



# **ANNUAL FINANCIAL REPORT**

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FIFTH COURT OF APPEALS  
Agency 225  
Dallas, Texas

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Fiscal Year Ended August 31, 2015



# **ANNUAL FINANCIAL REPORT**

**FIFTH COURT OF APPEALS**

**Agency 225**

**Fiscal Year Ending August 31, 2015**

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# **ANNUAL FINANCIAL REPORT**

**FIFTH COURT OF APPEALS**

**Agency 225**

**Fiscal Year Ending August 31, 2015**

# **DAFR8580**



DAFR8580 225 LTHO 01 13 CCUM RJE R225 2(ORG) ( ) ( ) 3(FND) ( ) 2(GLA) ( ) ( ) USAS  
 CYCLE: 09/30/15 22:01 6013 RUN DATE: 10/01/15 TIME: 00:01 03 CFY: 16 CFM: 01 LCY: 14 LCM: 11 FICHE: 225 15 01 01

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

5TH COURT OF APPEALS DISTRICT (225)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
 REPORT PERIOD= ADJUSTMENT FY= 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 CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
GL CLS	001 CA		CASH ON HAND		.00	.00
GL CLS	002 CA		CASH IN BANK		1,000.00	1,000.00
GL CLS	004 CA		CASH IN STATE TREASURY		.00	.00
GL CLS	020 CA		LEGISLATIVE APPROPRIATIONS		597,204.07	594,958.85
GL CLS	054 CA		TAXES RECEIVABLE, NET		.00	.00
GL CLS	065 CA		INTERFUND RECEIVABLE		.00	.00
GL CLS	072 CA		DUE FROM OTHER AGENCIES		.00	.00
GL CLS	080 CA		CONSUMABLE INVENTORIES		3,455.97	3,003.41
* GLA CAT	01		CURRENT ASSETS		601,660.04	598,962.26
GL CLS	151		FURNITURE AND EQUIPMENT, NET		.00	.00
GL CLS	158		OTHER CAPITAL ASSETS, NET		.00	.00
* GLA CAT	06		NON-CURRENT ASSETS		.00	.00
GL CLS	190		RETIREMNT OF OTHR GENERAL LONG-TERM DEBT		.00	.00
* GLA CAT	11		OTHER DEBITS		.00	.00
**			TOTAL ASSETS AND OTHER DEBITS		601,660.04	598,962.26
GL CLS	200 CL		ACCOUNTS PAYABLE		5,767.35-	6.00
GL CLS	203 CL		PAYROLL PAYABLE		588,965.22-	567,335.48-
GL CLS	211 CL		DUE TO OTHER AGENCIES		.00	.00
GL CLS	230 CL		EMPLOYEE'S COMPENSABLE LEAVE		.00	.00



5TH COURT OF APPEALS DISTRICT (225)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
 REPORT PERIOD= ADJUSTMENT FY= 15

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 CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
	GL CLS	300 CL	FUNDS HELD FOR OTHERS		.00	.00
*	GLA CAT	21	CURRENT LIABILITIES		594,732.57-	567,329.48-
**	TOTAL LIABILITIES AND OTHER CREDITS				594,732.57-	567,329.48-
	GL CLS	360 FD	BAL RESERVED FOR ENCUMBRANCES		.00	.00
	GL CLS	362 FD	BAL RESERVED FOR INVENTORIES		.00	.00
	GL CLS	364 FD	BAL RESERVED FOR IMPREST ACCT.		.00	.00
	GL CLS	510 FD	BAL-NONSPENDABLE		3,455.97-	3,003.41-
	GL CLS	550 FD	BAL-UNASSIGNED		3,471.50-	28,629.37-
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
	GL CLS	630	OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
	GL CLS	800	BUDGETARY		.00	.00
	GL CLS	950	SYSTEM ACCOUNTS		.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)		6,927.47-	31,632.78-
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				6,927.47-	31,632.78-
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				601,660.04-	598,962.26-
*	GAAP FUND	0001	GENERAL REVENUE (0001)-GENERAL		.00	.00



DAFR8580 225 LTHO 01 13 CCUM RJE R225 2(ORG) ( ) ( ) 3(FND) ( ) 2(GLA) ( ) ( ) USAS  
 CYCLE: 09/30/15 22:01 6013 RUN DATE: 10/01/15 TIME: 00:01 03 CFY: 16 CFM: 01 LCY: 14 LCM: 11 FICHE: 225 15 01 01

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

5TH COURT OF APPEALS DISTRICT (225)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
 REPORT PERIOD= ADJUSTMENT FY= 15

