



# ANNUAL FINANCIAL REPORT

Tenth Court of Appeals

Waco, Texas

Fiscal Year Ended August 31, 2019



**Annual Financial Report**

**Tenth Court of Appeals**

**Waco, Texas**

**Fiscal Year Ended August 31, 2019**





## TENTH COURT OF APPEALS

**Chief Justice**  
*Tom Gray*

**Justices**  
*Rex D. Davis*  
*John E. Neill*

McLennan County Courthouse  
501 Washington Avenue, Rm. 415  
Waco, Texas 76701-1373  
Phone: (254) 757-5200 Fax: (254) 757-2822

**Clerk**  
*Nita Whitener*

September 30, 2019

Honorable Greg Abbott, Governor  
Honorable Glenn Hegar, Texas Comptroller  
Sarah Keyton, Asst. Director, Legislative Budget Board  
Lisa Collier, First Assistant State Auditor

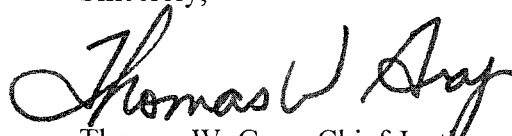
Ladies and Gentlemen:

We are pleased to submit the annual financial report of the Tenth Court of Appeals for the year ended August 31, 2019, in compliance with Texas Government Code Annotated, Section 2101.011, and in accordance with the requirements established by the Texas Comptroller of Public Accounts.

Due to the statewide requirements embedded in Governmental Accounting Standards Board (GASB) 34, 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,

  
Thomas W. Gray, Chief Justice



TENTH COURT OF APPEALS (230)

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Unaudited  
230 Tenth Court of Appeals  
2019 Annual Financial Report

DAFR8580 230 BWIL 01 13 SROE RJE R230 2(ORG) ( ) ( ) 3(FND) ( ) 2(GLA) ( ) ( ) USAS  
 CYCLE: 10/03/19 21:08 7030 RUN DATE: 10/03/19 TIME: 22:39 30 CFY: 20 CFM: 02 LCY: 19 LCM: 00 FICHE: 230 19 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= 19

PERCENT OF YEAR ELAPSED: 100% SYSTEM PROD

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
GL CLS	004		CA CASH IN STATE TREASURY		.00	.00
GL CLS	020		CA LEGISLATIVE APPROPRIATIONS		475,086.38	379,052.63
GL CLS	052		CA ACCOUNTS RECEIVABLES, NET		.00	.00
GL CLS	065		CA INTERFUND RECEIVABLE		.00	.00
GL CLS	072		CA DUE FROM OTHER AGENCIES		.00	.00
GL CLS	080		CA CONSUMABLE INVENTORIES		8,933.88	9,000.65
* GLA CAT	01		CURRENT ASSETS		484,020.26	388,053.28
**	TOTAL ASSETS AND OTHER DEBITS				484,020.26	388,053.28
GL CLS	200		CL ACCOUNTS PAYABLE		3,836.27-	1,962.54-
GL CLS	203		CL PAYROLL PAYABLE		143,956.25-	155,290.85-
GL CLS	205		CL INTERFUND PAYABLE		.00	.00
GL CLS	211		CL DUE TO OTHER AGENCIES		.00	.00
GL CLS	300		CL FUNDS HELD FOR OTHERS		.00	.00
* GLA CAT	21		CURRENT LIABILITIES		147,792.52-	157,253.39-
GL CLS	301		NC EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
* GLA CAT	26		NON-CURRENT LIABILITIES		.00	.00
**	TOTAL LIABILITIES AND OTHER CREDITS				147,792.52-	157,253.39-
GL CLS	360		FD BAL RESERVED FOR ENCUMBRANCES		.00	.00
GL CLS	362		FD BAL RESERVED FOR INVENTORIES		.00	.00

