

ANNUAL FINANCIAL REPORT

UNAUDITED COURT OF APPEALS

THIRTEENTH DISTRICT OF TEXAS

CORPUS CHRISTI - EDINBURG, TEXAS (233)

FISCAL YEAR ENDED

AUGUST 31, 2017

CHIEF JUSTICE
ROGELIO VALDEZ

JUSTICES
NELDA V. RODRIGUEZ
DORI CONTRERAS
GINA M. BENAVIDES
NORA L. LONGORIA
LETICIA HINOJOSA

CLERK
DORIAN E. RAMIREZ



Court of Appeals
Thirteenth District of Texas

NUECES COUNTY COURTHOUSE
901 LEOPARD, 10TH FLOOR
CORPUS CHRISTI, TEXAS 78401
361-888-0416 (TEL)
361-888-0794 (FAX)

HIDALGO COUNTY
ADMINISTRATION BLDG.
100 E. CANO, 5TH FLOOR
EDINBURG, TEXAS 78539
956-318-2405 (TEL)
956-318-2403 (FAX)

www.13thcoa.courts.state.tx.us

September 29, 2017.

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

Ladies and Gentlemen:

We are pleased to submit the annual financial report of the Thirteenth Court of Appeals for the year ended August 31, 2017, in compliance with Texas Government Code Annotated, Section 2101.11, and in accordance with the requirements established by the Texas Comptroller of Public Accounts.

Due to the statewide requirements embedded in Governmental Accounting Standard Board (GASB) Statement No. 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 Celinda Coronado at 956-318-2881.

Sincerely,

A handwritten signature in black ink that reads "Rogelio Valdez".

Rogelio Valdez

Chief Justice

Thirteenth Court of Appeals

ANNUAL FINANCIAL REPORT

UNAUDITED COURT OF APPEALS

THIRTEENTH DISTRICT OF TEXAS

CORPUS CHRISTI - EDINBURG, TEXAS (233)

FISCAL YEAR ENDED

AUGUST 31, 2017

**List of Notes to Financial Statements for Simplified Reporting Agencies
AFR 2017**

Agency Number: 233
 Agency Name: Thirteenth Court of Appeals

Note #	Description	Submitted	Not Applicable
1	Summary of Significant Accounting Policies		x
2	Capital Assets	x	
3	Deposits, Investments and Repurchase Agreements	x	
4	Short-Term Debt		x
5	Long-Term Liabilities	x	
6	Bonded Indebtedness		x
7	Derivative Instruments		x
8	Leases		x
9	Pension Plans		x
10	Deferred Compensation		x
11	Postemployment Health Care and Life Insurance Benefits		x
12	Interfund Activity and Transactions		x
13	Continuance Subject to Review		x
14	Adjustments to Fund Balance/Net Assets		x
15	Contingent Liabilities		x
16	Subsequent Events		x
17	Risk Management		x
18	Management Discussion and Analysis		x
19	The Financial Reporting Entity		x
20	Stewardship, Compliance and Accountability		x
21	Not Applicable to the AFR		x
22	Donor Restricted Endowments		x
23	Extraordinary and Special Items		x
24	Disaggregation of Receivable and Payable Balances		x
25	Termination Benefits		x
26	Segment Information		x
27	Service Concession Arrangements		x
28	Deferred Outflows of Resources and Deferred Inflows of Resources		x
29	Troubled Debt Restructuring		x
30	Non-Exchange Financial Guarantees		x
31	Tax Abatements		x
32	Fund Balance		x

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GENERAL PRUPOSE FINANCIAL STATEMENT

'BALANCE SHEET/STATEMENT OF NET POSITION BY FUND WITH GL ACCOUNT'

FMQuery: USAS Financial Statements (SNA)

Balance Sheet / Statement of Net Assets By Fund With GL Account

Agency 233 - Court of Appeals-Thirteenth Court of Appeals District
 FY 2017, Adjusted (Month 13) Balances, BC = Both N & Y
 Trial Balance Format (Dr=Pos, Cr=Neg)

