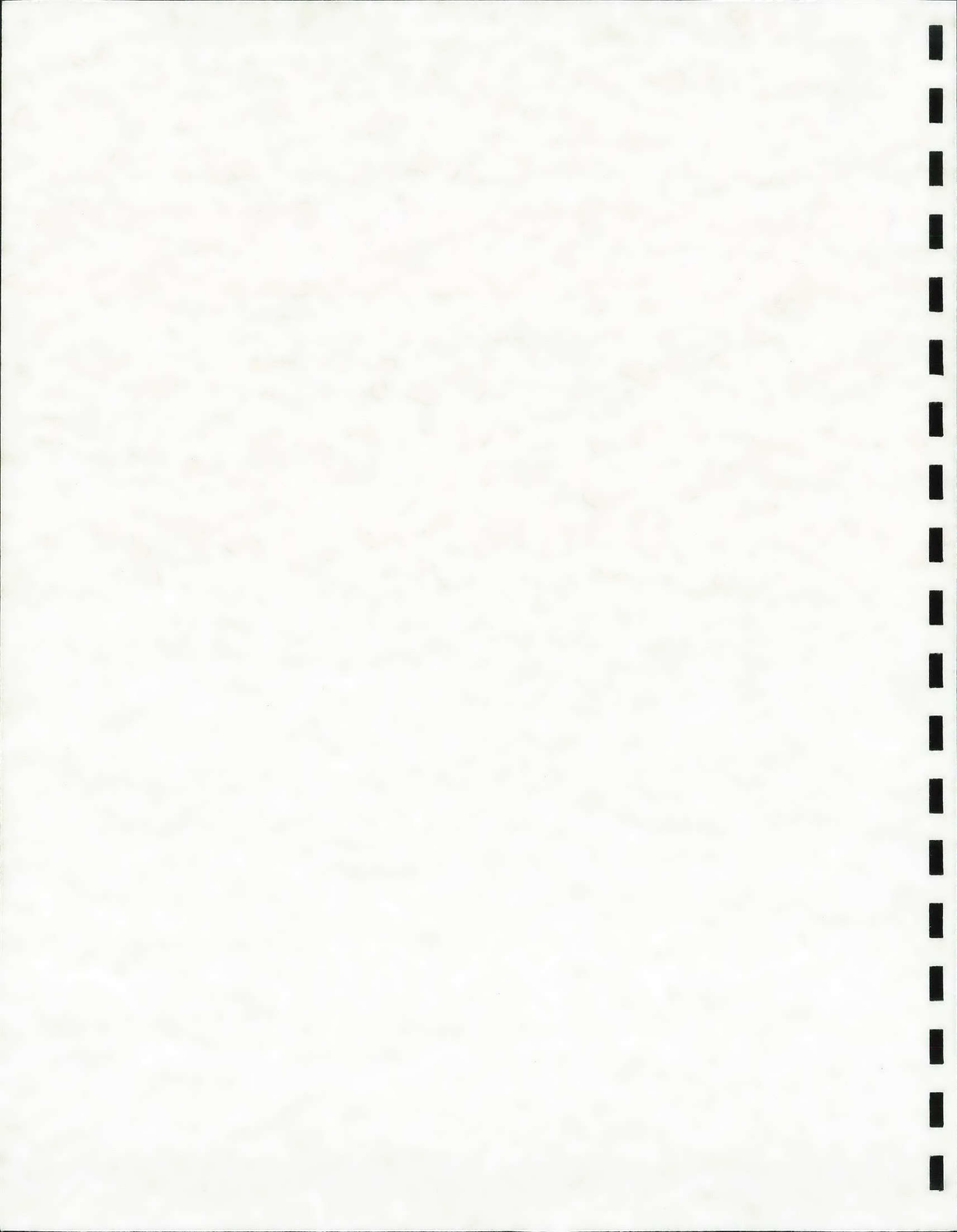


Annual Financial Report

Tenth Court of Appeals

Waco, Texas

Fiscal Year Ended August 31, 2016

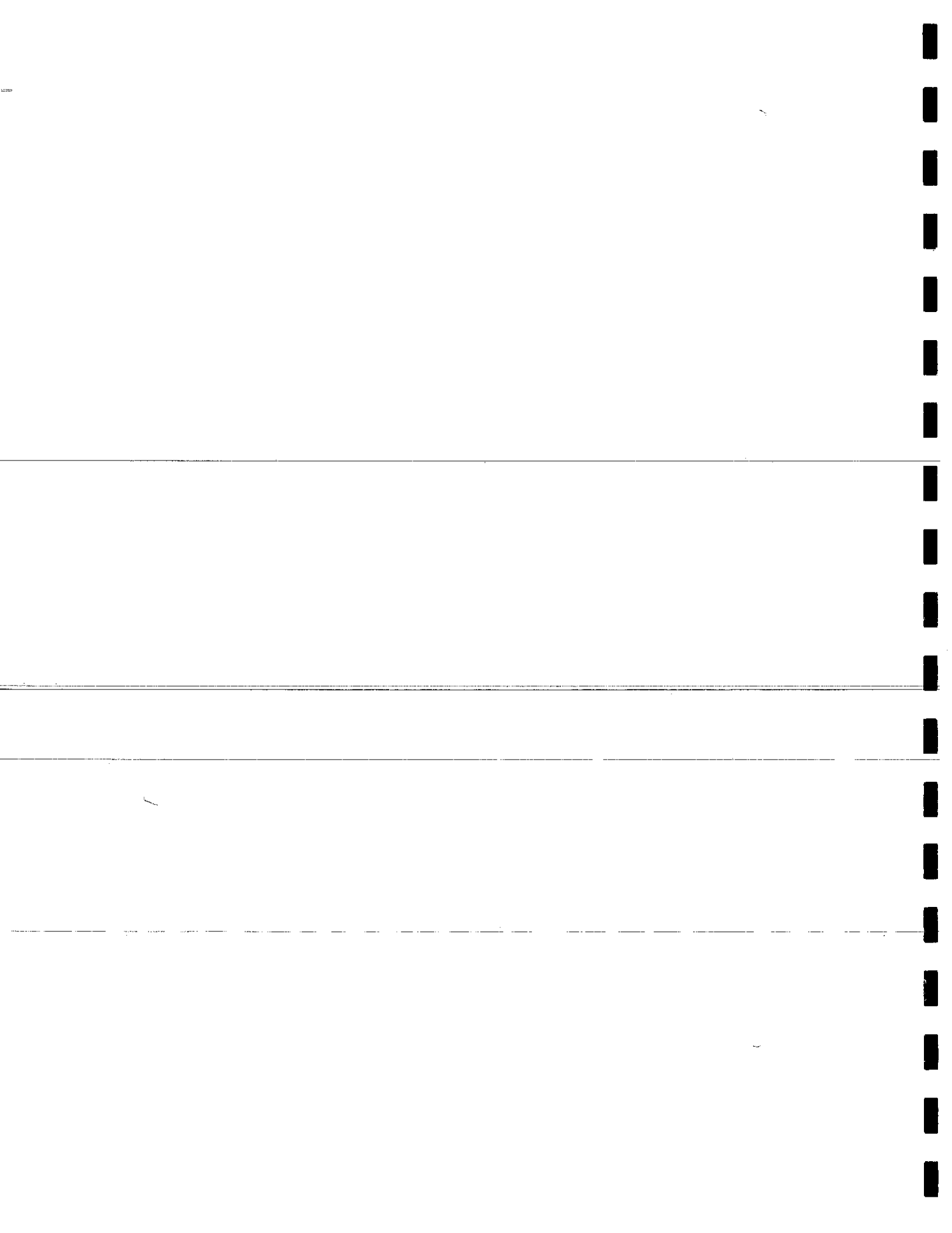


Annual Financial Report

Tenth Court of Appeals

Waco, Texas

Fiscal Year Ended August 31, 2016





TENTH COURT OF APPEALS

Chief Justice
Tom Gray

Justices
Rex D. Davis
Al Scoggins

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

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

Clerk
Sharri Roessler

September 29, 2016

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, 2016, 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, AGENCY NUMBER 230

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Unaudited
230 Tenth Court of Appeals
2016 Annual Financial Report.

