

Annual Financial Report

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

August 31, 2015



STATE OF TEXAS  
FOURTH COURT OF APPEALS DISTRICT  
AGENCY #224  
FOR THE YEAR ENDING AUGUST 31, 2015

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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

SANDEE BRYAN MARION  
CHIEF JUSTICE

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

KEITH E. HOTTLE,  
CLERK

TELEPHONE  
(210) 335-2635

FACSIMILE NO.  
(210) 335-2762

October 13, 2015

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

Dear Sir/Madam:

We are pleased to submit the annual financial report of the Fourth Court of Appeals for the year ended 08/31/15, in compliance with Texas Government Code Annotated, Section 2101.011, and in accordance with the requirements established by the Comptroller of Public Accounts.

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

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

Sincerely,

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

Sandee Bryan Marion  
Chief Justice  
Fourth Court of Appeals

cc: Legislative Reference Library  
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Austin, TX 78711-2488

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FOURTH COURT OF APPEALS - 224  
SAN ANTONIO, TEXAS

ANNUAL FINANCIAL REPORT  
FISCAL YEAR 2015  
AS OF AUGUST 31, 2015

**JUSTICES**

SANDEE BRYAN MARION, CHIEF JUSTICE

KAREN A. ANGELINI, JUSTICE

MARIALYN BARNARD, JUSTICE

REBECA C. MARTINEZ, JUSTICE

PATRICIA O. ALVAREZ, JUSTICE

LUZ ELENA D. CHAPA, JUSTICE

JASON K. PULLIAM, JUSTICE

CLERK OF THE COURT

KEITH E. HOTTLE

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

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

PERCENT OF YEAR ELAPSED: 100%    REPORT PERIOD= ADJUSTMENT FY= 15    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		55,784,551.51-	51,731,075.55-
		0047	SHARED CASH		1,020.00-	1,300.00-
		0048	LEGISLATIVE CASH		55,785,571.51	51,732,375.55
GL CLS	004	CA	CASH IN STATE TREASURY		.00	.00
01	020	9000	LEGISLATIVE APPROPRIATIONS		367,272.83	379,054.93
GL CLS	020	CA	LEGISLATIVE APPROPRIATIONS		367,272.83	379,054.93
01	052	0230	ACCTS. RECEIVABLE - BILLED		.00	.00
		0231	ACCTS. RECEIVABLE - UNBILLED		.00	.00
GL CLS	052	CA	ACCOUNTS RECEIVABLES, NET		.00	.00
01	065	0279	CA INTERFUND RECEIVABLE-NO POST DOC		.00	.00
GL CLS	065	CA	INTERFUND RECEIVABLE		.00	.00
01	070	0283	DUE FROM OTHER FUNDS	22405730	.00	.00
GL CLS	070	CA	DUE FROM OTHER FUNDS		.00	.00
01	072	0284	DUE FROM OTHER AGENCIES	21200010	.00	.00
		0284	DUE FROM OTHER AGENCIES	32001650	.00	.00
GL CLS	072	CA	DUE FROM OTHER AGENCIES		.00	.00
01	080	0285	CONSUM. INVENTORIES (MAT. AND SUPPLI		4,750.96	5,662.13
GL CLS	080	CA	CONSUMABLE INVENTORIES		4,750.96	5,662.13
* GLA CAT	01		CURRENT ASSETS		372,023.79	384,717.06

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 15 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					372,023.79	384,717.06
21	200	1009	VOUCHERS PAYABLE		.00	.00
		1010	ACCOUNTS PAYABLE		4,829.70-	.00
	GL CLS	200	CL ACCOUNTS PAYABLE		4,829.70-	.00
21	203	1015	PAYROLL PAYABLE		345,506.91-	302,666.29-
	GL CLS	203	CL PAYROLL PAYABLE		345,506.91-	302,666.29-
21	205	1049	CL INTERFUND PAYABLE		.00	.00
	GL CLS	205	CL INTERFUND PAYABLE		.00	.00
21	210	1053	DUE TO OTHER FUNDS	22405730	.00	.00
	GL CLS	210	CL DUE TO OTHER FUNDS		.00	.00
21	211	1050	DUE TO OTHER AGENCIES		.00	.00
		1050	DUE TO OTHER AGENCIES	21200010	.00	.00
		1050	DUE TO OTHER AGENCIES	32001650	.00	.00
		1050	DUE TO OTHER AGENCIES	90251570	.00	.00
	GL CLS	211	CL DUE TO OTHER AGENCIES		.00	.00



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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 15 PROD SYSTEM  
 \*\*\*\*\*PAGE 3

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
21	230	1025	CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
	GL CLS	230	CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
21	300	1149	FUNDS HELD FOR OTHERS		.00	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00
*	GLA CAT	21	CURRENT LIABILITIES		350,336.61-	302,666.29-
**	TOTAL LIABILITIES AND OTHER CREDITS				350,336.61-	302,666.29-
51	360	2050	FD BAL-RESERVED FOR ENCUMBRANCES		.00	.00
	GL CLS	360	FD BAL RESERVED FOR ENCUMBRANCES		.00	.00
51	362	2075	FD BAL-RESERVED FOR CONSUM. INVENT.		.00	.00
	GL CLS	362	FD BAL RESERVED FOR INVENTORIES		.00	.00
51	364	2065	FD BAL-RESERVED FOR IMPREST ACCOUNTS		.00	.00
	GL CLS	364	FD BAL RESERVED FOR IMPREST ACCT.		.00	.00
51	510	2301	FD BAL-NONSPND FOR INVENTORY		4,750.96-	5,662.13-
	GL CLS	510	FD BAL-NONSPENDABLE		4,750.96-	5,662.13-
51	550	****	2325-POST CLS FFS FB UNASSIGNED		16,936.22-	76,388.64-
	GL CLS	550	FD BAL-UNASSIGNED		16,936.22-	76,388.64-
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51	630	2030	INVESTMENT IN GENERAL FIXED ASSETS		.00	.00
		2055	FB - UNENCUM APPROP - SUBJECT TO LAP		.00	.00
		2060	FB-RES FOR UNENCUM APPR-FUTURE OPERA		.00	.00