GAAP Fund Type	GAAP Fund	Fund	GAAP GL Cat	GAAP GL Class	GL Acct	GL Account Title	Basis Conv	Amount
01	0001	0001	01	002	0042	PETTY CASH IN BANK	N	500.00
				004	0045	CASH IN STATE TREASURY	N	-56,381,640.82
				004	0048	LEGISLATIVE CASH	N	56,381,640.82
				020	9000	LEGISLATIVE APPROPRIATIONS	N	437,114.01
				080	0285	CONSUM. INVENTORIES (MAT. AND SUPPLIES)	N	5,354.95
						Current Assets		442,968.96
						Total Assets and Other Debits		442,968.96
			21	200	1010	ACCOUNTS PAYABLE	N	-9.10
				203	1015	PAYROLL PAYABLE	N	-292,334.01
						Current Liabilities		-292,343.11
						Total Liabilities		-292,343.11
			51	510	2301	FD BAL-NONSPND FOR INVENTORY	N	-5,354.95
				550	2325	FD BAL-UNASSIGNED	N	-156,574.15
				800	9003	ENCUMBRANCES (REPORTING AGENCIES)	N	113,142.64
				800	9005	BUDGET RESERVATION FOR ENCUMBRANCES	N	-113,142.64
				800	9010	ESTIMATED REVENUES	N	56,596.00
				800	9055	BUDGETARY FUND BALANCE	N	3,285,911.89
				800	9060	APPROPRIATION CONTROL	N	-3,342,507.89
						Fund Balance / Deficits		-161,929.10

FMQuery: USAS Financial Statements (SNA)

Balance Sheet / Statement of Net Assets By Fund With GL Account

Agency 233 - Court of Appeals-Thirteenth Court of Appeals District
 FY 2017, Adjusted (Month 13) Balances, BC = Both N & Y
 Trial Balance Format (Dr=Pos, Cr=Neg)

GAAP Fund Type	GAAP Fund	Fund	GAAP GL Cat	GAAP GL Class	GL Acct	GL Account Title	Basis Conv	Amount
						Total Other Credits and Fund Bal / Net Assets		-161,929.10
01	0001	0001	55	640	5000	REVENUE CONTROL - CASH	N	-41,371.85
				640	6013	LEGISLATIVE REV/TRSFR IN	N	-3,519,545.13
				650	5500	EXPENDITURE CONTROL - CASH	N	3,353,058.98
				650	5505	PAYROLL ACCRUED EXPENSES	N	-210.59
				675	6053	LEGISLATIVE TRANSFERS OUT	N	-28.28
				685	6087	LAPSED APPROPRIATIONS	N	219,400.12
						FFS Rev/Expend Summary Acct Cat		11,303.25
						Total Activity		11,303.25
						Total Fund Balance / Net Assets		-150,625.85
						Total Liabilities and Fund Balance / Net Assets		-442,968.96
						Fund 0001 Balance		0.00
		5157	01	004	0045	CASH IN STATE TREASURY	N	1,350.00
				004	0047	SHARED CASH	N	-1,350.00
						Current Assets		0.00
						Total Assets and Other Debits		0.00
			55	640	5000	REVENUE CONTROL - CASH	N	300.00
				675	6011	TRANSFERS IN-NO POST TO TABLES	N	-300.00
						FFS Rev/Expend Summary Acct Cat		0.00

FMQuery: USAS Financial Statements (SNA)

Balance Sheet / Statement of Net Assets By Fund With GL Account

Agency 233 - Court of Appeals-Thirteenth Court of Appeals District
 FY 2017, Adjusted (Month 13) Balances, BC = Both N & Y
 Trial Balance Format (Dr=Pos, Cr=Neg)

GAAP Fund Type	GAAP Fund	Fund	GAAP GL Cat	GAAP GL Class	GL Acct	GL Account Title	Basis Conv	Amount
						Total Activity		0.00
						Total Fund Balance / Net Assets		0.00
						Total Liabilities and Fund Balance / Net Assets		0.00
						Fund 5157 Balance		0.00
						GAAP Fund 0001 Balance		0.00
01	0540	0540	01	004	0045	CASH IN STATE TREASURY	N	420,157.54
				004	0047	SHARED CASH	N	-420,157.54
						Current Assets		0.00
						Total Assets and Other Debits		0.00
			55	640	5000	REVENUE CONTROL - CASH	N	-14,795.00
				675	6051	TRANSFERS OUT-NO POST TO TABLES	N	14,795.00
						FFS Rev/Expend Summary Acct Cat		0.00
						Total Activity		0.00
						Total Fund Balance / Net Assets		0.00
						Total Liabilities and Fund Balance / Net Assets		0.00
						Fund 0540 Balance		0.00
						GAAP Fund 0540 Balance		0.00
						GAAP Fund Type 01 Balance		0.00
02	0573	0573	01	004	0045	CASH IN STATE TREASURY	N	-2,158,439.28

FMQuery: USAS Financial Statements (SNA)

Balance Sheet / Statement of Net Assets By Fund With GL Account

Agency 233 - Court of Appeals-Thirteenth Court of Appeals District
 FY 2017, Adjusted (Month 13) Balances, BC = Both N & Y
 Trial Balance Format (Dr=Pos, Cr=Neg)

