

ANNUAL FINANCIAL REPORT

NINTH COURT OF APPEALS

BEAUMONT, TEXAS

FISCAL YEAR ENDED AUGUST 31, 2013

NINTH COURT OF APPEALS, AGENCY 229

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**COURT OF APPEALS
NINTH DISTRICT OF TEXAS**

CHIEF JUSTICE
STEVE McKEITHEN

CLERK OF THE COURT
CAROL ANNE FLORES

JUSTICES
DAVID GAULTNEY
CHARLES KREGER
HOLLIS HORTON

JEFFERSON COUNTY COURTHOUSE
1001 PEARL ST., SUITE 330
BEAUMONT, TEXAS 77701
TEL: (409) 835-8402
FAX: (409) 835-8497

CHIEF STAFF ATTORNEY
LESLIE SAIA

www.9thcoa.courts.state.tx.us

September 19, 2013

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

Ladies and Gentlemen:

We are pleased to submit the Annual Financial Report of the Ninth Court of Appeals for the year ended August 31, 2013, in compliance with the General Provisions of the Appropriations Act, Article IX, and in accordance with the requirements established by the Comptroller of Public Accounts.

Due to the significant changes related to 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 be in compliance with GAAP. The financial report will be considered for audit by the State Auditor as part of the States Comprehensive Annual Financial Report; therefore, an opinion has not been expressed on the financial statements and related information contained in this report.

If you have any questions, please contact Carol Anne Harley, at 409/835-8402.

Sincerely,

A handwritten signature in black ink, appearing to read "smckeithen", written over a horizontal line.

Steve McKeithen,
Chief Justice

Enclosures

cc: Legislative Reference Library
Texas State Publications Clearinghouse

(AGY) 229 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

9TH COURT OF APPEALS DISTRICT (229)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL
 FUND 0001 ADMINISTRATION

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

01	002	0040	CASH IN BANK		.00	.00
		0042	PETTY CASH IN BANK		.00	.00
GL CLS	002	CA	CASH IN BANK		.00	.00
01	004	0045	CASH IN STATE TREASURY		27,144,845.64-	25,275,101.94-
		0047	SHARED CASH		.00	.00
		0048	LEGISLATIVE CASH		27,144,845.64	25,275,101.94
GL CLS	004	CA	CASH IN STATE TREASURY		.00	.00
01	020	9000	LEGISLATIVE APPROPRIATIONS		167,582.28	174,904.19
GL CLS	020	CA	LEGISLATIVE APPROPRIATIONS		167,582.28	174,904.19
01	050	0200	INTEREST RECEIVABLE - INVESTMENTS		.00	.00
GL CLS	050	CA	INTEREST AND DIVIDENDS RECEIVABLE		.00	.00
01	052	0231	ACCTS. RECEIVABLE - UNBILLED		.00	.00
GL CLS	052	CA	ACCOUNTS RECEIVABLES, NET		.00	.00
01	080	0285	CONSUM. INVENTORIES (MAT. AND SUPPLI		6,494.00	6,067.68
GL CLS	080	CA	CONSUMABLE INVENTORIES		6,494.00	6,067.68
* GLA CAT	01		CURRENT ASSETS		174,076.28	180,971.87
** TOTAL ASSETS AND OTHER DEBITS					174,076.28	180,971.87
21	200	1009	VOUCHERS PAYABLE		.00	.00
		1010	ACCOUNTS PAYABLE		.00	.00
GL CLS	200	CL	ACCOUNTS PAYABLE		.00	.00
21	203	1015	PAYROLL PAYABLE		167,582.28-	162,461.07-

9TH COURT OF APPEALS DISTRICT (229)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

