

ANNUAL FINANCIAL REPORT

Tenth Court of Appeals

Waco, Texas

Fiscal Year Ended August 31, 2011

Annual Financial Report

Tenth Court of Appeals

Waco, Texas

Fiscal Year Ended August 31, 2011



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

October 11, 2011

Honorable Rick Perry, Governor
Honorable Susan Combs, Texas Comptroller
John O'Brien, Director, Legislative Budget Board
John Keel, CPA, State Auditor

Gentlemen:

We are pleased to submit the Annual Financial Report of the Tenth Court of Appeals for the year ended August 31, 2011, in compliance with TEX. GOV'T CODE ANN. §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 Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis for State and Local Governments*, the Comptroller of Public Accounts does not require the accompanying annual financial report to 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; 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,


Tom Gray, Chief Justice

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

TENTH COURT OF APPEALS, AGENCY NUMBER 230

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

10TH COURT OF APPEALS DISTRICT (230)

1 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 1PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM
 1*****PAGE 1

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

1GL	GL	COMP	AGY	CURRENT	PRIOR
1CAT	CLASS	GL	GL	YEAR	YEAR
GL	CLS	004	CA CASH IN STATE TREASURY	.00	.00
GL	CLS	020	CA LEGISLATIVE APPROPRIATIONS	240,986.14	152,315.28
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	13,128.49	15,178.64
* GLA	CAT	01	CURRENT ASSETS	254,114.63	167,493.92
**	TOTAL ASSETS AND OTHER DEBITS			254,114.63	167,493.92
GL	CLS	200	CL ACCOUNTS PAYABLE	37,832.26-	3,577.31-
GL	CLS	203	CL PAYROLL PAYABLE	128,529.28-	127,242.00-
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	166,361.54-	130,819.31-
GL	CLS	301	NC EMPLOYEE'S COMPENSABLE LEAVE	.00	.00
* GLA	CAT	26	NON-CURRENT LIABILITIES	.00	.00
**	TOTAL LIABILITIES			166,361.54-	130,819.31-
GL	CLS	360	FD BAL RESERVED FOR ENCUMBRANCES	.00	.00
GL	CLS	362	FD BAL RESERVED FOR INVENTORIES	.00	15,178.64-

10TH COURT OF APPEALS DISTRICT (230)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

2
 2PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM
 2.....PAGE 2

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

2GL	GL	COMP	AGY	CURRENT	PRIOR
2CAT	CLASS	GL	GL	YEAR	YEAR
GL	CLS	550	FD BAL-UNASSIGNED	87,753.09-	.00
GL	CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	21,495.97-
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)	87,753.09-	36,674.61-
**	TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES			87,753.09-	36,674.61-
**	TOTAL LIABILITIES AND FUND BALANCE/EQUITY			254,114.63-	167,493.92-
*	GAAP FUND	0001	GENERAL REVENUE (0001)-GENERAL	.00	.00

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

10TH COURT OF APPEALS DISTRICT (230)

3 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS) PROD SYSTEM
 3PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11
 3.....PAGE 3

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

3GL	GL	COMP	AGY	CURRENT	PRIOR
3CAT	CLASS	GL	GL	YEAR	YEAR
GL	CLS	004	CA CASH IN STATE TREASURY	.00	.00
GL	CLS	072	CA DUE FROM OTHER AGENCIES	71,152.60	63,452.10
*	GLA CAT	01	CURRENT ASSETS	71,152.60	63,452.10
**	TOTAL ASSETS AND OTHER DEBITS			71,152.60	63,452.10
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			.00	.00
GL	CLS	520	FD BAL-RESTRICTED	.00	.00
GL	CLS	530	FD BAL-COMMITTED	63,452.10-	.00
GL	CLS	550	FD BAL-UNASSIGNED	7,700.50-	.00
GL	CLS	610	FD BAL - UNRES DESIG FOR OTHER	.00	63,452.10-
GL	CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)	71,152.60-	63,452.10-
**	TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES			71,152.60-	63,452.10-
**	TOTAL LIABILITIES AND FUND BALANCE/EQUITY			71,152.60-	63,452.10-
*	GAAP FUND	0540	JUDICIAL-COURT PERSNL TRAIN FD	.00	.00
*	GAAP FUND TYPE	01	GENERAL	.00	.00

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

10TH COURT OF APPEALS DISTRICT (230)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

4
 4PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM
 4.....PAGE 4

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

4GL	GL	COMP	AGY	CURRENT	PRIOR
4CAT	CLASS	GL	GL	YEAR	YEAR
4.....					
	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	554,170.52-	428,914.61-
	GL	CLS	300 CL FUNDS HELD FOR OTHERS	.00	.00
*	GLA	CAT	21 CURRENT LIABILITIES	554,170.52-	428,914.61-
**	TOTAL LIABILITIES			554,170.52-	428,914.61-
	GL	CLS	520 FD BAL-RESTRICTED	125,255.91	.00
	GL	CLS	530 FD BAL-COMMITTED	428,914.61	.00
	GL	CLS	610 FD BAL - UNRES DESIG FOR OTHER	.00	.00
	GL	CLS	620 FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	428,914.61
*	GLA	CAT	51 FUND BALANCE (DEFICITS)	554,170.52	428,914.61
**	TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES			554,170.52	428,914.61
**	TOTAL LIABILITIES AND FUND BALANCE/EQUITY			.00	.00
*	GAAP	FUND	0573 JUDICIAL FUND (0573)-SPECIAL	.00	.00
*	GAAP	FUND TYPE	02 SPECIAL REVENUE	.00	.00

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

10TH COURT OF APPEALS DISTRICT (230)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

5
 5PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM
 5.....PAGE 5

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

5GL	GL	COMP	AGY	CURRENT	PRIOR
5CAT	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 OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES			.00	.00
**	TOTAL LIABILITIES AND FUND BALANCE/EQUITY			.00	.00
* GAAP FUND		9998	GEN FIXED ASSETS ACCT GROUP	.00	.00
* GAAP FUND TYPE		11	CAPITAL ASSET BASIS CONVERSION ADJUSTMNTS	.00	.00

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

10TH COURT OF APPEALS DISTRICT (230)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

6 PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM
 6.....PAGE 6

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

6.....
 6GL GL COMP AGY CURRENT PRIOR
 6CAT CLASS GL TITLE GL YEAR YEAR
 6.....