GAAP Fund Type	GAAP Fund	Fund	GAAP GL Cat	GAAP GL Class	GL Acct	GL Account Title	Basis Conv	Amount
02	0573	0573	01	004	0047	SHARED CASH	N	2,158,439.28
						Current Assets		0.00
						Total Assets and Other Debits		0.00
			51	800	9055	BUDGETARY FUND BALANCE	N	230,880.20
				800	9060	APPROPRIATION CONTROL	N	-230,880.20
						Fund Balance / Deficits		0.00
						Total Other Credits and Fund Bal / Net Assets		0.00
			55	640	5000	REVENUE CONTROL - CASH	N	-13,895.00
				650	5500	EXPENDITURE CONTROL - CASH	N	230,880.20
				650	5600	GAAP EXPENDITURE OFFSET	N	17,543.43
				675	6011	TRANSFERS IN-NO POST TO TABLES	N	-234,528.63
						FFS Rev/Expend Summary Acct Cat		0.00
						Total Activity		0.00
						Total Fund Balance / Net Assets		0.00
						Total Liabilities and Fund Balance / Net Assets		0.00
						Fund 0573 Balance		0.00
						GAAP Fund 0573 Balance		0.00
						GAAP Fund Type 02 Balance		0.00
11	9998	0998	06	151	0645	BC FURNITURE/EQUIPMENT	Y	66,818.13

FMQuery: USAS Financial Statements (SNA)

Balance Sheet / Statement of Net Assets By Fund With GL Account

Agency 233 - Court of Appeals-Thirteenth Court of Appeals District
 FY 2017, Adjusted (Month 13) Balances, BC = Both N & Y
 Trial Balance Format (Dr=Pos, Cr=Neg)

GAAP Fund Type	GAAP Fund	Fund	GAAP GL Cal	GAAP GL Class	GL Acct	GL Account Title	Basis Conv	Amount
11	9998	0998	06	151	0650	BC ACCUM DEPR-FURN & EQUIP	Y	-44,572.41
						Non-Current Assets		22,245.72
						Total Assets and Other Debits		22,245.72
			45	410	3505	BC NET INVESTMENT IN CAPITAL ASSETS	Y	-26,411.16
						Net Assets		-26,411.16
						Total Other Credits and Fund Bal / Net Assets		-26,411.16
			60	750	5650	BC-EXPENDITURE CONTROL	Y	4,165.44
						Basis Conv. Rev/Exp Summary Acct Cat		4,165.44
						Total Activity		4,165.44
						Total Fund Balance / Net Assets		-22,245.72
						Total Liabilities and Fund Balance / Net Assets		-22,245.72
						Fund 0998 Balance		0.00
						GAAP Fund 9998 Balance		0.00
						GAAP Fund Type 11 Balance		0.00
12	9997	0997	21	230	1525	BC CL EMPLOYEE'S COMPENSABLE LEAVE	Y	-90,319.09
						Current Liabilities		-90,319.09
			26	301	1700	BC NC EMPLOYEE'S COMPENSABLE LEAVE	Y	-29,929.84
						Non-Current Liabilities		-29,929.84
						Total Liabilities		-120,248.93

FMQuery: USAS Financial Statements (SNA)

Balance Sheet / Statement of Net Assets By Fund With GL Account

Agency 233 - Court of Appeals-Thirteenth Court of Appeals District
 FY 2017, Adjusted (Month 13) Balances, BC = Both N & Y
 Trial Balance Format (Dr=Pos, Cr=Neg)

GAAP Fund Type	GAAP Fund	Fund	GAAP GL Cat	GAAP GL Class	GL Acct	GL Account Title	Basis Conv	Amount
12	9997	0997	45	430	3950	BC UNRESTRICTED NET POSITION	Y	122,906.33
						Net Assets		122,906.33
						Total Other Credits and Fund Bal / Net Assets		122,906.33
			60	750	5650	BC-EXPENDITURE CONTROL	Y	-2,657.40
						Basis Conv. Rev/Exp Summary Acct Cat		-2,657.40
						Total Activity		-2,657.40
						Total Fund Balance / Net Assets		120,248.93
						Total Liabilities and Fund Balance / Net Assets		0.00
						Fund 0997 Balance		0.00
						GAAP Fund 9997 Balance		0.00
						GAAP Fund Type 12 Balance		0.00
						Agency 233 Total		0.00

"CHANGES IN FUND BALANCE BY GOVT-GSO GWFS-GSO COMP
OBJ-GOVERNMENTAL"

FMQuery: USAS Financial Statements (GOV)

