

Annual Financial Report

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

August 31, 2017



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 6, 2017

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

Dear Sir/Madam:

We are pleased to submit the annual financial report of the Fourth Court of Appeals for the year ended 08/31/17, 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,

A handwritten signature in cursive script that reads "Sandee Bryan Marion".

Sandee Bryan Marion
Chief Justice
Fourth Court of Appeals

cc: Legislative Reference Library
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Austin, TX 78711-2488

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STATE OF TEXAS
FOURTH COURT OF APPEALS DISTRICT
AGENCY #224
FOR THE YEAR ENDING AUGUST 31, 2017

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FOURTH COURT OF APPEALS - 224
SAN ANTONIO, TEXAS

ANNUAL FINANCIAL REPORT
FISCAL YEAR 2017
AS OF AUGUST 31, 2017

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

IRENE A. RIOS, JUSTICE

CLERK OF THE COURT

KEITH E. HOTTLE

4TH COURT OF APPEALS DISTRICT (224)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD= ADJUSTMENT FY= 17

PROD SYSTEM
 *****PAGE 1

PERCENT OF YEAR ELAPSED: 100%

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		64,093,269.64-	59,929,996.57-
		0047	SHARED CASH		1,110.00-	1,680.00-
		0048	LEGISLATIVE CASH		64,094,379.64	59,931,676.57
GL CLS 004 CA CASH IN STATE TREASURY					.00	.00
01	020	9000	LEGISLATIVE APPROPRIATIONS		361,994.62	368,217.24
GL CLS 020 CA LEGISLATIVE APPROPRIATIONS					361,994.62	368,217.24
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		4,512.52	3,683.56
GL CLS 080 CA CONSUMABLE INVENTORIES					4,512.52	3,683.56

4TH COURT OF APPEALS DISTRICT (224)
 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

* GLA CAT	01		CURRENT ASSETS		366,507.14	371,900.80
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					366,507.14	371,900.80
21	200	1009	VOUCHERS PAYABLE		1,549.00-	.00
		1010	ACCOUNTS PAYABLE		1,747.76-	.00
	GL CLS	200	CL ACCOUNTS PAYABLE		3,296.76-	.00
21	203	1015	PAYROLL PAYABLE		341,917.80-	353,604.61-
	GL CLS	203	CL PAYROLL PAYABLE		341,917.80-	353,604.61-
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

4TH COURT OF APPEALS DISTRICT (224)
 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 0001 GENERAL REVENUE (0001)-GENERAL

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
	1050		DUE TO OTHER AGENCIES	90251570	.00	.00
GL CLS	211	CL	DUE TO OTHER AGENCIES		.00	.00
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		345,214.56-	353,604.61-
** TOTAL LIABILITIES AND OTHER CREDITS					345,214.56-	353,604.61-
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		4,512.52-	3,683.56-
GL CLS	510	FD	BAL-NONSPENDABLE		4,512.52-	3,683.56-
51	550	****	2325-POST CLS FFS FB UNASSIGNED		16,780.06-	14,612.63-
GL CLS	550	FD	BAL-UNASSIGNED		16,780.06-	14,612.63-
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 17 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	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
	GL CLS	630	OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
51	800	9003	ENCUMBRANCES (REPORTING AGENCIES)		.00	.00
		9005	BUDGET RESERVATION FOR ENCUMBRANCES		.00	.00
	GL CLS	800	BUDGETARY		.00	.00
51	950	9200	PAYROLL CLEARING		.00	.00
		9201	PAYROLL CLEARING OFFSET		.00	.00
		9202	PAYROLL SYSTEM CLEARING		.00	.00
	GL CLS	950	SYSTEM ACCOUNTS		.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)		21,292.58-	18,296.19-
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				21,292.58-	18,296.19-
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				366,507.14-	371,900.80-
*	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)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 17 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		485,930.58	464,860.08
		0047	SHARED CASH		485,930.58-	464,860.08-
	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

4TH COURT OF APPEALS DISTRICT (224)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD= ADJUSTMENT FY= 17

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

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
51	610	2150	FD BAL UNRES DESIG FOR OTHER		.00	.00
	GL CLS	610	FD BAL - UNRES DESIG FOR OTHER		.00	.00
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	.00
*	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= 17 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 02 SPECIAL REVENUE
 GAAP FUND 0573 JUDICIAL FUND (0573)-SPECIAL