DAFR8580 230 BWIL 01 13 GROE RJE R230 2(ORG) () () () (END) () 2(GLA) () () () USAS
CYCLE: 09/28/16 21:31 6265 RUN DATE: 09/28/16 TIME: 22:50 18 CFY: 17 CFM: 01 LCY: 15 LCM: 11 FICHE: 230 16
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= 16

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				
CAT	CLASS	GL	TITLE	YEAR
YEAR				
	GL CLS	004	CA CASH IN STATE TREASURY	.00
.00				
	GL CLS	020	CA LEGISLATIVE APPROPRIATIONS	369,469.58
342,541.16				
	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	12,575.95
10,275.95				
	GLA CAT	01	CURRENT ASSETS	382,045.53
352,817.11				
	TOTAL ASSETS AND OTHER DEBITS			382,045.53
352,817.11				
	GL CLS	200-CL	ACCOUNTS PAYABLE	946.53-
53,123.65-				
	GL CLS	203	CL PAYROLL PAYABLE	155,376.75-
150,359.81-				
	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	156,323.28-
203,483.46-				
	GL CLS	301	NC EMPLOYEE'S COMPENSABLE LEAVE	.00
.00				
	GLA CAT	26	NON-CURRENT LIABILITIES	.00
.00				
	TOTAL LIABILITIES AND OTHER CREDITS			156,323.28-
203,483.46-				
	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
2016 Annual Financial Report

DAFR8580 230 BWIL 01 13 SROE RJE R230 2(ORG) () () 3(FND) () 2(GLA) () () USAS
CYCLE: 09/28/16 21:31 6265 RUN DATE: 09/28/16 TIME: 22:50 18 CFY: 17 CFM: 01 LCY: 15 LCM: 11 FICHE: 230 16
01 01

10TH COURT OF APPEALS DISTRICT (230)
BALANCE SHEET GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
REPORT PERIOD= ADJUSTMENT FY= 16

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		12,575.95-
	10,275.95-				
	GL CLS 550		FD BAL-UNASSIGNED		213,146.30-
	139,057.70-				
	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)		225,722.25-
	149,333.65-				
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					225,722.25-
	149,333.65-				
TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					382,045.53-
	352,817.11-				
* GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL					.00
	.00				

Unaudited
 230 Tenth Court of Appeals
 2016 Annual Financial Report

DAFR8580 230 BWIL 01 13 GROE RJE R230 2(ORG) () () 3(FND) () 2(GLA) () () USAS
 CYCLE: 09/28/16 21:31 6265 RUN DATE: 09/28/16 TIME: 22:50 18 CFY: 17 CFM: 01 LCY: 15 LCM: 11 FICHE: 230 16
 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= 16

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 PRIOR CAT YEAR	GL CLASS	COMP. GL	TITLE	AGY GL	CURRENT 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
 2016 Annual Financial Report

DAFR8580 230 BWIL 01 13 SROE RJE R230 2(ORG) () () 3(FND) () 2(GLA) () () USAS
 CYCLE: 09/28/16 21:31 6265 RUN DATE: 09/28/16 TIME: 22:50 18 CFY: 17 CFM: 01 LCY: 15 LCM: 11 FICHE: 230 16
 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= 16

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	CLASS	GL	GL	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
2016 Annual Financial Report

DAFR8580 130 DWIL 01 13 SRCE RJE R230 2(ORG) () () 3(FND) () 2(GLA) () () USAS
CYCLE: 09/28/16 21:31 6265 RUN DATE: 09/28/16 TIME: 22:50 18 CFY: 17 CFM: 01 LCY: 15 LCM: 11 FICHE: 130 16
U1 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= 16

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	COMP	AGY	CURRENT
PRIOR	CLASS	GL	GL	YEAR
YEAR		TITLE		
	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 ADJUSTMTS	.00
.00				