Changes In Fund Balance By GOVT-GSO GWFS-GSO Comp Obj - Governmental

Agency 233 - Court of Appeals-Thirteenth Court of Appeals District
 FY 2017, Adjusted (Month 13) Balances, BC = Both N & Y
 Trial Balance Format (Dr=Pos, Cr=Neg)

GAAP Fund Type	GAAP Fund	Fund	GAAP Cat Govt	GAAP Srce Obj Govt	GOVT GSO Title	GWFS GAAP Srce Obj	GWFS GSO Title	Compt Obj	Basis Conv	Amount
01	0001	0001	01	0005	ORIGINAL APPROPRIATIONS	3700	GR-ORIGINAL APPROPRIATIONS	9400	N	-2,830,661.00
					ORIGINAL APPROPRIATIONS		GR-ORIGINAL APPROPRIATIONS	9401	N	54,000.00
							GWFS GSO 3700 Total			-2,776,661.00
							GOVT GSO 0005 Total			-2,776,661.00
				0006	ADDITIONAL APPROPRIATIONS	3705	GR-ADDITIONAL APPROPRIATIONS	9420	N	-176,118.95
					ADDITIONAL APPROPRIATIONS		GR-ADDITIONAL APPROPRIATIONS	9425	N	-250,323.97
					ADDITIONAL APPROPRIATIONS		GR-ADDITIONAL APPROPRIATIONS	9435	N	-281,426.41
					ADDITIONAL APPROPRIATIONS		GR-ADDITIONAL APPROPRIATIONS	9440	N	-4,144.99
					ADDITIONAL APPROPRIATIONS		GR-ADDITIONAL APPROPRIATIONS	9445	N	-30,898.09
							GWFS GSO 3705 Total			-742,912.41
							GOVT GSO 0006 Total			-742,912.41
				0007	UNEXPENDED BALANCE FORWARD	3710	GR-UNEXPENDED BALANCE FORWARD	9406	N	154,777.92
					UNEXPENDED BALANCE FORWARD		GR-UNEXPENDED BALANCE FORWARD	9407	N	-154,777.92
							GWFS GSO 3710 Total			0.00
							GOVT GSO 0007 Total			0.00

FMQuery: USAS Financial Statements (GOV)

Changes In Fund Balance By GOVT-GSO GWFS-GSO Comp Obj - Governmental

Agency 233 - Court of Appeals-Thirteenth Court of Appeals District
 FY 2017, Adjusted (Month 13) Balances, BC = Both N & Y
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GAAP Fund Type	GAAP Fund	Fund	GAAP Cat Govt	GAAP Srce Obj Govt	GOVT GSO Title	GWFS GAAP Srce Obj	GWFS GSO Title	Compt Obj	Basis Conv	Amount
01	0001	0001	01	0065	SALES OF GOODS AND SERVICES	3090	CHG/SVC-OTHER CHGS FOR GDS & SVCS	3765	N	-31,358.00
							GWFS GSO 3090 Total			-31,358.00
							GOVT GSO 0065 Total			-31,358.00
				0080	OTHER	3810	GR-OTHER GENERAL REVENUES	3802	N	-10,013.85
							GWFS GSO 3810 Total			-10,013.85
							GOVT GSO 0080 Total			-10,013.85
							Revenues			-3,560,945.26
			04	0200	SALARIES AND WAGES	3400	SALARIES AND WAGES	7001	N	743,599.72
					SALARIES AND WAGES		SALARIES AND WAGES	7002	N	1,696,431.31
					SALARIES AND WAGES		SALARIES AND WAGES	7017	N	55,000.00
					SALARIES AND WAGES		SALARIES AND WAGES	7022	N	35,045.44
					SALARIES AND WAGES		SALARIES AND WAGES	7023	N	5,931.33
					SALARIES AND WAGES		SALARIES AND WAGES	7050	N	4,144.99
							GWFS GSO 3400 Total			2,540,152.79
							GOVT GSO 0200 Total			2,540,152.79
				0210	PAYROLL RELATED COSTS	3405	PAYROLL RELATED COSTS	7032	N	281,426.41

FMQuery: USAS Financial Statements (GOV)

Changes In Fund Balance By GOVT-GSO GWFS-GSO Comp Obj - Governmental

Agency 233 - Court of Appeals-Thirteenth Court of Appeals District
 FY 2017, Adjusted (Month 13) Balances, BC = Both N & Y
 Trial Balance Format (Dr=Pos, Cr=Neg)