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	0045	CASH IN STATE TREASURY		2,478,550.27-	2,229,519.19-
		0047	SHARED CASH		2,478,550.27	2,229,519.19
	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

4TH COURT OF APPEALS DISTRICT (224)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD= ADJUSTMENT FY= 17

PROD SYSTEM
 PAGE 8

PERCENT OF YEAR ELAPSED: 100%

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
21	210	1053	DUE TO OTHER FUNDS	22400010	.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	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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 17 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	GL	YEAR	YEAR	
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51	950	9202	PAYROLL SYSTEM CLEARING		.00	.00
	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= 17 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= 17 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 FY-OTHER OBLIGATION		.00	.00
	GL CLS	190	RETIREMNT OF OTHR GENERAL LONG-TERM DEBT		.00	.00
*	GLA CAT	11	OTHER DEBITS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				.00	.00
21	230	1025	CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
	GL CLS	230	CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
*	GLA CAT	21	CURRENT LIABILITIES		.00	.00
**	TOTAL LIABILITIES AND OTHER CREDITS				.00	.00
51	620	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	.00
*	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= 17 PROD SYSTEM
 *****PAGE 1

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

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
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		64,093,269.64-	59,929,996.57-
		N	0047	SHARED CASH		1,110.00-	1,680.00-
		N	0048	LEGISLATIVE CASH		64,094,379.64	59,931,676.57
GL	CLS		004	CA CASH IN STATE TREASURY		.00	.00
01	020	N	9000	LEGISLATIVE APPROPRIATIONS		361,994.62	368,217.24
GL	CLS		020	CA LEGISLATIVE APPROPRIATIONS		361,994.62	368,217.24
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		4,512.52	3,683.56
GL	CLS		080	CA CONSUMABLE INVENTORIES		4,512.52	3,683.56
* GLA CAT 01 CURRENT ASSETS						366,507.14	371,900.80

4TH COURT OF APPEALS DISTRICT (224)
 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						
06	151	N	0345		.00	.00
	GL	CLS	151		.00	.00
			FURNITURE/EQUIPMENT			
			FURNITURE AND EQUIPMENT, NET			
06	158	N	0383		.00	.00
	GL	CLS	158		.00	.00
			OTHER CAPITAL ASSETS-DEPRECIABLE			
			OTHER CAPITAL ASSETS, NET			
*	GLA	CAT	06		.00	.00
			NON-CURRENT ASSETS			
11	190	N	0410		.00	.00
	GL	CLS	190		.00	.00
			AMTS TO BE PROVI FY-OTHER OBLIGATION			
			RETIREMNT OF OTHR GENERAL LONG-TERM DEBT			
*	GLA	CAT	11		.00	.00
			OTHER DEBITS			
**	TOTAL ASSETS AND OTHER DEBITS				366,507.14	371,900.80
21	200	N	1009		1,549.00-	.00
		N	1010		1,747.76-	.00
	GL	CLS	200	CL	3,296.76-	.00
			ACCOUNTS PAYABLE			
21	203	N	1015		341,917.80-	353,604.61-
	GL	CLS	203	CL	341,917.80-	353,604.61-
			PAYROLL PAYABLE			
21	205	N	1049		.00	.00
	GL	CLS	205	CL	.00	.00
			INTERFUND PAYABLE			
21	210	N	1053	DUE TO OTHER FUNDS	22405730	.00
	GL	CLS	210	CL	.00	.00
			DUE TO OTHER FUNDS			
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

4TH COURT OF APPEALS DISTRICT (224)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 17

PROD SYSTEM
 PAGE 3

PERCENT OF YEAR ELAPSED: 100%

GAAP FUND GROUP	01	GOVERNMENTAL						
GAAP FUND TYPE	01	GENERAL						
GAAP FUND	0001	GENERAL REVENUE (0001)-GENERAL						
GL	GL	B/C COMP		AGY		CURRENT		PRIOR
CT	CLS	IND	GL	TITLE	GL	YEAR		YEAR
GL	CLS	211	CL	DUE TO OTHER AGENCIES		.00		.00
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						345,214.56-		353,604.61-
** TOTAL LIABILITIES AND OTHER CREDITS						345,214.56-		353,604.61-
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		4,512.52-		3,683.56-
GL	CLS	510	FD	BAL-NONSPENDABLE		4,512.52-		3,683.56-
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED		16,780.06-		14,612.63-
GL	CLS	550	FD	BAL-UNASSIGNED		16,780.06-		14,612.63-
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