Unaudited
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2016 Annual Financial Report

DAFR8580 230 BWIL 01 13 SROE RJE R230 2(ORG) () () 3(FND) () 2(GLA) () () USAS
CYCLE: 09/28/16 21:31 6265 RUN DATE: 09/28/16 TIME: 22:50 18 CFY: 17 CFM: 01 LCY: 15 LCM: 11 FICHE: 230.16
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= 16

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	CLASS	GL	GL	YEAR
CAT		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
2016 Annual Financial Report

DAFR45R1 230 BWIL 01 13 SROE RJE R230 2(ORG) () () () 3(FND) () 2(GLA) () () () USAS
CYCLE: 09/28/16 21:31 6265 RUN DATE: 09/28/16 TIME: 22:50 18 CFY: 17 CFM: 01 LCY: 15 LCM: 11 FICHE: 230 16
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= 16

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	ACY	CURRENT
PRIOR					
CT	CLS	IND	GL	TITLE	YEAR
YEAR					
	GL CLS	004	CA	CASH IN STATE TREASURY	.00
.00					
	GL CLS	020	CA	LEGISLATIVE APPROPRIATIONS	369,469.58
342,541.16					
	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	12,575.95
10,275.95					
	GLA CAT	01		CURRENT ASSETS	382,045.53
352,817.11					
	TOTAL ASSETS AND OTHER DEBITS				382,045.53
352,817.11					
	GL CLS	200	CL	ACCOUNTS PAYABLE	946.53-
53,123.65-					
	GL CLS	203	CL	PAYROLL PAYABLE	155,376.75-
150,359.81-					
	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	156,323.28-
203,483.46-					
	GL CLS	301	NC	EMPLOYEE'S COMPENSABLE LEAVE	.00
.00					
	GLA CAT	26		NON-CURRENT LIABILITIES	.00
.00					
	TOTAL LIABILITIES AND OTHER CREDITS				156,323.28-
203,483.46-					
	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
 2016 Annual Financial Report

DAFR8581 230 BWIL 01 13 SROE RJE R230 2(ORG) () 3(FND) () 2(GLA) () () () USAS
 CYCLE: 09/28/16 21:31 6265 RUN DATE: 09/28/16 TIME: 22:50 18 CFY: 17 CFM: 01 LCY: 15 LCM: 11 FICHE: 230 16
 01 01

10TH COURT OF APPEALS DISTRICT: (230)
 STATEMENT OF NET POSITION BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 16

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
		GL	CLS	510	FD BAL-NONSPENDABLE		12,575.95-
		10,075.95-					
		GL	CLS	550	FD BAL-UNASSIGNED		213,146.30-
		139,057.70-					
		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)		225,722.25-
		149,333.65-					
		TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					15,721.15-
		149,333.65-					
		TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					382,045.53-
		352,817.11-					
* GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL							.00
.00							

Unaudited
230 Tenth Court of Appeals
2016 Annual Financial Report

DAFR8581 230 RWIL 01 13 SROE RJC R230 2(ORG) () () (FND) () 2(GLA) () () USAS
CYCLE: 09/28/16 21:31 6265 RUN DATE: 09/28/16 TIME: 22:50 18 CFY: 17 CFM: 01 LCV: 15 LCM: 11 FICHE: 230 16
01 01

(AGY) 230 (ORG) (TRG) (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= 16

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
PRIOR	CT	CLS	IND	GL	YEAR
YEAR			TITLE		
	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

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2016 Annual Financial Report

DAFR8581 230 BWLL 01 13 SROE RJE 230 2 (ORG) () () 3 (FND) () 2 (GLA) () () USAS
CYCLE: 09/28/16 21:31 6265 RUN DATE: 09/28/16 TIME: 22:50 18 CFY: 17 CFM: 01 LCY: 15 LCM: 11 FICHE 230 16
01 02

