



ANNUAL FINANCIAL REPORT

FIFTH COURT OF APPEALS

Agency 225

Dallas, Texas

Fiscal Year Ended August 31, 2017



ANNUAL FINANCIAL REPORT

FIFTH COURT OF APPEALS

Agency 225

Fiscal Year Ending August 31, 2017

TABLE OF CONTENTS

I.	General Purpose Financial Statements	
A.	Balance Sheet – DAFR 8580.....	1
B.	Operating Statement – DAFR 8590.....	8
C.	Statement of Net Assets – DAFR 8581	16
D.	Statement of Net Position – DAFR 8585.....	23
II.	Notes to the Financial Statements.....	28
III.	Schedules – Not Applicable	

CHIEF JUSTICE
CAROLYN WRIGHT
JUSTICES
DAVID L. BRIDGES
MOLLY FRANCIS
DOUGLAS S. LANG
ELIZABETH LANG-MIERS
ROBERT M. FILLMORE
LANA MYERS
DAVID EVANS
ADA BROWN
CRAIG STODDART
BILL WHITEHILL
DAVID J. SCHENCK
JASON BOATRIGHT



**Court of Appeals
Fifth District of Texas at Dallas**
600 COMMERCE STREET, SUITE 200
DALLAS, TEXAS 75202
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September 28, 2017

Honorable Greg Abbott, Governor
Honorable Glenn Hegar, Texas Comptroller
Ursula Parks, Director, Legislative Budget Board
Lisa Collier, First Assistant State Auditor

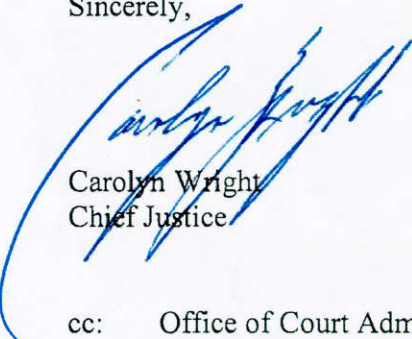
Ladies and Gentlemen:

We are pleased to submit the annual financial report of the Fifth District Court of Appeals (Agency 225) for the year ended August 31, 2017, in compliance with the 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 of 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.

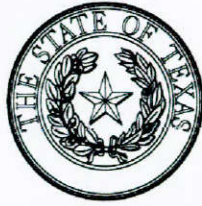
If you have any questions, please contact Susan Fox at (214) 712-3417.

Sincerely,



Carolyn Wright
Chief Justice

cc: Office of Court Administration
Legislative Reference Library
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ANNUAL FINANCIAL REPORT

FIFTH COURT OF APPEALS

Agency 225

Fiscal Year Ending August 31, 2017

DAFR8580

DAFR8580 225 LTHO 01 13 CCUM RJE R225 2(ORG) () () 3(FND) () 2(GLA) () () USAS
 CYCLE: 09/26/17 21:22 6517 RUN DATE: 09/26/17 TIME: 22:39 23 CFY: 18 CFM: 01 LCY: 16 LCM: 10 FICHE: 225 17 01 01

(AGY)225 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

5TH COURT OF APPEALS DISTRICT (225)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 17 PROD SYSTEM
 ***** PAGE 1

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

GL	GL	COMP	AGY	CURRENT	PRIOR
CAT	CLASS	GL	GL	YEAR	YEAR
GL	CLS	001	CA CASH ON HAND	.00	.00
GL	CLS	002	CA CASH IN BANK	1,000.00	1,000.00
GL	CLS	004	CA CASH IN STATE TREASURY	.00	.00
GL	CLS	020	CA LEGISLATIVE APPROPRIATIONS	763,564.25	723,056.75
GL	CLS	054	CA TAXES RECEIVABLE, 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	3,799.93	2,696.60
* GLA	CAT	01	CURRENT ASSETS	768,364.18	726,753.35
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
GL	CLS	190	RETIREMNT OF OTHR GENERAL LONG-TERM DEBT	.00	.00
* GLA	CAT	11	OTHER DEBITS	.00	.00
**	TOTAL ASSETS AND OTHER DEBITS			768,364.18	726,753.35
GL	CLS	200	CL ACCOUNTS PAYABLE	86,333.25-	6,739.00-
GL	CLS	203	CL PAYROLL PAYABLE	640,748.69-	598,477.45-
GL	CLS	211	CL DUE TO OTHER AGENCIES	.00	.00
GL	CLS	230	CL EMPLOYEE'S COMPENSABLE LEAVE	.00	.00

5TH COURT OF APPEALS DISTRICT (225)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100%
 REPORT PERIOD= ADJUSTMENT FY= 17
 PROD SYSTEM PAGE 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	300	CL FUNDS HELD FOR OTHERS		.00	.00
*	GLA CAT	21	CURRENT LIABILITIES		727,081.94-	605,216.45-
**	TOTAL LIABILITIES AND OTHER CREDITS				727,081.94-	605,216.45-
	GL CLS	360	FD BAL RESERVED FOR ENCUMBRANCES		.00	.00
	GL CLS	362	FD BAL RESERVED FOR INVENTORIES		.00	.00
	GL CLS	364	FD BAL RESERVED FOR IMPREST ACCT.		.00	.00
	GL CLS	510	FD BAL-NONSPENDABLE		3,799.93-	2,696.60-
	GL CLS	550	FD BAL-UNASSIGNED		37,482.31-	118,840.30-
	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)		41,282.24-	121,536.90-
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				41,282.24-	121,536.90-
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				768,364.18-	726,753.35-
*	GAAP FUND	0001	GENERAL REVENUE (0001)-GENERAL		.00	.00

