

ANNUAL FINANCIAL REPORT
UNAUDITED COURT OF APPEALS
THIRTEENTH DISTRICT OF TEXAS
CORPUS CHRISTI - EDINBURG, TEXAS (233)
FISCAL YEAR ENDED
AUGUST 31, 2019



CHIEF JUSTICE
DORI CONTRERAS

JUSTICES
GINA M. BENAVIDES
NORA L. LONGORIA
LETICIA HINOJOSA
GREGORY T. PERKES
JAIME TIJERINA

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
COURTHOUSE ANNEX III
100 E. CANO, 5TH FLOOR
EDINBURG, TEXAS 78539
956-318-2405 (TEL)
956-318-2403 (FAX)

www.txcourts.gov/13thcoa

October 30, 2019

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, 2019, 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) 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 blue ink that reads "Dori Contreras".

Dori Contreras
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, 2019

**List of Notes to Financial Statements for Simplified Reporting Agencies
AFR 2019**

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	Contingencies and commitments		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	Governmental Fund Balance		X

Table of Contents

I.	GENERAL PURPOSE FINANCIAL STATEMENTS	
	a. Balance Sheet/Statement of Net Position by fund with GL account.....	1
	b. Changes in fund balance by GOVT-GSO GWFS-GOS Comp Obj- Governmental	8
II.	NOTE TO THE FINANCIAL STATEMENTS	19

GENERAL PURPOSE FINANCIAL STATEMENT

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

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

Agency 233 - Court of Appeals-Thirteenth Court of Appeals District
 FY 2019, 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	-63,439,713.49
				004	0048	LEGISLATIVE CASH	N	63,439,713.49
				020	9000	LEGISLATIVE APPROPRIATIONS	N	429,383.91
						Current Assets		429,883.91
						Total Assets and Other Debits		429,883.91
			21	200	1010	ACCOUNTS PAYABLE	N	-11,213.36
					203	PAYROLL PAYABLE	N	-312,819.80
						Current Liabilities		-324,033.16
						Total Liabilities		-324,033.16
			51	550	2325	FD BAL-UNASSIGNED	N	-216,646.52
					800	9003 ENCUMBRANCES (REPORTING AGENCIES)	N	1,587.20
					800	9005 BUDGET RESERVATION FOR ENCUMBRANCES	N	-1,587.20
					800	9010 ESTIMATED REVENUES	N	46,000.00
					800	9055 BUDGETARY FUND BALANCE	N	3,519,528.19
					800	9060 APPROPRIATION CONTROL	N	-3,565,528.19
						Fund Balance / Deficits		-216,646.52
						Total Other Credits and Fund Bal / Net Position		-216,646.52
			55	640	5000	REVENUE CONTROL - CASH	N	-47,617.60

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

Agency 233 - Court of Appeals-Thirteenth Court of Appeals District
 FY 2019, 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	55	640	6013	LEGISLATIVE REV/TRSFR IN	N	-3,518,248.47
				650	5500	EXPENDITURE CONTROL - CASH	N	3,659,139.70
				650	5501	EXPENDITURE CONTROL - ACCRUED	N	-1,881.41
				650	5505	PAYROLL ACCRUED EXPENSES	N	14,663.66
				650	5600	GAAP EXPENDITURE OFFSET	N	4,739.89
						FFS Rev/Expend Summary Acct Cat		110,795.77
						Total Activity		110,795.77
						Total Fund Balance / Net Position		-105,850.75
						Total Liabilities and Fund Balance / Net Position		-429,883.91
						Fund 0001 Balance		0.00
		5157	01	004	0045	CASH IN STATE TREASURY	N	690.00
				004	0047	SHARED CASH	N	-690.00
						Current Assets		0.00
						Total Assets and Other Debits		0.00
			55	640	5000	REVENUE CONTROL - CASH	N	810.00
				675	6011	TRANSFERS IN-NO POST TO TABLES	N	-810.00
						FFS Rev/Expend Summary Acct Cat		0.00
						Total Activity		0.00
						Total Fund Balance / Net Position		0.00