GAAP Fund Type	GAAP Fund	Fund	GAAP Cat Govt	GAAP Srce Obj Govt	GOVT GSO Title	GWFS GAAP Srce Obj	GWFS GSO Title	Compt Obj	Basis Conv	Amount
01	0001	0001	04	0210	PAYROLL RELATED COSTS	3405	PAYROLL RELATED COSTS	7033	N	9,363.96
					PAYROLL RELATED COSTS		PAYROLL RELATED COSTS	7040	N	8,482.69
					PAYROLL RELATED COSTS		PAYROLL RELATED COSTS	7041	N	250,323.97
					PAYROLL RELATED COSTS		PAYROLL RELATED COSTS	7042	N	25,413.04
					PAYROLL RELATED COSTS		PAYROLL RELATED COSTS	7043	N	176,118.95
					PAYROLL RELATED COSTS		PAYROLL RELATED COSTS	7984	N	2,596.00
							GWFS GSO 3405 Total			753,725.02
							GOVT GSO 0210 Total			753,725.02
				0230	TRAVEL	3420	TRAVEL	7101	N	736.43
					TRAVEL		TRAVEL	7102	N	5,841.45
					TRAVEL		TRAVEL	7104	N	2,625.96
					TRAVEL		TRAVEL	7105	N	544.82
					TRAVEL		TRAVEL	7106	N	4,425.96
					TRAVEL		TRAVEL	7111	N	114.40
					TRAVEL		TRAVEL	7115	N	55.96
					TRAVEL		TRAVEL	7135	N	-17.46

FMQuery: USAS Financial Statements (GOV)

Changes In Fund Balance By GOVT-GSO GWFS-GSO Comp Obj - Governmental

Agency 233 - Court of Appeals-Thirteenth Court of Appeals District
 FY 2017, Adjusted (Month 13) Balances, BC = Both N & Y
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GAAP Fund Type	GAAP Fund	Fund	GAAP Cat Govt	GAAP Src Obj Govt	GOVT GSO Title	CWFB GAAP Src Obj	GWFS GSO Title	Compt Obj	Basis Conv	Amount
							GWFS GSO 3420 Total			14,327.52
							GOVT GSO 0230 Total			14,327.52
01	0001	0001	04	0240	MATERIALS AND SUPPLIES	3425	MATERIALS AND SUPPLIES	7300	N	12,878.27
					MATERIALS AND SUPPLIES		MATERIALS AND SUPPLIES	7303	N	358.99
					MATERIALS AND SUPPLIES		MATERIALS AND SUPPLIES	7334	N	4,604.21
					MATERIALS AND SUPPLIES		MATERIALS AND SUPPLIES	7382	N	3,964.08
					MATERIALS AND SUPPLIES		MATERIALS AND SUPPLIES	7510	N	266.48
							GWFS GSO 3425 Total			22,072.03
							GOVT GSO 0240 Total			22,072.03
				0260	REPAIRS AND MAINTENANCE	3435	REPAIRS AND MAINTENANCE	7367	N	411.60
							GWFS GSO 3435 Total			411.60
							GOVT GSO 0260 Total			411.60
				0270	RENTALS AND LEASES	3440	RENTALS AND LEASES	7406	N	1,405.06
					RENTALS AND LEASES		RENTALS AND LEASES	7421	N	13,843.85
							GWFS GSO 3440 Total			15,248.91
							GOVT GSO 0270 Total			15,248.91

FMQuery: USAS Financial Statements (GOV)

Changes In Fund Balance By GOVT-GSO GWFS-GSO Comp Obj - Governmental

Agency 233 - Court of Appeals-Thirteenth Court of Appeals District
 FY 2017, Adjusted (Month 13) Balances, BC = Both N & Y
 Trial Balance Format (Dr=Pos, Cr=Neg)

GAAP Fund Type	GAAP Fund	Fund	GAAP Cat Govt	GAAP Srce Obj Govt	GOVT GSO Title	GWFS GAAP Srce Obj	GWFS GSO Title	Compt Obj	Basis Conv	Amount
01	0001	0001	04	0340	OTHER EXPENDITURES	3510	INTEREST EXPENSE - OTHER	7806	N	0.54
							GWFS GSO 3510 Total			0.54
					OTHER EXPENDITURES	3590	OTHER EXPENSES	7071	N	1,684.10
					OTHER EXPENDITURES		OTHER EXPENSES	7201	N	150.00
					OTHER EXPENDITURES		OTHER EXPENSES	7203	N	700.00
					OTHER EXPENDITURES		OTHER EXPENSES	7286	N	1,577.77
					OTHER EXPENDITURES		OTHER EXPENSES	7947	N	2,798.11
							GWFS GSO 3590 Total			6,909.98
							GOVT GSO 0340 Total			6,910.52
							Expenditures			3,352,848.39
			05	0578	LEGISLATIVE FINANCING SOURCES	3715	GR-LEGISLATIVE FINANCING SOURCES	9410	N	28.28
							GWFS GSO 3715 Total			28.28
							GOVT GSO 0578 Total			28.28
				0591	LEGISLATIVE FINANCING USES	3720	GR-LEGISLATIVE FINANCING USES	9546	N	-28.28
							GWFS GSO 3720 Total			-28.28
							GOVT GSO 0591 Total			-28.28