DAFR8580 225 LTHO 01 13 CCUM RJE R225 2(ORG) () () 3(FND) () 2(GLA) () () USAS
 CYCLE: 09/26/17 21:22 6517 RUN DATE: 09/26/17 TIME: 22:39 23 CFY: 18 CFM: 01 LCY: 16 LCM: 10 FICHE: 225 17 01 01

(AGY)225 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

5TH COURT OF APPEALS DISTRICT (225)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD= ADJUSTMENT FY= 17

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

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

GL	GL	COMP	AGY	CURRENT	PRIOR
CAT	CLASS	GL	GL	YEAR	YEAR
GL	CLS	001	CA CASH ON HAND	.00	.00
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

DAFR8580 225 LTHO 01 13 CCUM RJE R225 2(ORG) () () 3(FND) () 2(GLA) () () USAS
 CYCLE: 09/26/17 21:22 6517 RUN DATE: 09/26/17 TIME: 22:39 23 CFY: 18 CFM: 01 LCY: 16 LCM: 10 FICHE: 225 17 01 02
 (AGY)225 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

5TH COURT OF APPEALS DISTRICT (225)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD= ADJUSTMENT FY= 17

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

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	001	CA CASH ON HAND		.00	.00
	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	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		.00	.00
**	TOTAL LIABILITIES AND OTHER CREDITS				.00	.00
	GL CLS	520	FD BAL-RESTRICTED		.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

DAFR8580 225 LTHO 01 13 CCUM RJE R225 2(ORG) () () 3(FND) () 2(GLA) () () USAS
 CYCLE: 09/26/17 21:22 6517 RUN DATE: 09/26/17 TIME: 22:39 23 CFY: 18 CFM: 01 LCY: 16 LCM: 10 FICHE: 225 17 01 11

(AGY)225 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

5TH COURT OF APPEALS DISTRICT (225)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD= ADJUSTMENT FY= 17

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

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

GL	GL	COMP	AGY	CURRENT	PRIOR
CAT	CLASS	GL	GL	YEAR	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

DAFR8580 225 LTHO 01 13 CCUM RJE R225 2(ORG) () () 3(FND) () 2(GLA) () () USAS
 CYCLE: 09/26/17 21:22 6517 RUN DATE: 09/26/17 TIME: 22:39 23 CFY: 18 CFM: 01 LCY: 16 LCM: 10 FICHE: 225 17 01 12

(AGY)225 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
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5TH COURT OF APPEALS DISTRICT (225)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 17 PROD SYSTEM
 ***** PAGE 6

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	COMP	AGY	CURRENT	PRIOR
CAT	CLASS	GL	GL	YEAR	YEAR
GL CLS	190	RETIREMNT OF OTHR GENERAL		.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	225			.00	.00



ANNUAL FINANCIAL REPORT

FIFTH COURT OF APPEALS

Agency 225

Fiscal Year Ending August 31, 2017

DAFR8590

DAFR8590 225 LTHO 01 13 CCUM RJE R225 2(ORG) () 2(OBJ) 3(FND) () 2(GLA) () () USAS
 CYCLE: 09/26/17 21:22 6517 RUN DATE: 09/26/17 TIME: 22:39 23 CFY: 18 CFM: 01 LCY: 16 LCM: 10 FICHE: 225 01 01

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5TH COURT OF APPEALS DISTRICT (225)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 17

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

GAAP	GAAP	GL	ACCT	GL	GAAP	COMPT	TITLE	CURRENT
CATEGORY	FUNC	CLASS	ACCT	SRC/OBJ	OBJ			YEAR
				0005			ORIGINAL APPROPRIATIONS	5,912,799.00
				0006			ADDITIONAL APPROPRIATIONS	1,522,015.62
				0007			UNEXPENDED BALANCE FORWARD	0.00
				0035			LICENSES, FEES AND PERMITS	630.00-
				0080			OTHER	11,967.50
* GL ACCT CLASS	640						FFS REVENUE	7,446,152.12
* GAAP CATEGORY	01						REVENUES	7,446,152.12
TOTAL REVENUES								7,446,152.12
				0200			SALARIES AND WAGES	5,539,127.58
				0210			PAYROLL RELATED COSTS	1,499,907.49
				0230			TRAVEL	22,858.41
				0240			MATERIALS AND SUPPLIES	116,779.72
				0250			COMMUNICATION AND UTILITIES	127,785.07
				0260			REPAIRS AND MAINTENANCE	100,452.50
				0270			RENTALS AND LEASES	88,071.35
				0340			OTHER EXPENDITURES	32,054.66
* GL ACCT CLASS	650						FFS EXPENDITURES	7,527,036.78
* GAAP CATEGORY	04						EXPENDITURES	7,527,036.78

DAFR8590 225 LTHO 01 13 CCUM RJE R225 2(ORG) () 2(OBJ) 3(FND) () 2(GLA) () () USAS
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5TH COURT OF APPEALS DISTRICT (225)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM
 PAGE 2

