

Annual Financial Report

Fourth Court of Appeals District  
Agency #224  
San Antonio, Texas

August 31, 2016



**COURT OF APPEALS**

FOURTH COURT OF APPEALS DISTRICT  
CADENA-REEVES JUSTICE CENTER  
300 DOLOROSA, SUITE 3200  
SAN ANTONIO, TEXAS 78205-3037  
WWW.4THCOA.COURTS.STATE.TX.US

SANDEE BRYAN MARION  
CHIEF JUSTICE

KAREN ANGELINI  
MARIALYN BARNARD  
REBECA C. MARTINEZ  
PATRICIA O. ALVAREZ  
LUZ ELENA C. CHAPA  
JASON PULLIAM  
JUSTICES

KEITH E. HOTTLE,  
CLERK

TELEPHONE  
(210) 335-2635

FACSIMILE NO.  
(210) 335-2762

October 14, 2016

Honorable Greg Abbott, Governor  
Glenn Hegar, Texas Comptroller  
Ursula Parks, Director, Legislative Budget Board  
John Keel, CPA, State Auditor

Dear Sir/Madam:

We are pleased to submit the annual financial report of the Fourth Court of Appeals for the year ended 08/31/16, in compliance with Texas Government Code Annotated, Section 2101.011, and in accordance with the requirements established by the Comptroller of Public Accounts.

Due to the statewide requirements embedded in Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, the Comptroller of Public Accounts does not require the accompanying annual financial report to comply with all the requirements in this statement. The financial report will be considered for audit by the state auditor as part of the audit of the *State of Texas Comprehensive Annual Financial Report (CAFR)*; therefore, an opinion has not been expressed on the financial statements and related information contained in this report.

If you have any questions, please contact Keith E. Hottle, at 210-335-2510.

Sincerely,

Sandee Bryan Marion  
Chief Justice  
Fourth Court of Appeals

cc: Legislative Reference Library  
PO Box 12488  
Austin, TX 78711-2488

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STATE OF TEXAS  
FOURTH COURT OF APPEALS DISTRICT  
AGENCY #224  
FOR THE YEAR ENDING AUGUST 31, 2016

TABLE OF CONTENTS

**I. Introductory Section**

Transmittal Letter

Members of the Court

**II. Financial Statements**

- DAFR 8580 Balance Sheet – Governmental and Proprietary Fund Types (FFS)
- DAFR 8581 Statement of Net Assets – Balance Sheet Format (GWFS)
- DAFR 8585 Statement of Net Assets – Net Asset Format
- DAFR 8590 Operating Statement - Governmental

**III. Notes to the Financial Statements**

**IV. Required Schedules**

Schedule 1A – Expenditures of Federal Awards

Schedule 1B – State Grant Pass Through

FOURTH COURT OF APPEALS - 224  
SAN ANTONIO, TEXAS

ANNUAL FINANCIAL REPORT  
FISCAL YEAR 2016  
AS OF AUGUST 31, 2016

**JUSTICES**

SANDEE BRYAN MARION, CHIEF JUSTICE

KAREN A. ANGELINI, JUSTICE

MARIALYN BARNARD, JUSTICE

REBECA C. MARTINEZ, JUSTICE

PATRICIA O. ALVAREZ, JUSTICE

LUZ ELENA D. CHAPA, JUSTICE

JASON K. PULLIAM, JUSTICE

CLERK OF THE COURT

KEITH E. HOTTLE

(AGY)224 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

4TH COURT OF APPEALS DISTRICT (224)

BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FES)

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 16

PROD SYSTEM

\*\*\*\*\*PAGE 1

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
01	002	0040	CASH IN BANK		.00	.00
		0042	PETTY CASH IN BANK		.00	.00
GL CLS	002	CA CASH IN BANK			.00	.00
01	004	0045	CASH IN STATE TREASURY		59,929,996.57-	55,784,551.51-
		0047	SHARED CASH		1,680.00-	1,020.00-
		0048	LEGISLATIVE CASH		59,931,676.57	55,785,571.51
GL CLS	004	CA CASH IN STATE TREASURY			.00	.00
01	020	9000	LEGISLATIVE APPROPRIATIONS		368,217.24	367,272.83
GL CLS	020	CA LEGISLATIVE APPROPRIATIONS			368,217.24	367,272.83
01	052	0230	ACCTS. RECEIVABLE - BILLED		.00	.00
		0231	ACCTS. RECEIVABLE - UNBILLED		.00	.00
GL CLS	052	CA ACCOUNTS RECEIVABLES, NET			.00	.00
01	065	0279	CA INTERFUND RECEIVABLE-NO POST DOC		.00	.00
GL CLS	065	CA INTERFUND RECEIVABLE			.00	.00
01	070	0283	DUE FROM OTHER FUNDS	22405730	.00	.00
GL CLS	070	CA DUE FROM OTHER FUNDS			.00	.00
01	072	0284	DUE FROM OTHER AGENCIES	21200010	.00	.00
		0284	DUE FROM OTHER AGENCIES	32001650	.00	.00
GL CLS	072	CA DUE FROM OTHER AGENCIES			.00	.00
01	080	0285	CONSUM. INVENTORIES (MAT. AND SUPPLI		3,683.56	4,750.96
GL CLS	080	CA CONSUMABLE INVENTORIES			3,683.56	4,750.96

4TH COURT OF APPEALS DISTRICT (224)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
 PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 16

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
06	151	0345	FURNITURE/EQUIPMENT		.00	.00
	GL CLS	151	FURNITURE AND EQUIPMENT, NET		.00	.00
06	158	0383	OTHER CAPITAL ASSETS-DEPRECIABLE		.00	.00
	GL CLS	158	OTHER CAPITAL ASSETS, NET		.00	.00
*	GLA CAT	06	NON-CURRENT ASSETS		.00	.00
11	190	0410	AMTS TO BE PROVI FY-OTHER OBLIGATION		.00	.00
	GL CLS	190	RETIREMNT OF OTHR GENERAL LONG-TERM DEBT		.00	.00
*	GLA CAT	11	OTHER DEBITS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				371,900.80	372,023.79
21	200	1009	VOUCHERS PAYABLE		.00	.00
		1010	ACCOUNTS PAYABLE		.00	4,829.70-
	GL CLS	200	CL ACCOUNTS PAYABLE		.00	4,829.70-
21	203	1015	PAYROLL PAYABLE		353,604.61-	345,506.91-
	GL CLS	203	CL PAYROLL PAYABLE		353,604.61-	345,506.91-
21	205	1049	CL INTERFUND PAYABLE		.00	.00
	GL CLS	205	CL INTERFUND PAYABLE		.00	.00
21	210	1053	DUE TO OTHER FUNDS	22405730	.00	.00
	GL CLS	210	CL DUE TO OTHER FUNDS		.00	.00
21	211	1050	DUE TO OTHER AGENCIES		.00	.00
		1050	DUE TO OTHER AGENCIES	21200010	.00	.00
		1050	DUE TO OTHER AGENCIES	32001650	.00	.00
		1050	DUE TO OTHER AGENCIES	90251570	.00	.00
	GL CLS	211	CL DUE TO OTHER AGENCIES		.00	.00