4TH COURT OF APPEALS DISTRICT (224)
 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 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						
51	630	N	2030		.00	.00
				INVESTMENT IN GENERAL FIXED ASSETS		
			N 2055		.00	.00
				FB - UNENCUM APPROP - SUBJECT TO LAP		
			N 2060		.00	.00
				FB-RES FOR UNENCUM APPR-FUTURE OPERA		
GL CLS 630 OBSOLETE FB ACCTS UNDER GASB 34					.00	.00
51	800	N	9003		.00	.00
				ENCUMBRANCES (REPORTING AGENCIES)		
			N 9005		.00	.00
				BUDGET RESERVATION FOR ENCUMBRANCES		
GL CLS 800 BUDGETARY					.00	.00
51	950	N	9200		.00	.00
				PAYROLL CLEARING		
			N 9201		.00	.00
				PAYROLL CLEARING OFFSET		
			N 9202		.00	.00
				PAYROLL SYSTEM CLEARING		
GL CLS 950 SYSTEM ACCOUNTS					.00	.00
* GLA CAT 51 FUND BALANCE (DEFICITS)					21,292.58-	18,296.19-
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					21,292.58-	18,296.19-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					366,507.14-	371,900.80-
* 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= 17 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		485,930.58	464,860.08
			N 0047	CASH IN STATE TREASURY	485,930.58-	464,860.08-
				GL CLS 004 CA CASH IN STATE TREASURY	.00	.00
01	052	N	0230		.00	.00
				ACCTS. RECEIVABLE - BILLED	.00	.00
				GL CLS 052 CA ACCOUNTS RECEIVABLES, NET	.00	.00
01	072	N	0284	21105400	.00	.00
				DUE FROM OTHER AGENCIES	.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		.00	.00
				VOUCHERS PAYABLE	.00	.00
				GL CLS 200 CL ACCOUNTS PAYABLE	.00	.00
21	300	N	1149		.00	.00
				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	N	2315		.00	.00
				FD BAL-COMMITTED	.00	.00
				GL CLS 530 FD BAL-COMMITTED	.00	.00
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED	.00	.00

4TH COURT OF APPEALS DISTRICT (224)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 17

PROD SYSTEM
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PERCENT OF YEAR ELAPSED: 100%

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
	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
*	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= 17 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 02 SPECIAL REVENUE
 GAAP FUND 0573 JUDICIAL FUND (0573)-SPECIAL

GL	GL	B/C	COMP	TITLE	AGY	CURRENT	PRIOR
CT	CLS	IND	GL		GL	YEAR	YEAR
01	004	N	0045	CASH IN STATE TREASURY		2,478,550.27-	2,229,519.19-
			N 0047	SHARED CASH		2,478,550.27	2,229,519.19
	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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 17 PROD SYSTEM
 *****PAGE 8

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

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
21	210	N	1053	DUE TO OTHER FUNDS	22400010	.00	.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	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

4TH COURT OF APPEALS DISTRICT (224)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 17

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

GL	GL	B/C	COMP	TITLE	AGY	CURRENT	PRIOR
CT	CLS	IND	GL		GL	YEAR	YEAR
	GL	CLS		620 FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51	950	N		9202 PAYROLL SYSTEM CLEARING		.00	.00
	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= 17 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 CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	111	N		0385 OTHER ASSETS		.00	.00
	GL CLS			111 OTHER CURRENT ASSETS		.00	.00
*	GLA CAT			01 CURRENT ASSETS		.00	.00
06	150	Y		0655 BC VEHICLES, BOATS AND AIRCRAFT		.00	.00
	GL CLS			150 VEHICLES, BOATS AND AIRCRAFT, NET		.00	.00
06	151	N		0345 FURNITURE/EQUIPMENT		.00	.00
		Y		0645 BC FURNITURE/EQUIPMENT		31,148.51	31,148.51
		Y		0650 BC ACCUM DEPR-FURN & EQUIP		26,001.53-	22,104.05-
	GL CLS			151 FURNITURE AND EQUIPMENT, NET		5,146.98	9,044.46
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		5,146.98	9,044.46
**	TOTAL ASSETS AND OTHER DEBITS					5,146.98	9,044.46
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