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

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

TOTAL EXPENDITURES					7,527,036.78
EXCESS(DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES					80,884.66-
GAAP SRC/OBJ		0578		LEGISLATIVE FINANCING SOURCES	0.00
* GL ACCT CLASS	640			FFS REVENUE	0.00
GAAP SRC/OBJ		0500		TRANSFERS-IN	630.00
GAAP SRC/OBJ		0510		TRANSFERS-OUT	0.00
GAAP SRC/OBJ		0591		LEGISLATIVE FINANCING USES	0.00
* GL ACCT CLASS	675			FFS OTHER FINANCING SOURCES (USES)	630.00
* GAAP CATEGORY	05			OTHER FINANCING SOURCES (USES)	630.00
TOTAL OTHER FINANCING SOURCES(USES)					630.00
NET CHANGE IN FUND BALANCE					80,254.66-
FUND BALANCE - BEGINNING					121,536.90
FUND BALANCE - BEGINNING, AS RESTATED					121,536.90
FUND BALANCE - ENDING					41,282.24
* GAAP FUND	0001			GENERAL REVENUE (0001)-GENERAL	41,282.24

DAFR8590 225 LTHO 01 13 CCUM RJE R225 2(ORG) () 2(OBJ) 3(FND) () 2(GLA) () () USAS 01 01
 CYCLE: 09/26/17 21:22 6517 RUN DATE: 09/26/17 TIME: 22:39 23 CFY: 18 CFM: 01 LCY: 16 LCM: 10 FICHE: 225
 (AGY)225 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

5TH COURT OF APPEALS DISTRICT (225)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM
 PAGE 3

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

GAAP CATEGORY	GAAP FUNC	GAAP GL ACCT CLASS	GAAP ACCT SRC/OBJ	GAAP COMPT OBJ	TITLE	CURRENT YEAR
			0035		LICENSES, FEES AND PERMITS	34,685.11
*		GL ACCT CLASS 640			FFS REVENUE	34,685.11
*		GAAP CATEGORY 01			REVENUES	34,685.11
TOTAL REVENUES						34,685.11
TOTAL EXPENDITURES						0.00
EXCESS(DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES						34,685.11
			0510		TRANSFERS-OUT	34,685.11-
*		GL ACCT CLASS 675			FFS OTHER FINANCING SOURCES (USES)	34,685.11-
*		GAAP CATEGORY 05			OTHER FINANCING SOURCES (USES)	34,685.11-
TOTAL OTHER FINANCING SOURCES(USES)						34,685.11-
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	41,282.24

DAFR8590 225 LTHO 01 13 CCUM RJE R225 2(ORG) () 2(OBJ) 3(FND) () 2(GLA) () () USAS
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 (AGY)225 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
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5TH COURT OF APPEALS DISTRICT (225)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM
 PAGE 4

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

GAAP CATEGORY	GAAP FUNC	GAAP GL ACCT CLASS	GL ACCT	GL SRC/OBJ	GAAP COMPT OBJ	TITLE	CURRENT YEAR
				0035		LICENSES, FEES AND PERMITS	33,160.11
*				640		FFS REVENUE	33,160.11
*				01		REVENUES	33,160.11
TOTAL REVENUES							33,160.11
				0200		SALARIES AND WAGES	394,732.15
				0210		PAYROLL RELATED COSTS	131,779.62
*				650		FFS EXPENDITURES	526,511.77
*				04		EXPENDITURES	526,511.77
TOTAL EXPENDITURES							526,511.77
EXCESS(DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES							493,351.66-
				0500		TRANSFERS-IN	493,351.66
*				675		FFS OTHER FINANCING SOURCES (USES)	493,351.66
*				05		OTHER FINANCING SOURCES (USES)	493,351.66
TOTAL OTHER FINANCING SOURCES(USES)							493,351.66
NET CHANGE IN FUND BALANCE							0.00
FUND BALANCE - BEGINNING							0.00
FUND BALANCE - BEGINNING, AS RESTATED							0.00
FUND BALANCE - ENDING							0.00

DAFR8590 225 LTHO 01 13 CCUM RJE R225 2(ORG) () 2(OBJ) 3(FND) () 2(GLA) () () USAS
 CYCLE: 09/26/17 21:22 6517 RUN DATE: 09/26/17 TIME: 22:39 23 CFY: 18 CFM: 01 LCY: 16 LCM: 10 FICHE: 225 01 02

5TH COURT OF APPEALS DISTRICT (225)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM
 PAGE 5

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

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

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

DAFR8590 225 LTHO 01 13 CCUM RJE R225 2(ORG) () 2(OBJ) 3(FND) () 2(GLA) () () USAS 01 11
 CYCLE: 09/26/17 21:22 6517 RUN DATE: 09/26/17 TIME: 22:39 23 CFY: 18 CFM: 01 LCY: 16 LCM: 10 FICHE: 225

(AGY)225 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

5TH COURT OF APPEALS DISTRICT (225)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM
 PAGE 6

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

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

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

DAFR8590 225 LTHO 01 13 CCUM RJE R225 2(ORG) () 2(OBJ) 3(FND) () 2(GLA) () () USAS 01 12
 CYCLE: 09/26/17 21:22 6517 RUN DATE: 09/26/17 TIME: 22:39 23 CFY: 18 CFM: 01 LCY: 16 LCM: 10 FICHE: 225
 (AGY)225 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

5TH COURT OF APPEALS DISTRICT (225)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM
 PAGE 7

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

 GAAP
 GAAP GAAP GL ACCT GL GAAP COMPT 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	41,282.24
* AGENCY	225				41,282.24



