

### **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,

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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	230 BWIL 04 9/26/12 21:4	13 SROE RJE 7 5250 RUN DATE:		() () 4( 03:15 12 CFY: 1			( ) US FICHE: 230 12	AS 01 01
(AGY)230 (AGL)	(ORG)	(PRG) (GRT)	(NAC) (PRJ)	(APP) (SS1)	(FND)	(COB) (SS2)	(AOB)	(GLA)
PERCENT C			ALANCE SHEET - REPC	DURT OF APPEALS D GOVERNMENTAL & P RT PERIOD= ADJUS	ROPRIETARY E TMENT FY= 12	FUND TYPES (FFS)	• • • • • • • • • • • • • • • •	PROD SYSTEM
GAAP FUND GAAP FUND FUND	) TYPE	01 GENERAL 0001 GENERAL RE 0001 GENERAL RE	VENUE (0001)-GE					
GL GI				AGY		CURREN	Т	PRIOR
CAT CI	ASS GL	TITLE		GL		YEAR	• • • • • • • • • • • • • • • • • • • •	YEAR
01 00	0045	CASH IN STATE TRE. SHARED CASH	ASURY			21,119,88	9.57-	19,636,844.59- .00
		LEGISLATIVE CASH				21,119,88		19,636,844.59
GL CLS	004 CA CAS	H IN STATE TREASUR	Y				.00	.00
01 020	9000	LEGISLATIVE APPROP	RIATIONS			164,618	. 58	240,986.14
GL CLS	020 CA LEG	ISLATIVE APPROPRIA	TIONS			164,618	. 58	240,986.14
01 052	0231	ACCTS. RECEIVABLE	- UNBILLED				.00	.00
GL CLS	052 CA ACC	OUNTS RECEIVABLES,	NET				.00	.00
01 065	0279	CA INTERFUND RECEI	VABLE-NO POST E	юс			.00	.00
GL CLS	065 CA INT	ERFUND RECEIVABLE					.00	.00
01 072	0284	DUE FROM OTHER AGE	NCIES	212000	10		.00	.00
GL CLS	072 CA DUE	FROM OTHER AGENCI	ES				.00	.00
01 080	0285	CONSUM. INVENTORIE	S (MAT. AND SUE	PLI		15,796	.62	13,128.49
GL CLS	080 CA CON	SUMABLE INVENTORIE	5			15,796	. 62	13,128.49
* GLA CAT	01 CURRENT	ASSETS				180,415	.20	254,114.63
** TOTAL A	SSETS AND O	THER DEBITS				180,415	.20	254,114.63
21 200		VOUCHERS PAYABLE ACCOUNTS PAYABLE				1,45	.00 9.13-	32,117.22- 5,715.04-
GL CLS	200 CL ACC	OUNTS PAYABLE				1,459	.13-	37,832.26-
21 203	1015	PAYROLL PAYABLE				125,808	.67-	128,529.28-
GL CLS	203 CL PAY	ROLL PAYABLE				125,808	.67-	128,529.28-

DAFR8580 230 BWIL 04 13 SROE RJE R230 2(ORG) CYCLE: 09726712 21:47 5250 RUN DATE: 09727712 TIME: 0	( ) ( ) 4(FND) ( ) 3:15-12 CFY: 13 CFM: 01		SAS 01 01
	RT OF APPEALS DISTRICT (230		
PERCENT OF YEAR ELAPSED: 100% REPORT	OVERNMENTAL & PROPRIETARY F T PERIOD= ADJUSTMENT FY= 12		PROD SYSTEM
GAAP FUND GROUP 01 GOVERNMENTAL	• • • • • • • • • • • • • • • • • • • •	• • • • • • • • • • • • • • • • • • • •	••••••PAGE 2
GAAP FUND TYPE 01 GENERAL			
GAAP FUND 0001 GENERAL REVENUE (0001)-GENT FUND 0001 GENERAL REVENUE			
GL GL COMP	AGY	CURRENT	PRIOR
CAT CLASS GL TITLE	GL	YEAR	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 9999 FFS SYSTEM CLEARING - GL LEVEL ONI	LY	.00 .00	.00 .00

DAFR6580 230 BWLL 04 13 SROE RJE R230 CYCLE: 09/26/12 21:47 5250 RUN DATE: 09/27/	2(ORG) ( ) ( ) 4(FND) ( ) 3(GLA) 12 TIME: 03:15 12 CFY: 13 CFM: 01 LCY: 11	( ) ( ) USAS LCM: 11 FICHE: 230 12	01 01
PERCENT OF YEAR ELAPSED: 100%	10TH COURT OF APPEALS DISTRICT (230) SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPE REPORT PERIOD= ADJUSTMENT FY= 12		PROD SYSTEM
GAAP     FUND     GROUP     01     GOVERNMENTAL       GAAP     FUND     01     GENERAL       GAAP     FUND     0001     GENERAL       FUND     0001     GENERAL     REVENUE			
GL GL COMP CAT CLASS GL TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
GL CLS 620 FUND BALANCE - UNRESERVED/UNDE	SIGNATED	. 00	.00
51 630 2055 FB - UNENCUM APPROP - SU	BJECT TO LAP	. 00	.00
2060 FB-RES FOR UNENCUM APPR	-FUTURE OPERA	.00	.00
GL CLS 630 OBSOLETE FB ACCTS UNDER GASB 3	4	.00	.00
51 800 9001 ENCUMBRANCES		.00	.00
9003 ENCUMBRANCES (REPORTING 9005 BUDGET RESERVATION FOR I		.00 .00	.00 .00
SUUS BUDGET RESERVATION FOR	ENCOMBRANCES	.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/EQUIT	Y 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

DAFR#5%0 230 CYCLE: 09726				() () 4( )3:15-12 CFY: 1		(GLA) ( ) CY: 11 LCM: 11		GAS 01 01
(AGY) 230 (AGL)	(ORG)	(PRG) (GRT)	(NAC) (PRJ)	(APP) (SS1)	(FND)	(COB) (SS2)	(AOB)	(GLA)
PERCENT OF	YEAR ELAPSE		ALANCE SHEET - G		ROPRIETARY FU			PROD SYSTEM
GAAP FUND GF GAAP FUND TY GAAP FUND FUND	YPE	01 GOVERNMENT 01 GENERAL 0001 GENERAL RE 9000 DEPOSIT DE	VENUE (0001)-GEN Fault fund	IERAL				
GL GL CAT CLASS	COMP S GL T	TITLE		AGY GL		CURRENT YEAR		PRIOR YEAR
01 004	0045 CA	ASH IN STATE TREA	SURY				00	.00
GL CLS 00	04 CA CASH	IN STATE TREASUR	Y				00	.00
• GLA CAT 01	1 CURRENT A	ASSETS					00	.00
•• TOTAL ASSE	ETS AND OTH	IER DEBITS					00	.00
51 550	•••• 23	25-POST CLS FFS	FB UNASSIGNED				00	.00
GL CLS 55	50 FD BAL-U	INASSIGNED					00	.00
51 620	2240 FB	-UNRESERVED-UNDE	SIGNATED-OTHER				00	.00
GL CLS 62	20 FUND BAL	ANCE - UNRESERVE	D/UNDESIGNATED				00	.00
• GLA CAT 51	I FUND BALA	NCE (DEFICITS)					00	.00
•• TOTAL OTHE	ER CREDITS	AND FUND BALANCE	/EQUITY WITH CUR	RENT CHANGES			00	.00
** TOTAL LIAE	BILITIES AN	ID FUND BALANCE/E	QUITY				00	.00
* FUND	9000	DEPOSIT DEFAULT	FUND				00	.00

DAFR8580 230 BWIL 04 13 SROE RJE 3 CYCLE: 09/26/12 21:47 5250 RUN DATE: 0		( ) ( ) 4( 03:15 12 CFY: 1				AS 01 01
(AGY)?30 (ORG) (PRG) (AGL) (GRT)	(NAC) (PRJ)	(APP) (SS1)	(FND)	(COB) (SS2)	(AOB)	(GLA)
B/ PERCENT OF YEAR ELAPSED: 100%	ALANCE SHEET - ( REPO	URT OF APPEALS D GOVERNMENTAL & P RT PERIOD≕ ADJUS	ROPRIETARY FU TMENT FY= 12	ND TYPES (FFS)		PROD SYSTEM
GAAP     FUND     GROUP     01     GOVERNMENT/       GAAP     FUND     TYPE     01     GENERAL       GAAP     FUND     0001     GENERAL     REV       FUND     9001     RETURNED     1	AL Venue (0001)-gei Tems default fui	NERAL ND				
GL GL COMP CAT CLASS GL TITLE		AG Y GL		CURREN' YEAR	г	PRIOR YEAR
01 004 0045 CASH IN STATE TREAS	SURY				.00	.00
GL CLS 004 CA CASH IN STATE TREASURY	ť				. 00	.00
• GLA CAT 01 CURRENT ASSETS					.00	.00
** TOTAL ASSETS AND OTHER DEBITS					. 00	.00
51 550 •••• 2325-Post CLS FFS I	B UNASSIGNED				. 00	.00
GL CLS 550 FD BAL-UNASSIGNED					.00	.00
51 620 2240 FB-UNRESERVED-UNDES	SIGNATED-OTHER				.00	.00
GL CLS 620 FUND BALANCE - UNRESERVE	UNDESIGNATED				.00	.00
• GLA CAT 51 FUND BALANCE (DEFICITS)					. 00	.00
** TOTAL OTHER CREDITS AND FUND BALANCE	EQUITY WITH CU	RRENT CHANGES			.00	.00
** TOTAL LIABILITIES AND FUND BALANCE/E	QUITY				.00	.00
• FUND 9001 RETURNED ITEMS DE	EFAULT FUND				.00	.00
* GAAP FUND 0001 GENERAL REVENUE	(0001)-GENERAL				.00	.00

