

Annual Financial Report

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

August 31, 2012

STATE OF TEXAS
FOURTH COURT OF APPEALS DISTRICT
AGENCY #224
FOR THE YEAR ENDING AUGUST 31, 2012

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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

CATHERINE STONE
CHIEF JUSTICE

KAREN ANGELINI
SANDEE BRYAN MARION
PHYLIS J. SPEEDLIN
REBECCA SIMMONS
STEVEN C. HILBIG
MARIALYN BARNARD
JUSTICES

KEITH E. HOTTLE,
CLERK

TELEPHONE
(210) 335-2635

FASCIMILE NO.
(210) 335-2762

October 11, 2012

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 Fourth Court of Appeals for the year ended 08/31/12, 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 black ink that reads "Catherine Stone". The signature is fluid and cursive, with a long horizontal flourish extending to the right.

Catherine Stone
Chief Justice
Fourth Court of Appeals

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

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FOURTH COURT OF APPEALS - 224
SAN ANTONIO, TEXAS

ANNUAL FINANCIAL REPORT
FISCAL YEAR 2012
AS OF AUGUST 31, 2012

JUSTICES

CATHERINE STONE, CHIEF JUSTICE

KAREN ANGELINI, JUSTICE

SANDEE BRYAN MARION, JUSTICE

PHYLIS SPEEDLIN, JUSTICE

REBECCA SIMMONS, JUSTICE

STEVEN HILBIG, JUSTICE

MARIALYN BARNARD, JUSTICE

CLERK OF THE COURT

KEITH E. HOTTLE

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
 *****PAGE 1

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	002	0040	CASH IN BANK		.00	.00
		0042	PETTY CASH IN BANK		.00	.00
	GL CLS	002 CA	CASH IN BANK		.00	.00
01	004	0045	CASH IN STATE TREASURY		45,105,089.27-	41,934,283.51-
		0047	SHARED CASH		.00	.00
		0048	LEGISLATIVE CASH		45,105,089.27	41,934,283.51
	GL CLS	004 CA	CASH IN STATE TREASURY		.00	.00
01	020	9000	LEGISLATIVE APPROPRIATIONS		307,348.22	295,129.45
	GL CLS	020 CA	LEGISLATIVE APPROPRIATIONS		307,348.22	295,129.45
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		11,188.60	6,154.18
	GL CLS	080 CA	CONSUMABLE INVENTORIES		11,188.60	6,154.18
* GLA CAT	01		CURRENT ASSETS		318,536.82	301,283.63

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
 *****PAGE 2

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
06	151	0345	FURNITURE/EQUIPMENT		.00	.00
	GL CLS	151	FURNITURE AND EQUIPMENT, NET		.00	.00
06	158	0383	OTHER CAPITAL ASSETS-DEPRECIABLE		.00	.00
	GL CLS	158	OTHER CAPITAL ASSETS, NET		.00	.00
* GLA CAT 06 NON-CURRENT ASSETS					.00	.00
11	190	0410	AMTS TO BE PROVI FY-OTHER OBLIGATION		.00	.00
	GL CLS	190	RETIREMNT OF OTHR GENERAL LONG-TERM DEBT		.00	.00
* GLA CAT 11 OTHER DEBITS					.00	.00
** TOTAL ASSETS AND OTHER DEBITS					318,536.82	301,283.63
21	200	1009	VOUCHERS PAYABLE		.00	11,428.13-
		1010	ACCOUNTS PAYABLE		7,509.18-	8,089.16-
	GL CLS	200	CL ACCOUNTS PAYABLE		7,509.18-	19,517.29-
21	203	1015	PAYROLL PAYABLE		263,839.17-	270,064.44-
	GL CLS	203	CL PAYROLL PAYABLE		263,839.17-	270,064.44-
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	32001650	.00	.00
	GL CLS	211	CL DUE TO OTHER AGENCIES		.00	.00
21	230	1025	CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
	GL CLS	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		271,348.35-	289,581.73-
**	TOTAL LIABILITIES				271,348.35-	289,581.73-
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		11,188.60-	6,154.18-
	GL CLS	510	FD BAL-NONSPENDABLE		11,188.60-	6,154.18-
51	550	****	2325-POST CLS FFS FB UNASSIGNED		35,999.87-	5,547.72-
	GL CLS	550	FD BAL-UNASSIGNED		35,999.87-	5,547.72-
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51	630	2030	INVESTMENT IN GENERAL FIXED ASSETS		.00	.00
		2055	FB - UNENCUM APPROP - SUBJECT TO LAP		.00	.00
		2060	FB-RES FOR UNENCUM APPR-FUTURE OPERA		.00	.00
	GL CLS	630	OBSOLETE FB ACCTS UNDER GASB 34		.00	.00