Unaudited  
 230 Tenth Court of Appeals  
 2019 Annual Financial Report

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10TH COURT OF APPEALS DISTRICT (230)  
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 SYSTEM  
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2  
 GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
GL CLS	510	FD	BAL-NONSPENDABLE		8,933.88-	9,000.65-
GL CLS	550	FD	BAL-UNASSIGNED		327,293.86-	221,799.24-
GL CLS	620	FUND	BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
GL CLS	630	OBSOLETE	FB ACCTS UNDER GASB 34		.00	.00
GL CLS	800	BUDGETARY			.00	.00
GL CLS	950	SYSTEM	ACCOUNTS		.00	.00
* GLA CAT	51	FUND	BALANCE (DEFICITS)		336,227.74-	230,799.89-
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					336,227.74-	230,799.89-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					484,020.26-	388,053.28-
* GAAP FUND	0001	GENERAL	REVENUE (0001)-GENERAL		.00	.00

Unaudited  
 230 Tenth Court of Appeals  
 2019 Annual Financial Report

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

10TH COURT OF APPEALS DISTRICT (230)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
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3  
 GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0540 JUDICIAL-COURT PERSNL TRAIN FD

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
GL CLS	004		CA CASH IN STATE TREASURY		.00	.00
GL CLS	072		CA DUE FROM OTHER AGENCIES		.00	.00
* GLA CAT	01		CURRENT ASSETS		.00	.00
** TOTAL ASSETS AND OTHER DEBITS					.00	.00
GL CLS	200		CL ACCOUNTS PAYABLE		.00	.00
GL CLS	300		CL FUNDS HELD FOR OTHERS		.00	.00
* GLA CAT	21		CURRENT LIABILITIES		.00	.00
** TOTAL LIABILITIES AND OTHER CREDITS					.00	.00
GL CLS	520		FD BAL-RESTRICTED		.00	.00
GL CLS	530		FD BAL-COMMITTED		.00	.00
GL CLS	550		FD BAL-UNASSIGNED		.00	.00
GL CLS	610		FD BAL - UNRES DESIG FOR 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
* GAAP FUND	0540		JUDICIAL-COURT PERSNL TRAIN FD		.00	.00
* GAAP FUND TYPE	01		GENERAL		.00	.00

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(AGY)230 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
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10TH COURT OF APPEALS DISTRICT (230)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
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 SYSTEM

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
	GL CLS	072	CA DUE FROM OTHER AGENCIES		.00	.00
*	GLA CAT	01	CURRENT ASSETS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				.00	.00
	GL CLS	200	CL ACCOUNTS PAYABLE		.00	.00
	GL CLS	211	CL DUE TO OTHER AGENCIES		.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	520	FD BAL-RESTRICTED		.00	.00
	GL CLS	530	FD BAL-COMMITTED		.00	.00
	GL CLS	550	FD BAL-UNASSIGNED		.00	.00
	GL CLS	610	FD BAL - UNRES DESIG FOR 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
*	GAAP FUND	0573	JUDICIAL FUND (0573)-SPECIAL		.00	.00
*	GAAP FUND TYPE	02	SPECIAL REVENUE		.00	.00

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(AGY) 230 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
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10TH COURT OF APPEALS DISTRICT (230)  
BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
REPORT PERIOD= ADJUSTMENT FY= 19

PERCENT OF YEAR ELAPSED: 100% SYSTEM PROD

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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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
	GL CLS	111	OTHER CURRENT ASSETS		.00	.00
*	GLA CAT	01	CURRENT ASSETS		.00	.00
	GL CLS	151	FURNITURE AND EQUIPMENT, NET		.00	.00
	GL CLS	158	OTHER CAPITAL ASSETS, NET		.00	.00
*	GLA CAT	06	NON-CURRENT ASSETS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
	GL CLS	630	OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	.00
*	GAAP FUND	9998	GEN FIXED ASSETS ACCT GROUP		.00	.00
*	GAAP FUND TYPE	11	CAPITAL ASSET BASIS CONVERSION ADJUSTMTS		.00	.00

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 2019 Annual Financial Report

