

CHIEF JUSTICE
CAROLYN WRIGHT
JUSTICES
JOSEPH B. MORRIS
JIM MOSELEY
DAVID L. BRIDGES
MICHAEL J. O'NEILL
KERRY P. FITZGERALD
MARTIN RICHTER
MOLLY FRANCIS
DOUGLAS S. LANG
ELIZABETH LANG-MIERS
MARY MURPHY
ROBERT M. FILLMORE
LANA MYERS



**Court of Appeals
Fifth District of Texas at Dallas**

COURT OF APPEALS, 5TH DISTRICT
600 COMMERCE STREET, SUITE 200
DALLAS, TEXAS 75202
(214) 712-3400

LISA MATZ
CLERK OF THE COURT
(214) 712-3450
lisa.matz@5thcoa.courts.state.tx.us

GAYLE HUMPA
BUSINESS ADMINISTRATOR
(214) 712-3434
gayle.humpa@5thcoa.courts.state.tx.us

FACSIMILE
(214) 745-1083

INTERNET
[HTTP://5THCOA.COURTS.STATE.TX.US](http://5thcoa.courts.state.tx.us)

October 30, 2011

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

Lady and Gentlemen:

We are pleased to submit the Annual Financial Report of the Fifth District Court of Appeals for the year ended August 31, 2011, in compliance with TEX. GOV'T CODE ANN &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 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 Gayle Humpa, Business Administrator, at (214) 712-3434.

Sincerely,



Carolyn Wright
Chief Justice

cc: State Office of Court Administration
Legislative Reference Library
Texas State Publications Depository Program



ANNUAL FINANCIAL REPORT
COURT OF APPEALS, FIFTH DISTRICT OF TEXAS
AT DALLAS
FISCAL YEAR ENDED AUGUST 31, 2011



**Court of Appeals, Fifth District
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UNAUDITED

DAFR8580 225 LTHO 01 13 CCUM RJE R225 2(ORG) () () 2(FND) () 2(GLA) () () USAS
 CYCLE: 10/14/11 23:31 5009 RUN DATE: 10/15/11 TIME: 03:19 30 CFY: 12 CFM: 02 LCY: 11 LCM: 00 FICHE: 225 11 01 01

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

5TH COURT OF APPEALS DISTRICT (225)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD= ADJUSTMENT FY= 11

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM
 *****PAGE 1

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
GL CLS	001	CA	CASH ON HAND		.00	.00
GL CLS	002	CA	CASH IN BANK		1,000.00	1,000.00
GL CLS	004	CA	CASH IN STATE TREASURY		.00	.00
GL CLS	020	CA	LEGISLATIVE APPROPRIATIONS		522,072.14	511,171.06
GL CLS	054	CA	TAXES RECEIVABLE, NET		.00	.00
GL CLS	065	CA	INTERFUND RECEIVABLE		.00	.00
GL CLS	072	CA	DUE FROM OTHER AGENCIES		343,411.53	308,918.43
GL CLS	080	CA	CONSUMABLE INVENTORIES		3,000.00	3,000.00
* GLA CAT	01		CURRENT ASSETS		869,483.67	824,089.49
GL CLS	151		FURNITURE AND EQUIPMENT, NET		.00	.00
GL CLS	158		OTHER CAPITAL ASSETS, NET		.00	.00
* GLA CAT	06		NON-CURRENT ASSETS		.00	.00
GL CLS	190		RETIREMNT OF OTHR GENERAL LONG-TERM DEBT		.00	.00
* GLA CAT	11		OTHER DEBITS		.00	.00
**			TOTAL ASSETS AND OTHER DEBITS		869,483.67	824,089.49
GL CLS	200	CL	ACCOUNTS PAYABLE		6.00	6.00
GL CLS	203	CL	PAYROLL PAYABLE		500,463.03-	498,528.81-
GL CLS	211	CL	DUE TO OTHER AGENCIES		.00	.00
GL CLS	230	CL	EMPLOYEE'S COMPENSABLE LEAVE		.00	.00

UNAUDITED

DAFR8580 225 LTHO 01 13 CCUM RJE R225 2(ORG) () () 2(FND) () 2(GLA) () () USAS
 CYCLE: 10/14/11 23:31 5009 RUN DATE: 10/15/11 TIME: 03:19 30 CFY: 12 CFM: 02 LCY: 11 LCM: 00 FICHE: 225 11 01 01

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM
 *****PAGE 2

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
GL CLS	300	CL	FUNDS HELD FOR OTHERS		.00	.00
* GLA CAT	21		CURRENT LIABILITIES		500,457.03-	498,522.81-
**			TOTAL LIABILITIES		500,457.03-	498,522.81-
GL CLS	360	FD	BAL RESERVED FOR ENCUMBRANCES		.00	.00
GL CLS	362	FD	BAL RESERVED FOR INVENTORIES		.00	3,000.00-
GL CLS	364	FD	BAL RESERVED FOR IMPREST ACCT.		.00	1,000.00-
GL CLS	510	FD	BAL-NONSPENDABLE		3,000.00-	.00
GL CLS	520	FD	BAL-RESTRICTED		308,918.43-	.00
GL CLS	550	FD	BAL-UNASSIGNED		57,108.21-	.00
GL CLS	610	FD	BAL - UNRES DESIG FOR OTHER		.00	308,918.43-
GL CLS	620		FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	12,648.25-
GL CLS	630		OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
GL CLS	800		BUDGETARY		.00	.00
GL CLS	950		SYSTEM ACCOUNTS		.00	.00
* GLA CAT	51		FUND BALANCE (DEFICITS)		369,026.64-	325,566.68-
**			TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES		369,026.64-	325,566.68-
**			TOTAL LIABILITIES AND FUND BALANCE/EQUITY		869,483.67-	824,089.49-
* GAAP FUND TYPE	01		GENERAL		.00	.00