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 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
51	800	9003	ENCUMBRANCES (REPORTING AGENCIES)		.00	4,902.84
		9005	BUDGET RESERVATION FOR ENCUMBRANCES		.00	4,902.84-
GL CLS	800	BUDGETARY			.00	.00
51	950	9200	PAYROLL CLEARING		.00	.00
		9201	PAYROLL CLEARING OFFSET		.00	.00
		9202	PAYROLL SYSTEM CLEARING		.00	.00
GL CLS	950	SYSTEM ACCOUNTS			.00	.00
* GLA CAT	51	FUND BALANCE (DEFICITS)			47,188.47-	11,701.90-
** TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES					47,188.47-	11,701.90-
** TOTAL LIABILITIES AND FUND BALANCE/EQUITY					318,536.82-	301,283.63-
* 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= 12 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0540 JUDICIAL-COURT PERSNL TRAIN FD

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

01	004	0045	CASH IN STATE TREASURY		382,763.08	363,036.98
		0047	SHARED CASH		382,763.08-	363,036.98-
	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	228,125.77	208,399.67
	GL CLS	072	CA DUE FROM OTHER AGENCIES		228,125.77	208,399.67
	* GLA CAT	01	CURRENT ASSETS		228,125.77	208,399.67
	** TOTAL ASSETS AND OTHER DEBITS				228,125.77	208,399.67
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				.00	.00
51	530	2315	FD BAL-COMMITTED		187,506.59-	187,506.59-
	GL CLS	530	FD BAL-COMMITTED		187,506.59-	187,506.59-
51	550	****	2325-POST CLS FFS FB UNASSIGNED		40,619.18-	20,893.08-
	GL CLS	550	FD BAL-UNASSIGNED		40,619.18-	20,893.08-
51	610	2150	FD BAL UNRES DESIG FOR OTHER		.00	.00

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0540 JUDICIAL-COURT PERSNL TRAIN FD

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

GL CLS	610	FD BAL - UNRES DESIG FOR OTHER			.00	.00
51	620	2240 FB-UNRESERVED-UNDESIGNATED-OTHER			.00	.00
		9999 FFS SYSTEM CLEARING - GL LEVEL ONLY			.00	.00
GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED			.00	.00
* GLA CAT	51	FUND BALANCE (DEFICITS)			228,125.77-	208,399.67-
** TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES					228,125.77-	208,399.67-
** TOTAL LIABILITIES AND FUND BALANCE/EQUITY					228,125.77-	208,399.67-
* 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= 12 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		1,449,605.32-	1,299,729.66-
		0047	SHARED CASH		1,449,605.32	1,299,729.66
	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		4,830.13-	13,548.54-
	GL CLS	203	CL PAYROLL PAYABLE		4,830.13-	13,548.54-
21	205	1049	CL INTERFUND PAYABLE		.00	.00
	GL CLS	205	CL INTERFUND PAYABLE		.00	.00
21	210	1053	DUE TO OTHER FUNDS	22400010	.00	.00

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 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 COMP AGY CURRENT PRIOR
 CAT CLASS GL TITLE GL YEAR YEAR

GL CLS	210	CL	DUE TO OTHER FUNDS		.00	.00
21	211	1050	DUE TO OTHER AGENCIES		.00	.00
		1050	DUE TO OTHER AGENCIES	24105730	1,604,192.65-	1,456,662.81-
		1050	DUE TO OTHER AGENCIES	90205730	.00	.00
		1050	DUE TO OTHER AGENCIES	90257300	.00	.00
GL CLS	211	CL	DUE TO OTHER AGENCIES		1,604,192.65-	1,456,662.81-
21	300	1149	FUNDS HELD FOR OTHERS		.00	.00
GL CLS	300	CL	FUNDS HELD FOR OTHERS		.00	.00
* GLA CAT	21		CURRENT LIABILITIES		1,609,022.78-	1,470,211.35-
** TOTAL LIABILITIES					1,609,022.78-	1,470,211.35-
51	520	****	2310-POST CLS FFS FB RESTRICTED		138,811.43	.00
GL CLS	520	FD	BAL-RESTRICTED		138,811.43	.00
51	530	2315	FD BAL-COMMITTED		.00	.00
GL CLS	530	FD	BAL-COMMITTED		.00	.00
51	550	2325	FD BAL-UNASSIGNED		1,470,211.35	1,470,211.35
GL CLS	550	FD	BAL-UNASSIGNED		1,470,211.35	1,470,211.35
51	610	2150	FD BAL UNRES DESIG FOR OTHER		.00	.00
GL CLS	610	FD	BAL - UNRES DESIG FOR OTHER		.00	.00
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
GL CLS	620	FUND	BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51	950	9202	PAYROLL SYSTEM CLEARING		.00	.00
GL CLS	950	SYSTEM	ACCOUNTS		.00	.00

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 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 PRIORITY
 CAT CLASS GL TITLE GL YEAR YEAR

* GLA CAT 51 FUND BALANCE (DEFICITS)					1,609,022.78	1,470,211.35
** TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES					1,609,022.78	1,470,211.35
** TOTAL LIABILITIES AND FUND BALANCE/EQUITY					.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= 12 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

