

**ANNUAL FINANCIAL REPORT**

**FIRST COURT OF APPEALS**

**HOUSTON, TEXAS**

**FISCAL YEAR ENDED AUGUST 31, 2017**



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**FIRST COURT OF APPEALS**  
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**FISCAL YEAR ENDED AUGUST 31, 2017**



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SHERRY RADACK  
CHIEF JUSTICE

TERRY JENNINGS  
EVELYN KEYES  
LAURA CARTER HIGLEY  
JANE BLAND  
MICHAEL MASSENGALE  
HARVEY BROWN  
RUSSELL LLOYD  
JENNIFER CAUGHEY  
JUSTICES



**Court of Appeals  
First District of Texas**

301 Fannin  
Houston, Texas 77002

CHRISTOPHER A. PRINE  
CLERK OF THE COURT

JANET McVEA WILLIAMS  
CHIEF STAFF ATTORNEY

Phone: 713-274-2700

[www.1stcoa.courts.state.tx.us](http://www.1stcoa.courts.state.tx.us)

September 28, 2017

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

Ladies and Gentlemen:

We are pleased to submit the annual financial report of the First Court of Appeals for the year ended Aug. 31, 2017, in compliance with Texas Government Code Annotated, Section 2101.011, and in accordance with the requirements established by the Texas Comptroller of Public Accounts.

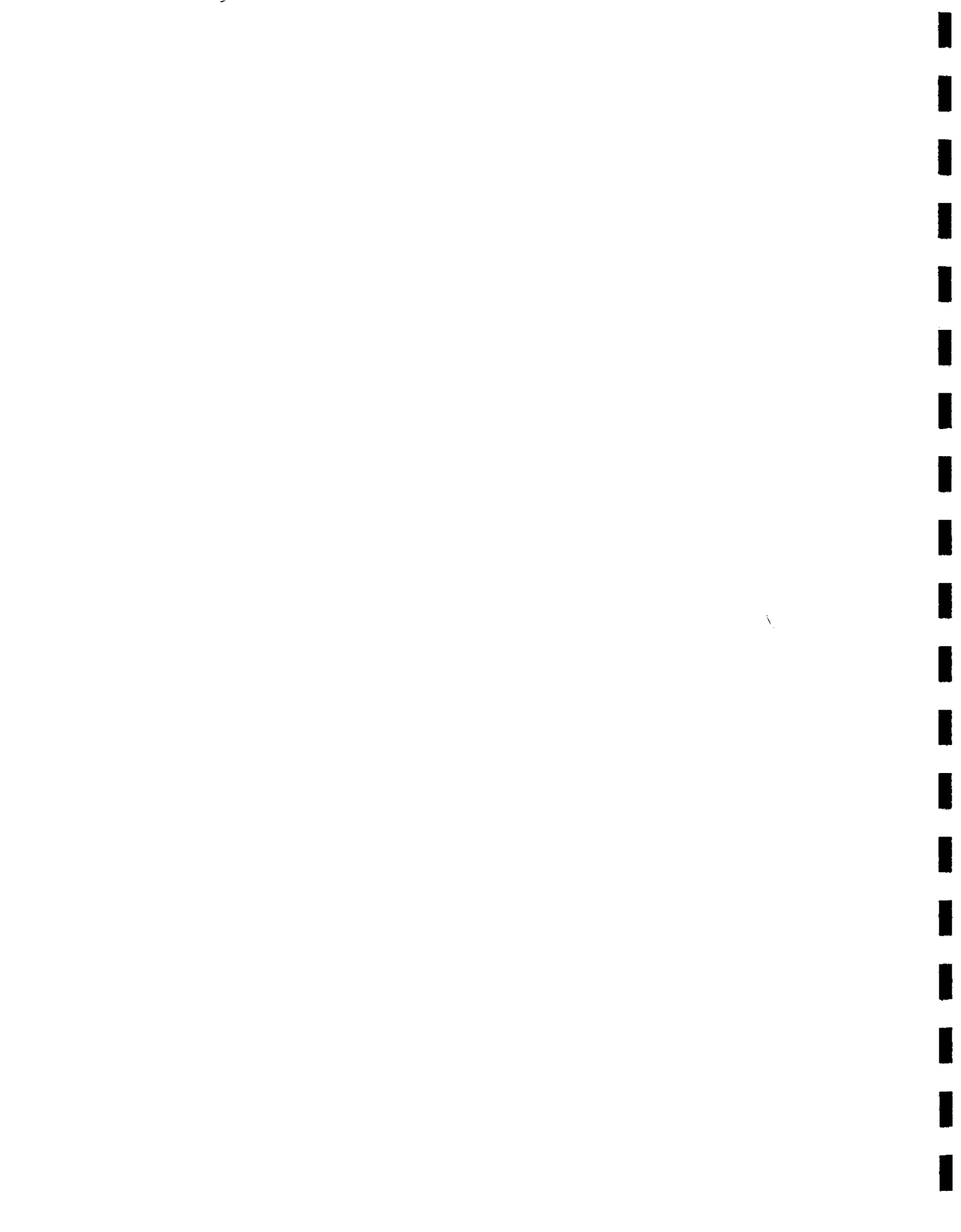
Due to the statewide requirements embedded in Governmental Accounting Standards Board (GASB) 34, the Comptroller of Public Accounts does not require the accompanying annual financial report to comply with all the requirements in this statement. The financial report will be considered for audit by the 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 Chris Prine, Clerk of Court at 713-274-2750.