4TH COURT OF APPEALS DISTRICT (224)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
 REPORT PERIOD= ADJUSTMENT FY= 16

PERCENT OF YEAR ELAPSED: 100% PRODUCTION SYSTEM  
 \*\*\*\*\*PAGE 3

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
21	230	1025	CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
	GL CLS	230	CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
21	300	1149	FUNDS HELD FOR OTHERS		.00	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00
* GLA CAT 21 CURRENT LIABILITIES					353,604.61-	350,336.61-
** TOTAL LIABILITIES AND OTHER CREDITS					353,604.61-	350,336.61-
51	360	2050	FD BAL-RESERVED FOR ENCUMBRANCES		.00	.00
	GL CLS	360	FD BAL RESERVED FOR ENCUMBRANCES		.00	.00
51	362	2075	FD BAL-RESERVED FOR CONSUM. INVENT.		.00	.00
	GL CLS	362	FD BAL RESERVED FOR INVENTORIES		.00	.00
51	364	2065	FD BAL-RESERVED FOR IMPREST ACCOUNTS		.00	.00
	GL CLS	364	FD BAL RESERVED FOR IMPREST ACCT.		.00	.00
51	510	2301	FD BAL-NONSPND FOR INVENTORY		3,683.56-	4,750.96-
	GL CLS	510	FD BAL-NONSPENDABLE		3,683.56-	4,750.96-
51	550	****	2325-POST CLS FFS FB UNASSIGNED		14,612.63-	16,936.22-
	GL CLS	550	FD BAL-UNASSIGNED		14,612.63-	16,936.22-
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51	630	2030	INVESTMENT IN GENERAL FIXED ASSETS		.00	.00
		2055	FB - UNENCUM APPROP - SUBJECT TO LAP		.00	.00
		2060	FB-RES FOR UNENCUM APPR-FUTURE OPERA		.00	.00



4TH COURT OF APPEALS DISTRICT (224)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 16 PROD SYSTEM  
 \*\*\*\*\*PAGE 4

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	630		OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
51	800	9003	ENCUMBRANCES (REPORTING AGENCIES)		.00	4,644.84
		9005	BUDGET RESERVATION FOR ENCUMBRANCES		.00	4,644.84-
GL CLS	800		BUDGETARY		.00	.00
51	950	9200	PAYROLL CLEARING		.00	.00
		9201	PAYROLL CLEARING OFFSET		.00	.00
		9202	PAYROLL SYSTEM CLEARING		.00	.00
GL CLS	950		SYSTEM ACCOUNTS		.00	.00
* GLA CAT	51		FUND BALANCE (DEFICITS)		18,296.19-	21,687.18-
**			TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES		18,296.19-	21,687.18-
**			TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION		371,900.80-	372,023.79-
* GAAP FUND		0001	GENERAL REVENUE (0001)-GENERAL		.00	.00

(AGY)224 (ORG) (PRG) (NAC) (APP) (END) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

4TH COURT OF APPEALS DISTRICT (224)

BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 16 PROD SYSTEM  
 \*\*\*\*\*PAGE 5

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
01	004	0045	CASH IN STATE TREASURY		464,860.08	443,980.58
		0047	SHARED CASH		464,860.08-	443,980.58-
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
01	052	0230	ACCTS. RECEIVABLE - BILLED		.00	.00
	GL CLS	052	CA ACCOUNTS RECEIVABLES, NET		.00	.00
01	072	0284	DUE FROM OTHER AGENCIES	21105400	.00	.00
	GL CLS	072	CA DUE FROM OTHER AGENCIES		.00	.00
* GLA CAT 01 CURRENT ASSETS					.00	.00
** TOTAL ASSETS AND OTHER DEBITS					.00	.00
21	200	1009	VOUCHERS PAYABLE		.00	.00
	GL CLS	200	CL ACCOUNTS PAYABLE		.00	.00
21	300	1149	FUNDS HELD FOR OTHERS		.00	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00
* GLA CAT 21 CURRENT LIABILITIES					.00	.00
** TOTAL LIABILITIES AND OTHER CREDITS					.00	.00
51	530	2315	FD BAL-COMMITTED		.00	.00
	GL CLS	530	FD BAL-COMMITTED		.00	.00
51	550	****	2325-POST CLS FFS FB UNASSIGNED		.00	.00
	GL CLS	550	FD BAL-UNASSIGNED		.00	.00
51	610	2150	FD BAL UNRES DESIG FOR OTHER		.00	.00

4TH COURT OF APPEALS DISTRICT (224)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100%    REPORT PERIOD= ADJUSTMENT FY= 16    PROD SYSTEM  
 \*\*\*\*\*PAGE 6

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    TITLE    GL    YEAR    YEAR  
 \*\*\*\*\*

GL CLS	610	FD BAL - UNRES DESIG FOR OTHER			.00	.00
51	620	2240 FB-UNRESERVED-UNDESIGNATED-OTHER			.00	.00
		9999 FFS SYSTEM CLEARING - GL LEVEL ONLY			.00	.00
GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED			.00	.00
* GLA CAT	51	FUND BALANCE (DEFICITS)			.00	.00
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					.00	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					.00	.00
* GAAP FUND	0540	JUDICIAL-COURT PERSNL TRAIN FD			.00	.00
* GAAP FUND TYPE	01	GENERAL			.00	.00

(AGY) 224 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

4TH COURT OF APPEALS DISTRICT (224)

BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 16

PROD SYSTEM

\*\*\*\*\*PAGE 7

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

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

01	004	0045	CASH IN STATE TREASURY		2,229,519.19-	1,979,927.61-
		0047	SHARED CASH		2,229,519.19	1,979,927.61
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
01	052	0230	ACCTS. RECEIVABLE - BILLED		.00	.00
	GL CLS	052	CA ACCOUNTS RECEIVABLES, NET		.00	.00
01	065	0279	CA INTERFUND RECEIVABLE-NO POST DOC		.00	.00
	GL CLS	065	CA INTERFUND RECEIVABLE		.00	.00
01	070	0283	DUE FROM OTHER FUNDS	22400010	.00	.00
	GL CLS	070	CA DUE FROM OTHER FUNDS		.00	.00
01	072	0284	DUE FROM OTHER AGENCIES	24105730	.00	.00
	GL CLS	072	CA DUE FROM OTHER AGENCIES		.00	.00
	* GLA CAT	01	CURRENT ASSETS		.00	.00
	**	TOTAL ASSETS AND OTHER DEBITS			.00	.00
21	200	1009	VOUCHERS PAYABLE		.00	.00
	GL CLS	200	CL ACCOUNTS PAYABLE		.00	.00
21	203	1015	PAYROLL PAYABLE		.00	.00
	GL CLS	203	CL PAYROLL PAYABLE		.00	.00
21	205	1049	CL INTERFUND PAYABLE		.00	.00
	GL CLS	205	CL INTERFUND PAYABLE		.00	.00
21	210	1053	DUE TO OTHER FUNDS	22400010	.00	.00