ANNUAL FINANCIAL REPORT

FIFTH COURT OF APPEALS

Agency 225

Fiscal Year Ending August 31, 2017

DAFR8581

DAFR8581 225 LTHO 01 13 CCUM RJE R225 2(ORG) () () 3(FND) () 2(GLA) () () USAS
 CYCLE: 09/26/17 21:22 6517 RUN DATE: 09/26/17 TIME: 22:39 23 CFY: 18 CFM: 01 LCY: 16 LCM: 10 FICHE: 225 17 01 01
 (AGY)225 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

5TH COURT OF APPEALS DISTRICT (225)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 17

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

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
TITLE						
	GL	CLS	001	CA CASH ON HAND	.00	.00
	GL	CLS	002	CA CASH IN BANK	1,000.00	1,000.00
	GL	CLS	004	CA CASH IN STATE TREASURY	.00	.00
	GL	CLS	020	CA LEGISLATIVE APPROPRIATIONS	763,564.25	723,056.75
	GL	CLS	054	CA TAXES RECEIVABLE, 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	3,799.93	2,696.60
*	GLA	CAT	01	CURRENT ASSETS	768,364.18	726,753.35
	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
	GL	CLS	190	RETIREMNT OF OTHR GENERAL LONG-TERM DEBT	.00	.00
*	GLA	CAT	11	OTHER DEBITS	.00	.00
**	TOTAL	ASSETS	AND	OTHER DEBITS	768,364.18	726,753.35
	GL	CLS	200	CL ACCOUNTS PAYABLE	86,333.25-	6,739.00-
	GL	CLS	203	CL PAYROLL PAYABLE	640,748.69-	598,477.45-
	GL	CLS	211	CL DUE TO OTHER AGENCIES	.00	.00
	GL	CLS	230	CL EMPLOYEE'S COMPENSABLE LEAVE	.00	.00

5TH COURT OF APPEALS DISTRICT (225)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 17

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

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	300	CL	FUNDS HELD FOR OTHERS	.00	.00
*	GLA	CAT	21		CURRENT LIABILITIES	727,081.94-	605,216.45-
**	TOTAL				LIABILITIES AND OTHER CREDITS	727,081.94-	605,216.45-
	GL	CLS	360	FD	BAL RESERVED FOR ENCUMBRANCES	.00	.00
	GL	CLS	362	FD	BAL RESERVED FOR INVENTORIES	.00	.00
	GL	CLS	364	FD	BAL RESERVED FOR IMPREST ACCT.	.00	.00
	GL	CLS	510	FD	BAL-NONSPENDABLE	3,799.93-	2,696.60-
	GL	CLS	550	FD	BAL-UNASSIGNED	37,482.31-	118,840.30-
	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)	41,282.24-	121,536.90-
**	TOTAL				FUND BALANCE/NET POSITION WITH CURRENT CHANGES	41,282.24-	121,536.90-
**	TOTAL				LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION	768,364.18-	726,753.35-
*	GAAP	FUND	0001		GENERAL REVENUE (0001)-GENERAL	.00	.00

DAFR8581 225 LTHO 01 13 CCUM RJE R225 2(ORG) () () 3(FND) () 2(GLA) () () USAS
 CYCLE: 09/26/17 21:22 6517 RUN DATE: 09/26/17 TIME: 22:39 23 CFY: 18 CFM: 01 LCY: 16 LCM: 10 FICHE: 225 17 01 01
 (AGY)225 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

5TH COURT OF APPEALS DISTRICT (225)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 17

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

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

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
TITLE						
GL	CLS	001	CA	CASH ON HAND	.00	.00
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

DAFR8581 225 LTHO 01 13 CCUM RJE R225 2(ORG) () () 3(FND) () 2(GLA) () () USAS
 CYCLE: 09/26/17 21:22 6517 RUN DATE: 09/26/17 TIME: 22:39 23 CFY: 18 CFM: 01 LCY: 16 LCM: 10 FICHE: 225 17 01 02

(AGY)225 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

5TH COURT OF APPEALS DISTRICT (225)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 17 PROD SYSTEM
 *****PAGE 4

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
TITLE						
	GL	CLS	001	CA CASH ON HAND	.00	.00
	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	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	.00	.00
**	TOTAL LIABILITIES AND OTHER CREDITS				.00	.00
	GL	CLS	520	FD BAL-RESTRICTED	.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

DAFR8581 225 LTHO 01 13 CCUM RJE R225 2(ORG) () () 3(FND) () 2(GLA) () () USAS
 CYCLE: 09/26/17 21:22 6517 RUN DATE: 09/26/17 TIME: 22:39 23 CFY: 18 CFM: 01 LCY: 16 LCM: 10 FICHE: 225 17 01 11

(AGY)225 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

5TH COURT OF APPEALS DISTRICT (225)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 17

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

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

GL	GL	B/C	COMP	TITLE	AGY	CURRENT	PRIOR
CT	CLS	IND	GL		GL	YEAR	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		.00	.00
	GL	CLS	153	INFRASTRUCTURE, 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	410	INVESTED IN CAP ASSETS,NET RELATED DEBT		.00	.00
	GL	CLS	430	UNRESTRICTED NET POSITION		.00	.00
*	GLA	CAT	45	NET POSITION		.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

DAFR8581 225 LTHO 01 13 CCUM RJE R225 2(ORG) () () 3(FND) () 2(GLA) () () USAS
 CYCLE: 09/26/17 21:22 6517 RUN DATE: 09/26/17 TIME: 22:39 23 CFY: 18 CFM: 01 LCY: 16 LCM: 10 FICHE: 225 17 01 12

(AGY)225 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

5TH COURT OF APPEALS DISTRICT (225)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 17