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

PERCENT OF YEAR ELAPSED: 100%      REPORT PERIOD= ADJUSTMENT FY= 15      PROD SYSTEM  
 \*\*\*\*\*PAGE 4

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

GL	GL	COMP	AGY	CURRENT	PRIOR
CAT	CLASS	GL	GL	YEAR	YEAR
GL CLS	630	OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
51	800	9003 ENCUMBRANCES (REPORTING AGENCIES)		4,644.84	.00
		9005 BUDGET RESERVATION FOR ENCUMBRANCES		4,644.84-	.00
GL CLS	800	BUDGETARY		.00	.00
51	950	9200 PAYROLL CLEARING		.00	.00
		9201 PAYROLL CLEARING OFFSET		.00	.00
		9202 PAYROLL SYSTEM CLEARING		.00	.00
GL CLS	950	SYSTEM ACCOUNTS		.00	.00
* GLA CAT	51	FUND BALANCE (DEFICITS)		21,687.18-	82,050.77-
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				21,687.18-	82,050.77-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				372,023.79-	384,717.06-
* 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= 15 PROD SYSTEM  
 \*\*\*\*\*PAGE 5

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	0045	CASH IN STATE TREASURY		443,980.58	425,981.08
		0047	SHARED CASH		443,980.58-	425,981.08-
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
01	052	0230	ACCTS. RECEIVABLE - BILLED		.00	.00
	GL CLS	052	CA ACCOUNTS RECEIVABLES, NET		.00	.00
01	072	0284	DUE FROM OTHER AGENCIES	21105400	.00	.00
	GL CLS	072	CA DUE FROM OTHER AGENCIES		.00	.00
	* GLA CAT	01	CURRENT ASSETS		.00	.00
	** TOTAL ASSETS AND OTHER DEBITS				.00	.00
21	200	1009	VOUCHERS PAYABLE		.00	.00
	GL CLS	200	CL ACCOUNTS PAYABLE		.00	.00
21	300	1149	FUNDS HELD FOR OTHERS		.00	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00
	* GLA CAT	21	CURRENT LIABILITIES		.00	.00
	** TOTAL LIABILITIES AND OTHER CREDITS				.00	.00
51	530	2315	FD BAL-COMMITTED		.00	.00
	GL CLS	530	FD BAL-COMMITTED		.00	.00
51	550	****	2325-POST CLS FFS FB UNASSIGNED		.00	.00
	GL CLS	550	FD BAL-UNASSIGNED		.00	.00
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= 15 PROD SYSTEM  
 \*\*\*\*\*PAGE 6

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

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

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

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

4TH COURT OF APPEALS DISTRICT (224)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
 REPORT PERIOD= ADJUSTMENT FY= 15

PERCENT OF YEAR ELAPSED: 100%    PROD SYSTEM  
 \*\*\*\*\*PAGE 7

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		1,979,927.61-	2,036,994.21-
		0047	SHARED CASH		1,979,927.61	2,036,994.21
	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	14,116.60
	GL CLS	072	CA DUE FROM OTHER AGENCIES		.00	14,116.60
	* GLA CAT	01	CURRENT ASSETS		.00	14,116.60
	** TOTAL ASSETS AND OTHER DEBITS				.00	14,116.60
21	200	1009	VOUCHERS PAYABLE		.00	.00
	GL CLS	200	CL ACCOUNTS PAYABLE		.00	.00
21	203	1015	PAYROLL PAYABLE		.00	14,116.60-
	GL CLS	203	CL PAYROLL PAYABLE		.00	14,116.60-
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= 15 PROD SYSTEM  
 \*\*\*\*\*PAGE 8

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

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

GL CLS	210	CL	DUE TO OTHER FUNDS			.00		.00
21	211	1050	DUE TO OTHER AGENCIES			.00		.00
		1050	DUE TO OTHER AGENCIES	24105730		.00		.00
		1050	DUE TO OTHER AGENCIES	90205730		.00		.00
		1050	DUE TO OTHER AGENCIES	90257300		.00		.00
		1050	DUE TO OTHER AGENCIES	90251570		.00		.00
GL CLS	211	CL	DUE TO OTHER AGENCIES			.00		.00
21	300	1149	FUNDS HELD FOR OTHERS			.00		.00
GL CLS	300	CL	FUNDS HELD FOR OTHERS			.00		.00
* GLA CAT	21		CURRENT LIABILITIES			.00		14,116.60-
** TOTAL LIABILITIES AND OTHER CREDITS						.00		14,116.60-
51	520	****	2310-POST CLS FFS FB RESTRICTED			.00		.00
GL CLS	520	FD	BAL-RESTRICTED			.00		.00
51	530	2315	FD BAL-COMMITTED			.00		.00
GL CLS	530	FD	BAL-COMMITTED			.00		.00
51	550	2325	FD BAL-UNASSIGNED			.00		.00
GL CLS	550	FD	BAL-UNASSIGNED			.00		.00
51	610	2150	FD BAL UNRES DESIG FOR OTHER			.00		.00
GL CLS	610	FD	BAL - UNRES DESIG FOR OTHER			.00		.00
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER			.00		.00
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY			.00		.00
GL CLS	620	FUND	BALANCE - UNRESERVED/UNDESIGNATED			.00		.00
51	950	9202	PAYROLL SYSTEM CLEARING			.00		.00

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 15 PROD SYSTEM  
 \*\*\*\*\*PAGE 9

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
	GL CLS	950	SYSTEM ACCOUNTS		.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	14,116.60-
*	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)  
 REPORT PERIOD= ADJUSTMENT FY= 15

