

ANNUAL FINANCIAL REPORT

Tenth Court of Appeals

Waco, Texas

Fiscal Year Ended August 31, 2013

Annual Financial Report

Tenth Court of Appeals

Waco, Texas

Fiscal Year Ended August 31, 2013





TENTH COURT OF APPEALS

Chief Justice
Tom Gray

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

Clerk
Sharri Roessler

Justices
Rex D. Davis
Al Scoggins

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

November 18, 2013

Honorable Rick Perry, Governor
Honorable Susan Combs, Texas Comptroller
Ursula Parks, Director, Legislative Budget Board
John Keel, CPA, State Auditor

Ladies and Gentlemen:

We are pleased to submit the annual financial report of the Tenth Court of Appeals for the year ended August 31, 2013, 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 black ink that reads "Thomas W. Gray". The signature is written in a cursive style.

Tom Gray, Chief Justice

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



TENTH COURT OF APPEALS, AGENCY NUMBER 230

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UNAUDITED
TENTH DISTRICT OF TEXAS (230), WACO, TX
2013 ANNUAL FINANCIAL REPORT

DAFR8580 230 BWIL 04 13 SROE RJE R230 2(ORG) () () 4(FND) () 3(GLA) () () USAS
CYCLE: 11/14/13 21:32 5538 RUN DATE: 11/14/13 TIME: 23:25 48 CFY: 14 CFM: 03 LCY: 13 LCM: 00 FICHE: 230 13 01 01

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

10TH COURT OF APPEALS DISTRICT (230)
BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
REPORT PERIOD= ADJUSTMENT FY= 13

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 | | 22,589,066.78- | 21,119,889.57- |
| | | 0047 | SHARED CASH | | .00 | .00 |
| | | 0048 | LEGISLATIVE CASH | | 22,589,066.78 | 21,119,889.57 |
| GL CLS | 004 | | CA CASH IN STATE TREASURY | | .00 | .00 |
| 01 | 020 | 9000 | LEGISLATIVE APPROPRIATIONS | | 181,848.48 | 164,618.58 |
| GL CLS | 020 | | CA LEGISLATIVE APPROPRIATIONS | | 181,848.48 | 164,618.58 |
| 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 | | 13,782.00 | 15,796.62 |
| GL CLS | 080 | | CA CONSUMABLE INVENTORIES | | 13,782.00 | 15,796.62 |
| * GLA CAT | 01 | | CURRENT ASSETS | | 195,630.48 | 180,415.20 |
| ** TOTAL ASSETS AND OTHER DEBITS | | | | | 195,630.48 | 180,415.20 |
| 21 | 200 | 1009 | VOUCHERS PAYABLE | | .00 | .00 |
| | | 1010 | ACCOUNTS PAYABLE | | 16,856.59- | 1,459.13- |
| GL CLS | 200 | | CL ACCOUNTS PAYABLE | | 16,856.59- | 1,459.13- |
| 21 | 203 | 1015 | PAYROLL PAYABLE | | 129,573.99- | 125,808.67- |
| GL CLS | 203 | | CL PAYROLL PAYABLE | | 129,573.99- | 125,808.67- |

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TENTH DISTRICT OF TEXAS (230), WACO, TX
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FR8580 230 BWIL 04 13 SROE RJE R230 2(ORG) () () 4(FND) () 3(GLA) () () USAS
 (CLE: 11/14/13 21:32 5538 RUN DATE: 11/14/13 TIME: 23:25 48 CFY: 14 CFM: 03 LCY: 13 LCM: 00 FICHE: 230 13 01 01

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM
 *****PAGE 2

AAP FUND GROUP 01 GOVERNMENTAL
 AAP FUND TYPE 01 GENERAL
 AAP FUND 0001 GENERAL REVENUE (0001)-GENERAL
 JND 0001 GENERAL REVENUE

| AT | GL CLASS | COMP GL | TITLE | AGY GL | CURRENT YEAR | PRIOR YEAR |
|-------------------------------------|----------|---------|-------------------------------------|----------|--------------|-------------|
| | 205 | 1049 | CL INTERFUND PAYABLE | | .00 | .00 |
| SL CLS | 205 | | CL INTERFUND PAYABLE | | .00 | .00 |
| | 211 | 1050 | DUE TO OTHER AGENCIES | | .00 | .00 |
| | | 1050 | DUE TO OTHER AGENCIES | 21200010 | .00 | .00 |
| SL CLS | 211 | | CL DUE TO OTHER AGENCIES | | .00 | .00 |
| | 300 | 1149 | FUNDS HELD FOR OTHERS | | .00 | .00 |
| SL CLS | 300 | | CL FUNDS HELD FOR OTHERS | | .00 | .00 |
| SLA CAT | 21 | | CURRENT LIABILITIES | | 146,430.58- | 127,267.80- |
| | 301 | 1200 | NC EMPLOYEE'S COMPENSABLE LEAVE | | .00 | .00 |
| SL CLS | 301 | | NC EMPLOYEE'S COMPENSABLE LEAVE | | .00 | .00 |
| SLA CAT | 26 | | NON-CURRENT LIABILITIES | | .00 | .00 |
| TOTAL LIABILITIES AND OTHER CREDITS | | | | | 146,430.58- | 127,267.80- |
| | 360 | 2050 | FD BAL-RESERVED FOR ENCUMBRANCES | | .00 | .00 |
| SL CLS | 360 | | FD BAL RESERVED FOR ENCUMBRANCES | | .00 | .00 |
| | 362 | 2075 | FD BAL-RESERVED FOR CONSUM. INVENT. | | .00 | .00 |
| SL CLS | 362 | | FD BAL RESERVED FOR INVENTORIES | | .00 | .00 |
| | 510 | 2301 | FD BAL-NONSPND FOR INVENTORY | | 13,782.00- | 15,796.62- |
| SL CLS | 510 | | FD BAL-NONSPENDABLE | | 13,782.00- | 15,796.62- |
| | 550 | **** | 2325-POST CLS FFS FB UNASSIGNED | | 35,417.90- | 37,350.78- |
| SL CLS | 550 | | FD BAL-UNASSIGNED | | 35,417.90- | 37,350.78- |
| | 620 | 2240 | FB-UNRESERVED-UNDESIGNATED-OTHER | | .00 | .00 |
| | | 9999 | FFS SYSTEM CLEARING - GL LEVEL ONLY | | .00 | .00 |

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DAFR8580 230 BWIL 04 13 SROE RJE R230 2(ORG) { } { } 4(FND) { } 3(GLA) { } { } USAS
 CYCLE: 11/14/13 21:32 5538 RUN DATE: 11/14/13 TIME: 23:25 48 CFY: 14 CFM: 03 LCY: 13 LCM: 00 FICHE: 230 13 01 01

10TH COURT OF APPEALS DISTRICT (230)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD= ADJUSTMENT FY= 13

PERCENT OF YEAR ELAPSED: 100% PRODUCTION 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) | | 385.99 | .00 |
| | | 9005 | BUDGET RESERVATION FOR ENCUMBRANCES | | 385.99- | .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) | | 49,199.90- | 53,147.40- |
| | ** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES | | | | 49,199.90- | 53,147.40- |
| | ** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION | | | | 195,630.48- | 180,415.20- |
| | * FUND | 0001 | GENERAL REVENUE | | .00 | .00 |

UNAUDITED
TENTH DISTRICT OF TEXAS (230), WACO, TX
2013 ANNUAL FINANCIAL REPORT

PR8580 230 BWIL 04 13 SROE RJE R230 2(ORG) () () 4(FND) () 3(GLA) () () USAS
 (CLE: 11/14/13 21:32 5538 RUN DATE: 11/14/13 TIME: 23:25 48 CFY: 14 CPM: 03 LCY: 13 LCM: 00 FICHE: 230 13 01 01

FY)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= 13

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM
 *****PAGE 4

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

| AT | GL CLASS | COMP GL | TITLE | AGY GL | CURRENT YEAR | PRIOR YEAR |
|--|----------|---------|--|--------|--------------|------------|
| | 004 | 0045 | CASH IN STATE TREASURY | | .00 | .00 |
| CL | CLS | 004 | CA CASH IN STATE TREASURY | | .00 | .00 |
| LA | CAT | 01 | CURRENT ASSETS | | .00 | .00 |
| TOTAL ASSETS AND OTHER DEBITS | | | | | .00 | .00 |
| | 550 | **** | 2325-POST CLS FFS FB UNASSIGNED | | .00 | .00 |
| CL | CLS | 550 | FD BAL-UNASSIGNED | | .00 | .00 |
| | 620 | 2240 | FB-UNRESERVED-UNDESIGNATED-OTHER | | .00 | .00 |
| CL | CLS | 620 | FUND BALANCE - UNRESERVED/UNDESIGNATED | | .00 | .00 |
| LA | CAT | 51 | FUND BALANCE (DEFICITS) | | .00 | .00 |
| TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES | | | | | .00 | .00 |
| TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION | | | | | .00 | .00 |
| FUND | | 9000 | DEPOSIT DEFAULT FUND | | .00 | .00 |

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 CYCLE: 11/14/13 21:32 5538 RUN DATE: 11/14/13 TIME: 23:25 48 CFY: 14 CFM: 03 LCY: 13 LCM: 00 FICHE: 230 13 01 01
 (AGY)230 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM
 ***** PAGE 5

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 FUND BALANCE/NET POSITION WITH CURRENT CHANGES | | | | .00 | .00 |
| ** | TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION | | | | .00 | .00 |
| * | FUND | 9001 | RETURNED ITEMS DEFAULT FUND | | .00 | .00 |
| * | GAAP FUND | 0001 | GENERAL REVENUE (0001)-GENERAL | | .00 | .00 |

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R8580 230 BWIL 04 13 SROE RJE R230 2(ORG) () () 4(FND) () 3(GLA) () () USAS
 CLE: 11/14/13 21:32 5538 RUN DATE: 11/14/13 TIME: 23:25 48 CFY: 14 CFM: 03 LCY: 13 LCM: 00 FICHE: 230 13 01 01

Y)230 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (GL) (GRT) (PRJ) (SS1) (SS2)

10TH COURT OF APPEALS DISTRICT (230)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD= ADJUSTMENT FY= 13

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM
 ***** PAGE 6

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

| GL CLASS | COMP GL | TITLE | AGY GL | CURRENT YEAR | PRIOR YEAR |
|-------------------------------------|---------|--------------------------------------|----------|--------------|-------------|
| 004 | 0045 | CASH IN STATE TREASURY | | 124,432.39 | 118,111.97 |
| | 0047 | SHARED CASH | | 124,432.39- | 118,111.97- |
| L CLS | 004 | CA CASH IN STATE TREASURY | | .00 | .00 |
| | 072 | DUE FROM OTHER AGENCIES | 21105400 | .00 | .00 |
| L CLS | 072 | CA DUE FROM OTHER AGENCIES | | .00 | .00 |
| LA CAT | 01 | CURRENT ASSETS | | .00 | .00 |
| TOTAL ASSETS AND OTHER DEBITS | | | | .00 | .00 |
| | 200 | 1009 VOUCHERS PAYABLE | | .00 | .00 |
| L CLS | 200 | CL ACCOUNTS PAYABLE | | .00 | .00 |
| | 300 | 1149 FUNDS HELD FOR OTHERS | | .00 | .00 |
| L CLS | 300 | CL FUNDS HELD FOR OTHERS | | .00 | .00 |
| LA CAT | 21 | CURRENT LIABILITIES | | .00 | .00 |
| TOTAL LIABILITIES AND OTHER CREDITS | | | | .00 | .00 |
| | 520 | 2310 FD BAL-RESTRICTED | | .00 | .00 |
| L CLS | 520 | FD BAL-RESTRICTED | | .00 | .00 |
| | 530 | 2315 FD BAL-COMMITTED | | .00 | .00 |
| L CLS | 530 | FD BAL-COMMITTED | | .00 | .00 |
| | 550 | **** 2325-POST CLS FFS FB UNASSIGNED | | .00 | .00 |
| L CLS | 550 | FD BAL-UNASSIGNED | | .00 | .00 |
| | 610 | 2150 FD BAL UNRES DESIG FOR OTHER | | .00 | .00 |