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

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
	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		171,007.88-	175,937.41-
*	GLA CAT	21	CURRENT LIABILITIES		171,007.88-	175,937.41-
	GL CLS	301	NC EMPLOYEE'S COMPENSABLE LEAVE		84,640.51-	98,554.77-
*	GLA CAT	26	NON-CURRENT LIABILITIES		84,640.51-	98,554.77-
**	TOTAL LIABILITIES AND OTHER CREDITS				255,648.39-	274,492.18-
	GL CLS	430	UNRESTRICTED NET POSITION		255,648.39	274,492.18
*	GLA CAT	45	NET POSITION		255,648.39	274,492.18
	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				255,648.39	274,492.18
**	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	225			.00	.00



ANNUAL FINANCIAL REPORT

FIFTH COURT OF APPEALS

Agency 225

Fiscal Year Ending August 31, 2017

DAFR8585

DAFR8585 225 LTH0 02 13 CCUM RJE R225 2(ORG) () () 3(FND) () 2(GLA) () () USAS
 CYCLE: 09/26/17 21:22 6517 RUN DATE: 09/26/17 TIME: 22:39 23 CFY: 18 CFM: 01 LCY: 16 LCM: 10 FICHE: 225 17 03 09
 (AGY)225 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

5TH COURT OF APPEALS DISTRICT (225)
 STATEMENT OF NET POSITION - NET POSITION FORMAT
 REPORT PERIOD= ADJUSTMENT FY= 17

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

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

DAFR8585 225 LTHO 02 13 CCUM RJE R225 2(ORG) () () 3(FND) () 2(GLA) () () USAS
 CYCLE: 09/26/17 21:22 6517 RUN DATE: 09/26/17 TIME: 22:39 23 CFY: 18 CFM: 01 LCY: 16 LCM: 10 FICHE: 225 17 03 09

(AGY)225 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

5TH COURT OF APPEALS DISTRICT (225)
 STATEMENT OF NET POSITION - NET POSITION FORMAT
 REPORT PERIOD= ADJUSTMENT FY= 17

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

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

GL	GL	COMP	AGY	CURRENT	PRIOR
CAT	CLS	GL	GL	YEAR	YEAR
	GL CLS	004	CA CASH IN STATE TREASURY	.00	.00
	GL CLS	052	CA ACCOUNTS RECEIVABLES, NET	.00	.00
	GL CLS	054	CA TAXES RECEIVABLE, 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	TEXAS AVER HOLD-TRNSMIT 401K(0942) AGENCY	.00	.00

DAFR8585 225 LTHO 02 13 CCUM RJE R225 2(ORG) () () 3(FND) () 2(GLA) () () USAS
 CYCLE: 09/26/17 21:22 6517 RUN DATE: 09/26/17 TIME: 22:39 23 CFY: 18 CFM: 01 LCY: 16 LCM: 10 FICHE: 225 17 03 09

(AGY)225 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

5TH COURT OF APPEALS DISTRICT (225)
 STATEMENT OF NET POSITION - NET POSITION FORMAT
 REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM
 PAGE 3

GAAP FUND GROUP 03 FIDUCIARY
 GAAP FUND TYPE 09 AGENCY FUNDS
 GAAP FUND 0980 DIRECT DEPOSIT CORRECTION(0980)-AGENCY

GL	GL	COMP	AGY	CURRENT	PRIOR
CAT	CLS	GL	GL	YEAR	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
**	NET POSITION WITH CURRENT CHANGES			.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION			.00	.00
*	GAAP FUND	0980 DIRECT DEPOSIT CORRECTION(0980)-AGENCY		.00	.00

DAFR8585 225 LTHO 02 13 CCUM RJE R225 2(ORG) () () 3(FND) () 2(GLA) () () USAS
 CYCLE: 09/26/17 21:22 6517 RUN DATE: 09/26/17 TIME: 22:39 23 CFY: 18 CFM: 01 LCY: 16 LCM: 10 FICHE: 225 17 03 09

(AGY)225 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

5TH COURT OF APPEALS DISTRICT (225)
 STATEMENT OF NET POSITION - NET POSITION FORMAT
 REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM
 PAGE 4

GAAP FUND GROUP 03 FIDUCIARY
 GAAP FUND TYPE 09 AGENCY FUNDS
 GAAP FUND 1000 UNAPPROPRIATED GENERAL REVENUE

GL	GL	COMP	AGY	CURRENT	PRIOR	
CAT	CLS	GL	GL	YEAR	YEAR	
TITLE						
	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	
*	GAAP FUND	1000 UNAPPROPRIATED GENERAL REVENUE		.00	.00	
*	GAAP FUND TYPE	09 AGENCY FUNDS		.00	.00	
*	GAAP FUND GROUP	03 FIDUCIARY		.00	.00	
*	AGENCY	225		.00	.00	



ANNUAL FINANCIAL REPORT

FIFTH COURT OF APPEALS

Agency 225

Fiscal Year Ending August 31, 2017

Notes to the Financial Statements

Fifth District Court of Appeals (225)
UNAUDITED – August 31, 2017

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

ENTITY

The Fifth Court of Appeals is an appellate court of the State of Texas and its financial records comply with state statutes and regulations. This includes compliance with the Texas Comptroller of Public Accounts' *Reporting Requirements for Annual Financial Reports of State Agencies*.