DAFR8560 230 BWIL 04 13 SROE RJE CYCLE: 09/26/12 21:47 5250 RUN DATE:		( ) ( ) 4 )3:15-12 CEY: 0			( ) USA FICHE: 230-12	AS 01 01
(AGY) 2 30 (ORG) (PRG) (AGL) (GRT)	(NAC) (PRJ)	(APP) (SS1)	(FND)	(COB) (SS2)	(AOB)	(GLA)
B Percent of year elapsed: 100%	ALANCE SHEET - C REPOR	JRT OF APPEALS I GOVERNMENTAL & I RT PERIOD= ADJUS	PROPRIETARY FU STMENT FY= 12	ND TYPES (FFS)		PROD SYSTEM
GAAP FUND GROUP 01 GOVERNMENT GAAP FUND TYPE 01 GENERAL GAAP FUND 0540 JUDICIAL-C FUND 0540 UNAPPROPIA	OURT PERSNL TRAI					
GL GL COMP CAT CLASS GL TITLE		AGY GL		CURRENT YEAR		PRIOR YEAR
•••••••••••••••••••••••••••••••••••••••	• • • • • • • • • • • • • • • • • • •			• • • • • • • • • • • • • • • • • • • •	• • • • • • • • • • • • • • • •	•••••
01 004 0045 CASH IN STATE TREA 0047 SHARED CASH	SURY			118,111. 118,111		111,636.10 111,636.10-
GL CLS 004 CA CASH IN STATE TREASUR	Y			- '	00	.00
01 072 0284 DUE FROM OTHER AGE	NCIES	211054	00	77,628.	47	71,152.60
GL CLS 072 CA DUE FROM OTHER AGENCI	ES			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 OTH	ERS				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				71,152.0	60-	71,152.60-
GL CLS 530 FD BAL-COMMITTED				71,152.0	60-	71,152.60-
51 550 **** 2325-POST CLS FFS I	B UNASSIGNED			6,475.1	37-	.00
GL CLS 550 FD BAL-UNASSIGNED				6,475.1	37-	.00
51 610 2150 FD BAL UNRES DESIG	FOR OTHER			. (	00	.00

DAFR8580 730 BWIL 04 13 SROE RUE R230 2(ORG) ( ) ( ) 4(FND) ( ) 3(GLA) CYCLE: 09/26/12 21:47 5250 RUN DATE: 09/27/12 TIME: 03:15 12 CFY: 13 CFM: 01 LCY: 11	( ) ( ) US LCM: 11 FICHE: 230 12	AS 01 01
10TH COURT OF APPEALS DISTRICT (230) BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYP PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12	ES (FFS)	PROD SYSTEM
GAAP FUND GROUP01GOVERNMENTALGAAP FUND TYPE01GENERALGAAP FUND0540JUDICIAL-COURT PERSNL TRAIN FDFUND0540UNAPPROPIATED FEE ACCT		
GL GL COMP AGY CAT CLASS GL TITLE GL	CURRENT	PRIOR
GL CLS 610 FD BAL - UNRES DESIG FOR OTHER	.00	.00
51 620 2240 FB-UNRESERVED-UNDESIGNATED-OTHER 9999 FFS SYSTEM CLEARING - GL LEVEL ONLY	.00	.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 UNAPPROPIATED FEE ACCT	.00	.00
• GAAP FUND 0540 JUDICIAL-COURT PERSNL TRAIN FD	.00	.00
• GAAP FUND TYPE 01 GENERAL	.00	.00

DAFR&580 230 F CYCLE: 09/26/	WIL 04 13 SROE RJE R 12 21:47 5250 RUN DATE: 0		( ) ( ) 4(F 3:15-12 CFY: 13			( ) USA F1CHE: 230 12	s 01 02
(AGY)230 ( (AGL)	ORG) (PRG) (GRT)	(NAC) (PRJ)	(APP) (SS1)	(FND)	(COB) (SS2)	(BOB)	(GLA)
	BAI AR ELAPSED: 100%	10TH COUL LANCE SHEET - GO REPORT	RT OF APPEALS DI DVERNMENTAL & PR I PERIOD= ADJUST	OPRIETARY FU	) UND TYPES (FFS)		PROD SYSTEM ••••••PAGE 8
GAAP FUND TYP GAAP FUND FUND	E 02 SPECIAL REVE 0573 JUDICIAL FUN 0573 JUDICIAL FUN	NUE ND (0573)-SPECIA					
GL GL CAT CLASS	COMP GL TITLE		AGY GL		CURREN YEAR	T	PRIOR YEAR
•••••	••••••••••••••••	•••••		• • • • • • • • • • • • •	• • • • • • • • • • • • • • • • • • •	• • • • • • • • • • • • • • • • • •	*****
01 004	0045 CASH IN STATE TREASU 0047 SHARED CASH	IRY			604,844 604,81		512,057.11- 512,057.11
GL CLS 004	CA CASH IN STATE TREASURY					.00	.00
01 072	0284 DUE FROM OTHER AGENO	IES	2410573	0		.00	.00
GL CLS 072	CA DUE FROM OTHER AGENCIES	;				.00	.00
• GLA CAT 01	CURRENT ASSETS					.00	.00
** TOTAL ASSET	S AND OTHER DEBITS					.00	.00
21 200	1009 VOUCHERS PAYABLE					.00	.00
GL CLS 200	CL ACCOUNTS PAYABLE					.00	.00
21 211	1050DUE TO OTHER AGENCIE1050DUE TO OTHER AGENCI1050DUE TO OTHER AGENCI1050DUE TO OTHER AGENCI	ES ES	241057 902057 902573	30	645,32	.00 8.32- .00 .00	.00 554,170.52- .00 .00
GL CLS 211	CL DUE TO OTHER AGENCIES				645,328	.32-	554,170.52-
21 300	1149 FUNDS HELD FOR OTHER	s				.00	.00
GL CLS 300	CL FUNDS HELD FOR OTHERS					.00	.00
* GLA CAT 21	CURRENT LIABILITIES				645,328	. 32-	554,170.52-
** TOTAL LIABI	LITIES				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

DAFR8580 230 5WIL 04 13 SROE RJE R230 2(ORG) ( ) ( ) 4(FND) ( ) CYCLE: 09/26/12 21:47 5250 RUN DATE: 09/27/12 TIME: 03:15 12 CFY: 13 CFM: 01		NS 01 02
10TH COURT OF APPEALS DISTRICT (23 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 1	FUND TYPES (FFS)	PROD SYSTEM
GAAP     FUND     GROUP     01     GOVERNMENTAL       GAAP     FUND     TYPE     02     SPECIAL     REVENUE       GAAP     FUND     0573     JUDICIAL     FUND     (0573) - SPECIAL       FUND     0573     JUDICIAL     FUND     (0573)		
GL GL COMP AGY CAT CLASS GL TITLE 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 9999 FFS SYSTEM CLEARING - GL LEVEL ONLY	.00 .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

DAFR8580 230 BWI CYCLE: 09/26/12	L 04 13 SROE RUE R 21:47 5250 RUN DATE: 0		( ) ( ) 4 03:15-12 CFY:				5AS 01 11
(AGY)230 (OR (AGL)	G) (PRG) (GRT)	(DAC) (DRJ)	(APP) (SS1)	(FND)	(COB) (SS2)	(AOb)	(GLA)
	ELAPSED: 100%	LANCE SHEET - C REPOR	JRT OF APPEALS I GOVERNMENTAL & I RT PERIOD- ADJUS	PROPRIETARY FU	ND TYPES (FFS)		PROD SYSTEM PROD SYSTEM
GAAP FUND GROUP GAAP FUND TYPE GAAP FUND FUND		ET BASIS CONVER SSETS ACCT GROU	RSION ADJUSTMTS JP				
	COMP GL TITLE		AGY GL		CURREN YEAR	T	PRIOR YEAR
01 111 0	385 OTHER ASSETS					.00	.00
GL CLS 111 O	THER CURRENT ASSETS					.00	.00
* GLA CAT 01 CU	RRENT ASSETS					.00	.00
06 151 0	345 FURNITURE/EQUIPMENT					.00	.00
GL CLS 151 F	URNITURE AND EQUIPMENT,	NET				.00	.00
	360 LIBRARY BOOKS-NON D 0382 OTHER CAPITAL ASSE 0383 OTHER CAPITAL ASSE	TS-NON DEPRECIA	ABLE			.00 .00 .00	.00 .00 .00
GL CLS 158 O	THER CAPITAL ASSETS, NET					.00	.00
* GLA CAT 06 NO	N-CURRENT ASSETS					.00	.00
** TOTAL ASSETS 2	AND OTHER DEBITS					.00	.00
51 620 9	999 FFS SYSTEM CLEARING	- GL LEVEL ONI	.Υ			.00	.00
GL CLS 620 F	UND BALANCE - UNRESERVED	/UNDESIGNATED				.00	.00
	030 INVESTMENT IN GENER		5			.00	.00
	BSOLETE FB ACCTS UNDER G	ASB 34				.00	.00
	ND BALANCE (DEFICITS)					.00	.00
	REDITS AND FUND BALANCE/	-	RENT CHANGES			.00	.00
	TIES AND FUND BALANCE/EQ					.00	.00
* FUND	0998 GENERAL FIXED ASS					.00	.00
* GAAP FUND	9998 GEN FIXED ASSETS		DINCONTO			.00	.00
* GAAP FUND TYPE	11 CAPITAL ASSET BAS	13 CONVERSION P	100031M13				.00