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				.00	.00
GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
* GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00
** TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES				.00	.00
** TOTAL LIABILITIES AND FUND BALANCE/EQUITY				.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

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

10TH COURT OF APPEALS DISTRICT (230)

STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT(GWFS)

7
 7PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM
 7.....PAGE 1

7GAAP FUND GROUP 01 GOVERNMENTAL
 7GAAP FUND TYPE 01 GENERAL
 7GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

7GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
7CT	CLS	IND	GL	GL	YEAR	YEAR
TITLE						
	GL	CLS	004	CA CASH IN STATE TREASURY	.00	.00
	GL	CLS	020	CA LEGISLATIVE APPROPRIATIONS	240,986.14	152,315.28
	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	13,128.49	15,178.64
*	GLA	CAT	01	CURRENT ASSETS	254,114.63	167,493.92
**	TOTAL ASSETS AND OTHER DEBITS				254,114.63	167,493.92
	GL	CLS	200	CL ACCOUNTS PAYABLE	37,832.26-	3,577.31-
	GL	CLS	203	CL PAYROLL PAYABLE	128,529.28-	127,242.00-
	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	166,361.54-	130,819.31-
	GL	CLS	301	NC EMPLOYEE'S COMPENSABLE LEAVE	.00	.00
*	GLA	CAT	26	NON-CURRENT LIABILITIES	.00	.00
**	TOTAL LIABILITIES				166,361.54-	130,819.31-
	GL	CLS	360	FD BAL RESERVED FOR ENCUMBRANCES	.00	.00
	GL	CLS	362	FD BAL RESERVED FOR INVENTORIES	.00	15,178.64-

10TH COURT OF APPEALS DISTRICT (230)
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT (GWFS)

8
 8PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM
 8..... PAGE 2

8GAAP FUND GROUP 01 GOVERNMENTAL
 8GAAP FUND TYPE 01 GENERAL
 8GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

8
 8GL GL B/C COMP AGY CURRENT PRIOR
 8CT CLS IND GL TITLE GL YEAR YEAR
 8.....

GL	CLS	IND	GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
	GL	CLS		550 FD BAL-UNASSIGNED		87,753.09-	.00
	GL	CLS		620 FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	21,495.97-
	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)		87,753.09-	36,674.61-
**	TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES					87,753.09-	36,674.61-
**	TOTAL LIABILITIES AND FUND BALANCE/EQUITY					254,114.63-	167,493.92-
*	GAAP	FUND		0001 GENERAL REVENUE (0001)-GENERAL		.00	.00

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

10TH COURT OF APPEALS DISTRICT (230)
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT (GWFS)

9PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM
 9*****PAGE 3

9GAAP FUND GROUP 01 GOVERNMENTAL
 9GAAP FUND TYPE 01 GENERAL
 9GAAP FUND 0540 JUDICIAL-COURT PERSNL TRAIN FD

9GL	GL	B/C	COMP		AGY	CURRENT	PRIOR
9CT	CLS	IND	GL	TITLE	GL	YEAR	YEAR
	GL	CLS	004	CA CASH IN STATE TREASURY		.00	.00
	GL	CLS	072	CA DUE FROM OTHER AGENCIES		71,152.60	63,452.10
*	GLA	CAT	01	CURRENT ASSETS		71,152.60	63,452.10
**	TOTAL ASSETS AND OTHER DEBITS					71,152.60	63,452.10
	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					.00	.00
	GL	CLS	520	FD BAL-RESTRICTED		.00	.00
	GL	CLS	530	FD BAL-COMMITTED		63,452.10-	.00
	GL	CLS	550	FD BAL-UNASSIGNED		7,700.50-	.00
	GL	CLS	610	FD BAL - UNRES DESIG FOR OTHER		.00	63,452.10-
	GL	CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
*	GLA	CAT	51	FUND BALANCE (DEFICITS)		71,152.60-	63,452.10-
**	TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES					71,152.60-	63,452.10-
**	TOTAL LIABILITIES AND FUND BALANCE/EQUITY					71,152.60-	63,452.10-
*	GAAP	FUND	0540	JUDICIAL-COURT PERSNL TRAIN FD		.00	.00
*	GAAP	FUND	TYPE 01	GENERAL		.00	.00

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

10TH COURT OF APPEALS DISTRICT (230)

10 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT(GWFS) PROD SYSTEM
 10PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11
 10.....*****PAGE 4

10GAAP FUND GROUP 01 GOVERNMENTAL
 10GAAP FUND TYPE 02 SPECIAL REVENUE
 10GAAP FUND 0573 JUDICIAL FUND (0573)-SPECIAL

10GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
10CT	CLS	IND	GL	GL	YEAR	YEAR
10			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	211	CL DUE TO OTHER AGENCIES	554,170.52-	428,914.61-
	GL	CLS	300	CL FUNDS HELD FOR OTHERS	.00	.00
*	GLA	CAT	21	CURRENT LIABILITIES	554,170.52-	428,914.61-
**	TOTAL LIABILITIES				554,170.52-	428,914.61-
	GL	CLS	520	FD BAL-RESTRICTED	125,255.91	.00
	GL	CLS	530	FD BAL-COMMITTED	428,914.61	.00
	GL	CLS	610	FD BAL - UNRES DESIG FOR OTHER	.00	.00
	GL	CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	428,914.61
*	GLA	CAT	51	FUND BALANCE (DEFICITS)	554,170.52	428,914.61
**	TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES				554,170.52	428,914.61
**	TOTAL LIABILITIES AND FUND BALANCE/EQUITY				.00	.00
*	GAAP	FUND	0573	JUDICIAL FUND (0573)-SPECIAL	.00	.00
*	GAAP	FUND	TYPE	02 SPECIAL REVENUE	.00	.00

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

10TH COURT OF APPEALS DISTRICT (230)
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT(GWFS)

11 PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM
 11.....PAGE 5

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

11GL	GL	B/C	COMP		* AGY	CURRENT	PRIOR
11CT	CLS	IND	GL	TITLE	GL	YEAR	YEAR
	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		14,976.98	16,829.78
	GL	CLS	158	OTHER CAPITAL ASSETS, NET		.00	.00
* GLA	CAT	06		NON-CURRENT ASSETS		14,976.98	16,829.78
**				TOTAL ASSETS AND OTHER DEBITS		14,976.98	16,829.78
	GL	CLS	410	INVESTED IN CAP ASSETS, NET RELATED DEBT		14,976.98-	16,829.78-
	GL	CLS	430	UNRESTRICTED NET ASSETS		.00	.00
* GLA	CAT	45		NET ASSETS		14,976.98-	16,829.78-
	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 OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES		14,976.98-	16,829.78-
**				TOTAL LIABILITIES AND FUND BALANCE/EQUITY		14,976.98-	16,829.78-
* GAAP	FUND	9998		GEN FIXED ASSETS ACCT GROUP		.00	.00
* GAAP	FUND TYPE	11		CAPITAL ASSET BASIS CONVERSION ADJUSTMTS		.00	.00

