

ANNUAL FINANCIAL REPORT

Tenth Court of Appeals

Waco, Texas

Fiscal Year Ended August 31, 2012

Annual Financial Report

Tenth Court of Appeals

Waco, Texas

Fiscal Year Ended August 31, 2012



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 28, 2012

Honorable Rick Perry, Governor
Honorable Susan Combs, Texas Comptroller
Ursula Parks, Acting 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, 2012, 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) 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 (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 cursive script that reads "Thomas W. 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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(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= 12

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
 FUND 0001 GENERAL REVENUE

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	0045	CASH IN STATE TREASURY		21,119,889.57-	19,636,844.59-
		0047	SHARED CASH		.00	.00
		0048	LEGISLATIVE CASH		21,119,889.57	19,636,844.59
GL CLS	004	CA	CASH IN STATE TREASURY		.00	.00
01	020	9000	LEGISLATIVE APPROPRIATIONS		164,618.58	240,986.14
GL CLS	020	CA	LEGISLATIVE APPROPRIATIONS		164,618.58	240,986.14
01	052	0231	ACCTS. RECEIVABLE - UNBILLED		.00	.00
GL CLS	052	CA	ACCOUNTS RECEIVABLES, NET		.00	.00
01	065	0279	CA INTERFUND RECEIVABLE-NO POST DOC		.00	.00
GL CLS	065	CA	INTERFUND RECEIVABLE		.00	.00
01	072	0284	DUE FROM OTHER AGENCIES	21200010	.00	.00
GL CLS	072	CA	DUE FROM OTHER AGENCIES		.00	.00
01	080	0285	CONSUM. INVENTORIES (MAT. AND SUPPLI		15,796.62	13,128.49
GL CLS	080	CA	CONSUMABLE INVENTORIES		15,796.62	13,128.49
* GLA CAT	01		CURRENT ASSETS		180,415.20	254,114.63
** TOTAL ASSETS AND OTHER DEBITS					180,415.20	254,114.63
21	200	1009	VOUCHERS PAYABLE		.00	32,117.22-
		1010	ACCOUNTS PAYABLE		1,459.13-	5,715.04-
GL CLS	200	CL	ACCOUNTS PAYABLE		1,459.13-	37,832.26-
21	203	1015	PAYROLL PAYABLE		125,808.67-	128,529.28-
GL CLS	203	CL	PAYROLL PAYABLE		125,808.67-	128,529.28-

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL
 FUND 0001 GENERAL REVENUE

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
21	205	1049	CL INTERFUND PAYABLE		.00	.00
	GL CLS	205	CL INTERFUND PAYABLE		.00	.00
21	211	1050	DUE TO OTHER AGENCIES		.00	.00
		1050	DUE TO OTHER AGENCIES	21200010	.00	.00
	GL CLS	211	CL DUE TO OTHER AGENCIES		.00	.00
21	300	1149	FUNDS HELD FOR OTHERS		.00	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00
* GLA CAT 21 CURRENT LIABILITIES					127,267.80-	166,361.54-
26	301	1200	NC EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
	GL CLS	301	NC EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
* GLA CAT 26 NON-CURRENT LIABILITIES					.00	.00
** TOTAL LIABILITIES					127,267.80-	166,361.54-
51	360	2050	FD BAL-RESERVED FOR ENCUMBRANCES		.00	.00
	GL CLS	360	FD BAL RESERVED FOR ENCUMBRANCES		.00	.00
51	362	2075	FD BAL-RESERVED FOR CONSUM. INVENT.		.00	.00
	GL CLS	362	FD BAL RESERVED FOR INVENTORIES		.00	.00
51	510	2301	FD BAL-NONSPND FOR INVENTORY		15,796.62-	13,128.49-
	GL CLS	510	FD BAL-NONSPENDABLE		15,796.62-	13,128.49-
51	550	****	2325-POST CLS FFS FB UNASSIGNED		37,350.78-	74,624.60-
	GL CLS	550	FD BAL-UNASSIGNED		37,350.78-	74,624.60-
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
PAGE 3

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51	630	2055	FB - UNENCUM APPROP - SUBJECT TO LAP		.00	.00
		2060	FB-RES FOR UNENCUM APPR-FUTURE OPERA		.00	.00
	GL CLS	630	OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
51	800	9001	ENCUMBRANCES		.00	.00
		9003	ENCUMBRANCES (REPORTING AGENCIES)		.00	.00
		9005	BUDGET RESERVATION FOR ENCUMBRANCES		.00	.00
	GL CLS	800	BUDGETARY		.00	.00
51	950	9200	PAYROLL CLEARING		.00	.00
		9201	PAYROLL CLEARING OFFSET		.00	.00
		9202	PAYROLL SYSTEM CLEARING		.00	.00
	GL CLS	950	SYSTEM ACCOUNTS		.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)		53,147.40-	87,753.09-
**	TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES				53,147.40-	87,753.09-
**	TOTAL LIABILITIES AND FUND BALANCE/EQUITY				180,415.20-	254,114.63-
*	FUND	0001	GENERAL REVENUE		.00	.00

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

10TH COURT OF APPEALS DISTRICT (230)

BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY- 12

PROD SYSTEM

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	0045	CASH IN STATE TREASURY		.00	.00
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
*	GLA CAT	01	CURRENT ASSETS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				.00	.00
51	550	****	2325-POST CLS FFS FB UNASSIGNED		.00	.00
	GL CLS	550	FD BAL-UNASSIGNED		.00	.00
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.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
*	FUND	9000	DEPOSIT DEFAULT FUND		.00	.00

(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)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL
 FUND 9001 RETURNED ITEMS DEFAULT FUND

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	0045	CASH IN STATE TREASURY		.00	.00
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
*	GLA CAT	01	CURRENT ASSETS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				.00	.00
51	550	****	2325-POST CLS FFS FB UNASSIGNED		.00	.00
	GL CLS	550	FD BAL-UNASSIGNED		.00	.00
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.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
*	FUND	9001	RETURNED ITEMS DEFAULT FUND		.00	.00
*	GAAP FUND	0001	GENERAL REVENUE (0001)-GENERAL		.00	.00

(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)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD: ADJUSTMENT FY= 12 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0540 JUDICIAL-COURT PERSNL TRAIN FD
 FUND 0540 UNAPPROPRIATED FEE ACCT

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	0045	CASH IN STATE TREASURY		118,111.97	111,636.10
		0047	SHARED CASH		118,111.97-	111,636.10-
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
01	072	0264	DUE FROM OTHER AGENCIES	21105400	77,628.47	71,152.60
	GL CLS	072	CA DUE FROM OTHER AGENCIES		77,628.47	71,152.60
*	GLA CAT	01	CURRENT ASSETS		77,628.47	71,152.60
**	TOTAL ASSETS AND OTHER DEBITS				77,628.47	71,152.60
21	200	1009	VOUCHERS PAYABLE		.00	.00
	GL CLS	200	CL ACCOUNTS PAYABLE		.00	.00
21	300	1149	FUNDS HELD FOR OTHERS		.00	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00
*	GLA CAT	21	CURRENT LIABILITIES		.00	.00
**	TOTAL LIABILITIES				.00	.00
51	520	2310	FD BAL-RESTRICTED		.00	.00
	GL CLS	520	FD BAL-RESTRICTED		.00	.00
51	530	2315	FD BAL-COMMITTED		71,152.60-	71,152.60-
	GL CLS	530	FD BAL-COMMITTED		71,152.60-	71,152.60-
51	550	****	2325-POST CLS FFS FB UNASSIGNED		6,475.87-	.00
	GL CLS	550	FD BAL-UNASSIGNED		6,475.87-	.00
51	610	2150	FD BAL UNRES DESIG FOR OTHER		.00	.00