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(AGY)230 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
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10TH COURT OF APPEALS DISTRICT (230)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
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 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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
GL CLS	190		RETIREMNT OF OTHR GENERAL LONG-TERM DEBT		.00	.00
* GLA CAT	11		OTHER DEBITS		.00	.00
** TOTAL ASSETS AND OTHER DEBITS					.00	.00
GL CLS	230	CL	EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
* GLA CAT	21		CURRENT LIABILITIES		.00	.00
** TOTAL LIABILITIES AND OTHER CREDITS					.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
* 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

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2019 Annual Financial Report

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10TH COURT OF APPEALS DISTRICT (230)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)  
 REPORT PERIOD= ADJUSTMENT FY= 19

PERCENT OF YEAR ELAPSED: 100%  
 SYSTEM

PROD

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

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
TITLE						
GL	CLS	004			.00	.00
				CA CASH IN STATE TREASURY		
GL	CLS	020			475,086.38	379,052.63
				CA LEGISLATIVE APPROPRIATIONS		
GL	CLS	052			.00	.00
				CA ACCOUNTS RECEIVABLES, NET		
GL	CLS	065			.00	.00
				CA INTERFUND RECEIVABLE		
GL	CLS	072			.00	.00
				CA DUE FROM OTHER AGENCIES		
GL	CLS	080			8,933.88	9,000.65
				CA CONSUMABLE INVENTORIES		
*	GLA	CAT	01		484,020.26	388,053.28
				CURRENT ASSETS		
**	TOTAL ASSETS AND OTHER DEBITS				484,020.26	388,053.28
GL	CLS	200			3,836.27-	1,962.54-
				CL ACCOUNTS PAYABLE		
GL	CLS	203			143,956.25-	155,290.85-
				CL PAYROLL PAYABLE		
GL	CLS	205			.00	.00
				CL INTERFUND PAYABLE		
GL	CLS	211			.00	.00
				CL DUE TO OTHER AGENCIES		
GL	CLS	300			.00	.00
				CL FUNDS HELD FOR OTHERS		
*	GLA	CAT	21		147,792.52-	157,253.39-
				CURRENT LIABILITIES		
GL	CLS	301			.00	.00
				NC EMPLOYEE'S COMPENSABLE LEAVE		
*	GLA	CAT	26		.00	.00
				NON-CURRENT LIABILITIES		
**	TOTAL LIABILITIES AND OTHER CREDITS				147,792.52-	157,253.39-
GL	CLS	360			.00	.00
				FD BAL RESERVED FOR ENCUMBRANCES		
GL	CLS	362			.00	.00
				FD BAL RESERVED FOR INVENTORIES		

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10TH COURT OF APPEALS DISTRICT (230)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)  
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2  
 GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
GL CLS	510			FD BAL-NONSPENDABLE		8,933.88-	9,000.65-
GL CLS	550			FD BAL-UNASSIGNED		327,293.86-	221,799.24-
GL CLS	620			FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
GL CLS	630			OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
GL CLS	800			BUDGETARY		.00	.00
GL CLS	950			SYSTEM ACCOUNTS		.00	.00
* GLA CAT	51			FUND BALANCE (DEFICITS)		336,227.74-	230,799.89-
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES						336,227.74-	230,799.89-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION						484,020.26-	388,053.28-
* GAAP FUND	0001			GENERAL REVENUE (0001)-GENERAL		.00	.00



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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)  
STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)  
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3  
GAAP FUND GROUP 01 GOVERNMENTAL  
GAAP FUND TYPE 01 GENERAL  
GAAP FUND 0540 JUDICIAL-COURT PERSNL TRAIN FD

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
GL CLS	004			CA CASH IN STATE TREASURY		.00	.00
GL CLS	072			CA DUE FROM OTHER AGENCIES		.00	.00
* GLA CAT	01			CURRENT ASSETS		.00	.00
** TOTAL ASSETS AND OTHER DEBITS						.00	.00
GL CLS	200			CL ACCOUNTS PAYABLE		.00	.00
GL CLS	300			CL FUNDS HELD FOR OTHERS		.00	.00
* GLA CAT	21			CURRENT LIABILITIES		.00	.00
** TOTAL LIABILITIES AND OTHER CREDITS						.00	.00
GL CLS	520			FD BAL-RESTRICTED		.00	.00
GL CLS	530			FD BAL-COMMITTED		.00	.00
GL CLS	550			FD BAL-UNASSIGNED		.00	.00
GL CLS	610			FD BAL - UNRES DESIG FOR 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
* GAAP FUND	0540			JUDICIAL-COURT PERSNL TRAIN FD		.00	.00
* GAAP FUND TYPE	01			GENERAL		.00	.00