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

10TH COURT OF APPEALS DISTRICT (230)
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT (GWFS)

12 PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM
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12GAAP FUND GROUP 01 GOVERNMENTAL
 12GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT
 12GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION

12GL	GL	B/C	COMP	TITLE	AGY	CURRENT	PRIOR
12CT	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		54,958.88-	50,014.50-
*	GLA	CAT		21 CURRENT LIABILITIES		54,958.88-	50,014.50-
	GL	CLS		301 NC EMPLOYEE'S COMPENSABLE LEAVE		37,666.95-	36,878.01-
*	GLA	CAT		26 NON-CURRENT LIABILITIES		37,666.95-	36,878.01-
**	TOTAL LIABILITIES					92,625.83-	86,892.51-
	GL	CLS		430 UNRESTRICTED NET ASSETS		92,625.83	86,892.51
*	GLA	CAT		45 NET ASSETS		92,625.83	86,892.51
	GL	CLS		620 FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
*	GLA	CAT		51 FUND BALANCE (DEFICITS)		.00	.00
**	TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES					92,625.83	86,892.51
**	TOTAL LIABILITIES AND FUND BALANCE/EQUITY					.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

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

10TH COURT OF APPEALS DISTRICT (230)

STATEMENT OF NET ASSETS - NET ASSET FORMAT

REPORT PERIOD= ADJUSTMENT FY= 11

PROD SYSTEM

13
 13PERCENT OF YEAR ELAPSED: 100%
 13*****PAGE 1

13GAAP FUND GROUP 03 FIDUCIARY
 13GAAP FUND TYPE 09 AGENCY FUNDS
 13GAAP FUND 0900 DEPARTMENTAL SUSPENSE (0900) - AGENCY

13
 13GL GL COMP AGY CURRENT PRIOR
 13CAT CLS GL TITLE GL YEAR YEAR

13CAT	CLS	GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
*	GLA CAT	01	CURRENT ASSETS		.00	.00
**	TOTAL ASSETS				.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				.00	.00
	GL CLS	372	NET ASSETS HELD IN TRUST-FIDUCIARY FDS		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00
**	NET ASSETS WITH CURRENT CHANGES				.00	.00
*	GAAP FUND	0900	DEPARTMENTAL SUSPENSE (0900) - AGENCY		.00	.00

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

10TH COURT OF APPEALS DISTRICT (230)
 STATEMENT OF NET ASSETS - NET ASSET FORMAT
 REPORT PERIOD= ADJUSTMENT FY= 11

14
 14PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM
 14.....*PAGE 2

14GAAP FUND GROUP 03 FIDUCIARY
 14GAAP FUND TYPE 09 AGENCY FUNDS
 14GAAP FUND 0901 SAVINGS BOND ACCOUNT (0901) - AGENCY

14GL	GL	COMP	AGY	CURRENT	PRIOR	
14CAT	CLS	GL	GL	YEAR	YEAR	
		TITLE				
	GL	CLS	004	CA CASH IN STATE TREASURY	.00	.00
*	GLA	CAT	01	CURRENT ASSETS	.00	.00
**	TOTAL ASSETS			.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			.00	.00	
	GL	CLS	372	NET ASSETS HELD IN TRUST-FIDUCIARY FDS	.00	.00
*	GLA	CAT	51	FUND BALANCE (DEFICITS)	.00	.00
**	NET ASSETS WITH CURRENT CHANGES			.00	.00	
*	GAAP	FUND	0901	SAVINGS BOND ACCOUNT (0901) - AGENCY	.00	.00

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

10TH COURT OF APPEALS DISTRICT (230)

15 STATEMENT OF NET ASSETS - NET ASSET FORMAT
 15PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM
 15.....*PAGE 3

15GAAP FUND GROUP 03 FIDUCIARY
 15GAAP FUND TYPE 09 AGENCY FUNDS
 15GAAP FUND 0942 TEXASAVR HOLD-TRNSMIT 401K(0942)AGENCY

15GL	GL	COMP	AGY	CURRENT	PRIOR
15CAT	CLS	GL	GL	YEAR	YEAR
15.....*					
	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			.00	.00
	GL	CLS	300 CL FUNDS HELD FOR OTHERS	.00	.00
*	GLA	CAT	21 CURRENT LIABILITIES	.00	.00
**	TOTAL LIABILITIES			.00	.00
	GL	CLS	372 NET ASSETS HELD IN TRUST-FIDUCIARY FDS	.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 ASSETS WITH CURRENT CHANGES			.00	.00
*	GAAP	FUND	0942 TEXASAVR HOLD-TRNSMIT 401K(0942)AGENCY	.00	.00

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

10TH COURT OF APPEALS DISTRICT (230)
 STATEMENT OF NET ASSETS - NET ASSET FORMAT
 REPORT PERIOD= ADJUSTMENT FY= 11

16
 16PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM
 16..... PAGE 4

16GAAP FUND GROUP 03 FIDUCIARY
 16GAAP FUND TYPE 09 AGENCY FUNDS
 16GAAP FUND 0980 DIRECT DEPOSIT CORRECTION(0980)-AGENCY

16GL GL COMP AGY CURRENT PRIOR
 16CAT 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					.00	.00
GL CLS	300	CL FUNDS HELD FOR OTHERS			.00	.00
* GLA CAT	21	CURRENT LIABILITIES			.00	.00
** TOTAL LIABILITIES					.00	.00
GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED			.00	.00
* GLA CAT	51	FUND BALANCE (DEFICITS)			.00	.00
** NET ASSETS WITH CURRENT CHANGES					.00	.00
* GAAP FUND	0980	DIRECT DEPOSIT CORRECTION(0980)-AGENCY			.00	.00