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0540 JUDICIAL-COURT PERSNL TRAIN FD
 FUND 0540 UNAPPROPRIATED FEE ACCT

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
	GL CLS	610	FD BAL - UNRES DESIG FOR OTHER		.00	.00
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
*	GIA CAT	51	FUND BALANCE (DEFICITS)		77,628.47-	71,152.60-
**	TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES				77,628.47-	71,152.60-
**	TOTAL LIABILITIES AND FUND BALANCE/EQUITY				77,628.47-	71,152.60-
*	FUND	0540	UNAPPROPRIATED FEE ACCT		.00	.00
*	GAAP FUND	0540	JUDICIAL-COURT PERSNL TRAIN FD		.00	.00
*	GAAP FUND TYPE	01	GENERAL		.00	.00

(AGY) 230 (ORG) (PRG) (NAT) (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= 12

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 02 SPECIAL REVENUE
 GAAP FUND 0573 JUDICIAL FUND (0573)-SPECIAL
 FUND 0573 JUDICIAL FUND

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	0045	CASH IN STATE TREASURY		604,844.82-	512,057.11-
		0047	SHARED CASH		604,844.82	512,057.11
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
01	072	0284	DUE FROM OTHER AGENCIES	24105730	.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
21	200	1009	VOUCHERS PAYABLE		.00	.00
	GL CLS	200	CL ACCOUNTS PAYABLE		.00	.00
21	211	1050	DUE TO OTHER AGENCIES		.00	.00
		1050	DUE TO OTHER AGENCIES	24105730	645,328.32-	554,170.52-
		1050	DUE TO OTHER AGENCIES	90205730	.00	.00
		1050	DUE TO OTHER AGENCIES	90257300	.00	.00
	GL CLS	211	CL DUE TO OTHER AGENCIES		645,328.32-	554,170.52-
21	300	1149	FUNDS HELD FOR OTHERS		.00	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00
	* GLA CAT	21	CURRENT LIABILITIES		645,328.32-	554,170.52-
	** TOTAL LIABILITIES				645,328.32-	554,170.52-
51	520	****	2310-POST CLS FFS FB RESTRICTED		91,157.80	.00
	GL CLS	520	FD BAL-RESTRICTED		91,157.80	.00
51	530	2315	FD BAL-COMMITTED		.00	.00

10TH COURT OF APPEALS DISTRICT (230)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD= ADJUSTMENT FY= 12

PERCENT OF YEAR ELAPSED: 100%

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
	GL CLS	530	FD BAL-COMMITTED		.00	.00
51	550	2325	FD BAL-UNASSIGNED		554,170.52	554,170.52
	GL CLS	550	FD BAL-UNASSIGNED		554,170.52	554,170.52
51	610	2150	FD BAL UNRES DESIG FOR OTHER		.00	.00
	GL CLS	610	FD BAL - UNRES DESIG FOR OTHER		.00	.00
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)		645,328.32	554,170.52
**	TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES				645,328.32	554,170.52
**	TOTAL LIABILITIES AND FUND BALANCE/EQUITY				.00	.00
*	FUND	0573	JUDICIAL FUND		.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)
 (AGL) (GRT) (PKJ) (SS1) (SS2)

10TH COURT OF APPEALS DISTRICT (230)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD- ADJUSTMENT FY= 12

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS
 GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP
 FUND 0998 GENERAL FIXED ASSETS

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	111	0385	OTHER ASSETS		.00	.00
	GL CLS	111	OTHER CURRENT ASSETS		.00	.00
*	GLA CAT	01	CURRENT ASSETS		.00	.00
06	151	0345	FURNITURE/EQUIPMENT		.00	.00
	GL CLS	151	FURNITURE AND EQUIPMENT, NET		.00	.00
06	158	0360	LIBRARY BOOKS-NON DEPRECIABLE		.00	.00
		0382	OTHER CAPITAL ASSETS-NON DEPRECIABLE		.00	.00
		0383	OTHER CAPITAL ASSETS-DEPRECIABLE		.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
51	620	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51	630	2030	INVESTMENT IN GENERAL FIXED ASSETS		.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
*	FUND	0998	GENERAL FIXED ASSETS		.00	.00
*	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)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT
 GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION
 FUND 0997 GENERAL LONG TERM DEBT

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
11	190	0410	AMTS TO BE PROVI FY-OTHER OBLIGATION		.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
21	230	1025	CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
	GL CLS	230	CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
	* GLA CAT	21	CURRENT LIABILITIES		.00	.00
	** TOTAL LIABILITIES				.00	.00
51	620	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.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
	* FUND	0997	GENERAL LONG TERM DEBT		.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)
 (AGL) (GRT) (PRJ) (SS?)

10TH COURT OF APPEALS DISTRICT (230)
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 12

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
 FUND 0001 GENERAL REVENUE

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
01	004	N	0045	CASH IN STATE TREASURY	21,119,889.57-	19,636,844.59-
		N	0047	SHARED CASH	.00	.00
		N	0048	LEGISLATIVE CASH	21,119,889.57	19,636,844.59
GL	CLS		004	CA CASH IN STATE TREASURY	.00	.00
01	020	N	9000	LEGISLATIVE APPROPRIATIONS	164,618.58	240,986.14
GL	CLS		020	CA LEGISLATIVE APPROPRIATIONS	164,618.58	240,986.14
01	052	N	0231	ACCTS. RECEIVABLE - UNBILLED	.00	.00
GL	CLS		052	CA ACCOUNTS RECEIVABLES, NET	.00	.00
01	065	N	0279	CA INTERFUND RECEIVABLE-NO POST DOC	.00	.00
GL	CLS		065	CA INTERFUND RECEIVABLE	.00	.00
01	072	N	0284	DUE FROM OTHER AGENCIES	21200010 .00	.00
GL	CLS		072	CA DUE FROM OTHER AGENCIES	.00	.00
01	080	N	0285	CONSUM. INVENTORIES (MAT. AND SUPPLI	15,796.62	13,128.49
GL	CLS		080	CA CONSUMABLE INVENTORIES	15,796.62	13,128.49
*	GLA	CAT	01	CURRENT ASSETS	180,415.20	254,114.63
**	TOTAL ASSETS AND OTHER DEBITS				180,415.20	254,114.63
21	200	N	1009	VOUCHERS PAYABLE	.00	32,117.22-
		N	1010	ACCOUNTS PAYABLE	1,459.13-	5,715.04-
GL	CLS		200	CL ACCOUNTS PAYABLE	1,459.13-	37,832.26-
21	203	N	1015	PAYROLL PAYABLE	125,808.67-	128,529.28-
GL	CLS		203	CL PAYROLL PAYABLE	125,808.67-	128,529.28-