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DAFR8580 230 BWIL 04 13 SROE RJE R230 2(ORG) () () 4(FND) () 3(GLA) () () USAS
 CYCLE: 11/14/13 21:32 5538 RUN DATE: 11/14/13 TIME: 23:25 48 CFY: 14 CFM: 03 LCY: 13 LCM: 00 FICHE: 230 13 01 01

10TH COURT OF APPEALS DISTRICT (230)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD= ADJUSTMENT FY= 13

PROD SYSTEM
 *****PAGE 7

PERCENT OF YEAR ELAPSED: 100%

 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 |
| * | GLA CAT | 51 | FUND BALANCE (DEFICITS) | | .00 | .00 |
| ** | TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES | | | | .00 | .00 |
| ** | TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION | | | | .00 | .00 |
| * | FUND | 0540 | UNAPPROPRIATED FEE ACCT | | .00 | .00 |
| * | GAAP FUND | 0540 | JUDICIAL-COURT PERSNL TRAIN FD | | .00 | .00 |
| * | GAAP FUND TYPE | 01 | GENERAL | | .00 | .00 |

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FR8580 230 BWIL 04 13 SROE RJE R230 2(ORG) () () 4(FND) () 3(GLA) () () USAS
 (CLE: 11/14/13 21:32 5538 RUN DATE: 11/14/13 TIME: 23:25 48 CFY: 14 CFM: 03 LCY: 13 LCM: 00 FICHE: 230 13 01 02

(Y) 230 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (GL) (GRT) (PRJ) (SS1) (SS2)

10TH COURT OF APPEALS DISTRICT (230)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD= ADJUSTMENT FY= 13

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

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

| AT | GL CLASS | COMP GL | TITLE | AGY GL | CURRENT YEAR | PRIOR YEAR |
|-------------------------------------|----------|---------|---------------------------------|----------|--------------|-------------|
| | 004 | 0045 | CASH IN STATE TREASURY | | 708,542.17- | 604,844.82- |
| | | 0047 | SHARED CASH | | 708,542.17 | 604,844.82 |
| SL CLS | 004 | CA | CASH IN STATE TREASURY | | .00 | .00 |
| | 072 | 0284 | DUE FROM OTHER AGENCIES | 24105730 | .00 | .00 |
| SL CLS | 072 | CA | DUE FROM OTHER AGENCIES | | .00 | .00 |
| SLA CAT | 01 | | CURRENT ASSETS | | .00 | .00 |
| TOTAL ASSETS AND OTHER DEBITS | | | | | .00 | .00 |
| | 200 | 1009 | VOUCHERS PAYABLE | | .00 | .00 |
| SL CLS | 200 | CL | ACCOUNTS PAYABLE | | .00 | .00 |
| | 211 | 1050 | DUE TO OTHER AGENCIES | | .00 | .00 |
| | | 1050 | DUE TO OTHER AGENCIES | 24105730 | .00 | .00 |
| | | 1050 | DUE TO OTHER AGENCIES | 90205730 | .00 | .00 |
| | | 1050 | DUE TO OTHER AGENCIES | 90257300 | .00 | .00 |
| SL CLS | 211 | CL | DUE TO OTHER AGENCIES | | .00 | .00 |
| | 300 | 1149 | FUNDS HELD FOR OTHERS | | .00 | .00 |
| SL CLS | 300 | CL | FUNDS HELD FOR OTHERS | | .00 | .00 |
| SLA CAT | 21 | | CURRENT LIABILITIES | | .00 | .00 |
| TOTAL LIABILITIES AND OTHER CREDITS | | | | | .00 | .00 |
| | 520 | **** | 2310-POST CLS FFS FB RESTRICTED | | .00 | .00 |
| SL CLS | 520 | FD | BAL-RESTRICTED | | .00 | .00 |
| | 530 | 2315 | FD BAL-COMMITTED | | .00 | .00 |

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 CYCLE: 11/14/13 21:32 5538 RUN DATE: 11/14/13 TIME: 23:25 48 CFY: 14 CFM: 03 LCY: 13 LCM: 00 FICHE: 230 13 01 02

10TH COURT OF APPEALS DISTRICT (230)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD= ADJUSTMENT FY= 13

PERCENT OF YEAR ELAPSED: 100% PRODUCTION SYSTEM
 *****PAGE 9

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 | | .00 | .00 |
| | GL CLS | 550 | FD BAL-UNASSIGNED | | .00 | .00 |
| 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) | | .00 | .00 |
| | ** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES | | | | .00 | .00 |
| | ** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION | | | | .00 | .00 |
| | * FUND | 0573 | JUDICIAL FUND | | .00 | .00 |
| | * GAAP FUND | 0573 | JUDICIAL FUND (0573)-SPECIAL | | .00 | .00 |
| | * GAAP FUND TYPE | 02 | SPECIAL REVENUE | | .00 | .00 |

UNAUDITED
TENTH DISTRICT OF TEXAS (230), WACO, TX
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 (CLE: 11/14/13 21:32 5538 RUN DATE: 11/14/13 TIME: 23:25 48 CFY: 14 CFM: 03 LCY: 13 LCM: 00 FICHE: 230 13 01 11

FY)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= 13

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM
 *****PAGE 10

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

| GL CLASS | COMP GL | TITLE | AGY GL | CURRENT YEAR | PRIOR YEAR |
|--|---------|--|--------|--------------|------------|
| 111 | 0385 | OTHER ASSETS | | .00 | .00 |
| EL CLS | 111 | OTHER CURRENT ASSETS | | .00 | .00 |
| ELA CAT | 01 | CURRENT ASSETS | | .00 | .00 |
| 151 | 0345 | FURNITURE/EQUIPMENT | | .00 | .00 |
| EL CLS | 151 | FURNITURE AND EQUIPMENT, NET | | .00 | .00 |
| 158 | 0360 | LIBRARY BOOKS-NON DEPRECIABLE | | .00 | .00 |
| | 0382 | OTHER CAPITAL ASSETS-NON DEPRECIABLE | | .00 | .00 |
| | 0383 | OTHER CAPITAL ASSETS-DEPRECIABLE | | .00 | .00 |
| EL CLS | 158 | OTHER CAPITAL ASSETS, NET | | .00 | .00 |
| ELA CAT | 06 | NON-CURRENT ASSETS | | .00 | .00 |
| TOTAL ASSETS AND OTHER DEBITS | | | | .00 | .00 |
| 620 | 9999 | FFS SYSTEM CLEARING - GL LEVEL ONLY | | .00 | .00 |
| EL CLS | 620 | FUND BALANCE - UNRESERVED/UNDESIGNATED | | .00 | .00 |
| 630 | 2030 | INVESTMENT IN GENERAL FIXED ASSETS | | .00 | .00 |
| EL CLS | 630 | OBSOLETE FB ACCTS UNDER GASB 34 | | .00 | .00 |
| ELA CAT | 51 | FUND BALANCE (DEFICITS) | | .00 | .00 |
| TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES | | | | .00 | .00 |
| TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION | | | | .00 | .00 |
| FUND | 0998 | GENERAL FIXED ASSETS | | .00 | .00 |
| MAP FUND | 9998 | GEN FIXED ASSETS ACCT GROUP | | .00 | .00 |
| MAP FUND TYPE | 11 | CAPITAL ASSET BASIS CONVERSION ADJUSTMTS | | .00 | .00 |

UNAUDITED
TENTH DISTRICT OF TEXAS (230), WACO, TX
2013 ANNUAL FINANCIAL REPORT

DAFR8580 230 BWIL 04 13 SROE RJE R230 2(ORG) () () 4(FND) () 3(GLA) () () USAS
 CYCLE: 11/14/13 21:32 5538 RUN DATE: 11/14/13 TIME: 23:25 48 CFY: 14 CFM: 03 LCY: 13 LCM: 00 FICHE: 230 13 01 12

(AGY)230 (ORG) (PRG) (NAC) (APP) (FND) (COB) (A08) (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= 13 PROD SYSTEM
 *****PAGE 11

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 AND OTHER CREDITS | | | | .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 FUND BALANCE/NET POSITION WITH CURRENT CHANGES | | | | .00 | .00 |
| | ** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION | | | | .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 |

UNAUDITED
TENTH DISTRICT OF TEXAS (230), WACO, TX
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R8581 230 BWIL 04 13 SROE RJE R230 2(ORG) () () 4(FND) () 3(GLA) () () USAS
 CLE: 11/14/13 21:32 5538 RUN DATE: 11/14/13 TIME: 23:25 48 CFY: 14 CFM: 03 LCY: 13 LCM: 00 FICHE: 230 13 01 01

(Y)230 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 GL) (GRT) (PRJ) (SS1) (SS2)

10TH COURT OF APPEALS DISTRICT (230)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 13

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM
 PAGE 1

AP FUND GROUP 01 GOVERNMENTAL
 AP FUND TYPE 01 GENERAL
 AP FUND 0001 GENERAL REVENUE (0001)-GENERAL
 ND 0001 GENERAL REVENUE

| GL | B/C | COMP | AGY | CURRENT | PRIOR |
|-------------------------------|-----|--------|----------|----------------|----------------|
| CLS | IND | GL | GL | YEAR | YEAR |
| TITLE | | | | | |
| 004 | N | 0045 | | 22,589,066.78- | 21,119,889.57- |
| | N | 0047 | | .00 | .00 |
| | N | 0048 | | 22,589,066.78 | 21,119,889.57 |
| L | CLS | 004 CA | | .00 | .00 |
| 020 | N | 9000 | | 181,848.48 | 164,618.58 |
| L | CLS | 020 CA | | 181,848.48 | 164,618.58 |
| 052 | N | 0231 | | .00 | .00 |
| L | CLS | 052 CA | | .00 | .00 |
| 065 | N | 0279 | | .00 | .00 |
| L | CLS | 065 CA | | .00 | .00 |
| 072 | N | 0284 | 21200010 | .00 | .00 |
| L | CLS | 072 CA | | .00 | .00 |
| 080 | N | 0285 | | 13,782.00 | 15,796.62 |
| L | CLS | 080 CA | | 13,782.00 | 15,796.62 |
| LA | CAT | 01 | | 195,630.48 | 180,415.20 |
| TOTAL ASSETS AND OTHER DEBITS | | | | 195,630.48 | 180,415.20 |
| 200 | N | 1009 | | .00 | .00 |
| | N | 1010 | | 16,856.59- | 1,459.13- |
| L | CLS | 200 CL | | 16,856.59- | 1,459.13- |
| 203 | N | 1015 | | 129,573.99- | 125,808.67- |
| L | CLS | 203 CL | | 129,573.99- | 125,808.67- |