FMQuery: USAS Financial Statements (GOV)

Changes In Fund Balance By GOVT-GSO GWFS-GSO Comp Obj - Governmental

Agency 233 - Court of Appeals-Thirteenth Court of Appeals District
 FY 2017, Adjusted (Month 13) Balances, BC = Both N & Y
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GAAP Fund Type	GAAP Fund	GAAP Fund	GAAP Cat Govt	GAAP Src Obj Govt	GOVT GSO Title	GWFS GAAP Src Obj	GWFS GSO Title	Compt Obj	Basis Conv	Amount
01	0001	0001	05	0600	APPROPRIATIONS LAPSED	3730	GR-LAPSES	9580	N	219,400.12
							GWFS GSO 3730 Total			219,400.12
							GOVT GSO 0600 Total			219,400.12
							Other Financing Sources / Uses			219,400.12
			3A	BBal	Beginning Balance	BBal	Beginning Balance			-161,929.10
							GWFS GSO BBal Total			-161,929.10
							GOVT GSO BBal Total			-161,929.10
							Beginning Balance			-161,929.10
							Net Change In Fund Balance			11,303.25
							Fund 0001 Total			-150,625.85
		5157	01	0035	LICENSES, FEES AND PERMITS	3005	CHG/SVC-LICENSES, FEES & PERMITS	3711	N	300.00
							GWFS GSO 3005 Total			300.00
							GOVT GSO 0035 Total			300.00
							Revenues			300.00
			05	0500	TRANSFERS-IN	3970	TRANSFERS IN	3973	N	-300.00
							GWFS GSO 3970 Total			-300.00

FMQuery: USAS Financial Statements (GOV)

Changes In Fund Balance By GOVT-CSO GWFS-GSO Comp Obj - Governmental

Agency 233 - Court of Appeals-Thirteenth Court of Appeals District
 FY 2017, Adjusted (Month 13) Balances, BC = Both N & Y
 Trial Balance Format (Dr=Pos, Cr=Neg)

GAAP Fund Type	GAAP Fund	Fund	GAAP Cat Govt	GAAP Src Obj Govt	GOVT GSO Title	GWFS GAAP Src Obj	GWFS GSO Title	Compt Obj	Basis Conv	Amount
							GOVT GSO 0500 Total			-300.00
							Other Financing Sources / Uses			-300.00
							Net Change In Fund Balance			0.00
							Fund 5157 Total			0.00
							GAAP Fund 0001 Total			-150,625.85
01	0540	0540	01	0035	LICENSES, FEES AND PERMITS	3005	CHG/SVC-LICENSES, FEES & PERMITS	3711	N	-14,772.50
					LICENSES, FEES AND PERMITS		CHG/SVC-LICENSES, FEES & PERMITS	3719	N	-22.50
							GWFS GSO 3005 Total			-14,795.00
							GOVT GSO 0035 Total			-14,795.00
							Revenues			-14,795.00
			05	0510	TRANSFERS-OUT	3980	TRANSFERS OUT	7973	N	14,795.00
							GWFS GSO 3980 Total			14,795.00
							GOVT GSO 0510 Total			14,795.00
							Other Financing Sources / Uses			14,795.00
							Net Change In Fund Balance			0.00
							Fund 0540 Total			0.00

FMQuery: USAS Financial Statements (GOV)

Changes In Fund Balance By GOVT-GSO GWFS-GSO Comp Obj - Governmental

Agency 233 - Court of Appeals-Thirteenth Court of Appeals District
 FY 2017, Adjusted (Month 13) Balances, BC = Both N & Y
 Trial Balance Format (Dr=Pos, Cr=Neg)