10TH COURT OF APPEALS DISTRICT (230)
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT(GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 12

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL
 FUND 0001 GENERAL REVENUE

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
21	205	N	1049	CL INTERFUND PAYABLE		.00	.00
	GL CLS		205	CL INTERFUND PAYABLE		.00	.00
21	211	N	1050	DUE TO OTHER AGENCIES		.00	.00
	N		1050	DUE TO OTHER AGENCIES	21200010	.00	.00
	GL CLS		211	CL DUE TO OTHER AGENCIES		.00	.00
21	300	N	1149	FUNDS HELD FOR OTHERS		.00	.00
	GL CLS		300	CL FUNDS HELD FOR OTHERS		.00	.00
* GLA CAT 21 CURRENT LIABILITIES						127,267.80-	166,361.54-
26	301	N	1200	NC EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
	GL CLS		301	NC EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
* GLA CAT 26 NON-CURRENT LIABILITIES						.00	.00
** TOTAL LIABILITIES						127,267.80-	166,361.54-
51	360	N	2050	FD BAL-RESERVED FOR ENCUMBRANCES		.00	.00
	GL CLS		360	FD BAL RESERVED FOR ENCUMBRANCES		.00	.00
51	362	N	2075	FD BAL-RESERVED FOR CONSUM. INVENT.		.00	.00
	GL CLS		362	FD BAL RESERVED FOR INVENTORIES		.00	.00
51	510	N	2301	FD BAL-NONSPND FOR INVENTORY		15,796.62-	13,128.49-
	GL CLS		510	FD BAL-NONSPENDABLE		15,796.62-	13,128.49-
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED		37,350.78-	74,624.60-
	GL CLS		550	FD BAL-UNASSIGNED		37,350.78-	74,624.60-
51	620	N	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
	N		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00

10TH COURT OF APPEALS DISTRICT (230)
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 12

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL
 FUND 0001 GENERAL REVENUE

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
	GL	CLS				
			620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
51	630	N	2055	FB - UNENCUM APPROP - SUBJECT TO LAP	.00	.00
			N 2060	FB-RES FOR UNENCUM APPR-FUTURE OPERA	.00	.00
	GL	CLS				
			630	OBSOLETE FB ACCTS UNDER GASB 34	.00	.00
51	800	N	9001	ENCUMBRANCES	.00	.00
			N 9003	ENCUMBRANCES (REPORTING AGENCIES)	.00	.00
			N 9005	BUDGET RESERVATION FOR ENCUMBRANCES	.00	.00
	GL	CLS				
			800	BUDGETARY	.00	.00
51	950	N	9200	PAYROLL CLEARING	.00	.00
			N 9201	PAYROLL CLEARING OFFSET	.00	.00
			N 9202	PAYROLL SYSTEM CLEARING	.00	.00
	GL	CLS				
			950	SYSTEM ACCOUNTS	.00	.00
*	GLA	CAT	51	FUND BALANCE (DEFICITS)	53,147.40-	87,753.09-
**	TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES				53,147.40-	87,753.09-
**	TOTAL LIABILITIES AND FUND BALANCE/EQUITY				180,415.20-	254,114.63-
*	FUND		0001	GENERAL REVENUE	.00	.00

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

10TH COURT OF APPEALS DISTRICT (230)

STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL
 FUND 9000 DEPOSIT DEFAULT FUND

GL	GL	B/C	COMP		AGY	CURRENT	PRIOR
CT	CLS	IND	GL	TITLE	GL	YEAR	YEAR
01	004	N	0045	CASH IN STATE TREASURY		.00	.00
	GL	CLS	004	CA CASH IN STATE TREASURY		.00	.00
*	GLA	CAT	01	CURRENT ASSETS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS					.00	.00
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED		.00	.00
	GL	CLS	550	FD BAL-UNASSIGNED		.00	.00
51	620	N	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.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
*	FUND		9000	DEPOSIT DEFAULT FUND		.00	.00

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

10TH COURT OF APPEALS DISTRICT (230)
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 12

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL
 FUND 9001 RETURNED ITEMS DEFAULT FUND

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	N	0045	CASH IN STATE TREASURY		.00	.00
	GL CLS		004	CA CASH IN STATE TREASURY		.00	.00
*	GLA CAT		01	CURRENT ASSETS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS					.00	.00
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED		.00	.00
	GL CLS		550	FD BAL-UNASSIGNED		.00	.00
51	620	N	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.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
*	FUND		9001	RETURNED ITEMS DEFAULT FUND		.00	.00
*	GAAP FUND		0001	GENERAL REVENUE (0001)-GENERAL		.00	.00

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

10TH COURT OF APPEALS DISTRICT (230)
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT(GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 12

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0540 JUDICIAL-COURT PERSNI. TRAIN FD
 FUND 0540 UNAPPROPRIATED FEE ACCT

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	N	0045	CASH IN STATE TREASURY		118,111.97	111,636.10
	N		0047	SHARED CASH		118,111.97-	111,636.10-
	GL CLS		004	CA CASH IN STATE TREASURY		.00	.00
01	072	N	0284	DUE FROM OTHER AGENCIES	21105400	77,628.47	71,152.60
	GL CLS		072	CA DUE FROM OTHER AGENCIES		77,628.47	71,152.60
	* GLA CAT		01	CURRENT ASSETS		77,628.47	71,152.60
	** TOTAL ASSETS AND OTHER DEBITS					77,628.47	71,152.60
21	200	N	1009	VOUCHERS PAYABLE		.00	.00
	GL CLS		200	CL ACCOUNTS PAYABLE		.00	.00
21	300	N	1149	FUNDS HELD FOR OTHERS		.00	.00
	GL CLS		300	CL FUNDS HELD FOR OTHERS		.00	.00
	* GLA CAT		21	CURRENT LIABILITIES		.00	.00
	** TOTAL LIABILITIES					.00	.00
51	520	N	2310	FD BAL-RESTRICTED		.00	.00
	GL CLS		520	FD BAL-RESTRICTED		.00	.00
51	530	N	2315	FD BAL-COMMITTED		71,152.60-	71,152.60-
	GL CLS		530	FD BAL-COMMITTED		71,152.60-	71,152.60-
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED		6,475.87-	.00
	GL CLS		550	FD BAL-UNASSIGNED		6,475.87-	.00
51	610	N	2150	FD BAL UNRES DESIG FOR OTHER		.00	.00

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0540 JUDICIAL-COURT PERSNL TRAIN FD
 FUND 0540 UNAPPROPRIATED FEE ACCT

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
	GL	CLS	610	FD BAL - UNRES DESIG FOR OTHER	.00	.00
51	620	N	2240	FB-UNRESERVED-UNDESIGNATED-OTHER	.00	.00
		N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY	.00	.00
	GL	CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
*	GLA	CAT	51	FUND BALANCE (DEFICITS)	77,628.47-	71,152.60-
**	TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES				77,628.47-	71,152.60-
**	TOTAL LIABILITIES AND FUND BALANCE/EQUITY				77,628.47-	71,152.60-
*	FUND		0540	UNAPPROPRIATED FEE ACCT	.00	.00
*	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)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

10TH COURT OF APPEALS DISTRICT (230)
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT(GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 12