UNAUDITED
TENTH DISTRICT OF TEXAS (230), WACO, TX
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DAFR8581 230 BWIL 04 13 SROE RJE R230 2(ORG) () () 4(FND) () 3(GLA) () () USAS
 CYCLE: 11/14/13 21:32 5538 RUN DATE: 11/14/13 TIME: 23:25 48 CFY: 14 CFM: 03 LCY: 13 LCM: 00 FICHE: 230 13 01 01

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM
 ***** PAGE 2

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 | | 146,430.58- | 127,267.80- |
| 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 AND OTHER CREDITS | | | | | 146,430.58- | 127,267.80- |
| 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 | | 13,782.00- | 15,796.62- |
| | GL CLS | | 510 | FD BAL-NONSPENDABLE | | 13,782.00- | 15,796.62- |
| 51 | 550 | N | **** | 2325-POST CLS FFS FB UNASSIGNED | | 35,417.90- | 37,350.78- |
| | GL CLS | | 550 | FD BAL-UNASSIGNED | | 35,417.90- | 37,350.78- |
| 51 | 620 | N | 2240 | FB-UNRESERVED-UNDESIGNATED-OTHER | | .00 | .00 |
| | N | | 9999 | FFS SYSTEM CLEARING - GL LEVEL ONLY | | .00 | .00 |

UNAUDITED
TENTH DISTRICT OF TEXAS (230), WACO, TX
2013 ANNUAL FINANCIAL REPORT

FR8581 230 BWIL 04 13 SROE RJE R230 2(ORG) () () 4(FND) () 3(GLA) () () USAS
 (CLE: 11/14/13 21:32 5538 RUN DATE: 11/14/13 TIME: 23:25 48 CFY: 14 CFM: 03 LCY: 13 LCM: 00 FICHE: 230 13 01 01

10TH COURT OF APPEALS DISTRICT (230)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 13

PROD SYSTEM
 PAGE 3

PERCENT OF YEAR ELAPSED: 100%

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

| GL | B/C COMP | AGY | CURRENT | PRIOR | |
|--|----------|------|--|-------------|------------|
| CLS | IND | GL | YEAR | YEAR | |
| EL | CLS | 620 | FUND BALANCE - UNRESERVED/UNDESIGNATED | .00 | .00 |
| | N | 2055 | FB - UNENCUM APPROP - SUBJECT TO LAP | .00 | .00 |
| | N | 2060 | FB-RES FOR UNENCUM APPR-FUTURE OPERA | .00 | .00 |
| EL | CLS | 630 | OBSOLETE FB ACCTS UNDER GASB 34 | .00 | .00 |
| | N | 9001 | ENCUMBRANCES | .00 | .00 |
| | N | 9003 | ENCUMBRANCES (REPORTING AGENCIES) | 385.99 | .00 |
| | N | 9005 | BUDGET RESERVATION FOR ENCUMBRANCES | 385.99- | .00 |
| EL | CLS | 800 | BUDGETARY | .00 | .00 |
| | N | 9200 | PAYROLL CLEARING | .00 | .00 |
| | N | 9201 | PAYROLL CLEARING OFFSET | .00 | .00 |
| | N | 9202 | PAYROLL SYSTEM CLEARING | .00 | .00 |
| EL | CLS | 950 | SYSTEM ACCOUNTS | .00 | .00 |
| LA | CAT | 51 | FUND BALANCE (DEFICITS) | 49,199.90- | 53,147.40- |
| TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES | | | 49,199.90- | 53,147.40- | |
| TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION | | | 195,630.48- | 180,415.20- | |
| FUND | | 0001 | GENERAL REVENUE | .00 | .00 |

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TENTH DISTRICT OF TEXAS (230), WACO, TX
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DAFR8581 230 BWIL 04 13 SROE RJE R230 2(ORG) () () 4(FND) () 3(GLA) () () USAS
 CYCLE: 11/14/13 21:32 5538 RUN DATE: 11/14/13 TIME: 23:25 48 CFY: 14 CFM: 03 LCY: 13 LCM: 00 FICHE: 230 13 01 01

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM
 ***** PAGE 4

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL
 FUND 9000 DEPOSIT 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 FUND BALANCE/NET POSITION WITH CURRENT CHANGES | | | | | .00 | .00 |
| | ** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION | | | | | .00 | .00 |
| | * FUND | | 9000 | DEPOSIT DEFAULT FUND | | .00 | .00 |

UNAUDITED
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TR8581 230 BWIL 04 13 SROE RJE R230 2(ORG) () () 4(FND) () 3(GLA) () () USAS
 CLE: 11/14/13 21:32 5538 RUN DATE: 11/14/13 TIME: 23:25 48 CFY: 14 CFM: 03 LCY: 13 LCM: 00 FICHE: 230 13 01 01

Y)230 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (GL) (GRT) (PRJ) (SS1) (SS2)

10TH COURT OF APPEALS DISTRICT (230)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 13

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM
 ***** PAGE 5

AP FUND GROUP 01 GOVERNMENTAL
 AP FUND TYPE 01 GENERAL
 AP FUND 0001 GENERAL REVENUE (0001)-GENERAL
 IND 9001 RETURNED ITEMS DEFAULT FUND

| GL | B/C COMP | AGY | CURRENT | PRIOR | |
|--|----------|------|--|-------|-----|
| CLS | IND | GL | YEAR | YEAR | |
| 004 | N | 0045 | CASH IN STATE TREASURY | .00 | .00 |
| CL | CLS | 004 | CA CASH IN STATE TREASURY | .00 | .00 |
| LA | CAT | 01 | CURRENT ASSETS | .00 | .00 |
| TOTAL ASSETS AND OTHER DEBITS | | | | .00 | .00 |
| 550 | N | **** | 2325-POST CLS FFS FB UNASSIGNED | .00 | .00 |
| CL | CLS | 550 | FD BAL-UNASSIGNED | .00 | .00 |
| 620 | N | 2240 | FB-UNRESERVED-UNDESIGNATED-OTHER | .00 | .00 |
| CL | CLS | 620 | FUND BALANCE - UNRESERVED/UNDESIGNATED | .00 | .00 |
| LA | CAT | 51 | FUND BALANCE (DEFICITS) | .00 | .00 |
| TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES | | | | .00 | .00 |
| TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION | | | | .00 | .00 |
| UND | | 9001 | RETURNED ITEMS DEFAULT FUND | .00 | .00 |
| AP | FUND | 0001 | GENERAL REVENUE (0001)-GENERAL | .00 | .00 |

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DAFR8581 230 BWIL 04 13 SROE RJE R230 2(ORG) () () 4(FND) () 3(GLA) () () USAS
CYCLE: 11/14/13 21:32 5538 RUN DATE: 11/14/13 TIME: 23:25 48 CFY: 14 CFM: 03 LCY: 13 LCM: 00 FICHE: 230 13 01 01

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM
PAGE 6

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 | TITLE | GL | YEAR | YEAR |
| 01 | 004 | N | 0045 | CASH IN STATE TREASURY | | 124,432.39 | 118,111.97 |
| | | N | 0047 | SHARED CASH | | 124,432.39- | 118,111.97- |
| | GL | CLS | 004 | CA CASH IN STATE TREASURY | | .00 | .00 |
| 01 | 072 | N | 0284 | DUE FROM OTHER AGENCIES | 21105400 | .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 | 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 AND OTHER CREDITS | | | | | .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 | | .00 | .00 |
| | GL | CLS | 530 | FD BAL-COMMITTED | | .00 | .00 |
| 51 | 550 | N | **** | 2325-POST CLS FFS FB UNASSIGNED | | .00 | .00 |
| | GL | CLS | 550 | FD BAL-UNASSIGNED | | .00 | .00 |
| 51 | 610 | N | 2150 | FD BAL UNRES DESIG FOR OTHER | | .00 | .00 |

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R8581 230 BWIL 04 13 SROE RJE R230 2(ORG) () () 4(FND) () 3(GLA) () () USAS
 CLE: 11/14/13 21:32 5538 RUN DATE: 11/14/13 TIME: 23:25 48 CFY: 14 CFM: 03 LCY: 13 LCM: 00 FICHE: 230 13 01 01

10TH COURT OF APPEALS DISTRICT (230)

STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

REPORT PERIOD= ADJUSTMENT FY= 13

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM
 ***** PAGE 7

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

| GL B/C COMP | AGY | CURRENT | PRIOR |
|--|--|---------|-------|
| CLS IND GL TITLE | GL | YEAR | YEAR |
| L CLS 610 | FD BAL - UNRES DESIG FOR OTHER | .00 | .00 |
| 620 N 2240 | FB-UNRESERVED-UNDESIGNATED-OTHER | .00 | .00 |
| N 9999 | FFS SYSTEM CLEARING - GL LEVEL ONLY | .00 | .00 |
| L CLS 620 | FUND BALANCE - UNRESERVED/UNDESIGNATED | .00 | .00 |
| LA CAT 51 | FUND BALANCE (DEFICITS) | .00 | .00 |
| TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES | | .00 | .00 |
| TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION | | .00 | .00 |
| UND 0540 | UNAPPROPRIATED FEE ACCT | .00 | .00 |
| AP FUND 0540 | JUDICIAL-COURT PERSNL TRAIN FD | .00 | .00 |
| AP FUND TYPE 01 | GENERAL | .00 | .00 |

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DAFR8581 230 BWIL 04 13 SROE RJE R230 2(ORG) () { } 4(FND) () 3(GLA) () () USAS
 CYCLE: 11/14/13 21:32 5538 RUN DATE: 11/14/13 TIME: 23:25 48 CFY: 14 CFM: 03 LCY: 13 LCM: 00 FICHE: 230 13 01 02

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

10TH COURT OF APPEALS DISTRICT (230)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 13

PROD SYSTEM
 PAGE 8

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

| GL | GL | B/C | COMP | TITLE | AGY | CURRENT | PRIOR |
|----|-------------------------------------|-----|------|---------------------------------|----------|-------------|-------------|
| CT | CLS | IND | GL | | GL | YEAR | YEAR |
| 01 | 004 | N | 0045 | CASH IN STATE TREASURY | | 708,542.17- | 604,844.82- |
| | | N | 0047 | SHARED CASH | | 708,542.17 | 604,844.82 |
| | 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 | .00 | .00 |
| | | 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 | | .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 AND OTHER CREDITS | | | | | .00 | .00 |
| 51 | 520 | N | **** | 2310-POST CLS FFS FB RESTRICTED | | .00 | .00 |
| | GL | CLS | 520 | FD BAL-RESTRICTED | | .00 | .00 |
| 51 | 530 | N | 2315 | FD BAL-COMMITTED | | .00 | .00 |

UNAUDITED
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R8581 230 BWIL 04 13 SROE RJE R230 2(ORG) () () 4(FND) () 3(GLA) () () USAS
 CLE: 11/14/13 21:32 5538 RUN DATE: 11/14/13 TIME: 23:25 48 CFY: 14 CFM: 03 LCY: 13 LCM: 00 FICHE: 230 13 01 02

10TH COURT OF APPEALS DISTRICT (230)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 13