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

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	001	CA CASH ON HAND		.00	.00
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
	GL CLS	072	CA DUE FROM OTHER AGENCIES		.00	.00
*	GLA CAT	01	CURRENT ASSETS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				.00	.00
	GL CLS	200	CL ACCOUNTS PAYABLE		.00	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00
*	GLA CAT	21	CURRENT LIABILITIES		.00	.00
**	TOTAL LIABILITIES AND OTHER CREDITS				.00	.00
	GL CLS	520	FD BAL-RESTRICTED		.00	.00
	GL CLS	530	FD BAL-COMMITTED		.00	.00
	GL CLS	550	FD BAL-UNASSIGNED		.00	.00
	GL CLS	610	FD BAL - UNRES DESIG FOR OTHER		.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



DAFR8580 225 LTH0 01 13 CCUM RJE R225 2(ORG) ( ) ( ) 3(FND) ( ) 2(GLA) ( ) ( ) USAS  
 CYCLE: 09/30/15 22:01 6013 RUN DATE: 10/01/15 TIME: 00:01 03 CFY: 16 CFM: 01 LCY: 14 LCM: 11 FICHE: 225 15 01 02

(AGY)225 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
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5TH COURT OF APPEALS DISTRICT (225)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
 REPORT PERIOD= ADJUSTMENT FY= 15

PERCENT OF YEAR ELAPSED: 100% PRODUCTION SYSTEM  
 \*\*\*\*\*PAGE 4

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	001 CA	CASH ON HAND		.00	.00
	GL CLS	004 CA	CASH IN STATE TREASURY		.00	.00
	GL CLS	072 CA	DUE FROM OTHER AGENCIES		.00	.00
*	GLA CAT	01	CURRENT ASSETS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				.00	.00
	GL CLS	200 CL	ACCOUNTS PAYABLE		.00	.00
	GL CLS	205 CL	INTERFUND PAYABLE		.00	.00
	GL CLS	211 CL	DUE TO OTHER AGENCIES		.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
	GL CLS	520 FD	BAL-RESTRICTED		.00	.00
	GL CLS	550 FD	BAL-UNASSIGNED		.00	.00
	GL CLS	610 FD	BAL - UNRES DESIG FOR OTHER		.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	0573	JUDICIAL FUND (0573)-SPECIAL		.00	.00
*	GAAP FUND TYPE	02	SPECIAL REVENUE		.00	.00



DAFR8580 225 LTH0 01 13 CCUM RJE R225 2(ORG) ( ) ( ) 3(FND) ( ) 2(GLA) ( ) ( ) USAS  
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 (AGY)225 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
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5TH COURT OF APPEALS DISTRICT (225)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
 REPORT PERIOD= ADJUSTMENT FY= 15

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

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
	GL CLS	111	OTHER CURRENT ASSETS		.00	.00
*	GLA CAT	01	CURRENT ASSETS		.00	.00
	GL CLS	151	FURNITURE AND EQUIPMENT, NET		.00	.00
	GL CLS	158	OTHER CAPITAL ASSETS, NET		.00	.00
*	GLA CAT	06	NON-CURRENT ASSETS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.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



DAFR8580 225 LTH0 01 13 CCUM RJE R225 2(ORG) ( ) ( ) 3(FND) ( ) 2(GLA) ( ) ( ) USAS  
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(AGY)225 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
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5TH COURT OF APPEALS DISTRICT (225)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
 REPORT PERIOD= ADJUSTMENT FY= 15

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM  
 PAGE 6

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
	GL CLS	190	RETIREMNT OF OTHR GENERAL LONG-TERM DEBT		.00	.00
*	GLA CAT	11	OTHER DEBITS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				.00	.00
	GL CLS	230	CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
*	GLA CAT	21	CURRENT LIABILITIES		.00	.00
**	TOTAL LIABILITIES AND OTHER CREDITS				.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	225			.00	.00





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**FIFTH COURT OF APPEALS**

Agency 225

Fiscal Year Ending August 31, 2015

# **DAFR8590**



DAFR8590 225 LTHO 01 13 CCUM RJE R225 2(ORG) ( ) 2(OBJ) 3(FND) ( ) 2(GLA) ( ) ( ) USAS  
 CYCLE: 09/30/15 22:01 6013 RUN DATE: 10/01/15 TIME: 00:01 03 CFY: 16 CFM: 01 LCY: 14 LCM: 11 FICHE: 225 01 01

(AGY)225 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
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5TH COURT OF APPEALS DISTRICT (225)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 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