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM
 *****PAGE 3

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 02 SPECIAL REVENUE

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

GL	CLS	001	CA CASH ON HAND		.00	.00
GL	CLS	004	CA CASH IN STATE TREASURY		.00	.00
GL	CLS	072	CA DUE FROM OTHER AGENCIES		.00	.00
*	GLA	CAT	01 CURRENT ASSETS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				.00	.00
GL	CLS	200	CL ACCOUNTS PAYABLE		.00	.00
GL	CLS	205	CL INTERFUND PAYABLE		.00	.00
GL	CLS	211	CL DUE TO OTHER AGENCIES	2,328,944.47-		1,785,678.97-
GL	CLS	300	CL FUNDS HELD FOR OTHERS	.00		.00
*	GLA	CAT	21 CURRENT LIABILITIES	2,328,944.47-		1,785,678.97-
**	TOTAL LIABILITIES			2,328,944.47-		1,785,678.97-
GL	CLS	520	FD BAL-RESTRICTED	2,328,944.47		.00
GL	CLS	610	FD BAL - UNRES DESIG FOR OTHER	.00		.00
GL	CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00		1,785,678.97
*	GLA	CAT	51 FUND BALANCE (DEFICITS)	2,328,944.47		1,785,678.97
**	TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES			2,328,944.47		1,785,678.97
**	TOTAL LIABILITIES AND FUND BALANCE/EQUITY			.00		.00
*	GAAP	FUND TYPE	02 SPECIAL REVENUE	.00		.00

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM

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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
	GLS	111	OTHER CURRENT ASSETS		.00	.00
*	GLA CAT	01	CURRENT ASSETS		.00	.00
	GLS	151	FURNITURE AND EQUIPMENT, NET		.00	.00
	GLS	158	OTHER CAPITAL ASSETS, NET		.00	.00
*	GLA CAT	06	NON-CURRENT ASSETS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				.00	.00
	GLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
	GLS	630	OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00
**	TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES				.00	.00
**	TOTAL LIABILITIES AND FUND BALANCE/EQUITY				.00	.00
*	GAAP FUND TYPE	11	CAPITAL ASSET BASIS CONVERSION ADJUSTMTS		.00	.00

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM
 *****PAGE 5

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

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

GL CLS	190	RETIREMNT OF OTHR GENERAL LONG-TERM DEBT		.00	.00
* GLA CAT	11	OTHER DEBITS		.00	.00
** TOTAL ASSETS AND OTHER DEBITS				.00	.00
GL CLS	230	CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
* GLA CAT	21	CURRENT LIABILITIES		.00	.00
** TOTAL LIABILITIES				.00	.00
GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
* GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00
** TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES				.00	.00
** TOTAL LIABILITIES AND FUND BALANCE/EQUITY				.00	.00
* GAAP FUND TYPE	12	LONG-TERM LIAB BASIS CONVERSION ADJUSTMT		.00	.00
* GAAP FUND GROUP	01	GOVERNMENTAL		.00	.00
* AGENCY	225			.00	.00

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

5TH COURT OF APPEALS DISTRICT (225)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM
 *****PAGE 1

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL

GAAP						CURRENT		
GAAP	GAAP	GL	ACCT	GL	GAAP	COMPT	TITLE	CURRENT
CATEGORY	FUNC	CLASS	ACCT	SRC/OBJ	OBJ			YEAR
GAAP SRC/OBJ				0005			ORIGINAL APPROPRIATIONS	4,710,878.00
GAAP SRC/OBJ				0006			ADDITIONAL APPROPRIATIONS	1,051,984.31
GAAP SRC/OBJ				0035			LICENSES, FEES AND PERMITS	41,097.76
GAAP SRC/OBJ				0080			OTHER	25,567.24
* GAAP CATEGORY	01						REVENUES	5,829,527.31
TOTAL REVENUES								5,829,527.31
GAAP SRC/OBJ				0200			SALARIES AND WAGES	4,537,141.87
GAAP SRC/OBJ				0210			PAYROLL RELATED COSTS	1,041,922.60
GAAP SRC/OBJ				0230			TRAVEL	27,560.03
GAAP SRC/OBJ				0240			MATERIALS AND SUPPLIES	72,522.90
GAAP SRC/OBJ				0250			COMMUNICATION AND UTILITIES	9,692.15
GAAP SRC/OBJ				0260			REPAIRS AND MAINTENANCE	837.50
GAAP SRC/OBJ				0270			RENTALS AND LEASES	56,581.18
GAAP SRC/OBJ				0340			OTHER EXPENDITURES	39,809.12
* GAAP CATEGORY	04						EXPENDITURES	5,786,067.35
TOTAL EXPENDITURES								5,786,067.35
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES								43,459.96
GAAP SRC/OBJ				0578			LEGISLATIVE FINANCING SOURCES	0.00

FMQuery: USAS Fluctuation Analysis

Agency 225 - Court of Appeals-Fifth Court of Appeals District

GAAP Fund Group	GAAP Fund Type	GAAP Fund	GAAP Cat	GAAP Srce Obj	Title	GL Acct	FY 2011	FY 2010	Difference	Percent Change
01	02	0573	09		BEGINNING FUND BALANCE	2150	0.00	1,352,452.14	-1,352,452.14	-100.0
			09		BEGINNING FUND BALANCE	2240	1,785,678.97	0.00	1,785,678.97	100.0
					GAAP Fund 0573 Total		1,785,678.97	1,352,452.14	433,226.83	
					GAAP Fund Type 02 Total		1,785,678.97	1,352,452.14	433,226.83	
					GAAP FUND GROUP 01 Total		1,785,678.97	1,352,452.14	433,226.83	
					TOTAL:		1,785,678.97	1,352,452.14	433,226.83	

GASB 54, effective beginning with FY11 annual financial reports, significantly changed the presentation of governmental fund balances on the fund financial statements. The FY10 classification segregates fund balance based on the availability of balances for appropriation or on other contractual legal bases. GASB 54 requires classifying fund balances based on the level of constraints placed on the usage of fund resources. The change in balances reflects implementation of GASB 54.

USAS and Interagency Activity Certification Form – State Agencies

Agency No. 225

Agency Name Fifth District Court of Appeals

All agencies are required to **sign** and **submit this form** to the Comptroller of Public Accounts, Financial Reporting section on or before **Nov. 20, 2011**. The form may be submitted via hard copy, email or fax. For the agencies that are reconciled, their data may be extracted for the *Comprehensive Annual Financial Report* (CAFR).

This form is required for all agencies regardless of whether they are a simplified reporting or a full reporting agency. The interagency transactions are extracted from USAS for **all agencies**. Please check the items that are applicable for each type of transaction.

Agencies are required to ensure and certify that their financial data correctly reflects their financial position as recorded in USAS and, if applicable, any internal accounting system, as of 08/31/CY. For more information regarding the required levels of USAS reconciliation, see the **Required Year-End Review and/or Reconciliation of Financial Data and Balances in USAS**.