PERCENT OF YEAR ELAPSED: 100%

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 FUND BALANCE/NET POSITION WITH CURRENT CHANGES				.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	.00
*	GAAP FUND	9998	GEN FIXED ASSETS ACCT GROUP		.00	.00
*	GAAP FUND TYPE	11	CAPITAL ASSET BASIS CONVERSION ADJUSTMTS		.00	.00



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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 15 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

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GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
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11	190	0410	AMTS TO BE PROVI	FY-OTHER OBLIGATION	.00	.00
	GL CLS	190	RETIREMNT OF OTHR	GENERAL LONG-TERM DEBT	.00	.00
*	GLA CAT	11	OTHER DEBITS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				.00	.00
21	230	1025	CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
	GL CLS	230	CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
*	GLA CAT	21	CURRENT LIABILITIES		.00	.00
**	TOTAL LIABILITIES AND OTHER CREDITS				.00	.00
51	620	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	.00
*	GAAP FUND	9997	LONG-TERM LIABILITIES BASIS CONVERSION		.00	.00
*	GAAP FUND TYPE	12	LONG-TERM LIAB BASIS CONVERSION ADJUSTMT		.00	.00
*	GAAP FUND GROUP	01	GOVERNMENTAL		.00	.00
*	AGENCY	224			.00	.00

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

4TH COURT OF APPEALS DISTRICT (224)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)  
 REPORT PERIOD= ADJUSTMENT FY= 15

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

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

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
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	55,784,551.51-	51,731,075.55-
		N	0047	SHARED CASH	1,020.00-	1,300.00-
		N	0048	LEGISLATIVE CASH	55,785,571.51	51,732,375.55
GL	CLS		004	CA CASH IN STATE TREASURY	.00	.00
01	020	N	9000	LEGISLATIVE APPROPRIATIONS	367,272.83	379,054.93
GL	CLS		020	CA LEGISLATIVE APPROPRIATIONS	367,272.83	379,054.93
01	052	N	0230	ACCTS. RECEIVABLE - BILLED	.00	.00
		N	0231	ACCTS. RECEIVABLE - UNBILLED	.00	.00
GL	CLS		052	CA ACCOUNTS RECEIVABLES, NET	.00	.00
01	065	N	0279	CA INTERFUND RECEIVABLE-NO POST DOC	.00	.00
GL	CLS		065	CA INTERFUND RECEIVABLE	.00	.00
01	070	N	0283	DUE FROM OTHER FUNDS 22405730	.00	.00
GL	CLS		070	CA DUE FROM OTHER FUNDS	.00	.00
01	072	N	0284	DUE FROM OTHER AGENCIES 21200010	.00	.00
		N	0284	DUE FROM OTHER AGENCIES 32001650	.00	.00
GL	CLS		072	CA DUE FROM OTHER AGENCIES	.00	.00
01	080	N	0285	CONSUM. INVENTORIES (MAT. AND SUPPLI	4,750.96	5,662.13
GL	CLS		080	CA CONSUMABLE INVENTORIES	4,750.96	5,662.13

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 15 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

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

* GLA CAT	01	CURRENT ASSETS			372,023.79	384,717.06
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					372,023.79	384,717.06
21	200	N 1009 VOUCHERS PAYABLE			.00	.00
		N 1010 ACCOUNTS PAYABLE			4,829.70-	.00
	GL CLS	200 CL ACCOUNTS PAYABLE			4,829.70-	.00
21	203	N 1015 PAYROLL PAYABLE			345,506.91-	302,666.29-
	GL CLS	203 CL PAYROLL PAYABLE			345,506.91-	302,666.29-
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	21200010		.00	.00
		N 1050 DUE TO OTHER AGENCIES	32001650		.00	.00
		N 1050 DUE TO OTHER AGENCIES	90251570		.00	.00

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 15 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 TITLE GL YEAR YEAR  
 \*\*\*\*\*

GL CLS	211	CL	DUE TO OTHER AGENCIES		.00	.00
21	230	N	1025	CL EMPLOYEE'S COMPENSABLE LEAVE	.00	.00
GL CLS	230	CL	EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
21	300	N	1149	FUNDS HELD FOR OTHERS	.00	.00
GL CLS	300	CL	FUNDS HELD FOR OTHERS		.00	.00
* GLA CAT	21			CURRENT LIABILITIES	350,336.61-	302,666.29-
** TOTAL LIABILITIES AND OTHER CREDITS					350,336.61-	302,666.29-
51	360	N	2050	FD BAL-RESERVED FOR ENCUMBRANCES	.00	.00
GL CLS	360	FD	BAL RESERVED FOR ENCUMBRANCES		.00	.00
51	362	N	2075	FD BAL-RESERVED FOR CONSUM. INVENT.	.00	.00
GL CLS	362	FD	BAL RESERVED FOR INVENTORIES		.00	.00
51	364	N	2065	FD BAL-RESERVED FOR IMPREST ACCOUNTS	.00	.00
GL CLS	364	FD	BAL RESERVED FOR IMPREST ACCT.		.00	.00
51	510	N	2301	FD BAL-NONSPND FOR INVENTORY	4,750.96-	5,662.13-
GL CLS	510	FD	BAL-NONSPENDABLE		4,750.96-	5,662.13-
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED	16,936.22-	76,388.64-
GL CLS	550	FD	BAL-UNASSIGNED		16,936.22-	76,388.64-
51	620	N	2240	FB-UNRESERVED-UNDESIGNATED-OTHER	.00	.00
		N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY	.00	.00
GL CLS	620	FUND	BALANCE - UNRESERVED/UNDESIGNATED		.00	.00