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM
 *****PAGE 8

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

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	N	0045	CASH IN STATE TREASURY		604,844.82-	512,057.11-
		N	0047	SHARED CASH		604,844.82	512,057.11
	GL CLS		004 CA	CASH IN STATE TREASURY		.00	.00
01	072	N	0284	DUE FROM OTHER AGENCIES	24105730	.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
21	200	N	1009	VOUCHERS PAYABLE		.00	.00
	GL CLS		200 CL	ACCOUNTS PAYABLE		.00	.00
21	211	N	1050	DUE TO OTHER AGENCIES		.00	.00
		N	1050	DUE TO OTHER AGENCIES	24105730	645,328.32-	554,170.52-
		N	1050	DUE TO OTHER AGENCIES	90205730	.00	.00
		N	1050	DUE TO OTHER AGENCIES	90257300	.00	.00
	GL CLS		211 CL	DUE TO OTHER AGENCIES		645,328.32-	554,170.52-
21	300	N	1149	FUNDS HELD FOR OTHERS		.00	.00
	GL CLS		300 CL	FUNDS HELD FOR OTHERS		.00	.00
	* GLA CAT		21	CURRENT LIABILITIES		645,328.32-	554,170.52-
	** TOTAL LIABILITIES					645,328.32-	554,170.52-
51	520	N	****	2310-POST CLS FFS FB RESTRICTED		91,157.80	.00
	GL CLS		520 FD	BAL-RESTRICTED		91,157.80	.00
51	530	N	2315	FD BAL-COMMITTED		.00	.00

10TH COURT OF APPEALS DISTRICT (230)
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 12

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 02 SPECIAL REVENUE
 GAAP FUND 0573 JUDICIAL FUND (0573)-SPECIAL
 FUND 0573 JUDICIAL FUND

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
	GL CLS			530 FD BAL-COMMITTED		.00	.00
51	550	N	2325	FD BAL-UNASSIGNED		554,170.52	554,170.52
	GL CLS			550 FD BAL-UNASSIGNED		554,170.52	554,170.52
51	610	N	2150	FD BAL UNRES DESIG FOR OTHER		.00	.00
	GL CLS			610 FD BAL - UNRES DESIG FOR OTHER		.00	.00
51	620	N	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS			620 FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
*	GLA CAT			51 FUND BALANCE (DEFICITS)		645,328.32	554,170.52
**	TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES					645,328.32	554,170.52
**	TOTAL LIABILITIES AND FUND BALANCE/EQUITY					.00	.00
*	FUND			0573 JUDICIAL FUND		.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) (AOR) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS
 GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP
 FUND 0998 GENERAL FIXED ASSETS

GL	GL	B/C	COMP		AGY		CURRENT		PRIOR
CT	CLS	IND	GL	TITLE	GL		YEAR		YEAR
01	111	N	0385	OTHER ASSETS			.00		.00
	GL	CLS	111	OTHER CURRENT ASSETS			.00		.00
*	GLA	CAT	01	CURRENT ASSETS			.00		.00
06	150	Y	0655	BC VEHICLES, BOATS AND AIRCRAFT			.00		.00
	GL	CLS	150	VEHICLES, BOATS AND AIRCRAFT, NET			.00		.00
06	151	N	0345	FURNITURE/EQUIPMENT			.00		.00
		Y	0645	BC FURNITURE/EQUIPMENT			30,858.35		30,858.35
		Y	0650	BC ACCUM DEPR-FURN & EQUIP			17,734.17-		15,881.37-
	GL	CLS	151	FURNITURE AND EQUIPMENT, NET			13,124.18		14,976.98
06	158	N	0360	LIBRARY BOOKS-NON DEPRECIABLE			.00		.00
		N	0382	OTHER CAPITAL ASSETS-NON DEPRECIABLE			.00		.00
		N	0383	OTHER CAPITAL ASSETS-DEPRECIABLE			.00		.00
	GL	CLS	158	OTHER CAPITAL ASSETS, NET			.00		.00
*	GLA	CAT	06	NON-CURRENT ASSETS			13,124.18		14,976.98
**	TOTAL ASSETS AND OTHER DEBITS						13,124.18		14,976.98
45	410	Y	****	3505-POST CLS BC CAP ASSETS/DEBT			13,124.18-		14,976.98-
	GL	CLS	410	INVESTED IN CAP ASSETS, NET RELATED DEBT			13,124.18-		14,976.98-
45	430	Y	9992	BC SYSTEM CLEARING			.00		.00
	GL	CLS	430	UNRESTRICTED NET ASSETS			.00		.00
*	GLA	CAT	45	NET ASSETS			13,124.18-		14,976.98-
51	620	N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY			.00		.00

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PRCD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS
 GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP
 FUND 0998 GENERAL FIXED ASSETS

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR	
CT	CLS	IND	GL	GL	YEAR	YEAR	
	GL	CLS		620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
51	630	N	2030		INVESTMENT IN GENERAL FIXED ASSETS	.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					13,124.18-	14,976.98-
**	TOTAL LIABILITIES AND FUND BALANCE/EQUITY					13,124.18-	14,976.98-
*	FUND			0998	GENERAL FIXED ASSETS	.00	.00
*	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)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
PAGE 12

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

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
06	150	Y	0655	BC VEHICLES, BOATS AND AIRCRAFT		.00	.00
	GL CLS		150	VEHICLES, BOATS AND AIRCRAFT, NET		.00	.00
*	GLA CAT		06	NON-CURRENT ASSETS		.00	.00
11	190	N	0410	AMTS TO BE PROVI FY-OTHER OBLIGATION		.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
21	230	N	1025	CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
		Y	1525	BC CL EMPLOYEE'S COMPENSABLE LEAVE		59,907.93-	54,958.88-
	GL CLS		230	CL EMPLOYEE'S COMPENSABLE LEAVE		59,907.93-	54,958.88-
*	GLA CAT		21	CURRENT LIABILITIES		59,907.93-	54,958.88-
26	301	Y	1700	BC NC EMPLOYEE'S COMPENSABLE LEAVE		39,692.13-	37,666.95-
	GL CLS		301	NC EMPLOYEE'S COMPENSABLE LEAVE		39,692.13-	37,666.95-
*	GLA CAT		26	NON-CURRENT LIABILITIES		39,692.13-	37,666.95-
**	TOTAL LIABILITIES					99,600.06-	92,625.83-
45	430	Y	****	3950-POST CLS BC UNREST NET ASSETS		99,600.06	92,625.83
		Y	9992	BC SYSTEM CLEARING		.00	.00
	GL CLS		430	UNRESTRICTED NET ASSETS		99,600.06	92,625.83
*	GLA CAT		45	NET ASSETS		99,600.06	92,625.83
51	620	N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00

10TH COURT OF APPEALS DISTRICT (230)
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD: ADJUSTMENT FY= 12

PERCENT OF YEAR ELAPSED: 100%

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

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
	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					99,600.06	92,625.83
**	TOTAL LIABILITIES AND FUND BALANCE/EQUITY					.00	.00
*	FUND			0997 GENERAL LONG TERM DEBT		.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)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