GAAP Fund Type	GAAP Fund	GAAP Fund	GAAP Cat Govt	GAAP Srce Obj Govt	GOVT GSO Title	GWFS GAAP Srce Obj	GWFS GSO Title	Compt Obj	Basis Conv	Amount
							GAAP Fund 0540 Total			0.00
							GAAP Fund Type 01 Balance			-150,625.85
02	0573	0573	01	0035	LICENSES, FEES AND PERMITS	3005	CHG/SVC-LICENSES, FEES & PERMITS	3711	N	-13,872.50
					LICENSES, FEES AND PERMITS		CHG/SVC-LICENSES, FEES & PERMITS	3719	N	-22.50
							GWFS GSO 3005 Total			-13,895.00
							GOVT GSO 0035 Total			-13,895.00
							Revenues			-13,895.00
			04	0200	SALARIES AND WAGES	3400	SALARIES AND WAGES	7001	N	182,900.00
					SALARIES AND WAGES		SALARIES AND WAGES	7050	N	219.09
							GWFS GSO 3400 Total			183,119.09
							GOVT GSO 0200 Total			183,119.09
				0210	PAYROLL RELATED COSTS	3405	PAYROLL RELATED COSTS	7032	N	18,544.40
					PAYROLL RELATED COSTS		PAYROLL RELATED COSTS	7041	N	35,086.86
					PAYROLL RELATED COSTS		PAYROLL RELATED COSTS	7043	N	11,673.28
							GWFS GSO 3405 Total			65,304.54
							GOVT GSO 0210 Total			65,304.54

FMQuery: USAS Financial Statements (GOV)

Changes In Fund Balance By GOVT-GSO GWFS-GSO Comp Obj - Governmental

Agency 233 - Court of Appeals-Thirteenth Court of Appeals District
 FY 2017, Adjusted (Month 13) Balances, BC = Both N & Y
 Trial Balance Format (Dr=Pos, Cr=Neg)

GAAP Fund Type	GAAP Fund	Fund	GAAP Cat Govt	GAAP Srce Obj Govt	GOVT GSO Title	GWFS GAAP Srce Obj	GWFS GSO Title	Compt Obj	Basis Conv	Amount
							Expenditures			248,423.63
02	0573	0573	05	0500	TRANSFERS-IN	3970	TRANSFERS IN	3980	N	-234,528.63
							GWFS GSO 3970 Total			-234,528.63
							GOVT GSO 0500 Total			-234,528.63
							Other Financing Sources / Uses			-234,528.63
							Net Change In Fund Balance			0.00
							Fund 0573 Total			0.00
							GAAP Fund 0573 Total			0.00
							GAAP Fund Type 02 Balance			0.00
11	9998	0998	05	0910	BACKOUT-NOT APPLICABLE EXPENDITURE	3495	DEPRECIATION EXPENSE	7939	Y	4,165.44
							GWFS GSO 3495 Total			4,165.44
							GOVT GSO 0910 Total			4,165.44
							Other Financing Sources / Uses			4,165.44
			3A	BBal	Beginning Balance	BBal	Beginning Balance			-26,411.16
							GWFS GSO BBal Total			-26,411.16
							GOVT GSO BBal Total			-26,411.16

FMQuery: USAS Financial Statements (GOV)

Changes In Fund Balance By GOVT-GSO GWFS-GSO Comp Obj - Governmental

Agency 233 - Court of Appeals-Thirteenth Court of Appeals District
 FY 2017, Adjusted (Month 13) Balances, BC = Both N & Y
 Trial Balance Format (Dr=Pos, Cr=Neg)

GAAP Fund Type	GAAP Fund	Fund	GAAP Cat Govt	GAAP Srce Obj Govt	GOVT GSO Title	GAAP Srce Obj	GWFS GSO Title	Compt Obj	Basis Conv	Amount
							Beginning Balance			-26,411.16
							Net Change In Fund Balance			4,165.44
							Fund 0998 Total			-22,245.72
							GAAP Fund 9998 Total			-22,245.72
							GAAP Fund Type 11 Balance			-22,245.72
12	9997	0997	04	0200	SALARIES AND WAGES	3400	SALARIES AND WAGES	7002	Y	-2,657.40
							GWFS GSO 3400 Total			-2,657.40
							GOVT GSO 0200 Total			-2,657.40
							Expenditures			-2,657.40
			3A	BBal	Beginning Balance	BBal	Beginning Balance			122,906.33
							GWFS GSO BBal Total			122,906.33
							GOVT GSO BBal Total			122,906.33
							Beginning Balance			122,906.33
							Net Change In Fund Balance			-2,657.40
							Fund 0997 Total			120,248.93
							GAAP Fund 9997 Total			120,248.93

FMQuery: USAS Financial Statements (GOV)

Changes In Fund Balance By GOVT-GSO GWFS-GSO Comp Obj - Governmental

Agency 233 - Court of Appeals-Thirteenth Court of Appeals District
 FY 2017, Adjusted (Month 13) Balances, BC = Both N & Y
 Trial Balance Format (Dr=Pos, Cr=Neg)

GAAP Fund Type	GAAP Fund	Fund	GAAP Cat Govt	GAAP Srce Obj Govt	GOVT GSO Title	GWFS GAAP Srce Obj	GWFS GSO Title	Compt Obj	Basis Conv	Amount
							GAAP Fund Type 12 Balance			120,248.93
							Agency 233 Total			-52,622.64