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

Agency 233 - Court of Appeals-Thirteenth Court of Appeals District
 FY 2019, 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 Liabilities and Fund Balance / Net Position		0.00
						Fund 5157 Balance		0.00
						GAAP Fund 0001 Balance		0.00
01	0540	0540	01	004	0045	CASH IN STATE TREASURY	N	454,156.04
				004	0047	SHARED CASH	N	-454,156.04
						Current Assets		0.00
						Total Assets and Other Debits		0.00
			55	640	5000	REVENUE CONTROL - CASH	N	-17,589.00
				675	6051	TRANSFERS OUT-NO POST TO TABLES	N	17,589.00
						FFS Rev/Expend Summary Acct Cat		0.00
						Total Activity		0.00
						Total Fund Balance / Net Position		0.00
						Total Liabilities and Fund Balance / Net Position		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	-2,586,175.84
				004	0047	SHARED CASH	N	2,586,175.84
						Current Assets		0.00

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

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GAAP Fund Type	GAAP Fund	Fund	GAAP GL Cat	GAAP GL Class	GL Acct	GL Account Title	Basis Conv	Amount
						Total Assets and Other Debits		0.00
02	0573	0573	51	800	9055	BUDGETARY FUND BALANCE	N	247,422.12
				800	9060	APPROPRIATION CONTROL	N	-247,422.12
						Fund Balance / Deficits		0.00
						Total Other Credits and Fund Bal / Net Position		0.00
			55	640	5000	REVENUE CONTROL - CASH	N	-17,112.00
				650	5500	EXPENDITURE CONTROL - CASH	N	227,100.12
				650	5600	GAAP EXPENDITURE OFFSET	N	-18,188.14
				675	6011	TRANSFERS IN-NO POST TO TABLES	N	-209,988.12
				675	6051	TRANSFERS OUT-NO POST TO TABLES	N	18,188.14
						FFS Rev/Expend Summary Acct Cat		0.00
						Total Activity		0.00
						Total Fund Balance / Net Position		0.00
						Total Liabilities and Fund Balance / Net Position		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	41,670.23
				151	0650	BC ACCUM DEPR-FURN & EQUIP	Y	-27,755.39

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

Agency 233 - Court of Appeals-Thirteenth Court of Appeals District
 FY 2019, Adjusted (Month 13) Balances, BC = Both N & Y
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GAAP Fund Type	GAAP Fund	Fund	GAAP GL Cat	GAAP GL Class	GL Acct	GL Account Title	Basis Conv	Amount
						Non-Current Assets		13,914.84
						Total Assets and Other Debits		13,914.84
11	9998	0998	45	410	3505	BC NET INVESTMENT IN CAPITAL ASSETS	Y	-18,080.28
						Net Position		-18,080.28
						Total Other Credits and Fund Bal / Net Position		-18,080.28
			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 Position		-13,914.84
						Total Liabilities and Fund Balance / Net Position		-13,914.84
						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	-101,836.09
						Current Liabilities		-101,836.09
			26	301	1700	BC NC EMPLOYEE'S COMPENSABLE LEAVE	Y	-43,395.22
						Non-Current Liabilities		-43,395.22
						Total Liabilities		-145,231.31
			45	430	3950	BC UNRESTRICTED NET POSITION	Y	130,349.32

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

Agency 233 - Court of Appeals-Thirteenth Court of Appeals District
 FY 2019, 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
						Net Position		130,349.32
						Total Other Credits and Fund Bal / Net Position		130,349.32
12	9997	0997	60	750	5650	BC-EXPENDITURE CONTROL	Y	14,881.99
						Basis Conv. Rev/Exp Summary Acct Cat		14,881.99
						Total Activity		14,881.99
						Total Fund Balance / Net Position		145,231.31
						Total Liabilities and Fund Balance / Net Position		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 2019, 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	-2,862,012.00
					ORIGINAL APPROPRIATIONS		GR-ORIGINAL APPROPRIATIONS	9401	N	46,000.00
							GWFS GSO 3700 Total			-2,816,012.00
							GOVT GSO 0005 Total			-2,816,012.00
				0006	ADDITIONAL APPROPRIATIONS	3705	GR-ADDITIONAL APPROPRIATIONS	9420	N	-200,027.07
					ADDITIONAL APPROPRIATIONS		GR-ADDITIONAL APPROPRIATIONS	9425	N	-215,491.00
					ADDITIONAL APPROPRIATIONS		GR-ADDITIONAL APPROPRIATIONS	9435	N	-283,001.10
					ADDITIONAL APPROPRIATIONS		GR-ADDITIONAL APPROPRIATIONS	9440	N	-3,717.30
							GWFS GSO 3705 Total			-702,236.47
							GOVT GSO 0006 Total			-702,236.47
				0065	SALES OF GOODS AND SERVICES	3090	CHG/SVC-OTHER CHGS FOR GDS & SVCS	3765	N	-36,000.00
							GWFS GSO 3090 Total			-36,000.00
							GOVT GSO 0065 Total			-36,000.00
				0080	OTHER	3810	GR-OTHER GENERAL REVENUES	3802	N	-11,617.60
							GWFS GSO 3810 Total			-11,617.60

