities and Other Improvements								0
Furniture and Equipment	25,328.18							25,328.18
Vehicles, Boats and Aircraft								0
Other Capital Assets								0
To all Depreciable Assets (Historical Cost)	25,328.18	0	0	0	0	0	0	25,328.18
Less: Accumulated Depreciation for								
Buildings and Building Improvements								0
Infrastructure								0
Facilities and Other Improvements								0
Furniture and Equipment	(13,551.78)					(2,532.72)		(16,084.50)
Vehicles, Boats and Aircraft								0
Other Capital Assets								0
To all Accumulated Depreciation	(13,551.78)	0	0	0	0	(2,532.72)	0	(16,084.50)
Depreciable Assets, Net	11,776.40	0	0	0	0	(2,532.72)	0	9,243.68
Intangible Capital Assets - Amortizable								
Land Use Rights - Term								0
Computer Software								0
Other Intangible Capital Assets - Term								0
To all Intangible Assets (Historical Cost)	0	0	0	0	0	0	0	0
Less: Accumulated Amortization for								
Land Use Rights - Term								0
Computer Software								0
Other Intangible Capital Assets - Term								0
To all Accumulated Amortization	0	0	0	0	0	0	0	0
Amortizable Assets, Net	0	0	0	0	0	0	0	0
Governmental Activities Capital Assets, Net	11,776.40	0	0	0	0	(2,532.72)	0	9,243.68

Note 5: Long Term Liabilities

Changes in Long-Term Liabilities

During the year ended August 31, 2017, the following changes occurred in liabilities.

Governmental Activities	Balance 09-01-16	Additions	Reductions	Restatement /Adjustment	Balance 08-31-17	Amounts Due Within One Year	Amounts Due Thereafter
Claims & Judgements	0.00				0.00		
Capital Lease Obligations	0.00				0.00		
Employees' Compensable Leave	137483.20	127311.72	104863.81		159931.11	89607.54	70323.57
Notes and Loan Payables							
General Obligation Bonds Payable							
Revenue Bonds Payable							
Pollution Remediation Obligations							
Total Governmental Activities							

No Business-Type Activities

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 take 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. This obligation is usually paid from the same funding source(s) from which the employee's salary or wage compensation was paid.

USAS and Interagency Activity Certification Form – State Agencies

Agency No. 230

Agency Name Tenth 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, 2017**.

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 2017 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.
- Pension liability is recorded in the agency's internal system and not in USAS: Yes Not Applicable

—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 2017 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	N/A	N/A	N/A	Yes
All "NP" items were eliminated ("NP" items occur if the agency general ledger [AGL] information is blank)	N/A	N/A	N/A	Yes
AGL information is correct (the AGL consists of the opposite agency number, D23 fund and 0)	N/A	N/A	N/A	Yes
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 2017, the above agency does not have any interagency activity reflected on the AFR.

III. Required Signature

Sign, date and submit the completed form to the Comptroller of Public Accounts, Financial Reporting section of the Fiscal Management Division by either:

- Scanning the document (with original signatures) and sending the scan as an attachment in an email sent to: frs@cpa.texas.gov
- OR—
- Mailing (or delivering) the original signed form to:
111 E. 17th Street, LBJ Building, Room 901, Attn. FRS, Austin, TX 78774-1440

 _____
Signature 
Date

BEVERLY WILLIAMS

Printed Name

DEPUTY CLERK IV

Title, Phone Number and Email Address

BEVERLY WILLIAMS, (254)757-5241, beverly.williams@txcourts.gov

AFR Contact Person, Phone Number and Email Address

BEVERLY WILLIAMS, (254)757-5241, beverly.williams@txcourts.gov

USAS Contact Person, Phone Number and Email Address

n/a

Federal Contact Person, Phone Number and Email Address