10TH COURT OF APPEALS DISTRICT (230)
 STATEMENT OF NET ASSETS - NET ASSET FORMAT
 REPORT PERIOD= ADJUSTMENT FY= 12

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM
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GAAP FUND GROUP 03 FIDUCIARY
 GAAP FUND TYPE 09 AGENCY FUNDS
 GAAP FUND 0900 DEPARTMENTAL SUSPENSE (0900) - AGENCY
 FUND 0900 SUSPENSE

GL CAT	GL CLS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	0045	CASH IN STATE TREASURY		.00	.00
		0047	SHARED CASH		.00	.00
	GL CLS	004 CA	CASH IN STATE TREASURY		.00	.00
*	GLA CAT	01	CURRENT ASSETS		.00	.00
**	TOTAL ASSETS				.00	.00
21	200	1009	VOUCHERS PAYABLE		.00	.00
	GL CLS	200 CL	ACCOUNTS PAYABLE		.00	.00
21	300	1149	FUNDS HELD FOR OTHERS		.00	.00
	GL CLS	300 CL	FUNDS HELD FOR OTHERS		.00	.00
*	GLA CAT	21	CURRENT LIABILITIES		.00	.00
**	TOTAL LIABILITIES				.00	.00
51	372	****	2400-POST CLS FIDUC NET ASSETS		.00	.00
	GL CLS	372	NET ASSETS HELD IN TRUST-FIDUCIARY FDS		.00	.00
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.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
*	FUND	0900	SUSPENSE		.00	.00

(AGY) 210 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

10TH COURT OF APPEALS DISTRICT (230)
 STATEMENT OF NET ASSETS - NET ASSET FORMAT
 REPORT PERIOD= ADJUSTMENT FY= 12

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM
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GAAP FUND GROUP 03 FIDUCIARY
 GAAP FUND TYPE 09 AGENCY FUNDS
 GAAP FUND 0900 DEPARTMENTAL SUSPENSE (0900) - AGENCY
 FUND 9015 USPS - OVERPAYMENTS TO EMPLOYEES

GL CAT	GL CLS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	0045	CASH IN STATE TREASURY		.00	.00
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
*	GLA CAT	01	CURRENT ASSETS		.00	.00
**	TOTAL ASSETS				.00	.00
21	300	1149	FUNDS HELD FOR OTHERS		.00	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00
*	GLA CAT	21	CURRENT LIABILITIES		.00	.00
**	TOTAL LIABILITIES				.00	.00
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.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
*	FUND	9015	USPS - OVERPAYMENTS TO EMPLOYEES		.00	.00
*	GAAP FUND	0900	DEPARTMENTAL SUSPENSE (0900) - AGENCY		.00	.00

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

10TH COURT OF APPEALS DISTRICT (230)
 STATEMENT OF NET ASSETS - NET ASSET FORMAT
 REPORT PERIOD= ADJUSTMENT FY= 12

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM
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GAAP FUND GROUP 03 FIDUCIARY
 GAAP FUND TYPE 09 AGENCY FUNDS
 GAAP FUND 0901 SAVINGS BOND ACCOUNT (0901) - AGENCY
 FUND 0901 SUSPENSE

GL CAT	GL CLS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	0045	CASH IN STATE TREASURY		.00	.00
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
*	GLA CAT	01	CURRENT ASSETS		.00	.00
**	TOTAL ASSETS				.00	.00
21	200	1009	VOUCHERS PAYABLE		.00	.00
	GL CLS	200	CL ACCOUNTS PAYABLE		.00	.00
21	300	1149	FUNDS HELD FOR OTHERS		.00	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00
*	GLA CAT	21	CURRENT LIABILITIES		.00	.00
**	TOTAL LIABILITIES				.00	.00
51	372	****	2400-POST CLS FIDUC NET ASSETS		.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
*	FUND	0901	SUSPENSE		.00	.00
*	GAAP FUND	0901	SAVINGS BOND ACCOUNT (0901) - AGENCY		.00	.00

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

10TH COURT OF APPEALS DISTRICT (230)
 STATEMENT OF NET ASSETS - NET ASSET FORMAT
 REPORT PERIOD= ADJUSTMENT FY= 12

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM
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GAAP FUND GROUP 03 FIDUCIARY
 GAAP FUND TYPE 09 AGENCY FUNDS
 GAAP FUND 0942 TEXAS AVER HOLD-TRNSMIT 401K(0942) AGENCY
 FUND 0942 DIRECT DEPOSIT HOLD ACCT

GL CAT	GL CLS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	0045	CASH IN STATE TREASURY		.00	.00
		0047	SHARED CASH		.00	.00
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
01	052	0231	ACCTS. RECEIVABLE - UNBILLED		.00	.00
	GL CLS	052	CA ACCOUNTS RECEIVABLES, NET		.00	.00
	* GLA CAT	01	CURRENT ASSETS		.00	.00
	** TOTAL ASSETS				.00	.00
21	300	1140	FUNDS HELD FOR OTHERS		.00	.00
		1149	FUNDS HELD FOR OTHERS		.00	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00
	* GLA CAT	21	CURRENT LIABILITIES		.00	.00
	** TOTAL LIABILITIES				.00	.00
51	372	****	2400-POST CLS FIDUC NET ASSETS		.00	.00
	GL CLS	372	NET ASSETS HELD IN TRUST-FIDUCIARY FDS		.00	.00
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51	950	9989	HB 62 GENERAL LEDGER CLEARING		.00	.00
	GL CLS	950	SYSTEM ACCOUNTS		.00	.00
	* GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00
	** NET ASSETS WITH CURRENT CHANGES				.00	.00

10TH COURT OF APPEALS DISTRICT (230)
 STATEMENT OF NET ASSETS - NET ASSET FORMAT

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
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GAAP FUND GROUP 03 FIDUCIARY
 GAAP FUND TYPE 09 AGENCY FUNDS
 GAAP FUND 0942 TEXASAVR HOLD-TRNSMIT 401K(0942)AGENCY
 FUND 0942 DIRECT DEPOSIT HOLD ACCT

GL	GL	COMP	AGY	CURRENT	PRIOR
CAT	CLS	GL	GL	YEAR	YEAR
* FUND		0942	DIRECT DEPOSIT HOLD ACCT	.00	.00
* GAAP FUND		0942	TEXASAVR HOLD-TRNSMIT 401K(0942)AGENCY	.00	.00

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

10TH COURT OF APPEALS DISTRICT (230)
 STATEMENT OF NET ASSETS - NET ASSET FORMAT
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PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM
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GAAP FUND GROUP 03 FIDUCIARY
 GAAP FUND TYPE 09 AGENCY FUNDS
 GAAP FUND 0980 DIRECT DEPOSIT CORRECTION(0980)-AGENCY
 FUND 0980 CORRECTION ACCOUNT

GL CAT	GL CLS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	0045	CASH IN STATE TREASURY		.00	.00
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
*	GLA CAT	01	CURRENT ASSETS		.00	.00
**	TOTAL ASSETS				.00	.00
21	300	1149	FUNDS HELD FOR OTHERS		.00	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00
*	GLA CAT	21	CURRENT LIABILITIES		.00	.00
**	TOTAL LIABILITIES				.00	.00
51	372	****	2400-POST CLS FIDUC NET ASSETS		.00	.00
	GL CLS	372	NET ASSETS HELD IN TRUST-FIDUCIARY FDS		.00	.00
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.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
*	FUND	0980	CORRECTION ACCOUNT		.00	.00
*	GAAP FUND	0980	DIRECT DEPOSIT CORRECTION(0980)-AGENCY		.00	.00