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 2019, 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
							GOVT GSO 0080 Total			-11,617.60
							Revenues			-3,565,866.07
01	0001	0001	04	0200	SALARIES AND WAGES	3400	SALARIES AND WAGES	7001	N	644,630.08
					SALARIES AND WAGES		SALARIES AND WAGES	7002	N	1,973,151.39
					SALARIES AND WAGES		SALARIES AND WAGES	7017	N	168,088.00
					SALARIES AND WAGES		SALARIES AND WAGES	7022	N	30,318.51
					SALARIES AND WAGES		SALARIES AND WAGES	7023	N	26,623.14
					SALARIES AND WAGES		SALARIES AND WAGES	7050	N	3,717.30
							GWFS GSO 3400 Total			2,846,528.42
							GOVT GSO 0200 Total			2,846,528.42
				0210	PAYROLL RELATED COSTS	3405	PAYROLL RELATED COSTS	7032	N	283,001.10
					PAYROLL RELATED COSTS		PAYROLL RELATED COSTS	7033	N	10,920.12
					PAYROLL RELATED COSTS		PAYROLL RELATED COSTS	7040	N	9,866.58
					PAYROLL RELATED COSTS		PAYROLL RELATED COSTS	7041	N	215,491.00
					PAYROLL RELATED COSTS		PAYROLL RELATED COSTS	7042	N	26,367.27
					PAYROLL RELATED COSTS		PAYROLL RELATED COSTS	7043	N	200,027.07

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 2019, 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
							GWFS GSO 3405 Total			745,673.14
							GOVT GSO 0210 Total			745,673.14
01	0001	0001	04	0230	TRAVEL	3420	TRAVEL	7101	N	412.16
					TRAVEL		TRAVEL	7102	N	5,714.56
					TRAVEL		TRAVEL	7104	N	1,306.50
					TRAVEL		TRAVEL	7105	N	791.89
					TRAVEL		TRAVEL	7106	N	3,894.16
							GWFS GSO 3420 Total			12,119.27
							GOVT GSO 0230 Total			12,119.27
				0240	MATERIALS AND SUPPLIES	3425	MATERIALS AND SUPPLIES	7291	N	4,000.00
					MATERIALS AND SUPPLIES		MATERIALS AND SUPPLIES	7300	N	12,399.45
					MATERIALS AND SUPPLIES		MATERIALS AND SUPPLIES	7303	N	419.88
					MATERIALS AND SUPPLIES		MATERIALS AND SUPPLIES	7334	N	11,738.96
					MATERIALS AND SUPPLIES		MATERIALS AND SUPPLIES	7377	N	683.49
					MATERIALS AND SUPPLIES		MATERIALS AND SUPPLIES	7380	N	10,286.50
					MATERIALS AND SUPPLIES		MATERIALS AND SUPPLIES	7382	N	5,849.15

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 2019, 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	04	0240	MATERIALS AND SUPPLIES	3425	MATERIALS AND SUPPLIES	7510	N	2,271.99
							GWFS GSO 3425 Total			47,649.42
							GOVT GSO 0240 Total			47,649.42
				0250	COMMUNICATION AND UTILITIES	3430	COMMUNICATION AND UTILITIES	7276	N	4,731.16
					COMMUNICATION AND UTILITIES		COMMUNICATION AND UTILITIES	7516	N	679.21
							GWFS GSO 3430 Total			5,410.37
							GOVT GSO 0250 Total			5,410.37
				0260	REPAIRS AND MAINTENANCE	3435	REPAIRS AND MAINTENANCE	7367	N	4,536.00
							GWFS GSO 3435 Total			4,536.00
							GOVT GSO 0260 Total			4,536.00
				0270	RENTALS AND LEASES	3440	RENTALS AND LEASES	7406	N	801.36
					RENTALS AND LEASES		RENTALS AND LEASES	7421	N	9,389.95
							GWFS GSO 3440 Total			10,191.31
							GOVT GSO 0270 Total			10,191.31
				0340	OTHER EXPENDITURES	3510	INTEREST EXPENSE - OTHER	7806	N	0.14
							GWFS GSO 3510 Total			0.14