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 ADMINISTRATION

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
GL CLS	203	CL	PAYROLL PAYABLE		167,582.28-	162,461.07-
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		167,582.28-	162,461.07-
** TOTAL LIABILITIES AND OTHER CREDITS					167,582.28-	162,461.07-
51	362	2075	FD BAL-RESERVED FOR CONSUM. INVENT.		.00	.00
GL CLS	362	FD	BAL RESERVED FOR INVENTORIES		.00	.00
51	364	2065	FD BAL-RESERVED FOR IMPREST ACCOUNTS		.00	.00
GL CLS	364	FD	BAL RESERVED FOR IMPREST ACCT.		.00	.00
51	510	2301	FD BAL-NONSPND FOR INVENTORY		6,494.00-	6,067.68-
GL CLS	510	FD	BAL-NONSPENDABLE		6,494.00-	6,067.68-
51	540	2320	FD BAL-ASSIGNED		.00	.00
GL CLS	540	FD	BAL-ASSIGNED		.00	.00
51	550	****	2325-POST CLS FFS FB UNASSIGNED		.00	12,443.12-
GL CLS	550	FD	BAL-UNASSIGNED		.00	12,443.12-
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
GL CLS	620	FUND	BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51	630	2055	FB - UNENCUM APPROP - SUBJECT TO LAP		.00	.00

9TH COURT OF APPEALS DISTRICT (229)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM
 *****PAGE 3

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

GL	GL	COMP	AGY	CURRENT	PRIOR
CAT	CLASS	GL	TITLE	YEAR	YEAR
51	630	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
		9005	BUDGET RESERVATION FOR ENCUMBRANCES	.00	.00
	GL CLS	800	BUDGETARY	.00	.00
51	950	9200	PAYROLL CLEARING	.00	.00
		9201	PAYROLL CLEARING OFFSET	.00	.00
		9202	PAYROLL SYSTEM CLEARING	.00	.00
	GL CLS	950	SYSTEM ACCOUNTS	.00	.00
* GLA CAT	51	FUND BALANCE (DEFICITS)		6,494.00-	18,510.80-
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES			6,494.00-	18,510.80-
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION			174,076.28-	180,971.87-
* FUND		0001	ADMINISTRATION	.00	.00

(AGY) 229 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

9TH COURT OF APPEALS DISTRICT (229)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL
 FUND 9000 DEPOSIT DEFAULT FUND

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

(AGY)229 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
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9TH COURT OF APPEALS DISTRICT (229)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL
 FUND 9001 RETURNED ITEMS DEFAULT FUND

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

01	004	0045	CASH IN STATE TREASURY		.00	.00
		0048	LEGISLATIVE 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
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

(AGY) 229 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
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9TH COURT OF APPEALS DISTRICT (229)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0540 JUDICIAL-COURT PERSNL TRAIN FD
 FUND 0540 JUDICIAL COURT TRAINING FUND

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	0045	CASH IN STATE TREASURY		181,079.40	167,503.90
		0047	SHARED CASH		181,079.40-	167,503.90-
		0048	LEGISLATIVE CASH		.00	.00
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
01	072	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	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
51	530	2315	FD BAL-COMMITTED		.00	.00
	GL CLS	530	FD BAL-COMMITTED		.00	.00
51	550	****	2325-POST CLS FFS FB 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

9TH COURT OF APPEALS DISTRICT (229)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0540 JUDICIAL-COURT PERSNL TRAIN FD
 FUND 0540 JUDICIAL COURT TRAINING FUND

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

* 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	JUDICIAL COURT TRAINING FUND			.00	.00
* GAAP FUND	0540	JUDICIAL-COURT PERSNL TRAIN FD			.00	.00
* GAAP FUND TYPE	01	GENERAL			.00	.00

(AGY)229 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
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9TH COURT OF APPEALS DISTRICT (229)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 02 SPECIAL REVENUE
 GAAP FUND 0573 JUDICIAL FUND (0573)-SPECIAL
 FUND 0573 JUDICIAL FUND