 GL GL COMP AGY CURRENT PRIOR
 CAT CLASS GL TITLE GL YEAR 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 OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES				.00	.00
**	TOTAL LIABILITIES AND FUND BALANCE/EQUITY				.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= 12 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

 GL GL COMP AGY CURRENT PRIOR
 CAT CLASS GL TITLE GL YEAR 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				.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 OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES				.00	.00
	** TOTAL LIABILITIES AND FUND BALANCE/EQUITY				.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 ASSETS - BALANCE SHEET FORMAT(GWFS)

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

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

GL	GL	B/C	COMP	TITLE	AGY	CURRENT	PRIOR
CT	CLS	IND	GL		GL	YEAR	YEAR
01	002	N	0040	CASH IN BANK		.00	.00
			N	0042	PETTY CASH IN BANK	.00	.00
GL	CLS		002	CA CASH IN BANK		.00	.00
01	004	N	0045	CASH IN STATE TREASURY		45,105,089.27-	41,934,283.51-
			N	0047	SHARED CASH	.00	.00
			N	0048	LEGISLATIVE CASH	45,105,089.27	41,934,283.51
GL	CLS		004	CA CASH IN STATE TREASURY		.00	.00
01	020	N	9000	LEGISLATIVE APPROPRIATIONS		307,348.22	295,129.45
GL	CLS		020	CA LEGISLATIVE APPROPRIATIONS		307,348.22	295,129.45
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
GL	CLS		072	CA DUE FROM OTHER AGENCIES		.00	.00
01	080	N	0285	CONSUM. INVENTORIES (MAT. AND SUPPLI		11,188.60	6,154.18
GL	CLS		080	CA CONSUMABLE INVENTORIES		11,188.60	6,154.18
*	GLA	CAT	01	CURRENT ASSETS		318,536.82	301,283.63

4TH COURT OF APPEALS DISTRICT (224)
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT(GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 12

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 TITLE GL YEAR YEAR

06	151	N	0345	FURNITURE/EQUIPMENT			.00	.00
	GL CLS		151	FURNITURE AND EQUIPMENT, NET			.00	.00
06	158	N	0383	OTHER CAPITAL ASSETS-DEPRECIABLE			.00	.00
	GL CLS		158	OTHER CAPITAL ASSETS, NET			.00	.00
	* GLA CAT		06	NON-CURRENT ASSETS			.00	.00
11	190	N	0410	AMTS TO BE PROVI FY-OTHER OBLIGATION			.00	.00
	GL CLS		190	RETIREMNT OF OTHR GENERAL LONG-TERM DEBT			.00	.00
	* GLA CAT		11	OTHER DEBITS			.00	.00
	** TOTAL ASSETS AND OTHER DEBITS						318,536.82	301,283.63
21	200	N	1009	VOUCHERS PAYABLE			.00	11,428.13-
		N	1010	ACCOUNTS PAYABLE			7,509.18-	8,089.16-
	GL CLS		200	CL ACCOUNTS PAYABLE			7,509.18-	19,517.29-
21	203	N	1015	PAYROLL PAYABLE			263,839.17-	270,064.44-
	GL CLS		203	CL PAYROLL PAYABLE			263,839.17-	270,064.44-
21	205	N	1049	CL INTERFUND PAYABLE			.00	.00
	GL CLS		205	CL INTERFUND PAYABLE			.00	.00
21	210	N	1053	DUE TO OTHER FUNDS	22405730		.00	.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	32001650		.00	.00
	GL CLS		211	CL DUE TO OTHER AGENCIES			.00	.00
21	230	N	1025	CL EMPLOYEE'S COMPENSABLE LEAVE			.00	.00

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
 *****PAGE 3

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

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

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		271,348.35-	289,581.73-
** TOTAL LIABILITIES					271,348.35-	289,581.73-
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		11,188.60-	6,154.18-
GL CLS	510	FD	BAL-NONSPENDABLE		11,188.60-	6,154.18-
51	550	N	**** 2325-POST CLS FFS FB UNASSIGNED		35,999.87-	5,547.72-
GL CLS	550	FD	BAL-UNASSIGNED		35,999.87-	5,547.72-
51	620	N	2240 FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		N	9999 FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
GL CLS	620		FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51	630	N	2030 INVESTMENT IN GENERAL FIXED ASSETS		.00	.00
		N	2055 FB - UNENCUM APPROP - SUBJECT TO LAP		.00	.00
		N	2060 FB-RES FOR UNENCUM APPR-FUTURE OPERA		.00	.00
GL CLS	630		OBSOLETE FB ACCTS UNDER GASB 34		.00	.00