GAAP CATEGORY	GAAP FUNC	GL CLASS	ACCT CLASS	GL ACCT	GAAP SRC/OBJ	COMPT OBJ	TITLE	CURRENT YEAR
					0005		ORIGINAL APPROPRIATIONS	5,191,618.00
					0006		ADDITIONAL APPROPRIATIONS	1,454,532.93
					0035		LICENSES, FEES AND PERMITS	400.00-
					0065		SALES OF GOODS AND SERVICES	0.00
					0080		OTHER	31,753.98
* GL ACCT CLASS	640						FFS REVENUE	6,677,504.91
* GAAP CATEGORY	01						REVENUES	6,677,504.91
TOTAL REVENUES								6,677,504.91
					0200		SALARIES AND WAGES	5,021,652.70
					0210		PAYROLL RELATED COSTS	1,292,339.75
					0230		TRAVEL	26,981.22
					0240		MATERIALS AND SUPPLIES	111,565.13
					0250		COMMUNICATION AND UTILITIES	68,357.26
					0260		REPAIRS AND MAINTENANCE	34,122.23
					0270		RENTALS AND LEASES	75,787.35
					0340		OTHER EXPENDITURES	71,772.39
					0430		CAPITAL OUTLAY	0.00
* GL ACCT CLASS	650						FFS EXPENDITURES	6,702,578.03



5TH COURT OF APPEALS DISTRICT (225)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 15

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

* GAAP CATEGORY 04					EXPENDITURES	6,702,578.03
TOTAL EXPENDITURES						6,702,578.03
EXCESS(DEFICIENCY) OF REVENUES OVER(UNDER)					EXPENDITURES	25,073.12-
GAAP SRC/OBJ			0578		LEGISLATIVE FINANCING SOURCES	6,577.25
* GL ACCT CLASS 640					FFS REVENUE	6,577.25
GAAP SRC/OBJ			0500		TRANSFERS-IN	400.00
GAAP SRC/OBJ			0591		LEGISLATIVE FINANCING USES	6,577.25-
* GL ACCT CLASS 675					FFS OTHER FINANCING SOURCES (USES)	6,177.25-
GAAP SRC/OBJ			0600		APPROPRIATIONS LAPSED	32.19-
* GL ACCT CLASS 685					FFS OTHER CHANGES IN FUND BALANCE	32.19-
* GAAP CATEGORY 05					OTHER FINANCING SOURCES (USES)	367.81
TOTAL OTHER FINANCING SOURCES(USES)						367.81
NET CHANGE IN FUND BALANCE						24,705.31-
FUND BALANCE - BEGINNING						31,632.78
FUND BALANCE - BEGINNING, AS RESTATED						31,632.78
FUND BALANCE - ENDING						6,927.47
* GAAP FUND 0001					GENERAL REVENUE (0001)-GENERAL	6,927.47



DAFR8590 225 LTHO 01 13 CCUM RJE R225 2(ORG) ( ) 2(OBJ) 3(FND) ( ) 2(GLA) ( ) ( ) USAS  
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(AGY)225 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

5TH COURT OF APPEALS DISTRICT (225)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 15

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

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  
 \*\*\*\*\*

GAAP SRC/OBJ	0035	LICENSES, FEES AND PERMITS	44,617.50
* GL ACCT CLASS	640	FFS REVENUE	44,617.50
* GAAP CATEGORY	01	REVENUES	44,617.50
TOTAL REVENUES			44,617.50
TOTAL EXPENDITURES			0.00
EXCESS(DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES			44,617.50
GAAP SRC/OBJ	0510	TRANSFERS-OUT	44,617.50-
* GL ACCT CLASS	675	FFS OTHER FINANCING SOURCES (USES)	44,617.50-
* GAAP CATEGORY	05	OTHER FINANCING SOURCES (USES)	44,617.50-
TOTAL OTHER FINANCING SOURCES(USES)			44,617.50-
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	6,927.47



DAFR8590 225 LTH0 01 13 CCUM RJE R225 2(ORG) ( ) 2(OBJ) 3(FND) ( ) 2(GLA) ( ) ( ) USAS  
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(AGY)225 (ORG) (PRG) (NAC) (APP) (FND) (COB) (A0B) (GLA)  
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5TH COURT OF APPEALS DISTRICT (225)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 15

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM  
 PAGE 4

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

GAAP CATEGORY	GAAP FUNC	GL CLASS	ACCT CLASS	GL ACCT	GAAP SRC/OBJ	COMPT OBJ	TITLE	CURRENT YEAR
	GAAP SRC/OBJ				0035		LICENSES, FEES AND PERMITS	41,537.50
*	GL ACCT CLASS	640					FFS REVENUE	41,537.50
*	GAAP CATEGORY	01					REVENUES	41,537.50
TOTAL REVENUES								41,537.50
	GAAP SRC/OBJ				0200		SALARIES AND WAGES	394,819.32
	GAAP SRC/OBJ				0210		PAYROLL RELATED COSTS	100,478.06
*	GL ACCT CLASS	650					FFS EXPENDITURES	495,297.38
*	GAAP CATEGORY	04					EXPENDITURES	495,297.38
TOTAL EXPENDITURES								495,297.38
EXCESS(DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES								453,759.88-
	GAAP SRC/OBJ				0500		TRANSFERS-IN	453,759.88
*	GL ACCT CLASS	675					FFS OTHER FINANCING SOURCES (USES)	453,759.88
*	GAAP CATEGORY	05					OTHER FINANCING SOURCES (USES)	453,759.88
TOTAL OTHER FINANCING SOURCES(USES)								453,759.88
NET CHANGE IN FUND BALANCE								0.00
FUND BALANCE - BEGINNING								0.00
FUND BALANCE - BEGINNING, AS RESTATED								0.00
FUND BALANCE - ENDING								0.00