4TH COURT OF APPEALS DISTRICT (224)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 17

PROD SYSTEM
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PERCENT OF YEAR ELAPSED: 100%

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		AGY	CURRENT		PRIOR
CT	CLS	IND	GL	GL	YEAR		YEAR

* GLA CAT 26 NON-CURRENT LIABILITIES					.00		.00
** TOTAL LIABILITIES AND OTHER CREDITS					.00		.00
45	410	Y	****	3505-POST CLS BC CAP ASSETS/DEBT	5,146.98-		9,044.46-
	GL	CLS		410 INVESTED IN CAP ASSETS,NET RELATED DEBT	5,146.98-		9,044.46-
45	430	Y	9992	BC SYSTEM CLEARING	.00		.00
	GL	CLS		430 UNRESTRICTED NET POSITION	.00		.00
* GLA CAT 45 NET POSITION					5,146.98-		9,044.46-
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					5,146.98-		9,044.46-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					5,146.98-		9,044.46-
* 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= 17 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

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
				TITLE		
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		123,343.84-	121,131.04-
	GL	CLS	230	CL EMPLOYEE'S COMPENSABLE LEAVE	123,343.84-	121,131.04-
*	GLA	CAT	21	CURRENT LIABILITIES	123,343.84-	121,131.04-
26	301	Y	1700	BC NC EMPLOYEE'S COMPENSABLE LEAVE	65,928.09-	77,776.80-
	GL	CLS	301	NC EMPLOYEE'S COMPENSABLE LEAVE	65,928.09-	77,776.80-
*	GLA	CAT	26	NON-CURRENT LIABILITIES	65,928.09-	77,776.80-
**	TOTAL LIABILITIES AND OTHER CREDITS				189,271.93-	198,907.84-
45	430	Y	****	3950-POST CLS BC UNRE NET POSITION	189,271.93	198,907.84
	Y	9992	BC SYSTEM CLEARING		.00	.00
	GL	CLS	430	UNRESTRICTED NET POSITION	189,271.93	198,907.84
*	GLA	CAT	45	NET POSITION	189,271.93	198,907.84

4TH COURT OF APPEALS DISTRICT (224)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM
 *****PAGE 13

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
51	620	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				189,271.93	198,907.84
**	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 - NET POSITION FORMAT

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

GAAP FUND GROUP 03 FIDUCIARY
 GAAP FUND TYPE 09 AGENCY FUNDS

GL	GL	COMP	AGY	CURRENT	PRIOR
CAT	CLS	GL	GL	YEAR	YEAR
01	004	0045	CASH IN STATE TREASURY	.00	.00
		0047	SHARED CASH	.00	.00
* GL CLS 004 CA CASH IN STATE TREASURY				.00	.00
01	052	0231	ACCTS. RECEIVABLE - UNBILLED	.00	.00
* GL CLS 052 CA ACCOUNTS RECEIVABLES, NET				.00	.00
* GLA CAT 01 CURRENT ASSETS				.00	.00
** TOTAL ASSETS AND OTHER DEBITS				.00	.00
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	.00
* GL CLS 300 CL FUNDS HELD FOR OTHERS				.00	.00
* GLA CAT 21 CURRENT LIABILITIES				.00	.00
** TOTAL LIABILITIES AND OTHER CREDITS				.00	.00
45	372	****	2400-POST CLS FIDUC NET 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= 17

PROD SYSTEM
 PAGE 2

PERCENT OF YEAR ELAPSED: 100%

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	.00
* 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