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

10TH COURT OF APPEALS DISTRICT (230)
 STATEMENT OF NET ASSETS - NET ASSET FORMAT
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PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM
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GAAP FUND GROUP 03 FIDUCIARY
 GAAP FUND TYPE 09 AGENCY FUNDS
 GAAP FUND 1000 UNAPPROPRIATED GENERAL REVENUE
 FUND 1001 GENERAL REVENUE UNAPPROPRIATED

GL CAT	GL CLS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	0045	CASH IN STATE TREASURY		.00	.00
		0047	SHARED CASH		.00	.00
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
*	GLA CAT	01	CURRENT ASSETS		.00	.00
**	TOTAL ASSETS				.00	.00
21	211	1050	DUE TO OTHER AGENCIES		.00	.00
		1050	DUE TO OTHER AGENCIES	90200010	.00	.00
	GL CLS	211	CL DUE TO OTHER AGENCIES		.00	.00
21	300	1149	FUNDS HELD FOR OTHERS		.00	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00
*	GLA CAT	21	CURRENT LIABILITIES		.00	.00
**	TOTAL LIABILITIES				.00	.00
51	372	****	2400-POST CLS FIDUC NET ASSETS		.00	.00
	GL CLS	372	NET ASSETS HELD IN TRUST-FIDUCIARY FDS		.00	.00
51	620	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.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
*	FUND	1001	GENERAL REVENUE UNAPPROPRIATED		.00	.00
*	GAAP FUND	1000	UNAPPROPRIATED GENERAL REVENUE		.00	.00
*	GAAP FUND TYPE	09	AGENCY FUNDS		.00	.00

10TH COURT OF APPEALS DISTRICT (230)
 STATEMENT OF NET ASSETS - NET ASSET FORMAT
 REPORT PERIOD= ADJUSTMENT FY= 12

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM
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GAAP FUND GROUP 03 FIDUCIARY
 GAAP FUND TYPE 09 AGENCY FUNDS
 GAAP FUND 1000 UNAPPROPRIATED GENERAL REVENUE
 FUND 1001 GENERAL REVENUE UNAPPROPRIATED

GL	GL	COMP	AGY	CURRENT	PRIOR
CAT	CLS	GL	GL	YEAR	YEAR
* GAAP FUND GROUP	03	FIDUCIARY		.00	.00
* AGENCY	230			.00	.00

(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= 12

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

GAAP		GAAP		COMPT	TITLE	CURRENT
GAAP	GAAP	GL	GL	OBJ		YEAR
CATEGORY	FUNC	CLASS	ACCT	SRC/OBJ		
01			0005	9400	ORIGINAL BUDGET-COMMITTED	1,240,529.00
				9401	ORIGINAL BUDGET-COLLECTED	10,000.00-
* GAAP SRC/OBJ			0005		ORIGINAL APPROPRIATIONS	1,230,529.00
01			0006	9420	OASI ST MATCH TRF IN FROM 902-COMMITTED	84,668.75
				9425	INSUR-ST PD TRF IN FROM 327-COMMITTED	99,492.55
				9435	RETIR-ST MATCH TRF IN FROM 327-COMMITTED	64,765.37
				9440	BRP TRANSFER IN FROM 902-COMMITTED	2,053.72
* GAAP SRC/OBJ			0006		ADDITIONAL APPROPRIATIONS	250,980.39
01			0080	3788	DEFAULT DEPOSIT ADJUSTMENT - SUSPENSE	0.00
				3789	DEFAULT FUND-RETURN CHECKS	0.00
				3802	REIMBURSEMENTS-THIRD PARTY	11,464.70
* GAAP SRC/OBJ			0080		OTHER	11,464.70
* GAAP CATEGORY 01					REVENUES	1,492,974.09
TOTAL REVENUES						1,492,974.09
04			0200	7001	SAL & WAGES(LINE ITEM EXEMPT)	322,549.84
				7002	SAL/WAGES-CLASS&N/C-PERM FULTM	775,319.84
				7007	SAL/WAGES-HOURLY PARTTIME EMPL	22,721.76
				7022	LONGEVITY PAY	16,000.00
				7050	BENEFIT REPLACEMENT PAY	2,053.72
* GAAP SRC/OBJ			0200		SALARIES AND WAGES	1,138,645.16
04			0210	7032	EMPLOYEE RETIREMENT-ST CONTRIB	64,765.37
				7041	EMPLOYEE INS PYMTS-EMPLR CONTR	99,492.55
				7042	PAYROLL HEALTH INSURANCE CONTRIBUTION	11,903.20
				7043	FICA EMPLOYER MATCHING CONTR	84,668.75
* GAAP SRC/OBJ			0210		PAYROLL RELATED COSTS	260,829.87

10TH COURT OF APPEALS DISTRICT (230)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD- ADJUSTMENT FY= 12

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM

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

GAAP		GAAP	GL ACCT GL	GAAP	COMPT	TITLE	CURRENT
GAAP	GAAP	GL ACCT GL	GAAP	COMPT	TITLE	CURRENT	YEAR
CATEGORY	FUNC CLASS	ACCT SRC/OBJ	OBJ				
04		0230	7102		TRAV IN-STATE MILEAGE	1,792.35	
			7104		TRAV IN-STATE-ACT EXP-OVERNIGHT TRAVEL	462.86	
			7105		TRAV IN-STATE-INCIDENTAL EXPEN	329.65	
			7106		TRAVEL-IN-STATE MEALS/LODGING	558.92	
			7135		TRAV IS-HOTEL TAX EXCL GALV, PORT A & SPI	207.37-	
* GAAP SRC/OBJ		0230			TRAVEL	2,936.41	
04		0240	7291		POSTAL SERVICES	8,000.00	
			7300		CONSUMABLES	795.68	
			7303		SUBS, PERIODICALS & INFO SERV	11,586.50	
			7334		PERSONAL PROP-FURN, EQUIP AND OTHER-EXP	196.76	
			7335		PERSONAL PROP-PARTS-COMPUTER EQUIP-EXP	48.80	
			7377		PERSONAL PROP-COMPUTER EQUIPMENT-EXP	59.63	
			7378		PERSONAL PROP-COMPUTER EQUIP(CONTROLLED)	0.00	
			7382		PERS PROP-BOOKS & REF MATERIALS-EXPENSED	8,163.00	
* GAAP SRC/OBJ		0240			MATERIALS AND SUPPLIES	28,850.37	
04		0250	7276		COMMUNICATION SERVICES	6,886.00	
			7503		TELECOMMS-LONG DISTANCE	198.57	
			7504		TELECOMMS-MONTHLY CHARGE	386.79	
			7516		TELECOMMS-OTHER SERV CHARGES	515.18	
* GAAP SRC/OBJ		0250			COMMUNICATION AND UTILITIES	7,986.54	
04		0260	7267		PERS PROP-MAINT & REPAIR-COMP EQUIP-EXP	247.48	
			7367		PERSONAL PROPERTY-MAINTENANCE & REPAIRS	369.00	
* GAAP SRC/OBJ		0260			REPAIRS AND MAINTENANCE	616.48	
04		0270	7406		RENTAL OF FURNISHINGS/EQUIPMT	419.99	
* GAAP SRC/OBJ		0270			RENTALS AND LEASES	419.99	
04		0280	7273		REPRODUCTION & PRINTING SERVS	464.14	
* GAAP SRC/OBJ		0280			PRINTING AND REPRODUCTION	464.14	
04		0340	7203		REGISTRATION FEES-EMPLOYEE TRAINING	1,110.00	