DAFR\$580 230 BWIL 04 13 SROE RJE 1 CYCLE: 09/26/12 21:47 5250 RUN DATE: 0		( ) ( ) 4( 03:15-12 CFY: 1			( ) U FICHE: 230-12	USAS 2 01 12
(AGY)230 (ORG) (PRG) (AGL) (GRT)	(NAC) (PRJ)	(APP) (SS1)	(FND)	(COB) (SS2)	(AOB)	(GLA)
PERCENT OF YEAR ELAPSED: 100%         GAAP FUND GROUP       01       GOVERNMENT         GAAP FUND TYPE       12       LONG-TERM 1         GAAP FUND       9997       LONG-TERM 1         FUND       0997       GENERAL LOI	ALANCE SHEET - REPC AL LIAB BASIS CONV LIABILITIES BAS	URT OF APPEALS D GOVERNMENTAL & P RT PERIOD= ADJUS ERSION ADJUSTMT IS CONVERSION	ROPRIETARY FUR	ND TYPES (FFS)		PROD SYSTEM
GL GL COMP CAT CLASS GL TITLE		AGY GL		CURREN YEAR	Т	PRIOR YEAR
11 190 0410 AMTS TO BE PROVI F	Y-OTHER OBLIGAT	ION			.00	.00
GL CLS 190 RETIREMNT OF OTHR GENERAL	L LONG-TERM DEB	т			.00	.00
* GLA CAT 11 OTHER DEBITS					.00	.00
** TOTAL ASSETS AND OTHER DEBITS					.00	.00
21 230 1025 CL EMPLOYEE'S COMPL	ENSABLE LEAVE				.00	.00
GL CLS 230 CL EMPLOYEE'S COMPENSABLE	E LEAVE				.00	.00
• GLA CAT 21 CURRENT LIABILITIES					.00	.00
** TOTAL LIABILITIES					.00	.00
51 620 9999 FFS SYSTEM CLEARING	G - GL LEVEL ON	LY			.00	.00
GL CLS 620 FUND BALANCE - UNRESERVE	D/UNDESIGNATED				.00	.00
• GLA CAT 51 FUND BALANCE (DEFICITS)					.00	.00
** TOTAL OTHER CREDITS AND FUND BALANCE.	EQUITY WITH CU	RRENT CHANGES			.00	.00
** TOTAL LIABILITIES AND FUND BALANCE/E	Ωυιτγ				.00	.00
* FUND 0997 GENERAL LONG TERM	1 DEBT				.00	.00
* GAAP FUND 9997 LONG-TERM LIABIL	ITIES BASIS CON	VERSION			.00	.00
• GAAP FUND TYPE 12 LONG-TERM LIAB BA	ASIS CONVERSION	ADJUSTMT			.00	.00
* GAAP FUND GROUP 01 GOVERNMENTAL					.00	.00
* AGENCY 230					.00	.00

DAFR6561 230 BWIL 04 13 SROE RJE CYCLE: 09/26/12 21:47 5250 RUN DATE:		() () 4 03:15-12 CFY:			( ) US TCHE: 230-12	AS 01 01
{AGY}?30 (ORG) (PRG) (AGL) (GRT)	(NAC) (PRJ)	(APP) (351)	(FND)	(COB) (SS?)	(AOB)	(GLA)
PERCENT OF YEAR ELAPSED: 100% GAAP FUND GROUP 01 GOVERNMEN GAAP FUND TYPE 01 GENERAL GAAP FUND 0001 GENERAL R FUND 0001 GENERAL R	ATEMENT OF NET A: REPO ITAL REVENUE (0001)-GI REVENUE		SHEET FORMAT(G STMENT FY= 12	WFS)		
GL GL B/C COMP CT CLS IND GL TITLE		AGY GL	•••••	CURRENT YEAR		PR I OR YE AR
01 004 N 0045 CASH IN STATE TREASU N 0047 SHARED CASH N 0048 LEGISLATIVE CASH	IRY			21,119,889.5 21,119,889.	00	19,636,844.59- .00 19,636,844.59
GL CLS 004 CA CASH IN STATE TREASU	IRY			. 0	0	.00
01 020 N 9000 LEGISLATIVE APPROPRI	ATIONS			164,618.5	8	240,986.14
GL CLS 020 CA LEGISLATIVE APPROPRI	ATIONS			164,618.5	8	240,986.14
01 052 N 0231 ACCTS. RECEIVABLE -	UNBILLED			. 0	0	.00
GL CLS 052 CA ACCOUNTS RECEIVABLES	, NET			. 0	0	.00
01 065 N 0279 CA INTERFUND RECEIVA	BLE-NO POST DOC			. 0	0	.00
GL CLS 065 CA INTERFUND RECEIVABLE				. 0	0	.00
01 072 N 0284 DUE FROM OTHER AGENC	IES	21200	010	. 0	0	.00
GL CLS 072 CA DUE FROM OTHER AGENC	IES			. 0	0	.00
01 080 N 0285 CONSUM. INVENTORIES	(MAT. AND SUPPLI	I		15,796.6	2	13,128.49
GL CLS 080 CA CONSUMABLE INVENTORI	ES			15,796.6	2	13,128.49
* GLA CAT 01 CURRENT ASSETS				180,415.2	0	254,114.63
** TOTAL ASSETS AND OTHER DEBITS				180,415.2	0	254,114.63
21 200 N 1009 VOUCHERS PAYABLE N 1010 ACCOUNTS PAYABLE				.0 1,459.		32,117.22- 5,715.04-
GL CLS 200 CL ACCOUNTS PAYABLE				1,459.1	3-	37,832.26-
21 203 N 1015 PAYROLL PAYABLE				125,808.6	7-	128,529.28-
GL CLS 203 CL PAYROLL PAYABLE				125,808.6	7-	128,529.28-

DAFR8581 230 BWIL 04 13 SROE RJE R230 2(ORG) ( CYCLE: 09/26/12 21:47 5250 RUN DATE: 09/27/12 TIME: 03:1	) ( ) 4(FND) ( ) 5 12 CFY: 13 CFM: 01		DSAS 01 01
10TH COURT	OF APPEALS DISTRICT (23	0)	
STATEMENT OF NET ASSETS PERCENT OF YEAR ELAPSED: 100% REPORT P	PERIOD= ADJUSTMENT FY= 1	2	PROD SYSTEM
GAAP FUND GROUP 01 GOVERNMENTAL GAAP FUND TYPE 01 GENERAL GAAP FUND 0001 GENERAL REVENUE (0001)-GENERA FUND 0001 GENERAL REVENUE	Ţ		
GL GL B/C COMP	AGY	CURRENT	PRIOR
CT CLS IND GL TITLE	GL	YEAR	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 N 9999 FFS SYSTEM CLEARING - GL LEVEL ONLY		.00 .00	.00

DAFR8581 230 BWIL 04 13 CYCLE: 09/26/12 21:47 52	SROE RJE R230 2(ORG) { } 250 RUN DATE: 09/27/12 TIME: 03:15	( ) 4(FND) ( ) 12 CFY: 13 CFM: 01		5 01 01
PERCENT OF YEAR ELAPSED:	STATEMENT OF NET ASSETS -	TODA AD ILICTMENT CY- 1	(GWFS)	PROD SYSTEM
GAAP FUND GROUP 01 GAAP FUND TYPE 01 GAAP FUND 00 FUND 00	GOVERNMENTAL			
GL GL B/C COMP CT CLS IND GL TITLE		AGY GL	CURRENT	PRIOR
	NCE - UNRESERVED/UNDESIGNATED		. 00	.00
	NENCUM APPROP - SUBJECT TO LAP 5 FOR UNENCUM APPR-FUTURE OPERA		. 00 . 00	.00
GL CLS 630 OBSOLETE F	FB ACCTS UNDER GASB 34		.00	.00
	NANCES BRANCES (REPORTING AGENCIES) RESERVATION FOR ENCUMBRANCES		.00 .00 .00	.00 .00 .00
GL CLS 800 BUDGETARY			.00	.00
	L CLEARING LL CLEARING OFFSET LL SYSTEM CLEARING		.00 .00 .00	.00 .00 .00
GL CLS 950 SYSTEM ACC	COUNTS		. 00	.00
• GLA CAT 51 FUND BALANC	E (DEFICITS)		53,147.40-	87,753.09-
** TOTAL OTHER CREDITS AN	D FUND BALANCE/EQUITY WITH CURRENT O	CHANGES	53,147.40-	87,753.09-
•• TOTAL LIABILITIES AND	FUND BALANCE/EQUITY		180,415.20-	254,114.63-
• FUND 0001 GE	NERAL REVENUE		.00	.00

DAFR8581 230 BWIL 04 CYCLE: 09/26/12 21:4			() () 4 ( 03:15 12 CEY: 1				USAS 2 01 01
(AGY)230 (ORG) (AGL)	(PRG) (GRT)		(APP) (SS1)	(FND)	(COB) (SS2)	(BOB)	(GLA)
PERCENT OF YEAR ELAI		EMENT OF NET AS	URT OF APPEALS D SETS - BALANCE S RT PERIOD= ADJUS	HEET FORMAT (G	WFS)		PROD SYSTEM
GAAP FUND GROUP GAAP FUND TYPE GAAP FUND FUND	01 GOVERNMENT 01 GENERAL 0001 GENERAL RE 9000 DEPOSIT DE	AL VENUE (0001)-GE FAULT FUND	NERAL				
GL GL B/C COMP CT CLS IND GL TI			AGY		CURREN	Т	PRIOR YEAR
01 004 N 0045 CAS	SH IN STATE TREASUR	Y				. 00	.00
GL CLS 004 CA CAS	SH IN STATE TREASUR	Y				.00	.00
• GLA CAT 01 CURRENT	ASSETS					.00	.00
** TOTAL ASSETS AND C	THER DEBITS					.00	.00
51 550 N **** 232	5-POST CLS FFS FB	UNASSIGNED				.00	.00
GL CLS 550 FD BAI	UNASSIGNED					. 00	.00
51 620 N 2240 FB-	UNRESERVED-UNDESIG	NATED-OTHER				.00	.00
GL CLS 620 FUND E	BALANCE - UNRESERVE	D/UNDESIGNATED				.00	.00
• GLA CAT 51 FUND BA	LANCE (DEFICITS)					.00	.00
** TOTAL OTHER CREDIT	S AND FUND BALANCE	/EQUITY WITH CU	RRENT CHANGES			.00	.00
•• TOTAL LIABILITIES	AND FUND BALANCE/E	QUITY				.00	.00
• FUND 900	0 DEPOSIT DEFAULT	FUND				. 00	.00