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 19 PROD  
 SYSTEM

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

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
	GL	CLS	004	CA CASH IN STATE TREASURY	.00	.00
	GL	CLS	072	CA DUE FROM OTHER AGENCIES	.00	.00
*	GLA	CAT	01	CURRENT ASSETS	.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				.00	.00
	GL	CLS	200	CL ACCOUNTS PAYABLE	.00	.00
	GL	CLS	211	CL DUE TO OTHER AGENCIES	.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	520	FD BAL-RESTRICTED	.00	.00
	GL	CLS	530	FD BAL-COMMITTED	.00	.00
	GL	CLS	550	FD BAL-UNASSIGNED	.00	.00
	GL	CLS	610	FD BAL - UNRES DESIG FOR 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
*	GAAP FUND		0573	JUDICIAL FUND (0573)-SPECIAL	.00	.00
*	GAAP FUND TYPE		02	SPECIAL REVENUE	.00	.00

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230 Tenth Court of Appeals  
2019 Annual Financial Report

DAFR8581 230 BWIL 01 13 SROE RJE R230 2(ORG) ( ) ( ) 3(FND) ( ) 2(GLA) ( ) ( ) USAS  
CYCLE: 10/03/19 21:08 7030 RUN DATE: 10/03/19 TIME: 22:39 30 CFY: 20 CFM: 02 LCY: 19 LCM: 00 FICHE: 230 19 01  
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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)  
STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)  
REPORT PERIOD= ADJUSTMENT FY= 19

PERCENT OF YEAR ELAPSED: 100% SYSTEM PROD

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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

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
	GL CLS	111		OTHER CURRENT ASSETS		.00	.00
*	GLA CAT	01		CURRENT ASSETS		.00	.00
	GL CLS	150		VEHICLES, BOATS AND AIRCRAFT, NET		.00	.00
	GL CLS	151		FURNITURE AND EQUIPMENT, NET		4,178.24	6,710.96
	GL CLS	158		OTHER CAPITAL ASSETS, NET		.00	.00
*	GLA CAT	06		NON-CURRENT ASSETS		4,178.24	6,710.96
**	TOTAL ASSETS AND OTHER DEBITS					4,178.24	6,710.96
	GL CLS	410		INVESTED IN CAP ASSETS, NET RELATED DEBT		4,178.24-	6,710.96-
	GL CLS	430		UNRESTRICTED NET POSITION		.00	.00
*	GLA CAT	45		NET POSITION		4,178.24-	6,710.96-
	GL CLS	620		FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
	GL CLS	630		OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
*	GLA CAT	51		FUND BALANCE (DEFICITS)		.00	.00
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					4,178.24-	6,710.96-
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					4,178.24-	6,710.96-
*	GAAP FUND	9998		GEN FIXED ASSETS ACCT GROUP		.00	.00
*	GAAP FUND TYPE	11		CAPITAL ASSET BASIS CONVERSION ADJUSTMTS		.00	.00

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DAFR8581 230 BWIL 01 13 SROE RJE R230 2(ORG) ( ) ( ) 3(FND) ( ) 2(GLA) ( ) ( ) USAS  
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(AGY)230 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
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10TH COURT OF APPEALS DISTRICT (230)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)  
 REPORT PERIOD= ADJUSTMENT FY= 19

PERCENT OF YEAR ELAPSED: 100% SYSTEM PROD

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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