DAFR8590 225 LTH0 01 13 CCUM RJE R225 2(ORG) ( ) 2(OBJ) 3(FND) ( ) 2(GLA) ( ) ( ) USAS 01 02  
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5TH COURT OF APPEALS DISTRICT (225)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
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PROD SYSTEM  
 PAGE 5

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  
 \*\*\*\*\*

* GAAP FUND	0573	JUDICIAL FUND (0573)-SPECIAL	0.00
* GAAP FUND TY	02	SPECIAL REVENUE	0.00



DAFR8590 225 LTH0 01 13 CCUM RJE R225 2(ORG) ( ) 2(OBJ) 3(FND) ( ) 2(GLA) ( ) ( ) USAS  
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(AGY)225 (ORG) (PRG) (NAC) (APP) (FND) (COB) (A0B) (GLA)  
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5TH COURT OF APPEALS DISTRICT (225)  
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PROD SYSTEM  
 PAGE 6

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

\*\*\*\*\*  
 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 9998 GEN FIXED ASSETS ACCT GROUP	0.00
* GAAP FUND TY 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS	0.00



DAFR8590 225 LTH0 01 13 CCUM RJE R225 2(ORG) ( ) 2(OBJ) 3(FND) ( ) 2(GLA) ( ) ( ) USAS  
 CYCLE: 09/30/15 22:01 6013 RUN DATE: 10/01/15 TIME: 00:01 03 CFY: 16 CFM: 01 LCY: 14 LCM: 11 FICHE: 225 01 12

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

5TH COURT OF APPEALS DISTRICT (225)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 15

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM  
 PAGE 7

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	6,927.47
* AGENCY	225								6,927.47





# **ANNUAL FINANCIAL REPORT**

**FIFTH COURT OF APPEALS**

Agency 225

Fiscal Year Ending August 31, 2015

# **DAFR8581**



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

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

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 CT	GLS	B/C	COMP	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
GL	CLS	001	CA	CASH ON HAND		.00	.00
GL	CLS	002	CA	CASH IN BANK		1,000.00	1,000.00
GL	CLS	004	CA	CASH IN STATE TREASURY		.00	.00
GL	CLS	020	CA	LEGISLATIVE APPROPRIATIONS		597,204.07	594,958.85
GL	CLS	054	CA	TAXES RECEIVABLE, NET		.00	.00
GL	CLS	065	CA	INTERFUND RECEIVABLE		.00	.00
GL	CLS	072	CA	DUE FROM OTHER AGENCIES		.00	.00
GL	CLS	080	CA	CONSUMABLE INVENTORIES		3,455.97	3,003.41
* GLA	CAT	01		CURRENT ASSETS		601,660.04	598,962.26
GL	CLS	151		FURNITURE AND EQUIPMENT, NET		.00	.00
GL	CLS	158		OTHER CAPITAL ASSETS, NET		.00	.00
* GLA	CAT	06		NON-CURRENT ASSETS		.00	.00
GL	CLS	190		RETIREMNT OF OTHR GENERAL LONG-TERM DEBT		.00	.00
* GLA	CAT	11		OTHER DEBITS		.00	.00
**				TOTAL ASSETS AND OTHER DEBITS		601,660.04	598,962.26
GL	CLS	200	CL	ACCOUNTS PAYABLE		5,767.35-	6.00
GL	CLS	203	CL	PAYROLL PAYABLE		588,965.22-	567,335.48-
GL	CLS	211	CL	DUE TO OTHER AGENCIES		.00	.00
GL	CLS	230	CL	EMPLOYEE'S COMPENSABLE LEAVE		.00	.00



5TH COURT OF APPEALS DISTRICT (225)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)  
 REPORT PERIOD= ADJUSTMENT FY= 15

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	TITLE	AGY	CURRENT	PRIOR
CT	CLS	IND	GL		GL	YEAR	YEAR
	GL	CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00
*	GLA	CAT	21	CURRENT LIABILITIES		594,732.57-	567,329.48-
**	TOTAL	LIABILITIES		AND OTHER CREDITS		594,732.57-	567,329.48-
	GL	CLS	360	FD BAL RESERVED FOR ENCUMBRANCES		.00	.00
	GL	CLS	362	FD BAL RESERVED FOR INVENTORIES		.00	.00
	GL	CLS	364	FD BAL RESERVED FOR IMPREST ACCT.		.00	.00
	GL	CLS	510	FD BAL-NONSPENDABLE		3,455.97-	3,003.41-
	GL	CLS	550	FD BAL-UNASSIGNED		3,471.50-	28,629.37-
	GL	CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
	GL	CLS	630	OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
	GL	CLS	800	BUDGETARY		.00	.00
	GL	CLS	950	SYSTEM ACCOUNTS		.00	.00
*	GLA	CAT	51	FUND BALANCE (DEFICITS)		6,927.47-	31,632.78-
**	TOTAL	FUND		BALANCE/NET POSITION WITH CURRENT CHANGES		6,927.47-	31,632.78-
**	TOTAL	LIABILITIES,		OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION		601,660.04-	598,962.26-
*	GAAP	FUND	0001	GENERAL REVENUE (0001)-GENERAL		.00	.00