Sincerely,

A handwritten signature in cursive script that reads "Sherry Radack".

Sherry Radack  
Chief Justice





(AGY)221 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

1ST COURT OF APPEALS DISTRICT (221)  
 BALANCE SHEET GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
 REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100%

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	001	0010	CASH ON HAND		.00	.00
		0020	PETTY CASH ON HAND		.00	500.00
	GL CLS	001	CA CASH ON HAND		.00	500.00
01	002	0040	CASH IN BANK		.00	.00
		0042	PETTY CASH IN BANK		500.00	.00
	GL CLS	002	CA CASH IN BANK		500.00	.00
01	004	0045	CASH IN STATE TREASURY		82,071,605.83	76,671,329.99
		0047	SHARED CASH		1,860.00	1,920.00
		0048	LEGISLATIVE CASH		82,073,465.83	76,673,249.99
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
01	020	9000	LEGISLATIVE APPROPRIATIONS		551,082.83	544,306.19
	GL CLS	020	CA LEGISLATIVE APPROPRIATIONS		551,082.83	544,306.19
01	052	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	072	0284	DUE FROM OTHER AGENCIES	20100010	.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		5,777.53	2,964.61
	GL CLS	080	CA CONSUMABLE INVENTORIES		5,777.53	2,964.61
01	111	0385	OTHER ASSETS		.00	.00

UNAUDITED  
 FIRST COURT OF APPEALS, HOUSTON (221)

1ST COURT OF APPEALS DISTRICT (221)  
 BALANCE SHEET GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
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PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
	GL CLS	111	OTHER CURRENT ASSETS		.00	.00
	GLA CAT	01	CURRENT ASSETS		557,360.36	547,770.80
06	151	0345	FURNITURE/EQUIPMENT		.00	.00
	GL CLS	151	FURNITURE AND EQUIPMENT, NET		.00	.00
	GLA CAT	06	NON-CURRENT ASSETS		.00	.00
	TOTAL ASSETS AND OTHER DEBITS				557,360.36	547,770.80
21	200	1009	VOUCHERS PAYABLE		11,013.60	4,610.60
		1010	ACCOUNTS PAYABLE		11,013.60	51,636.70
	GL CLS	200	CL ACCOUNTS PAYABLE		.00	47,026.10
21	203	1015	PAYROLL PAYABLE		419,801.71	465,947.17
	GL CLS	203	CL PAYROLL PAYABLE		419,801.71	465,947.17
21	205	1049	CL INTERFUND PAYABLE		.00	.00
	GL CLS	205	CL INTERFUND PAYABLE		.00	.00
21	211	1050	DUE TO OTHER AGENCIES		.00	.00
		1050	DUE TO OTHER AGENCIES	20100010	.00	.00
		1050	DUE TO OTHER AGENCIES	21200010	.00	.00
		1050	DUE TO OTHER AGENCIES	32001650	.00	.00
		1050	DUE TO OTHER AGENCIES	90200010	.00	.00
		1050	DUE TO OTHER AGENCIES	90251570	.00	.00
	GL CLS	211	CL DUE TO OTHER AGENCIES		.00	.00
21	300	1140	FUNDS HELD FOR OTHERS		.00	.00
		1149	FUNDS HELD FOR OTHERS		.00	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00
	GLA CAT	21	CURRENT LIABILITIES		419,801.71	512,973.27

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UNAUDITED  
 FIRST COURT OF APPEALS, HOUSTON (221)

1ST COURT OF APPEALS DISTRICT (221)  
 BALANCE SHEET GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
 REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100%

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
TOTAL LIABILITIES AND OTHER CREDITS					419,801.71-	512,973.27-
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		5,777.53-	2,964.61-
	GL CLS	510	FD BAL-NONSPENDABLE		5,777.53-	2,964.61-
51	550		2325-POST CLS FFS FB UNASSIGNED		131,781.12-	31,332.92-
	GL CLS	550	FD BAL-UNASSIGNED		131,781.12-	31,332.92-
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		9999	FFS SYSTEM CLEARING GL LEVEL ONLY		.00	.00
	GL CLS	620	FUND BALANCE UNRESERVED/UNDESIGNATED		.00	.00
51	630	2030	INVESTMENT IN GENERAL FIXED ASSETS		.00	.00
		2055	FB UNENCUM APPROP SUBJECT TO LAP		.00	.00
		2060	FB-RES FOR UNENCUM APPR-FUTURE OPERA		.00	.00
	GL CLS	630	OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
51	800	9001	ENCUMBRANCES		.00	.00
		9003	ENCUMBRANCES (REPORTING AGENCIES)		.00	.00
		9005	BUDGET RESERVATION FOR ENCUMBRANCES		.00	.00
	GL CLS	800	BUDGETARY		.00	.00
51	950	9200	PAYROLL CLEARING		.00	.00
		9201	PAYROLL CLEARING OFFSET		.00	.00

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UNAUDITED  
 FIRST COURT OF APPEALS, HOUSTON (221)