4TH COURT OF APPEALS DISTRICT (224)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100%    REPORT PERIOD= ADJUSTMENT FY= 16    PROD SYSTEM  
 \*\*\*\*\*PAGE 8

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

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

GL CLS	210	CL	DUE TO OTHER FUNDS		.00	.00
21	211	1050	DUE TO OTHER AGENCIES		.00	.00
		1050	DUE TO OTHER AGENCIES	24105730	.00	.00
		1050	DUE TO OTHER AGENCIES	90205730	.00	.00
		1050	DUE TO OTHER AGENCIES	90257300	.00	.00
		1050	DUE TO OTHER AGENCIES	90251570	.00	.00
GL CLS	211	CL	DUE TO OTHER AGENCIES		.00	.00
21	300	1149	FUNDS HELD FOR OTHERS		.00	.00
GL CLS	300	CL	FUNDS HELD FOR OTHERS		.00	.00
* GLA CAT	21		CURRENT LIABILITIES		.00	.00
** TOTAL LIABILITIES AND OTHER CREDITS					.00	.00
51	520	****	2310-POST CLS FFS FB RESTRICTED		.00	.00
GL CLS	520	FD	BAL-RESTRICTED		.00	.00
51	530	2315	FD BAL-COMMITTED		.00	.00
GL CLS	530	FD	BAL-COMMITTED		.00	.00
51	550	2325	FD BAL-UNASSIGNED		.00	.00
GL CLS	550	FD	BAL-UNASSIGNED		.00	.00
51	610	2150	FD BAL UNRES DESIG FOR OTHER		.00	.00
GL CLS	610	FD	BAL - UNRES DESIG FOR OTHER		.00	.00
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
GL CLS	620	FUND	BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51	950	9202	PAYROLL SYSTEM CLEARING		.00	.00

4TH COURT OF APPEALS DISTRICT (224)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100%    REPORT PERIOD= ADJUSTMENT FY= 16    PROD SYSTEM  
 \*\*\*\*\*PAGE 9

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

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

GL CLS	950	SYSTEM ACCOUNTS			.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

(AGY)224 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

4TH COURT OF APPEALS DISTRICT (224)

BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 16 PROD SYSTEM  
 \*\*\*\*\*PAGE 10

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

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

(AGY)224 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

4TH COURT OF APPEALS DISTRICT (224)

BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 16 PROD SYSTEM  
 \*\*\*\*\*PAGE 11

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
11	190	0410	AMTS TO BE PROVI		.00	.00
			FY-OTHER OBLIGATION			
	GL CLS	190	RETIREMNT OF OTHR GENERAL		.00	.00
			LONG-TERM DEBT			
*	GLA CAT	11	OTHER DEBITS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				.00	.00
21	230	1025	CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
	GL CLS	230	CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
*	GLA CAT	21	CURRENT LIABILITIES		.00	.00
**	TOTAL LIABILITIES AND OTHER CREDITS				.00	.00
51	620	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	.00
*	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	224			.00	.00



(AGY)224 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

4TH COURT OF APPEALS DISTRICT (224)

STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 16 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
01	002	N	0040	CASH IN BANK	.00	.00
		N	0042	PETTY CASH IN BANK	.00	.00
GL	CLS		002	CA CASH IN BANK	.00	.00
01	004	N	0045	CASH IN STATE TREASURY	59,929,996.57-	55,784,551.51-
		N	0047	SHARED CASH	1,680.00-	1,020.00-
		N	0048	LEGISLATIVE CASH	59,931,676.57	55,785,571.51
GL	CLS		004	CA CASH IN STATE TREASURY	.00	.00
01	020	N	9000	LEGISLATIVE APPROPRIATIONS	368,217.24	367,272.83
GL	CLS		020	CA LEGISLATIVE APPROPRIATIONS	368,217.24	367,272.83
01	052	N	0230	ACCTS. RECEIVABLE - BILLED	.00	.00
		N	0231	ACCTS. RECEIVABLE - UNBILLED	.00	.00
GL	CLS		052	CA ACCOUNTS RECEIVABLES, NET	.00	.00
01	065	N	0279	CA INTERFUND RECEIVABLE-NO POST DOC	.00	.00
GL	CLS		065	CA INTERFUND RECEIVABLE	.00	.00
01	070	N	0283	DUE FROM OTHER FUNDS 22405730	.00	.00
GL	CLS		070	CA DUE FROM OTHER FUNDS	.00	.00
01	072	N	0284	DUE FROM OTHER AGENCIES 21200010	.00	.00
		N	0284	DUE FROM OTHER AGENCIES 32001650	.00	.00
GL	CLS		072	CA DUE FROM OTHER AGENCIES	.00	.00
01	080	N	0285	CONSUM. INVENTORIES (MAT. AND SUPPLI	3,683.56	4,750.96
GL	CLS		080	CA CONSUMABLE INVENTORIES	3,683.56	4,750.96
* GLA	CAT		01	CURRENT ASSETS	371,900.80	372,023.79

4TH COURT OF APPEALS DISTRICT (224)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 16 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
06	151	N	0345	FURNITURE/EQUIPMENT	.00	.00
	GL	CLS	151	FURNITURE AND EQUIPMENT, NET	.00	.00
06	158	N	0383	OTHER CAPITAL ASSETS-DEPRECIABLE	.00	.00
	GL	CLS	158	OTHER CAPITAL ASSETS, NET	.00	.00
*	GLA	CAT	06	NON-CURRENT ASSETS	.00	.00
11	190	N	0410	AMTS TO BE PROVI FY-OTHER OBLIGATION	.00	.00
	GL	CLS	190	RETIREMNT OF OTHR GENERAL LONG-TERM DEBT	.00	.00
*	GLA	CAT	11	OTHER DEBITS	.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				371,900.80	372,023.79
21	200	N	1009	VOUCHERS PAYABLE	.00	.00
		N	1010	ACCOUNTS PAYABLE	.00	4,829.70-
	GL	CLS	200	CL ACCOUNTS PAYABLE	.00	4,829.70-
21	203	N	1015	PAYROLL PAYABLE	353,604.61-	345,506.91-
	GL	CLS	203	CL PAYROLL PAYABLE	353,604.61-	345,506.91-
21	205	N	1049	CL INTERFUND PAYABLE	.00	.00
	GL	CLS	205	CL INTERFUND PAYABLE	.00	.00
21	210	N	1053	DUE TO OTHER FUNDS	22405730	.00
	GL	CLS	210	CL DUE TO OTHER FUNDS	.00	.00
21	211	N	1050	DUE TO OTHER AGENCIES	.00	.00
		N	1050	DUE TO OTHER AGENCIES	21200010	.00
		N	1050	DUE TO OTHER AGENCIES	32001650	.00
		N	1050	DUE TO OTHER AGENCIES	90251570	.00
	GL	CLS	211	CL DUE TO OTHER AGENCIES	.00	.00

4TH COURT OF APPEALS DISTRICT (224)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 16 PROD SYSTEM  
 \*\*\*\*\*PAGE 3