DAFR8581 225 LTH0 01 13 CCUM RJE R225 2(ORG) ( ) ( ) 3(FND) ( ) 2(GLA) ( ) ( ) USAS  
 CYCLE: 09/30/15 22:01 6013 RUN DATE: 10/01/15 TIME: 00:01 03 CFY: 16 CFM: 01 LCY: 14 LCM: 11 FICHE: 225 15 01 01

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

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

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 0540 JUDICIAL-COURT PERSNL TRAIN FD

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
GL CLS	001	CA		CASH ON HAND		.00	.00
GL CLS	004	CA		CASH IN STATE TREASURY		.00	.00
GL CLS	072	CA		DUE FROM OTHER AGENCIES		.00	.00
* GLA CAT	01			CURRENT ASSETS		.00	.00
**				TOTAL ASSETS AND OTHER DEBITS		.00	.00
GL CLS	200	CL		ACCOUNTS PAYABLE		.00	.00
GL CLS	300	CL		FUNDS HELD FOR OTHERS		.00	.00
* GLA CAT	21			CURRENT LIABILITIES		.00	.00
**				TOTAL LIABILITIES AND OTHER CREDITS		.00	.00
GL CLS	520	FD		BAL-RESTRICTED		.00	.00
GL CLS	530	FD		BAL-COMMITTED		.00	.00
GL CLS	550	FD		BAL-UNASSIGNED		.00	.00
GL CLS	610	FD		BAL - UNRES DESIG FOR OTHER		.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



DAFR8581 225 LTHO 01 13 CCUM RJE R225 2(ORG) ( ) ( ) 3(FND) ( ) 2(GLA) ( ) ( ) USAS  
 CYCLE: 09/30/15 22:01 6013 RUN DATE: 10/01/15 TIME: 00:01 03 CFY: 16 CFM: 01 LCY: 14 LCM: 11 FICHE: 225 15 01 02  
 (AGY)225 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2) (SS2)

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

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

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

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
	GL CLS	001	CA	CASH ON HAND		.00	.00
	GL CLS	004	CA	CASH IN STATE TREASURY		.00	.00
	GL CLS	072	CA	DUE FROM OTHER AGENCIES		.00	.00
*	GLA CAT	01		CURRENT ASSETS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS					.00	.00
	GL CLS	200	CL	ACCOUNTS PAYABLE		.00	.00
	GL CLS	205	CL	INTERFUND PAYABLE		.00	.00
	GL CLS	211	CL	DUE TO OTHER AGENCIES		.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
	GL CLS	520	FD	BAL-RESTRICTED		.00	.00
	GL CLS	550	FD	BAL-UNASSIGNED		.00	.00
	GL CLS	610	FD	BAL - UNRES DESIG FOR OTHER		.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	0573	JUDICIAL FUND (0573)-SPECIAL			.00	.00
*	GAAP FUND TYPE	02	SPECIAL REVENUE			.00	.00



DAFR8581 225 LTH0 01 13 CCUM RJE R225 2(ORG) ( ) ( ) 3(FND) ( ) 2(GLA) ( ) ( ) USAS  
 CYCLE: 09/30/15 22:01 6013 RUN DATE: 10/01/15 TIME: 00:01 03 CFY: 16 CFM: 01 LCY: 14 LCM: 11 FICHE: 225 15 01 11

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

5TH COURT OF APPEALS DISTRICT (225)  
 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 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 GL YEAR YEAR  
 \*\*\*\*\*

GL CLS	111	OTHER CURRENT ASSETS			.00	.00
* GLA CAT	01	CURRENT ASSETS			.00	.00
GL CLS	150	VEHICLES, BOATS AND AIRCRAFT, NET			.00	.00
GL CLS	151	FURNITURE AND EQUIPMENT, NET			.00	.00
GL CLS	153	INFRASTRUCTURE, NET			.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
GL CLS	410	INVESTED IN CAP ASSETS,NET RELATED DEBT			.00	.00
GL CLS	430	UNRESTRICTED NET POSITION			.00	.00
* GLA CAT	45	NET POSITION			.00	.00
GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED			.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