USAS AND INTERAGENCY TRANSACTION CERTIFICATION

USAS and Interagency Activity Certification Form – State Agencies

Agency No. 233

Agency Name Thirteenth 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

Celinda Coronado

9-29-17

Signature

Date

Celinda Coronado

Printed Name

Accountant, 956-318-2881, celinda.coronado@txcourts.gov

Title, Phone Number and Email Address

Celinda Coronado, 956-318-2881, celinda.coronado@txcourts.gov

AFR Contact Person, Phone Number and Email Address

Celinda Coronado, 956-318-2881, celinda.coronado@txcourts.gov

USAS Contact Person, Phone Number and Email Address

Federal Contact Person, Phone Number and Email Address

NOTE TO THE FINANCIAL STATEMENTS

UNAUDITED
 COURT OF APPEALS, THIRTEENTH DISTRICT OF TEXAS, Edinburg, Texas (233)
 2017 Annual Financial Report

Note 2: Capital Assets

A summary of the changes in Capital Assets for the year ended August 31, 2017, is presented below:

Primary Government

	Balance					Balance
	09/01/16	Adjustments	Reclassifications	Additions	Deletions	08/31/17
GOVERNMENTAL ACTIVITIES						
Non-Depreciable Assets						
Land and Land Improvements						
Infrastructure						
Construction in Progress						
Other Capital Assets						
Total Non-Depreciable Assets						
Depreciable Assets						
Buildings and Building Improvements						
Infrastructure						
Facilities & Other Improvements						
Furniture and Equipment	66,818.13			0.00	0.00	66,818.13
Vehicle, Boats & Aircraft						
Other Assets	0.00			0.00	0.00	0.00
Total Depreciable Assets at Historical Costs	66,818.13			0.00	0.00	66,818.13
Less Accumulated Depreciation for:						
Buildings and Improvements						
Infrastructure						
Facilities & Other Improvements						
Furniture and Equipment	<40,406.97>			<4,165.44>	0.00	<44,572.41>
Vehicles, Boats & Aircraft						
Other Capital Assets	<0.00>			<0.00>	0.00	0.00
Total Accumulated Depreciation	<40,406.97>			<4,165.44>	0.00	<44,572.41>
Depreciable Assets, Net						
Intangible Capital Assets-Amortizable	26,411.16			<4,165.44>	0.00	22,245.72

UNAUDITED
 COURT OF APPEALS, THIRTEENTH DISTRICT OF TEXAS, Edinburg, Texas (233)
 2017 Annual Financial Report

Note 3: Deposits, Investments & Repurchase Agreements

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

CASH IN BANK – CARRYING AMOUNT	\$ 500.00
Less: Certificates of Deposit included in carrying amount and reported as Cash Equivalent	0.00
Less: Uninvested Securities Lending Cash Collateral included in carrying amount and reported as Securities Lending Collateral	0.00
Less: Securities Lending CD Collateral included in carrying amount and reported as Securities Lending Collateral	0.00
Total Cash In Bank per AFR	\$500.00
Governmental Funds Current Assets Cash in Bank	0.00
Governmental Funds Current Assets Restricted Cash in Bank	
Governmental Funds Noncurrent Assets Restricted Cash in Bank	
Proprietary Funds Current Assets Cash in Bank	
Proprietary Funds Current Assets Restricted Cash in Bank	
Proprietary Funds Noncurrent Restricted Cash in Bank	
Cash in Bank per AFR	\$ 500.00

UNAUDITED
 COURT OF APPEALS, THIRTEENTH DISTRICT OF TEXAS, Edinburg, Texas (233)
 2017 Annual Financial Report

Note 4: Short-Term Debt – NONE

Note 5: Summary of 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	Balance 08-31-17	Amounts Due Within One Year
Claims and Judgments	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Capital Lease Obligations	0	0	0	0	0
Compensable Leave	122,906.33	135,230.28	137,887.68	120,248.72	90,319.29
Total Governmental Activities	122,906.33	135,230.28	137,887.68	120,248.72	90,319.29

Business-Type Activities	Balance 09-01-16	Additions	Reductions	Balance 08-31-17	Amounts Due Within One Year
Claims and Judgments	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Capital Lease Obligations	0	0	0	0	0
Compensable Leave	0	0	0	0	0
Total Business-Type Activities	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Notes and Loans Payable

The Thirteenth court of appeals does not have any outstanding loans or notes payable at this time.

Claims & Judgments

The Thirteenth Court of Appeals has not been involved in litigation regarding an employee dispute. No settlement has accrued nor remains unpaid as of 08/31/17.

Employees' Compensable Leave

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