The Fifth Court of Appeals was created in 1893 by amendment to Article 1817 and pursuant to authority granted by Article 5, Section 1 of the *Texas Constitution*. Effective September 1, 1981, the membership of the court increased from six to twelve justices, and in January 1983, an additional justice was added, bringing the total to thirteen justices. The Court has appellate jurisdiction of both civil and criminal cases appealed from lower courts. Jurisdiction includes civil cases where judgment rendered exceeds \$100, exclusive of interest and costs, and other civil proceedings as provided by law and includes criminal cases except those in which post-conviction writs of habeas corpus are filed and cases in which the death penalty has been imposed. The Court's jurisdiction includes six counties: Collin, Dallas, Grayson, Hunt, Kaufman, and Rockwall.

Due to the statewide requirements embedded in 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 generally accepted accounting principles (GAAP). 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 appropriate fund.

Discretely Presented Component Units

No units have been identified.

FUND STRUCTURE

The accompanying financial statements are presented on the basis of funds and account groups, each of which is considered a separate accounting entity.

Governmental Fund Types

General Fund (GAAP Fund Type 01)

The general revenue fund (fund 0001) is used to account for all financial resources of the state except those required to be accounted for in another fund. As of Sept. 1, 2010, the Judicial and Court Personnel Training Fund (fund 0540) was reclassified as a general fund type. The Judicial and Court Personnel Training Fund was previously presented as a special revenue fund.

Judicial and Court Personnel Training fund (fund 0540) – Revenues are obtained from 50 percent of the fees collected by the clerks of the courts of appeals under Government Code 51.207. Fund is administered by the Court of Criminal Appeals and used to provide for the continuing legal education

Fifth Court of Appeals District (225) **UNAUDITED – August 31, 2017**

of judges and court personnel. Funds may also be used to provide innocence training programs for law enforcement officers, law students, and other participants.

Statewide E-Filing fund (fund 5157) – Revenues are obtained from the collection of electronic filing fees paid for electronic or digital court documents. Fund is administered by the Office of Court Administration.

Special Revenue Funds (GAAP Fund Type 02)

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 expenditures for specified purposes.

Judicial Fund (fund 0573) - Revenues are obtained from 50 percent of the fees collected by the clerks of the courts of appeals. The deposited judicial fees are then submitted to the Comptroller of Public Accounts.

Fiduciary Fund Types

Agency Funds (GAAP Fund Type 09)

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 applied 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 basis of accounting. Under the modified accrual basis, 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 accrual basis. Expenditures and other uses of financial resources are recognized when the related liability is incurred. Exceptions are unpaid employee compensable leave, the immature debt service (principal and interest) on general long-term debt, long-term capital leases, and long-term claims and judgments. 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). Encumbrance accounting is employed for budgetary control purposes.

Unencumbered appropriations are generally subject to lapse 60 days after the end of the fiscal year for which they were appropriated.

Fifth District Court of Appeals (225)
UNAUDITED – August 31, 2017

ASSETS, LIABILITIES, AND FUND BALANCE/NET ASSETS

ASSETS

Inventories

Consumable inventories include supplies and postage on hand at year-end. Merchandise inventories include materials, supplies, equipment, and other items on hand and for sale. The Court has no merchandise inventory.

Capital Assets

Purchases of assets by governmental funds are reported as expenditures. They are capitalized at cost or, if not, purchased at appraised value on the date of acquisition. Assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year are capitalized. Assets are depreciated over the estimated useful life of the asset. Depreciation is charged to operations over the estimated useful life of each 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

Employees' Compensable Leave Balances represent the liability that the Court will be required to liquidate in the future for earned employee vacation time. This liability is reported separately as either current or noncurrent in the statement of net assets. These obligations are normally paid from the same funding source from which each employee's salary or wage compensation is paid.

Capital Lease Obligations

Capital Lease Obligations represent the liability for future lease payments under capital lease contracts contingent upon the appropriation of funding by the Legislature. These are reported as current or noncurrent.

FUND BALANCE/NET ASSETS

The fund balance amounts for governmental funds were reclassified in accordance with GASB 54. Amounts previously reported as reserved and unreserved are now reported as nonspendable, restricted, committed, assigned, or unassigned.

- **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.

Fifth Court of Appeals District (225)
UNAUDITED – August 31, 2017

- **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.

INTERFUND TRANSACTIONS AND BALANCES

The Court has the following types of transactions among funds:

- (1) **Operating Transfers:** Legally required transfers that are reported when incurred as “Operating Transfers in” by the recipient fund and as “Operating transfers out” by the disbursing fund.
- (2) **Reimbursements:** Reimbursements of expenditures made by one fund for another that are recorded as expenditures in the reimbursing fund and as a reduction of expenditures in the reimbursed fund.

Fifth District Court of Appeals (225)
UNAUDITED – August 31, 2017

NOTE 2: CAPITAL ASSETS

A summary of changes in capital assets for the year ended August 31, 2017 is presented below:

	Balance 09/01/15	Adj.	Completed CIP	Inc- Int'agy Trans	Dec- Int'agy Trans	Additions	Deletions	Balance 08/31/16
Depreciable Assets								
Buildings and Bldg Improvements								-
Infrastructure								-
Facilities and Other Improvements								-
Furniture and Equipment	97,138.93							97,138.93
Vehicle, Boats and Aircraft								-
Other Capital Assets								-
Total Depreciable Assets	97,138.93							97,138.93
Accumulated Depreciation								
Buildings and Bldg Improvements								-
Infrastructure								-
Facilities and Other Improvements								-
Furniture and Equipment	(97,138.93)							(97,138.93)
Vehicle, Boats and Aircraft								-
Other Capital Assets								-
Total Accumulated Depreciation	(97,138.93)							(97,138.93)
Total Governmental Activities	0.00						0.00	0.00

NOTE 3: DEPOSITS, INVESTMENTS AND REPURCHASE AGREEMENTS

The Court has petty cash in bank but no investments.