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
TITLE						
	GL	CLS	150	VEHICLES, BOATS AND AIRCRAFT, NET	.00	.00
*	GLA	CAT	06	NON-CURRENT ASSETS	.00	.00
	GL	CLS	190	RETIREMNT OF OTHR GENERAL LONG-TERM DEBT	.00	.00
*	GLA	CAT	11	OTHER DEBITS	.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				.00	.00
	GL	CLS	230	CL EMPLOYEE'S COMPENSABLE LEAVE	94,882.35-	102,340.41-
*	GLA	CAT	21	CURRENT LIABILITIES	94,882.35-	102,340.41-
	GL	CLS	301	NC EMPLOYEE'S COMPENSABLE LEAVE	70,631.81-	79,959.66-
*	GLA	CAT	26	NON-CURRENT LIABILITIES	70,631.81-	79,959.66-
**	TOTAL LIABILITIES AND OTHER CREDITS				165,514.16-	182,300.07-
	GL	CLS	430	UNRESTRICTED NET POSITION	165,514.16	182,300.07
*	GLA	CAT	45	NET POSITION	165,514.16	182,300.07
	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				165,514.16	182,300.07
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.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

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DAFR8585 230 BWIL 01 13      SROE RJE R230    2(ORG) ( ) ( ) 3(FND) ( ) 2(GLA) ( ) ( )      USAS  
CYCLE: 10/03/19 21:08 7030    RUN DATE: 10/03/19 TIME: 22:39 30    CFY: 20    CFM: 02 LCY: 19    LCM: 00 FICHE: 230 19      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= 19

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

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

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
*	GAAP FUND	0900	DEPARTMENTAL SUSPENSE (0900) - AGENCY		.00	.00

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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)  
 STATEMENT OF NET POSITION - NET POSITION FORMAT  
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PERCENT OF YEAR ELAPSED: 100%  
 SYSTEM PROD

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

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

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(AGY)230 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
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10TH COURT OF APPEALS DISTRICT (230)  
 STATEMENT OF NET POSITION - NET POSITION FORMAT  
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 GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 AGENCY FUNDS  
 GAAP FUND 0980 DIRECT DEPOSIT CORRECTION(0980)-AGENCY

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	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 PD BAL/NET POSITION		.00	.00
* GAAP FUND		0980	DIRECT DEPOSIT CORRECTION(0980)-AGENCY		.00	.00

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 2019 Annual Financial Report

DAFR8585 230 BWIL 01 13 SROE RJE R230 2(ORG) ( ) ( ) 3(FND) ( ) 2(GLA) ( ) ( ) USAS  
 CYCLE: 10/03/19 21:08 7030 RUN DATE: 10/03/19 TIME: 22:39 30 CFY: 20 CFM: 02 LCY: 19 LCM: 00 FICHE: 230 19 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= 19

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

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	211	CL DUE TO OTHER AGENCIES		.00	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00
*	GLA CAT	21	CURRENT LIABILITIES		.00	.00
**	TOTAL LIABILITIES 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
*	GAAP FUND	1000	UNAPPROPRIATED GENERAL REVENUE		.00	.00
*	GAAP FUND TYPE	09	AGENCY FUNDS		.00	.00
*	GAAP FUND GROUP	03	FIDUCIARY		.00	.00
*	AGENCY	230			.00	.00



Unaudited  
 230 Tenth Court of Appeals  
 2019 Annual Financial Report

DAFR8590 230 BWIL 02 13 SROE RJE R230 2(ORG) { } 2(OBJ) 3(FND) { } 0(GLA) { } { } USAS  
 CYCLE: 10/03/19 21:08 7030 RUN DATE: 10/03/19 TIME: 22:39 30 CFY: 20 CFM: 02 LCY: 19 LCM: 00 FICHE: 230 01 01

(AGY)230 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
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10TH COURT OF APPEALS DISTRICT (230)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 19