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

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

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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
51	800	N	9003	ENCUMBRANCES (REPORTING AGENCIES)	.00	4,902.84
		N	9005	BUDGET RESERVATION FOR ENCUMBRANCES	.00	4,902.84-
GL CLS 800 BUDGETARY					.00	.00
51	950	N	9200	PAYROLL CLEARING	.00	.00
		N	9201	PAYROLL CLEARING OFFSET	.00	.00
		N	9202	PAYROLL SYSTEM CLEARING	.00	.00
GL CLS 950 SYSTEM ACCOUNTS					.00	.00
* GLA CAT 51 FUND BALANCE (DEFICITS)					47,188.47-	11,701.90-
** TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES					47,188.47-	11,701.90-
** TOTAL LIABILITIES AND FUND BALANCE/EQUITY					318,536.82-	301,283.63-
* 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 ASSETS - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 12

PROD SYSTEM

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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 TITLE GL YEAR YEAR

01	004	N	0045	CASH IN STATE TREASURY		382,763.08	363,036.98
			N 0047	SHARED CASH		382,763.08-	363,036.98-
	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	072	N	0284	DUE FROM OTHER AGENCIES	21105400	228,125.77	208,399.67
	GL CLS		072 CA	DUE FROM OTHER AGENCIES		228,125.77	208,399.67
	* GLA CAT		01	CURRENT ASSETS		228,125.77	208,399.67
	** TOTAL ASSETS AND OTHER DEBITS					228,125.77	208,399.67
21	200	N	1009	VOUCHERS PAYABLE		.00	.00
	GL CLS		200 CL	ACCOUNTS PAYABLE		.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	530	N	2315	FD BAL-COMMITTED		187,506.59-	187,506.59-
	GL CLS		530 FD	BAL-COMMITTED		187,506.59-	187,506.59-
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED		40,619.18-	20,893.08-
	GL CLS		550 FD	BAL-UNASSIGNED		40,619.18-	20,893.08-
51	610	N	2150	FD BAL UNRES DESIG FOR OTHER		.00	.00

4TH COURT OF APPEALS DISTRICT (224)
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT(GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 12

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

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

GL	CLS	IND	GL	TITLE	AGY	CURRENT YEAR	PRIOR YEAR
	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)		228,125.77-	208,399.67-
**	TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES					228,125.77-	208,399.67-
**	TOTAL LIABILITIES AND FUND BALANCE/EQUITY					228,125.77-	208,399.67-
*	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 ASSETS - BALANCE SHEET FORMAT (GWFS) .

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 12

PROD SYSTEM

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

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

01	004	N	0045	CASH IN STATE TREASURY			1,449,605.32-	1,299,729.66-
			N 0047	SHARED CASH			1,449,605.32	1,299,729.66
	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			4,830.13-	13,548.54-
	GL CLS		203	CL PAYROLL PAYABLE			4,830.13-	13,548.54-
21	205	N	1049	CL INTERFUND PAYABLE			.00	.00
	GL CLS		205	CL INTERFUND PAYABLE			.00	.00
21	210	N	1053	DUE TO OTHER FUNDS	22400010		.00	.00

4TH COURT OF APPEALS DISTRICT (224)
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT(GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 12

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 AGY CURRENT PRIOR
 CT CLS IND GL TITLE GL YEAR YEAR

GL	CLS	IND	GL	TITLE	AGY	CURRENT YEAR	PRIOR YEAR
GL	CLS		210	CL DUE TO OTHER FUNDS		.00	.00
21	211	N	1050	DUE TO OTHER AGENCIES		.00	.00
		N	1050	DUE TO OTHER AGENCIES	24105730	1,604,192.65-	1,456,662.81-
		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		1,604,192.65-	1,456,662.81-
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		1,609,022.78-	1,470,211.35-
**	TOTAL LIABILITIES					1,609,022.78-	1,470,211.35-
51	520	N	****	2310-POST CLS FFS FB RESTRICTED		138,811.43	.00
GL	CLS		520	FD BAL-RESTRICTED		138,811.43	.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		1,470,211.35	1,470,211.35
GL	CLS		550	FD BAL-UNASSIGNED		1,470,211.35	1,470,211.35
51	610	N	2150	FD BAL UNRES DESIG FOR OTHER		.00	.00
GL	CLS		610	FD BAL - UNRES DESIG FOR OTHER		.00	.00
51	620	N	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
GL	CLS		620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51	950	N	9202	PAYROLL SYSTEM CLEARING		.00	.00
GL	CLS		950	SYSTEM ACCOUNTS		.00	.00