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						
21	230	N	1025	CL EMPLOYEE'S COMPENSABLE LEAVE	.00	.00
	GL CLS		230	CL EMPLOYEE'S COMPENSABLE LEAVE	.00	.00
21	300	N	1149	FUNDS HELD FOR OTHERS	.00	.00
	GL CLS		300	CL FUNDS HELD FOR OTHERS	.00	.00
*	GLA CAT		21	CURRENT LIABILITIES	353,604.61-	350,336.61-
**	TOTAL LIABILITIES AND OTHER CREDITS				353,604.61-	350,336.61-
51	360	N	2050	FD BAL-RESERVED FOR ENCUMBRANCES	.00	.00
	GL CLS		360	FD BAL RESERVED FOR ENCUMBRANCES	.00	.00
51	362	N	2075	FD BAL-RESERVED FOR CONSUM. INVENT.	.00	.00
	GL CLS		362	FD BAL RESERVED FOR INVENTORIES	.00	.00
51	364	N	2065	FD BAL-RESERVED FOR IMPREST ACCOUNTS	.00	.00
	GL CLS		364	FD BAL RESERVED FOR IMPREST ACCT.	.00	.00
51	510	N	2301	FD BAL-NONSPND FOR INVENTORY	3,683.56-	4,750.96-
	GL CLS		510	FD BAL-NONSPENDABLE	3,683.56-	4,750.96-
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED	14,612.63-	16,936.22-
	GL CLS		550	FD BAL-UNASSIGNED	14,612.63-	16,936.22-
51	620	N	2240	FB-UNRESERVED-UNDESIGNATED-OTHER	.00	.00
	N		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY	.00	.00
	GL CLS		620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
51	630	N	2030	INVESTMENT IN GENERAL FIXED ASSETS	.00	.00
	N		2055	FB - UNENCUM APPROP - SUBJECT TO LAP	.00	.00
	N		2060	FB-RES FOR UNENCUM APPR-FUTURE OPERA	.00	.00

4TH COURT OF APPEALS DISTRICT (224)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 16 PROD SYSTEM  
 \*\*\*\*\*PAGE 4

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	TITLE	YEAR	YEAR
	GL	CLS		630 OBSOLETE FB ACCTS UNDER GASB 34	.00	.00
51	800	N	9003	ENCUMBRANCES (REPORTING AGENCIES)	.00	4,644.84
			N	9005 BUDGET RESERVATION FOR ENCUMBRANCES	.00	4,644.84-
	GL	CLS		800 BUDGETARY	.00	.00
51	950	N	9200	PAYROLL CLEARING	.00	.00
			N	9201 PAYROLL CLEARING OFFSET	.00	.00
			N	9202 PAYROLL SYSTEM CLEARING	.00	.00
	GL	CLS		950 SYSTEM ACCOUNTS	.00	.00
*	GLA	CAT	51	FUND BALANCE (DEFICITS)	18,296.19-	21,687.18-
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				18,296.19-	21,687.18-
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				371,900.80-	372,023.79-
*	GAAP	FUND	0001	GENERAL REVENUE (0001)-GENERAL	.00	.00

(AGY)224    (ORG)    (PRG)    (NAC)    (APP)    (FND)    (COB)    (AOB)    (GLA)  
 (AGL)    (GRT)    (PRJ)    (SS1)    (SS2)

4TH COURT OF APPEALS DISTRICT (224)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100%    REPORT PERIOD= ADJUSTMENT FY= 16    PROD SYSTEM  
 \*\*\*\*\*PAGE 5

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						
01	004	N	0045		464,860.08	443,980.58
			N 0047		464,860.08-	443,980.58-
	GL	CLS	004 CA		.00	.00
			CASH IN STATE TREASURY			
01	052	N	0230		.00	.00
	GL	CLS	052 CA		.00	.00
			ACCOUNTS RECEIVABLES, NET			
01	072	N	0284	21105400	.00	.00
	GL	CLS	072 CA		.00	.00
			DUE FROM OTHER AGENCIES			
* GLA CAT 01 CURRENT ASSETS					.00	.00
** TOTAL ASSETS AND OTHER DEBITS					.00	.00
21	200	N	1009		.00	.00
	GL	CLS	200 CL		.00	.00
			ACCOUNTS PAYABLE			
21	300	N	1149		.00	.00
	GL	CLS	300 CL		.00	.00
			FUNDS HELD FOR OTHERS			
* GLA CAT 21 CURRENT LIABILITIES					.00	.00
** TOTAL LIABILITIES AND OTHER CREDITS					.00	.00
51	530	N	2315		.00	.00
	GL	CLS	530 FD		.00	.00
			BAL-COMMITTED			
51	550	N	**** 2325-POST CLS FFS FB UNASSIGNED		.00	.00
	GL	CLS	550 FD		.00	.00
			BAL-UNASSIGNED			
51	610	N	2150		.00	.00
			FD BAL UNRES DESIG FOR OTHER			

4TH COURT OF APPEALS DISTRICT (224)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 16 PROD SYSTEM  
 \*\*\*\*\*PAGE 6

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

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

(AGY)224 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

4TH COURT OF APPEALS DISTRICT (224)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 16 PROD SYSTEM  
 \*\*\*\*\*PAGE 7

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

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 GL GL B/C COMP AGY CURRENT PRIOR  
 CT CLS IND GL TITLE GL YEAR YEAR  
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01	004	N	0045	CASH IN STATE TREASURY		2,229,519.19-	1,979,927.61-
			N 0047	SHARED CASH		2,229,519.19	1,979,927.61
	GL CLS		004 CA	CASH IN STATE TREASURY		.00	.00
01	052	N	0230	ACCTS. RECEIVABLE - BILLED		.00	.00
	GL CLS		052 CA	ACCOUNTS RECEIVABLES, NET		.00	.00
01	065	N	0279	CA INTERFUND RECEIVABLE-NO POST DOC		.00	.00
	GL CLS		065 CA	INTERFUND RECEIVABLE		.00	.00
01	070	N	0283	DUE FROM OTHER FUNDS	22400010	.00	.00
	GL CLS		070 CA	DUE FROM OTHER FUNDS		.00	.00
01	072	N	0284	DUE FROM OTHER AGENCIES	24105730	.00	.00
	GL CLS		072 CA	DUE FROM OTHER AGENCIES		.00	.00
	* GLA CAT		01	CURRENT ASSETS		.00	.00
	** TOTAL ASSETS AND OTHER DEBITS					.00	.00
21	200	N	1009	VOUCHERS PAYABLE		.00	.00
	GL CLS		200 CL	ACCOUNTS PAYABLE		.00	.00
21	203	N	1015	PAYROLL PAYABLE		.00	.00
	GL CLS		203 CL	PAYROLL PAYABLE		.00	.00
21	205	N	1049	CL INTERFUND PAYABLE		.00	.00
	GL CLS		205 CL	INTERFUND PAYABLE		.00	.00
21	210	N	1053	DUE TO OTHER FUNDS	22400010	.00	.00

4TH COURT OF APPEALS DISTRICT (224)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 16 PROD SYSTEM  
 \*\*\*\*\*PAGE 8