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 SYSTEM

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

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

				0005		ORIGINAL APPROPRIATIONS	1,613,505.00
				0006		ADDITIONAL APPROPRIATIONS	362,800.74
				0007		UNEXPENDED BALANCE FORWARD	0.00
				0035		LICENSES, FEES AND PERMITS	60.00-
				0080		OTHER	7,714.90
*	GAAP CATEGORY	01				REVENUES	1,983,960.64
TOTAL REVENUES							1,983,960.64
				0200		SALARIES AND WAGES	1,440,384.77
				0210		PAYROLL RELATED COSTS	377,817.95
				0230		TRAVEL	11,456.69
				0240		MATERIALS AND SUPPLIES	19,661.22
				0250		COMMUNICATION AND UTILITIES	7,840.00
				0260		REPAIRS AND MAINTENANCE	1,403.42
				0270		RENTALS AND LEASES	627.00
				0280		PRINTING AND REPRODUCTION	616.11
				0340		OTHER EXPENDITURES	18,785.63
*	GAAP CATEGORY	04				EXPENDITURES	1,878,592.79

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10TH COURT OF APPEALS DISTRICT (230)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
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 GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

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 GAAP  
 GAAP GAAP GL ACCT GL GAAP COMPT CURRENT  
 CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ TITLE YEAR  
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TOTAL EXPENDITURES									1,878,592.79
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES									105,367.85
GAAP SRC/OBJ			0500			TRANSFERS-IN			60.00
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)			60.00
TOTAL OTHER FINANCING SOURCES (USES)									60.00
NET CHANGE IN FUND BALANCE									105,427.85
FUND BALANCE - BEGINNING									230,799.89
FUND BALANCE - BEGINNING, AS RESTATED									230,799.89
FUND BALANCE - ENDING									336,227.74
* GAAP FUND 0001						GENERAL REVENUE (0001)-GENERAL			336,227.74

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10TH COURT OF APPEALS DISTRICT (230)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
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 GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0540 JUDICIAL-COURT PERSNL TRAIN FD

GAAP							CURRENT
GAAP	GAAP	GL	ACCT	GL	GAAP	COMPT	YEAR
CATEGORY	FUNC	CLASS	ACCT	SRC/OBJ	OBJ	TITLE	
				0035		LICENSES, FEES AND PERMITS	5,545.00
*	GAAP	CATEGORY	01			REVENUES	5,545.00
TOTAL REVENUES							5,545.00
TOTAL EXPENDITURES							0.00
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES							5,545.00
				0510		TRANSFERS-OUT	5,545.00-
*	GAAP	CATEGORY	05			OTHER FINANCING SOURCES (USES)	5,545.00-
TOTAL OTHER FINANCING SOURCES(USES)							5,545.00-
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	0540			JUDICIAL-COURT PERSNL TRAIN FD	0.00
*	GAAP	FUND TY	01			GENERAL	336,227.74

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

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GAAP		GAAP		GAAP	COMPT	TITLE	CURRENT
GAAP	GAAP	GL	ACCT	GL	OBJ		YEAR
CATEGORY	FUNC	CLASS	ACCT	SRC/OBJ	OBJ		
				0035		LICENSES, FEES AND PERMITS	5,395.00
* GAAP CATEGORY	01					REVENUES	5,395.00
TOTAL REVENUES							5,395.00
				0200		SALARIES AND WAGES	92,569.47
				0210		PAYROLL RELATED COSTS	9,681.35
* GAAP CATEGORY	04					EXPENDITURES	102,250.82
TOTAL EXPENDITURES							102,250.82
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES							96,855.82-
				0500		TRANSFERS-IN	111,988.85
				0510		TRANSFERS-OUT	15,133.03-
* GAAP CATEGORY	05					OTHER FINANCING SOURCES (USES)	96,855.82
TOTAL OTHER FINANCING SOURCES (USES)							96,855.82
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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10TH COURT OF APPEALS DISTRICT (230)  
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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

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GAAP		GAAP		COMPT	TITLE	CURRENT YEAR
GAAP CATEGORY	GAAP FUNC CLASS	GL ACCT	GL 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

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10TH COURT OF APPEALS DISTRICT (230)  
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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

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 GAAP  
 GAAP GAAP GL ACCT GL GAAP COMPT CURRENT  
 CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ TITLE YEAR  
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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		336,227.74
* AGENCY	230							336,227.74

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## Notes to the Financial Statements

As a simplified reporting agency only the two notes below are applicable to this Court in 2019. All other notes are not required or not applicable.