FMQuery: USAS Financial Statements (GOV)

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

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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	04	0340	OTHER EXPENDITURES	3590	OTHER EXPENSES	7201	N	150.00
					OTHER EXPENDITURES		OTHER EXPENSES	7203	N	830.00
					OTHER EXPENDITURES		OTHER EXPENSES	7286	N	1,062.99
					OTHER EXPENDITURES		OTHER EXPENSES	7299	N	200.00
					OTHER EXPENDITURES		OTHER EXPENSES	7947	N	2,310.78
							GWFS GSO 3590 Total			4,553.77
							GOVT GSO 0340 Total			4,553.91
							Expenditures			3,676,661.84
			3A	BBal	Beginning Balance	BBal	Beginning Balance			-216,646.52
							GWFS GSO BBal Total			-216,646.52
							GOVT GSO BBal Total			-216,646.52
							Beginning Balance			-216,646.52
							Net Change In Fund Balance			110,795.77
							Fund 0001 Total			-105,850.75
		5157	01	0035	LICENSES, FEES AND PERMITS	3005	CHG/SVC-LICENSES, FEES & PERMITS	3711	N	810.00
							GWFS GSO 3005 Total			810.00

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 2019, 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
							GOVT GSO 0035 Total			810.00
							Revenues			810.00
01	0001	5157	05	0500	TRANSFERS-IN	3970	TRANSFERS IN	3973	N	-810.00
							GWFS GSO 3970 Total			-810.00
							GOVT GSO 0500 Total			-810.00
							Other Financing Sources / Uses			-810.00
							Net Change In Fund Balance			0.00
							Fund 5157 Total			0.00
							GAAP Fund 0001 Total			-105,850.75
	0540	0540	01	0035	LICENSES, FEES AND PERMITS	3005	CHG/SVC-LICENSES, FEES & PERMITS	3711	N	-17,501.00
					LICENSES, FEES AND PERMITS		CHG/SVC-LICENSES, FEES & PERMITS	3719	N	-88.00
							GWFS GSO 3005 Total			-17,589.00
							GOVT GSO 0035 Total			-17,589.00
							Revenues			-17,589.00
			05	0510	TRANSFERS-OUT	3980	TRANSFERS OUT	7973	N	17,589.00
							GWFS GSO 3980 Total			17,589.00

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 2019, 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
							GOVT GSO 0510 Total			17,589.00
							Other Financing Sources / Uses			17,589.00
							Net Change In Fund Balance			0.00
							Fund 0540 Total			0.00
							GAAP Fund 0540 Total			0.00
							GAAP Fund Type 01 Balance			-105,850.75
02	0573	0573	01	0035	LICENSES, FEES AND PERMITS	3005	CHG/SVC-LICENSES, FEES & PERMITS	3711	N	-17,024.00
					LICENSES, FEES AND PERMITS		CHG/SVC-LICENSES, FEES & PERMITS	3719	N	-88.00
							GWFS GSO 3005 Total			-17,112.00
							GOVT GSO 0035 Total			-17,112.00
							Revenues			-17,112.00
			04	0200	SALARIES AND WAGES	3400	SALARIES AND WAGES	7001	N	162,578.00
					SALARIES AND WAGES		SALARIES AND WAGES	7050	N	308.35
							GWFS GSO 3400 Total			162,886.35
							GOVT GSO 0200 Total			162,886.35
				0210	PAYROLL RELATED COSTS	3405	PAYROLL RELATED COSTS	7032	N	22,856.40

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 2019, 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
02	0573	0573	04	0210	PAYROLL RELATED COSTS	3405	PAYROLL RELATED COSTS	7041	N	8,654.33
					PAYROLL RELATED COSTS		PAYROLL RELATED COSTS	7043	N	14,514.90
							GWFS GSO 3405 Total			46,025.63
							GOVT GSO 0210 Total			46,025.63
							Expenditures			208,911.98
			05	0500	TRANSFERS-IN	3970	TRANSFERS IN	3980	N	-209,988.12
							GWFS GSO 3970 Total			-209,988.12
							GOVT GSO 0500 Total			-209,988.12
				0510	TRANSFERS-OUT	3980	TRANSFERS OUT	7980	N	18,188.14
							GWFS GSO 3980 Total			18,188.14
							GOVT GSO 0510 Total			18,188.14
							Other Financing Sources / Uses			-191,799.98
							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