Please complete this interactive form, print it out, sign the last page and submit to your financial reporting analyst.

I. USAS Reconciliation

Check the appropriate statement, either section 1 or 2:

- 1 I certify that for the above agency, the fiscal 2011 financial data contained in the Uniform Statewide Accounting System (USAS) and our internal accounting system, if applicable, were adjusted and the balances accurately reflect the agency's fund financial and/or government-wide financial position.

I also certify that our USAS balances conform to the following:

- System clearing GL 9999 and basis conversion system clearing GL 9992 accounts equal zero at the D23 fund level.
- All balance sheet line items reconcile at the GL account level.
- Fund balance/net assets are allocated to the respective GL accounts (2XXX series) and agree with the related GL accounts.
- All operating statement items reconcile to the GAAP source/object level. The correct comptroller object codes were used to ensure accurate D08 government-wide roll-ups.
- D23 funds that roll-up to fund type 09 (GAAP agency funds) have operating statement activity that nets to zero at the GAAP source/object level in USAS.
- Legislative appropriations asset balance (GL 9000) agree with the balance as calculated on the GR reconciliation.
- Legislative appropriations revenues agree with the balances as calculated on the GR reconciliation.
- Ending fund balance/net assets are the same on the operating statement and the balance sheet.
- There are not any "Back Out NA" on the operating statement.
- The USAS IT file is cleared of all AFR USAS batches.

—OR—

- 2 This reconciliation was not completed; therefore, I understand the agency is not in compliance with the Comptroller's reporting requirements and may be referred to the State Auditor's Office.

II. Interagency Balances

Check the appropriate statement, either section 1 or 2:

- 1 I certify that for the above agency, the fiscal 2011 interagency and interfund balances were coordinated and are posted accurately in USAS.

The DAFR8910 Interfund/Interagency Activity or the FMQuery-SIRS Interagency/Interfund report was run and the following were verified. From the drop down menu, select "Yes," "No" or "N/A" as appropriate.

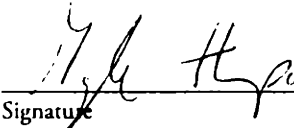
	Due From/ Due To	Federal Pass- Throughs	State Pass- Throughs	Transfers
Interagency item amount is posted accurately in USAS		N/A	N/A	N/A
All "NP" items were eliminated ("NP" items occur if the AGL [Agency General Ledger] information is blank)	Yes	N/A	N/A	N/A
AGL information is correct (the AGL consists of the opposite agency number, D23 fund and 0)	Yes	N/A	N/A	No
Federal grant pass-throughs match what is reported on the Schedule of Expenditures of Federal Awards		N/A		
State grant pass-throughs match what is reported on the Schedule of State Grant Pass-Throughs			N/A	

—OR—

- 2 I certify that for fiscal 2011, the above agency does not have any interagency activity reflected on the AFR.

III. Required Signature

Sign and submit completed form via hard copy, email or fax to the Comptroller of Public Accounts, Financial Reporting section of the Fiscal Management Division.

 _____
Signature Date

Gayle Humpa

Printed Name

Business Manager, 214-712-3434

Title & Phone Number

Lara Thompson, 214-712-3444

AFR Contact Person & Phone Number

Lara Thompson, 214-712-3444

USAS Contact Person & Phone Number

N/A

Federal Contact Person & Phone Number



74-198 (Rev 6-10/4)

Certification (Reconciliation) of SPA Fiscal Balances

Texas Comptroller of Public Accounts
State Property Accounting

Fiscal year

2011

Name of agency / institution

Fifth Court of Appeals

Agency number

225

Check the appropriate paragraph, either 1 or 2:

1. I certify that the financial data contained in the State Property Accounting (SPA) system has been adjusted and identified exceptions are noted and attached. The agency's financial position is accurately reflected in the Uniform Statewide Accounting System (USAS), the annual financial report and the capital asset note for the following columns:

- Beginning balances must match the stated balances per chapter 13 of the Reporting Requirements for Annual Financial Reports of State Agencies and Universities
- Adjust/Restate
- Reclass CIP balances net to zero
- Reclass Transfers In
- Reclass Transfers Out
- Additions
- Deletions
- Ending balances

The depreciation reported is accurately reflected in USAS, the annual financial report and the capital asset note for the columns as noted above.

- Depreciation reported was calculated by the SPA system.
- Depreciation reported was calculated by our internal asset management system.

The reconciliation was completed on: 10/19/11
Date

2. The reconciliation was not completed; therefore, I understand that my agency is not in compliance with the reporting requirements.

Required Signature(s):

Gayle Humpal
Signature of Chief Fiscal Officer

Gayle Humpal
Signature of Property Manager (if different from Chief Fiscal Officer)

Gayle Humpal
Printed Name

Gayle Humpal
Printed name

214-712-3434
Phone number

Phone number

gayle.humpal@5th.txcourts.gov
E-mail address

E-mail address

5TH COURT OF APPEALS DISTRICT (225)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

REPORT PERIOD= ADJUSTMENT FY= 11

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM

*****PAGE 2

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL

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

GAAP SRC/OBJ	0591	LEGISLATIVE FINANCING USES	0.00
* GAAP CATEGORY 05		OTHER FINANCING SOURCES (USES)	0.00
TOTAL OTHER FINANCING SOURCES (USES)			0.00
NET CHANGE IN FUND BALANCE			43,459.96
FUND BALANCE - BEGINNING			325,566.68
FUND BALANCE - BEGINNING, AS RESTATED			325,566.68
FUND BALANCE - ENDING			369,026.64
* GAAP FUND TY 01	GENERAL		369,026.64

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

5TH COURT OF APPEALS DISTRICT (225)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM
 *****PAGE 3