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	0045	CASH IN STATE TREASURY		971,279.73-	837,229.17-
		0047	SHARED CASH		971,279.73	837,229.17
		0048	LEGISLATIVE CASH		.00	.00
GL CLS	004	CA	CASH IN STATE TREASURY		.00	.00
01	020	9000	LEGISLATIVE APPROPRIATIONS		.00	.00
GL CLS	020	CA	LEGISLATIVE APPROPRIATIONS		.00	.00
01	072	0284	DUE FROM OTHER AGENCIES	24105730	.00	.00
GL CLS	072	CA	DUE FROM OTHER AGENCIES		.00	.00
* GLA CAT	01		CURRENT ASSETS		.00	.00
** TOTAL ASSETS AND OTHER DEBITS					.00	.00
21	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
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
51	520	****	2310-POST CLS FFS FB RESTRICTED		.00	.00
GL CLS	520	FD	BAL-RESTRICTED		.00	.00
51	530	2315	FD BAL-COMMITTED		.00	.00

9TH COURT OF APPEALS DISTRICT (229)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 02 SPECIAL REVENUE
 GAAP FUND 0573 JUDICIAL FUND (0573)-SPECIAL
 FUND 0573 JUDICIAL FUND

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

(AGY)229 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
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9TH COURT OF APPEALS DISTRICT (229)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 02 SPECIAL REVENUE
 GAAP FUND 0573 JUDICIAL FUND (0573)-SPECIAL
 FUND 5731 ITV FUND 573

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	0045	CASH IN STATE TREASURY		51.60-	51.60-
		0047	SHARED CASH		51.60	51.60
	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	211	1050	DUE TO OTHER AGENCIES	24105730	.00	.00
	GL CLS	211	CL DUE TO OTHER AGENCIES		.00	.00
*	GLA CAT	21	CURRENT LIABILITIES		.00	.00
**	TOTAL LIABILITIES AND OTHER CREDITS				.00	.00
51	520	****	2310-POST CLS FFS FB RESTRICTED		.00	.00
	GL CLS	520	FD BAL-RESTRICTED		.00	.00
51	530	2315	FD BAL-COMMITTED		.00	.00
	GL CLS	530	FD BAL-COMMITTED		.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

9TH COURT OF APPEALS DISTRICT (229)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

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

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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 02 SPECIAL REVENUE
 GAAP FUND 0573 JUDICIAL FUND (0573)-SPECIAL
 FUND 5731 ITV FUND 573

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

* 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	5731		ITV FUND 573			.00	.00
* GAAP FUND	0573		JUDICIAL FUND (0573)-SPECIAL			.00	.00
* GAAP FUND TYPE	02		SPECIAL REVENUE			.00	.00

(AGY) 229 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
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9TH COURT OF APPEALS DISTRICT (229)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS
 GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP
 FUND 0998 GENERAL FIXED ASSETS

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

(AGY)229 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
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9TH COURT OF APPEALS DISTRICT (229)
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PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT
 GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION
 FUND 0997 GENERAL LONG TERM DEBT

 GL GL COMP AGY CURRENT PRIOR
 CAT CLASS GL TITLE GL YEAR 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	229			.00	.00

(AGY) 229 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

9TH COURT OF APPEALS DISTRICT (229)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL
 FUND 0001 ADMINISTRATION

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

GAAP SRC/OBJ		0005	ORIGINAL APPROPRIATIONS	1,526,927.00
GAAP SRC/OBJ		0006	ADDITIONAL APPROPRIATIONS	335,494.79
GAAP SRC/OBJ		0007	UNEXPENDED BALANCE FORWARD	0.00
GAAP SRC/OBJ		0080	OTHER	11,693.50
* GAAP CATEGORY	01		REVENUES	1,874,115.29
TOTAL REVENUES				1,874,115.29
GAAP SRC/OBJ		0200	SALARIES AND WAGES	1,537,148.85
GAAP SRC/OBJ		0210	PAYROLL RELATED COSTS	344,036.98
GAAP SRC/OBJ		0240	MATERIALS AND SUPPLIES	2,994.03
GAAP SRC/OBJ		0340	OTHER EXPENDITURES	1,952.23
* GAAP CATEGORY	04		EXPENDITURES	1,886,132.09
TOTAL EXPENDITURES				1,886,132.09
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				12,016.80-
GAAP SRC/OBJ		0578	LEGISLATIVE FINANCING SOURCES	0.00
GAAP SRC/OBJ		0591	LEGISLATIVE FINANCING USES	0.00
* GAAP CATEGORY	05		OTHER FINANCING SOURCES (USES)	0.00
TOTAL OTHER FINANCING SOURCES (USES)				0.00