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

GAAP						CURRENT
GAAP	GAAP GL ACCT GL	GAAP	COMPT	TITLE	YEAR	
CATEGORY	FUNC CLASS ACCT SRC/OBJ	OBJ				
	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	221,653.08	
			9425	INSUR-ST PD TRF IN FROM 327-COMMITTED	224,436.74	
			9435	RETIR-ST MATCH TRF IN FROM 327-COMMITTED	350,264.15	
			9440	BRP TRANSFER IN FROM 902-COMMITTED	3,073.06	
			9445	SALARY INCR TRF IN FROM 902-COMMITTED	45,060.42	
* GAAP SRC/OBJ		0006		ADDITIONAL APPROPRIATIONS	844,487.45	
	01	0007	9406	UB TRANSFER OUT-EXP BUDGET	0.00	
			9407	UB TRANSFER IN-EXP BUDGET	0.00	
* GAAP SRC/OBJ		0007		UNEXPENDED BALANCE FORWARD	0.00	
	01	0035	3711	JUDICIAL FEES	570.00-	
* GAAP SRC/OBJ		0035		LICENSES, FEES AND PERMITS	570.00-	
	01	0065	3765	SALES OF SUPPLIES/EQUIPMENT/SERVICES	46,697.50	
* GAAP SRC/OBJ		0065		SALES OF GOODS AND SERVICES	46,697.50	
	01	0080	3788	DEFAULT DEPOSIT ADJUSTMENT - SUSPENSE	0.00	
			3802	REIMBURSEMENTS-THIRD PARTY	21,348.35	
* GAAP SRC/OBJ		0080		OTHER	21,348.35	
* GAAP CATEGORY 01				REVENUES	4,223,956.30	
TOTAL REVENUES					4,223,956.30	

4TH COURT OF APPEALS DISTRICT (224)
 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				COMPT	TITLE	CURRENT YEAR
GAAP CATEGORY	GAAP FUNC CLASS	GL ACCT	GL ACCT	SRC/OBJ	OBJ	
04			0200	7001	SAL & WAGES(LINE ITEM EXEMPT)	867,449.68
				7002	SAL/WAGES-CLASS&N/C-PERM FULTM	2,165,862.55
				7017	ONE-TIME MERIT INCREASE	105,500.00
				7022	LONGEVITY PAY	41,833.96
				7023	LUMP SUM TERMINATION PAYMENT	38,517.31
				7050	BENEFIT REPLACEMENT PAY	3,073.06
* GAAP SRC/OBJ			0200		SALARIES AND WAGES	3,222,236.56
04			0210	7032	EMPLOYEE RETIREMENT-ST CONTRIB	350,264.15
				7040	ADDL PAYROLL RETIREMENT CONTRIBUTION	10,540.98
				7041	EMPLOYEE INS PYMTS-EMPLR CONTR	224,436.74
				7042	PAYROLL HEALTH INSURANCE CONTRIBUTION	30,558.74
				7043	FICA EMPLOYER MATCHING CONTR	221,653.08
				7984	UNEMP COMP BEN-SP FD/ACCT 0001, 0165	5,785.00
* GAAP SRC/OBJ			0210		PAYROLL RELATED COSTS	843,238.69
04			0230	7105	TRAV IN-STATE-INCIDENTAL EXPEN	40.14
				7106	TRAVEL-IN-STATE MEALS/LODGING	751.35
				7111	TRAV OUT-OF-ST-PUB TRANS FARES	0.00
				7135	TRAVEL-IN STATE HOTEL OCCUPANCY TAX	0.00
* GAAP SRC/OBJ			0230		TRAVEL	791.49
04			0240	7291	POSTAL SERVICES	3,000.00
				7300	CONSUMABLES	8,448.19
				7334	PERSONAL PROP-FURN, EQUIP AND OTHER-EXP	11,985.11
				7377	PERSONAL PROP-COMPUTER EQUIPMENT-EXP	3,010.43
				7378	PERSONAL PROP-COMPUTER EQUIP(CONTROLLED)	13,264.00
				7380	INTANGIBLE-COMPUTER SOFTWARE-EXPENSED	3,824.40
				7382	PERS PROP-BOOKS & REF MATERIALS-EXPENSED	45,519.45
				7517	PERSONAL PROPERTY-TELECOMM EQUIPMENT-EXP	599.97
* GAAP SRC/OBJ			0240		MATERIALS AND SUPPLIES	89,651.55
04			0250	7276	COMMUNICATION SERVICES	21,348.02
				7516	TELECOMMS-OTHER SERV CHARGES	1,719.91