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM
 ***** PAGE 9

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

| GL | B/C COMP | AGY | CURRENT | PRIOR | |
|--|-----------|------|--|-------|-----|
| CLS | IND | GL | YEAR | YEAR | |
| TITLE | | | | | |
| L | CLS | 530 | FD BAL-COMMITTED | .00 | .00 |
| | 550 | N | 2325 FD BAL-UNASSIGNED | .00 | .00 |
| L | CLS | 550 | FD BAL-UNASSIGNED | .00 | .00 |
| | 610 | N | 2150 FD BAL UNRES DESIG FOR OTHER | .00 | .00 |
| L | CLS | 610 | FD BAL - UNRES DESIG FOR OTHER | .00 | .00 |
| | 620 | N | 2240 FB-UNRESERVED-UNDESIGNATED-OTHER | .00 | .00 |
| | | N | 9999 FFS SYSTEM CLEARING - GL LEVEL ONLY | .00 | .00 |
| L | CLS | 620 | FUND BALANCE - UNRESERVED/UNDESIGNATED | .00 | .00 |
| LA | CAT | 51 | FUND BALANCE (DEFICITS) | .00 | .00 |
| TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES | | | | .00 | .00 |
| TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION | | | | .00 | .00 |
| UND | | 0573 | JUDICIAL FUND | .00 | .00 |
| AAP | FUND | 0573 | JUDICIAL FUND (0573)-SPECIAL | .00 | .00 |
| AAP | FUND TYPE | 02 | SPECIAL REVENUE | .00 | .00 |

UNAUDITED
TENTH DISTRICT OF TEXAS (230), WACO, TX
2013 ANNUAL FINANCIAL REPORT

DAFR8581 230 BWIL 04 13 SROE RJE R230 2(ORG) () () 4(FND) () 3(GLA) () () USAS
CYCLE: 11/14/13 21:32 5538 RUN DATE: 11/14/13 TIME: 23:25 48 CFY: 14 CFM: 03 LCY: 13 LCM: 00 FICHE: 230 13 01 11

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM
***** PAGE 10

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 CT | GL CLS | B/C IND | COMP GL | TITLE | AGY GL | CURRENT YEAR | PRIOR 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 | | 19,586.97- | 17,734.17- |
| | GL CLS | | | 151 FURNITURE AND EQUIPMENT, NET | | 11,271.38 | 13,124.18 |
| 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 | | 11,271.38 | 13,124.18 |
| | ** TOTAL ASSETS AND OTHER DEBITS | | | | | 11,271.38 | 13,124.18 |
| 45 | 410 | Y | **** | 3505-POST CLS BC CAP ASSETS/DEBT | | 11,271.38- | 13,124.18- |
| | GL CLS | | | 410 INVESTED IN CAP ASSETS, NET RELATED DEBT | | 11,271.38- | 13,124.18- |
| 45 | 430 | Y | | 9992 BC SYSTEM CLEARING | | .00 | .00 |
| | GL CLS | | | 430 UNRESTRICTED NET POSITION | | .00 | .00 |
| | * GLA CAT | | | 45 NET POSITION | | 11,271.38- | 13,124.18- |
| 51 | 620 | N | | 9999 FFS SYSTEM CLEARING - GL LEVEL ONLY | | .00 | .00 |

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PR8581 230 BWIL 04 13 SROE RJE R230 2(ORG) () () 4(FND) () 3(GLA) () () USAS
 CLE: 11/14/13 21:32 5538 RUN DATE: 11/14/13 TIME: 23:25 48 CFY: 14 CFM: 03 LCY: 13 LCM: 00 FICHE: 230 13 01 11

10TH COURT OF APPEALS DISTRICT (230)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 13

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM
 ***** PAGE 11

MAP FUND GROUP 01 GOVERNMENTAL
 MAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMNTS
 MAP FUND 9998 GEN FIXED ASSETS ACCT GROUP
 IND 0998 GENERAL FIXED ASSETS

| GL | B/C COMP | TITLE | AGY GL | CURRENT YEAR | PRIOR YEAR |
|--|----------|---|--------|--------------|------------|
| EL CLS | 620 | FUND BALANCE - UNRESERVED/UNDESIGNATED | | .00 | .00 |
| | 630 N | 2030 INVESTMENT IN GENERAL FIXED ASSETS | | .00 | .00 |
| EL CLS | 630 | OBSOLETE FB ACCTS UNDER GASB 34 | | .00 | .00 |
| ELA CAT | 51 | FUND BALANCE (DEFICITS) | | .00 | .00 |
| TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES | | | | 11,271.38- | 13,124.18- |
| TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION | | | | 11,271.38- | 13,124.18- |
| UND | 0998 | GENERAL FIXED ASSETS | | .00 | .00 |
| MAP FUND | 9998 | GEN FIXED ASSETS ACCT GROUP | | .00 | .00 |
| MAP FUND TYPE | 11 | CAPITAL ASSET BASIS CONVERSION ADJUSTMNTS | | .00 | .00 |

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DAFR8581 230 BWIL 04 13 SROE RJE R230 2(ORG) () () 4(FND) () 3(GLA) () () USAS
CYCLE: 11/14/13 21:32 5538 RUN DATE: 11/14/13 TIME: 23:25 48 CFY: 14 CFM: 03 LCY: 13 LCM: 00 FICHE: 230 13 01 12

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 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 | | 67,855.46- | 59,907.93- |
| | GL CLS | | 230 | CL EMPLOYEE'S COMPENSABLE LEAVE | | 67,855.46- | 59,907.93- |
| * | GLA CAT | | 21 | CURRENT LIABILITIES | | 67,855.46- | 59,907.93- |
| 26 | 301 | Y | 1700 | BC NC EMPLOYEE'S COMPENSABLE LEAVE | | 49,129.26- | 39,692.13- |
| | GL CLS | | 301 | NC EMPLOYEE'S COMPENSABLE LEAVE | | 49,129.26- | 39,692.13- |
| * | GLA CAT | | 26 | NON-CURRENT LIABILITIES | | 49,129.26- | 39,692.13- |
| ** | TOTAL LIABILITIES AND OTHER CREDITS | | | | | 116,984.72- | 99,600.06- |
| 45 | 430 | Y | **** | 3950-POST CLS BC UNREST NET ASSETS | | 116,984.72 | 99,600.06 |
| | | Y | 9992 | BC SYSTEM CLEARING | | .00 | .00 |
| | GL CLS | | 430 | UNRESTRICTED NET POSITION | | 116,984.72 | 99,600.06 |
| * | GLA CAT | | 45 | NET POSITION | | 116,984.72 | 99,600.06 |
| 51 | 620 | N | 9999 | FFS SYSTEM CLEARING - GL LEVEL ONLY | | .00 | .00 |

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R8581 230 BWIL 04 13 SROE RJE R230 2(ORG) () () 4(END) () 3(GLA) () () USAS
CLE: 11/14/13 21:32 5538 RUN DATE: 11/14/13 TIME: 23:25 48 CFY: 14 CFM: 03 LCY: 13 LCM: 00 FICHE: 230 13 01 12

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM
*****PAGE 13

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

| GL B/C COMP CLS IND GL | TITLE | AGY GL | CURRENT YEAR | PRIOR YEAR |
|--|---|-----------|-----------------|---------------|
| L CLS | 620 FUND BALANCE - UNRESERVED/UNDESIGNATED | | .00 | .00 |
| LA CAT | 51 FUND BALANCE (DEFICITS) | | .00 | .00 |
| TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES | | | 116,984.72 | 99,600.06 |
| TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION | | | .00 | .00 |
| UND | 0997 GENERAL LONG TERM DEBT | | .00 | .00 |
| AAP FUND | 9997 LONG-TERM LIABILITIES BASIS CONVERSION | | .00 | .00 |
| AAP FUND TYPE | 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT | | .00 | .00 |
| AAP FUND GROUP | 01 GOVERNMENTAL | | .00 | .00 |
| GENCY | 230 | | .00 | .00 |

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DAFR8585 230 BWIL 04 13 SROE RJE R230 2(ORG) () () 4(FND) () 3(GLA) () () USAS
CYCLE: 11/14/13 21:32 5538 RUN DATE: 11/14/13 TIME: 23:25 48 CFY: 14 CFM: 03 LCY: 13 LCM: 00 FICHE: 230 13 03 09

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

10TH COURT OF APPEALS DISTRICT (230)
STATEMENT OF NET POSITION - NET POSITION FORMAT
REPORT PERIOD= ADJUSTMENT FY= 13

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM
*****PAGE 1

GAAP FUND GROUP 03 FIDUCIARY
GAAP FUND TYPE 09 AGENCY FUNDS
GAAP FUND 0900 DEPARTMENTAL SUSPENSE (0900) - AGENCY
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 AND OTHER DEBITS | | | | .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 AND OTHER CREDITS | | | | .00 | .00 |
| 45 | 372 | **** | 2400-POST CLS FIDUC NET ASSETS | | .00 | .00 |
| | GL CLS | 372 | NET POSITION HELD IN TRUST-FIDUCIARY FDS | | .00 | .00 |
| * | GLA CAT | 45 | NET POSITION | | .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 POSITION WITH CURRENT CHANGES | | | | .00 | .00 |
| ** | TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION | | | | .00 | .00 |

UNAUDITED
TENTH DISTRICT OF TEXAS (230), WACO, TX
2013 ANNUAL FINANCIAL REPORT

R8585 230 BWIL 04 13 SROE RJE R230 2(ORG) () () 4(FND) () 3(GLA) () () USAS
 CLE: 11/14/13 21:32 5538 RUN DATE: 11/14/13 TIME: 23:25 48 CFY: 14 CFM: 03 LCY: 13 LCM: 00 FICHE: 230 13 03 09

10TH COURT OF APPEALS DISTRICT (230)
 STATEMENT OF NET POSITION - NET POSITION FORMAT
 REPORT PERIOD= ADJUSTMENT FY= 13

RCENT OF YEAR ELAPSED: 100% PROD SYSTEM
 ***** PAGE 2

AP FUND GROUP 03 FIDUCIARY
 AP FUND TYPE 09 AGENCY FUNDS
 AP FUND 0900 DEPARTMENTAL SUSPENSE (0900) - AGENCY
 ND 0900 SUSPENSE

| GL | COMP | | AGY | CURRENT | PRIOR |
|-------|------|----------|-----|---------|-------|
| T CLS | GL | TITLE | GL | YEAR | YEAR |
| UND | 0900 | SUSPENSE | | .00 | .00 |

R8585 230 BWIL 04 13 SROE RJE R230 2(ORG) () () 4(FND) () 3(GLA) () () USAS
 CLE: 11/14/13 21:32 5538 RUN DATE: 11/14/13 TIME: 23:25 48 CFY: 14 CFM: 03 LCY: 13 LCM: 00 FICHE: 230 13 03 09

10TH COURT OF APPEALS DISTRICT (230)
 STATEMENT OF NET POSITION - NET POSITION FORMAT
 REPORT PERIOD= ADJUSTMENT FY= 13

RCENT OF YEAR ELAPSED: 100% PROD SYSTEM
 ***** PAGE 3

Y)230 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 GL) (GRT) (PRJ) (SS1) (SS2)

| GL | COMP | | AGY | CURRENT | PRIOR |
|--|------|--|-----|---------|-------|
| T CLS | GL | TITLE | GL | YEAR | YEAR |
| 004 | 0045 | CASH IN STATE TREASURY | | .00 | .00 |
| L CLS | 004 | CA CASH IN STATE TREASURY | | .00 | .00 |
| LA CAT | 01 | CURRENT ASSETS | | .00 | .00 |
| TOTAL ASSETS AND OTHER DEBITS | | | | .00 | .00 |
| 300 | 1149 | FUNDS HELD FOR OTHERS | | .00 | .00 |
| L CLS | 300 | CL FUNDS HELD FOR OTHERS | | .00 | .00 |
| LA CAT | 21 | CURRENT LIABILITIES | | .00 | .00 |
| TOTAL LIABILITIES AND OTHER CREDITS | | | | .00 | .00 |
| 620 | 2240 | FB-UNRESERVED-UNDESIGNATED-OTHER | | .00 | .00 |
| L CLS | 620 | FUND BALANCE - UNRESERVED/UNDESIGNATED | | .00 | .00 |
| LA CAT | 51 | FUND BALANCE (DEFICITS) | | .00 | .00 |
| NET POSITION WITH CURRENT CHANGES | | | | .00 | .00 |
| TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION | | | | .00 | .00 |
| UND | 9015 | USPS - OVERPAYMENTS TO EMPLOYEES | | .00 | .00 |
| AAP FUND | 0900 | DEPARTMENTAL SUSPENSE (0900) - AGENCY | | .00 | .00 |