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 02 SPECIAL REVENUE
 GAAP FUND 0573 JUDICIAL FUND (0573)-SPECIAL

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

* GLA CAT 51 FUND BALANCE (DEFICITS)						1,609,022.78	1,470,211.35
** TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES						1,609,022.78	1,470,211.35
** TOTAL LIABILITIES AND FUND BALANCE/EQUITY						.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 ASSETS - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 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 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	31,148.51		39,343.03
		Y	0650	BC ACCUM DEPR-FURN & EQUIP	6,514.13-		37,603.75-
	GL	CLS	151	FURNITURE AND EQUIPMENT, NET	24,634.38		1,739.28
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	24,634.38		1,739.28
**	TOTAL	ASSETS	AND	OTHER DEBITS	24,634.38		1,739.28
21	230	Y	1525	BC CL EMPLOYEE'S COMPENSABLE LEAVE	.00		.00
	GL	CLS	230	CL EMPLOYEE'S COMPENSABLE LEAVE	.00		.00
*	GLA	CAT	21	CURRENT LIABILITIES	.00		.00
26	301	Y	1700	BC NC EMPLOYEE'S COMPENSABLE LEAVE	.00		.00
	GL	CLS	301	NC EMPLOYEE'S COMPENSABLE LEAVE	.00		.00
*	GLA	CAT	26	NON-CURRENT LIABILITIES	.00		.00

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

4TH COURT OF APPEALS DISTRICT (224)

STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 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 TITLE GL YEAR YEAR

06	150	Y	0655	BC VEHICLES, BOATS AND AIRCRAFT		.00	.00
	GL CLS		150	VEHICLES, BOATS AND AIRCRAFT, NET		.00	.00
* GLA CAT 06 NON-CURRENT ASSETS						.00	.00
11	190	N	0410	AMTS TO BE PROVI FY-OTHER OBLIGATION		.00	.00
	GL CLS		190	RETIREMNT OF OTHR GENERAL LONG-TERM DEBT		.00	.00
* GLA CAT 11 OTHER DEBITS						.00	.00
** TOTAL ASSETS AND OTHER DEBITS						.00	.00
21	230	N	1025	CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
	Y		1525	BC CL EMPLOYEE'S COMPENSABLE LEAVE		91,798.55-	76,636.34-
	GL CLS		230	CL EMPLOYEE'S COMPENSABLE LEAVE		91,798.55-	76,636.34-
* GLA CAT 21 CURRENT LIABILITIES						91,798.55-	76,636.34-
26	301	Y	1700	BC NC EMPLOYEE'S COMPENSABLE LEAVE		49,498.82-	43,496.67-
	GL CLS		301	NC EMPLOYEE'S COMPENSABLE LEAVE		49,498.82-	43,496.67-
* GLA CAT 26 NON-CURRENT LIABILITIES						49,498.82-	43,496.67-
** TOTAL LIABILITIES						141,297.37-	120,133.01-
45	430	Y	****	3950-POST CLS BC UNREST NET ASSETS		141,297.37	120,133.01
	Y		9992	BC SYSTEM CLEARING		.00	.00
	GL CLS		430	UNRESTRICTED NET ASSETS		141,297.37	120,133.01
* GLA CAT 45 NET ASSETS						141,297.37	120,133.01
51	620	N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00

4TH COURT OF APPEALS DISTRICT (224)
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT(GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 12

PERCENT OF YEAR ELAPSED: 100%

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

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

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				141,297.37	120,133.01
** TOTAL LIABILITIES AND FUND BALANCE/EQUITY				.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 ASSETS - NET ASSET FORMAT

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 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
01	004	0045	CASH IN STATE TREASURY		78.16	.00
		0047	SHARED CASH		.00	.00
* GL CLS 004 CA CASH IN STATE TREASURY					78.16	.00
01	052	0231	ACCTS. RECEIVABLE - UNBILLED		.00	.00
* GL CLS 052 CA ACCOUNTS RECEIVABLES, NET					.00	.00
* GLA CAT 01 CURRENT ASSETS					78.16	.00
** TOTAL ASSETS					78.16	.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		78.16-	.00
* GL CLS 300 CL FUNDS HELD FOR OTHERS					78.16-	.00
* GLA CAT 21 CURRENT LIABILITIES					78.16-	.00
** TOTAL LIABILITIES					78.16-	.00
51	372	****	2400-POST CLS FIDUC NET ASSETS		.00	.00
* GL CLS 372 NET ASSETS HELD IN TRUST-FIDUCIARY FDS					.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
* GL CLS 950 SYSTEM ACCOUNTS					.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= 12 PROD SYSTEM
 *****PAGE 1