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

10TH COURT OF APPEALS DISTRICT (230)
 STATEMENT OF NET ASSETS - NET ASSET FORMAT
 REPORT PERIOD= ADJUSTMENT FY= 11

17
 17PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM
 17..... PAGE 5

17GAAP FUND GROUP 03 FIDUCIARY
 17GAAP FUND TYPE 09 AGENCY FUNDS
 17GAAP FUND 1000 UNAPPROPRIATED GENERAL REVENUE

17GL	GL	COMP	AGY	CURRENT	PRIOR
17CAT	CLS	GL	GL	YEAR	YEAR
	GL	CLS	004 CA CASH IN STATE TREASURY	.00	.00
*	GLA	CAT	01 CURRENT ASSETS	.00	.00
**	TOTAL ASSETS			.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			.00	.00
	GL	CLS	372 NET ASSETS HELD IN TRUST-FIDUCIARY FDS	.00	.00
	GL	CLS	620 FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
*	GLA	CAT	51 FUND BALANCE (DEFICITS)	.00	.00
**	NET ASSETS WITH CURRENT CHANGES			.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

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

10TH COURT OF APPEALS DISTRICT (230)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

18 PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM
 18.....**PAGE 1

18GAAP FUND GROUP 01 GOVERNMENTAL
 18GAAP FUND TYPE 01 GENERAL
 18GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL
 18FUND 0001 GENERAL REVENUE

18 GAAP
 18 GAAP GAAP GL ACCT GL GAAP COMPT CURRENT
 18 CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ TITLE YEAR
 18.....

GAAP SRC/OBJ		0005		ORIGINAL APPROPRIATIONS		1,270,613.00
GAAP SRC/OBJ		0006		ADDITIONAL APPROPRIATIONS		290,441.37
GAAP SRC/OBJ		0007		UNEXPENDED BALANCE FORWARD		0.00
GAAP SRC/OBJ		0080		OTHER		10,499.17
* GAAP CATEGORY	01			REVENUES		1,571,553.54
TOTAL REVENUES						1,571,553.54
GAAP SRC/OBJ		0200		SALARIES AND WAGES		1,114,047.59
GAAP SRC/OBJ		0210		PAYROLL RELATED COSTS		288,644.29
GAAP SRC/OBJ		0230		TRAVEL		14,129.28
GAAP SRC/OBJ		0240		MATERIALS AND SUPPLIES		77,253.17
GAAP SRC/OBJ		0250		COMMUNICATION AND UTILITIES		7,768.53
GAAP SRC/OBJ		0260		REPAIRS AND MAINTENANCE		1,663.69
GAAP SRC/OBJ		0270		RENTALS AND LEASES		636.00
GAAP SRC/OBJ		0280		PRINTING AND REPRODUCTION		615.13
GAAP SRC/OBJ		0340		OTHER EXPENDITURES		15,717.38
* GAAP CATEGORY	04			EXPENDITURES		1,520,475.06
TOTAL EXPENDITURES						1,520,475.06
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES						51,078.48

10TH COURT OF APPEALS DISTRICT (230)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 11

19
 19PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM
 19.....PAGE 2

19GAAP FUND GROUP 01 GOVERNMENTAL
 19GAAP FUND TYPE 01 GENERAL
 19GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL
 19FUND 0001 GENERAL REVENUE

19
 19 GAAP GAAP GL ACCT GL GAAP COMPT CURRENT
 19 CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ TITLE YEAR
 19.....

GAAP SRC/OBJ	0578	LEGISLATIVE FINANCING SOURCES	0.00
GAAP SRC/OBJ	0591	LEGISLATIVE FINANCING USES	0.00
* GAAP CATEGORY 05		OTHER FINANCING SOURCES (USES)	0.00
TOTAL OTHER FINANCING SOURCES(USES)			0.00
NET CHANGE IN FUND BALANCE			51,078.48
FUND BALANCE - BEGINNING			36,674.61
FUND BALANCE - BEGINNING, AS RESTATED			36,674.61
FUND BALANCE - ENDING			87,753.09

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10TH COURT OF APPEALS DISTRICT (230)

OPERATING STATEMENT - GOVERNMENTAL FUNDS

REPORT PERIOD= ADJUSTMENT FY= 11

PROD SYSTEM

20 PERCENT OF YEAR ELAPSED: 100%

20PAGE 3

20GAAP FUND GROUP 01 GOVERNMENTAL
 20GAAP FUND TYPE 01 GENERAL
 20GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL
 20FUND 9000 DEPOSIT DEFAULT FUND

20 GAAP

20	GAAP	GAAP GL ACCT GL	GAAP COMPT	TITLE	CURRENT YEAR
----	------	-----------------	------------	-------	--------------

20
 20

NET CHANGE IN FUND BALANCE 0.00

FUND BALANCE - BEGINNING 0.00

FUND BALANCE - BEGINNING, AS RESTATED 0.00

FUND BALANCE - ENDING 0.00

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

10TH COURT OF APPEALS DISTRICT (230)

OPERATING STATEMENT - GOVERNMENTAL FUNDS

REPORT PERIOD= ADJUSTMENT FY= 11

PROD SYSTEM

21
 21PERCENT OF YEAR ELAPSED: 100%
 21.....PAGE 4

21GAAP FUND GROUP 01 GOVERNMENTAL
 21GAAP FUND TYPE 01 GENERAL
 21GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL
 21FUND 9001 RETURNED ITEMS DEFAULT FUND

21.....
 21 GAAP
 21 GAAP GAAP GL ACCT GL GAAP COMPT CURRENT
 21 CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ TITLE YEAR
 21.....

GAAP SRC/OBJ	0080	OTHER	0.00
* GAAP CATEGORY 01		REVENUES	0.00
TOTAL REVENUES			0.00
TOTAL EXPENDITURES			0.00
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES			0.00
TOTAL OTHER FINANCING SOURCES (USES)			0.00
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 0001		GENERAL REVENUE (0001)-GENERAL	87,753.09

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

10TH COURT OF APPEALS DISTRICT (230)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 11

22
 22PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM
 22.....PAGE 5

22GAAP FUND GROUP 01 GOVERNMENTAL
 22GAAP FUND TYPE 01 GENERAL
 22GAAP FUND 0540 JUDICIAL-COURT PERSNL TRAIN FD
 22FUND 0540 UNAPPROPRIATED FEE ACCT

22
 22 GAAP
 22 GAAP GAAP GL ACCT GL GAAP COMPT CURRENT
 22 CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ TITLE YEAR
 22.....