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DAFR8585 230 BWIL 04 13 SROE RJE R230 2(ORG) () () 4(FND) () 3(GLA) () () USAS
CYCLE: 11/14/13 21:32 5538 RUN DATE: 11/14/13 TIME: 23:25 48 CFY: 14 CFM: 03 LCY: 13 LCM: 00 FIGHE: 230 13 03 09

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

10TH COURT OF APPEALS DISTRICT (230)
STATEMENT OF NET POSITION - NET POSITION FORMAT
REPORT PERIOD= ADJUSTMENT FY= 13

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM
***** PAGE 4

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 AND OTHER DEBITS | | | | .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 AND OTHER CREDITS | | | | .00 | .00 |
| 45 | 372 | **** | 2400-POST CLS FIDUC NET ASSETS | | .00 | .00 |
| | GL CLS | 372 | NET POSITION HELD IN TRUST-FIDUCIARY FDS | | .00 | .00 |
| * | GLA CAT | 45 | NET POSITION | | .00 | .00 |
| ** | NET POSITION WITH CURRENT CHANGES | | | | .00 | .00 |
| ** | TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION | | | | .00 | .00 |
| * | FUND | 0901 | SUSPENSE | | .00 | .00 |
| * | GAAP FUND | 0901 | SAVINGS BOND ACCOUNT (0901) - AGENCY | | .00 | .00 |

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R8585 230 BWIL 04 13 SROE RJE R230 2(ORG) () () 4(FND) () 3(GLA) () () USAS
 CLE: 11/14/13 21:32 5538 RUN DATE: 11/14/13 TIME: 23:25 48 CFY: 14 CFM: 03 LCY: 13 LCM: 00 FICHE: 230 13 03 09

Y) 230 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 GL) (GRT) (PRJ) (SS1) (SS2)

10TH COURT OF APPEALS DISTRICT (230)
 STATEMENT OF NET POSITION - NET POSITION FORMAT
 REPORT PERIOD= ADJUSTMENT FY= 13

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM
 ***** PAGE 5

AP FUND GROUP 03 FIDUCIARY
 AP FUND TYPE 09 AGENCY FUNDS
 AP FUND 0942 TEXAS AVER HOLD-TRNSMIT 401K(0942) AGENCY
 ND 0942 DIRECT DEPOSIT HOLD ACCT

| T | CLS | GL | COMP GL | TITLE | AGY GL | CURRENT YEAR | PRIOR YEAR |
|-------------------------------------|-----|------|------------|--|-----------|-----------------|---------------|
| | 004 | 0045 | | CASH IN STATE TREASURY | | .00 | .00 |
| | | 0047 | | SHARED CASH | | .00 | .00 |
| L | CLS | 004 | | CA CASH IN STATE TREASURY | | .00 | .00 |
| | 052 | 0231 | | ACCTS. RECEIVABLE - UNBILLED | | .00 | .00 |
| L | CLS | 052 | | CA ACCOUNTS RECEIVABLES, NET | | .00 | .00 |
| LA | CAT | 01 | | CURRENT ASSETS | | .00 | .00 |
| TOTAL ASSETS AND OTHER DEBITS | | | | | | .00 | .00 |
| | 300 | 1140 | | FUNDS HELD FOR OTHERS | | .00 | .00 |
| | | 1149 | | FUNDS HELD FOR OTHERS | | .00 | .00 |
| L | CLS | 300 | | CL FUNDS HELD FOR OTHERS | | .00 | .00 |
| LA | CAT | 21 | | CURRENT LIABILITIES | | .00 | .00 |
| TOTAL LIABILITIES AND OTHER CREDITS | | | | | | .00 | .00 |
| | 372 | **** | | 2400-POST CLS FIDUC NET ASSETS | | .00 | .00 |
| L | CLS | 372 | | NET POSITION HELD IN TRUST-FIDUCIARY FDS | | .00 | .00 |
| LA | CAT | 45 | | NET POSITION | | .00 | .00 |
| | 620 | 2240 | | FB-UNRESERVED-UNDESIGNATED-OTHER | | .00 | .00 |
| | | 9999 | | FFS SYSTEM CLEARING - GL LEVEL ONLY | | .00 | .00 |
| L | CLS | 620 | | FUND BALANCE - UNRESERVED/UNDESIGNATED | | .00 | .00 |
| | 950 | 9989 | | HB 62 GENERAL LEDGER CLEARING | | .00 | .00 |
| L | CLS | 950 | | SYSTEM ACCOUNTS | | .00 | .00 |
| LA | CAT | 51 | | FUND BALANCE (DEFICITS) | | .00 | .00 |

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DAFR8585 230 BWIL 04 13 SROE RJE R230 2(ORG) () () 4(FND) () 3(GLA) () () USAS
 CYCLE: 11/14/13 21:32 5538 RUN DATE: 11/14/13 TIME: 23:25 48 CFY: 14 CFM: 03 LCY: 13 LCM: 00 FICHE: 230 13 03 09

10TH COURT OF APPEALS DISTRICT (230)
 STATEMENT OF NET POSITION - NET POSITION FORMAT
 REPORT PERIOD= ADJUSTMENT FY= 13

PROD SYSTEM
 PAGE 6

PERCENT OF YEAR ELAPSED: 100%

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 | GL | COMP | | AGY | CURRENT | PRIOR |
|-----|-----|------|-------|-----|---------|-------|
| CAT | CLS | GL | TITLE | GL | YEAR | YEAR |

| | | | | | | |
|---|--|--|--|--|-----|-----|
| ** NET POSITION WITH CURRENT CHANGES | | | | | .00 | .00 |
| ** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION | | | | | .00 | .00 |
| * FUND | | | 0942 DIRECT DEPOSIT HOLD ACCT | | .00 | .00 |
| * GAAP FUND | | | 0942 TEXAS AVER HOLD-TRNSMIT 401K(0942) AGENCY | | .00 | .00 |

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R8585 230 BWIL 04 13 SROE RJE R230 2(ORG) () () 4(FND) () 3(GLA) () () USAS
 CLE: 11/14/13 21:32 5538 RUN DATE: 11/14/13 TIME: 23:25 48 CFY: 14 CFM: 03 LCY: 13 LCM: 00 FICHE: 230 13 03 09

FY)230 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (GL) (GRT) (PRJ) (SS1) (SS2)

10TH COURT OF APPEALS DISTRICT (230)
 STATEMENT OF NET POSITION - NET POSITION FORMAT
 REPORT PERIOD= ADJUSTMENT FY= 13

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM
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AP FUND GROUP 03 FIDUCIARY
 AP FUND TYPE 09 AGENCY FUNDS
 AP FUND 0980 DIRECT DEPOSIT CORRECTION(0980)-AGENCY
 UND 0980 CORRECTION ACCOUNT

| GL | COMP | AGY | CURRENT | PRIOR |
|--|------|--|---------|-------|
| T CLS | GL | GL | YEAR | YEAR |
| 004 | 0045 | CASH IN STATE TREASURY | .00 | .00 |
| CL CLS | 004 | CA CASH IN STATE TREASURY | .00 | .00 |
| LA CAT | 01 | CURRENT ASSETS | .00 | .00 |
| TOTAL ASSETS AND OTHER DEBITS | | | .00 | .00 |
| 300 | 1149 | FUNDS HELD FOR OTHERS | .00 | .00 |
| CL CLS | 300 | CL FUNDS HELD FOR OTHERS | .00 | .00 |
| LA CAT | 21 | CURRENT LIABILITIES | .00 | .00 |
| TOTAL LIABILITIES AND OTHER CREDITS | | | .00 | .00 |
| 372 | **** | 2400-POST CLS FIDUC NET ASSETS | .00 | .00 |
| CL CLS | 372 | NET POSITION HELD IN TRUST-FIDUCIARY FDS | .00 | .00 |
| LA CAT | 45 | NET POSITION | .00 | .00 |
| 620 | 2240 | FB-UNRESERVED-UNDESIGNATED-OTHER | .00 | .00 |
| CL CLS | 620 | FUND BALANCE - UNRESERVED/UNDESIGNATED | .00 | .00 |
| LA CAT | 51 | FUND BALANCE (DEFICITS) | .00 | .00 |
| NET POSITION WITH CURRENT CHANGES | | | .00 | .00 |
| TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION | | | .00 | .00 |
| UND | 0980 | CORRECTION ACCOUNT | .00 | .00 |
| AP FUND | 0980 | DIRECT DEPOSIT CORRECTION(0980)-AGENCY | .00 | .00 |

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DAFR8585 230 BWIL 04 13 SROE RJE R230 2(ORG) () () 4(FND) () 3(GLA) () () USAS
 CYCLE: 11/14/13 21:32 5538 RUN DATE: 11/14/13 TIME: 23:25 48 CFY: 14 CFM: 03 LCY: 13 LCM: 00 FICHE: 230 13 03 09

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

10TH COURT OF APPEALS DISTRICT (230)
 STATEMENT OF NET POSITION - NET POSITION FORMAT
 REPORT PERIOD= ADJUSTMENT FY= 13

PROD SYSTEM
 ***** PAGE 8

PERCENT OF YEAR ELAPSED: 100%

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 AND OTHER DEBITS | | | | .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 AND OTHER CREDITS | | | | .00 | .00 |
| 45 | 372 | **** | 2400-POST CLS FIDUC NET ASSETS | | .00 | .00 |
| | GL CLS | 372 | NET POSITION HELD IN TRUST-FIDUCIARY FDS | | .00 | .00 |
| * | GLA CAT | 45 | NET POSITION | | .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 POSITION WITH CURRENT CHANGES | | | | .00 | .00 |
| ** | TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION | | | | .00 | .00 |

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10TH COURT OF APPEALS DISTRICT (230)
 STATEMENT OF NET POSITION - NET POSITION FORMAT
 REPORT PERIOD= ADJUSTMENT FY= 13

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

| AGY | COMP | TITLE | CURRENT | PRIOR |
|----------------|------|--------------------------------|---------|-------|
| GL | GL | | YEAR | YEAR |
| UND | 1001 | GENERAL REVENUE UNAPPROPRIATED | .00 | .00 |
| AAP FUND | 1000 | UNAPPROPRIATED GENERAL REVENUE | .00 | .00 |
| AAP FUND TYPE | 09 | AGENCY FUNDS | .00 | .00 |
| AAP FUND GROUP | 03 | FIDUCIARY | .00 | .00 |
| AGENCY | 230 | | .00 | .00 |

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CYCLE: 11/14/13 21:32 5538 RUN DATE: 11/14/13 TIME: 23:25 48 CFY: 14 CFM: 03 LCY: 13 LCM: 00 FICHE: 230 01 01