1ST COURT OF APPEALS DISTRICT (221)  
 BALANCE SHEET GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 17

PROD SYSTEM

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
51	950	9202	PAYROLL SYSTEM CLEARING		.00	.00
	GL CLS	950	SYSTEM ACCOUNTS		.00	.00
	GLA CAT	51	FUND BALANCE (DEFICITS)		137,558.65-	34,797.53-
	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				137,558.65-	34,797.53-
	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				557,360.36-	547,770.80-
	GAAP FUND	0001	GENERAL REVENUE (0001)-GENERAL		.00	.00

(AGY)221 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

1ST COURT OF APPEALS DISTRICT (221)  
 BALANCE SHEET GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
 REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0540 JUDICIAL-COURT PERSNL TRAIN PD

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	001	0010	CASH ON HAND		.00	.00
	GL CLS	001	CA CASH ON HAND		.00	.00
01	004	0045	CASH IN STATE TREASURY		604,439.43	577,303.93
		0047	SHARED CASH		604,439.43-	577,303.93-
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
01	065	0279	CA INTERFUND RECEIVABLE-NO POST DOC		.00	.00
	GL CLS	065	CA INTERFUND RECEIVABLE		.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	1140	FUNDS HELD FOR OTHERS		.00	.00
		1149	FUNDS HELD FOR OTHERS		.00	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00
	GLA CAT	21	CURRENT LIABILITIES		.00	.00
	TOTAL LIABILITIES AND OTHER CREDITS				.00	.00
51	530	2315	FD BAL-COMMITTED		.00	.00
	GL CLS	530	FD BAL-COMMITTED		.00	.00

UNAUDITED  
 FIRST COURT OF APPEALS, HOUSTON (221)

1ST COURT OF APPEALS DISTRICT (221)  
 BALANCE SHEET GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
 REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
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
	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)221 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

1ST COURT OF APPEALS DISTRICT (221)  
 BALANCE SHEET GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
 REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100%

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	001	0010	CASH ON HAND		.00	.00
	GL CLS	001	CA CASH ON HAND		.00	.00
01	004	0045	CASH IN STATE TREASURY		3,187,343.91-	2,873,238.50-
		0047	SHARED CASH		3,187,343.91	2,873,238.50
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
01	072	0284	DUE FROM OTHER AGENCIES	24105730	.00	.00
	GL CLS	072	CA DUE FROM OTHER AGENCIES		.00	.00
	GLA CAT	01	CURRENT ASSETS		.00	.00
			TOTAL ASSETS AND OTHER DEBITS		.00	.00
21	200	1009	VOUCHERS PAYABLE		.00	.00
	GL CLS	200	CL ACCOUNTS PAYABLE		.00	.00
21	205	1049	CL INTERFUND PAYABLE		.00	.00
	GL CLS	205	CL INTERFUND PAYABLE		.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
	GL CLS	211	CL DUE TO OTHER AGENCIES		.00	.00
21	300	1140	FUNDS HELD FOR OTHERS		.00	.00
		1149	FUNDS HELD FOR OTHERS		.00	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00
	GLA CAT	21	CURRENT LIABILITIES		.00	.00

UNAUDITED  
 FIRST COURT OF APPEALS, HOUSTON (221)

1ST COURT OF APPEALS DISTRICT (221)  
 BALANCE SHEET GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
 REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM

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

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GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
*****						
			TOTAL LIABILITIES AND OTHER CREDITS		.00	.00
51	520		2310-POST CLS FFS FB RESTRICTED		.00	.00
	GL CLS	520	FD BAL-RESTRICTED		.00	.00
51	530		2315 FD BAL-COMMITTED		.00	.00
	GL CLS	530	FD BAL-COMMITTED		.00	.00
51	550		2325 FD BAL-UNASSIGNED		.00	.00
	GL CLS	550	FD BAL-UNASSIGNED		.00	.00
51	610		2150 FD BAL UNRES DESIG FOR OTHER		.00	.00
	GL CLS	610	FD BAL UNRES DESIG FOR OTHER		.00	.00
51	620		2240 FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
	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

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UNAUDITED  
 FIRST COURT OF APPEALS, HOUSTON (221)



(AGY)221 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
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1ST COURT OF APPEALS DISTRICT (221)  
 BALANCE SHEET GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 17

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	111	0385	OTHER ASSETS		.00	.00
	GL CLS	111	OTHER CURRENT ASSETS		.00	.00
	GLA CAT	01	CURRENT ASSETS		.00	.00
06	151	0345	FURNITURE/EQUIPMENT		.00	.00
	GL CLS	151	FURNITURE AND EQUIPMENT, NET		.00	.00
06	158	0360	LIBRARY BOOKS-NON DEPRECIABLE		.00	.00
		0382	OTHER CAPITAL ASSETS-NON DEPRECIABLE		.00	.00
		0383	OTHER CAPITAL ASSETS-DEPRECIABLE		.00	.00
	GL CLS	158	OTHER CAPITAL ASSETS, NET		.00	.00
	GLA CAT	06	NON-CURRENT ASSETS		.00	.00
			TOTAL ASSETS AND OTHER DEBITS		.00	.00
51	620	9999	FFS SYSTEM CLEARING GL LEVEL ONLY		.00	.00
	GL CLS	620	FUND BALANCE UNRESERVED/UNDESIGNATED		.00	.00
51	630	2030	INVESTMENT IN GENERAL FIXED ASSETS		.00	.00
	GL CLS	630	OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
	GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00
			TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES		.00	.00
			TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION		.00	.00
	GAAP FUND	9998	GEN FIXED ASSETS ACCT GROUP		.00	.00
	GAAP FUND TYPE	11	CAPITAL ASSET BASIS CONVERSION ADJUSTMTS		.00	.00