DAFR8561 230 BWIL 04 13 SROE RJE CYCLE: 09/26/12 21:47 5250 RUN DATE:					• •	SAS 01 01
(AGY)230 (ORG) (PRG) (AGL) (GRT)	(NAC) (PRJ)	(APP) (SS1)	(FND)	(COR) (SS./)	(AOB)	(GLA)
STAT PERCENT OF YEAR ELAPSED: 100% GAAP FUND GROUP 01 GOVERNMENT GAAP FUND TYPE 01 GENERAL	EMENT OF NET AS	DURT OF APPEALS E SSETS - BALANCE S DRT PERIOD= ADJUS	HEET FORMAT (C			PROD SYSTEM
GAAP FUND 0001 GENERAL RE FUND 9001 RETURNED I	TEMS DEFAULT FU	JND				
GL GL B/C COMP CT CLS IND GL TITLE		AGY GL		CURRENT YEAR		PRIOR YEAR
01 004 N 0045 CASH IN STATE TREASUR	Y			. (	00	. 00
GL CLS 004 CA CASH IN STATE TREASUR	Y			. (	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-UNDESIG	NATED-OTHER			. (	00	.00
GL CLS 620 FUND BALANCE - UNRESERVE	D/UNDESIGNATED			. (	00	.00
* GLA CAT 51 FUND BALANCE (DEFICITS)				. (	00	.00
** TOTAL OTHER CREDITS AND FUND BALANCE	/EQUITY WITH CU	JRRENT CHANGES		. (	00	.00
** TOTAL LIABILITIES AND FUND BALANCE/E	QUITY			. (	00	.00
• FUND 9001 RETURNED ITEMS D	EFAULT FUND			. (	00	.00
* GAAP FUND 0001 GENERAL REVENUE	(0001)-GENERAL			. (	00	.00

DAFR8581 230 BWIL 04 13 SROE RJE R CYCLE: 09/26/12 21:47 5250 RUN DATE: 0		( ) ( ) 4(1 03:15-12 CFY: 1			( ) USAS FICHE: 230-12	01 01
(AGY)230 (ORG) (PRG) (AGL) (GRT)	(NAC) (PRJ)	(APP) (SS1)	(FND)	(COB) (SS2)	(ACB)	(GLA)
	10TH C MENT OF NET A	OURT OF APPEALS D SSETS - BALANCE SI ORT PERIOD= ADJUS'	IEET FORMAT (GWF	5)		PROD SYSTEM
GAAP FUND GROUP 01 GOVERNMENTA GAAP FUND TYPE 01 GENERAL GAAP FUND 0540 JUDICIAL-CO FUND 0540 UNAPPROPIAT	URT PERSNI. TR	AIN FD			• • • • • • • • • • • • • • • • • • • •	
GL GL B/C COMP CT CLS IND GL TITLE		AG Y G L		CURRENT YEAR		PRIOR YE <b>A</b> R
	• • • • • • • • • • • • • • • • •				• • • • • • • • • • • • • • • • • • • •	
01 004 N 0045 CASH IN STATE TREASURY N 0047 SHARED CASH				118,111. 118,111		111,636.10 111,636.10-
GI. CLS 004 CA CASH IN STATE TREASURY					00	. 0 0
01 072 N 0284 DUE FROM OTHER AGENCIES	s	2110540	00	77,628.	47	71,152.60
GL CLS 072 CA DUE FROM OTHER AGENCIE:	s			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 U	NASSIGNED			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

DAFR8581 230 BWIL 04 14 SROE RJE R23 CYCLE: 09/26/12 21:47 5250 RUN DATE: 09/	0 ?(ORG) ( ) ( ) 4(FND) ( ) 3(GLA) 27/17 TIME: 03:15 12 CFY: 13 CFM: 01 LCY: 11	( ) ( ) USAS LCM: 14 FICHE: //O 12	01 01
PERCENT OF YEAR ELAPSED: 100%	10TH COURT OF APPEALS DISTRICT (230) NT OF NET ASSETS - BALANCE SHEET FORMAT(GWFS) REPORT PERIOD= ADJUSTMENT FY= 12		PROD SYSTEM
GAAP     FUND     GROUP     01     GOVERNMENTAL       GAAP     FUND     TYPE     01     GENERAL       GAAP     FUND     0540     JUDICIAL-COUR       FUND     0540     UNAPPROPIATED	F PERSNL TRAIN FD		
GL GL B/C COMP	AGY GL	CURRENT	PRIOR
GL CLS 610 FD BAL - UNRES DESIG FOR OT		. 00	.00
51 620 N 2240 FB-UNRESERVED-UNDESIGNAT N 9999 FFS SYSTEM CLEARING - G		.00 .00	.00 .00
GL CLS 620 FUND BALANCE - UNRESERVED/U	NDESIGNATED	. 00	.00
• GLA CAT 51 FUND BALANCE (DEFICITS)		77,628.47-	71,152.60-
** TOTAL OTHER CREDITS AND FUND BALANCE/EQ	JITY WITH CURRENT CHANGES	77,628.47-	71,152.60-
** TOTAL LIABILITIES AND FUND BALANCE/EQUI	ry	77,628.47-	71,152.60-
• FUND 0540 UNAPPROPIATED FEE A	CCT	.00	.00
• GAAP FUND 0540 JUDICIAL-COURT PERS	NL TRAIN FD	.00	.00
* GAAP FUND TYPE 01 GENERAL		.00	.00

DAFR8561 230 BWII CYCLE: 09/26/12	. 04 13 SROE RJE 21:47 5250 RUN DATE:		() () 4( 03:15 12 CFY: 1			( ) USA FICHE: 230-12	.S 01 02
(AGY)230 (ORC (AGL)	;) (PRG) (GRT)	(NAC) (PRJ)	(APP) (SS1)	(FND)	(COB) (SS2)	(AOB)	(GLA)
PERCENT OF YEAR		FEMENT OF NET AS	URT OF APPEALS D SETS - BALANCE S RT PERIOD= ADJUS	HEET FORMAT (GW TMENT FY= 12	4FS)		PROD SYSTEM
GAAP FUND GROUP GAAP FUND TYPE GAAP FUND FUND	01 GOVERNMENT 02 SPECIAL RE 0573 JUDICIAL E 0573 JUDICIAL E	EVENUE FUND (0573)-SPEC	IAL				
GL GL B/C COME CT CLS IND GL	, TITLE		AGY GL		CURREN1 YEAR		PRIOR YEAR
	CASH IN STATE TREASUR SHARED CASH	RΥ			604,844. 604,844		512,057.11- 512,057.11
GL CLS 004 CF	A CASH IN STATE TREASUR	RY				00	.00
01 072 N 0284	DUE FROM OTHER AGENCI	IES	241057	30		00	.00
GL CLS 072 CF	A DUE FROM OTHER AGENCI	ES				00	.00
• GLA CAT 01 CUP	RRENT ASSETS					00	.00
** TOTAL ASSETS #	ND OTHER DEBITS					00	.00
21 200 N 1009	VOUCHERS PAYABLE					00	.00
GL CLS 200 CI	ACCOUNTS PAYABLE					00	.00
		CS CS	24105 90205 90257	730	645,328	00 .32- .00 .00	.00 554,170.52- .00 .00
GL CLS 211 CI	, DUE TO OTHER AGENCIES	5			645,328.	32-	554,170.52-
21 300 N 1149	FUNDS HELD FOR OTHERS	;				00	.00
GL CLS 300 CI	. FUNDS HELD FOR OTHERS	;				00	.00
* GLA CAT 21 CUF	RENT LIABILITIES				645,328.	32-	554,170.52-
** TOTAL LIABILIT	TES				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

DAFR8581 230 BWIL 04 13 SROE RJE R230 CYCLE: 09/26/12 21:47 5250 RUN DATE: 09/27/1	2(ORG) ( ) ( ) 4(FND) ( ) 2 TIME: 03:15 12 CFY: 13 CFM: 01		AS 01 02
STATEMENT O PERCENT OF YEAR ELAPSED: 100%	10TH COURT OF APPEALS DISTRICT (230 F NET ASSETS - BALANCE SHEET FORMAT( REPORT PERIOD= ADJUSTMENT FY= 12		PROD SYSTEM
GAAPFUNDGROUP01GOVERNMENTALGAAPFUNDTYPE02SPECIALREVENUEGAAPFUND0573JUDICIALFUND(05FUND0573JUDICIALFUND	73)-SPECIAL		
GL GL B/C COMP CT CLS IND 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-0 N 9999 FFS SYSTEM CLEARING - GL LE		.00	.00 .00
GL CLS 620 FUND BALANCE - UNRESERVED/UNDES	IGNATED	.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)-SP	SCIAL	.00	.00
* GAAP FUND TYPE 02 SPECIAL REVENUE		.00	.00

DAFR8581 230 BWIL 04 13 SROE RJE R230 2 (ORG) CYCLE: 09/26/12 21:47 5250 RUN DATE: 09/27/12 TIME:		FND) ( ) 3(GLA 3 CFM: 01 LCY:		( ) USAS FICHE: 230-12	01 11
(AGY)230 (ORG) (PRG) (NAC) (AGL) (GRT) (PRJ)	(APP) (SS1)	(FND)	(COB) (SS2)	(AOR)	(GLA)
STATEMENT OF NET AS	URT OF APPEALS D SETS - BALANCF S RT PERIOD= ADJUS	HEET FORMAT (GWFS)			PROD SYSTEM
GAAP FUND GROUP01GOVERNMENTALGAAP FUND TYPE11CAPITAL ASSET BASIS CONVEGAAP FUND9998GEN FIXED ASSETS ACCT GROFUND0998GENERAL FIXED ASSETS					
GL GL B/C COMP CT CLS IND GL TITLE	AGY GL		CURRENT YEAR		PRIOR YEAR
•••••••••••••••••••••••••••••••••••••••	• • • • • • • • • • • • • • • • • • • •	•••••	• • • • • • • • • • • • • • • •	• • • • • • • • • • • • • • • • • • •	
01 111 N 0385 OTHER ASSETS			. (	00	.00
GL CLS 111 OTHER CURRENT ASSETS			. 1	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 Y 0645 BC FURNITURE/EQUIPMENT Y 0650 BC ACCUM DEPR-FURN 6 EQUIP			.0 30,858 17,734		.00 30,858.35 15,881.37-
GL CLS 151 FURNITURE AND EQUIPMENT, NET			13,124.	18	14,976.98
06 158 N 0360 LIBRARY BOOKS-NON DEPRECIABLE N 0382 OTHER CAPITAL ASSETS-NON DEPRECIABL N 0383 OTHER CAPITAL ASSETS-DEPRECIABLE	E			00 . 00 . 00	.00 .00 .00
GL CLS 158 OTHER CAPITAL ASSETS, NET			. (	00	.00
* GLA CAT 06 NON-CURRENT ASSETS			13,124.3	18	14,976.98
** TOTAL ASSETS AND OTHER DEBITS			13,124.3	18	14,976.98
45 410 Y **** 3505-POST CLS BC CAP ASSETS/DEBT			13,124.3	18-	14,976.98-
GL CLS 410 INVESTED IN CAP ASSETS, NET RELATED DEBT			13,124.3	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			13,124.3	18-	14,976.98-
51 620 N 9999 FFS SYSTEM CLEARING - GL LEVEL ONLY			.(	00	.00