(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= 16

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

Unaudited
 230 Tenth Court of Appeals
 2016 Annual Financial Report

DAFR8581 230 BWIL 01-13 SROE RJE R230 2(ORG) () () 3(FND) () 2(GLA) () () USAS
 CYCLE: 09/28/16 21:31 6265 RUN DATE: 09/28/16 TIME: 1:50 18 CFY: 17 CFM: 01 LCY: 15 LCM: 11 FICHE: 230'16
 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= 16

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	D/C	COMP	AGY	CURRENT
PRIOR	CT	CLS	IND	GL	YEAR
YEAR			TITLE		
	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	11,776.40
14,309.12					
	GL	CLS	158	OTHER CAPITAL ASSETS, NET	.00
.00					
	GLA	CAT	06	NON-CURRENT ASSETS	11,776.40
14,309.12					
	TOTAL ASSETS AND OTHER DEBITS				11,776.40
14,309.12					
	GL	CLS	410	INVESTED IN CAP ASSETS, NET RELATED DEBT	11,776.40
14,309.12					
	GL	CLS	430	UNRESTRICTED NET POSITION	.00
.00					
	GLA	CAT	45	NET POSITION	11,776.40
14,309.12					
	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				11,776.40
14,309.12					
	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				11,776.40
14,309.12					
	GAAP FUND	9998	GEN FIXED ASSETS ACCT GROUP		.00
.00					
	GAAP FUND TYPE	11	CAPITAL ASSET BASIS CONVERSION ADJUSTMTS		.00
.00					

Unaudited
 230 Tenth Court of Appeals
 2016 Annual Financial Report

DAFR8581.230 BWIL.01 13 SROE RJE R230 2(ORG) () () 3(FND) () 2(GLA) () () USAS
 .CYCLE: 09/28/16 21:31 6265 RUN DATE: 09/28/16 TIME: 22:50 18 CFY: 17 CFM: 01 LCY: 15 LCM: 11 FICHE: 230.16
 01 12

(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= 16

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
CT	CLS	IND	GL	GL	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		94,971.23-
75,683.96-					
GLA	CAT	21	CURRENT LIABILITIES		94,971.23-
75,683.96-					
GL	CLS	301	NC EMPLOYEE'S COMPENSABLE LEAVE		42,511.97-
71,553.22-					
GLA	CAT	26	NON-CURRENT LIABILITIES		42,511.97-
71,553.22-					
TOTAL LIABILITIES AND OTHER CREDITS					137,483.20-
147,237.18-					
GL	CLS	430	UNRESTRICTED NET POSITION		137,483.10
147,237.18					
GLA	CAT	45	NET POSITION		137,483.20
147,237.18					
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					137,483.20
147,237.18					
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					

Unaudited
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DAFR8585 230 BWIL 01 13 SROE RJE R230 2 (ORG) () () 3 (FND) () 2 (GLA) () () USAS
CYCLE: 09/28/16 21:31 6265 RUN DATE: 09/28/16 TIME: 22:50 18 CPY: 17 CFM: 01 LCY: 1 LCM: 11 PICHE: 230 16
03 09

(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= 16

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	TITLE	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	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	372	NET POSITION HELD IN TRUST-FIDUCIARY FDS	.00
.00				
	GLA CAT	45	NET POSITION	.00
.00				
	GL CLS	620	FUND BALANCE UNRESERVED/UNDESIGNATED	.00
.00				
	GLA CAT	51	FUND BALANCE (DEFICITS)	.00
.00				
	NET POSITION WITH CURRENT CHANGES			.00
.00				
	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION			.00
.00				
	GAAP FUND	0900	DEPARTMENTAL SUSPENSE (0900) AGENCY	.00
.00				

Unaudited
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 2016 Annual Financial Report

DAFR8585 230 BWII 01 13 SROE RJE R230 2(ORG) () () 3(FND)) 2(GLA) () () USAS
 CYCLE: 09/28/16 21:31 6265 RUN DATE: 09/28/16 TIME: 22:50 18 CFY: 17 CFM: 01 LCY: 15 LCM: 11 FICHE: 230.16
 03 09