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	TITLE	GL	YEAR	YEAR
GL	CLS			210 CL DUE TO OTHER FUNDS		.00	.00
21	211	N	1050	DUE TO OTHER AGENCIES		.00	.00
			N	1050 DUE TO OTHER AGENCIES	24105730	.00	.00
			N	1050 DUE TO OTHER AGENCIES	90205730	.00	.00
			N	1050 DUE TO OTHER AGENCIES	90257300	.00	.00
			N	1050 DUE TO OTHER AGENCIES	90251570	.00	.00
GL	CLS			211 CL DUE TO OTHER AGENCIES		.00	.00
21	300	N	1149	FUNDS HELD FOR OTHERS		.00	.00
GL	CLS			300 CL FUNDS HELD FOR OTHERS		.00	.00
*	GLA	CAT	21	CURRENT LIABILITIES		.00	.00
**	TOTAL	LIABILITIES	AND	OTHER CREDITS		.00	.00
51	520	N	****	2310-POST CLS FFS FB RESTRICTED		.00	.00
GL	CLS			520 FD BAL-RESTRICTED		.00	.00
51	530	N	2315	FD BAL-COMMITTED		.00	.00
GL	CLS			530 FD BAL-COMMITTED		.00	.00
51	550	N	2325	FD BAL-UNASSIGNED		.00	.00
GL	CLS			550 FD BAL-UNASSIGNED		.00	.00
51	610	N	2150	FD BAL UNRES DESIG FOR OTHER		.00	.00
GL	CLS			610 FD BAL - UNRES DESIG FOR OTHER		.00	.00
51	620	N	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
			N	9999 FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
GL	CLS			620 FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51	950	N	9202	PAYROLL SYSTEM CLEARING		.00	.00



4TH COURT OF APPEALS DISTRICT (224)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 16 PROD SYSTEM  
 \*\*\*\*\*PAGE 9

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

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 GL GL B/C COMP AGY CURRENT PRIOR  
 CT CLS IND GL TITLE GL YEAR YEAR  
 \*\*\*\*\*

GL CLS	950	SYSTEM ACCOUNTS			.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

(AGY)224 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

4TH COURT OF APPEALS DISTRICT (224)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 16 PROD SYSTEM  
 \*\*\*\*\*PAGE 10

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

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 GL GL B/C COMP AGY CURRENT PRIOR  
 CT CLS IND GL TITLE GL YEAR YEAR  
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01	111	N	0385	OTHER ASSETS		.00	.00
	GL CLS		111	OTHER CURRENT ASSETS		.00	.00
*	GLA CAT		01	CURRENT ASSETS		.00	.00
06	150	Y	0655	BC VEHICLES, BOATS AND AIRCRAFT		.00	.00
	GL CLS		150	VEHICLES, BOATS AND AIRCRAFT, NET		.00	.00
06	151	N	0345	FURNITURE/EQUIPMENT		.00	.00
		Y	0645	BC FURNITURE/EQUIPMENT		31,148.51	31,148.51
		Y	0650	BC ACCUM DEPR-FURN & EQUIP		22,104.05-	18,206.57-
	GL CLS		151	FURNITURE AND EQUIPMENT, NET		9,044.46	12,941.94
06	158	N	0360	LIBRARY BOOKS-NON DEPRECIABLE		.00	.00
		N	0382	OTHER CAPITAL ASSETS-NON DEPRECIABLE		.00	.00
		N	0383	OTHER CAPITAL ASSETS-DEPRECIABLE		.00	.00
	GL CLS		158	OTHER CAPITAL ASSETS, NET		.00	.00
*	GLA CAT		06	NON-CURRENT ASSETS		9,044.46	12,941.94
**	TOTAL ASSETS AND OTHER DEBITS					9,044.46	12,941.94
21	230	Y	1525	BC CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
	GL CLS		230	CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
*	GLA CAT		21	CURRENT LIABILITIES		.00	.00
26	301	Y	1700	BC NC EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
	GL CLS		301	NC EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
*	GLA CAT		26	NON-CURRENT LIABILITIES		.00	.00

4TH COURT OF APPEALS DISTRICT (224)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 16 PROD SYSTEM  
 \*\*\*\*\*PAGE 11

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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 GL GL B/C COMP AGY CURRENT PRIOR  
 CT CLS IND GL TITLE GL YEAR YEAR  
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** TOTAL LIABILITIES AND OTHER CREDITS						.00	.00
45 410 Y **** 3505-POST CLS BC CAP ASSETS/DEBT						9,044.46-	12,941.94-
GL CLS 410 INVESTED IN CAP ASSETS,NET RELATED DEBT						9,044.46-	12,941.94-
45 430 Y 9992 BC SYSTEM CLEARING						.00	.00
GL CLS 430 UNRESTRICTED NET POSITION						.00	.00
* GLA CAT 45 NET POSITION						9,044.46-	12,941.94-
51 620 N 9999 FFS SYSTEM CLEARING - GL LEVEL ONLY						.00	.00
GL CLS 620 FUND BALANCE - UNRESERVED/UNDESIGNATED						.00	.00
51 630 N 2030 INVESTMENT IN GENERAL FIXED ASSETS						.00	.00
GL CLS 630 OBSOLETE FB ACCTS UNDER GASB 34						.00	.00
* GLA CAT 51 FUND BALANCE (DEFICITS)						.00	.00
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES						9,044.46-	12,941.94-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION						9,044.46-	12,941.94-
* GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP						.00	.00
* GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS						.00	.00

(AGY)224 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

4TH COURT OF APPEALS DISTRICT (224)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 16 PROD SYSTEM  
 \*\*\*\*\*PAGE 12

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

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 GL GL B/C COMP AGY CURRENT PRIOR  
 CT CLS IND GL TITLE GL YEAR YEAR  
 \*\*\*\*\*

06	150	Y	0655	BC VEHICLES, BOATS AND AIRCRAFT		.00	.00
	GL CLS		150	VEHICLES, BOATS AND AIRCRAFT, NET		.00	.00
*	GLA CAT		06	NON-CURRENT ASSETS		.00	.00
11	190	N	0410	AMTS TO BE PROVI FY-OTHER OBLIGATION		.00	.00
	GL CLS		190	RETIREMNT OF OTHR GENERAL LONG-TERM DEBT		.00	.00
*	GLA CAT		11	OTHER DEBITS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS					.00	.00
21	230	N	1025	CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
		Y	1525	BC CL EMPLOYEE'S COMPENSABLE LEAVE		121,131.04-	124,394.01-
	GL CLS		230	CL EMPLOYEE'S COMPENSABLE LEAVE		121,131.04-	124,394.01-
*	GLA CAT		21	CURRENT LIABILITIES		121,131.04-	124,394.01-
26	301	Y	1700	BC NC EMPLOYEE'S COMPENSABLE LEAVE		77,776.80-	93,456.34-
	GL CLS		301	NC EMPLOYEE'S COMPENSABLE LEAVE		77,776.80-	93,456.34-
*	GLA CAT		26	NON-CURRENT LIABILITIES		77,776.80-	93,456.34-
**	TOTAL LIABILITIES AND OTHER CREDITS					198,907.84-	217,850.35-
45	430	Y	****	3950-POST CLS BC UNRE NET POSITION		198,907.84	217,850.35
		Y	9992	BC SYSTEM CLEARING		.00	.00
	GL CLS		430	UNRESTRICTED NET POSITION		198,907.84	217,850.35
*	GLA CAT		45	NET POSITION		198,907.84	217,850.35
51	620	N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00