DAFR8581 225 LTHO 01 13 CCUM RJE R225 2(ORG) ( ) ( ) 3(FND) ( ) 2(GLA) ( ) ( ) USAS  
 CYCLE: 09/30/15 22:01 6013 RUN DATE: 10/01/15 TIME: 00:01 03 CFY: 16 CFM: 01 LCY: 14 LCM: 11 FICHE: 225 15 01 12  
 (AGY)225 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

5TH COURT OF APPEALS DISTRICT (225)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)  
 REPORT PERIOD= ADJUSTMENT FY= 15

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM  
 \*\*\*\*\*PAGE 6

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

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
	GL CLS	190		RETIREMNT OF OTHR GENERAL LONG-TERM DEBT		.00	.00
*	GLA CAT	11		OTHER DEBITS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS					.00	.00
	GL CLS	230		CL EMPLOYEE'S COMPENSABLE LEAVE		166,486.57-	133,749.24-
*	GLA CAT	21		CURRENT LIABILITIES		166,486.57-	133,749.24-
	GL CLS	301		NC EMPLOYEE'S COMPENSABLE LEAVE		102,416.98-	71,345.28-
*	GLA CAT	26		NON-CURRENT LIABILITIES		102,416.98-	71,345.28-
**	TOTAL LIABILITIES AND OTHER CREDITS					268,903.55-	205,094.52-
	GL CLS	430		UNRESTRICTED NET POSITION		268,903.55	205,094.52
*	GLA CAT	45		NET POSITION		268,903.55	205,094.52
	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					268,903.55	205,094.52
**	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	225				.00	.00





# **ANNUAL FINANCIAL REPORT**

**FIFTH COURT OF APPEALS**

Agency 225

Fiscal Year Ending August 31, 2015

# **DAFR8585**



DAFR8585 225 LTH0 02 13 CCUM RJE R225 2(ORG) ( ) ( ) 3(FND) ( ) 2(GLA) ( ) ( ) USAS  
 CYCLE: 09/30/15 22:01 6013 RUN DATE: 10/01/15 TIME: 00:01 03 CFY: 16 CFM: 01 LCY: 14 LCM: 11 FICHE: 225 15 03 09  
 (AGY)225 (ORG) (PRG) (NAC) (APP) (FND) (COB) (A0B) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

5TH COURT OF APPEALS DISTRICT (225)  
 STATEMENT OF NET POSITION - NET POSITION FORMAT  
 REPORT PERIOD= ADJUSTMENT FY= 15

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

GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 AGENCY FUNDS  
 GAAP FUND 0900 DEPARTMENTAL SUSPENSE (0900) - AGENCY  
 \*\*\*\*\*

GL	GL	COMP		AGY	CURRENT	PRIOR
CAT	CLS	GL	TITLE	GL	YEAR	YEAR
	GL	CLS	004 CA CASH IN STATE TREASURY		.00	.00
*	GLA	CAT	01 CURRENT ASSETS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				.00	.00
	GL	CLS	200 CL ACCOUNTS PAYABLE		.00	.00
	GL	CLS	300 CL FUNDS HELD FOR OTHERS		.00	.00
*	GLA	CAT	21 CURRENT LIABILITIES		.00	.00
**	TOTAL LIABILITIES AND OTHER CREDITS				.00	.00
	GL	CLS	372 NET POSITION HELD IN TRUST-FIDUCIARY FDS		.00	.00
*	GLA	CAT	45 NET POSITION		.00	.00
	GL	CLS	620 FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
*	GLA	CAT	51 FUND BALANCE (DEFICITS)		.00	.00
**	NET POSITION WITH CURRENT CHANGES				.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	.00
*	GAAP	FUND	0900 DEPARTMENTAL SUSPENSE (0900) - AGENCY		.00	.00



DAFR8585 225 LTH0 02 13 CCUM RJE R225 2(ORG) ( ) ( ) 3(FND) ( ) 2(GLA) ( ) ( ) USAS  
 CYCLE: 09/30/15 22:01 6013 RUN DATE: 10/01/15 TIME: 00:01 03 CFY: 16 CFM: 01 LCY: 14 LCM: 11 FICHE: 225 15 03 09

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

5TH COURT OF APPEALS DISTRICT (225)  
 STATEMENT OF NET POSITION - NET POSITION FORMAT  
 REPORT PERIOD= ADJUSTMENT FY= 15

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

GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 AGENCY FUNDS  
 GAAP FUND 0942 TEXAS AVER HOLD-TRNSMIT 401K(0942) AGENCY  
 \*\*\*\*\*

GL CAT	GL CLS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
	GL CLS	052	CA ACCOUNTS RECEIVABLES, NET		.00	.00
	GL CLS	054	CA TAXES RECEIVABLE, NET		.00	.00
*	GLA CAT	01	CURRENT ASSETS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				.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
	GL CLS	372	NET POSITION HELD IN TRUST-FIDUCIARY FDS		.00	.00
*	GLA CAT	45	NET POSITION		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
	GL CLS	950	SYSTEM ACCOUNTS		.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00
**	NET POSITION WITH CURRENT CHANGES				.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	.00
*	GAAP FUND	0942	TEXAS AVER HOLD-TRNSMIT 401K(0942) AGENCY		.00	.00