(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= 16

PERCENT OF YEAR ELAPSED: 100%
 PROD SYSTEM

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

GL PRIOR CAT YEAR	GL CLS	COMP GL	TITLE	AGY GL	CURRENT 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	TEXAS AVER HOLD-TRNSMIT 401K(0942) AGENCY		.00
	.00				

Unaudited
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2016 Annual Financial Report

DAFR8585 230 BWIL 01 13 SROE RJE R230 2(ORG) () () 3(FND) () 2(GLA) () () USAS
CYCLE: 09/28/16 21:31 6265 RUN DATE: 09/28/16 TIME: 22:50 18 CFY: 17 CFM: 01 LCY: 15 LCM: 11 FICHE: 230 16
03 09

(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= 16

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	CL	GL	TITLE	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						

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2016 Annual Financial Report

DAFR8585:230 BWIL 01 13 SROE RJE R230 2(ORG) () () 3(FND) () 2(GLA) () () USAS
CYCLE: 09/28/16 21:31 6265 RUN DATE: 09/28/16 TIME: 22:50 18 CFY: 17 CFM: 01 LCY: 15 LCM: 11 FICHE: 230 16
03 09

(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= 16

PERCENT OF YEAR ELAPSED: 100%
PROD SYSTEM

*PAGE 4
GAAP FUND GROUP 03 FIDUCIARY
GAAP FUND TYPE 09 AGENCY FUNDS
GAAP FUND 1000 UNAPPROPRIATED GENERAL REVENUE

GL	GL	COMP	AGY	CURRENT
PRIOR				
CAT	CLS	GL 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			

Unaudited
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2016 Annual Financial Report

DAFR8590 230 BWIL 02 13 SROE RJE R230 2(ORG) () 2(OBJ) 3(FND) () 0(GLA) () () USAS
CYCLE: 09/28/16 21:31 6265 RUN DATE: 09/28/16 TIME: 10 18 CEY: 17 CFM: 01 LUY: 15 LCM: 11 FICHE: 230 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= 16

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

GAAP							CURRENT
GAAP	GAAP	GL	GL	GAAP	COMPT		YEAR
CATEGORY	FUNC	CLASS	ACCT	SRC/OBJ	OBJ	TITLE	
GAAP SRC/OBJ				0005		ORIGINAL APPROPRIATIONS	1,641,670.00
GAAP SRC/OBJ				0006		ADDITIONAL APPROPRIATIONS	388,039.85
GAAP SRC/OBJ				0035		LICENSES, FEES AND PERMITS	150.00
GAAP SRC/OBJ				0080		OTHER	8,644.70
GAAP CATEGORY					01	REVENUES	2,038,504.55
TOTAL REVENUES							2,038,504.55
GAAP SRC/OBJ				0200		SALARIES AND WAGES	1,384,080.09
GAAP SRC/OBJ				0210		PAYROLL RELATED COSTS	382,109.07
GAAP SRC/OBJ				0220		PROFESSIONAL FEES AND SERVICES	0.00
GAAP SRC/OBJ				0230		TRAVEL	6,959.83
GAAP SRC/OBJ				0240		MATERIALS AND SUPPLIES	18,627.58
GAAP SRC/OBJ				0250		COMMUNICATION AND UTILITIES	11,579.37
GAAP SRC/OBJ				0260		REPAIRS AND MAINTENANCE	509.00
GAAP SRC/OBJ				0270		RENTALS AND LEASES	420.00
GAAP SRC/OBJ				0280		PRINTING AND REPRODUCTION	1,132.62
GAAP SRC/OBJ				0340		OTHER EXPENDITURES	18,015.29
GAAP SRC/OBJ				0430		CAPITAL OUTLAY	0.00
GAAP CATEGORY					04	EXPENDITURES	1,823,432.85

Unaudited
 230 Tenth Court of Appeals
 2016 Annual Financial Report

DAFR8590 230 BWIL 02 13 SROE RJE R230 2 (ORG) () 2 (OBJ) 3 (FND) () 0 (GLA) () () USAS
 CYCLE: 09/28/16 21:31 6265 RUN DATE: 09/28/16 TIME: 22:50 18 CFY: 17 CFM: 01 LCY: 15 LCM: 11 FICHE: 230 01
 01