(AGY)221 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
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1ST COURT OF APPEALS DISTRICT (221)  
 BALANCE SHEET GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
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PERCENT OF YEAR ELAPSED: 100%

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
11	190	0410	AMTS TO BE PROVI FY-OTHER OBLIGATION		.00	.00
	GL CLS	190	RETIREMNT OF OTHR GENERAL LCNG-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	221			.00	.00

(AGY) 221 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

1ST COURT OF APPEALS DISTRICT (221)  
 OPERATING STATEMENT GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100%

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

GAAP		GL ACCT GL		GAAP	COMPT	TITLE	CURRENT YEAR	
GAAP	GAAP	GL	ACCT	GL	GAAP	COMPT	****	***
CATEGORY	FUNC	CLASS	ACCT	SRC/OBJ	OBJ		***	***
GAAP SRC/OBJ				0005		ORIGINAL APPROPRIATIONS	4,320,198.00	
GAAP SRC/OBJ				0006		ADDITIONAL APPROPRIATIONS	1,086,924.53	
GAAP SRC/OBJ				0007		UNEXPENDED BALANCE FORWARD	0.00	
GAAP SRC/OBJ				0035		LICENSES, FEES AND PERMITS	60.00-	
GAAP SRC/OBJ				0065		SALES OF GOODS AND SERVICES	78,154.10	
GAAP SRC/OBJ				0080		OTHER	34,532.77	
GAAP CATEGORY	01					REVENUES	5,519,745.40	
TOTAL REVENUES							5,519,745.40	
GAAP SRC/OBJ				0200		SALARIES AND WAGES	4,049,742.29	
GAAP SRC/OBJ				0210		PAYROLL RELATED COSTS	1,080,773.90	
GAAP SRC/OBJ				0220		PROFESSIONAL FEES AND SERVICES	139,323.56	
GAAP SRC/OBJ				0230		TRAVEL	997.54	
GAAP SRC/OBJ				0240		MATERIALS AND SUPPLIES	71,542.79	
GAAP SRC/OBJ				0250		COMMUNICATION AND UTILITIES	2,869.23	
GAAP SRC/OBJ				0270		RENTALS AND LEASES	43,132.82	
GAAP SRC/OBJ				0280		PRINTING AND REPRODUCTION	31.40	
GAAP SRC/OBJ				0340		OTHER EXPENDITURES	28,503.70	
GAAP CATEGORY	04					EXPENDITURES	5,416,918.23	

1ST COURT OF APPEALS DISTRICT (221)  
 OPERATING STATEMENT GOVERNMENTAL FUNDS  
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PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

GAAP		GAAP		GAAP	COMPT	TITLE	CURRENT YEAR
GAAP CATEGORY	GAAP FUNC CLASS	GL ACCT	GL ACCT-SRC/OBJ	OBJ			
TOTAL EXPENDITURES							5,416,918.23
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES							102,831.17
	GAAP SRC/OBJ		0500			TRANSFERS-IN	60.00
	GAAP SRC/OBJ		0510			TRANSFERS-OUT	0.00
	GAAP SRC/OBJ		0578			LEGISLATIVE FINANCING SOURCES	0.00
	GAAP SRC/OBJ		0591			LEGISLATIVE FINANCING USES	0.00
	GAAP SRC/OBJ		0600			APPROPRIATIONS LAPSED	130.05-
	GAAP SRC/OBJ		0900			BACKOUT-NOT APPLICABLE REVENUE	0.00
	GAAP CATEGORY	05				OTHER FINANCING SOURCES (USES)	70.05-
TOTAL OTHER FINANCING SOURCES (USES)							70.05-
NET CHANGE IN FUND BALANCE							102,761.12
FUND BALANCE	BEGINNING						34,797.53
FUND BALANCE	BEGINNING, AS RESTATED						34,797.53
FUND BALANCE	ENDING						137,558.65
GAAP FUND	0001					GENERAL REVENUE (0001)-GENERAL	137,558.65

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UNAUDITED  
 FIRST COURT OF APPEALS, HOUSTON (221)

DAFR8590 221 KBEA 02 13 MTHO RJE R221 2 (ORG) ( ) 2 (OBJ) 3 (FND) ( ) 0 (GLA) ( ) ( ) ( ) USAS  
 CYCLE: 09/27/17 21:21 6518 RUN DATE: 09/27/17 TIME: 22:36 57 CPY: 18 CFM: 01 LCY: 16 LCM: 10 FICHE: 221 01 01

(AGY) 221 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

1ST COURT OF APPEALS DISTRICT (221)  
 OPERATING STATEMENT GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100%

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

GAAP		GAAP		COMPT	TITLE	CURRENT	
GAAP	GAAP	GL ACCT	GL	GAAP	COMPT	YEAR	
CATEGORY	FUNC	CLASS	ACCT	SRC/OBJ	OBJ		
GAAP SRC/OBJ				0035		LICENSES, FEES AND PERMITS	27,135.50
GAAP CATEGORY	01					REVENUES	27,135.50
TOTAL REVENUES						27,135.50	
TOTAL EXPENDITURES						0.00	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES						27,135.50	
GAAP SRC/OBJ				0510		TRANSFERS-OUT	27,135.50
GAAP CATEGORY	05					OTHER FINANCING SOURCES (USES)	27,135.50
TOTAL OTHER FINANCING SOURCES (USES)						27,135.50	
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	137,558.63