9TH COURT OF APPEALS DISTRICT (229)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL
 FUND 0001 ADMINISTRATION

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

NET CHANGE IN FUND BALANCE	12,016.80-
FUND BALANCE - BEGINNING	18,510.80
FUND BALANCE - BEGINNING, AS RESTATED	18,510.80
FUND BALANCE - ENDING	6,494.00

DAFR8590 229 RHON 10 13 SFOR RJE R229 2(ORG) () 2(OBJ) 4(FND) () 0(GLA) () () USAS
 CYCLE: 09/23/13 22:29 5501 RUN DATE: 09/24/13 TIME: 00:37 35 CFY: 14 CFM: 01 LCY: 12 LCM: 10 FICHE: 229 01 01 90

(AGY)229 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

9TH COURT OF APPEALS DISTRICT (229)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL
 FUND 9000 DEPOSIT DEFAULT FUND

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

GAAP SRC/OBJ	0080	OTHER	0.00
* GAAP CATEGORY 01		REVENUES	0.00
TOTAL REVENUES			0.00
TOTAL EXPENDITURES			0.00
EXCESS(DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES			0.00
TOTAL OTHER FINANCING SOURCES(USES)			0.00
NET CHANGE IN FUND BALANCE			0.00
FUND BALANCE - BEGINNING			0.00
FUND BALANCE - BEGINNING, AS RESTATED			0.00
FUND BALANCE - ENDING			0.00

(AGY) 229 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

9TH COURT OF APPEALS DISTRICT (229)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL
 FUND 9001 RETURNED ITEMS DEFAULT FUND

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

GAAP SRC/OBJ	0080	OTHER	0.00
* GAAP CATEGORY 01		REVENUES	0.00
TOTAL REVENUES			0.00
TOTAL EXPENDITURES			0.00
EXCESS(DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES			0.00
TOTAL OTHER FINANCING SOURCES(USES)			0.00
NET CHANGE IN FUND BALANCE			0.00
FUND BALANCE - BEGINNING			0.00
FUND BALANCE - BEGINNING, AS RESTATED			0.00
FUND BALANCE - ENDING			0.00
* GAAP FUND 0001		GENERAL REVENUE (0001)-GENERAL	6,494.00

(AGY) 229 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

9TH COURT OF APPEALS DISTRICT (229)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

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 0540 JUDICIAL-COURT PERSNL TRAIN FD
 FUND 0540 JUDICIAL COURT TRAINING FUND

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

GAAP SRC/OBJ	0035	LICENSES, FEES AND PERMITS	13,575.50
* GAAP CATEGORY 01		REVENUES	13,575.50
TOTAL REVENUES			13,575.50
TOTAL EXPENDITURES			0.00
EXCESS(DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES			13,575.50
GAAP SRC/OBJ	0510	TRANSFERS-OUT	13,575.50-
* GAAP CATEGORY 05		OTHER FINANCING SOURCES (USES)	13,575.50-
TOTAL OTHER FINANCING SOURCES(USES)			13,575.50-
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	6,494.00

(AGY) 229 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

9TH COURT OF APPEALS DISTRICT (229)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 02 SPECIAL REVENUE
 GAAP FUND 0573 JUDICIAL FUND (0573)-SPECIAL
 FUND 0573 JUDICIAL FUND