10TH COURT OF APPEALS DISTRICT (230)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 12

PERCENT OF YEAR ELAPSED: 100%

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

GAAP		GAAP		GAAP	COMPT	TITLE	CURRENT
GAAP	GAAP GL ACCT GL	GAAP	COMPT	SRC/OBJ	OBJ		YEAR
CATEGORY	FUNC CLASS ACCT	SRC/OBJ	OBJ				
04		0340	7210			FEES AND OTHER CHARGES	2,459.00
			7277			CLEANING SERVICES	6,285.40
			7286			FREIGHT/DELIVERY SERVICES	474.99
			7947			ST OFC OF RISK MNGMT ASSESMENTS	1,669.46
* GAAP SRC/OBJ		0340				OTHER EXPENDITURES	11,998.85
* GAAP CATEGORY 04						EXPENDITURES	1,452,747.81
TOTAL EXPENDITURES							1,452,747.81
EXCESS(DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES							40,226.28
05		0578	9410			APPROPRIATION TRANSFER-IN COMMITTED	0.00
* GAAP SRC/OBJ		0578				LEGISLATIVE FINANCING SOURCES	0.00
05		0591	9541			BRP TRF OUT TO STRATEGIES-COMMITTED	0.00
* GAAP SRC/OBJ		0591				LEGISLATIVE FINANCING USES	0.00
05		0600	9580			LAPSED COMMITTED REVENUE APPROPRIATIONS	74,831.97-
* GAAP SRC/OBJ		0600				APPROPRIATIONS LAPSED	74,831.97-
* GAAP CATEGORY 05						OTHER FINANCING SOURCES (USES)	74,831.97-
TOTAL OTHER FINANCING SOURCES(USES)							74,831.97-
NET CHANGE IN FUND BALANCE							34,605.69-
FUND BALANCE - BEGINNING							87,753.09
FUND BALANCE - BEGINNING, AS RESTATED							87,753.09
FUND BALANCE - ENDING							53,147.40
* GAAP FUND	0001					GENERAL REVENUE (0001)-GENERAL	53,147.40

(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= 12

PROD SYSTEM

PERCENT OF YEAR ELAPSED: 100%

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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	COMPT	YEAR	
CATEGORY	FUNC	CLASS	ACCT	SRC/OBJ	OBJ	TITLE	
01			0035	3711	3719	JUDICIAL FEES FEES-COPIES/FILING OF RECORDS	6,376.37 99.50
* GAAP SRC/OBJ			0035			LICENSES, FEES AND PERMITS	6,475.87
* GAAP CATEGORY	01					REVENUES	6,475.87
TOTAL REVENUES						6,475.87	
TOTAL EXPENDITURES						0.00	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES						6,475.87	
TOTAL OTHER FINANCING SOURCES (USES)						0.00	
NET CHANGE IN FUND BALANCE						6,475.87	
FUND BALANCE - BEGINNING						71,152.60	
FUND BALANCE - BEGINNING, AS RESTATED						71,152.60	
FUND BALANCE - ENDING						77,628.47	
* GAAP FUND	0540					JUDICIAL-COURT PERSNL TRAIN FD	77,628.47
* GAAP FUND TY	01					GENERAL	130,775.87

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

10TH COURT OF APPEALS DISTRICT (230)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 12

PERCENT OF YEAR ELAPSED: 100%

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

GAAP		GAAP		GAAP	COMPT	TITLE	CURRENT
CATEGORY	FUNC CLASS	ACCT	GL	ACCT SRC/OBJ	OBJ		YEAR
01		0035	3704		3704	COURT COSTS	120.07-
			3711		3711	JUDICIAL FEES	6,136.22
			3719		3719	FEES-COPIES/FILING OF RECORDS	99.50
* GAAP SRC/OBJ		0035				LICENSES, FEES AND PERMITS	6,115.65
* GAAP CATEGORY	01					REVENUES	6,115.65
TOTAL REVENUES							6,115.65
04		0200	7001		7001	SAL & WAGES(LINE ITEM EXEMPT)	92,450.00
* GAAP SRC/OBJ		0200				SALARIES AND WAGES	92,450.00
04		0210	7032		7032	EMPLOYEE RETIREMENT-ST CONTRIB	7,773.02
			7041		7041	EMPLOYEE INS PYMTS-EMPLR CONTR	1,142.23-
			7043		7043	FICA EMPLOYER MATCHING CONTR	318.09
* GAAP SRC/OBJ		0210				PAYROLL RELATED COSTS	6,948.88
* GAAP CATEGORY	04					EXPENDITURES	99,398.88
TOTAL EXPENDITURES							99,398.88
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES							93,283.23-
05		0500	3980		3980	OPERATING ACCOUNT TRANSFERS IN	2,125.43
* GAAP SRC/OBJ		0500				TRANSFERS-IN	2,125.43
* GAAP CATEGORY	05					OTHER FINANCING SOURCES (USES)	2,125.43
TOTAL OTHER FINANCING SOURCES (USES)							2,125.43

10TH COURT OF APPEALS DISTRICT (230)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 12

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM

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

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

NET CHANGE IN FUND BALANCE									91,157.80-
FUND BALANCE - BEGINNING									554,170.52-
FUND BALANCE - BEGINNING, AS RESTATED									554,170.52-
FUND BALANCE - ENDING									645,328.32-
* GAAP FUND	0573						JUDICIAL FUND (0573)-SPECIAL		645,328.32-
* GAAP FUND TY	02						SPECIAL REVENUE		645,328.32-

DAFR6590 230 BWIL 04 13 SROE RJE R230 2(ORG) () 3(OBJ) 3(FND) () 0(GLA) () () USAS
 CYCLE: 09/26/12 21:47 5250 RUN DATE: 09/27/12 TIME: 03:15 12 CFY: 13 CFM: 01 LCY: 11 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= 12

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM
 PAGE 7

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

NET CHANGE IN FUND BALANCE								0.00
FUND BALANCE - BEGINNING								0.00
FUND BALANCE - BEGINNING, AS RESTATED								0.00
FUND BALANCE - ENDING								0.00
* GAAP FUND	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)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

10TH COURT OF APPEALS DISTRICT (230)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 12

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM
PAGE 8

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

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

NET CHANGE IN FUND BALANCE						0.00
FUND BALANCE - BEGINNING						0.00
FUND BALANCE - BEGINNING, AS RESTATED						0.00
FUND BALANCE - ENDING						0.00
* GAAP FUND	9997			LONG-TERM LIABILITIES BASIS CONVERSION		0.00
* GAAP FUND TY	12			LONG-TERM LIAB BASIS CONVERSION ADJUSTMT		0.00
* GAAP FD GRP	01			GOVERNMENTAL		514,552.45-
* AGENCY	230					514,552.45-