DAFR8585 225 LTH0 02 13 CCUM RJE R225 2(ORG) ( ) ( ) 3(FND) ( ) 2(GLA) ( ) ( ) USAS  
 CYCLE: 09/30/15 22:01 6013 RUN DATE: 10/01/15 TIME: 00:01 03 CFY: 16 CFM: 01 LCY: 14 LCM: 11 FICHE: 225 15 03 09  
 (AGY)225 (ORG) (PRG) (NAC) (APP) (FND) (COB) (A0B) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

5TH COURT OF APPEALS DISTRICT (225)  
 STATEMENT OF NET POSITION - NET POSITION FORMAT  
 REPORT PERIOD= ADJUSTMENT FY= 15

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

GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 AGENCY FUNDS  
 GAAP FUND 0980 DIRECT DEPOSIT CORRECTION(0980)-AGENCY  
 \*\*\*\*\*

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

	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
*	GLA CAT	01	CURRENT ASSETS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				.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
	GL CLS	372	NET POSITION HELD IN TRUST-FIDUCIARY FDS		.00	.00
*	GLA CAT	45	NET POSITION		.00	.00
**	NET POSITION WITH CURRENT CHANGES				.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	.00
*	GAAP FUND	0980	DIRECT DEPOSIT CORRECTION(0980)-AGENCY		.00	.00



DAFR8585 225 LTHO 02 13 CCUM RJE R225 2(ORG) ( ) ( ) 3(FND) ( ) 2(GLA) ( ) ( ) USAS  
 CYCLE: 09/30/15 22:01 6013 RUN DATE: 10/01/15 TIME: 00:01 03 CFY: 16 CFM: 01 LCY: 14 LCM: 11 FICHE: 225 15 03 09

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

5TH COURT OF APPEALS DISTRICT (225)  
 STATEMENT OF NET POSITION - NET POSITION FORMAT  
 REPORT PERIOD= ADJUSTMENT FY= 15

PERCENT OF YEAR ELAPSED: 100% PRODUCTION SYSTEM  
 \*\*\*\*\*PAGE 4

GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 AGENCY FUNDS  
 GAAP FUND 1000 UNAPPROPRIATED GENERAL REVENUE  
 \*\*\*\*\*

GL CAT	GL CLS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
*	GLA CAT	01	CURRENT ASSETS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				.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
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00
**	NET POSITION WITH CURRENT CHANGES				.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	.00
*	GAAP FUND	1000	UNAPPROPRIATED GENERAL REVENUE		.00	.00
*	GAAP FUND TYPE	09	AGENCY FUNDS		.00	.00
*	GAAP FUND GROUP	03	FIDUCIARY		.00	.00
*	AGENCY	225			.00	.00





# **ANNUAL FINANCIAL REPORT**

**FIFTH COURT OF APPEALS**

Agency 225

Fiscal Year Ending August 31, 2015

## **Notes to the Financial Statements**



**Fifth District Court of Appeals (225)**  
**UNAUDITED – August 31, 2015**

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

**ENTITY**

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

The Fifth Court of Appeals was created in 1893 by amendment to Article 1817 and pursuant to authority granted by Article 5, Section 1 of the *Texas Constitution*. Effective September 1, 1981, the membership of the court increased from six to twelve justices, and in January 1983, an additional justice was added, bringing the total to thirteen justices. The Court has appellate jurisdiction of both civil and criminal cases appealed from lower courts. Jurisdiction includes civil cases where judgment rendered exceeds \$100, exclusive of interest and costs, and other civil proceedings as provided by law and includes criminal cases except those in which post-conviction writs of habeas corpus are filed and cases in which the death penalty has been imposed. The Court's jurisdiction includes six counties: Collin, Dallas, Grayson, Hunt, Kaufman, and Rockwall.

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 generally accepted accounting principles (GAAP). The financial report will be considered for audit by the State Auditor as part of the audit of the state of Texas *Comprehensive Annual Financial Report*; therefore, an opinion has not been expressed on the financial statements and related information contained in this report.

Blended Component Units

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

Discretely Presented Component Units

No units have been 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



## **Fifth Court of Appeals District (225) UNAUDITED – August 31, 2015**

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

Statewide E-Filing fund (fund 5157) – Revenues are obtained from the collection of electronic filing fees paid for electronic or digital court documents. Fund is administered by the Office of Court Administration.

### **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.



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**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 \$5,000 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 earned 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.