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

GAAP SRC/OBJ	0035	LICENSES, FEES AND PERMITS	14,100.50
* GAAP CATEGORY 01		REVENUES	14,100.50
TOTAL REVENUES			14,100.50
GAAP SRC/OBJ	0200	SALARIES AND WAGES	123,299.51
GAAP SRC/OBJ	0210	PAYROLL RELATED COSTS	24,851.55
* GAAP CATEGORY 04		EXPENDITURES	148,151.06
TOTAL EXPENDITURES			148,151.06
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES			134,050.56-
GAAP SRC/OBJ	0500	TRANSFERS-IN	134,050.56
* GAAP CATEGORY 05		OTHER FINANCING SOURCES (USES)	134,050.56
TOTAL OTHER FINANCING SOURCES (USES)			134,050.56
NET CHANGE IN FUND BALANCE			0.00
FUND BALANCE - BEGINNING			0.00
FUND BALANCE - BEGINNING, AS RESTATED			0.00
FUND BALANCE - ENDING			0.00

(AGY)229 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

9TH COURT OF APPEALS DISTRICT (229)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 02 SPECIAL REVENUE
 GAAP FUND 0573 JUDICIAL FUND (0573)-SPECIAL
 FUND 5731 ITV FUND 573

 GAAP

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	0573				JUDICIAL FUND (0573)-SPECIAL	0.00
* GAAP FUND TY	02				SPECIAL REVENUE	0.00

(AGY)229 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

9TH COURT OF APPEALS DISTRICT (229)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS
 GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP
 FUND 0998 GENERAL FIXED ASSETS

GAAP						CURRENT
GAAP	GAAP GL	ACCT GL	GAAP	COMPT	TITLE	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	9998				GEN FIXED ASSETS ACCT GROUP	0.00
* GAAP FUND TY	11				CAPITAL ASSET BASIS CONVERSION ADJUSTMTS	0.00

(AGY)229 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

9TH COURT OF APPEALS DISTRICT (229)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT
 GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION
 FUND 0997 GENERAL LONG TERM DEBT

GAAP						CURRENT
GAAP	GAAP GL	ACCT GL	GAAP	COMPT	TITLE	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	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	6,494.00
*	AGENCY	229				6,494.00

(AGY) 229 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

9TH COURT OF APPEALS DISTRICT (229)
 STATEMENT OF NET POSITION - NET POSITION FORMAT

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 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
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
*	GLA CAT	01	CURRENT ASSETS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				.00	.00
	GL CLS	200	CL ACCOUNTS PAYABLE		.00	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00
*	GLA CAT	21	CURRENT LIABILITIES		.00	.00
**	TOTAL LIABILITIES AND OTHER CREDITS				.00	.00
	GL CLS	372	NET POSITION HELD IN TRUST-FIDUCIARY FDS		.00	.00
*	GLA CAT	45	NET POSITION		.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
*	FUND	0900	SUSPENSE		.00	.00
*	GAAP FUND	0900	DEPARTMENTAL SUSPENSE (0900) - AGENCY		.00	.00

(AGY)229 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

9TH COURT OF APPEALS DISTRICT (229)
 STATEMENT OF NET POSITION - NET POSITION FORMAT

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM
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GAAP FUND GROUP 03 FIDUCIARY
 GAAP FUND TYPE 09 AGENCY FUNDS
 GAAP FUND 0942 TEXAS AVER HOLD-TRNSMIT 401K(0942)AGENCY
 FUND 0942 401K - TEXAS AVER