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 02 SPECIAL REVENUE

GAAP							CURRENT
GAAP	GAAP	GL	ACCT	GL	GAAP	COMPT	YEAR
CATEGORY	FUNC	CLASS	ACCT	SRC/OBJ	OBJ	TITLE	
				0035		LICENSES, FEES AND PERMITS	35,543.10
* GAAP CATEGORY	01					REVENUES	35,543.10
TOTAL REVENUES							35,543.10
				0200		SALARIES AND WAGES	396,414.33
				0210		PAYROLL RELATED COSTS	182,394.27
* GAAP CATEGORY	04					EXPENDITURES	578,808.60
TOTAL EXPENDITURES							578,808.60
EXCESS(DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES							543,265.50-
TOTAL OTHER FINANCING SOURCES(USES)							0.00
NET CHANGE IN FUND BALANCE							543,265.50-
FUND BALANCE - BEGINNING							1,785,678.97-
FUND BALANCE - BEGINNING, AS RESTATED							1,785,678.97-
FUND BALANCE - ENDING							2,328,944.47-
* GAAP FUND TY	02					SPECIAL REVENUE	2,328,944.47-

DAFR8590 225 LTHO 01 13 CCUM RJE R225 2(ORG) () 2(OBJ) 2(FND) UNAUDITED (GLA) () () USAS
 CYCLE: 10/14/11 23:31 5009 RUN DATE: 10/15/11 TIME: 03:19 30 CFY: 12 CFM: 02 LCY: 11 LCM: 00 FICHE: 225 01 11

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

5TH COURT OF APPEALS DISTRICT (225)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM
 *****PAGE 4

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS

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 TY 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS	0.00

DAFR8590 225 LTHO 01 13 CCUM RJE R225 2(ORG) () 2(OBJ) 2(FND) UNAUDITED (GLA) () () USAS
 CYCLE: 10/14/11 23:31 5009 RUN DATE: 10/15/11 TIME: 03:19 30 CFY: 12 CFM: 02 LCY: 11 LCM: 00 FICHE: 225 01 12

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

5TH COURT OF APPEALS DISTRICT (225)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM
 *****PAGE 5

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

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 TY	12	LONG-TERM LIAB BASIS CONVERSION ADJUSTMT	0.00
* GAAP FD GRP	01	GOVERNMENTAL	1,959,917.83-
* AGENCY	225		1,959,917.83-

UNAUDITED

DAFR8585 225 LTHO 02 13 CCUM RJE R225 2(ORG) () () 2(FND) () 2(GLA) () () USAS
 CYCLE: 10/14/11 23:31 5009 RUN DATE: 10/15/11 TIME: 03:19 30 CFY: 12 CFM: 02 LCY: 11 LCM: 00 FICHE: 225 11 03 09

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

5TH COURT OF APPEALS DISTRICT (225)
 STATEMENT OF NET ASSETS - NET ASSET FORMAT

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM
PAGE 1

GAAP FUND GROUP 03 FIDUCIARY
 GAAP FUND TYPE 09 AGENCY FUNDS

GL CAT	GL CLS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
	GL CLS	052	CA ACCOUNTS RECEIVABLES, NET		.00	.00
	GL CLS	054	CA TAXES RECEIVABLE, NET		.00	.00
*	GLA CAT	01	CURRENT ASSETS		.00	.00
**	TOTAL ASSETS				.00	.00
	GL CLS	200	CL ACCOUNTS PAYABLE		.00	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00
*	GLA CAT	21	CURRENT LIABILITIES		.00	.00
**	TOTAL LIABILITIES				.00	.00
	GL CLS	372	NET ASSETS HELD IN TRUST-FIDUCIARY FDS		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
	GL CLS	950	SYSTEM ACCOUNTS		.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00
**	NET ASSETS WITH CURRENT CHANGES				.00	.00
*	GAAP FUND TYPE	09	AGENCY FUNDS		.00	.00
*	GAAP FUND GROUP	03	FIDUCIARY		.00	.00
*	AGENCY	225			.00	.00

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM
 ***** PAGE 1

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

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	001	N	0010	CASH ON HAND		.00	.00
		N	0020	PETTY CASH ON HAND		.00	.00
GL	CLS		001	CA CASH ON HAND		.00	.00
01	002	N	0040	CASH IN BANK		.00	.00
		N	0042	PETTY CASH IN BANK		1,000.00	1,000.00
GL	CLS		002	CA CASH IN BANK		1,000.00	1,000.00
01	004	N	0045	CASH IN STATE TREASURY		74,545,320.54-	68,793,359.31-
		N	0047	SHARED CASH		.00	.00
		N	0048	LEGISLATIVE CASH		74,545,320.54	68,793,359.31
GL	CLS		004	CA CASH IN STATE TREASURY		.00	.00
01	020	N	9000	LEGISLATIVE APPROPRIATIONS		522,072.14	511,171.06
GL	CLS		020	CA LEGISLATIVE APPROPRIATIONS		522,072.14	511,171.06
01	054	N	0225	ALLOWANCE FOR UNCOLLECTIBLE TAXES		.00	.00
GL	CLS		054	CA TAXES RECEIVABLE, NET		.00	.00
01	065	N	0279	CA INTERFUND RECEIVABLE-NO POST DOC		.00	.00
GL	CLS		065	CA INTERFUND RECEIVABLE		.00	.00
01	072	N	0284	DUE FROM OTHER AGENCIES	20100010	.00	.00
GL	CLS		072	CA DUE FROM OTHER AGENCIES		.00	.00
01	080	N	0285	CONSUM. INVENTORIES (MAT. AND SUPPLI		3,000.00	3,000.00
GL	CLS		080	CA CONSUMABLE INVENTORIES		3,000.00	3,000.00
* GLA	CAT		01	CURRENT ASSETS		526,072.14	515,171.06
06	151	N	0345	FURNITURE/EQUIPMENT		.00	.00

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM
 *****PAGE 2

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

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

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						526,072.14	515,171.06
21	200	N	1009	VOUCHERS PAYABLE		6.00	6.00
		N	1010	ACCOUNTS PAYABLE		.00	.00
GL	CLS		200	CL ACCOUNTS PAYABLE		6.00	6.00
21	203	N	1015	PAYROLL PAYABLE		500,463.03-	498,528.81-
GL	CLS		203	CL PAYROLL PAYABLE		500,463.03-	498,528.81-
21	211	N	1050	DUE TO OTHER AGENCIES		.00	.00
		N	1050	DUE TO OTHER AGENCIES	00679990	.00	.00
		N	1050	DUE TO OTHER AGENCIES	32001650	.00	.00
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		500,457.03-	498,522.81-