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM
*****PAGE 1

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

| GAAP | | | | | | CURRENT |
|--------------------|-----------------|--------------|-------|--|--|--------------|
| GAAP | GAAP GL ACCT GL | GAAP | COMPT | TITLE | | YEAR |
| CATEGORY | FUNC CLASS | ACCT SRC/OBJ | 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 | | 80,626.92 |
| | | | 9425 | INSUR-ST PD TRF IN FROM 327-COMMITTED | | 96,601.52 |
| | | | 9435 | RETIR-ST MATCH TRF IN FROM 327-COMMITTED | | 73,896.79 |
| | | | 9440 | BRP TRANSFER IN FROM 902-COMMITTED | | 1,911.28 |
| * GAAP SRC/OBJ | | 0006 | | ADDITIONAL APPROPRIATIONS | | 253,036.51 |
| 01 | | 0007 | 9406 | UB TRANSFER OUT-EXP BUDGET | | 33,088.38- |
| | | | 9407 | UB TRANSFER IN-EXP BUDGET | | 33,088.38 |
| * GAAP SRC/OBJ | | 0007 | | UNEXPENDED BALANCE FORWARD | | 0.00 |
| 01 | | 0080 | 3788 | DEFAULT DEPOSIT ADJUSTMENT - SUSPENSE | | 0.00 |
| | | | 3802 | REIMBURSEMENTS-THIRD PARTY | | 11,895.60 |
| * GAAP SRC/OBJ | | 0080 | | OTHER | | 11,895.60 |
| * GAAP CATEGORY 01 | | | | REVENUES | | 1,495,461.11 |
| TOTAL REVENUES | | | | | | 1,495,461.11 |
| 04 | | 0200 | 7001 | SAL & WAGES(LINE ITEM EXEMPT) | | 322,549.84 |
| | | | 7002 | SAL/WAGES-CLASS&N/C-PERM FULTM | | 779,186.60 |
| | | | 7007 | SAL/WAGES-HOURLY PARTTIME EMPL | | 23,232.51 |
| | | | 7017 | ONE-TIME MERIT INCREASE | | 1,500.00 |
| | | | 7022 | LONGEVITY PAY | | 28,846.40 |
| | | | 7050 | BENEFIT REPLACEMENT PAY | | 1,911.28 |
| * GAAP SRC/OBJ | | 0200 | | SALARIES AND WAGES | | 1,157,226.63 |
| 04 | | 0210 | 7032 | EMPLOYEE RETIREMENT-ST CONTRIB | | 73,896.79 |

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10TH COURT OF APPEALS DISTRICT (230)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 13

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

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

| GAAP | | GAAP | | COMPT | TITLE | CURRENT |
|-------------|------|---------|---------|---------|---|------------|
| GAAP | GAAP | GL ACCT | GL ACCT | SRC/OBJ | OBJ | YEAR |
| CATEGORY | FUNC | CLASS | ACCT | SRC/OBJ | OBJ | YEAR |
| 04 | | | 0210 | 7041 | EMPLOYEE INS PYMTS-EMPLR CONTR | 96,601.52 |
| | | | | 7042 | PAYROLL HEALTH INSURANCE CONTRIBUTION | 11,941.99 |
| | | | | 7043 | FICA EMPLOYER MATCHING CONTR | 80,626.92 |
| AAP SRC/OBJ | | | 0210 | | PAYROLL RELATED COSTS | 263,067.22 |
| 04 | | | 0230 | 7102 | TRAV IN-STATE MILEAGE | 5,948.14 |
| | | | | 7104 | TRAV IN-STATE-ACT EXP-OVERNIGHT TRAVEL | 2,409.42 |
| | | | | 7105 | TRAV IN-STATE-INCIDENTAL EXPEN | 1,077.38 |
| | | | | 7106 | TRAVEL-IN-STATE MEALS/LODGING | 4,818.19 |
| | | | | 7135 | TRAV IS-HOTEL TAX EXCL GALV, PORT A & SPI | 0.00 |
| | | | | 7136 | TRAV IN-ST-HOTEL TAX INSIDE GALVESTON CL | 0.00 |
| AAP SRC/OBJ | | | 0230 | | TRAVEL | 14,253.13 |
| 04 | | | 0240 | 7291 | POSTAL SERVICES | 8,000.00 |
| | | | | 7300 | CONSUMABLES | 6,027.79 |
| | | | | 7303 | SUBS, PERIODICALS & INFO SERV | 3,315.94 |
| | | | | 7328 | SUPPLY/MATERIAL-AGRIC, CONST, HARDWARE | 7.38 |
| | | | | 7334 | PERSONAL PROP-FURN, EQUIP AND OTHER-EXP | 3,061.62 |
| | | | | 7335 | PERSONAL PROP-PARTS-COMPUTER EQUIP-EXP | 382.26 |
| | | | | 7377 | PERSONAL PROP-COMPUTER EQUIPMENT-EXP | 1,563.95 |
| | | | | 7382 | PERS PROP-BOOKS & REF MATERIALS-EXPENSED | 11,980.50 |
| AAP SRC/OBJ | | | 0240 | | MATERIALS AND SUPPLIES | 34,339.44 |
| 04 | | | 0250 | 7276 | COMMUNICATION SERVICES | 6,882.00 |
| | | | | 7503 | TELECOMMS-LONG DISTANCE | 182.41 |
| | | | | 7504 | TELECOMMS-MONTHLY CHARGE | 389.68 |
| | | | | 7516 | TELECOMMS-OTHER SERV CHARGES | 712.26 |
| AAP SRC/OBJ | | | 0250 | | COMMUNICATION AND UTILITIES | 8,166.35 |
| 04 | | | 0260 | 7266 | RP-BUILDINGS/MAINTENANCE & REPAIR-EXP | 9,964.00 |
| | | | | 7267 | PERS PROP-MAINT & REPAIR-COMP EQUIP-EXP | 254.37 |
| | | | | 7367 | PERSONAL PROPERTY-MAINTENANCE & REPAIRS | 366.99 |
| AAP SRC/OBJ | | | 0260 | | REPAIRS AND MAINTENANCE | 10,585.36 |
| 04 | | | 0270 | 7406 | RENTAL OF FURNISHINGS/EQUIPMT | 420.00 |

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10TH COURT OF APPEALS DISTRICT (230)
OPERATING STATEMENT - GOVERNMENTAL FUNDS
REPORT PERIOD= ADJUSTMENT FY= 13

PROD SYSTEM
PAGE 3

PERCENT OF YEAR ELAPSED: 100%

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 ACCT GL | GAAP SRC/OBJ | OBJ | | YEAR |
| CATEGORY FUNC CLASS | ACCT | | | | |
| * GAAP SRC/OBJ | | 0270 | | RENTALS AND LEASES | 420.00 |
| 04 | | 0280 | 7273 | REPRODUCTION & PRINTING SERVS | 593.38 |
| * GAAP SRC/OBJ | | 0280 | | PRINTING AND REPRODUCTION | 593.38 |
| 04 | | 0340 | 7201 | MEMBERSHIP DUES | 60.00 |
| | | | 7203 | REGISTRATION FEES-EMPLOYEE TRAINING | 2,055.00 |
| | | | 7210 | FEES AND OTHER CHARGES | 2,430.00 |
| | | | 7211 | AWARDS | 743.50 |
| | | | 7277 | CLEANING SERVICES | 6,035.40 |
| | | | 7286 | FREIGHT/DELIVERY SERVICES | 537.93 |
| | | | 7947 | ST OFC OF RISK MNGMT ASSESMENTS | 1,736.87 |
| * GAAP SRC/OBJ | | 0340 | | OTHER EXPENDITURES | 13,598.70 |
| * GAAP CATEGORY 04 | | | | EXPENDITURES | 1,502,250.21 |
| TOTAL EXPENDITURES | | | | | 1,502,250.21 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | | | | | 6,789.10- |
| 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 | 2,841.60 |
| * GAAP SRC/OBJ | | 0600 | | APPROPRIATIONS LAPSED | 2,841.60 |
| * GAAP CATEGORY 05 | | | | OTHER FINANCING SOURCES (USES) | 2,841.60 |
| TOTAL OTHER FINANCING SOURCES (USES) | | | | | 2,841.60 |

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10TH COURT OF APPEALS DISTRICT (230)
OPERATING STATEMENT - GOVERNMENTAL FUNDS
REPORT PERIOD= ADJUSTMENT FY= 13

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM
***** PAGE 4

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

| GAAP | | | | | | CURRENT |
|------------------------------------|------|--------------------------------|------|---------|-------|-----------|
| GAAP | GAAP | GL | ACCT | GL | COMPT | YEAR |
| ATEGORY | FUNC | CLASS | ACCT | SRC/OBJ | OBJ | TITLE |
| CHANGE IN FUND BALANCE | | | | | | 3,947.50- |
| D BALANCE - BEGINNING | | | | | | 53,147.40 |
| D BALANCE - BEGINNING, AS RESTATED | | | | | | 53,147.40 |
| D BALANCE - ENDING | | | | | | 49,199.90 |
| AAP FUND | 0001 | GENERAL REVENUE (0001)-GENERAL | | | | 49,199.90 |

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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)
OPERATING STATEMENT - GOVERNMENTAL FUNDS
REPORT PERIOD= ADJUSTMENT FY= 13

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM
PAGE 5

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

| GAAP | | GAAP | | COMPT | TITLE | CURRENT |
|---|-----------------|--------------|-------|-------|---------------------------------|-----------|
| GAAP | GAAP GL ACCT GL | GAAP | COMPT | OBJ | | YEAR |
| CATEGORY | FUNC CLASS | ACCT SRC/OBJ | OBJ | | | |
| 01 | | 0035 | 3711 | | JUDICIAL FEES | 6,259.92 |
| | | | 3719 | | FEES-COPIES/FILING OF RECORDS | 60.50 |
| * GAAP SRC/OBJ | | 0035 | | | LICENSES, FEES AND PERMITS | 6,320.42 |
| * GAAP CATEGORY | 01 | | | | REVENUES | 6,320.42 |
| TOTAL REVENUES | | | | | | 6,320.42 |
| TOTAL EXPENDITURES | | | | | | 0.00 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | | | | | | 6,320.42 |
| 05 | | 0510 | 7980 | | OPERATING ACCOUNT TRANSFERS OUT | 6,320.42- |
| * GAAP SRC/OBJ | | 0510 | | | TRANSFERS-OUT | 6,320.42- |
| * GAAP CATEGORY | 05 | | | | OTHER FINANCING SOURCES (USES) | 6,320.42- |
| TOTAL OTHER FINANCING SOURCES (USES) | | | | | | 6,320.42- |
| 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 | 0540 | | | | JUDICIAL-COURT PERSNL TRAIN FD | 0.00 |
| * GAAP FUND TY | 01 | | | | GENERAL | 49,199.90 |

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Y)230 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 GL) (GRT) (PRJ) (SS1) (SS2)

10TH COURT OF APPEALS DISTRICT (230)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 13