DAFR8581 230 BWIL 04 13 SROE RJE R230 2(ORG) ( CYCLE: 09/26/12 21:47 5250 RUN DATE: 09/27/12 TIME: 03:	) ( ) 4(FND) ( ) 3(GLA) :15 12 CFY: 13 CFM: 01 LCY: 1)		01 11
	F OF APPEALS DISTRICT (230) FS - BALANCE SHEET FORMAT(GWFS) PERIOD= ADJUSTMENT FY= 12		PROD SYSTEM
GAAPFUNDGROUP01GOVERNMENTALGAAPFUNDTYPE11CAPITALASSETBASISCONVERSIGAAPFUND9998GENFIXEDASSETSACCTGROUPFUND0998GENERALFIXEDASSETS	ION ADJUSTMTS		
GL GL B/C COMP CT CLS IND GL TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
GL CLS 620 FUND BALANCE - UNRESERVED/UNDESIGNATED 51 630 N 2030 INVESTMENT IN GENERAL FIXED ASSETS		.00 .00	. 00 . 00
GL CLS 630 OBSOLETE FB ACCTS UNDER GASB 34		.00	. 0 0
• GLA CAT 51 FUND BALANCE (DEFICITS)		. 00	. 00
** TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRE	ENT 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 ADJ	JUSTMTS	.00	.00

DAFR8581 230 BWIL 04 13 SROE RJE R230 2(ORC CYCLE: 09/26/12 ?1:47 5250 RUN DATE: 09/27/12 TIME		(FND) ( ) 3(GL 13 CFM: 01 LCY:		( ) USAS ICHE: 230-12	01 12
(AGY)230 (ORG) (PRG) (NAC) (AGL) (GRT) (PRJ)	(APP) (SS1)	(FND)	(COB) (SS2)	(AOB)	(GLA)
STATEMENT OF NET	COURT OF APPEALS ASSETS - BALANCE EPORT PERIOD= ADJU	SHEET FORMAT (GWFS			PROD SYSTEM •••••PAGE 12
GAAP     FUND     GROUP     01     GOVERNMENTAL       GAAP     FUND     TYPE     12     LONG-TERM     LIAB     BASIS     CO       GAAP     FUND     9997     LONG-TERM     LIABILITIES     E       FUND     0997     GENERAL     LONG     TERM     DEBT		•••••			
GL GL B/C COMP CT CLS IND 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	)	. 0 0
• GLA CAT 06 NON-CURRENT ASSETS			. 00	)	.00
11 190 N 0410 AMTS TO BE PROVI FY-OTHER OBLIGAT	ION		. 00	)	.00
GL CLS 190 RETIREMNT OF OTHR GENERAL LONG-TERM D	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 Y 1525 BC CL EMPLOYEE'S COMPENSABLE LEAV	/E		.00 59,907.9		.00 54,958.88-
GL CLS 230 CL EMPLOYEE'S COMPENSABLE LEAVE			59,907.93	3 -	54,958.88-
• GLA CAT 21 CURRENT LIABILITIES			59,907.93	3-	54,958.88-
26 301 Y 1700 BC NC EMPLOYEE'S COMPENSABLE LEAVE	2		39,692.13	3 -	37,666.95-
GL CLS 301 NC EMPLOYEE'S COMPENSABLE LEAVE			39,692.13	3-	37,666.95-
• GLA CAT 26 NON-CURRENT LIABILITIES			39,692.13	3-	37,666.95-
•• TOTAL LIABILITIES			99,600.00	5-	92,625.83-
45 430 Y **** 3950-POST CLS BC UNREST NET ASSETS Y 9992 BC SYSTEM CLEARING	5		99,600.00 .(		92,625.83 .00
GL CLS 430 UNRESTRICTED NET ASSETS			99,600.06	5	92,625.83
• GLA CAT 45 NET ASSETS			99,600.06	5	92,625.83
51 620 N 9999 FFS SYSTEM CLEARING - GL LEVEL ONI	-Y		.00	)	.00

DAFR8581 230 BWIL 04 13 CYCLE: 09/26/12 21:47 5250	SROE RJE R230 2(ORG) ( ) ( ) 4(FND) ( ) 3(GL RUN DATE: 09/27/12 TIME: 03:15 12 CFY: 13 CFM: 01 LCY:		USAS 2 01 12		
ν.	10TH COURT OF APPEALS DISTRICT (230) STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT(GWFS	)			
PERCENT OF YEAR ELAPSED: 10	00% REPORT PERIOD: ADJUSTMENT FY= 12		PROD SYSTEM		
GAAP         FUND         GROUP         01           GAAP         FUND         TYPE         12           GAAP         FUND         9997           FUND         0997	GOVERNMENTAL LONG-TERM LIAB BASIS CONVERSION ADJUSTMT LONG-TERM LIABILITIES BASIS CONVERSION				
GL GL B/C COMP	AGY	CURRENT	PRIOR		
CT CLS IND GL TITLE	GL	YEAR	YEAR		
•••••••••••••••••••••••••••••••••••••••	•••••••••••••••••••••••••••••••••••••••				
GL CLS 620 FUND BALANCE - UNRESERVED/UNDESIGNATED .00 .0					
• GLA CAT 51 FUND BALANCE	DEFICITS)	.00	.00		
** TOTAL OTHER CREDITS AND F	UND BALANCE/EQUITY WITH CURRENT CHANGES	99,600.06	92,625.83		
•• TOTAL LIABILITIES AND FUN	ID BALANCE/EQUITY	.00	.00		
• FUND 0997 GENER	AL 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 GOVER	INMENTAL	.00	.00		
* AGENCY 230		.00	.00		

	230 BWIL 04 13 9/26/12 21:47 5250	SROE RJE RI RUN DATE: 09		( ) ( ) 4 03:15 12 CFY:				AS 03	09
(AGY)230 (AGL)	(ORG) (GR	(PRG) T)	(NAC) (PRJ)	(APP) (SSl)	(FND)	(COB) (SS2)	(AOB)	(GLA)	
*****	DF YEAR ELAPSED: 1	•••••••••	STATEME REP	CURT OF APPEALS NT OF NET ASSETS ORT PERIOD= ADJU	- NET ASSET STMENT FY= 1	FORMAT		PROD SY	STEM 1
GAAP FUNI GAAP FUNI GAAP FUNI FUND	D TYPE 09 D 0900 0900	FIDUCIARY AGENCY FUNDS DEPARTMENTAI SUSPENSE	, SUSPENSE (O	900) - AGENCY					
GL GL CAT CLS	COMP GL TITLE			AGY GL		CURRI YEAR		PRIOR YEAR	
01 004		TATE TREASURY					.00 .00		.00 .00
GL CLS	004 CA CASH IN S	TATE TREASURY					.00		00
• GLA CAT	01 CURRENT ASSET	S					.00		00
** TOTAL P	ASSETS						.00	.'	00
21 200	1009 VOUCHERS P.	AYABLE					.00		00
GL CLS	200 CL ACCOUNTS	PAYABLE					.00	.'	00
21 300	1149 FUNDS HELD	FOR OTHERS					.00	- 1	00
GL CLS	300 CL FUNDS HEL	D FOR OTHERS					.00	. '	00
* GLA CAT	21 CURRENT LIABI	LITIES					.00	. '	00
** TOTAL L	IABILITIES						.00		00
51 372	**** 2400-POST	CLS FIDUC NET	ASSETS				.00		00
GL CLS	372 NET ASSETS H	ELD IN TRUST-F	IDUCIARY FDS				.00		00
51 620	2240 FB-UNRESER 9999 FFS SYSTE						.00 .00		00 .00
GL CLS	620 FUND BALANCE	- UNRESERVED/	UNDESIGNATED				.00	. 1	00
* GLA CAT	51 FUND BALANCE	(DEFICITS)					.00		00
** NET ASS	ETS WITH CURRENT (	CHANGES					.00		00
* FUND	0900 SUSPI	ENSE					.00	. (	00