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

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

01			0005	9400	ORIGINAL BUDGET-COMMITTED	2,655,630.00
				9401	ORIGINAL BUDGET-COLLECTED	53,000.00-
* GAAP SRC/OBJ			0005		ORIGINAL APPROPRIATIONS	2,602,630.00
01			0006	9420	OASI ST MATCH TRF IN FROM 902-COMMITTED	170,925.52
				9425	INSUR-ST PD TRF IN FROM 327-COMMITTED	180,299.87
				9435	RETIR-ST MATCH TRF IN FROM 327-COMMITTED	225,164.43
				9440	BRP TRANSFER IN FROM 902-COMMITTED	4,649.59
* GAAP SRC/OBJ			0006		ADDITIONAL APPROPRIATIONS	581,039.41
01			0035	3711	JUDICIAL FEES	464.48
				3879	CREDIT CARD & ELECT SVCES RELATED FEES	11,287.31
* GAAP SRC/OBJ			0035		LICENSES, FEES AND PERMITS	11,751.79
01			0065	3765	SALES OF SUPPLIES/EQUIPMENT/SERVICES	42,000.00
* GAAP SRC/OBJ			0065		SALES OF GOODS AND SERVICES	42,000.00
01			0080	3788	DEFAULT DEPOSIT ADJUSTMENT - SUSPENSE	0.00
				3789	DEFAULT FUND-RETURN CHECKS	0.00
				3802	REIMBURSEMENTS-THIRD PARTY	18,608.45
* GAAP SRC/OBJ			0080		OTHER	18,608.45
* GAAP CATEGORY 01					REVENUES	3,256,029.65
TOTAL REVENUES						3,256,029.65
04			0200	7001	SAL & WAGES(LINE ITEM EXEMPT)	751,949.68
				7002	SAL/WAGES-CLASS&N/C-PERM FULTM	1,660,083.06
				7003	SAL/WAGES-CLASS&N/C-PERM PRRTM	8,486.00
				7017	ONE-TIME MERIT INCREASE	0.00
				7022	LONGEVITY PAY	30,979.92

4TH COURT OF APPEALS DISTRICT (224)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 12

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM

*****PAGE 2

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

GAAP		GAAP		GAAP	COMPT	TITLE	CURRENT
GAAP	GAAP GL ACCT GL	GAAP	COMPT	SRC/OBJ	OBJ		YEAR
CATEGORY	FUNC CLASS	ACCT	GL				
04		0200		7023		LUMP SUM TERMINATION PAYMENT	3,447.34
				7050		BENEFIT REPLACEMENT PAY	4,650.39
* GAAP SRC/OBJ		0200				SALARIES AND WAGES	2,459,596.39
04		0210		7032		EMPLOYEE RETIREMENT-ST CONTRIB	225,164.43
				7041		EMPLOYEE INS PYMTS-EMPLR CONTR	180,299.87
				7042		PAYROLL HEALTH INSURANCE CONTRIBUTION	25,118.46
				7043		FICA EMPLOYER MATCHING CONTR	170,925.52
* GAAP SRC/OBJ		0210				PAYROLL RELATED COSTS	601,508.28
04		0220		7243		EDUCATIONAL/TRAINING SERVICES	825.00
* GAAP SRC/OBJ		0220				PROFESSIONAL FEES AND SERVICES	825.00
04		0230		7111		TRAV OUT-OF-ST-PUB TRANS FARES	157.31
				7114		TRAV OUT-OF-ST-ACTUAL EXPENSES-OVERNIGHT	627.00
				7115		TRAV OUT-OF-ST-INCIDENTAL EXP	154.44
* GAAP SRC/OBJ		0230				TRAVEL	938.75
04		0240		7291		POSTAL SERVICES	20,000.00
				7300		CONSUMABLES	4,279.05
				7303		SUBS, PERIODICALS & INFO SERV	114.35
				7334		PERSONAL PROP-FURN, EQUIP AND OTHER-EXP	10,183.15
				7335		PERSONAL PROP-PARTS-COMPUTER EQUIP-EXP	620.49
				7377		PERSONAL PROP-COMPUTER EQUIPMENT-EXP	2,565.98
				7378		PERSONAL PROP-COMPUTER EQUIP(CONTROLLED)	7,164.00
				7380		INTANGIBLE-COMPUTER SOFTWARE-EXPENSED	0.00
				7382		PERS PROP-BOOKS & REF MATERIALS-EXPENSED	13,809.78
				7517		PERSONAL PROPERTY-TELECOMM EQUIPMENT-EXP	10,992.97
* GAAP SRC/OBJ		0240				MATERIALS AND SUPPLIES	69,729.77
04		0250		7276		COMMUNICATION SERVICES	18,434.62
				7516		TELECOMMS-OTHER SERV CHARGES	1,438.19
* GAAP SRC/OBJ		0250				COMMUNICATION AND UTILITIES	19,872.81
04		0260		7262		PERS PROP-MAINT & REPAIR/COMP SFTWRE-EXP	29.00