4TH COURT OF APPEALS DISTRICT (224)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM
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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
04				0250		7526	WASTE DISPOSAL	326.33
* GAAP SRC/OBJ				0250			COMMUNICATION AND UTILITIES	23,394.26
04				0260	7367		PERSONAL PROPERTY-MAINTENANCE & REPAIRS	1,302.26
* GAAP SRC/OBJ				0260			REPAIRS AND MAINTENANCE	1,302.26
04				0270	7406		RENTAL OF FURNISHINGS/EQUIPMT	715.00
					7470		RENTAL OF SPACE	29,181.92
* GAAP SRC/OBJ				0270			RENTALS AND LEASES	29,896.92
04				0280	7273		REPRODUCTION & PRINTING SERVS	954.48
* GAAP SRC/OBJ				0280			PRINTING AND REPRODUCTION	954.48
04				0340	7204		INSURANCE PREMIUMS & DEDUCTIBLES	4,354.15
					7210		FEES AND OTHER CHARGES	11.00
					7211		AWARDS	135.90
					7286		FREIGHT/DELIVERY SERVICES	1,827.99
					7299		PURCHASED CONTRACTED SERVICES	377.90
					7806		PROMPT PAYMENT INTEREST	0.53
					7947		ST OFC OF RISK MNGMT ASSESMENTS	3,356.23
* GAAP SRC/OBJ				0340			OTHER EXPENDITURES	10,063.70
* GAAP CATEGORY 04							EXPENDITURES	4,221,529.91
TOTAL EXPENDITURES								4,221,529.91
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES								2,426.39
05				0500	3973		OTHER CASH TRNSF W/I FD/ACCT BETWEEN AGY	570.00
* GAAP SRC/OBJ				0500			TRANSFERS-IN	570.00
05				0510	7973		OTHER CASH TRNSF W/I FD/ACCT BETWEEN AGY	0.00

4TH COURT OF APPEALS DISTRICT (224)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 17

PROD SYSTEM
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PERCENT OF YEAR ELAPSED: 100%

 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	CURRENT
CATEGORY	FUNC	CLASS	ACCT	SRC/OBJ	OBJ			YEAR
* GAAP SRC/OBJ				0510			TRANSFERS-OUT	0.00
	05			0578	9410		APPROPRIATION TRANSFER-IN COMMITTED	0.00
* GAAP SRC/OBJ				0578			LEGISLATIVE FINANCING SOURCES	0.00
	05			0591	9541		BRP TRF OUT TO STRATEGIES-COMMITTED	0.00
					9546		SALARY INCR TRF OUT TO STRAT-COMMITTED	0.00
* GAAP SRC/OBJ				0591			LEGISLATIVE FINANCING USES	0.00
* GAAP CATEGORY	05						OTHER FINANCING SOURCES (USES)	570.00
TOTAL OTHER FINANCING SOURCES(USES)								570.00
NET CHANGE IN FUND BALANCE								2,996.39
FUND BALANCE - BEGINNING								18,296.19
FUND BALANCE - BEGINNING, AS RESTATED								18,296.19
FUND BALANCE - ENDING								21,292.58
* GAAP FUND				0001			GENERAL REVENUE (0001)-GENERAL	21,292.58

DAFR8590 224 AFR 01 13 BBUR RJE R224 2(ORG) () 3(OBJ) 3(FND) () 0(GLA) () () USAS
 CYCLE: 10/03/17 21:20 6522 RUN DATE: 10/03/17 TIME: 22:35 31 CFY: 18 CFM: 02 LCY: 17 LCM: 00 FICHE: 224 01 01

(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= 17 PROD SYSTEM
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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	19,737.50
				3719	FEES-COPIES/FILING OF RECORDS	1,333.00
* GAAP SRC/OBJ			0035		LICENSES, FEES AND PERMITS	21,070.50
* GAAP CATEGORY	01				REVENUES	21,070.50
TOTAL REVENUES						21,070.50
TOTAL EXPENDITURES						0.00
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES						21,070.50
05			0510	7973	OTHER CASH TRNSF W/I FD/ACCT BETWEEN AGY	21,070.50-
* GAAP SRC/OBJ			0510		TRANSFERS-OUT	21,070.50-
* GAAP CATEGORY	05				OTHER FINANCING SOURCES (USES)	21,070.50-
TOTAL OTHER FINANCING SOURCES (USES)						21,070.50-
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	21,292.58

(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= 17 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 02 SPECIAL REVENUE
 GAAP FUND 0573 JUDICIAL FUND (0573)-SPECIAL