DAFR8585 230 BWIL 04 13 CYCLE: 09/26/12 21:47 525	SROE RJE R23 50 RUN DATE: 097						USAS 2 03 09
	(PRG) GRT)	(NAC) (PRJ)	(APP) (SS1)	(FND)	(COB) (SS2)	(AOB)	(GLA)
PERCENT OF YEAR ELAPSED:	100%	STATEMENT REPORT	T OF APPEALS D OF NET ASSETS PERIOD= ADJUS	- NET ASSET	FORMAT		PROD SYSTEM
GAAP FUND GROUP 03 GAAP FUND TYPE 09 GAAP FUND 090	FIDUCIARY AGENCY FUNDS 00 DEPARTMENTAL 15 USPS - OVERPA	SUSPENSE (0900 Yments to empl	) - AGENCY OYEES				
GL GL COMP CAT CLS GL TITLE			AGY GL		CU YE.		PRIOR YEAR
01 004 0045 CASH IN S	STATE TREASURY					.00	.00
GL CLS 004 CA CASH IN	STATE TREASURY					. 00	.00
• GLA CAT 01 CURRENT ASSE	ETS					.00	.00
•• TOTAL ASSETS						.00	.00
21 300 1149 FUNDS HEI	LD FOR OTHERS					.00	.00
GL CLS 300 CL FUNDS HE	ELD FOR OTHERS					.00	.00
* GLA CAT 21 CURRENT LIAE	BILITIES					.00	.00
** TOTAL LIABILITIES						.00	.00
51 620 2240 FB-UNRESE	ERVED-UNDESIGNATE	D-OTHER				.00	.00
GL CLS 620 FUND BALANC	CE – UNRESERVED/U	NDESIGNATED				.00	.00
* GLA CAT 51 FUND BALANCE	E (DEFICITS)					.00	.00
** NET ASSETS WITH CURRENT	T CHANGES					.00	.00
* FUND 9015 USE	PS - OVERPAYMENTS	TO EMPLOYEES				.00	.00
* GAAP FUND 0900 DEF	PARTMENTAL SUSPEN	SE (0900) - AG	ENCY			.00	.00

DAFR8585 230 BWIL 04 13 CYCLE: 09/26/12 21:47						( ) USAS 1 FICHE: 230-12	0 × 0 9
(AGY) 2 30 (ORG) (AGL)	(PRG) (GRT)	(NAC) (PRJ)	(APP) (SS1)	(FND)	(COB) (SS2)	(AOB)	(GLA)
PERCENT OF YEAR ELAPSE	ED: 100%	STATEMENT REPOR	RT OF APPEALS D OF NET ASSETS T PERIOD= ADJUS	- NET ASSET TMENT FY= 12	FORMAT		PROD SYSTEM
GAAP FUND TYPE GAAP FUND	03 FIDUCIARY 09 AGENCY FUNDS 0901 SAVINGS BOND 0901 SUSPENSE	ACCOUNT (0901	) - AGENCY				PAGE 3
GL GL COMP CAT CLS GL TITLE	5		AGY GL		CURREN YEAR	۲,	PRIOR YEAR
01 004 0045 CASH I	IN STATE TREASURY					.00	. 00
GL CLS 004 CA CASH	IN STATE TREASURY					.00	. 00
• GLA CAT 01 CURRENT A	ASSETS					.00	. 00
** TOTAL ASSETS						.00	.00
21 200 1009 VOUCHE	ERS PAYABLE					.00	.00
GL CLS 200 CL ACCOU	JNTS PAYABLE					.00	. 00
21 300 1149 FUNDS	HELD FOR OTHERS					.00	.00
GL CLS 300 CL FUNDS	5 HELD FOR OTHERS					.00	.00
* GLA CAT 21 CURRENT L	LIABILITIES					.00	. 00
** TOTAL LIABILITIES						.00	.00
51 372 **** 2400-P	POST CLS FIDUC NET	ASSETS				.00	.00
GL CLS 372 NET ASSE	ETS HELD IN TRUST-F	IDUCIARY FDS				.00	.00
* GLA CAT 51 FUND BALA	NCE (DEFICITS)					.00	. 00
** NET ASSETS WITH CURR	RENT CHANGES					.00	.00
* FUND 0901	SUSPENSE					.00	.00
* GAAP FUND 0901	SAVINGS BOND ACCOU	NT (0901) - AG	ENCY			.00	.00

	230 BWIL 04 13 9726712 21:47 5250	SROE RJE - R230 RUN DATE: 0972771	2(ORG) ( ) ( 2 TIME: 03:15-12 CI		3 (GEA. ( ) LCY: 1) LCM: 11		5 03 09
(AGY)230 (AGL)	(ORG) ( (GRT)	PRG) (NA (PR		(FND)	(COB) (SS2)	(AO5)	(GLA)
	OF YEAR ELAPSED: 100	•		SETS - NET ASSET ADJUSTMENT FY= 12	FORMAT		PROD SYSTEM
GAAP FUNI GAAP FUNI GAAP FUNI FUND	D TYPE 09 D 0942 0942	FIDUCIARY AGENCY FUNDS TEXASAVER HOLD-TR DIRECT DEPOSIT HO		ICY			
GL GL CAT CLS	COMP GL TITLE			AGY 5L	CURREN YEAR	T • • • • • • • • • • • • • • • • • • •	PR IOR YEAR
01 004	0045 CASH IN STAT 0047 SHARED CASH					.00	.00
GL CLS	004 CA CASH IN STA	TE TREASURY				.00	.00
01 052	0231 ACCTS. RECEI	VABLE - UNBILLED				. 00	.00
GL CLS	052 CA ACCOUNTS RE	CEIVABLES, NET				. 00	.00
• GLA CAT	01 CURRENT ASSETS					. 00	.00
** TOTAL	ASSETS					.00	.00
21 300	1140 FUNDS HELD F 1149 FUNDS HELD					.00 .00	.00 .00
GL CLS	300 CL FUNDS HELD	FOR OTHERS				. 00	.00
* GLA CAT	21 CURRENT LIABILI	TIES				. 00	.00
** TOTAL I	LIABILITIES					. 00	.00
51 372	**** 2400-POST CL	S FIDUC NET ASSETS	S			. 00	.00
GL CLS	372 NET ASSETS HEL	D IN TRUST-FIDUCIA	ARY FDS			. 00	.00
51 620	2240 FB-UNRESERVE 9999 FFS System (					.00 .00	.00 .00
GL CLS	620 FUND BALANCE -	UNRESERVED/UNDES	IGNATED			. 00	.00
51 950	9989 HB 62 GENERA	L LEDGER CLEARING				.00	.00
GL CLS	950 SYSTEM ACCOUNT	s				.00	.00
* GLA CAT	51 FUND BALANCE (D	EFICITS)				. 00	.00
** NET ASS	SETS WITH CURRENT CH	ANGES				.00	.00

DAFR6585 230 BWIL 04 13 CYCLE: 09/26/12 21:47 5250		) 4(FND) ( ) 3(GLA) CFY: 13 CFM: 01 LCY: 11	( ) ( ) USAS LCM: 11 FICHE: 230 1?	03 09
PERCENT OF YEAR ELAPSED: 1	STATEMENT OF NET A REPORT PERIOD=	PEALS DISTRICT (230) ASSETS - NET ASSET FORMAT = ADJUSTMENT FY= 12		PROD SYSTEM
GAAP         FUND         GROUP         03           GAAP         FUND         TYPE         09           GAAP         FUND         0942           FUND         0942		SENCY		
GL GL COMP CAT CLS GL TITLE		AGY GL	CURRENT YEAR	PRIOR YEAR
• FUND 0942 DIRE	CT DEPOSIT HOLD ACCT		.00	.00
• GAAP FUND 0942 TEXA	SAVER HOLD-TRNSMIT 401K(0942)AGENCY		.00	.00

DAFR8585 230 BWIL 04 CYCLE: 09726712 21:4			() () 4( )3:15-12 CFY: 1		3 (GLA) ( ) LCY: 11 LCM: 11	( ) US# FICHE: 230-12	AS 03 09
(AGY)230 (ORG) (AGL)	(PRG) (GRT)	(NAC) (PRJ)	(APP) (SS1)	(FND)	(COB) (SS2)	(AOB)	(GLA)
PERCENT OF YEAR ELAP		STATEMENT REPOR	JRT OF APPEALS D OF NET ASSETS RT PERIOD= ADJUS	- NET ASSET TMENT FY= 12	FORMAT		PROD SYSTEM
GAAP FUND GROUP GAAP FUND TYPE GAAP FUND FUND	03 FIDUCIARY 09 AGENCY FUND 0980 DIRECT DEPO 0980 CORRECTION	SIT CORRECTION	(0980) - AGENCY				FAGE 0
GL GL COMP CAT CLS GL TIT	LE		AGY GL		CURREN' YEAR	r	PRIOR YEAR
01 004 0045 CASH	IN STATE TREASURY					. 00	.00
GL CLS 004 CA CAS	H IN STATE TREASURY					. 00	.00
• GLA CAT 01 CURRENT	ASSETS					.00	.00
•• TOTAL ASSETS						. 00	.00
21 300 1149 FUND	S HELD FOR OTHERS					. 00	.00
GL CLS 300 CL FUN	DS 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 AS	SETS HELD IN TRUST-	IDUCIARY FDS				.00	.00
51 620 2240 FB-UI	NRESERVED-UNDESIGNAT	ED-OTHER				. 00	.00
GL CLS 620 FUND B	ALANCE - UNRESERVED	UNDESIGNATED				. 00	.00
* GLA CAT 51 FUND BAI	LANCE (DEFICITS)					. 00	.00
** NET ASSETS WITH CU	RRENT CHANGES					.00	.00
* FUND 0980	CORRECTION ACCOUNT	•				.00	.00
* GAAP FUND 0980	DIRECT DEPOSIT COP	RECTION (0980) -	AGENCY			.00	.00

DAFR8585 230 B CYCLE: 09/26/	WIL 04 13 SROE RJE 12 21:47 5250 RUN DATE:		( ) ( ) 4 03:15 12 CFY: 1				AS 03 09
(AGY)230 (( (AGL)	DRG) (PRG) (GRT)	(NAC) (PRJ)	(APP) (SS])	(FND)	(COB) (SS2)	(AOB)	(GLA)
	AR ELAPSED: 100%	STATEMEN REPO	URT OF APPEALS 1 T OF NET ASSETS RT PERIOD= ADJUS	- NET ASSET FO STMENT FY= 12	DRMAT		PROD SYSTEM
GAAP FUND GRO GAAP FUND TYP GAAP FUND FUND		ATED GENERAL RE					
GL GL CO CAT CLS GL			AGY GL		CURREN YEAR	T	PRIOR YEAR
	5 CASH IN STATE TREASURY 47 SHARED CASH					.00	.00
GL CLS 004	CA CASH IN STATE TREASUR	ť				.00	.00
• GLA CAT 01 0	CURRENT ASSETS					.00	.00
•• TOTAL ASSET:	5					.00	.00
	DUE TO OTHER AGENCIES 50 DUE TO OTHER AGENCIES		90200	0010		.00	.00 .00
GL CLS 211	CL DUE TO OTHER AGENCIES					.00	.00
21 300 114	9 FUNDS HELD FOR OTHERS					.00	.00
GL CLS 300	CL FUNDS HELD FOR OTHERS					.00	.00
* GLA CAT 21 0	CURRENT LIABILITIES					.00	.00
** TOTAL LIABI	LITIES					.00	.00
51 372 ***	• 2400-POST CLS FIDUC NE	r 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 - UNRESERVE	D/UNDESIGNATED				.00	.00
• GLA CAT 51 1	FUND BALANCE (DEFICITS)					.00	.00
** NET ASSETS (	WITH CURRENT CHANGES					.00	.00
* FUND	1001 GENERAL REVENUE	JNAPPROPRIATED				.00	.00
* GAAP FUND	1000 UNAPPROPRIATED G	ENERAL REVENUE				.00	.00
<ul> <li>GAAP FUND TYP</li> </ul>	PE 09 AGENCY FUNDS					.00	.00