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 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	COMPT	TITLE	CURRENT
GAAP	GAAP	GL ACCT GL	ACCT	SRC/OBJ	OBJ		YEAR
CATEGORY	FUNC	CLASS	ACCT	SRC/OBJ	OBJ		
04			0260	7267	7367	PERS PROP-MAINT & REPAIR-COMP EQUIP-EXP PERSONAL PROPERTY-MAINTENANCE & REPAIRS	389.35 0.00
* GAAP SRC/OBJ			0260			REPAIRS AND MAINTENANCE	418.35
04			0270	7406	7470	RENTAL OF FURNISHINGS/EQUIPMT RENTAL OF SPACE	2,480.00 10,242.63
* GAAP SRC/OBJ			0270			RENTALS AND LEASES	12,722.63
04			0280	7273		REPRODUCTION & PRINTING SERVS	1,368.01
* GAAP SRC/OBJ			0280			PRINTING AND REPRODUCTION	1,368.01
04			0340	7203	7204	REGISTRATION FEES-EMPLOYEE TRAINING INSURANCE PREMIUMS & DEDUCTIBLES	50.00 3,906.93
				7210	7219	FEES AND OTHER CHARGES FEES FOR RECEIVING ELECTRONIC PAYMENTS	33.00 11,287.31
				7286	7299	FREIGHT/DELIVERY SERVICES PURCHASED CONTRACTED SERVICES	6,733.02 974.85
				7806	7947	PROMPT PAYMENT INTEREST ST OFC OF RISK MNGMT ASSESMENTS	3.96 5,963.86
* GAAP SRC/OBJ			0340			OTHER EXPENDITURES	28,952.93
04			0430	7373	7379	PERSONAL PROP-FURNISHING & EQUIPMENT-CAP PERSONAL PROP-COMPUTER EQUIP-CAPITALIZED	13,002.00 10,964.08
* GAAP SRC/OBJ			0430			CAPITAL OUTLAY	23,966.08
* GAAP CATEGORY	04					EXPENDITURES	3,219,899.00
TOTAL EXPENDITURES							3,219,899.00
EXCESS(DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES							36,130.65
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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 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 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
	05	0600	9580	LAPSED COMMITTED REVENUE APPROPRIATIONS	644.08-
* GAAP SRC/OBJ		0600		APPROPRIATIONS LAPSED	644.08-
* GAAP CATEGORY	05			OTHER FINANCING SOURCES (USES)	644.08-
TOTAL OTHER FINANCING SOURCES(USES)					644.08-
NET CHANGE IN FUND BALANCE					35,486.57
FUND BALANCE - BEGINNING					11,701.90
FUND BALANCE - BEGINNING, AS RESTATED					11,701.90
FUND BALANCE - ENDING					47,188.47
* GAAP FUND	0001			GENERAL REVENUE (0001)-GENERAL	47,188.47

(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= 12 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						CURRENT
GAAP	GAAP GL	ACCT GL	GAAP	COMPT	TITLE	YEAR
CATEGORY	FUNC	CLASS	ACCT SRC/OBJ	OBJ		
01			0035	3711	JUDICIAL FEES	18,807.50
				3719	FEES-COPIES/FILING OF RECORDS	918.60
* GAAP SRC/OBJ			0035		LICENSES, FEES AND PERMITS	19,726.10
* GAAP CATEGORY	01				REVENUES	19,726.10
TOTAL REVENUES						19,726.10
TOTAL EXPENDITURES						0.00
EXCESS(DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES						19,726.10
TOTAL OTHER FINANCING SOURCES(USES)						0.00
NET CHANGE IN FUND BALANCE						19,726.10
FUND BALANCE - BEGINNING						208,399.67
FUND BALANCE - BEGINNING, AS RESTATED						208,399.67
FUND BALANCE - ENDING						228,125.77
* GAAP FUND	0540				JUDICIAL-COURT PERSNL TRAIN FD	228,125.77
* GAAP FUND TY	01				GENERAL	275,314.24

(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= 12 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
 GAAP GAAP GL ACCT GL GAAP COMPT CURRENT
 CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ TITLE YEAR

01		0035	3704	COURT COSTS	450.00-
			3711	JUDICIAL FEES	18,357.50
			3719	FEES-COPIES/FILING OF RECORDS	918.60
* GAAP SRC/OBJ		0035		LICENSES, FEES AND PERMITS	18,826.10
* GAAP CATEGORY 01				REVENUES	18,826.10
TOTAL REVENUES					18,826.10
04		0200	7001	SAL & WAGES(LINE ITEM EXEMPT)	213,050.00
			7050	BENEFIT REPLACEMENT PAY	226.71
* GAAP SRC/OBJ		0200		SALARIES AND WAGES	213,276.71
04		0210	7032	EMPLOYEE RETIREMENT-ST CONTRIB	68,726.40-
			7041	EMPLOYEE INS PYMTS-EMPLR CONTR	2,876.33
			7043	FICA EMPLOYER MATCHING CONTR	13,229.07
* GAAP SRC/OBJ		0210		PAYROLL RELATED COSTS	52,621.00-
* GAAP CATEGORY 04				EXPENDITURES	160,655.71
TOTAL EXPENDITURES					160,655.71
EXCESS(DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES					141,829.61-
05		0500	3980	OPERATING ACCOUNT TRANSFERS IN	3,018.18
* GAAP SRC/OBJ		0500		TRANSFERS-IN	3,018.18
* GAAP CATEGORY 05				OTHER FINANCING SOURCES (USES)	3,018.18
TOTAL OTHER FINANCING SOURCES(USES)					3,018.18