10TH COURT OF APPEALS DISTRICT (230)
 OPERATING STATEMENT GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT: FY= 16

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 CATEGORY	GAAP FUNC	GAAP GL CLASS	ACCT	GL ACCT	GAAP SRC/OBJ	COMPT OBJ	TITLE	CURRENT YEAR
TOTAL EXPENDITURES								1,823,432.85
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES								215,071.70
GAAP SRC/OBJ					0510		TRANSFERS-OUT	150.00-
GAAP SRC/OBJ					0578		LEGISLATIVE FINANCING SOURCES	0.00-
GAAP SRC/OBJ					0591		LEGISLATIVE FINANCING USES	0.00-
GAAP SRC/OBJ					0600		APPROPRIATIONS LAPSED	138,533.10-
GAAP CATEGORY	05						OTHER FINANCING SOURCES (USES)	138,683.10-
TOTAL OTHER FINANCING SOURCES (USES)								138,683.10-
NET CHANGE IN FUND BALANCE								76,388.60
FUND BALANCE							BEGINNING	149,333.65
FUND BALANCE							BEGINNING, AS RESTATED	149,333.65
FUND BALANCE							ENDING	225,722.25
GAAP FUND					0001		GENERAL REVENUE (0001)-GENERAL	225,722.25

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DAFR8590 230 BWIL 02 13 SROE RJE R230 2(ORG) () 2(OBJ) 3(FND) () 0(GLA) () () USAS
 CYCLE: 09/28/16 21:31 6265 RUN DATE: 09/28/16 TIME: 22:50 18 CPY: 17 CFM: 01 LCY: 15 LCM: 11 FICHE: 230 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= 16

PERCENT OF YEAR ELAPSED: 1001
 PROD SYSTEM

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

GAAP							CURRENT	
GAAP	GAAP	GL	ACCT	GL	GAAP	COMPT	TITLE	YEAR
CATEGORY	FUNC	CLASS	ACCT	SRC/OBJ	OBJ			
				0035			LICENSES, FEES AND PERMITS	5,174.15
					01		REVENUES	5,174.15
TOTAL REVENUES								5,174.15
TOTAL EXPENDITURES								0.00
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES								5,174.15
				0510			TRANSFERS-OUT	5,174.15-
					05		OTHER FINANCING SOURCES (USES)	5,174.15-
TOTAL OTHER FINANCING SOURCES (USES)								5,174.15-
NET CHANGE IN FUND BALANCE								0.00
FUND BALANCE - BEGINNING								0.00
FUND BALANCE BEGINNING, AS RESTATED								0.00
FUND BALANCE ENDING								0.00
							JUDICIAL-COURT PERSNL TRAIN FD	0.00
					01		GENERAL	225,722.25

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DAFR8590.230 BWIL 02 13 SROE RJE R230 2(ORG) () 2(OBJ) 3(END) () 0(GLA) () () USAS
CYCLE: 09/28/16 21:31 6265 RUN DATE: 09/28/16 TIME: 22:50.18 CFY: 17 CFM: 01 LCY: 15 LCM: 11 FICHE: 230 .01
02

(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+ 16

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 CATEGORY	GAAP FUNC	GL CLASS	GL ACCT	GAAP SRC/OBJ	COMPT OBJ	TITLE	CURRENT YEAR
	GAAP SRC/OBJ			0035		LICENSES, FEES AND PERMITS	5,249.95
	GAAP CATEGORY	01				REVENUES	5,249.95
	TOTAL REVENUES						5,249.95
	GAAP SRC/OBJ			0200		SALARIES AND WAGES	92,579.50
	GAAP SRC/OBJ			0210		PAYROLL RELATED COSTS	47,251.98
	GAAP CATEGORY	04				EXPENDITURES	139,831.48
	TOTAL EXPENDITURES						139,831.48
	EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)					EXPENDITURES	134,581.53
	GAAP SRC/OBJ			0500		TRANSFERS-IN	134,581.53
	GAAP CATEGORY	05				OTHER FINANCING SOURCES (USES)	134,581.53
	TOTAL OTHER FINANCING SOURCES (USES)						134,581.53
	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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 230 Tenth Court of Appeals
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DAFR8590 230 BWIL 02 13 SROE RJE R230 2(ORG) () 2(OBJ) 3(FND) () 0(GLA) () () USAS
 .CYCLE: 09/28/16 21:31 6265 RUN DATE: 09/28/16 TIME: 22:50 18 CFY: 1/ CFM: 01 LCY: 15 LCM: 11 FICHE: 230 01
 11