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 15 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	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	9003	ENCUMBRANCES (REPORTING AGENCIES)	4,644.84	.00
		N	9005	BUDGET RESERVATION FOR ENCUMBRANCES	4,644.84-	.00
	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)	21,687.18-	82,050.77-
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				21,687.18-	82,050.77-
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				372,023.79-	384,717.06-
*	GAAP FUND		0001	GENERAL REVENUE (0001)-GENERAL	.00	.00

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

4TH COURT OF APPEALS DISTRICT (224)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)  
 REPORT PERIOD= ADJUSTMENT FY= 15

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

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

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 GL GL B/C COMP AGY CURRENT PRIOR  
 CT CLS IND GL TITLE GL YEAR YEAR YEAR  
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01	004	N	0045	CASH IN STATE TREASURY			443,980.58		425,981.08
			N 0047	SHARED CASH			443,980.58-		425,981.08-
	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		.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	300	N	1149	FUNDS HELD FOR OTHERS			.00		.00
	GL CLS		300	CL FUNDS HELD FOR OTHERS			.00		.00
	* GLA CAT		21	CURRENT LIABILITIES			.00		.00
	** TOTAL LIABILITIES AND OTHER CREDITS						.00		.00
51	530	N	2315	FD BAL-COMMITTED			.00		.00
	GL CLS		530	FD BAL-COMMITTED			.00		.00
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED			.00		.00
	GL CLS		550	FD BAL-UNASSIGNED			.00		.00
51	610	N	2150	FD BAL UNRES DESIG FOR OTHER			.00		.00

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

PERCENT OF YEAR ELAPSED: 100%      REPORT PERIOD= ADJUSTMENT FY= 15      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	GL	YEAR	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)	.00	.00
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	.00
*	GAAP FUND		0540	JUDICIAL-COURT PERSNL TRAIN FD	.00	.00
*	GAAP FUND TYPE		01	GENERAL	.00	.00

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

4TH COURT OF APPEALS DISTRICT (224)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)  
 REPORT PERIOD= ADJUSTMENT FY= 15

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM  
 \*\*\*\*\*PAGE 7

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

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
01	004	N	0045	CASH IN STATE TREASURY	1,979,927.61-	2,036,994.21-
		N	0047	SHARED CASH	1,979,927.61	2,036,994.21
	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	14,116.60
	GL	CLS	072	CA DUE FROM OTHER AGENCIES	.00	14,116.60
	* GLA	CAT	01	CURRENT ASSETS	.00	14,116.60
	**	TOTAL	ASSETS	AND OTHER DEBITS	.00	14,116.60
21	200	N	1009	VOUCHERS PAYABLE	.00	.00
	GL	CLS	200	CL ACCOUNTS PAYABLE	.00	.00
21	203	N	1015	PAYROLL PAYABLE	.00	14,116.60-
	GL	CLS	203	CL PAYROLL PAYABLE	.00	14,116.60-
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
	GL	CLS	210	CL DUE TO OTHER FUNDS	.00	.00



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

PERCENT OF YEAR ELAPSED: 100%      REPORT PERIOD= ADJUSTMENT FY= 15      PROD SYSTEM  
 \*\*\*\*\*PAGE 8

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

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

21	211	N	1050	DUE TO OTHER AGENCIES		.00	.00
			N	1050	DUE TO OTHER AGENCIES	24105730	.00
			N	1050	DUE TO OTHER AGENCIES	90205730	.00
			N	1050	DUE TO OTHER AGENCIES	90257300	.00
			N	1050	DUE TO OTHER AGENCIES	90251570	.00
			GL CLS	211 CL	DUE TO OTHER AGENCIES		.00
21	300	N	1149	FUNDS HELD FOR OTHERS		.00	.00
			GL CLS	300 CL	FUNDS HELD FOR OTHERS		.00
*	GLA CAT	21		CURRENT LIABILITIES		.00	14,116.60-
**	TOTAL LIABILITIES AND OTHER CREDITS					.00	14,116.60-
51	520	N	****	2310-POST CLS FFS FB RESTRICTED		.00	.00
			GL CLS	520 FD	BAL-RESTRICTED		.00
51	530	N	2315	FD BAL-COMMITTED		.00	.00
			GL CLS	530 FD	BAL-COMMITTED		.00
51	550	N	2325	FD BAL-UNASSIGNED		.00	.00
			GL CLS	550 FD	BAL-UNASSIGNED		.00
51	610	N	2150	FD BAL UNRES DESIG FOR OTHER		.00	.00
			GL CLS	610 FD	BAL - UNRES DESIG FOR OTHER		.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
51	950	N	9202	PAYROLL SYSTEM CLEARING		.00	.00

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 15 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	GL	YEAR	YEAR
	GL	CLS	950	SYSTEM ACCOUNTS	.00	.00
*	GLA	CAT	51	FUND BALANCE (DEFICITS)	.00	.00
**	TOTAL	FUND	BALANCE/NET	POSITION WITH CURRENT CHANGES	.00	.00
**	TOTAL	LIABILITIES,	OTHER CR,	DEF INFLOWS AND FD BAL/NET POSITION	.00	14,116.60-
*	GAAP	FUND	0573	JUDICIAL FUND (0573)-SPECIAL	.00	.00
*	GAAP	FUND	TYPE	02 SPECIAL REVENUE	.00	.00

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

4TH COURT OF APPEALS DISTRICT (224)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)  
 REPORT PERIOD= ADJUSTMENT FY= 15

PERCENT OF YEAR ELAPSED: 100% 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