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM
 *****PAGE 3

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

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

** TOTAL LIABILITIES					500,457.03-	498,522.81-
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	3,000.00-
	GL CLS		362	FD BAL RESERVED FOR INVENTORIES	.00	3,000.00-
51	364	N	2065	FD BAL-RESERVED FOR IMPREST ACCOUNTS	.00	1,000.00-
	GL CLS		364	FD BAL RESERVED FOR IMPREST ACCT.	.00	1,000.00-
51	510	N	2301	FD BAL-NONSPND FOR INVENTORY	3,000.00-	.00
	GL CLS		510	FD BAL-NONSPENDABLE	3,000.00-	.00
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED	22,615.11-	.00
	GL CLS		550	FD BAL-UNASSIGNED	22,615.11-	.00
51	620	N	2240	FB-UNRESERVED-UNDESIGNATED-OTHER	.00	12,648.25-
		N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY	.00	.00
	GL CLS		620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	12,648.25-
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
	GL CLS		630	OBSOLETE FB ACCTS UNDER GASB 34	.00	.00
51	800	N	9001	ENCUMBRANCES	.00	.00
		N	9003	ENCUMBRANCES (REPORTING AGENCIES)	.00	.00
		N	9005	BUDGET RESSERVATION FOR ENCUMBRANCES	.00	.00
	GL CLS		800	BUDGETARY	.00	.00
51	950	N	9200	PAYROLL CLEARING	.00	.00
		N	9201	PAYROLL CLEARING OFFSET	.00	.00

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM
 *****PAGE 4

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

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
51	950	N	9202	PAYROLL SYSTEM CLEARING	.00	.00
	GL	CLS	950	SYSTEM ACCOUNTS	.00	.00
*	GLA	CAT	51	FUND BALANCE (DEFICITS)	25,615.11-	16,648.25-
**	TOTAL	OTHER	CREDITS	AND FUND BALANCE/EQUITY WITH CURRENT CHANGES	25,615.11-	16,648.25-
**	TOTAL	LIABILITIES	AND FUND BALANCE/EQUITY		526,072.14-	515,171.06-
*	FUND		0001	ADMINISTRATION	.00	.00

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM
 *****PAGE 5

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL
 FUND 9000 DEPOSIT DEFAULT FUND

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
01	004	N	0045	CASH IN STATE TREASURY	.00	.00
	GL	CLS	004	CA CASH IN STATE TREASURY	.00	.00
* GLA CAT 01 CURRENT ASSETS					.00	.00
** TOTAL ASSETS AND OTHER DEBITS					.00	.00
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED	.00	.00
	GL	CLS	550	FD BAL-UNASSIGNED	.00	.00
51	620	N	2240	FB-UNRESERVED-UNDESIGNATED-OTHER	.00	.00
	GL	CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
* GLA CAT 51 FUND BALANCE (DEFICITS)					.00	.00
** TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES					.00	.00
** TOTAL LIABILITIES AND FUND BALANCE/EQUITY					.00	.00
* FUND 9000 DEPOSIT DEFAULT FUND					.00	.00

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL
 FUND 9001 RETURNED ITEMS DEFAULT FUND

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
01	004	N	0045	CASH IN STATE TREASURY	.00	.00
	GL	CLS	004	CA CASH IN STATE TREASURY	.00	.00
*	GLA	CAT	01	CURRENT ASSETS	.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				.00	.00
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				.00	.00
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED	.00	.00
	GL	CLS	550	FD BAL-UNASSIGNED	.00	.00
51	620	N	2240	FB-UNRESERVED-UNDESIGNATED-OTHER	.00	.00
	GL	CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
*	GLA	CAT	51	FUND BALANCE (DEFICITS)	.00	.00
**	TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES				.00	.00
**	TOTAL LIABILITIES AND FUND BALANCE/EQUITY				.00	.00
*	FUND		9001	RETURNED ITEMS DEFAULT FUND	.00	.00
*	GAAP FUND		0001	GENERAL REVENUE (0001)-GENERAL	.00	.00

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM

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

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GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	001	N	0010	CASH ON HAND		.00	.00
	GL CLS		001	CA CASH ON HAND		.00	.00
01	004	N	0045	CASH IN STATE TREASURY		594,228.28	559,735.18
		N	0047	SHARED CASH		594,228.28-	559,735.18-
	GL CLS		004	CA CASH IN STATE TREASURY		.00	.00
01	072	N	0284	DUE FROM OTHER AGENCIES	21105400	343,411.53	308,918.43
	GL CLS		072	CA DUE FROM OTHER AGENCIES		343,411.53	308,918.43
	* GLA CAT		01	CURRENT ASSETS		343,411.53	308,918.43
	** TOTAL ASSETS AND OTHER DEBITS					343,411.53	308,918.43
21	200	N	1009	VOUCHERS PAYABLE		.00	.00
	GL CLS		200	CL ACCOUNTS PAYABLE		.00	.00
21	300	N	1140	FUNDS HELD FOR OTHERS		.00	.00
		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					.00	.00
51	520	N	2310	FD BAL-RESTRICTED		308,918.43-	.00
	GL CLS		520	FD BAL-RESTRICTED		308,918.43-	.00
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED		34,493.10-	.00
	GL CLS		550	FD BAL-UNASSIGNED		34,493.10-	.00

5TH COURT OF APPEALS DISTRICT (225)
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 11

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

GL	GL	B/C	COMP	TITLE	AGY	CURRENT	PRIOR
CT	CLS	IND	GL		GL	YEAR	YEAR
51	610	N	2150	FD BAL UNRES DESIG FOR OTHER		.00	308,918.43-
	GL	CLS	610	FD BAL - UNRES DESIG FOR OTHER		.00	308,918.43-
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)		343,411.53-	308,918.43-
**	TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES					343,411.53-	308,918.43-
**	TOTAL LIABILITIES AND FUND BALANCE/EQUITY					343,411.53-	308,918.43-
*	FUND		0540	JUDICIAL COURT TRAINING FUND		.00	.00
*	GAAP FUND		0540	JUDICIAL-COURT PERSNL TRAIN FD		.00	.00
*	GAAP FUND TYPE		01	GENERAL		.00	.00