UNAUDITED  
 FIRST COURT OF APPEALS, HOUSTON (221)

(AGY) 221 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

1ST COURT OF APPEALS DISTRICT (221)  
 OPERATING STATEMENT GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100%

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

GAAP	GAAP	GL ACCT	GL	GAAP	COMPT	TITLE	CURRENT
CATEGORY	FUNC	CLASS	ACCT	SRC/OBJ	OBJ		YEAR
							*****
GAAP SRC/OBJ				0035		LICENSES, FEES AND PERMITS	27,001.50
GAAP CATEGORY	01					REVENUES	27,001.50
TOTAL REVENUES							27,001.50
GAAP SRC/OBJ				0200		SALARIES AND WAGES	273,530.40
GAAP SRC/OBJ				0210		PAYROLL RELATED COSTS	91,242.64
GAAP CATEGORY	04					EXPENDITURES	364,773.04
TOTAL EXPENDITURES							364,773.04
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES							337,771.54
GAAP SRC/OBJ				0500		TRANSFERS-IN	337,771.54
GAAP CATEGORY	05					OTHER FINANCING SOURCES (USES)	337,771.54
TOTAL OTHER FINANCING SOURCES (USES)							337,771.54
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

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UNAUDITED  
 FIRST COURT OF APPEALS, HOUSTON (221)



(AGY) 221 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

1ST COURT OF APPEALS DISTRICT (221)  
 OPERATING STATEMENT GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100%

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

GAAP		GAAP		GAAP		COMPT	TITLE	CURRENT YEAR
GAAP	GAAP	GL	ACCT	GL	ACCT			
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	137,558.65
AGENCY	221							137,558.65



(AGY)221 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

1ST COURT OF APPEALS DISTRICT (221)  
 STATEMENT OF NET POSITION NET POSITION FORMAT  
 REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100%

PRCD SYSTEM  
 \*PAGE 1

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

GL CAT	GL CLS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	0045	CASH IN STATE TREASURY		.00	.00
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
	GLA CAT	01	CURRENT ASSETS		.00	.00
	TOTAL ASSETS AND OTHER DEBITS				.00	.00
21	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
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
	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

UNAUDITED  
 FIRST COURT OF APPEALS, HOUSTON (221)

(AGY)221 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

1ST COURT OF APPEALS DISTRICT (221)  
 STATEMENT OF NET POSITION NET POSITION FORMAT  
 REPORT PERIOD= ADJUSTMENT FY= 17

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
01	004	0045	CASH IN STATE TREASURY		.00	.00
		0047	SHARED CASH		.00	.00
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
01	052	0231	ACCTS. RECEIVABLE UNBILLED		.00	.00
	GL CLS	052	CA ACCOUNTS RECEIVABLES, NET		.00	.00
	GLA CAT	01	CURRENT ASSETS		.00	.00
			TOTAL ASSETS AND OTHER DEBITS		.00	.00
21	300	1140	FUNDS HELD FOR OTHERS		.00	.00
		1149	FUNDS HELD FOR OTHERS		.00	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00
	GLA CAT	21	CURRENT LIABILITIES		.00	.00
			TOTAL LIABILITIES AND OTHER CREDITS		.00	.00
45	372		2400-PCST 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
	GL CLS	950	SYSTEM ACCOUNTS		.00	.00
	GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00

1ST COURT OF APPEALS DISTRICT (221)  
 STATEMENT OF NET POSITION NET POSITION FORMAT  
 REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100%

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

GL GL COMP AGY  
 CAT CLS GL TITLE GL

CURRENT  
 YEAR

PRIOR  
 YEAR

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

UNAUDITED  
 FIRST COURT OF APPEALS, HOUSTON (221)

(AGY) 221 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

1ST COURT OF APPEALS DISTRICT (221)  
 STATEMENT OF NET POSITION NET POSITION FORMAT  
 REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM  
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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
01	004	0045	CASH IN STATE TREASURY		.00	.00
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
	GLA CAT	01	CURRENT ASSETS		.00	.00
	TOTAL ASSETS AND OTHER DEBITS				.00	.00
21	300	1149	FUNDS HELD FOR OTHERS		.00	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00
	GLA CAT	21	CURRENT LIABILITIES		.00	.00
	TOTAL LIABILITIES AND OTHER CREDITS				.00	.00
45	372		2400-POST CLS FIDUC NET POSITION		.00	.00
	GL CLS	372	NET POSITION HELD IN TRUST-FIDUCIARY FDS		.00	.00
	GLA CAT	45	NET POSITION		.00	.00
51	620	2240	PB-UNRESERVED-UNDESIGNATED-OTHER		.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	0980	DIRECT DEPOSIT CORRECTION(0980)-AGENCY		.00	.00
	GAAP FUND TYPE	09	AGENCY FUNDS		.00	.00
	GAAP FUND GROUP	03	FIDUCIARY		.00	.00
	AGENCY	221			.00	.00