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 GL GL B/C COMP AGY CURRENT PRIOR  
 CT CLS IND GL TITLE GL YEAR YEAR  
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01	111	N	0385	OTHER ASSETS		.00	.00
	GL	CLS	111	OTHER CURRENT ASSETS		.00	.00
*	GLA	CAT	01	CURRENT ASSETS		.00	.00
06	150	Y	0655	BC VEHICLES, BOATS AND AIRCRAFT		.00	.00
	GL	CLS	150	VEHICLES, BOATS AND AIRCRAFT, NET		.00	.00
06	151	N	0345	FURNITURE/EQUIPMENT		.00	.00
		Y	0645	BC FURNITURE/EQUIPMENT	31,148.51		31,148.51
		Y	0650	BC ACCUM DEPR-FURN & EQUIP	18,206.57-		14,309.09-
	GL	CLS	151	FURNITURE AND EQUIPMENT, NET	12,941.94		16,839.42
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	12,941.94		16,839.42
**	TOTAL	ASSETS	AND	OTHER DEBITS	12,941.94		16,839.42
21	230	Y	1525	BC CL EMPLOYEE'S COMPENSABLE LEAVE	.00		.00
	GL	CLS	230	CL EMPLOYEE'S COMPENSABLE LEAVE	.00		.00
*	GLA	CAT	21	CURRENT LIABILITIES	.00		.00
26	301	Y	1700	BC NC EMPLOYEE'S COMPENSABLE LEAVE	.00		.00
	GL	CLS	301	NC EMPLOYEE'S COMPENSABLE LEAVE	.00		.00
*	GLA	CAT	26	NON-CURRENT LIABILITIES	.00		.00

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 15 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

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

** TOTAL LIABILITIES AND OTHER CREDITS					.00	.00
45 410 Y **** 3505-POST CLS BC CAP ASSETS/DEBT					12,941.94-	16,839.42-
GL CLS 410 INVESTED IN CAP ASSETS, NET RELATED DEBT					12,941.94-	16,839.42-
45 430 Y 9992 BC SYSTEM CLEARING					.00	.00
GL CLS 430 UNRESTRICTED NET POSITION					.00	.00
* GLA CAT 45 NET POSITION					12,941.94-	16,839.42-
51 620 N 9999 FFS SYSTEM CLEARING - GL LEVEL ONLY					.00	.00
GL CLS 620 FUND BALANCE - UNRESERVED/UNDESIGNATED					.00	.00
51 630 N 2030 INVESTMENT IN GENERAL FIXED ASSETS					.00	.00
GL CLS 630 OBSOLETE FB ACCTS UNDER GASB 34					.00	.00
* GLA CAT 51 FUND BALANCE (DEFICITS)					.00	.00
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					12,941.94-	16,839.42-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					12,941.94-	16,839.42-
* GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP					.00	.00
* GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS					.00	.00

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

4TH COURT OF APPEALS DISTRICT (224)

STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 15

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

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GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
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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		124,394.01-	114,234.13-
	GL CLS		230	CL EMPLOYEE'S COMPENSABLE LEAVE		124,394.01-	114,234.13-
*	GLA CAT		21	CURRENT LIABILITIES		124,394.01-	114,234.13-
26	301	Y	1700	BC NC EMPLOYEE'S COMPENSABLE LEAVE		93,456.34-	74,519.62-
	GL CLS		301	NC EMPLOYEE'S COMPENSABLE LEAVE		93,456.34-	74,519.62-
*	GLA CAT		26	NON-CURRENT LIABILITIES		93,456.34-	74,519.62-
**	TOTAL LIABILITIES AND OTHER CREDITS					217,850.35-	188,753.75-
45	430	Y	****	3950-POST CLS BC UNRE NET POSITION		217,850.35	188,753.75
		Y	9992	BC SYSTEM CLEARING		.00	.00
	GL CLS		430	UNRESTRICTED NET POSITION		217,850.35	188,753.75
*	GLA CAT		45	NET POSITION		217,850.35	188,753.75
51	620	N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 15 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	TITLE	AGY	CURRENT	PRIOR
CT	CLS	IND	GL		GL	YEAR	YEAR
	GL	CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
*	GLA	CAT	51	FUND BALANCE (DEFICITS)		.00	.00
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					217,850.35	188,753.75
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					.00	.00
*	GAAP	FUND	9997	LONG-TERM LIABILITIES BASIS CONVERSION		.00	.00
*	GAAP	FUND TYPE	12	LONG-TERM LIAB BASIS CONVERSION ADJUSTMT		.00	.00
*	GAAP	FUND GROUP	01	GOVERNMENTAL		.00	.00
*	AGENCY		224			.00	.00

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

4TH COURT OF APPEALS DISTRICT (224)  
 STATEMENT OF NET POSITION - NET POSITION FORMAT  
 REPORT PERIOD= ADJUSTMENT FY= 15

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM

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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		91.96	917.00
		0047	SHARED CASH		.00	.00
* GL CLS	004		CA CASH IN STATE TREASURY		91.96	917.00
01	052	0231	ACCTS. RECEIVABLE - UNBILLED		.00	.00
* GL CLS	052		CA ACCOUNTS RECEIVABLES, NET		.00	.00
* GLA CAT	01		CURRENT ASSETS		91.96	917.00
** TOTAL ASSETS AND OTHER DEBITS					91.96	917.00
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		91.96-	917.00-
* GL CLS	300		CL FUNDS HELD FOR OTHERS		91.96-	917.00-
* GLA CAT	21		CURRENT LIABILITIES		91.96-	917.00-
** TOTAL LIABILITIES AND OTHER CREDITS					91.96-	917.00-
45	372	****	2400-POST CLS FIDUC NET POSITION		.00	.00
* GL CLS	372		NET POSITION HELD IN TRUST-FIDUCIARY FDS		.00	.00
* GLA CAT	45		NET POSITION		.00	.00
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
* GL CLS	620		FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51	950	9989	HB 62 GENERAL LEDGER CLEARING		.00	.00

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 15 PROD SYSTEM  
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GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 AGENCY FUNDS