GAAP SRC/OBJ	0035	LICENSES, FEES AND PERMITS	7,700.50
* GAAP CATEGORY 01		REVENUES	7,700.50
TOTAL REVENUES			7,700.50
TOTAL EXPENDITURES			0.00
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES			7,700.50
TOTAL OTHER FINANCING SOURCES (USES)			0.00
NET CHANGE IN FUND BALANCE			7,700.50
FUND BALANCE - BEGINNING			63,452.10
FUND BALANCE - BEGINNING, AS RESTATED			63,452.10
FUND BALANCE - ENDING			71,152.60
* GAAP FUND 0540		JUDICIAL-COURT PERSNL TRAIN FD	71,152.60
* GAAP FUND TY 01		GENERAL	158,905.69

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10TH COURT OF APPEALS DISTRICT (230)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

23 23PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM
 23*****PAGE 6

23GAAP FUND GROUP 01 GOVERNMENTAL
 23GAAP FUND TYPE 02 SPECIAL REVENUE
 23GAAP FUND 0573 JUDICIAL FUND (0573)-SPECIAL
 23FUND 0573 JUDICIAL FUND

23 GAAP
 23 GAAP GAAP GL ACCT GL GAAP COMPT
 23 CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ TITLE CURRENT YEAR
 23*****

GAAP SRC/OBJ	0035	LICENSES, FEES AND PERMITS	7,775.50
* GAAP CATEGORY 01		REVENUES	7,775.50
TOTAL REVENUES			7,775.50
GAAP SRC/OBJ	0200	SALARIES AND WAGES	115,562.50
GAAP SRC/OBJ	0210	PAYROLL RELATED COSTS	17,468.91
* GAAP CATEGORY 04		EXPENDITURES	133,031.41
TOTAL EXPENDITURES			133,031.41
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES			125,255.91-
TOTAL OTHER FINANCING SOURCES (USES)			0.00
NET CHANGE IN FUND BALANCE			125,255.91-
FUND BALANCE - BEGINNING			428,914.61-
FUND BALANCE - BEGINNING, AS RESTATED			428,914.61-
FUND BALANCE - ENDING			554,170.52-
* GAAP FUND 0573		JUDICIAL FUND (0573)-SPECIAL	554,170.52-
* GAAP FUND TY 02		SPECIAL REVENUE	554,170.52-

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10TH COURT OF APPEALS DISTRICT (230)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

24
 24PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM
 24.....PAGE 7

24GAAP FUND GROUP 01 GOVERNMENTAL
 24GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS
 24GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP
 24FUND 0998 GENERAL FIXED ASSETS

24

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

24.....

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

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

10TH COURT OF APPEALS DISTRICT (230)

25 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 25 PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM
 25.....PAGE 8

25GAAP FUND GROUP 01 GOVERNMENTAL
 25GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT
 25GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION
 25FUND 0997 GENERAL LONG TERM DEBT

GAAP							CURRENT
25	GAAP	GAAP GL ACCT GL	GAAP	COMPT	TITLE	YEAR	
25	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	395,264.83-
* AGENCY	230					395,264.83-

Notes to the Financial Statements

Note 1: Summary of Significant Accounting Policies

Entity

The Tenth Court of Appeals is an intermediate appellate court in the judicial branch, but is defined as an agency of the State of Texas for financial reporting purposes and its financial records comply with state statutes and regulations. This includes compliance with the Texas Comptroller of Public Accounts' Reporting Requirements for State Agencies.

The Tenth Court of Appeals was created in 1923 by an Act of the 38th Legislature, Senate Bill 197. This Court has jurisdiction of both civil and criminal cases appealed from lower courts; in civil cases where judgment exceeds \$100, exclusive of costs, and other civil proceedings as provided by law; and in criminal cases except in some post-conviction writs of habeas corpus and where the death penalty has been assessed.

The Court of Appeals includes within their report all components as determined by and analysis of the relationship to the Court as listed below, if any.

Due to the statewide requirements embedded in the Governmental Accounting Standards Board Statement No 34, *Basic Financial Statements –and Management's Discussion and Analysis – for State and Local Governments*, the Comptroller of Public Accounts does not require the accompanying annual financial report to comply with all the requirements of 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; therefore, an opinion has not been expressed on the financial statements and related information contained in this report.

Blended Component Units

No component units have been identified which should have been blended into an appropriated fund.

Fund Structure

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

Governmental Fund Types & Government-wide Adjustment Fund Types

General Fund (0001)

The General Fund is the principal operating fund used to account for most of the state's general activities. It accounts for all financial resources except those accounted for in other funds.

Special Revenue Funds (0573)

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

Capital Asset Adjustment Fund Type (9998)

Capital Asset Adjustment fund type will be used to convert governmental fund types' capital assets from modified accrual to full accrual.

Long-Term Liabilities Adjustment Fund Type (9997)

Long-Term Liabilities Adjustment fund type will be used to convert governmental fund types' debt from modified accrual to full accrual.

Fiduciary Fund Types

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Fiduciary funds account for assets held by the state in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. When assets are held under the terms of a formal trust agreement, either a pension trust fund, or a private purpose trust fund is used.

Agency Funds

Agency funds are used to account for assets the government holds on behalf of others in a purely custodial capacity. Agency funds involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments.

Basis of Accounting

The basis of accounting determines when revenues and expenditures or expenses are recognized in the accounts reported in the financial statements. The accounting and financial reporting treatment applies to a fund is determined by its measurement focus.

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

Governmental adjustment fund types that will build the government-wide financial statements are accounted for using the full accrual method of accounting. This includes capital assets, accumulated depreciation, unpaid Employee Compensable leave, the unmatured debt service (principal and interest) on general long-term liabilities, long-term capital leases, and long-term claims and judgments, and full accrual revenues and expenses. The activity will be recognized in these fund types.

Budget and Budgetary Accounting

The budget is prepared biennially and represents appropriations authorized by the legislature and approved by the Governor (the General Appropriations Act).

Unencumbered appropriations area generally subject to lapse 60 days after the end of the fiscal year for which they were appropriated.

Assets, Liabilities, and Fund Balances/Net Assets

ASSETS

Inventories and Prepaid Items

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

Capital Assets

Assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year should be capitalized. These assets are capitalized at cost or, if any purchased, at appraised fair value as of the date of acquisition. Purchases of assets by governmental funds are reported as expenditures. Depreciation is

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reported on all “exhaustible” assets. “Inexhaustible” assets such as works of art and historical treasures are not depreciated. Assets are depreciated over the estimated useful life of the asset using the straight-line method.

LIABILITIES

Accounts Payable

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

Employees’ Compensable Leave Balances

Employees’ Compensable Leave Balances represent the liability that become “due” upon the occurrence of relevant events such as resignations, retirements, and uses of leave balances by covered employees. Liabilities are reported separately as either current or noncurrent in the statement of net assets. These obligations are normally paid from the same funding sources from which each employee’s salary or wage compensation was paid.