GAAP						CURRENT
GAAP	GAAP GL ACCT GL	GAAP	COMPT	TITLE	YEAR	
CATEGORY	FUNC CLASS	ACCT SRC/OBJ	OBJ			
01		0035	3711	JUDICIAL FEES	18,312.50	
			3719	FEES-COPIES/FILING OF RECORDS	1,333.00	
* GAAP SRC/OBJ		0035		LICENSES, FEES AND PERMITS	19,645.50	
01		0080	3777	DEFAULT FUND-WARRANT VOIDED	5.00	
* GAAP SRC/OBJ		0080		OTHER	5.00	
* GAAP CATEGORY 01				REVENUES	19,650.50	
TOTAL REVENUES					19,650.50	
04		0200	7001	SAL & WAGES(LINE ITEM EXEMPT)	213,050.00	
			7050	BENEFIT REPLACEMENT PAY	181.99	
* GAAP SRC/OBJ		0200		SALARIES AND WAGES	213,231.99	
04		0210	7032	EMPLOYEE RETIREMENT-ST CONTRIB	22,595.63	
			7041	EMPLOYEE INS PYMTS-EMPLR CONTR	37,335.40	
			7043	FICA EMPLOYER MATCHING CONTR	14,186.26	
* GAAP SRC/OBJ		0210		PAYROLL RELATED COSTS	74,117.29	
* GAAP CATEGORY 04				EXPENDITURES	287,349.28	
TOTAL EXPENDITURES					287,349.28	
EXCESS(DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES					267,698.78-	
05		0500	3980	OPERATING ACCOUNT TRANSFERS IN	267,698.78	
* GAAP SRC/OBJ		0500		TRANSFERS-IN	267,698.78	

4TH COURT OF APPEALS DISTRICT (224)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100%

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

GAAP						CURRENT
GAAP	GAAP GL	ACCT GL	GAAP	COMPT	TITLE	YEAR
CATEGORY	FUNC	CLASS	ACCT SRC/OBJ	OBJ		
* GAAP CATEGORY	05				OTHER FINANCING SOURCES (USES)	267,698.78
TOTAL OTHER FINANCING SOURCES(USES)						267,698.78
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= 17 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS
 GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP

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

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

(AGY)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= 17 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT
 GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION

 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	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	21,292.58
* AGENCY	224					21,292.58

Fourth Court of Appeals District (224)
UNAUDITED – August 31, 2017

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, 2017

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, 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 \$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, 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.

Fourth Court of Appeals District (224)
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 09/01/16	Adj.	Completed CIP	Inc- Int'agy Trans	Dec- Int'agy Trans	Additions	Deletions	Balance 08/31/17
Depreciable Assets								
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								-
Total Depreciable Assets	31,148.51	-	-	-	-			31,148.51
Accumulated Depreciation								
Buildings and Bldg Improvements								-
Infrastructure								-
Facilities and Other Improvements								-
Furniture and Equipment	(22,104.05)					(3,897.48)		(26,001.53)
Vehicle, Boats and Aircraft								-
Other Capital Assets								-
Total Accumulated Depreciation	(22,104.05)					(3,897.48)		(26,001.53)
Total Governmental Activities	9,044.46					(3,897.48)		5,146.98

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

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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 09-1-16	Additions	Reductions	Balance 08-31-17	Amounts Due Within One Year
Compensable Leave	198,907.84	186,442.87	196,078.78	189,271.93	123,343.84
Total Governmental Activities	198,907.84	186,442.87	196,078.78	189,271.93	123,343.84

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	715.00	7406	Rental of postage meter
Total	715.00		

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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:

2018	660.00
2019	0.00
2020	0.00
2021	<u>0.00</u>
Total minimum Future Lease Payments	<u><u>660.00</u></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).

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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
Agency 241, D23 Fund 0573			Shared Cash
Agency 211, D23 Fund 0540			Shared Cash
Agency 212, D23 Fund 5157			Shared Cash
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 241, D23 Fund 0573	\$-267,698.78		Shared Cash
Agency 211, D23 Fund 0540		\$21,070.50	Shared Cash
Agency 212, D23 Fund 5157	\$-570.00		Shared Cash
Total Due From/To Other Agencies	\$-268,268.78	\$21,070.50	

NOTE 13: Continuance Subject to Review

Not applicable to our Court.

NOTE 14: Adjustments to Fund Balance/Net Assets

None

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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 2017, 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 \$4,354.15.

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.

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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.

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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.