(AGY)224 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

4TH COURT OF APPEALS DISTRICT (224)  
 STATEMENT OF NET POSITION - NET POSITION FORMAT

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 16 PROD SYSTEM

\*\*\*\*\*PAGE 1

GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 AGENCY FUNDS

GL	GL	COMP	TITLE	AGY	CURRENT	PRIOR
CAT	CLS	GL		GL	YEAR	YEAR
01	004	0045	CASH IN STATE TREASURY		.00	91.96
		0047	SHARED CASH		.00	.00
* GL	CLS	004	CA CASH IN STATE TREASURY		.00	91.96
01	052	0231	ACCTS. RECEIVABLE - UNBILLED		.00	.00
* GL	CLS	052	CA ACCOUNTS RECEIVABLES, NET		.00	.00
* GLA	CAT	01	CURRENT ASSETS		.00	91.96
**	TOTAL ASSETS AND OTHER DEBITS				.00	91.96
21	200	1009	VOUCHERS PAYABLE		.00	.00
* GL	CLS	200	CL ACCOUNTS PAYABLE		.00	.00
21	300	1140	FUNDS HELD FOR OTHERS		.00	.00
		1149	FUNDS HELD FOR OTHERS		.00	91.96-
* GL	CLS	300	CL FUNDS HELD FOR OTHERS		.00	91.96-
* GLA	CAT	21	CURRENT LIABILITIES		.00	91.96-
**	TOTAL LIABILITIES AND OTHER CREDITS				.00	91.96-
45	372	****	2400-POST CLS FIDUC NET POSITION		.00	.00
* GL	CLS	372	NET POSITION HELD IN TRUST-FIDUCIARY FDS		.00	.00
* GLA	CAT	45	NET POSITION		.00	.00
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
* GL	CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51	950	9989	HB 62 GENERAL LEDGER CLEARING		.00	.00

4TH COURT OF APPEALS DISTRICT (224)  
 STATEMENT OF NET POSITION - NET POSITION FORMAT  
 REPORT PERIOD= ADJUSTMENT FY= 16

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

GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 AGENCY FUNDS

GL	GL	COMP	AGY	CURRENT	PRIOR
CAT	CLS	GL	GL	YEAR	YEAR
* 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	91.96-
* GAAP	FUND TYPE	09	AGENCY FUNDS	.00	.00
* GAAP	FUND GROUP	03	FIDUCIARY	.00	.00
* AGENCY		224		.00	.00

(AGY)224 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

4TH COURT OF APPEALS DISTRICT (224)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 16

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

01			0005	9400	ORIGINAL BUDGET-COMMITTED	3,364,993.00
				9401	ORIGINAL BUDGET-COLLECTED	53,000.00-
* GAAP SRC/OBJ			0005		ORIGINAL APPROPRIATIONS	3,311,993.00
01			0006	9420	OASI ST MATCH TRF IN FROM 902-COMMITTED	223,498.43
				9425	INSUR-ST PD TRF IN FROM 327-COMMITTED	217,544.31
				9435	RETIR-ST MATCH TRF IN FROM 327-COMMITTED	358,318.65
				9440	BRP TRANSFER IN FROM 902-COMMITTED	2,738.62
				9445	SALARY INCR TRF IN FROM 902-COMMITTED	49,019.79
* GAAP SRC/OBJ			0006		ADDITIONAL APPROPRIATIONS	851,119.80
01			0035	3711	JUDICIAL FEES	660.00
* GAAP SRC/OBJ			0035		LICENSES, FEES AND PERMITS	660.00
01			0065	3765	SALES OF SUPPLIES/EQUIPMENT/SERVICES	28,018.50
* GAAP SRC/OBJ			0065		SALES OF GOODS AND SERVICES	28,018.50
01			0080	3788	DEFAULT DEPOSIT ADJUSTMENT - SUSPENSE	0.00
				3802	REIMBURSEMENTS-THIRD PARTY	13,885.91
* GAAP SRC/OBJ			0080		OTHER	13,885.91
* GAAP CATEGORY 01					REVENUES	4,205,677.21
TOTAL REVENUES						4,205,677.21
04			0200	7001	SAL & WAGES(LINE ITEM EXEMPT)	867,449.68
				7002	SAL/WAGES-CLASS&N/C-PERM FULTM	2,197,876.96
				7017	ONE-TIME MERIT INCREASE	75,000.00
				7022	LONGEVITY PAY	40,573.96
				7023	LUMP SUM TERMINATION PAYMENT	30,974.64
				7050	BENEFIT REPLACEMENT PAY	2,738.62



4TH COURT OF APPEALS DISTRICT (224)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100%    REPORT PERIOD= ADJUSTMENT FY= 16    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  
 \*\*\*\*\*

* GAAP SRC/OBJ	0200			SALARIES AND WAGES		3,214,613.86
04	0210	7032		EMPLOYEE RETIREMENT-ST CONTRIB		358,318.65
		7040		ADDL PAYROLL RETIREMENT CONTRIBUTION		10,869.18
		7041		EMPLOYEE INS PYMTS-EMPLR CONTR		217,544.31
		7042		PAYROLL HEALTH INSURANCE CONTRIBUTION		31,225.16
		7043		FICA EMPLOYER MATCHING CONTR		223,498.43
		7984		UNEMP COMP BEN-SP FD/ACCT 0001, 0165		3,128.75
* GAAP SRC/OBJ	0210			PAYROLL RELATED COSTS		844,584.48
04	0220	7243		EDUCATIONAL/TRAINING SERVICES		595.00
* GAAP SRC/OBJ	0220			PROFESSIONAL FEES AND SERVICES		595.00
04	0230	7105		TRAV IN-STATE-INCIDENTAL EXPEN		0.00
		7106		TRAVEL-IN-STATE MEALS/LODGING		0.00
		7135		TRAVEL-IN STATE HOTEL OCCUPANCY TAX		0.00
* GAAP SRC/OBJ	0230			TRAVEL		0.00
04	0240	7291		POSTAL SERVICES		3,000.00
		7300		CONSUMABLES		8,879.67
		7334		PERSONAL PROP-FURN, EQUIP AND OTHER-EXP		5,981.68
		7377		PERSONAL PROP-COMPUTER EQUIPMENT-EXP		1,938.42
		7378		PERSONAL PROP-COMPUTER EQUIP(CONTROLLED)		1,384.00
		7380		INTANGIBLE-COMPUTER SOFTWARE-EXPENSED		731.24
		7382		PERS PROP-BOOKS & REF MATERIALS-EXPENSED		46,730.55
* GAAP SRC/OBJ	0240			MATERIALS AND SUPPLIES		68,645.56
04	0250	7276		COMMUNICATION SERVICES		22,043.77
		7516		TELECOMMS-OTHER SERV CHARGES		1,883.99
		7526		WASTE DISPOSAL		357.06
* GAAP SRC/OBJ	0250			COMMUNICATION AND UTILITIES		24,284.82
04	0260	7367		PERSONAL PROPERTY-MAINTENANCE & REPAIRS		1,006.92