FUND BALANCE/NET ASSETS

The difference between fund assets and liabilities is ‘Net Assets’ on the government-wide, proprietary and fiduciary fund statements, and the ‘Fund Balance’ is the difference between fund assets and liabilities on the governmental fund statements.

Fund Balance Components

Fund balances for governmental funds are classified as nonspendable, restricted, committed, assigned or unassigned in the fund financial statements.

Nonspendable fund balance includes amounts not available to be spent because they are either (1) not in spendable form or (2) legally or contractually required to be maintained intact.

Restricted fund balance includes those resources that have constraints placed on their use through external parties or by law through constitutional provisions.

Committed fund balance can be used only for specific purposes pursuant to constraints imposed by a formal action of the Texas Legislature, the state’s highest level of decision making authority.

Assigned fund balance includes amounts constrained by the state’s intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by (1) the Texas Legislature or (2) a body (for example, a budget or finance committee) or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes.

Unassigned fund balance is the residual classification for the general fund. This classification represents fund balance that was not assigned to other funds and was not restricted, committed or assigned to specific purposes within the general fund

Invested In Capital Assets, Net Of Related Debt

Invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation and reduced by outstanding balances for bond, notes, and other debt that are attributed to the acquisition, construction, and improvement of those assets.

Restricted Net Assets

Restricted net assets result when constraints placed on net asset use are either externally imposed by creditors, grantors, contributors, and the like, or imposed by law through constitutional provisions or enabling legislation.

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TENTH DISTRICT OF TEXAS (230), WACO, TX
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Unrestricted Net Assets

Unrestricted net assets consist of net assets, which do not meet the definition of the two preceding categories. Unrestricted net assets often have constraints on resources, which imposed by management, but can be removed or modified.

INTERFUND ACTIVITIES AND BALANCES

The agency has the following types of transactions between funds:

- (1) Transfers: Legally required transfers that are reported when incurred as 'Transfers In' by the recipient fund and as 'Transfers Out' by the disbursing fund.
- (2) Reimbursements: Reimbursements are repayments from funds responsible for expenditures or expenses to funds that made the actual payment. Reimbursements of expenditures made by one fund and another that are recorded as expenditures in the reimbursing fund and as a reduction of expenditures in the reimbursed fund. Reimbursements are not displayed in the financial statements.
- (3) Due From Other Funds (see Note 12).

The composition of agency's Interfund activities and balances presented in Note 12.

Note 2: Capital Assets

A summary of the changes in Capital Assets for the year ended August 31, 2011, is presented on the following page.

Note 3: Deposits, Investments, & Repurchase Agreements

This Court has no Deposits, Investments, & Repurchase Agreements.

Note 4: Short-Term Debt

This Court has no Short-Term Debt.

Note 5: Long Term Liabilities

Changes in Long-Term Liabilities

During the year ended August 31, 2011, the following changes occurred in liabilities – presented on following page.

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

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NOTE 2 CAPITAL ASSETS
230 TENTH COURT OF APPEALS

NOTE 2 - A summary of the of the changes in Capital Assets for year ended August 31, 2011 is presented on the following report:

Agcy	Governmental Activities	Balance (prior)	Adjustments	Completed CIP	Inc-Intngy Trans	Dec-Intngy Trans	Additions	Deletions	Ending Balance	Balance (Current)	Difference
	Non-depreciable/Non-amortizable										
230	BC N/D Land and Land Improvements	0	0	0	0	0	0	0	0	0	0
230	BC N/D Infrastructure	0	0	0	0	0	0	0	0	0	0
230	BC N/D Construction in Progress	0	0	0	0	0	0	0	0	0	0
230	BC N/D Other Tangible Capital Assets	0	0	0	0	0	0	0	0	0	0
230	BC N/D Land use Rights	0	0	0	0	0	0	0	0	0	0
230	BC N/D Other Intangible Capital Assets	0	0	0	0	0	0	0	0	0	0
	Total Capital Assets Not Depr/Amrtz	0	0	0	0	0	0	0	0	0	0
	Depreciable Assets										
230	BC Building and Building Improvements	0	0	0	0	0	0	0	0	0	0
230	BC Infrastructure	0	0	0	0	0	0	0	0	0	0
230	BC Facilities and Other Improvements	0	0	0	0	0	0	0	30858.35	30858.35	0
230	BC Furniture and Equipment	30858.35	0	0	0	0	0	0	30858.35	0	30858.35
230	BC Vehicles, Boats, and Aircraft	0	0	0	0	0	0	0	0	0	0
230	BC Other Capital Assets	0	0	0	0	0	0	0	0	0	0
	Total Depreciable Assets	30858.35	0	0	0	0	0	0	30858.35	30858.35	0
	Accumulated Depreciation										
230	BC A/D Buildings and Improvements	0	0	0	0	0	0	0	0	0	0
230	BC A/D Infrastructure	0	0	0	0	0	0	0	0	0	0
230	BC A/D Facilities and Other	0	0	0	0	0	-1852.8	0	-15881.37	-15881.37	0
230	BC A/D Furniture and Equipment	-14028.57	0	0	0	0	0	0	-15881.37	-15881.37	0
230	BC A/D Vehicles, Boats, and Aircraft	0	0	0	0	0	0	0	0	0	0
230	BC A/D Other Capital Assets	0	0	0	0	0	-1852.8	0	-15881.37	-15881.37	0
	Total Accumulated Depreciation	-14028.57	0	0	0	0	-1852.8	0	-15881.37	-15881.37	0
	Amortizable Assets-Intangible										
230	BC Land use Rights	0	0	0	0	0	0	0	0	0	0
230	BC Computer Software	0	0	0	0	0	0	0	0	0	0
230	BC Other Capital Intangible Assets	0	0	0	0	0	0	0	0	0	0
	Total Amortizable Assets-Intangible	0	0	0	0	0	0	0	0	0	0
	Accumulated Amortization										
230	BC A/A Land use Rights	0	0	0	0	0	0	0	0	0	0
230	BC A/A Computer Software	0	0	0	0	0	0	0	0	0	0
230	BC A/A Other Intangible Capital Assets	0	0	0	0	0	0	0	0	0	0
	Total Accumulated Amortization	0	0	0	0	0	0	0	0	0	0
	Total Governmental Activities	<u>16829.78</u>	0	0	0	0	<u>-1852.8</u>	0	<u>14976.98</u>	<u>14976.98</u>	0

UNAUDITED
NOTE 5-LONG TERM LIABILITIES NOTE
230 TENTH COURT OF APPEALS

Note 5: Long Term Liabilities

Changes in Long-Term Liabilities

During the year ended August 31, 2011, the following changes occurred in liabilities.