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM
 PAGE 6

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

| GAAP | | GAAP | | COMPT | TITLE | CURRENT |
|--|------|-------|------|---------|--------------------------------|-------------|
| GAAP | GAAP | GL | ACCT | GL | OBJ | YEAR |
| CATEGORY | FUNC | CLASS | ACCT | SRC/OBJ | OBJ | |
| 01 | | | 0035 | 3704 | COURT COSTS | 97.05 |
| | | | | 3711 | JUDICIAL FEES | 6,453.95 |
| | | | | 3719 | FEES-COPIES/FILING OF RECORDS | 60.50 |
| AAP SRC/OBJ | | | 0035 | | LICENSES, FEES AND PERMITS | 6,611.50 |
| AAP CATEGORY | 01 | | | | REVENUES | 6,611.50 |
| AL REVENUES | | | | | | 6,611.50 |
| 04 | | | 0200 | 7001 | SAL & WAGES(LINE ITEM EXEMPT) | 92,450.00 |
| | | | | 7050 | BENEFIT REPLACEMENT PAY | 142.44 |
| AAP SRC/OBJ | | | 0200 | | SALARIES AND WAGES | 92,592.44 |
| 04 | | | 0210 | 7032 | EMPLOYEE RETIREMENT-ST CONTRIB | 5,030.97 |
| | | | | 7041 | EMPLOYEE INS PYMTS-EMPLR CONTR | 6,786.81 |
| | | | | 7043 | FICA EMPLOYER MATCHING CONTR | 5,898.63 |
| AAP SRC/OBJ | | | 0210 | | PAYROLL RELATED COSTS | 17,716.41 |
| AAP CATEGORY | 04 | | | | EXPENDITURES | 110,308.85 |
| AL EXPENDITURES | | | | | | 110,308.85 |
| ESS(DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES | | | | | | 103,697.35- |
| 05 | | | 0500 | 3980 | OPERATING ACCOUNT TRANSFERS IN | 103,697.35 |
| AAP SRC/OBJ | | | 0500 | | TRANSFERS-IN | 103,697.35 |
| AAP CATEGORY | 05 | | | | OTHER FINANCING SOURCES (USES) | 103,697.35 |
| AL OTHER FINANCING SOURCES(USES) | | | | | | 103,697.35 |

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CYCLE: 11/14/13 21:32 5538 RUN DATE: 11/14/13 TIME: 23:25 48 CFY: 14 CFM: 03 LCY: 13 LCM: 00 FICHE: 230 01 02

10TH COURT OF APPEALS DISTRICT (230)
OPERATING STATEMENT - GOVERNMENTAL FUNDS
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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 |
|---------------------------------------|------|-------|------|---------|-------|------------------------------|---------|
| GAAP | GAAP | GL | ACCT | GL | OBJ | | YEAR |
| CATEGORY | FUNC | CLASS | ACCT | SRC/OBJ | OBJ | | |
| NET CHANGE IN FUND BALANCE | | | | | | | 0.00 |
| FUND BALANCE - BEGINNING | | | | | | | 0.00 |
| FUND BALANCE - BEGINNING, AS RESTATED | | | | | | | 0.00 |
| FUND BALANCE - ENDING | | | | | | | 0.00 |
| * GAAP FUND | | 0573 | | | | JUDICIAL FUND (0573)-SPECIAL | 0.00 |
| * GAAP FUND TY | 02 | | | | | SPECIAL REVENUE | 0.00 |

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

10TH COURT OF APPEALS DISTRICT (230)
OPERATING STATEMENT - GOVERNMENTAL FUNDS
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PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM
*****PAGE 8

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

GAAP

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

| | | | | | | | | |
|-------------------------------------|------|--|--|--|--|--|--|------|
| CHANGE IN FUND BALANCE | | | | | | | | 0.00 |
| ND BALANCE - BEGINNING | | | | | | | | 0.00 |
| ND BALANCE - BEGINNING, AS RESTATED | | | | | | | | 0.00 |
| ND BALANCE - ENDING | | | | | | | | 0.00 |
| GAAP FUND | 9998 | | | | | | GEN FIXED ASSETS ACCT GROUP | 0.00 |
| GAAP FUND TY | 11 | | | | | | CAPITAL ASSET BASIS CONVERSION ADJUSTMTS | 0.00 |

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2013 ANNUAL FINANCIAL REPORT

DAFR8590 230 BWIL 04 13 SROE RJE R230 2(ORG) () 3(OBJ) 3(FND) () 0(GLA) () () USAS
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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)
OPERATING STATEMENT - GOVERNMENTAL FUNDS
REPORT PERIOD= ADJUSTMENT FY= 13

PROD SYSTEM
PAGE 9

PERCENT OF YEAR ELAPSED: 100%

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 | GL ACCT GL | GAAP | COMPT | TITLE | CURRENT |
|----------|------|------------|------|---------|-------|---------|
| CATEGORY | FUNC | CLASS | ACCT | SRC/OBJ | OBJ | 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 | 49,199.90 |
| * AGENCY | 230 | | | | | 49,199.90 |

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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 POSITION

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 Position

Restricted net position result when constraints placed on net resources 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 Position

Unrestricted net positions consist of net resources, which do not meet the definition of the two preceding categories. Unrestricted net positions 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.

Note 2: Capital Assets

A summary of the changes in Capital Assets for the year ended August 31, 2013, is presented on the following page.

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NOTE 2 - CAPITAL ASSETS
230 TENTH COURT OF APPEALS

| Agy | Governmental Activities | Balance (prior) | Adjustments | Completed CIP | Inc-Int'agy Trans | Dec-Int'agy Trans | Additions | Deletions | Ending Balance | Balance (Current) | Difference |
|---|--|-----------------|-------------|---------------|----------------------|----------------------|----------------|-----------|-----------------|-------------------|------------|
| Non-depreciable/Non-amortizable Assets | | | | | | | | | | | |
| 230 | BC N/D Land and Land Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 230 | BC N/D Infrastructure | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 230 | BC N/D Construction in Progress | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 230 | BC N/D Other Tangible Capital Assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 230 | BC N/D Land use Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 230 | BC N/D Other Intangible Capital Assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Capital Assets Not Depr/Amrtz | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Depreciable Assets | | | | | | | | | | | |
| 230 | BC Building and Building Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 230 | BC Infrastructure | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 230 | BC Facilities and Other Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 230 | BC Furniture and Equipment | 30858.35 | 0 | 0 | 0 | 0 | 0 | 0 | 30858.35 | 30858.35 | 0 |
| 230 | BC Vehicles, Boats, and Aircraft | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 230 | BC Other Capital Assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Depreciable Assets | 30858.35 | 0 | 0 | 0 | 0 | 0 | 0 | 30858.35 | 30858.35 | 0 |
| Accumulated Depreciation | | | | | | | | | | | |
| 46 | 230 BC A/D Buildings and Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 230 BC A/D Infrastructure | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 230 BC A/D Facilities and Other Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 230 BC A/D Furniture and Equipment | -17734.17 | 0 | 0 | 0 | 0 | -1852.8 | 0 | -19586.97 | -19586.97 | 0 |
| | 230 BC A/D Vehicles, Boats, and Aircraft | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 230 BC A/D Other Capital Assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Accumulated Depreciation | -17734.17 | 0 | 0 | 0 | 0 | -1852.8 | 0 | -19586.97 | -19586.97 | 0 |
| Amortizable Assets-Intangible | | | | | | | | | | | |
| 230 | BC Land use Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 230 | BC Computer Software | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 230 | BC Other Capital Intangible Assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Amortizable Assets-Intangible | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Accumulated Amortization | | | | | | | | | | | |
| 230 | BC A/A Land use Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 230 | BC A/A Computer Software | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 230 | BC A/A Other Intangible Capital Assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Accumulated Amortization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Governmental Activities | <u>13124.18</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>-1852.8</u> | <u>0</u> | <u>11271.38</u> | <u>11271.38</u> | <u>0</u> |

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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, 2013, 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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 230 TENTH COURT OF APEALS
 NOTE 5: GOVERNMENTAL ACTIVITIES

| Agy | Governmental Activities | Balance (prior year) | Additions | Reductions | Ending Balance | Due Within One Year | Due Thereafter | Current Liability GL | Current Liability Difference | Noncurrent Liability GL | Noncurrent Liability Difference | Ending Balance, Debt Service Diff |
|-----|---|-------------------------|-----------------|-----------------|-------------------|------------------------|-------------------|----------------------------|------------------------------------|-------------------------------|---------------------------------------|---|
| 230 | Claims and Judgements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 230 | Capital Lease Obligation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 230 | Employees' Compensation Leave | 99600.06 | 91389.09 | 74004.53 | 116984.72 | 67855.46 | 49129.26 | 67855.46 | 0 | 49129.26 | 0 | 0 |
| 230 | Notes and Loans Payable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 230 | General Obligation Bonds Payable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 230 | Revenue Bonds Payable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 230 | Polution Remediation Obligation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 230 | Liabilities Payable From Restricted Assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Long Term Liabilities | 99600.06 | 91389.09 | 74004.53 | 116984.72 | 67855.46 | 49129.26 | 67855.46 | 0 | 49129.26 | 0 | 0 |

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Note 6: Bonded Indebtedness

None.

Note 7: Derivative Instruments

None.

Note 8: Leases

This Court has no Leases.

Note 9: Pension Plans (administering entities only)

Not applicable to this Court.

Note 10: Deferred Compensation (administering agencies only)

Not applicable to this Court.

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

Not applicable to this Court.

Note 12: Interfund Activity and Transactions

Not applicable to this Court.

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.

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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 2013, 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 | 779,186.60 |
| | | | | 3400 | SALARIES AND WAGES | 7007 | N | 23,232.51 |
| | | | | 3400 | SALARIES AND WAGES | 7017 | N | 1,500.00 |
| | | | | 3400 | SALARIES AND WAGES | 7022 | N | 28,846.40 |
| | | | | 3400 | SALARIES AND WAGES | 7050 | N | 1,911.28 |
| | | | | 3405 | PAYROLL RELATED COSTS | 7032 | N | 73,896.79 |
| | | | | 3405 | PAYROLL RELATED COSTS | 7041 | N | 96,601.52 |
| | | | | 3405 | PAYROLL RELATED COSTS | 7042 | N | 11,941.99 |
| | | | | 3405 | PAYROLL RELATED COSTS | 7043 | N | 80,626.92 |
| | | | | 3420 | TRAVEL | 7102 | N | 5,948.14 |
| | | | | 3420 | TRAVEL | 7104 | N | 2,409.42 |
| | | | | 3420 | TRAVEL | 7105 | N | 1,077.38 |
| | | | | 3420 | TRAVEL | 7106 | N | 4,818.19 |
| | | | | 3425 | MATERIALS AND SUPPLIES | 7291 | N | 8,000.00 |
| | | | | 3425 | MATERIALS AND SUPPLIES | 7300 | N | 6,027.79 |
| | | | | 3425 | MATERIALS AND SUPPLIES | 7303 | N | 3,315.94 |
| | | | | 3425 | MATERIALS AND SUPPLIES | 7328 | N | 7.38 |
| | | | | 3425 | MATERIALS AND SUPPLIES | 7334 | N | 3,061.62 |
| | | | | 3425 | MATERIALS AND SUPPLIES | 7335 | N | 382.26 |
| | | | | 3425 | MATERIALS AND SUPPLIES | 7377 | N | 1,563.95 |
| | | | | 3425 | MATERIALS AND SUPPLIES | 7382 | N | 11,980.50 |
| | | | | 3430 | COMMUNICATION AND UTILITIES | 7276 | N | 6,882.00 |
| | | | | 3430 | COMMUNICATION AND UTILITIES | 7503 | N | 182.41 |
| | | | | 3430 | COMMUNICATION AND UTILITIES | 7504 | N | 389.68 |
| | | | | 3430 | COMMUNICATION AND UTILITIES | 7516 | N | 712.26 |
| | | | | 3435 | REPAIRS AND MAINTENANCE | 7266 | N | 9,964.00 |
| | | | | 3435 | REPAIRS AND MAINTENANCE | 7267 | N | 254.37 |
| | | | | 3435 | REPAIRS AND MAINTENANCE | 7367 | N | 366.99 |
| | | | | 3440 | RENTALS AND LEASES | 7406 | N | 420.00 |
| | | | | 3445 | PRINTING AND REPRODUCTION | 7273 | N | 593.38 |
| | | | | 3590 | OTHER EXPENSES | 7201 | N | 60.00 |
| | | | | 3590 | OTHER EXPENSES | 7203 | N | 2,055.00 |
| | | | | 3590 | OTHER EXPENSES | 7210 | N | 2,430.00 |