4TH COURT OF APPEALS DISTRICT (224)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 16 PROD SYSTEM  
 \*\*\*\*\*PAGE 3

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

GAAP						CURRENT
GAAP	GAAP GL ACCT GL	GAAP	COMPT	TITLE		YEAR
CATEGORY	FUNC CLASS	ACCT SRC/OBJ	OBJ			
* GAAP SRC/OBJ		0260		REPAIRS AND MAINTENANCE		1,006.92
04		0270	7406	RENTAL OF FURNISHINGS/EQUIPMT		1,320.00
			7470	RENTAL OF SPACE		26,818.72
* GAAP SRC/OBJ		0270		RENTALS AND LEASES		28,138.72
04		0280	7273	REPRODUCTION & PRINTING SERVS		293.17
* GAAP SRC/OBJ		0280		PRINTING AND REPRODUCTION		293.17
04		0340	7204	INSURANCE PREMIUMS & DEDUCTIBLES		3,961.98
			7210	FEES AND OTHER CHARGES		22.00
			7286	FREIGHT/DELIVERY SERVICES		2,888.76
			7299	PURCHASED CONTRACTED SERVICES		219.52
			7947	ST OFC OF RISK MNGMT ASSESMENTS		3,090.08
* GAAP SRC/OBJ		0340		OTHER EXPENDITURES		10,182.34
* GAAP CATEGORY 04				EXPENDITURES		4,192,344.87
TOTAL EXPENDITURES						4,192,344.87
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES						13,332.34
05		0510	7973	OTHER CASH TRNSF W/I FD/ACCT BETWEEN AGY		660.00-
* GAAP SRC/OBJ		0510		TRANSFERS-OUT		660.00-
05		0578	9410	APPROPRIATION TRANSFER-IN COMMITTED		0.00
* GAAP SRC/OBJ		0578		LEGISLATIVE FINANCING SOURCES		0.00
05		0591	9515	APPROPRIATION TRANSFER OUT-COMMITTED		0.00
			9541	BRP TRF OUT TO STRATEGIES-COMMITTED		0.00
			9546	SALARY INCR TRF OUT TO STRAT-COMMITTED		0.00
* GAAP SRC/OBJ		0591		LEGISLATIVE FINANCING USES		0.00
05		0600	9580	LAPSED COMMITTED REVENUE APPROPRIATIONS		16,063.33-

4TH COURT OF APPEALS DISTRICT (224)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100%  
 REPORT PERIOD= ADJUSTMENT FY= 16  
 PROD SYSTEM  
 \*\*\*\*\*PAGE 4

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

 \*\*\*\*\*

* GAAP SRC/OBJ		0600		APPROPRIATIONS LAPSED	16,063.33-
* GAAP CATEGORY	05			OTHER FINANCING SOURCES (USES)	16,723.33-
TOTAL OTHER FINANCING SOURCES(USES)					16,723.33-
NET CHANGE IN FUND BALANCE					3,390.99-
FUND BALANCE - BEGINNING					21,687.18
FUND BALANCE - BEGINNING, AS RESTATED					21,687.18
FUND BALANCE - ENDING					18,296.19
* GAAP FUND		0001		GENERAL REVENUE (0001)-GENERAL	18,296.19

(AGY)224 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

4TH COURT OF APPEALS DISTRICT (224)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 16 PROD SYSTEM  
 \*\*\*\*\*PAGE 5

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

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

01			0035	3711	JUDICIAL FEES	20,590.00
				3719	FEES-COPIES/FILING OF RECORDS	289.50
* GAAP SRC/OBJ			0035		LICENSES, FEES AND PERMITS	20,879.50
* GAAP CATEGORY 01					REVENUES	20,879.50
TOTAL REVENUES						20,879.50
TOTAL EXPENDITURES						0.00
EXCESS(DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES						20,879.50
05			0510	7973	OTHER CASH TRNSF W/I FD/ACCT BETWEEN AGY	20,879.50-
* GAAP SRC/OBJ			0510		TRANSFERS-OUT	20,879.50-
* GAAP CATEGORY 05					OTHER FINANCING SOURCES (USES)	20,879.50-
TOTAL OTHER FINANCING SOURCES(USES)						20,879.50-
NET CHANGE IN FUND BALANCE						0.00
FUND BALANCE - BEGINNING						0.00
FUND BALANCE - BEGINNING, AS RESTATED						0.00
FUND BALANCE - ENDING						0.00
* GAAP FUND 0540					JUDICIAL-COURT PERSNL TRAIN FD	0.00
* GAAP FUND TY 01					GENERAL	18,296.19

(AGY)224 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

4TH COURT OF APPEALS DISTRICT (224)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 16 PROD SYSTEM  
 \*\*\*\*\*PAGE 6

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

GAAP							CURRENT
GAAP	GAAP GL	ACCT GL	GAAP	COMPT	TITLE	YEAR	
CATEGORY	FUNC	CLASS	ACCT SRC/OBJ	OBJ			
01			0035	3711	JUDICIAL FEES	20,965.00	
				3719	FEES-COPIES/FILING OF RECORDS	289.50	
* GAAP SRC/OBJ			0035		LICENSES, FEES AND PERMITS	21,254.50	
* GAAP CATEGORY 01					REVENUES	21,254.50	
TOTAL REVENUES						21,254.50	
04			0200	7001	SAL & WAGES(LINE ITEM EXEMPT)	213,050.00	
				7050	BENEFIT REPLACEMENT PAY	316.26	
* GAAP SRC/OBJ			0200		SALARIES AND WAGES	213,366.26	
04			0210	7032	EMPLOYEE RETIREMENT-ST CONTRIB	20,974.78	
				7041	EMPLOYEE INS PYMTS-EMPLR CONTR	43,741.98	
				7043	FICA EMPLOYER MATCHING CONTR	14,634.05	
* GAAP SRC/OBJ			0210		PAYROLL RELATED COSTS	79,350.81	
* GAAP CATEGORY 04					EXPENDITURES	292,717.07	
TOTAL EXPENDITURES						292,717.07	
EXCESS(DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES						271,462.57-	
05			0500	3980	OPERATING ACCOUNT TRANSFERS IN	271,462.57	
* GAAP SRC/OBJ			0500		TRANSFERS-IN	271,462.57	
* GAAP CATEGORY 05					OTHER FINANCING SOURCES (USES)	271,462.57	
TOTAL OTHER FINANCING SOURCES(USES)						271,462.57	

4TH COURT OF APPEALS DISTRICT (224)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 16 PROD SYSTEM  
 \*\*\*\*\*PAGE 7