(AGY)221 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

1ST COURT OF APPEALS DISTRICT (221)  
 STATEMENT OF NET POSITION BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 17

PROD SYSTEM  
 \*PAGE 1

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

GL CT	GL CLS	B/C	COMP	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
				****	****	***	***
01	001	N	0010	CASH ON HAND		.00	.00
		N	0020	PETTY CASH ON HAND		.00	500.00
GL	CLS	001	CA	CASH ON HAND		.00	500.00
01	002	N	0040	CASH IN BANK		.00	.00
		N	0042	PETTY CASH IN BANK		500.00	.00
GL	CLS	002	CA	CASH IN BANK		500.00	.00
01	004	N	0045	CASH IN STATE TREASURY		82,071,605.83	76,671,329.99
		N	0047	SHARED CASH		1,860.00	1,920.00
		N	0048	LEGISLATIVE CASH		82,073,465.83	76,673,249.99
GL	CLS	004	CA	CASH IN STATE TREASURY		.00	.00
01	020	N	9000	LEGISLATIVE APPROPRIATIONS		551,082.83	544,306.19
GL	CLS	020	CA	LEGISLATIVE APPROPRIATIONS		551,082.83	544,306.19
01	052	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	072	N	0284	DUE FROM OTHER AGENCIES	20100010	.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		5,777.53	2,964.61
GL	CLS	080	CA	CONSUMABLE INVENTORIES		5,777.53	2,964.61
01	111	N	0385	OTHER ASSETS		.00	.00

UNAUDITED  
 FIRST COURT OF APPEALS, HOUSTON (221)

1ST COURT OF APPEALS DISTRICT (221)  
 STATEMENT OF NET POSITION BALANCE SHEET FORMAT(GWFS)  
 REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM  
 PAGE 2

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

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
	GL CLS	111		OTHER CURRENT ASSETS		.00	.00
	GLA CAT	01		CURRENT ASSETS		557,360.36	547,770.80
06	151	N	0345	FURNITURE/EQUIPMENT		.00	.00
	GL CLS	151		FURNITURE AND EQUIPMENT, NET		.00	.00
	GLA CAT	06		NON-CURRENT ASSETS		.00	.00
	TOTAL ASSETS AND OTHER DEBITS					557,360.36	547,770.80
21	200	N	1009	VOUCHERS PAYABLE		11,013.60	4,610.60
		N	1010	ACCOUNTS PAYABLE		11,013.60	51,636.70
	GL CLS	200	CL	ACCOUNTS PAYABLE		.00	47,026.10
21	203	N	1015	PAYROLL PAYABLE		419,801.71	465,947.17
	GL CLS	203	CL	PAYROLL PAYABLE		419,801.71	465,947.17
21	205	N	1049	CL INTERFUND PAYABLE		.00	.00
	GL CLS	205	CL	INTERFUND PAYABLE		.00	.00
21	211	N	1050	DUE TO OTHER AGENCIES		.00	.00
		N	1050	DUE TO OTHER AGENCIES	20100010	.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	90200010	.00	.00
		N	1050	DUE TO OTHER AGENCIES	90251570	.00	.00
	GL CLS	211	CL	DUE TO OTHER AGENCIES		.00	.00
21	300	N	1140	FUNDS HELD FOR OTHERS		.00	.00
		N	1149	FUNDS HELD FOR OTHERS		.00	.00
	GL CLS	300	CL	FUNDS HELD FOR OTHERS		.00	.00
	GLA CAT	21		CURRENT LIABILITIES		419,801.71	512,973.27

1ST COURT OF APPEALS DISTRICT (221)  
 STATEMENT OF NET POSITION BALANCE SHEET FORMAT(GWFS)  
 REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100%

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

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
TOTAL LIABILITIES AND OTHER CREDITS						419,801.71-	511,973.27-
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		5,777.53-	,964.61-
	GL CLS		510	FD BAL-NONSPENDABLE		5,777.53-	,964.61-
51	550	N		2325-POST CLS FFS FB UNASSIGNED		131,781.12-	31,832.92-
	GL CLS		550	FD BAL-UNASSIGNED		131,781.12-	31,832.92-
51	620	N	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		N	9999	FFS SYSTEM CLEARING GL LEVEL ONLY		.00	.00
	GL CLS		620	FUND BALANCE UNRESERVED/UNDESIGNATED		.00	.00
51	630	N	2030	INVESTMENT IN GENERAL FIXED ASSETS		.00	.00
		N	2055	FB UNENCUM APPROP SUBJECT TO LAP		.00	.00
		N	2060	FB-RES FOR UNENCUM APPR-FUTURE OPERA		.00	.00
	GL CLS		630	OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
51	800	N	9001	ENCUMBRANCES		.00	.00
		N	9003	ENCUMBRANCES (REPORTING AGENCIES)		.00	.00
		N	9005	BUDGET RESERVATION FOR ENCUMBRANCES		.00	.00
	GL CLS		800	BUDGETARY		.00	.00
51	950	N	9200	PAYROLL CLEARING		.00	.00
		N	9201	PAYROLL CLEARING OFFSET		.00	.00

UNAUDITED  
 FIRST COURT OF APPEALS, HOUSTON (221)

1ST COURT OF APPEALS DISTRICT (221)  
 STATEMENT OF NET POSITION BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 17