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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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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, 2012, 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, 2012, 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 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, 2012, follows:

	*Due Other Funds	From	**Due Other Funds	To	RT#/Source
Appd Fund 0540, D23 Fund 0540 (Agency 211, D23 Fund 0540)	\$77,628.47				
Appd Fund 0573, D23 Fund 0573 (Agency 241, D23 Fund 0573)			\$645,328.32		
Total Due From/To Other Funds	\$77,628.47		\$645,328.32		

The amounts shown are accumulative amounts from FY 2002 – 2012. The actual amounts collected in FY12 were \$6475.87 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 2012, 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	322,549.84
				3400	SALARIES AND WAGES	7002	N	775,319.84
				3400	SALARIES AND WAGES	7007	N	22,721.76
				3400	SALARIES AND WAGES	7022	N	16,000.00
				3400	SALARIES AND WAGES	7050	N	2,053.72
				3405	PAYROLL RELATED COSTS	7032	N	64,765.37
				3405	PAYROLL RELATED COSTS	7041	N	99,492.55
				3405	PAYROLL RELATED COSTS	7042	N	11,903.20
				3405	PAYROLL RELATED COSTS	7043	N	84,668.75
				3420	TRAVEL	7102	N	1,792.35
				3420	TRAVEL	7104	N	462.86
				3420	TRAVEL	7105	N	329.65
				3420	TRAVEL	7106	N	558.92
				3420	TRAVEL	7135	N	-207.37
				3425	MATERIALS AND SUPPLIES	7291	N	8,000.00
				3425	MATERIALS AND SUPPLIES	7300	N	795.68
				3425	MATERIALS AND SUPPLIES	7303	N	11,586.50
				3425	MATERIALS AND SUPPLIES	7334	N	196.76
				3425	MATERIALS AND SUPPLIES	7335	N	48.80
				3425	MATERIALS AND SUPPLIES	7377	N	59.63
				3425	MATERIALS AND SUPPLIES	7382	N	8,163.00
				3430	COMMUNICATION AND UTILITIES	7276	N	6,886.00
				3430	COMMUNICATION AND UTILITIES	7503	N	198.57
				3430	COMMUNICATION AND UTILITIES	7504	N	386.79
				3430	COMMUNICATION AND UTILITIES	7516	N	515.18
				3435	REPAIRS AND MAINTENANCE	7267	N	247.48
				3435	REPAIRS AND MAINTENANCE	7367	N	369.00
				3440	RENTALS AND LEASES	7406	N	419.99
				3445	PRINTING AND REPRODUCTION	7273	N	464.14
				3590	OTHER EXPENSES	7203	N	1,110.00
				3590	OTHER EXPENSES	7210	N	2,459.00
				3590	OTHER EXPENSES	7277	N	6,285.40
				3590	OTHER EXPENSES	7286	N	474.99
				3590	OTHER EXPENSES	7947	N	1,669.46
					Expenses			1,452,747.81
			68	3700	GR-ORIGINAL APPROPRIATIONS	9400	N	-1,240,529.00
				3700	GR-ORIGINAL APPROPRIATIONS	9401	N	10,000.00
				3705	GR-ADDITIONAL APPROPRIATIONS	9420	N	-84,668.75
				3705	GR-ADDITIONAL APPROPRIATIONS	9425	N	-99,492.55

				3705	GR-ADDITIONAL APPROPRIATIONS	9435	N	-64,765.37	
				3705	GR-ADDITIONAL APPROPRIATIONS	9440	N	-2,053.72	
				3730	GR-LAPSES	9580	N	74,831.97	
				3810	GR-OTHER GENERAL REVENUES	3802	N	-11,464.70	
					General Revenues			-1,418,142.12	
			79	BBal	Beginning Balance			-87,753.09	
					Beginning Balance			-87,753.09	
					Fund 0001 Beginning Balance			-87,753.09	
					Beginning Balance as Restated			-87,753.09	
					Net Activity			34,605.69	
					Fund 0001 Ending Balance			-53,147.40	
	0540	0540	60	3005	CHG/SVC-LICENSES, FEES & PERMITS	3711	N	-6,376.37	
				3005	CHG/SVC-LICENSES, FEES & PERMITS	3719	N	-99.50	
					Prog Rev - Charges For Services			-6,475.87	
			79	BBal	Beginning Balance			-71,152.60	
					Beginning Balance			-71,152.60	
					Fund 0540 Beginning Balance			-71,152.60	
					Beginning Balance as Restated			-71,152.60	
					Net Activity			-6,475.87	
					Fund 0540 Ending Balance			-77,628.47	
01									
	02	0573	0573	60	3005	CHG/SVC-LICENSES, FEES & PERMITS	3711	N	-6,136.22
				3005	CHG/SVC-LICENSES, FEES & PERMITS	3719	N	-99.50	
				3040	CHG/SVC-VIOLATIONS, FINES & PENALTIES	3704	N	120.07	
					Prog Rev - Charges For Services			-6,115.65	
			66	3400	SALARIES AND WAGES	7001	N	92,450.00	
				3405	PAYROLL RELATED COSTS	7032	N	7,773.02	
				3405	PAYROLL RELATED COSTS	7041	N	-1,142.23	
				3405	PAYROLL RELATED COSTS	7043	N	318.09	
					Expenses			99,398.88	
			78	3970	TRANSFERS IN	3980	N	-2,125.43	
					Transfers			-2,125.43	
			79	BBal	Beginning Balance			554,170.52	
					Beginning Balance			554,170.52	
					Fund 0573 Beginning Balance			554,170.52	
					Beginning Balance as Restated			554,170.52	
					Net Activity			91,157.80	
					Fund 0573 Ending Balance			645,328.32	
02									
	11	9998	0998	66	3495	DEPRECIATION EXPENSE	7939	Y	1,852.80
					Expenses			1,852.80	
			79	BBal	Beginning Balance			-14,976.98	
					Beginning Balance			-14,976.98	
					Fund 0998 Beginning Balance			-14,976.98	
					Beginning Balance as Restated			-14,976.98	
					Net Activity			1,852.80	
					Fund 0998 Ending Balance			-13,124.18	

11									
12	9997	0997	66	3400	SALARIES AND WAGES		7002	Y	6,974.23
									Expenses
									6,974.23
			79	BBal	Beginning Balance				92,625.83
									Beginning Balance
									92,625.83
									Fund 0997 Beginning Balance
									92,625.83
									Beginning Balance as Restated
									92,625.83
									Net Activity
									6,974.23
									Fund 0997 Ending Balance
									99,600.06
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, 2012**. 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 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 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 2012 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) 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 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 2012 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.


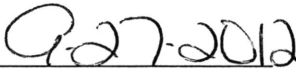
	Due From/ Due To	Federal Pass- Throughs	State Pass- Throughs	Transfers
Interagency item amount is posted accurately in USAS	Yes	N/A	N/A	N/A
All "NP" items were eliminated ("NP" items occur if the AGL [Agency General Ledger] information is blank)	Yes	N/A	N/A	N/A
AGL information is correct (the AGL consists 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 2012, 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