\*\*\*\*\*  

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

 \*\*\*\*\*

* GL CLS	950		SYSTEM ACCOUNTS		.00	.00
* GLA CAT	51		FUND BALANCE (DEFICITS)		.00	.00
**			NET POSITION WITH CURRENT CHANGES		.00	.00
**			TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION		91.96-	917.00-
* GAAP FUND TYPE	09		AGENCY FUNDS		.00	.00
* GAAP FUND GROUP	03		FIDUCIARY		.00	.00
* AGENCY	224				.00	.00



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

4TH COURT OF APPEALS DISTRICT (224)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 15

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM

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

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

01		0005	9400	ORIGINAL BUDGET-COMMITTED	2,951,838.00
			9401	ORIGINAL BUDGET-COLLECTED	53,000.00-
* GAAP SRC/OBJ		0005		ORIGINAL APPROPRIATIONS	2,898,838.00
01		0006	9420	OASI ST MATCH TRF IN FROM 902-COMMITTED	290,099.08
			9425	INSUR-ST PD TRF IN FROM 327-COMMITTED	263,420.50
			9435	RETIR-ST MATCH TRF IN FROM 327-COMMITTED	467,414.31
			9440	BRP TRANSFER IN FROM 902-COMMITTED	5,388.63
			9445	SALARY INCR TRF IN FROM 902-COMMITTED	873.34
			9460	JUDICIAL SALARY TRANSFER IN (FROM 902)	115,500.00
* GAAP SRC/OBJ		0006		ADDITIONAL APPROPRIATIONS	1,142,695.86
01		0007	9406	UB TRANSFER OUT-EXP BUDGET	0.00
			9407	UB TRANSFER IN-EXP BUDGET	0.00
* GAAP SRC/OBJ		0007		UNEXPENDED BALANCE FORWARD	0.00
01		0035	3711	JUDICIAL FEES	280.00-
* GAAP SRC/OBJ		0035		LICENSES, FEES AND PERMITS	280.00-
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
			3802	REIMBURSEMENTS-THIRD PARTY	16,569.72
* GAAP SRC/OBJ		0080		OTHER	16,569.72
* GAAP CATEGORY 01				REVENUES	4,099,823.58
TOTAL REVENUES					4,099,823.58

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 15 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

GAAP							CURRENT
GAAP	GAAP GL	ACCT	GL	GAAP	COMPT	TITLE	YEAR
CATEGORY	FUNC	CLASS	ACCT	SRC/OBJ	OBJ		
04			0200	7001		SAL & WAGES(LINE ITEM EXEMPT)	863,949.68
				7002		SAL/WAGES-CLASS&N/C-PERM FULTM	1,958,816.47
				7017		ONE-TIME MERIT INCREASE	55,000.00
				7022		LONGEVITY PAY	42,491.12
				7023		LUMP SUM TERMINATION PAYMENT	20,200.68
				7050		BENEFIT REPLACEMENT PAY	5,388.63
* GAAP SRC/OBJ			0200			SALARIES AND WAGES	2,945,846.58
04			0210	7032		EMPLOYEE RETIREMENT-ST CONTRIB	467,414.31
				7040		ADDL PAYROLL RETIREMENT CONTRIBUTION	9,350.99
				7041		EMPLOYEE INS PYMTS-EMPLR CONTR	263,420.50
				7042		PAYROLL HEALTH INSURANCE CONTRIBUTION	28,240.38
				7043		FICA EMPLOYER MATCHING CONTR	290,099.08
* GAAP SRC/OBJ			0210			PAYROLL RELATED COSTS	1,058,525.26
04			0220	7243		EDUCATIONAL/TRAINING SERVICES	2,380.00
				7245		FINANCIAL AND ACCOUNTING SERV	1,080.00
				7253		OTHER PROFESSIONAL SERVICES	1,208.97
* GAAP SRC/OBJ			0220			PROFESSIONAL FEES AND SERVICES	4,668.97
04			0230	7111		TRAV OUT-OF-ST-PUB TRANS FARES	485.88
				7115		TRAV OUT-OF-ST-INCIDENTAL EXP	42.84
				7116		TRAVEL OOS MEAL/LODGE-NTE LOCALITY ALLOW	404.52
				7135		TRAV IS-HOTEL TAX EXCL GALV, PORT A &SPI	43.20-
* GAAP SRC/OBJ			0230			TRAVEL	890.04
04			0240	7291		POSTAL SERVICES	6,000.00
				7300		CONSUMABLES	8,520.26
				7312		MEDICAL SUPPLIES	241.68
				7328		SUPPLY/MATERIAL-AGRIC, CONST, HARDWARE	33.00
				7334		PERSONAL PROP-FURN, EQUIP AND OTHER-EXP	9,325.85
				7335		PERSONAL PROP-PARTS-COMPUTER EQUIP-EXP	89.99
				7377		PERSONAL PROP-COMPUTER EQUIPMENT-EXP	3,902.32