PROD SYSTEM

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

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
51	950	N	9202	PAYROLL SYSTEM CLEARING		.00	.00
	GL CLS		950	SYSTEM ACCOUNTS		.00	.00
	GLA CAT		51	FUND BALANCE (DEFICITS)		137,558.65-	34,797.53-
	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					137,558.65-	34,797.53-
	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					557,360.36-	547,770.80-
	GAAP FUND:		0001	GENERAL REVENUE (0001)-GENERAL		.00	.00

UNAUDITED  
 FIRST COURT OF APPEALS, HOUSTON (221)



DAFR8581 221 KBEA 01 13 MTHO RJE R221 2(ORG) ( ) ( ) 3(FND) ( ) 3(GLA) ( ) ( ) USAS  
 CYCLE: 09/27/17 21:21 6518 RUN DATE: 09/27/17 TIME: 22:36 57 CFY: 18 CFM: 01 LCY: 16 LCM: 10 FICHE: 22: 17 01 01

(AGY)221 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

1ST COURT OF APPEALS DISTRICT (221)  
 STATEMENT OF NET POSITION BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 17

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

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GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	001	N	0010	CASH ON HAND		.00	.00
	GL CLS		001	CA CASH ON HAND		.00	.00
01	004	N	0045	CASH IN STATE TREASURY		604,439.43	577,303.93
		N	0047	SHARED CASH		604,439.43	577,303.93
	GL CLS		004	CA CASH IN STATE TREASURY		.00	.00
01	065	N	0279	CA INTERFUND RECEIVABLE-NO POST DOC		.00	.00
	GL CLS		065	CA INTERFUND RECEIVABLE		.00	.00
01	072	N	0284	DUE FROM OTHER AGENCIES	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	1140	FUNDS HELD FOR OTHERS		.00	.00
		N	1149	FUNDS HELD FOR OTHERS		.00	.00
	GL CLS		300	CL FUNDS HELD FOR OTHERS		.00	.00
	GLA CAT		21	CURRENT LIABILITIES		.00	.00
				TOTAL LIABILITIES AND OTHER CREDITS		.00	.00
51	530	N	2315	FD BAL-COMMITTED		.00	.00
	GL CLS		530	FD BAL-COMMITTED		.00	.00

UNAUDITED  
 FIRST COURT OF APPEALS, HOUSTON (221)

1ST COURT OF APPEALS DISTRICT (221)  
 STATEMENT OF NET POSITION BALANCE SHEET FORMAT (GWFS)  
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PERCENT OF YEAR ELAPSED: 100%

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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
51	550	N		2325-FOST 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
	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)221 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

1ST COURT OF APPEALS DISTRICT (221)  
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PERCENT OF YEAR ELAPSED: 100%

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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
01	001	N	0010	CASH ON HAND		.00	.00
	GL CLS		001	CA CASH ON HAND		.00	.00
01	004	N	0045	CASH IN STATE TREASURY		3,187,343.91-	2,873,238.50-
		N	0047	SHARED CASH		3,187,343.91	2,873,238.50
	GL CLS		004	CA CASH IN STATE TREASURY		.00	.00
01	072	N	0284	DUE FROM OTHER AGENCIES	24105730	.00	.00
	GL CLS		072	CA DUE FROM OTHER AGENCIES		.00	.00
	GLA CAT		01	CURRENT ASSETS		.00	.00
				TOTAL ASSETS AND OTHER DEBITS		.00	.00
21	200	N	1009	VOUCHERS PAYABLE		.00	.00
	GL CLS		200	CL ACCOUNTS PAYABLE		.00	.00
21	205	N	1049	CL INTERFUND PAYABLE		.00	.00
	GL CLS		205	CL INTERFUND PAYABLE		.00	.00
21	211	N	1050	DUE TO OTHER AGENCIES		.00	.00
		N	1050	DUE TO OTHER AGENCIES	24105730	.00	.00
		N	1050	DUE TO OTHER AGENCIES	90205730	.00	.00
		N	1050	DUE TO OTHER AGENCIES	90257300	.00	.00
	GL CLS		211	CL DUE TO OTHER AGENCIES		.00	.00
21	300	N	1140	FUNDS HELD FOR OTHERS		.00	.00
		N	1149	FUNDS HELD FOR OTHERS		.00	.00
	GL CLS		300	CL FUNDS HELD FOR OTHERS		.00	.00
	GLA CAT		21	CURRENT LIABILITIES		.00	.00

1ST COURT OF APPEALS DISTRICT (221)  
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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
				TOTAL LIABILITIES AND OTHER CREDITS		.00	.00
51	520	N		2310-POST CLS FFS FB RESTRICTED		.00	.00
	GL CLS			520 FD BAL-RESTRICTED		.00	.00
51	530	N		2315 FD BAL-COMMITTED		.00	.00
	GL CLS			530 FD BAL-COMMITTED		.00	.00
51	550	N		2325 FD BAL-UNASSIGNED		.00	.00
	GL CLS			550 FD BAL-UNASSIGNED		.00	.00
51	610	N		2150 FD BAL UNRES DESIG FOR OTHER		.00	.00
	GL CLS			610 FD BAL UNRES DESIG FOR OTHER		.00	.00
51	620	N		2240 FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		N		9999 FFS SYSTEM CLEARING GL LEVEL ONLY		.00	.00
	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