DAFR8585 230 BWIL 04 13 CYCLE: 09726712 71:47 5250	SRUE RJE R030 0 (0000000000000000000000000000000		03 09
PERCENT OF YEAR ELAPSED: 10		RMAT	PROD SYSTEM
GAAP FUND GROUP 03 GAAP FUND TYPE 09 GAAP FUND 1000 FUND 1001	FIDUCIARY AGENCY FUNDS UNAPPROPRIATED GENERAL REVENUE GENERAL REVENUE UNAPPROPRIATED		
GL GL COMP CAT CLS GL TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
• GAAP FUND GROUP 03 FIDUC	IARY	. 00	.00
• AGENCY 230		.00	.00

DAFR8590 230 BWIL 04 1: CYCLE: 09/26/12 21:47		30 2(ORG) ( ) 3(OBJ) 3 /27/12 TIME: 03:15 12 CFY:		( ) ( ) USAS LCM: 11 FICHE: 230	
(AGY)230 (ORG) (AGL)	(PRG) (GRT)	(NAC) (APP) (PRJ) (SS1)	(FND) (C	OB) (AOB) SS2)	(GLA)
PERCENT OF YEAR ELAPSE	:D: 100%		GOVERNMENTAL FUNDS		PROD SYSTEM
GAAP FUND GROUP 01 GAAP FUND TYPE 01 GAAP FUND 0001	GOVERNMENTAL GENERAL GENERAL REVENUE (				
GAAP GAAP GAAP GL ACC1 CATEGORY FUNC CLASS	GL GAAP COMP ACCT SRC/OBJ OBJ	TITLE		CURRENT YEAR	
01	0005 940 940			1,240,529.00 10,000.00-	
• GAAP SRC/OBJ	0005	ORIGINAL APPROPRIATIONS		1,230,529.00	
01	0006 942 942 943 944	5 INSUR-ST PD TRF IN FROM 5 RETIR-ST MATCH TRF IN FR	327-COMMITTED OM 327-COMMITTED	84,668.75 99,492.55 64,765.37 2,053.72	
* GAAP SRC/OBJ	0006	ADDITIONAL APPROPRIATIONS		250,980.39	
01	0080 378 378 380		KS	0.00 0.00 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 700 700 700 702 705	2 SAL/WAGES-CLASS&N/C-PERM 7 SAL/WAGES-HOURLY PARTTIM 2 LONGEVITY PAY	FULTM	322, 549.84 775, 319.84 22, 721.76 16, 000.00 2, 053.72	
* GAAP SRC/OBJ	0200	SALARIES AND WAGES		1,138,645.16	
04	0210 703 704 704 704	EMPLOYEE INS PYMTS-EMPLR	CONTR CONTRIBUTION	64,765.37 99,492.55 11,903.20 84,668.75	
* GAAP SRC/OBJ	0210	PAYROLL RELATED COSTS		260,829.87	

DAFR8590 230 BWIL 04 13 CYCLE: 09/26/12 21:47	SROE RJE 5250 - RUN DATE:	R230 - 2(ORG) ( 09727712 TIME: 03:1	) 3(OBJ) 3(FND) ( ) 0(GLA) 15-12 CEY: 13 CFM: 01 LCY: 11	() () USAS LCM: 11 FICHE: 230 01	01
PERCENT OF YEAR ELAPSE	D: 100%	OPERATING S REPORT 4	OF APPEALS DISTRICT (230) STATEMENT - GOVERNMENTAL FUNDS PERIOD- ADJUSTMENT FY= 12		PROD SYSTEM
GAAP FUND GROUF 01 GAAP FUND TYPE 01 GAAP FUND 0001	GOVERNMENTAL GENERAL GENERAL REVENUE	(0001)-GENERAL			
GAAP GAAP GAAP GL ACCT CATEGORY FUNC CLASS	ACCT CDC (OD )			CURRENT YEAR	
04	-	105 TRAV IN-STATE 106 TRAVEL-IN-STA	: MILEAGE C-ACT EXP-OVERNIGHT TRAVEL C-INCIDENTAL EXPEN ATE MEALS/LODGING , TAX EXCL GALV, PORT A &SPI	1,792.35 462.86 329.65 558.92 207.37-	
• GAAP SRC/OBJ	0230	TRAVEL		2,936.41	
04	1	291     POSTAL SERVIC       300     CONSUMABLES       303     SUBS, PERIODI       334     PERSONAL PROF       335     PERSONAL PROF       377     PERSONAL PROF       378     PERSONAL PROF       382     PERS	CALS & INFO SERV -FURN, EQUIP AND OTHER-EXP -PARTS-COMPUTER EQUIP-EXP -COMPUTER EQUIPMENT-EXP -COMPUTER EQUIP(CONTROLLED) OKS & REF MATERIALS-EXPENSED SUPPLIES	8,000.00 795.68 11,586.50 196.76 48.80 59.63 0.00 8,163.00	
* GAAP SRC/OBJ	0240	MATERIALS AND	SUPPLIES	28,850.37	
04	ד ד	276     COMMUNICATION       503     TELECOMMS-LON       504     TELECOMMS-MON       516     TELECOMMS-OTH	G DISTANCE	6,886.00 198.57 386.79 515.18	
* GAAP SRC/OBJ	0250	COMMUNICATION	AND UTILITIES	7,986.54	
04	0260 7 7	267 PERS PROP-MAI 367 PERSONAL PROP	NT & REPAIR-COMP EQUIP-EXP Perty-maintenance & Repairs	247.48 369.00	
* GAAP SRC/OBJ	0260	REPAIRS AND MA	INTENANCE	616.48	
04	0270 7	106 RENTAL OF FUR	NISHINGS/EQUIPMT	419.99	
* GAAP SRC/OBJ	0270	RENTALS AND LE	ASES	419.99	
04	0280 7	273 REPRODUCTION	& PRINTING SERVS	464.14	
* GAAP SRC/OBJ	0280	PRINTING AND R	EPRODUCTION	464.14	
04	0340 7	203 REGISTRATION	FEES-EMPLOYEE TRAINING	1,110.00	

DAFR8590 230 BWIL 04 13 CYCLE: 09/26/12 21:47 5250		) 2(ORG) ( ) 3(OBJ) 3(FND) ( ) 0(GLA) 27/12 TIME: 03:15 12 CFY: 13 CFM: 01 LCY: 11	
PERCENT OF YEAR ELAPSED: 100		10TH COURT OF APPEALS DISTRICT (230) OPERATING STATEMENT - GOVERNMENTAL FUNDS REPORT PERIOD= ADJUSTMENT FY= 12	PROD SYSTEM
GAAP FUND GROUP 01 GOVER GAAP FUND TYPE 01 GENER GAAP FUND 0001 GENER	NMENTAL AL AL REVENUE (00	001)-GENERAL	
GAAP			
GAAP GAAP GL ACCT GL	GAAP COMPT		CURRENT
CATEGORY FUNC CLASS ACCT	SRC/OBJ OBJ	TITLE	YEAR
0 4	0340 7210 7277 7286 7947	FREIGHT/DELIVERY SERVICES	2,459.00 6,285.40 474.99 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 REVENUE	S 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

DAFR8590 230 BWIL 04 13 SROE RJE R2 CYCLE: 09/26/12 21:47 5250 RUN DATE: 09/			01 01
(AGY)230 (ORG) (PRG) (AGL) (GRT)	(NAC) (APP) (FND) (PRJ) (SS1)	(COB) (AOB) (SS2)	(GLA)
PERCENT OF YEAR ELAPSED: 100%	10TH COURT OF APPEALS DISTRICT (2. OPERATING STATEMENT - GOVERNMENTAI REPORT PERIOD= ADJUSTMENT FY= 1	I. FUNDS	PROD SYSTEM
GAAP FUND GROUP 01 GOVERNMENTAL GAAP FUND TYPE 01 GENERAL GAAP FUND 0540 JUDICIAL-COURT PER	SNL TRAIN FD		
GAAP GAAP GAAP GL ACCT GL GAAP COMPT CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ		CURRENT YEAR	••••
01 0035 3711 3719		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	