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

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 15

PROD SYSTEM

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

GAAP							CURRENT
GAAP	GAAP GL	ACCT GL	GAAP	COMPT	TITLE		YEAR
CATEGORY	FUNC	CLASS	ACCT	SRC/OBJ	OBJ		
04			0240	7378	PERSONAL PROP-COMPUTER EQUIP (CONTROLLED)		1,384.00
				7380	INTANGIBLE-COMPUTER SOFTWARE-EXPENSED		1,497.00
				7382	PERS PROP-BOOKS & REF MATERIALS-EXPENSED		46,882.80
				7517	PERSONAL PROPERTY-TELECOMM EQUIPMENT-EXP		99.99
* GAAP SRC/OBJ			0240		MATERIALS AND SUPPLIES		77,976.89
04			0250	7276	COMMUNICATION SERVICES		21,153.60
				7516	TELECOMMS-OTHER SERV CHARGES		1,880.19
				7526	WASTE DISPOSAL		2,564.23
* GAAP SRC/OBJ			0250		COMMUNICATION AND UTILITIES		25,598.02
04			0260	7367	PERSONAL PROPERTY-MAINTENANCE & REPAIRS		1,128.78
* GAAP SRC/OBJ			0260		REPAIRS AND MAINTENANCE		1,128.78
04			0270	7406	RENTAL OF FURNISHINGS/EQUIPMT		1,320.00
				7470	RENTAL OF SPACE		27,644.78
* GAAP SRC/OBJ			0270		RENTALS AND LEASES		28,964.78
04			0280	7273	REPRODUCTION & PRINTING SERVS		816.88
* GAAP SRC/OBJ			0280		PRINTING AND REPRODUCTION		816.88
04			0340	7203	REGISTRATION FEES-EMPLOYEE TRAINING		525.00
				7204	INSURANCE PREMIUMS & DEDUCTIBLES		3,965.50
				7286	FREIGHT/DELIVERY SERVICES		8,199.38
				7299	PURCHASED CONTRACTED SERVICES		219.52
				7947	ST OFC OF RISK MNGMT ASSESMENTS		3,021.57
* GAAP SRC/OBJ			0340		OTHER EXPENDITURES		15,930.97
* GAAP CATEGORY 04					EXPENDITURES		4,160,347.17
TOTAL EXPENDITURES							4,160,347.17
EXCESS(DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES							60,523.59-

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 15 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	GL	GAAP	COMPT			YEAR
CATEGORY	FUNC	CLASS	ACCT	SRC/OBJ	OBJ			
05				0500	3973		OTHER CASH TRNSF W/I FD/ACCT BETWEEN AGY	280.00
* GAAP SRC/OBJ				0500			TRANSFERS-IN	280.00
05				0578	9410		APPROPRIATION TRANSFER-IN COMMITTED	0.00
* GAAP SRC/OBJ				0578			LEGISLATIVE FINANCING SOURCES	0.00
05				0591	9541		BRP TRF OUT TO STRATEGIES-COMMITTED	0.00
					9546		SALARY INCR TRF OUT TO STRAT-COMMITTED	0.00
					9561		JUDICIAL SAL INC TRSFER OUT TO STRAT	0.00
* GAAP SRC/OBJ				0591			LEGISLATIVE FINANCING USES	0.00
05				0600	9580		LAPSED COMMITTED REVENUE APPROPRIATIONS	120.00-
* GAAP SRC/OBJ				0600			APPROPRIATIONS LAPSED	120.00-
* GAAP CATEGORY 05							OTHER FINANCING SOURCES (USES)	160.00
TOTAL OTHER FINANCING SOURCES(USES)								160.00
NET CHANGE IN FUND BALANCE								60,363.59-
FUND BALANCE - BEGINNING								82,050.77
FUND BALANCE - BEGINNING, AS RESTATED								82,050.77
FUND BALANCE - ENDING								21,687.18
* GAAP FUND	0001						GENERAL REVENUE (0001)-GENERAL	21,687.18

DAFR8590 224 AFR 01 13 BBUR RJE R224 2(ORG) ( ) 3(OBJ) 3(FND) ( ) 0(GLA) ( ) ( ) USAS  
 CYCLE: 10/08/15 21:55 6019 RUN DATE: 10/08/15 TIME: 23:18 38 CFY: 16 CFM: 02 LCY: 15 LCM: 00 FICHE: 224 01 01

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

4TH COURT OF APPEALS DISTRICT (224)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 15

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

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

01		0035	3711	JUDICIAL FEES	17,917.50
			3719	FEES-COPIES/FILING OF RECORDS	82.00
* GAAP SRC/OBJ		0035		LICENSES, FEES AND PERMITS	17,999.50
* GAAP CATEGORY	01			REVENUES	17,999.50
TOTAL REVENUES					17,999.50
TOTAL EXPENDITURES					0.00
EXCESS(DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES					17,999.50
05		0510	7973	OTHER CASH TRNSF W/I FD/ACCT BETWEEN AGY	17,999.50-
* GAAP SRC/OBJ		0510		TRANSFERS-OUT	17,999.50-
* GAAP CATEGORY	05			OTHER FINANCING SOURCES (USES)	17,999.50-
TOTAL OTHER FINANCING SOURCES(USES)					17,999.50-
NET CHANGE IN FUND BALANCE					0.00
FUND BALANCE - BEGINNING					0.00
FUND BALANCE - BEGINNING, AS RESTATED					0.00
FUND BALANCE - ENDING					0.00
* GAAP FUND	0540			JUDICIAL-COURT PERSNL TRAIN FD	0.00
* GAAP FUND TY	01			GENERAL	21,687.18

DAFR8590 224 AFR 01 13 BBUR RJE R224 2(ORG) ( ) 3(OBJ) 3(FND) ( ) 0(GLA) ( ) ( ) USAS  
 CYCLE: 10/08/15 21:55 6019 RUN DATE: 10/08/15 TIME: 23:18 38 CFY: 16 CFM: 02 LCY: 15 LCM: 00 FICHE: 224 01 02

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

4TH COURT OF APPEALS DISTRICT (224)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 15

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

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

01		0035	3711	JUDICIAL FEES	16,792.50
			3719	FEES-COPIES/FILING OF RECORDS	82.00
* GAAP SRC/OBJ		0035		LICENSES, FEES AND PERMITS	16,874.50
* GAAP CATEGORY 01				REVENUES	16,874.50
TOTAL REVENUES					16,874.50
04		0200	7001	SAL & WAGES(LINE ITEM EXEMPT)	213,050.00
			7050	BENEFIT REPLACEMENT PAY	682.33-
* GAAP SRC/OBJ		0200		SALARIES AND WAGES	212,367.67
04		0210	7032	EMPLOYEE RETIREMENT-ST CONTRIB	155,282.58-
			7041	EMPLOYEE INS PYMTS-EMPLR CONTR	39,068.24-
			7043	FICA EMPLOYER MATCHING CONTR	72,325.55-
* GAAP SRC/OBJ		0210		PAYROLL RELATED COSTS	266,676.37-
* GAAP CATEGORY 04				EXPENDITURES	54,308.70-
TOTAL EXPENDITURES					54,308.70-
EXCESS(DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES					71,183.20
05		0510	7980	OPERATING ACCOUNT TRANSFERS OUT	71,183.20-
* GAAP SRC/OBJ		0510		TRANSFERS-OUT	71,183.20-
* GAAP CATEGORY 05				OTHER FINANCING SOURCES (USES)	71,183.20-
TOTAL OTHER FINANCING SOURCES(USES)					71,183.20-