(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= 16

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

GAAP	GAAP	GAAP	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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 230 Tenth Court of Appeals
 2016 Annual Financial Report

DAFR8590.230 BWIL 02 13 SROE RJE R230 2(ORG) () 2(OBJ) 3(FND) () 0(GLA) () () USAS
 CYCLE: 09/28/16 21:31 6265 RUN DATE: 09/28/16 TIME: 22:50 18 CFY: 17 CFM: 01 LCY: 15 LCM: 11 FICHE: 230 01
 12

(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= 16

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

GAAP		GL		GAAP		COMPT	TITLE	CURRENT
GAAP	GAAP	GL	ACCT	GL	GAAP	COMPT		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		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	225,722.25
AGENCY		230						225,722.25

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Note 2: Capital Assets

NOTE: Once this template is complete, it can be copied and pasted into your Note 2 Word document. Copy the data from this Excel template, then paste into Word by choosing "Paste Special" and pasting as a "Picture (Enhanced Metafile)".

	PRIMARY GOVERNMENT							Balance 8/31/CY
	Balance 9/1/PY	Adjustments	Reclassifications Completed CIP	Reclassifications Inc-Int'gy Trans	Reclassifications Dec-Int'gy Trans	Additions	Deletions	
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
Total 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
Total Depreciable Assets at 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	(11,019.06)					(2,532.72)		(13,551.78)
Vehicles, Boats and Aircraft								0
Other Capital Assets								0
Total Accumulated Depreciation	(11,019.06)	0	0	0	0	(2,532.72)	0	(13,551.78)
Depreciable Assets, Net	14,309.12	0	0	0	0	(2,532.72)	0	11,776.40

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Note 5: Long Term Liabilities

Changes in Long-Term Liabilities

During the year ended August 31, 2016, the following changes occurred in liabilities.

Governmental Activities	Balance 09-01-15	Additions	Reductions	Restatement /Adjustment	Balance 08-31-16	Amounts Due Within One Year	Amounts Due Thereafter
Claims & Judgements	0.00				0.00		
Capital Lease Obligations	0.00				0.00		
Employees' Compensable Leave	147237.18	129229.19	138983.17		137483.20	94971.23	42511.97
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, 2016**. The form may be submitted by email to frs@cpa.texas.gov or by fax or hard copy. For the agencies that are reconciled, their data may be extracted for the *Comprehensive Annual Financial Report (CAFR)*.

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

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

Please complete this interactive form, print it out, sign and date the last page and submit to your financial reporting analyst.

I. USAS Reconciliation

Check the appropriate statement, either section 1 or 2:

- 1 I certify that for the above agency, the fiscal 2016 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 2016 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	N/A
All "NP" items were eliminated ("NP" items occur if the AGL [Agency General Ledger] information is blank)	Yes	N/A	N/A	N/A
AGL information is correct (the AGL consists of the opposite agency number, D23 fund and 0)	Yes	N/A	N/A	N/A
Federal grant pass-throughs match what is reported on the Schedule of Expenditures of Federal Awards		N/A		
State grant pass-throughs match what is reported on the Schedule of State Grant Pass-Throughs			N/A	

—OR—

- 2 I certify that for fiscal 2016, the above agency does not have any interagency activity reflected on the AFR.

III. Required Signature

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


Signature

9-28-16
Date

Beverly Williams

Printed Name

Deputy Clerk IV - (254)757-5241 - beverly.williams@txcourts.gov

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

Federal Contact Person, Phone Number and Email Address