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|----|------|------|------|--------------------------------------|--|------|----------------------|-------------------|
| | | | 3590 | OTHER EXPENSES | 7211 | N | 743.50 | |
| | | | 3590 | OTHER EXPENSES | 7277 | N | 6,035.40 | |
| | | | 3590 | OTHER EXPENSES | 7286 | N | 537.93 | |
| | | | 3590 | OTHER EXPENSES | 7947 | N | 1,736.87 | |
| | | | | Expenses | | | 1,502,250.21 | |
| 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 | -80,626.92 | |
| | | | 3705 | GR-ADDITIONAL APPROPRIATIONS | 9425 | N | -96,601.52 | |
| | | | 3705 | GR-ADDITIONAL APPROPRIATIONS | 9435 | N | -73,896.79 | |
| | | | 3705 | GR-ADDITIONAL APPROPRIATIONS | 9440 | N | -1,911.28 | |
| | | | 3710 | GR-UNEXPENDED BALANCE FORWARD | 9406 | N | 33,088.38 | |
| | | | 3710 | GR-UNEXPENDED BALANCE FORWARD | 9407 | N | -33,088.38 | |
| | | | 3730 | GR-LAPSES | 9580 | N | -2,841.60 | |
| | | | 3810 | GR-OTHER GENERAL REVENUES | 3802 | N | -11,895.60 | |
| | | | | General Revenues | | | -1,498,302.71 | |
| 79 | BBal | | | Beginning Balance | | | -53,147.40 | |
| | | | | Beginning Balance | | | -53,147.40 | |
| | | | | Fund 0001 Beginning Balance | | | -53,147.40 | |
| | | | | Beginning Balance as Restated | | | -53,147.40 | |
| | | | | Net Activity | | | 3,947.50 | |
| | | | | Fund 0001 Ending Balance | | | -49,199.90 | |
| | 0540 | 0540 | 60 | 3005 | CHG/SVC-LICENSES, FEES & PERMITS | 3711 | N | -6,259.92 |
| | | | | 3005 | CHG/SVC-LICENSES, FEES & PERMITS | 3719 | N | -60.50 |
| | | | | | Prog Rev - Charges For Services | | | -6,320.42 |
| | | | 78 | 3980 | TRANSFERS OUT | 7980 | N | 6,320.42 |
| | | | | | Transfers | | | 6,320.42 |
| | | | | | Fund 0540 Beginning Balance | | | 0.00 |
| | | | | | Beginning Balance as Restated | | | 0.00 |
| | | | | | Net Activity | | | 0.00 |
| | | | | | Fund 0540 Ending Balance | | | 0.00 |
| 01 | | | | | | | | |
| 02 | 0573 | 0573 | 60 | 3005 | CHG/SVC-LICENSES, FEES & PERMITS | 3711 | N | -6,453.95 |
| | | | | 3005 | CHG/SVC-LICENSES, FEES & PERMITS | 3719 | N | -60.50 |
| | | | | 3040 | CHG/SVC-VIOLATIONS, FINES & PENALTIE | 3704 | N | -97.05 |
| | | | | | Prog Rev - Charges For Services | | | -6,611.50 |
| | | | 66 | 3400 | SALARIES AND WAGES | 7001 | N | 92,450.00 |
| | | | | 3400 | SALARIES AND WAGES | 7050 | N | 142.44 |
| | | | | 3405 | PAYROLL RELATED COSTS | 7032 | N | 5,030.97 |
| | | | | 3405 | PAYROLL RELATED COSTS | 7041 | N | 6,786.81 |
| | | | | 3405 | PAYROLL RELATED COSTS | 7043 | N | 5,898.63 |
| | | | | | Expenses | | | 110,308.85 |

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|----|----|------|------|------|-------------------------------|-------------------------------|------|-------------|------------|
| | | | 78 | 3970 | TRANSFERS IN | 3980 | N | -103,697.35 | |
| | | | | | Transfers | | | -103,697.35 | |
| | | | | | Fund 0573 Beginning Balance | | | 0.00 | |
| | | | | | Beginning Balance as Restated | | | 0.00 | |
| | | | | | Net Activity | | | 0.00 | |
| | | | | | Fund 0573 Ending Balance | | | 0.00 | |
| 02 | | | | | | | | | |
| | 11 | 9998 | 0998 | 66 | 3495 | DEPRECIATION EXPENSE | 7939 | Y | 1,852.80 |
| | | | | | | Expenses | | | 1,852.80 |
| | | | | 79 | BBal | Beginning Balance | | | -13,124.18 |
| | | | | | | Beginning Balance | | | -13,124.18 |
| | | | | | | Fund 0998 Beginning Balance | | | -13,124.18 |
| | | | | | | Beginning Balance as Restated | | | -13,124.18 |
| | | | | | | Net Activity | | | 1,852.80 |
| | | | | | | Fund 0998 Ending Balance | | | -11,271.38 |
| 11 | | | | | | | | | |
| | 12 | 9997 | 0997 | 66 | 3400 | SALARIES AND WAGES | 7002 | Y | 17,384.66 |
| | | | | | | Expenses | | | 17,384.66 |
| | | | | 79 | BBal | Beginning Balance | | | 99,600.06 |
| | | | | | | Beginning Balance | | | 99,600.06 |
| | | | | | | Fund 0997 Beginning Balance | | | 99,600.06 |
| | | | | | | Beginning Balance as Restated | | | 99,600.06 |
| | | | | | | Net Activity | | | 17,384.66 |
| | | | | | | Fund 0997 Ending Balance | | | 116,984.72 |
| 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, 2013**. 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 and date the last page and submit to your financial reporting analyst.

I. USAS Reconciliation

Check the appropriate statement, either section 1 or 2:

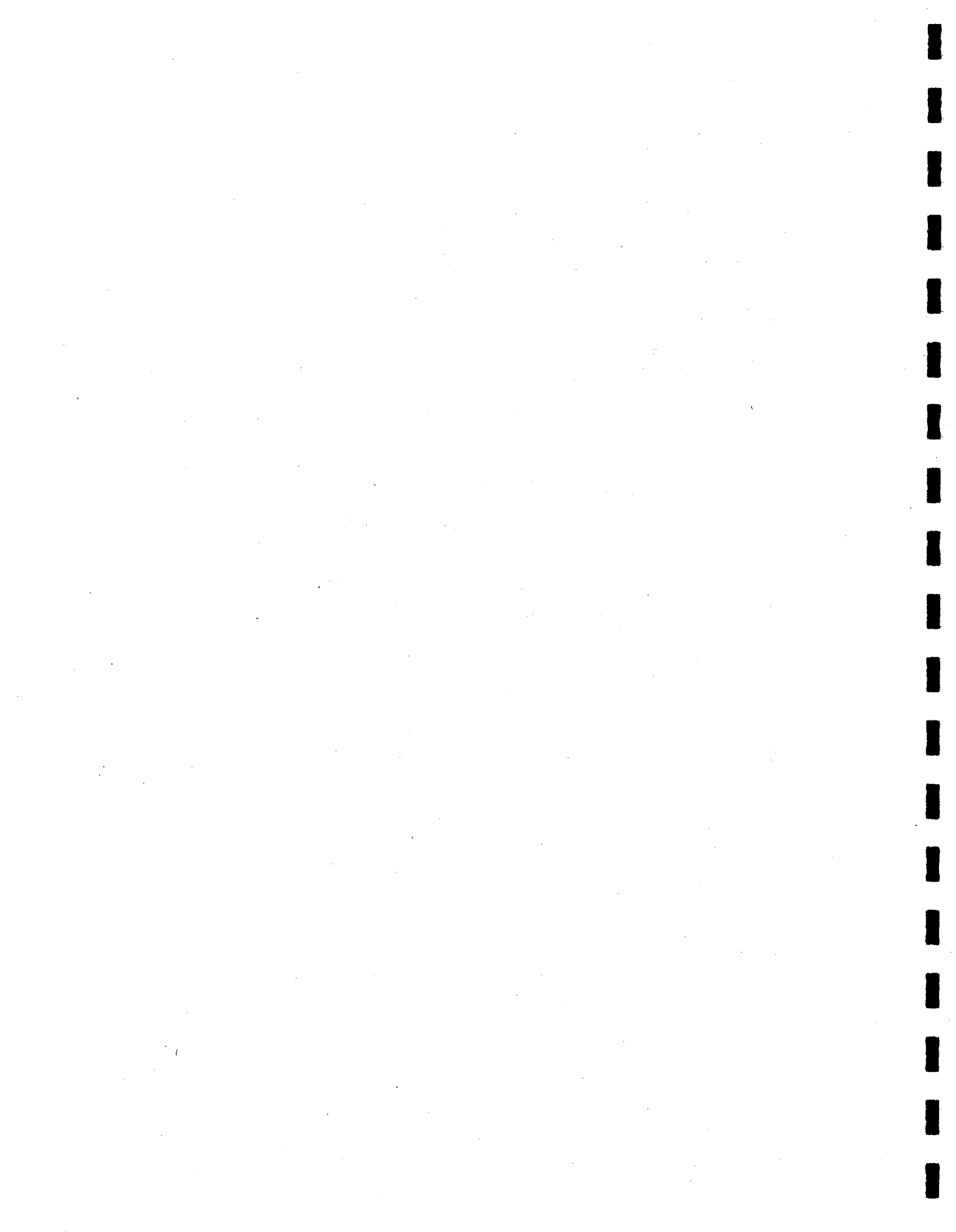
- 1 I certify that for the above agency, the fiscal 2013 financial data contained in the Uniform Statewide Accounting System (USAS) and our internal accounting system, if applicable, were adjusted and the balances accurately reflect the agency's fund financial and/or government-wide financial position.

I also certify that our USAS balances conform to the following:

- System clearing GL 9999 and basis conversion system clearing GL 9992 accounts equal zero at the D23 fund level.
- All balance sheet line items reconcile at the GL account level.
- Fund balance/net position is allocated to the respective GL accounts (2XXX series) and agree with the related GL accounts.
- All operating statement items reconcile to the GAAP source/object level. The correct comptroller object codes were used to ensure accurate D08 government-wide roll-ups.
- D23 funds that roll-up to fund type 09 (GAAP agency funds) have operating statement activity that nets to zero at the GAAP source/object level in USAS.
- Legislative appropriations asset balance (GL 9000) agrees with the balance as calculated on the GR reconciliation.
- Legislative appropriations revenues agree with the balances as calculated on the GR reconciliation.
- Ending fund balance/net position is the same on the operating statement and the balance sheet.
- There are not any "Back Out NA" on the operating statement.
- The USAS IT file is cleared of all AFR USAS batches.

—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 2013 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 2013, the above agency does not have any interagency activity reflected on the AFR.

III. Required Signature

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

 _____
Signature 10-1-13
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