 GL GL COMP AGY CURRENT PRIORITY
 CAT CLS GL TITLE GL YEAR YEAR

GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
GL CLS	052	CA ACCOUNTS RECEIVABLES, NET		.00	.00
* GLA CAT	01	CURRENT ASSETS		.00	.00
** TOTAL ASSETS AND OTHER DEBITS				.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
GL CLS	372	NET POSITION HELD IN TRUST-FIDUCIARY FDS		.00	.00
* GLA CAT	45	NET POSITION		.00	.00
GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
GL CLS	950	SYSTEM ACCOUNTS		.00	.00
* GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00
** NET POSITION WITH CURRENT CHANGES				.00	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	.00
* FUND	0942	401K - TEXAS AVER		.00	.00
* GAAP FUND	0942	TEXAS AVER HOLD-TRNSMIT 401K(0942)AGENCY		.00	.00

(AGY) 229 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS2)

9TH COURT OF APPEALS DISTRICT (229)
 STATEMENT OF NET POSITION - NET POSITION FORMAT

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM
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GAAP FUND GROUP 03 FIDUCIARY
 GAAP FUND TYPE 09 AGENCY FUNDS
 GAAP FUND 0980 DIRECT DEPOSIT CORRECTION(0980)-AGENCY
 FUND 0980 DIRECT DEPOSIT CORR

GL CAT	GL CLS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
*	GLA CAT	01	CURRENT ASSETS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				.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
	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
*	FUND	0980	DIRECT DEPOSIT CORR		.00	.00
*	GAAP FUND	0980	DIRECT DEPOSIT CORRECTION(0980)-AGENCY		.00	.00
*	GAAP FUND TYPE	09	AGENCY FUNDS		.00	.00
*	GAAP FUND GROUP	03	FIDUCIARY		.00	.00
*	AGENCY	229			.00	.00

Agency 229 – Court of Appeals – Ninth District (Beaumont)

List of Notes to Financial Statements for Simplified Reporting Agencies

Note #	Description	Submitted	Not Applicable
1	Summary of Significant Accounting Policies		X
2	Capital Assets	X	
3	Deposits, Investments and Repurchase Agreements		X
4	Short-Term Debt		X
5	Long-Term Liabilities	X	
6	Bonded Indebtedness		X
7	Derivatives		X
8	Leases		X
9	Pension Plans		X
10	Deferred Compensation		X
11	Post employment Health Care and Life Insurance Benefits		X
12	Interfund Activity and Transactions		X
13	Continuance Subject to Review		X
14	Adjustments to Fund Balance/Net Assets		X
15	Contingencies and Commitments		X
16	Subsequent Events		X
17	Risk Management		X
18	Management Discussion and Analysis		X
19	The Financial Reporting Entity		X
20	Stewardship, Compliance and Accountability		X
21	Not Applicable to the AFR		X
22	Donor Restricted Endowments		X
23	Extraordinary and Special Items		X
24	Disaggregation of Receivable and Payable Balances		X
25	Termination Benefits		X
26	Segment Information		X

USAS and Interagency Activity Certification Form – State Agencies

Agency No. 229

Agency Name Ninth 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.

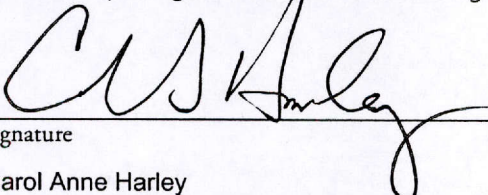
Interagency item amount is posted accurately in USAS	Yes	N/A	N/A	N/A
All "NP" items were eliminated ("NP" items occur if the AGL [Agency General Ledger] information is blank)	Yes	N/A	N/A	N/A
AGL information is correct (the AGL consists of the opposite agency number, D23 fund and 0)	Yes	N/A	N/A	N/A
Federal 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 _____ Date 9-20-13
 Carol Anne Harley
 Printed Name _____
 Clerk of the Court
 Title & Phone Number _____
 Carol Anne Harley (409) 835-8402
 AFR Contact Person & Phone Number _____
 Carol Anne Harley (409) 835-8402
 USAS Contact Person & Phone Number _____
 Carol Anne Harley (409) 835-8402
 Federal Contact Person & Phone Number _____