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

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

NET CHANGE IN FUND BALANCE	0.00
FUND BALANCE - BEGINNING	0.00
FUND BALANCE - BEGINNING, AS RESTATED	0.00
FUND BALANCE - ENDING	0.00
* GAAP FUND 0573 JUDICIAL FUND (0573)-SPECIAL	0.00
* GAAP FUND TY 02 SPECIAL REVENUE	0.00

(AGY)224 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

4TH COURT OF APPEALS DISTRICT (224)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 16 PROD SYSTEM  
 \*\*\*\*\*PAGE 8

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

\*\*\*\*\*

GAAP				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

(AGY)224      (ORG)              (PRG)              (NAC)              (APP)              (FND)              (COB)              (AOB)              (GLA)  
 (AGL)              (GRT)              (PRJ)              (SS1)              (SS2)

4TH COURT OF APPEALS DISTRICT (224)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100%      REPORT PERIOD= ADJUSTMENT FY= 16      PROD SYSTEM  
 \*\*\*\*\*PAGE 9

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 YEAR
CATEGORY FUNC CLASS	ACCT SRC/OBJ	OBJ			

 \*\*\*\*\*

NET CHANGE IN FUND BALANCE		0.00
FUND BALANCE - BEGINNING		0.00
FUND BALANCE - BEGINNING, AS RESTATED		0.00
FUND BALANCE - ENDING		0.00
* GAAP FUND        9997	LONG-TERM LIABILITIES BASIS CONVERSION	0.00
* GAAP FUND TY    12	LONG-TERM LIAB BASIS CONVERSION ADJUSTMT	0.00
* GAAP FD GRP     01	GOVERNMENTAL	18,296.19
* AGENCY           224		18,296.19



**Fourth Court of Appeals District (224)**  
**UNAUDITED – August 31, 2016**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**ENTITY**

The Fourth Court of Appeals is an agency 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 Fourth Court of Appeals was created on September 1, 1893. This Court has appellate jurisdiction of both civil and criminal cases appealed from lower courts; in civil cases where judgment rendered exceeds \$100, exclusive of interest and costs, and other civil proceedings as provided by law; and in criminal cases except in post-convictions writs of habeas corpus and where the death penalty has been imposed.

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

## **Fourth Court of Appeals District (224) UNAUDITED – August 31, 2016**

### **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.

**Fourth Court of Appeals District (224)  
UNAUDITED – August 31, 2016**

**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 \$5000 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 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. The Court has no leases.

**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.

**Fourth Court of Appeals District (224)**  
**UNAUDITED – August 31, 2016**

- **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.

**Fourth Court of Appeals District (224)  
UNAUDITED – August 31, 2016**

**NOTE 2: CAPITAL ASSETS**

A summary of changes in capital assets for the year ended August 31, 2016 is presented below:

	Balance 09/01/15	Adj.	Completed CIP	Inc- Int'agy Trans	Dec- Int'agy Trans	Additions	Deletions	Balance 08/31/16
<b>Depreciable Assets</b>								
Buildings and Bldg Improvements								-
Infrastructure								-
Facilities and Other Improvements								-
Furniture and Equipment	31,148.51							31,148.51
Vehicle, Boats and Aircraft								-
Other Capital Assets								-
<b>Total Depreciable Assets</b>	<b>31,148.51</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			<b>31,148.51</b>
<b>Accumulated Depreciation</b>								
Buildings and Bldg Improvements								-
Infrastructure								-
Facilities and Other Improvements								-
Furniture and Equipment	(18,206.57)					(3,897.48)		(22,104.05)
Vehicle, Boats and Aircraft								-
Other Capital Assets								-
<b>Total Accumulated Depreciation</b>	<b>(18,206.57)</b>					<b>(3,897.48)</b>		<b>(22,104.05)</b>
<b>Total Governmental Activities</b>	<b>12,941.94</b>					<b>(3,897.48)</b>		<b>9,044.46</b>

**NOTE 3: Deposits, Investments and Repurchase Agreements**

The Court has no deposit of cash in bank or investments.

**NOTE 4: Short Term Debt**

The Court has no short term debt

**Fourth Court of Appeals District (224)**  
**UNAUDITED – August 31, 2016**

**NOTE 5: Summary of Changes in Long Term Liabilities**

Changes in Long-Term Liabilities

During the year ended August 31, 2016, the following changes occurred in liabilities:

Governmental Activities	Balance 09-1-15	Additions	Reductions	Balance 08-31-16	Amounts Due Within One Year
Compensable Leave	217,850.35	185,634.84	204,577.35	198,907.84	121,131.04
Total Governmental Activities	217,850.35	185,634.84	204,577.35	198,907.84	121,131.04

**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.

**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	1,320.00	7406	Rental of postage meter
Total	1,320.00		

**Fourth Court of Appeals District (224)**  
**UNAUDITED – August 31, 2016**

Future minimum lease rental payments under non-cancelable operating leases having an initial term in excess of one year are as follows for year ended August 31:

2017	660.00
2018	660.00
2019	0.00
2020	<u>0.00</u>
Total minimum Future Lease Payments	<u>1,320</u>

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 (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.

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

Not applicable to this Court. Administered by Employees Retirement System (ERS).

**Fourth Court of Appeals District (224)**  
**UNAUDITED – August 31, 2016**

**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, 2016 follows:

**DUE TO/DUE FROM OTHER AGENCIES**

	<b>Due From Other Agencies</b>	<b>Due to Other Agencies</b>	<b>Source</b>
Agency 241, D23 Fund 0573			Shared Cash
Agency 211, D23 Fund 0540			Shared Cash
Agency 212, D23 Fund 5157			Shared Cash
<b>Total Due From/To Other Agencies</b>	<b>\$0.00</b>	<b>\$0.00</b>	

**TRANSFER IN/OUT FROM OTHER AGENCIES**

	<b>Transfer In Other Agencies</b>	<b>Transfer Out Other Agencies</b>	<b>Source</b>
Agency 241, D23 Fund 0573	\$-271,462.57		Shared Cash
Agency 211, D23 Fund 0540		\$20,879.50	Shared Cash
Agency 212, D23 Fund 5157		\$660.00	Shared Cash
<b>Total Due From/To Other Agencies</b>	<b>\$-271,462.57</b>	<b>\$21,539.50</b>	

**NOTE 13: Continuance Subject to Review**

Not applicable to our Court.

**NOTE 14: Adjustments to Fund Balance/Net Assets**

None



**Fourth Court of Appeals District (224)**  
**UNAUDITED – August 31, 2016**

**NOTE 15: Contingent Liabilities**

Not applicable to this Court.

**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 2016, the Fourth Court of Appeals renewed its portion of a group liability insurance policy issued for all of the Texas Courts of Appeals.

**Fourth Court of Appeals paid a premium of \$3,961.98.**

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.

**Fourth Court of Appeals District (224)**  
**UNAUDITED – August 31, 2016**

**NOTE 23: Extraordinary and Special Items**

The Court has no such items.

**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.

**Fourth Court of Appeals District (224)  
UNAUDITED – August 31, 2016**

**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.