Agy	Governmental Activities	Balance (prior year)	Additions	Reductions	Ending Balance	Due Within One Year	Due Thereafter	Current Liability GL	Current Liability Difference	Noncurrent Liability GL	Noncurrent Liability Difference	Ending Balance Debt Service Dif
230	Claims and Judgements	0	0	0	0	0	0	0	0	0	0	0
230	Capital Lease Obligation	0	0	0	0	0	0	0	0	0	0	0
230	Employees' Compensation Leave	-86892.51	-80007.17	74273.85	-92625.83	-54958.88	-37666.95	-54958.88	0	-37666.95	0	0
230	Notes and Loans Payable	0	0	0	0	0	0	0	0	0	0	0
230	General Obligation Bonds Payable	0	0	0	0	0	0	0	0	0	0	0
230	Revenue Bonds Payable	0	0	0	0	0	0	0	0	0	0	0
230	Pollution Remediation Obligation	0	0	0	0	0	0	0	0	0	0	0
230	Liabilities Payable From Restricted	0	0	0	0	0	0	0	0	0	0	0
	Total Long Term Liabilities	-86892.51	-80007.17	74273.85	-92625.83	-54958.88	-37666.95	-54958.88	0	-37666.95	0	0

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Note 6: Bonded Indebtedness

None.

Note 7: Derivative Instruments

None.

Note 8: Leases

This Court has no Leases.

Note 9: Pension Plans (administering entities only)

Not applicable to this Court.

Note 10: Deferred Compensation (administering agencies only)

Not applicable to this Court.

Note 11: Post Employment Health Care & Life Insurance Benefits (administering agencies only)

Not applicable to this Court.

Note 12: Interfund Activity and Transactions

As explained in Note 1 on Interfund Activities and Balances, there are numerous transactions between funds and agencies. At year-end amounts to be received or paid are reported as:

- Interfund payable or interfund receivable (required Note 12 presentation)
- Legislative transfers-In or legislative transfers-out (required Note 12 presentation)
- Due from other funds or due to other funds (optional Note 12 presentation)
- Due from other agencies or due to other agencies (optional Note 12 presentation)
- Transfers-in or transfers-out (optional Note 12 presentations)

The agency experienced routine transfers with other state agencies, which were consistent with the activities of the fund making the transfer. Repayment of interfund balances will occur within one year from the date of the financial statement.

The following interfund examples are for note presentation purposes only and do not tie to Exhibits.

Individual balances and activity at August 31, 2011, follows:

	*Due Other Funds	From	**Due Other Funds	To	RT#/Source
Appd Fund 0540, D23 Fund 0540 (Agency 211, D23 Fund 0540)	\$71,152.60				
Appd Fund 0573, D23 Fund 0573 (Agency 241, D23 Fund 0573)			\$554,170.52		
Total Due From/To Other Funds	\$71,152.60		\$552,540.61		

The amounts shown are accumulative amounts from FY 2002 – 2011. The actual amounts collected in FY11 were \$7700.50 in both Fund 0540 & Fund 0573. It is at the agency's discretion to include all interfund transactions in Note 12, but USAS will override the due from/due to and transfer in/transfer out information given in this note.

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Note 13: Continuance Subject to Review

Not applicable to this Court.

Note 14: Adjustments to Fund Balances/Net Assets

Not applicable to this Court.

Note 15: Contingencies and Commitments

This Court has no Contingent Liabilities.

Note 16: Subsequent Events

None.

Note 17: Risk Management

This Court is exposed to a variety of civil claims resulting from the performance of its duties. It is agency policy to periodically assess the proper combination of commercial insurance and retention of risk to cover losses of which it may be exposed.

The Court assumes substantially all risks associated with tort and liability claims due to the performance of its duties. Currently, this Court has no purchase of insurance.

The Court's liabilities are reported when it is both probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Liabilities are reevaluated periodically to consider current settlements, frequency of claims, past experience and economic factors.

NO CLAIMS HAVE BEEN FILED AGAINST THIS COURT.

Note 18: Management Discussion and Analysis

None.

Note 19: The Financial Reporting Entity

Not applicable to this Court.

Note 20: Stewardship, Compliance and Accountability

Not applicable to this Court.

Note 21: N/A

Not applicable to the reporting requirement process.

Note 22: Donor-Restricted Endowments

None.

Note 23: Extraordinary and Special Items

None.

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Note 24: Disaggregation of Receivable and Payable Balances

None.

Note 25: Termination Benefits

None.

Note 26: Segment Information

Non-Applicable

FMQuery: USAS Govt Wide Financial Statements (SOA)

Statement of Activities By GAAP Fund, Fund, and Object (GOVT)

Agency 230 - Court of Appeals-Tenth Court of Appeals District

FY 2011, Adjusted (Month 13) Balances, BC = Both N & Y

Trial Balance Format (Dr-Pos, Cr=Neg)