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 15 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  
 \*\*\*\*\*

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

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 15 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

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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  
 REPORT PERIOD= ADJUSTMENT FY= 15

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

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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 9997	LONG-TERM LIABILITIES BASIS CONVERSION	0.00
* GAAP FUND TY 12	LONG-TERM LIAB BASIS CONVERSION ADJUSTMT	0.00
* GAAP FD GRP 01	GOVERNMENTAL	21,687.18
* AGENCY 224		21,687.18

**Fourth Court of Appeals District (224)**  
**UNAUDITED – August 31, 2015**

**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, 2015**

### **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, 2015**

**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.

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- **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.

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**NOTE 2: CAPITAL ASSETS**

A summary of changes in capital assets for the year ended August 31, 2015 is presented below:

	Balance 09/01/14	Adj.	Completed CIP	Inc- Int'agy Trans	Dec- Int'agy Trans	Additions	Deletions	Balance 08/31/15
<b>Depreciable Assets</b>								
Buildings and Bldg Improvements								-
Infrastructure								-
Facilities and Other Improvements								-
Furniture and Equipment	31,148.51							31,148.51
Vehicle, Boats and Aircraft								-
Other Capital Assets								-
<b>Total Depreciable Assets</b>	<b>31,148.51</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			<b>31,148.51</b>
<b>Accumulated Depreciation</b>								
Buildings and Bldg Improvements								-
Infrastructure								-
Facilities and Other Improvements								-
Furniture and Equipment	(14,309.09)					(3,897.48)		(18,206.57)
Vehicle, Boats and Aircraft								-
Other Capital Assets								-
<b>Total Accumulated Depreciation</b>	<b>(14,309.09)</b>					<b>(3,897.48)</b>		<b>(18,206.57)</b>
<b>Total Governmental Activities</b>	<b>16,839.42</b>					<b>(3,897.48)</b>		<b>12,941.94</b>

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

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

**NOTE 4: Short Term Debt**

The Court has no short term debt

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

Changes in Long-Term Liabilities

During the year ended August 31, 2015, the following changes occurred in liabilities:

Governmental Activities	Balance 09-1-14	Additions	Reductions	Balance 08-31-15	Amounts Due Within One Year
Compensable Leave	188,753.75	191,342.61	162,246.01	217,850.35	124,394.01
Total Governmental Activities	188,753.75	191,342.61	162,246.01	217,850.35	124,394.01

**Employees' Compensable Leave**

A state employee is entitled to be paid for all unused vacation time accrued, in the event of the employee's resignation, dismissal, or separation from State employment, provided the employee has had continuous employment with the State for six months. Expenditures for accumulated annual leave balances are recognized in the period paid or taken in governmental and/or Expendable Trust fund types. For this fund type, the liability for unpaid benefits is recorded in the General Long-Term Debt Account Group with a corresponding account designated "Amounts to be provided in Future Years". No liability is recorded for non-vesting accumulated rights to receive sick pay benefits.

**NOTE 6: BONDED INDEBTEDNESS**

Not applicable to this Court.

**NOTE 7: DERIVATIVES**

Not applicable to this Court.

**NOTE 8: LEASES**

**Operating Leases:**

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

Fund	Amount	Comp Object	Description
General	1,320.00	7406	Rental of postage meter
Total	1,320.00		

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

2016	1,320
2017	0.00
2018	0.00
2019	<u>0.00</u>
Total minimum Future Lease Payments	<u><u>1,320</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. Administered by Employees Retirement System (ERS).



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**NOTE 12: INTERFUND BALANCES / ACTIVITIES**

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

Individual balances and activity at August 31, 2015 follows:

**DUE TO/DUE FROM OTHER AGENCIES**

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

**TRANSFER IN/OUT FROM OTHER AGENCIES**

	<b>Transfer In Other Agencies</b>	<b>Transfer Out Other Agencies</b>	<b>Source</b>
Agency 241, D23 Fund 0573		\$71,183.20	Shared Cash
Agency 211, D23 Fund 0540		\$17,999.50	Shared Cash
Agency 212, D23 Fund 5157	\$-280.00		Shared Cash
<b>Total Due From/To Other Agencies</b>	<b>\$-280.00</b>	<b>\$89,182.70</b>	

**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 2015, 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 \$3,965.50.**

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

**There have been no claims against this policy.**

**NOTE 18: Management Discussion and Analysis**

Not applicable to this Court.

**NOTE 19: THE FINANCIAL REPORTING ENTITY**

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

**NOTE 20: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

Not applicable to this Court.

**NOTE 21: N/A**

Not applicable to the AFR reporting process.

**NOTE 22: Donor-Restricted Endowments**

Not applicable to this Court.

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**NOTE 23: Extraordinary and Special Items**

The Court has no such items.

**NOTE 24: Disaggregation of Receivable and Payable Balances.**

Not applicable to this Court.

**NOTE 25: Termination Benefits**

Not applicable to this Court.

**NOTE 26: SEGMENT INFORMATION**

Not applicable to this Court.

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**Schedule IA – Expenditure of Federal Awards**

The Court has no federal funding.

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

The Court has no state grant funds.