### Note 2: Capital Assets

Agy	Governmental Activities	Balance (prior)	Adjustments	Completed CIP	Inc-Int'agy Trans	Dec-Int'agy	Additions	Deletions	Ending Balance	Balance (Current)	Difference
<b>Non-depreciable/Non-amortizable</b>											
230	BC N/D Land and Land Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	BC N/D Infrastructure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	BC N/D Construction in Progress	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	BC N/D Other Tangible Capital Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	BC N/D Land use Rights	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	BC N/D Other Intangible Capital Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Capital Assets Not Depr/Amrtz</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Depreciable Assets</b>											
230	BC Building and Building	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	BC Infrastructure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	BC Facilities and Other Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	BC Furniture and Equipment	25328.18	0.00	0.00	0.00	0.00	0.00	0.00	25328.18	25328.18	0.00
230	BC Vehicles, Boats, and Aircraft	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	BC Other Capital Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Depreciable Assets</b>	<b>25328.18</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25328.18</b>	<b>25328.18</b>	<b>0.00</b>
<b>Accumulated Depreciation</b>											
230	BC A/D Buildings and Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	BC A/D Infrastructure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	BC A/D Facilities and Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	BC A/D Furniture and Equipment	-18617.22	0.00	0.00	0.00	0.00	-2532.72	0.00	-21149.94	-21149.94	-0.00
230	BC A/D Vehicles, Boats, and Aircraft	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	BC A/D Other Capital Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Accumulated Depreciation</b>	<b>-18617.22</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-2532.72</b>	<b>0.00</b>	<b>-21149.94</b>	<b>-21149.94</b>	<b>-0.00</b>
<b>Amortizable Assets-Intangible</b>											
230	BC Land use Rights	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	BC Computer Software	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	BC Other Capital Intangible Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Amortizable Assets-Intangible</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Accumulated Amortization</b>											
230	BC A/A Land use Rights	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	BC A/A Computer Software	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	BC A/A Other Intangible Capital Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Accumulated Amortization</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total Governmental Activities</b>	<b>6710.96</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-2532.72</b>	<b>0.00</b>	<b>4178.24</b>	<b>4178.24</b>	<b>-0.00</b>

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**Note 5: Long Term Liabilities**

**Changes in Long-Term Liabilities**

During the year ended August 31, 2019, the following changes occurred in liabilities.

Agy	Governmental Activities	Balance (prior year)	Additions	Reductions	Other Changes	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	Capital Lease Obligation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	Employees' Compensation Leave	182300.07	155772.59	172558.50	0.00	165514.16	94882.35	70631.81	94882.35	0.00	70631.81	0.00	0.00
230	Notes and Loans Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	General Obligation Bonds Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	Revenue Bonds Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	Polution Remediation Obligation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	Liabilities Payable From Restricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Long Term Liabilities</b>	<b>182300.07</b>	<b>155772.59</b>	<b>172558.50</b>	<b>0.00</b>	<b>165514.16</b>	<b>94882.35</b>	<b>70631.81</b>	<b>94882.35</b>	<b>0.00</b>	<b>70631.81</b>	<b>0.00</b>	<b>0.00</b>

Summary:	Balance (prior year)	Additions	Reductions	Other Changes	Ending Balance	Due Within One Year	Due Thereafter	Current Liability GL	Current Liability Difference	Noncurrent Liability GL	Noncurrent Liability Difference	Ending Balance,Debt
Claims and Judgements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Lease Obligation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employees' Compensation Leave	182,300.07	155,772.59	172,558.50	0.00	165,514.16	94,882.35	70,631.81	94,882.35	0.00	70,631.81	0.00	0.00
Notes and Loans Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Obligation Bonds Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Revenue Bonds Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Polution Remediation Obligation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities Payable From Restricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Long Term Liabilities</b>	<b>182,300.07</b>	<b>155,772.59</b>	<b>172,558.50</b>	<b>0.00</b>	<b>165,514.16</b>	<b>94,882.35</b>	<b>70,631.81</b>	<b>94,882.35</b>	<b>0.00</b>	<b>70,631.81</b>	<b>0.00</b>	<b>0.00</b>

**No Business-Type Activities**

**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 take 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.