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM
 *****PAGE 9

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

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	001	N	0010	CASH ON HAND		.00	.00
	GL CLS		001	CA CASH ON HAND		.00	.00
01	004	N	0045	CASH IN STATE TREASURY		2,071,597.66-	1,527,524.31-
		N	0047	SHARED CASH		2,071,597.66	1,527,524.31
	GL CLS		004	CA CASH IN STATE TREASURY		.00	.00
01	072	N	0264	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	205	N	1049	CL INTERFUND PAYABLE		.00	.00
	GL CLS		205	CL INTERFUND PAYABLE		.00	.00
21	211	N	1050	DUE TO OTHER AGENCIES		.00	.00
		N	1050	DUE TO OTHER AGENCIES	24105730	2,328,944.47-	1,785,678.97-
		N	1050	DUE TO OTHER AGENCIES	90205730	.00	.00
		N	1050	DUE TO OTHER AGENCIES	90257300	.00	.00
	GL CLS		211	CL DUE TO OTHER AGENCIES		2,328,944.47-	1,785,678.97-
21	300	N	1140	FUNDS HELD FOR OTHERS		.00	.00
		N	1149	FUNDS HELD FOR OTHERS		.00	.00
	GL CLS		300	CL FUNDS HELD FOR OTHERS		.00	.00
	* GLA CAT		21	CURRENT LIABILITIES		2,328,944.47-	1,785,678.97-

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM
 *****PAGE 10

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

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
** TOTAL LIABILITIES						2,328,944.47-	1,785,678.97-
51	520	N	****	2310-POST CLS FFS FB RESTRICTED		2,328,944.47	.00
	GL CLS	520	FD	BAL-RESTRICTED		2,328,944.47	.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	1,785,678.97
		N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS	620	FUND	BALANCE - UNRESERVED/UNDESIGNATED		.00	1,785,678.97
* GLA CAT 51 FUND BALANCE (DEFICITS)						2,328,944.47	1,785,678.97
** TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES						2,328,944.47	1,785,678.97
** TOTAL LIABILITIES AND FUND BALANCE/EQUITY						.00	.00
* FUND 0573 JUDICIAL FUND						.00	.00
* GAAP FUND 0573 JUDICIAL FUND (0573)-SPECIAL						.00	.00
* GAAP FUND TYPE 02 SPECIAL REVENUE						.00	.00

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 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
 FUND 0998 GENERAL FIXED ASSETS

 GL GL B/C COMP AGY CURRENT PRIOR
 CT CLS IND GL TITLE GL YEAR 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		129,654.93	129,654.93	
	Y	0650	BC ACCUM DEPR-FURN & EQUIP		129,654.93-	127,342.43-	
	GL	CLS	151	FURNITURE AND EQUIPMENT, NET		.00	2,312.50
06	153	Y	0640	BC ACCUM DEPR-INFRASTRUCTURE		.00	.00
	GL	CLS	153	INFRASTRUCTURE, NET		.00	.00
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	
	Y	0682	BC OTHER CAPITAL ASSETS-NON DEPRECIA		.00	.00	
	Y	0683	BC OTHER CAPITAL ASSETS-DEPRECIABLE		.00	.00	
	GL	CLS	158	OTHER CAPITAL ASSETS, NET		.00	.00
*	GLA	CAT	06	NON-CURRENT ASSETS		.00	2,312.50
**	TOTAL	ASSETS	AND	OTHER DEBITS		.00	2,312.50
45	410	Y	****	3505-POST CLS BC CAP ASSETS/DEBT		.00	2,312.50-
	GL	CLS	410	INVESTED IN CAP ASSETS, NET RELATED DEBT		.00	2,312.50-
45	430	Y	9992	BC SYSTEM CLEARING		.00	.00

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM
 *****PAGE 12

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS
 GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP
 FUND 0998 GENERAL FIXED ASSETS

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

GL CLS	430	UNRESTRICTED NET ASSETS			.00	.00
* GLA CAT	45	NET ASSETS			.00	2,312.50-
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 OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES			.00	2,312.50-
**		TOTAL LIABILITIES AND FUND BALANCE/EQUITY			.00	2,312.50-
* FUND	0998	GENERAL FIXED ASSETS			.00	.00
* GAAP FUND	9998	GEN FIXED ASSETS ACCT GROUP			.00	.00
* GAAP FUND TYPE	11	CAPITAL ASSET BASIS CONVERSION ADJUSTMTS			.00	.00

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 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
 FUND 0997 GENERAL LONG TERM DEBT

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
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		9,526.38-	5,517.48-
	GL CLS		230	CL EMPLOYEE'S COMPENSABLE LEAVE		9,526.38-	5,517.48-
	* GLA CAT		21	CURRENT LIABILITIES		9,526.38-	5,517.48-
26	301	Y	1700	BC NC EMPLOYEE'S COMPENSABLE LEAVE		196,959.37-	183,598.56-
	GL CLS		301	NC EMPLOYEE'S COMPENSABLE LEAVE		196,959.37-	183,598.56-
	* GLA CAT		26	NON-CURRENT LIABILITIES		196,959.37-	183,598.56-
	** TOTAL LIABILITIES					206,485.75-	189,116.04-
45	430	Y	****	3950-POST CLS BC UNREST NET ASSETS		206,485.75	189,116.04
		Y	9992	BC SYSTEM CLEARING		.00	.00
	GL CLS		430	UNRESTRICTED NET ASSETS		206,485.75	189,116.04
	* GLA CAT		45	NET ASSETS		206,485.75	189,116.04
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 OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES					206,485.75	189,116.04
	** TOTAL LIABILITIES AND FUND BALANCE/EQUITY					.00	.00

UNAUDITED

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM
 *****PAGE 14

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT
 GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION
 FUND 0997 GENERAL LONG TERM DEBT

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
* FUND				0997 GENERAL LONG TERM DEBT		.00	.00
* GAAP FUND				9997 LONG-TERM LIABILITIES BASIS CONVERSION		.00	.00
* GAAP FUND TYPE				12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT		.00	.00
* GAAP FUND GROUP				01 GOVERNMENTAL		.00	.00
* AGENCY				225		.00	.00

Notes to the Financial Statements

Note 1: Summary of Significant Accounting Policies

Entity

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

The Fifth District Court of Appeals was created in 1893 by Amendment to Article 1817, V.T.C.S. pursuant to authority granted by Article 5, Section 1 of the Texas Constitution. Effective September 1, 1981 the membership of the court increased from 6 to 12 justices. Effective January, 1983 one additional justice was added bringing the total of Court justices to thirteen. The Court has intermediate appellate jurisdiction of criminal and civil cases except those in which the death penalty has been assessed. The Court has jurisdiction over 6 counties: Collin, Dallas, Grayson, Hunt, Kaufman, and Rockwall.