GAAP Fund Type	GAAP Fund	Fund	GWFS GAAP Cat	GWFS GAAP Srce Obj	GWFS GSO Title	Compt Obj	Basis Conv	Amount
01	0001	0001	66	3400	SALARIES AND WAGES	7001	N	299,437.34
				3400	SALARIES AND WAGES	7002	N	745,103.04
				3400	SALARIES AND WAGES	7007	N	21,190.13
				3400	SALARIES AND WAGES	7017	N	31,500.00
				3400	SALARIES AND WAGES	7022	N	15,020.00
				3400	SALARIES AND WAGES	7050	N	1,797.08
				3405	PAYROLL RELATED COSTS	7032	N	113,395.24
				3405	PAYROLL RELATED COSTS	7041	N	95,639.91
				3405	PAYROLL RELATED COSTS	7043	N	79,609.14
				3420	TRAVEL	7101	N	167.80
				3420	TRAVEL	7102	N	4,691.80
				3420	TRAVEL	7104	N	3,188.80
				3420	TRAVEL	7105	N	1,468.95
				3420	TRAVEL	7106	N	4,444.82
				3420	TRAVEL	7135	N	167.11
				3425	MATERIALS AND SUPPLIES	7291	N	4,040.60
				3425	MATERIALS AND SUPPLIES	7300	N	13,724.89
				3425	MATERIALS AND SUPPLIES	7303	N	3,465.51
				3425	MATERIALS AND SUPPLIES	7330	N	209.15
				3425	MATERIALS AND SUPPLIES	7334	N	5,366.00
				3425	MATERIALS AND SUPPLIES	7335	N	1,070.42
				3425	MATERIALS AND SUPPLIES	7374	N	95.00
				3425	MATERIALS AND SUPPLIES	7377	N	735.00
				3425	MATERIALS AND SUPPLIES	7378	N	35,937.60
				3425	MATERIALS AND SUPPLIES	7380	N	237.00
				3425	MATERIALS AND SUPPLIES	7382	N	12,372.00
				3430	COMMUNICATION AND UTILITIES	7276	N	6,656.00
				3430	COMMUNICATION AND UTILITIES	7503	N	209.25
				3430	COMMUNICATION AND UTILITIES	7504	N	363.28
				3430	COMMUNICATION AND UTILITIES	7516	N	540.00
				3435	REPAIRS AND MAINTENANCE	7266	N	637.60
				3435	REPAIRS AND MAINTENANCE	7267	N	122.09
				3435	REPAIRS AND MAINTENANCE	7367	N	904.00
				3440	RENTALS AND LEASES	7406	N	636.00
				3445	PRINTING AND REPRODUCTION	7273	N	615.13
				3590	OTHER EXPENSES	7203	N	4,461.00
				3590	OTHER EXPENSES	7210	N	2,333.00
				3590	OTHER EXPENSES	7211	N	347.03
				3590	OTHER EXPENSES	7277	N	5,728.80
				3590	OTHER EXPENSES	7286	N	751.37
				3590	OTHER EXPENSES	7299	N	172.29
				3590	OTHER EXPENSES	7947	N	1,923.89
					Expenses			1,520,475.06
			68	3700	GR-ORIGINAL APPROPRIATIONS	9400	N	-1,365,507.00
				3700	GR-ORIGINAL APPROPRIATIONS	9401	N	10,000.00
				3700	GR-ORIGINAL APPROPRIATIONS	9415	N	84,894.00
				3705	GR-ADDITIONAL APPROPRIATIONS	9420	N	-79,609.14
				3705	GR-ADDITIONAL APPROPRIATIONS	9425	N	-95,639.91
				3705	GR-ADDITIONAL APPROPRIATIONS	9435	N	-113,395.24
				3705	GR-ADDITIONAL APPROPRIATIONS	9440	N	-1,797.08
				3710	GR-UNEXPENDED BALANCE FORWARD	9406	N	44,898.73
				3710	GR-UNEXPENDED BALANCE FORWARD	9407	N	-44,898.73
				3810	GR-OTHER GENERAL REVENUES	3802	N	-10,499.17
					General Revenues			-1,571,553.54

			79	BBal	Beginning Balance			-36,674.61
					Beginning Balance			-36,674.61
					Fund 0001 Beginning Balance			-36,674.61
					Beginning Balance as Restated			-36,674.61
					Net Activity			-51,078.48
					Fund 0001 Ending Balance			-87,753.09
	0540	0540	60	3005	CHG/SVC-LICENSES, FEES & PERMITS	3711	N	-7,632.50
				3005	CHG/SVC-LICENSES, FEES & PERMITS	3719	N	-68.00
					Prog Rev - Charges For Services			-7,700.50
			79	BBal	Beginning Balance			-63,452.10
					Beginning Balance			-63,452.10
					Fund 0540 Beginning Balance			-63,452.10
					Beginning Balance as Restated			-63,452.10
					Net Activity			-7,700.50
					Fund 0540 Ending Balance			-71,152.60
01								
02	0573	0573	60	3005	CHG/SVC-LICENSES, FEES & PERMITS	3711	N	-7,682.50
				3005	CHG/SVC-LICENSES, FEES & PERMITS	3719	N	-68.00
				3040	CHG/SVC-VIOLATIONS, FINES & PENALTIES	3704	N	-25.00
					Prog Rev - Charges For Services			-7,775.50
			66	3400	SALARIES AND WAGES	7001	N	115,562.50
				3405	PAYROLL RELATED COSTS	7032	N	9,438.91
				3405	PAYROLL RELATED COSTS	7041	N	2,695.61
				3405	PAYROLL RELATED COSTS	7043	N	5,334.39
					Expenses			133,031.41
			79	BBal	Beginning Balance			428,914.61
					Beginning Balance			428,914.61
					Fund 0573 Beginning Balance			428,914.61
					Beginning Balance as Restated			428,914.61
					Net Activity			125,255.91
					Fund 0573 Ending Balance			554,170.52
02								
11	9998	0998	66	3495	DEPRECIATION EXPENSE	7939	Y	1,852.80
					Expenses			1,852.80
			79	BBal	Beginning Balance			-16,829.78
					Beginning Balance			-16,829.78
					Fund 0998 Beginning Balance			-16,829.78
					Beginning Balance as Restated			-16,829.78
					Net Activity			1,852.80
					Fund 0998 Ending Balance			-14,976.98
11								
12	9997	0997	66	3400	SALARIES AND WAGES	7002	Y	5,733.32
					Expenses			5,733.32
			79	BBal	Beginning Balance			86,892.51
					Beginning Balance			86,892.51
					Fund 0997 Beginning Balance			86,892.51
					Beginning Balance as Restated			86,892.51
					Net Activity			5,733.32
					Fund 0997 Ending Balance			92,625.83
12								

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, 2011**. The form may be submitted via hard copy, email or fax. 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 08/31/CY. 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 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 2011 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 assets are 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) agree 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 assets are 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.

—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 2011 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 were verified. From the drop down menu, select "Yes," "No" or "N/A" as appropriate.

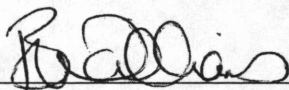
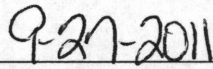
	Due From/ Due To	Federal Pass- Throughs	State Pass- Throughs	Transfers
Interagency item amount is posted accurately in USAS	Yes	N/A	N/A	N/A
All "NP" items were eliminated ("NP" items occur if the AGL [Agency General Ledger] information is blank)	Yes	N/A	N/A	N/A
AGL information is correct (the AGL consists 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 2011, the above agency does not have any interagency activity reflected on the AFR.

III. Required Signature

Sign and submit completed form via hard copy, email or fax to the Comptroller of Public Accounts, Financial Reporting section of the Fiscal Management Division.

 _____  _____
Signature Date

BEVERLY WILLIAMS

Printed Name

ACCOUNTANT (254)757-5241

Title & Phone Number

BEVERLY WILLIAMS (254)757-5241

AFR Contact Person & Phone Number

BEVERLY WILLIAMS (254)757-5241

USAS Contact Person & Phone Number

Federal Contact Person & Phone Number