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 2019, 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
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			-18,080.28
							GWFS GSO BBal Total			-18,080.28
							GOVT GSO BBal Total			-18,080.28
							Beginning Balance			-18,080.28
							Net Change In Fund Balance			4,165.44
							Fund 0998 Total			-13,914.84
							GAAP Fund 9998 Total			-13,914.84
							GAAP Fund Type 11 Balance			-13,914.84
12	9997	0997	04	0200	SALARIES AND WAGES	3400	SALARIES AND WAGES	7001	Y	14,881.99
							GWFS GSO 3400 Total			14,881.99
							GOVT GSO 0200 Total			14,881.99
							Expenditures			14,881.99

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 2019, 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
12	9997	0997	3A	BBal	Beginning Balance	BBal	Beginning Balance			130,349.32
							GWFS GSO BBal Total			130,349.32
							GOVT GSO BBal Total			130,349.32
							Beginning Balance			130,349.32
							Net Change In Fund Balance			14,881.99
							Fund 0997 Total			145,231.31
							GAAP Fund 9997 Total			145,231.31
							GAAP Fund Type 12 Balance			145,231.31
							Agency 233 Total			25,465.72

NOTE TO THE FINANCIAL STATEMENTS

UNAUDITED
 COURT OF APPEALS, THIRTEENTH DISTRICT OF TEXAS, Corpus Christi -
 Edinburg, Texas (233) 2019 Annual Financial Report

Note 2: Capital Assets

A summary of the changes in Capital Assets for the year ended August 31, 2019, is presented below:

Primary Government

	Balance					Balance
	09/01/18	Adjustments	Reclassifications	Additions	Deletions	08/31/19
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	41,670.23			0.00	0.00	41,670.23
Vehicle, Boats & Aircraft						-
Other Assets	0.00			0.00	0.00	0.00
Total Depreciable Assets at Historical Costs	41,670.23			0.00	0.00	41,670.23
Less Accumulated Depreciation for:						
Buildings and Improvements						-
Infrastructure						-
Facilities & Other Improvements						-
Furniture and Equipment	<41,670.23>			<4,165.44>	0.00	<27,755.39>
Vehicles, Boats & Aircraft						-
Other Capital Assets	<0.00>			<0.00>	0.00	0.00
Total Accumulated Depreciation	<27,755.39>			<4,165.44>	0.00	<27,755.39>
Depreciable Assets, Net						
Intangible Capital Assets-Amortizable	13,914.84			<4,165.44>	0.00	13,914.84

UNAUDITED
 COURT OF APPEALS, THIRTEENTH DISTRICT OF TEXAS, Corpus Christi -
 Edinburg, Texas (233) 2019 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, Corpus Christi -
 Edinburg, Texas (233) 2019 Annual Financial Report

Note 5: Summary of Long-Term Liabilities

Changes in Long-Term Liabilities

During the year ended August 31, 2019, the following changes occurred in liabilities

Governmental Activities	Balance 09-01-18	Additions	Reductions	Balance 08-31-19	Amounts Due Within One Year
Claims and Judgments	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Capital Lease Obligations	0	0	0	0	0
Compensable Leave	130,349.32	153,573.60	138,691.63	145,531.31	101,836.09
Total Governmental Activities	130,349.32	153,573.60	138,691.63	145,231.31	101,836.09

Business-Type Activities	Balance 09-01-18	Additions	Reductions	Balance 08-31-19	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 08/31/19.

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.

UNAUDITED
 COURT OF APPEALS, THIRTEENTH DISTRICT OF TEXAS, Corpus Christi -
 Edinburg, Texas (233) 2019 Annual Financial Report

Note 12: Interfund Activities and Transactions

The agency experienced routine transfers with other state agencies, which were consistent with the activities of the fund making the transfer. The Operating Transfers In/Out balances are a result of shared cash for fund 0540, 5157 and 0573.

Individual balances and activity as of August 31, 2019, follows:

	Operating Transfers In	Operating Transfers Out	Source
Appd Fund 0540, D23 Fund 0540 (Agency 211, D23 Fund 0540)		\$ 17,589.00	Shared Cash
Appd Fund 5157, D23 Fund 5157 (Agency 212, 5157, Fund 5157)	(\$ 810.00)		Shared Cash
Appd Fund 0573, D23 Fund 0573 (Agency 241, 0573, Fund 0573)	(\$ 209,998.12)	\$ 18,188.14	Shared Cash
Total Operating Transfers In/Out	(\$ 210,789.12)	\$ 35,777.14	