(AGY) 221 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

1ST COURT OF APPEALS DISTRICT (221)  
 STATEMENT OF NET POSITION BALANCE SHEET FORMAT (GWFS)

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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 CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	111	N	0385	OTHER ASSETS		.00	.00
	GL CLS		111	OTHER CURRENT ASSETS		.00	.00
	GLA CAT		01	CURRENT ASSETS		.00	.00
06	150	Y	0655	BC VEHICLES, BOATS AND AIRCRAFT		.00	.00
	GL CLS		150	VEHICLES, BOATS AND AIRCRAFT, NET		.00	.00
06	151	N	0345	FURNITURE/EQUIPMENT		.00	.00
	Y		0645	BC FURNITURE/EQUIPMENT		41,649.13	47,822.38
	Y		0650	BC ACCUM DEPR-FURN & EQUIP		41,649.13-	47,822.38-
	GL CLS		151	FURNITURE AND EQUIPMENT, NET		.00	.00
06	158	N	0360	LIBRARY BOOKS-NON DEPRECIABLE		.00	.00
	N		0382	OTHER CAPITAL ASSETS-NON DEPRECIABLE		.00	.00
	N		0383	OTHER CAPITAL ASSETS-DEPRECIABLE		.00	.00
	Y		0682	BC OTHER CAPITAL ASSETS-NON DEPRECIA		.00	.00
	Y		0683	BC OTHER CAPITAL ASSETS-DEPRECIABLE		.00	.00
	GL CLS		158	OTHER CAPITAL ASSETS, NET		.00	.00
	GLA CAT		06	NON-CURRENT ASSETS		.00	.00
	TOTAL ASSETS AND OTHER DEBITS					.00	.00
45	410	Y		3505-POST CLS BC CAP ASSETS/DEBT		.00	.00
	GL CLS		410	INVESTED IN CAP ASSETS,NET RELATED DEBT		.00	.00
45	430	Y	9992	BC SYSTEM CLEARING		.00	.00
	GL CLS		430	UNRESTRICTED NET POSITION		.00	.00
	GLA CAT		45	NET POSITION		.00	.00

1ST COURT OF APPEALS DISTRICT (221)  
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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 CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
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 GASE 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)221 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

1ST COURT OF APPEALS DISTRICT (221)  
 STATEMENT OF NET POSITION BALANCE SHEET FORMAT(GWFS)

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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 CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
11	190	N	0410	AMTS TO BE PROVI FY-OTHER OBLIGATION		.00	.00
	GL CLS		190	RETIREMNT OF OTHR GENERAL LONG-TERM DEBT		.00	.00
	GLA CAT		11	OTHER DEBITS		.00	.00
	TOTAL ASSETS AND OTHER DEBITS					.00	.00
21	230	N	1025	CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
	Y		1525	BC CL EMPLOYEE'S COMPENSABLE LEAVE		134,536.04-	101,097.23-
	GL CLS		230	CL EMPLOYEE'S COMPENSABLE LEAVE		134,536.04-	101,097.23-
	GLA CAT		21	CURRENT LIABILITIES		134,536.04-	101,097.23-
26	301	Y	1700	BC NC EMPLOYEE'S COMPENSABLE LEAVE		59,079.07-	92,882.14-
	GL CLS		301	NC EMPLOYEE'S COMPENSABLE LEAVE		59,079.07-	92,882.14-
	GLA CAT		26	NON-CURRENT LIABILITIES		59,079.07-	92,882.14-
	TOTAL LIABILITIES AND OTHER CREDITS					193,615.11-	193,979.37-
45	430	Y		3950-POST CLS BC UNRE NET POSITION		193,615.11	193,979.37
	Y		9992	BC SYSTEM CLEARING		.00	.00
	GL CLS		430	UNRESTRICTED NET POSITION		193,615.11	193,979.37
	GLA CAT		45	NET POSITION		193,615.11	193,979.37
51	620	N	9999	FFS SYSTEM CLEARING GL LEVEL ONLY		.00	.00
	GL CLS		620	FUND BALANCE UNRESERVED/UNDESIGNATED		.00	.00
	GLA CAT		51	FUND BALANCE (DEFICITS)		.00	.00
	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					193,615.11	193,979.37
	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					.00	.00

UNAUDITED  
 FIRST COURT OF APPEALS, HOUSTON (221)

1ST COURT OF APPEALS DISTRICT (221)  
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PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 17

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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 CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
	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		221			.00	.00



**Note 3: Deposits, Investments, & Repurchase Agreements**

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

**Deposits of Cash in Bank**

- A. The carrying amount of \$500.00 for Cash in Bank (including restricted assets and discretely presented component units) is presented below.
- B. The bank balance of The First Court of Appeals has been classified according to the following risk categories.
  - 1. Category 1 – Insured or collateralized with securities held by the governmental entity or by its agent in the name of the governmental entity.
  - 2. Category 2 – Collateralized with securities held by the pledging financial institution’s trust department or agent in the governmental entity’s name.
  - 3. Category 3 – Uncollateralized (which would include any deposits collateralized with securities held by the pledging financial institutions, or by its trust department or agent but not in the governmental entity’s name).

Category 1	Category 2	Category 3	Carrying Amount
\$ 500.00			\$ 500.00