The Fifth District Court of Appeals includes within this report no components identified that should be reported.

Due to the significant changes related to Governmental Accounting Standards Board Statement No 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, the Comptroller of Public Accounts does not require the accompanying annual financial report to be in compliance with generally accepted accounting principles (GAAP). The financial report will be considered for audit by the State Auditor as part of the audit of the State of Texas Comprehensive Annual Financial Report; therefore, an opinion has not been expressed on the financial statements and related information contained in this report.

Blended Component Units

No component units have been identified which should have been blended into an appropriated fund.

Fund Structure

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

Governmental Fund Types & Government-wide Adjustment Fund Types

General Fund

The General Fund is the principal operating fund used to account for most of the state's general activities. It accounts for all financial resources except those accounted for in other funds.

Special Revenue Funds

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 use for specified purposes.

Capital Asset Adjustment Fund Type

Capital Asset Adjustment fund type will be used to convert governmental fund types' capital assets from modified accrual to full accrual.

Long-Term Liabilities Adjustment Fund Type

Long-Term Liabilities Adjustment fund type will be used to convert governmental fund types' debt from modified accrual to full accrual.

Fiduciary Fund Types

Fiduciary funds account for assets held by the state in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. When assets are held under the terms of a formal trust agreement, either a pension trust fund, or a private purpose trust fund is used.

Agency Funds

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 method basis of accounting. Under the modified accrual, 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 basis of accrual. Expenditures and other uses of financial resources are recognized when the related liability is incurred.

Governmental adjustment fund types that will build the government-wide financial statements are accounted for using the full accrual method of accounting. This includes unpaid Employee Compensable leave, the unmatured debt service (principal and interest) on general long-term liabilities, long-term capital leases, and long-term claims and judgments. The activity will be recognized in these new fund types.

Proprietary funds, pension trust funds, external investment trust funds and private-purpose trust funds are accounted for on the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized at the time liabilities are incurred. Proprietary funds distinguish operating from non-operating items. Operating revenues and expenses result from providing services or producing and delivering goods in connection with the proprietary funds principal ongoing operations. Operating expenses for the enterprise and internal services funds include the cost of sales and services, administrative expenses, and depreciation on capital assets.

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).

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

Assets, Liabilities, and Fund Balances/Net Assets

ASSETS

Cash and Cash Equivalents

Short-term highly liquid investments with an original maturity of three months or less are considered cash equivalents.

Inventories

Inventories include both merchandise inventories on hand for sale and consumable inventories. Inventories are valued at cost, generally utilizing the last-in, first-out method. Inventories for governmental fund types are the purchase method of accounting. The consumption method of accounting is used to account for inventories that appear in the proprietary fund types and the government-wide statements. The cost of these items is expensed when the items are consumed.

Capital Assets

Assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year should be capitalized. These assets are capitalized at cost or, if any purchased, at appraised fair value as of the date of acquisition. Purchases of assets by governmental funds are reported as expenditures. Depreciation is reported on all "exhaustible" assets. "Inexhaustible" assets such as works of art and historical treasures are not depreciated. Road and highway infrastructure is reported on the modified basis. Assets are depreciated over the estimated useful life of the asset using the straight-line method.

All capital assets acquired by proprietary funds or trust funds are reported at cost or estimated historical cost if not available. Donated assets are reported at fair value on the acquisition date. Depreciation is charged to operations over the estimated useful life of each asset, using the straight-line method.

Current Receivables

Other receivables include year-end revenue accruals. This account can appear in governmental and proprietary fund types.

Non-Current Receivables-Other

There are no other receivables not expected to be collected within one year.

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.

Current Payables-Other

Payables are the accrual at year-end of expenditure transactions. Payables may be included in either the governmental or proprietary fund types.

Non-Current Payables-Other

There are no other payables not expected to be paid within one year.

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Employees' Compensable Leave Balances

Employees' Compensable Leave Balances represent the liability that become "due" upon the occurrence of relevant events such as resignations, retirements, and uses of leave balances by covered employees. Liabilities are reported separately as either current or noncurrent in the statement of net assets.

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. Liabilities are reported separately as either current or noncurrent in the statement of net assets.

FUND BALANCE/NET ASSETS

The difference between fund assets and liabilities is 'Net Assets' on the government-wide, proprietary and fiduciary fund statements, and the 'Fund Balance' is the difference between fund assets and liabilities on the governmental fund statements.

Reservations of Fund Balance

Fund balances for governmental funds are classified as either reserved or unreserved in the fund financial statements. Reservations are legally restricted to a specific future use or not available for expenditure.

Reserved for Encumbrances

This represents commitments of the value of contracts awarded or assets ordered prior to year-end but not received as of that date. Encumbrances are not included with expenditures or liabilities. They represent current resources designated for specific expenditures in subsequent operating periods.

Unreserved/Undesignated:

Other represents the unappropriated balance at year-end.

Invested In Capital Assets, Net Of Related Debt

Invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation and reduced by outstanding balances for bond, notes, and other debt that are attributed to the acquisition, construction, and improvement of those assets.

Restricted Net Assets

Restricted net assets result when constraints placed on net asset use are either externally imposed by creditors, grantors, contributors, and the like, or imposed by law through constructional provisions or enabling legislation.

Unrestricted Net Assets

Unrestricted net assets consist of net assets, which do not meet the definition of the two preceding categories. Unrestricted net assets often have constraints on resources, when imposed by management, but can be removed or modified.

INTERFUND ACTIVITIES AND BALANCES

The agency has the following types of transactions between funds:

- (1) Transfers: Legally required transfers that are reported when incurred as 'Transfers In' by the recipient fund and as 'Transfers Out' by the disbursing fund.

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- (2) **Reimbursements:** Reimbursements are repayments from funds responsible for expenditures or expenses to funds that made the actual payment. Reimbursements of expenditures made by one fund and another that are recorded as expenditures in the reimbursing fund and as a reduction of expenditures in the reimbursed fund. Reimbursements are not displayed in the financial statements.

The composition of the agency's Interfund activities and balances are presented in Note 12.