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 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	

NET CHANGE IN FUND BALANCE						138,811.43-
FUND BALANCE - BEGINNING						1,470,211.35-
FUND BALANCE - BEGINNING, AS RESTATED						1,470,211.35-
FUND BALANCE - ENDING						1,609,022.78-
* GAAP FUND	0573				JUDICIAL FUND (0573)-SPECIAL	1,609,022.78-
* GAAP FUND TY	02				SPECIAL REVENUE	1,609,022.78-

(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= 12 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= 12 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	1,333,708.54-
* AGENCY	224				1,333,708.54-

Fourth Court of Appeals District (224)
UNAUDITED – August 31, 2012

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, 2012**

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, 2012

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, 2012

- **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, 2012

NOTE 2: CAPITAL ASSETS

A summary of changes in capital assets for the year ended August 31, 2012 is presented below:

	Balance 09/01/11	Adj.	Completed CIP	Inc- Int'agy Trans	Dec- Int'agy Trans	Additions	Deletions	Balance 08/31/12
Depreciable Assets								
Buildings and Bldg Improvements Infrastructure								
Facilities and Other Improvements								
Furniture and Equipment	39,343.03					25,456.48	(33,651.00)	31,148.51
Vehicle, Boats and Aircraft								-
Other Capital Assets								-
Total Depreciable Assets	39,343.03	-	-	-	-	25,456.48	(33,651.00)	31,148.51
Accumulated Depreciation								
Buildings and Bldg Improvements Infrastructure								
Facilities and Other Improvements								-
Furniture and Equipment	(37,603.75)					(2,561.38)	33,651.00	(6,514.13)
Vehicle, Boats and Aircraft								-
Other Capital Assets								-
Total Accumulated Depreciation	(37,603.75)	-	-	-	-	(2,561.38)	33,651.00	(6,514.13)
Total Governmental Activities	1,739.28					22,895.10	0.00	24,634.38

NOTE 3: Deposits, Investments and Repurchase Agreements

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

NOTE 4: Short Term Debt

The Court has no short term debt

**Fourth Court of Appeals District (224)
UNAUDITED – August 31, 2012**

NOTE 5: Summary of Changes in Long Term Liabilities

Changes in Long-Term Liabilities

During the year ended August 31, 2012, the following changes occurred in liabilities:

Governmental Activities	Balance 09-1-11	Additions	Reductions	Balance 08-31-12	Amounts Due Within One Year
Compensable Leave	120,133.01	142,291.66	121,127.30	141,297.37	91,798.55
Total Governmental Activities	120,133.01	142,291.66	121,127.30	141,297.37	91,798.55

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	2,480.00	7406	Rental of postage meter
Total	2,480.00		

Fourth Court of Appeals District (224)
UNAUDITED – August 31, 2012

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:

2013	1,320
2014	1,320
2015	1,320
2016	1,320
2017	<u>0.00</u>
Total minimum Future Lease Payments	<u><u>5,280</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; "Texa\$aver" 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. Handled by 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, 2012 follows:

DUE TO/DUE FROM OTHER AGENCIES

	Due From Other Agencies	Due to Other Agencies	Source
GAAP FUND TYPE 01 – GENERAL Appd Fund 0540, D23 Fund 540			
Agency 211, D23 Fund 0540	\$ 228,125.77		Shared Cash
GAAP FUND TYPE 02 – SPECIAL REVENUE Appd Fund 0573, D23 Fund 573			
Agency 241, D23 Fund 0573		\$ 1,604,192.65	Shared Cash
Total Due From/To Other Agencies	\$ 208,399.67	\$ 1,456,662.81	

TRANSFER IN/OUT FROM OTHER AGENCIES

	Transfer In Other Agencies	Transfer Out Other Agencies	Source
GAAP FUND TYPE 02 – SPECIAL REVENUE Appd Fund 0573, D23 Fund 573			
Agency 241, D23 Fund 0573	\$ 3,018.18		Shared Cash
Total Due From/To Other Agencies	\$ 3,018.18		

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 2012, the Fourth Court of Appeals renewed its portion of a group liability insurance policy issued for all of the Texas Courts of Appeals.

Fourth Court of Appeals paid a premium of \$3,746.00.

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

There have been no claims against this policy.

NOTE 18: Management Discussion and Analysis

Not applicable to this Court.

NOTE 19: THE FINANCIAL REPORTING ENTITY

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

NOTE 20: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Not applicable to this Court.

NOTE 21: N/A

Not applicable to the AFR reporting process.

NOTE 22: Donor-Restricted Endowments

Not applicable to this Court.

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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.

**The Fourth Court of Appeals, Agency number 224
Year Ended August 31, 2012**

Schedule 1A – Expenditures of Federal Awards

The Court has no federal funding.

**Schedule 1B – State Grant Pass Through From /To State Agencies and State
Colleges and Universities**

The Court has no state grant funds.