DAFR8590 230 BWIL 04 13 CYCLE: 09726712 21:47 525				(FND) ( ) 0 13 CFM: 01 LC		( ) USAS FICHE: 230	01 02
(AGY)230 (ORG) (AGL) (G	(PRG) GRT)	(NAC) (PRJ)	(APP) (SS1)	(FND)	(COB) (SS2)	(AOB)	(GLA)
GAAP FUND TYPE 02 SP	VERNMENTAL ECIAL REVENUE DICIAL FUND (057	OPERATING REPORT	5 STATEMENT - ( PERIOD= ADJU		JNDS		
GAAP							
GAAP GAAP GL ACCT GL CATEGORY FUNC CLASS AC	, GAAP COMPT CT SRC/OBJ OBJ	TĪTI	E			CURRENT YEAR	
*******	• • • • • • • • • • • • • • • • • • •		*********		• • • • • • • • • • • • • • • • • • • •	• • • • • • • • • • • • • • • • • •	• • • • • • • • • • • • • • • • • • • •
01	0035 3704 3711 3719	COURT COSTS JUDICIAL FE		CORDS		120.07- 6,136.22 99.50	
• GAAP SRC/OBJ	0035		ES AND PERMIT:	5		6,115.65	
• GAAP CATEGORY 01		REVENUES				6,115.65	
TOTAL REVENUES						6,115.65	
04	0200 7001	SAL & WAGES	(LINE ITEM EX	EMPT)		92,450.00	
GAAP SRC/OBJ	0200	SALARIES AND	WAGES			92,450.00	
04	0210 7032 7041 7043	EMPLOYEE IN	TIREMENT-ST CO S PYMTS-EMPLR ER MATCHING CO	CONTR		7,773.02 1,142.23- 318.09	
• GAAP SRC/OBJ	0210	PAYROLL RELA	TED COSTS			6,948.88	
* GAAP CATEGORY 04		EXPENDITURES	:			99,398.88	
TOTAL EXPENDITURES						99,398.88	
EXCESS(DEFICIENCY) OF REVE	NUES OVER (UNDER)	EXPENDITURES				93,283.23-	
05	0500 3980	OPERATING A	CCOUNT TRANSFI	ERS IN		2,125.43	
• GAAP SRC/OBJ	0500	TRANSFERS-IN	r			2,125.43	
* GAAP CATEGORY 05		OTHER FINANC	ING SOURCES (	JSES)		2,125.43	
TOTAL OTHER FINANCING SOUR	CES (USES)					2,125.43	

DAFR6590 230 BWIL 04 13 SROE RJE R230 CYCLE: 09/26/12 21:47 5250 RUN DATE: 09/2	) 2(ORG) ( )3(OBJ)3(FND) ( )0(GLA) 77/12 TIME: 03:15/12 CFY: 13 CFM: 01 LCY: 11	
PERCENT OF YEAR ELAPSED: 100%	10TH COURT OF APPEALS DISTRICT (230) OPERATING STATEMENT - GOVERNMENTAL FUNDS REPORT PERIOD= ADJUSTMENT FY= 12	PROD SYSTEM
GAAP FUND GROUP 01 GOVERNMENTAL GAAP FUND TYPE 02 SPECIAL REVENUE GAAP FUND 0573 JUDICIAL FUND (0573		
GAAP GAAP GAAP GL ACCT GL GAAP COMPT CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ	TITLE	CURRENT 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 CYCLE: 09/26/12 21:47 5250 RUN DATE		( ) 3(OBJ) 3( 03:15 12 CFY: 1				SAS 01 11
(AGY)230 (ORG) (PRG) (AGL) (GRT)	(NAC) (PRJ)	(APP) (SS1)	(FND)	(COB) (SS2)	(AOB)	(GLA)
	OPERAT	OURT OF APPEALS D ING STATEMENT - G ORT PERIOD- ADJUS	OVERNMENTAL FUN TMENT FY= 12		••••••	PROD SYSTEM
GAAP FUND GROUP 01 GOVERNMENTAL GAAP FUND TYPE 11 CAPITAL ASSET GAAP FUND 9998 GEN FIXED ASS	ETS ACCT GROUP					
GAAP GAAP GAAP GL ACCT GL GAAP CATEGORY FUNC CLASS ACCT SRC/OBJ		ITLE		• • • • • • • • • • • • • • • • • • • •	CURRENT YEAR	
NET CHANGE IN FUND BALANCE					0.00	D
FUND BALANCE - BEGINNING					0.00	)
FUND BALANCE - BEGINNING, AS RESTATED					0.00	0
FUND BALANCE - ENDING					0.00	0
* GAAP FUND 9998	GEN FIXED	ASSETS ACCT GROU	P		0.00	D
* GAAP FUND TY 11	CAPITAL A	SSET BASIS CONVER	SION ADJUSTMTS		0.00	ט

DAFR8590 230 B CYCLE: 09/26/					(FND) ( ) 0(0 13 CFM: 01 LC			
(AGY)230 (0 (AGL)		(PRG) RT)		(APP) (SS1)	(FND)	(COB) (SS2)	(AOB)	(GLA)
PERCENT OF YEA		100%	OPERATIN		GOVERNMENTAL FU			PROD SYSTEM
GAAP FUND GROU GAAP FUND TYPI GAAP FUND	JP 01 GO E 12 LO 9997 LO	VERNMENTAL NG-TERM LIAB BA NG-TERM LIABILI	SIS CONVERSION TIES BASIS CON	ADJUSTMT VERSION				PAGE 8
GAAP GAA	GAAP GL ACCT GL	GAAP COMP	T				CURRENT	•••••
NET CHANGE IN I	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 L	IABILITIES BAS	S CONVERSION		0.00	
• GAAP FUND TY	12		LONG-TERM L	IAB BASIS CONVE	CRSION ADJUSTMT		0.00	
* GAAP FD GRP	01		GOVERNMENTA	L			514,552.45	-
* AGENCY	230						514,552.45	-

## 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 38<sup>th</sup> 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 privatepurpose 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

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

#### <u>ASSETS</u>

#### 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

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.

#### **Unrestricted Net Assets**

Unrestricted net assets consist of net assets, which do not met 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.

## 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 <u>do not tie to Exhibits</u>. Individual balances and activity at August 31, 2012, follows:

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

## 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.

## **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 Obi	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
			an a	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	Ν	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
1				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
	والمراجع		and galarite and a state of the product of the product of the product of	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
		and the second second second second second		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
			Sector States	3700	GR-ORIGINAL APPROPRIATIONS	9401	N	10,000.00
				3705	GR-ADDITIONAL	9420	N	-84,668.75
				3705	GR-ADDITIONAL APPROPRIATIONS	9425	N	-99,492.55

-64,765.3	N	9435	GR-ADDITIONAL APPROPRIATIONS	3705				
-2,053.72	N	9440	GR-ADDITIONAL APPROPRIATIONS	3705				
74,831.9	N	9580	GR-LAPSES	3730		-		
-11,464.70	N	3802	GR-OTHER GENERAL REVENUES	3810				
-1,418,142.12			General Revenues					
-87,753.09			Beginning Balance	BBal	79			
-87,753.09	an fung an an an funger a traditional de construient de const		Beginning Balance					and the construction of the construction
-87,753.09			Fund 0001 Beginning Balance	and an inclusion of the state of the				
-87,753.09			Beginning Balance as Restated	ante di sche fina fungana dara dari da sche a fina fina				and a second
34,605.69			Net Activity					
-53,147.40			Fund 0001 Ending Balance					
-6,376.3	N	3711	CHG/SVC-LICENSES, FEES & PERMITS	3005	60	0540	0540	and an
-99.50	N	3719	CHG/SVC-LICENSES, FEES & PERMITS	3005				
-6,475.8			Prog Rev - Charges For Services					
-71,152.60			Beginning Balance	BBal	79			
-71,152.60		na na serie da serie	Beginning Balance					مریک میں بینی میں میں میں اور
-71,152.60			Fund 0540 Beginning Balance					
-71,152.60			Beginning Balance as Restated					
-6,475.87			Net Activity					
-77,628.47			Fund 0540 Ending Balance					
and a second as second as a second						ares		01
-6,136.22	N	3711	CHG/SVC-LICENSES, FEES & PERMITS	3005	60	0573	0573	02
-99.50	N	3719	CHG/SVC-LICENSES, FEES & PERMITS	3005				
120.0	N	3704	CHG/SVC-VIOLATIONS, FINES & PENALTIES	3040				an na haran da an mining an an an an
-6,115.6		an a sea an an an an an an Agur an Agur a San a Sana an an an	Prog Rev - Charges For Services		a constantina se baban para bara			en notiverno e najvetne torejne tore
92,450.00	N	7001	SALARIES AND WAGES	3400	66			a an
7,773.02	N	7032	PAYROLL RELATED COSTS	3405				an a
-1,142.23	N	7041	PAYROLL RELATED COSTS	3405				ano bezalaritzar a ne na estado da alter
318.09	N	7043	PAYROLL RELATED COSTS	3405				and a state of the st
99,398.88			Expenses					a fan te fan de fan
-2,125.43	N	3980	TRANSFERS IN	3970	78			an a
-2,125.43			Transfers		n Dava on de la Transferidadese			
554,170.52			Beginning Balance	BBal	79			Authorite A substant a straje A consequence manage a fea
554,170.52			Beginning Balance	an tan ta sa manang sa manang sa manang sa dikina sa manang sa				a na mga ka sa ka sa ka sa
554,170.52			Fund 0573 Beginning Balance					and a start a start of the star
554,170.52			Beginning Balance as Restated	nata ya shuka na shika da ku suka suka				
91,157.80			Net Activity					
645,328.32			Fund 0573 Ending Balance		1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.			
		n de la companya de la		andra and the process second science and the	, Pagagar, gagan dan kananan sanagar			02
1,852.80	Y	7939	DEPRECIATION EXPENSE	3495	66	0998	9998	11
1,852.80			Expenses	an a				le fini nis fensierete statut, in surgeret surgeret statut, i
-14,976.98			Beginning Balance	BBal	79	e e e e e e e e e e e e e e e e e e e		n dia amin'ny mjiny mjiny mjiny mjiny mjiny mjiny mji
-14,976.98			Beginning Balance			a yaya baha , ng gigi ya ya katalak		entententistasionen varan
-14,976.98	· ·		Fund 0998 Beginning Balance					
-14,976.98			Beginning Balance as Restated					an energia de la composition de la comp
1,852.80			49 Net Activity	anglat any has been and				na di seranta di daga di secolo
-13,124.18			Fund 0998 Ending Balance					)

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						an a 1997 (k. a. an		

## 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.
- Lending 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.
- $\checkmark$  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:

I certify that for the above agency, the fiscal 2012 interagency and interfund balances were coordinated and are posted accurately in USAS. 1

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-

\_\_\_\_ I certify that for fiscal 2012, the above agency does not have any interagency activity reflected on the AFR. 2

#### 111. **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

**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