Cash in Bank – Carrying Amount	\$ 1,000.00
Less: Certificates of Deposit included in carrying amount and reported as Cash Equivalent	
Less: Uninvested Securities Lending Cash Collateral included in carrying amount and reported as Securities Lending Collateral	
Less: Securities Lending CD Collateral included in carrying amount and reported as Securities Lending collateral	
Total Cash in Bank per AFR	\$ 1,000.00

As of August 31, 2017, the total **bank balance** was \$ 1,000.00.

**Fifth Court of Appeals District (225)
UNAUDITED – August 31, 2017**

NOTE 4: SHORT-TERM DEBT

Not applicable to this Court.

NOTE 5: SUMMARY OF CHANGES IN LONG TERM LIABILITIES

Changes in Long-Term Liabilities

During the year ended August 31, 2017, the following changes occurred in liabilities:

Governmental Activities	Balance 09/01/16	Additions	Reductions	Balance 08/31/17	Amounts Due Within One Year	Amounts Due Thereafter
Compensable Leave	274,492.19	0.00	18,843.79	255,648.40	171,007.88	84,640.51
Total Governmental Activities	274,492.19	0.00	18,843.79	255,658.40	171,007.88	84,640.51

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 and/or Expendable Trust fund types. For this fund type, the liability for unpaid benefits is recorded in the General Long-Term Debt Account Group with a corresponding account designated "Amounts to be provided in Future Years." No liability is recorded for non-vesting accumulated rights to receive sick pay benefits.

NOTE 6: BONDED INDEBTEDNESS

Not applicable to this Court.

NOTE 7: DERIVATIVES

Not applicable to this Court.

**Fifth District Court of Appeals (225)
UNAUDITED – August 31, 2017**

NOTE 8: LEASES

Operating Leases:

Included in the expenditures reported in the financial statements are the following amounts of rent paid or due under operating lease obligations:

Fund	Amount	Comp Object	Description
General	<u>28,734.57</u>	7406	Rental of copier & Postage meter
Total	<u><u>28,734.57</u></u>		

The lease can be cancelled at any time, therefore, there are no future minimum lease rental payments under non-cancelable operating leases having an initial term in excess of one year.

Capital Leases: none

NOTE 9: RETIREMENT PLANS

The Court is not an administering agent. The State has joint contributory retirement plans for most of its employees. The Court participates in the plans administered by the Employees Retirement System of Texas (ERS), which includes Employee Retirement and Judicial Retirement II. Future pension costs are the liabilities of the Retirement System. The System does not account for each State agency separately. Annual financial reports prepared by the System include audited financial statements and actuarial assumptions and conclusions.

NOTE 10: DEFFERED COMPENSATION

The Court is not an administering agent. State employees may elect to defer a portion of their earnings for income tax and investment purposes pursuant to authority granted in the TEX. GOV'T. CODE ANN., Sec 609.001. Two plans are available for employees' deferred compensation plan. Both plans are administered by the Employees Retirement System.

The State's 457 plan complies with the Internal Revenue Code Sec. 457, GASB Statement No. 32, effective for financial statements for periods beginning after December 31, 1998, rescinds GASB Statement No. 2 and amends GASB Statement No. 31. GASB Statement No.32, Financial Reporting of Deferred Compensation Plans Adopted under the Provisions of Internal Revenue Code Section 457, established reporting requirements for IRC Section 457 plans.

The State also administers another plan: "TexaSaver" created in accordance with Internal Revenue Code Sec. 401(k). However, the assets of this plan do not belong to the State. The State has no liability related to this plan.

**Fifth Court of Appeals District (225)
UNAUDITED – August 31, 2017**

**NOTE 11: POST EMPLOYMENT HEALTH CARE AND LIFE INSURANCE
BENEFITS**

Not applicable to this Court.

NOTE 12: INTERFUND BALANCES / ACTIVITIES

The agency experienced routine transfers with other state agencies, which were consistent with the activities of the fund making the transfer. Repayment of interfund balances will occur within one year from the date of the financial statement.

Individual balances and activity at August 31, 2017 follows:

DUE TO/DUE FROM OTHER AGENCIES

	Due From Other Agencies	Due to Other Agencies	Source
	0.00	0.00	
Total Due From/To Other Agencies	0.00	0.00	

TRANSFER IN/OUT FROM OTHER AGENCIES

	Transfer In Other Agencies	Transfer Out Other Agencies	Source
Agency 211, D23 Fund 0540		\$ 34,685.11	Shared Cash
Agency 241, D23 Fund 0573	\$ 493,351.66		Shared Cash
Agency 212, D23 Fund 5157	\$ 630.00		Shared Cash
Total Due From/To Other Agencies	\$ 493,981.66	\$ 34,685.11	Shared Cash

NOTE 13: CONTINUANCE SUBJECT TO REVIEW

Not applicable to our Court.

NOTE 14: ADJUSTMENTS TO FUND BALANCE/NET ASSETS

None.

NOTE 15: CONTINGENT LIABILITIES

Not applicable to this Court.

Fifth District Court of Appeals (225)
UNAUDITED – August 31, 2017

NOTE 16: SUBSEQUENT EVENTS

Not applicable to this Court.