**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	129,654.93						32,516.00	97,138.93
Vehicle, Boats and Aircraft								-
Other Capital Assets								-
<b>Total Depreciable Assets</b>	<b>129,654.93</b>							<b>97,138.93</b>
<b>Accumulated Depreciation</b>								
Buildings and Bldg Improvements								-
Infrastructure								-
Facilities and Other Improvements								-
Furniture and Equipment	(129,654.93)						(32,516.00)	(97,138.93)
Vehicle, Boats and Aircraft								-
Other Capital Assets								-
<b>Total Accumulated Depreciation</b>	<b>(129,654.93)</b>							<b>(97,138.93)</b>
<b>Total Governmental Activities</b>	<b>0.00</b>						<b>0.00</b>	<b>0.00</b>

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

The Court has petty cash in bank but no investments.

<b>Cash in Bank – Carrying Amount</b>	<b>\$ 1,000.00</b>
Less: Certificates of Deposit included in carrying amount and reported as Cash Equivalent	
Less: Uninvested Securities Lending Cash Collateral included in carrying amount and reported as Securities Lending Collateral	
Less: Securities Lending CD Collateral included in carrying amount and reported as Securities Lending collateral	
<b>Total Cash in Bank per AFR</b>	<b>\$ 1,000.00</b>

As of August 31, 2015, the total **bank balance** was \$ 1,000.00.



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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	205,094.52	63,809.03	0.00	268,903.55	166,486.57
Total Governmental Activities	205,094.52	63,809.03	0.00	268,903.55	166,486.57

**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.



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**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	<u>28,514.65</u>	7406	Rental of copier & Postage meter
Total	<u><u>28,514.65</u></u>		

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

**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 (ERS), which includes 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: DEFERRED COMPENSATION**

The Court is not an administering agent. State employees may elect to defer a portion of their earnings for income tax and investment purposes pursuant to authority granted in the TEX. GOV'T. CODE, ANN., Sec 609.001. Two plans are available for employees' deferred compensation plan. Both plans are administered by the Employees Retirement System.

The State's 457 plan complies with the Internal Revenue Code Sec. 457, GASB Statement No. 32, effective for financial statements for periods beginning after December 31, 1998, rescinds GASB Statement No. 2 and amends GASB Statement No. 31. GASB Statement No.32, Financial Reporting of Deferred Compensation Plans Adopted under the Provisions of Internal Revenue Code Section 457, established reporting requirements for IRC Section 457 plans.

The State also administers another plan: "TexaSaver" created in accordance with Internal Revenue Code Sec. 401(k). However, the assets of this plan do not belong to the State. The State has no liability related to this plan.



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

Not applicable to this Court.

**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>
	0.00	0.00	
<b>Total Due From/To Other Agencies</b>	0.00	0.00	

**TRANSFER IN/OUT FROM OTHER AGENCIES**

	<b>Transfer In Other Agencies</b>	<b>Transfer Out Other Agencies</b>	<b>Source</b>
Agency 211, D23 Fund 0540		\$ 44,617.50	Shared Cash
Agency 241, D23 Fund 0573	\$ 453,759.88		Shared Cash
Agency 212, D23 Fund 5157	\$ 400.00		Shared Cash
<b>Total Due From/To Other Agencies</b>	<b>\$ 454,159.88</b>	<b>\$ 44,617.50</b>	<b>Shared Cash</b>

**NOTE 13: Continuance Subject to Review**

Not applicable to our Court.

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

None.

**NOTE 15: Contingent Liabilities**

Not applicable to this Court.



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**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 Fifth Court of Appeals renewed its portion of a group liability insurance policy issued for all of the Texas Courts of Appeals. The policy enacted with ACE American Insurance Company is in the amount of \$6,164.00.

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.

**NOTE 23: Extraordinary and Special Items**

The Court has no such items.



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**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.



## FMQuery: USAS Fluctuation Analysis

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### Balance Sheet Fluctuation Analysis (CR 129a)

Fluctuations greater than 10% and over \$1,000,000

Trial Balance Format (Dr=Pos,Cr=Neg)

GAAP Fund Type	GAAP GLA Cat	Title	GAAP GLA Class	GAAP GL Class Title	FY 2014	Difference	Percent Change
				TOTAL			

**Retrieving Data**

 No data to retrieve in Query 1

No fluctuations to report.



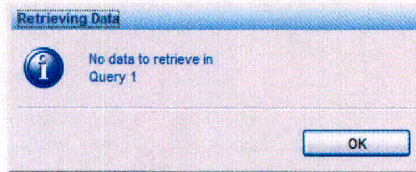
**FMQuery: USAS Fluctuation Analysis**

**Operating Statement Fluctuation by GAAP Fund (CR 130a)**

Fluctuations greater than 10% and over \$1,000,000

Trial Balance Format (Dr=Pos, Cr=Neg)

GAAP Fund Group	GAAP Fund Type	GAAP Fund	GAAP Cat	GAAP Srce Obj	Title	GL Acct			FY 2014	Difference	Percent Change
TOTAL:											



No fluctuations to report.