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Note 2: Capital Assets

A summary of the changes in Capital Assets for the year ended August 31, 2011, is presented below:

Primary Government	Balance					Balance
	09/01/10	Adjustments	Reclassifications	Additions	Deletions	08/31/11
GOVERNMENTAL ACTIVITIES						
Non-Depreciable Assets						
Land and Land Improvements						-
Infrastructure						-
Construction in Progress						-
Other Assets						
Total Non-Depreciable Assets			-			-
Depreciable Assets						
Buildings and Building Improvements						-
Infrastructure						-
Facilities & Other Improvements						-
Furniture and Equipment	\$129,854.93					\$129,854.93
Vehicle, Boats & Aircraft						-
Other Assets						-
Total Depreciable Assets at Historical Costs	\$129,854.93		-			\$129,854.93
Less Accumulated Depreciation for:						
Buildings and Improvements						-
Infrastructure						-
Facilities & Other Improvements						-
Furniture and Equipment	\$127,342.43			\$2,312.50		\$129,654.93
Vehicles, Boats & Aircraft						
Other Capital Assets						
Total Accumulated Depreciation	\$127,342.43			\$2,312.50		\$129,654.93
Depreciable Assets, Net						
Total Activities Capital Assets, Net	\$2,312.50		-	\$2,312.50		\$0.00

Note 3: Deposits, Investments, & Repurchase Agreements

The Fifth District Court of Appeals is authorized by statute to make investments following the "prudent person rule." There were no significant violations of legal provisions during the period.

Deposits of Cash in Bank

A. The carrying amount of \$1,000 for Cash in Bank is presented below.

Governmental and Business-Type Activities

CASH IN BANK – CARRYING AMOUNT	\$1,000.00
Less: Certificates of Deposit included in carrying amount and reported as Cash Equivalent	0
Less: Uninvested Securities Lending Cash Collateral included in carrying amount and reported as Securities Lending Collateral	0
Less: Securities Lending CD Collateral included in carrying amount and reported as Securities Lending Collateral	0
Total Cash In Bank per AFR	\$1,000.00
Governmental Funds Current Assets Cash in Bank	\$1,000.00
Governmental Funds Current Assets Restricted Cash in Bank	
Governmental Funds Noncurrent Assets Restricted Cash in Bank	
Proprietary Funds Current Assets Cash in Bank	
Proprietary Funds Current Assets Restricted Cash in Bank	
Proprietary Funds Noncurrent Restricted Cash in Bank	
Cash in Bank per AFR	\$1,000.00

Note 4: Short-Term Debt

Not applicable.

Note 5: Long Term Liabilities

Changes in Long-Term Liabilities

During the year ended August 31, 2011, the following changes occurred in liabilities.

Governmental Activities	Balance 09-1-10	Additions	Reductions	Balance 08-31-11	Amounts Due Within One Year
Claims and Judgments					
Capital Lease Obligations					
Compensable Leave	189,116.04	18,630.73	1,261.02	206,485.76	9,526.38
Total Governmental Activities					

Claims & Judgments

The Fifth District Court of Appeals has not been involved in any litigation.

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 fund types. For these fund types, the liability for unpaid benefits is recorded in the Statement of Net Assets. An expense and liability for proprietary fund types are recorded in the proprietary funds as the benefits accrued to employees. No liability is recorded for non-vesting accumulating rights to receive sick pay benefits.

Note 6: Bonded Indebtedness

Not applicable.

Note 7: Derivative Instruments

Not applicable.

Note 8: Operating Leases

Included in the expenditures reported in the financial statements are the following amounts of rent paid or due under operation leases:

Fund Type	Amount
General Fund	\$35,000

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

Year Ended Aug 31	Amount
2012	\$35,000
2013	\$0
2014	\$0
2015	\$0
2016	\$0
2017-2025	\$0
2026-2031	\$0
Total Minimum Future Lease Payments	\$35,000

Note 9: Retirement Plans

Not applicable

Note 10: Deferred Compensation

Not applicable

Note 11: Postemployment Health Care and Life Insurance Benefits

Not applicable

Note 12: Interfund Activity and Transactions

As explained in Note 1 on Interfund Activities and Balances, there are numerous transactions between funds and agencies. At year-end amounts to be received or paid are reported as:

- Interfund Receivables or Interfund Payables (Note 8 presentation required)
- Due From Other Agencies or Due To Other Agencies (Note 8 presentation optional)
- Due From Other Funds or Due To Other Funds (Note 8 presentation optional)
- Transfers In or Transfers Out (Note 8 presentations optional)
- Legislative Transfers In or Legislative Transfers Out (Note 8 presentation required)

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.

The following interfund examples are for note presentation purposes only and do not tie to Exhibit I.

Individual balances and activity at August 31, 2011, follows:

	Due From	Due To	Source
Agy 211, fund 0540	\$343,411.53		Shared Fund
Agy 241, fund 0573		\$2,328,944.47	
Total Due From/To Other Funds	\$43,411.53	\$2,328,944.47	

Note 13: Continuance Subject to Review

Not applicable.

Note 14: Adjustments to Fund Balance/Net Assets

Not applicable.

Note 15: Contingencies and Commitments

Not applicable.

Note 16: Subsequent Events

Not applicable.

Note 17: Risk Management

The Fifth District Court of Appeals 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.

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The Court assumes substantially all risks associated with tort and liability claims due to the performance of its duties. Currently there is no purchase of commercial insurance, nor is the agency involved in any risk pools with other government entities.

The Court's liabilities are reported when it is both probable that a loss has occurred and the amount of that loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported.

Liabilities are reevaluated periodically to consider current settlements, frequency of claims, past experience and economic factors. There have been no significant reductions in insurance coverage in the past year and losses did not exceed funding arrangements during the past three years.

Note 18: Management Discussion and Analysis

Not applicable

Note 19: The Financial Reporting Entity

Not applicable.

Note 20: Stewardship, Compliance and Accountability

Not applicable.

Note 21: Not Applicable to the AFR

Not applicable.

Note 22: Donor-Restricted Endowments

Not applicable.

Note 23: Extraordinary and Special Items

Not applicable.

Note 24: Disaggregation of Receivable and Payable Balances

Not applicable.

Note 25: Termination Benefits

Not applicable.

Note 26: Segment Information

Not applicable.

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Schedule 1A – Schedule of Expenditures of Federal Awards
Not applicable.

Schedule 1B – Schedule of State Grant Pass Throughs From/To State Agencies
Not applicable.