NOTE 17: RISK MANAGEMENT

The 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 to which it may be exposed. The Court assumes substantially all risks associated with tort and liability claims due to the performance of its duties.

In Fiscal Year 2017, the Fifth Court of Appeals renewed its portion of a group liability insurance policy issued for all of the Texas Courts of Appeals. The policy enacted with Chubb Insurance Company is in the amount of \$6,745.00.

For all losses as a result of any claims for a “wrongful act”, (i.e., any actual or alleged error, misstatement, misleading statement, act, or omission, or neglect or breach of duty by the justices and clerk of the court), including employment discrimination, wrongful terminations, and alleged retaliatory acts, the policy includes costs of defense, has a \$1,000,000 limit of liability, and has a \$10,000 deductible for each Wrongful Act other than an Employment Practices Violation. There is also a \$10,000 deductible for each Employment Practices Violation.

There have been no claims against this policy.

NOTE 18: MANAGEMENT DISCUSSION AND ANALYSIS

Not applicable to this Court.

NOTE 19: THE FINANCIAL REPORTING ENTITY

The Court has no component units. The Court has no related organizations. The Court has no joint ventures. The Court has no jointly governed organizations.

NOTE 20: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Not applicable to this Court.

NOTE 21: N/A

Not applicable to the AFR reporting process.

NOTE 22: DONOR-RESTRICTED ENDOWMENTS

Not applicable to this Court.

NOTE 23: EXTRAORDINARY AND SPECIAL ITEMS

The Court has no such items.

Fifth Court of Appeals District (225)
UNAUDITED – August 31, 2017

NOTE 24: DISAGGREGATION OF RECEIVABLE AND PAYABLE BALANCES

Not applicable to this Court.

NOTE 25: TERMINATION BENEFITS

Not applicable to this Court.

NOTE 26: SEGMENT INFORMATION

Not applicable to this Court.

NOTE 27: SERVICE CONCESSION ARRANGEMENTS

Not applicable to this Court.

NOTE 28: DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Not applicable to this Court.

NOTE 29: TROUBLED DEBT RESTRUCTURING

Not applicable to this Court.

NOTE 30: NON-EXCHANGE FINANCIAL GUARANTEES

Not applicable to this Court.

NOTE 31: TAX ABATEMENTS

Not applicable to this Court.

NOTE 32: FUND BALANCE

Not applicable to this Court.

**Fifth District Court of Appeals (225)
UNAUDITED – August 31, 2017**

Schedule IA – Expenditure of Federal Awards

The Court has no federal funding.

Schedule IB – State Grants Pass Through From/To State Agencies and Universities

The Court has no state grant funds.

**Fifth Court of Appeals District (225)
UNAUDITED – August 31, 2017**

Balance Sheet Fluctuation Analysis

FMQuery: USAS Fluctuation Analysis

Balance Sheet Fluctuation Analysis (CR 129a)

Fluctuations greater than 10% and over \$1,000,000

Trial Balance Format (Dr=Pos,Cr=Neg)

GAAP Fund Type	GAAP GLA Cat	Title	GAAP GLA Class	GAAP GL Class Title		FY 2016	Difference	Percent Change
					TOTAL			

Retrieving Data

No data to retrieve in Query 1

**Fifth District Court of Appeals (225)
UNAUDITED – August 31, 2017**

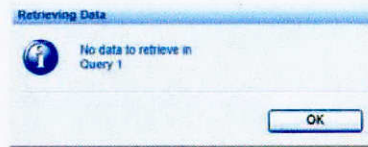
Operating Statement Fluctuation Analysis

FMQuery: USAS Fluctuation Analysis

Operating Statement Fluctuation by GAAP Fund (CR 130a)

Fluctuations greater than 10% and over \$1,000,000
 Trial Balance Format (Dr=Pos, Cr=Neg)

GAAP Fund Group	GAAP Fund Type	GAAP Fund	GAAP Cat	GAAP Src Obj	Title	GL Acct	FY 2016	Difference	Percent Change
TOTAL:									



USAS and Interagency Activity Certification Form – State Agencies

Agency No. 225

Agency Name Fifth District 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, 2017**.

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 2017 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.
- Pension liability is recorded in the agency's internal system and not in USAS: Yes Not Applicable

—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 2017 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	N/A	N/A	N/A	Yes
All "NP" items were eliminated ("NP" items occur if the agency general ledger [AGL] information is blank)	N/A	N/A	N/A	Yes
AGL information is correct (the AGL consists of the opposite agency number, D23 fund and 0)	N/A	N/A	N/A	Yes
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 2017, the above agency does not have any interagency activity reflected on the AFR.

III. Required Signature

Sign, date and submit the completed form to the Comptroller of Public Accounts, Financial Reporting section of the Fiscal Management Division by either:

- Scanning the document (with original signatures) and sending the scan as an attachment in an email sent to:

frs@cpa.texas.gov

—OR—

- Mailing (or delivering) the original signed form to:

111 E. 17th Street, LBJ Building, Room 901, Attn. FRS, Austin, TX 78774-1440


Signature

09.29.2017
Date

Susan Fox

Printed Name

Budget Analyst, 214-712-3417, susan.fox@5th.txcourts.gov

Title, Phone Number and Email Address

Susan Fox, 214-712-3417, susan.fox@5th.txcourts.gov

AFR Contact Person, Phone Number and Email Address

Susan Fox, 214-712-3417, susan.fox@5th.txcourts.gov

USAS Contact Person, Phone Number and Email Address

N/A

Federal Contact Person, Phone Number and Email Address

