

**ANNUAL FINANCIAL REPORT**  
**FOURTEENTH COURT OF APPEALS**  
**HOUSTON, TEXAS**  
**FISCAL YEAR ENDED AUGUST 31, 2017**



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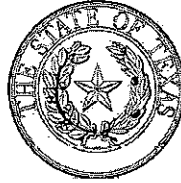


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Justices  
WILLIAM J. BOYCE  
TRACY CHRISTOPHER  
MARTHA HILL JAMISON  
J. BRETT BUSBY  
JOHN DONOVAN  
MARC W. BROWN  
KEN WISE  
KEVIN JEWELL



## Fourteenth Court of Appeals

301 Fannin Room 245  
Houston, Texas 77002

Chief Justice  
KEM THOMPSON FROST  
  
Clerk  
CHRISTOPHER A. PRINE  
Phone: 713/274-2800  
Email: 14thcoa@courts.state.tx.us  
www.14thcoa.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 Fourteenth 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 713-274-2840.

Sincerely,

A handwritten signature in black ink that reads "Kem Thompson Frost".

Kem Thompson Frost  
Chief Justice





(AGY) 234 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2) (SS2)

14TH COURT OF APPEALS DISTRICT (234)  
 BALANCE SHEET GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
 REPORT PERIOD= ADJUSTMENT FY= 17

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
						***
01	001	0010	CASH ON HAND		.00	.00
		0020	PETTY CASH ON HAND		.00	.00
	GL CLS	001	CA CASH ON HAND		.00	.00
01	002	0040	CASH IN BANK		.00	.00
		0042	PETTY CASH IN BANK		500.00	500.00
	GL CLS	002	CA CASH IN BANK		500.00	500.00
01	004	0045	CASH IN STATE TREASURY		83,177,177.31	77,641,374.38
		0047	SHARED CASH		2,490.00	2,380.00
		0048	LEGISLATIVE CASH		83,179,667.31	77,644,454.38
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
01	020	9000	LEGISLATIVE APPROPRIATIONS		513,543.30	530,956.30
	GL CLS	020	CA LEGISLATIVE APPROPRIATIONS		513,543.30	530,956.30
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
	GL CLS	072	CA DUE FROM OTHER AGENCIES		.00	.00
01	080	0285	CONSUM. INVENTORIES (MAT. AND SUPPLI		7,891.47	5,877.73
	GL CLS	080	CA CONSUMABLE INVENTORIES		7,891.47	5,877.73
	GLA CAT	01	CURRENT ASSETS		521,934.77	537,334.03
			TOTAL ASSETS AND OTHER DEBITS		521,934.77	537,334.03
21	200	1009	VOUCHERS PAYABLE		.00	.00
		1010	ACCOUNTS PAYABLE		950.00	48,682.09

UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

14TH COURT OF APPEALS DISTRICT (234)  
 BALANCE SHEET GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
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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	200	CL ACCOUNTS PAYABLE		950.00	48,682.09-
21	203	1015	PAYROLL PAYABLE		467,476.35-	477,413.71-
	GL CLS	203	CL PAYROLL PAYABLE		467,476.35-	477,413.71-
21	204	1150	CL OTHER LIABILITIES		1,500.00	1,500.00
	GL CLS	204	OTHER CURRENT LIABILITIES		1,500.00	1,500.00
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	20100010	.00	.00
		1050	DUE TO OTHER AGENCIES	21200010	.00	.00
		1050	DUE TO OTHER AGENCIES	32001650	.00	.00
		1050	DUE TO OTHER AGENCIES	90251570	.00	.00
	GL CLS	211	CL DUE TO OTHER AGENCIES		.00	.00
21	300	1149	FUNDS HELD FOR OTHERS		.00	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00
	GLA CAT	21	CURRENT LIABILITIES		465,026.35-	524,595.80-
	TOTAL LIABILITIES AND OTHER CREDITS				465,026.35-	524,595.80-
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

UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

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14TH COURT OF APPEALS DISTRICT (234)  
 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	510	2301	FD BAL-NONSPND FOR INVENTORY		7,891.47-	5,877.73-
		2302	FD BAL-NONSPND FOR PREPAID ITEMS		.00	.00
	GL CLS	510	FD BAL-NONSPENDABLE		7,891.47-	5,877.73-
51	540	2320	FD BAL-ASSIGNED		.00	.00
	GL CLS	540	FD BAL-ASSIGNED		.00	.00
51	550		2325-POST CLS FFS FB UNASSIGNED		49,016.95-	6,860.50-
	GL CLS	550	FD BAL-UNASSIGNED		49,016.95-	6,860.50-
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	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
		9202	PAYROLL SYSTEM CLEARING		.00	.00
	GL CLS	950	SYSTEM ACCOUNTS		.00	.00
GLA CAT	51		FUND BALANCE (DEFICITS)		56,908.42-	12,138.23-
			TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES		56,908.42-	12,138.23-
			TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION		521,934.77-	537,134.03-
GAAP FUND		0001	GENERAL REVENUE (0001)-GENERAL		.00	.00

UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

(AGY) 234 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

14TH COURT OF APPEALS DISTRICT (234)  
 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
01	001	0010	CASH ON HAND		.00	.00
	GL CLS	001	CA CASH ON HAND		.00	.00
01	004	0045	CASH IN STATE TREASURY		636,444.85	605,512.35
		0047	SHARED CASH		636,444.85	605,512.35
	GL CLS	004	CA CASH IN STATE TREASURY		.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	520	2310	FD BAL-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

UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

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14TH COURT OF APPEALS DISTRICT (234)  
 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-OTER		.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

UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

(AGY)234 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
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14TH COURT OF APPEALS DISTRICT (234)  
 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		3,136,089.68-	2,820,270.64-
		0047	SHARED CASH		3,136,089.68	2,820,270.64
	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  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

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14TH COURT OF APPEALS DISTRICT (234)  
 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
			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
		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

UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

(AGY)234 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

14TH COURT OF APPEALS DISTRICT (234)  
 BALANCE SHEET GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
 REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM  
 \*PAGE 8

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

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UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)



(AGY)234 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
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14TH COURT OF APPEALS DISTRICT (234)  
 BALANCE SHEET GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
 REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100%

PROJ SYSTEM  
 \*PAGE 9

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 LONG-TERM DEBT		.00	.00
	GLA CAT	11	OTHER DEBITS		.00	.00
	TOTAL ASSETS AND OTHER DEBITS				.00	.00
21	230	1025	CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
	GL CLS	230	CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
	GLA CAT	21	CURRENT LIABILITIES		.00	.00
	TOTAL LIABILITIES AND OTHER CREDITS				.00	.00
51	620	9999	FFS SYSTEM CLEARING GL LEVEL ONLY		.00	.00
	GL CLS	620	FUND BALANCE UNRESERVED/UNDESIGNATED		.00	.00
	GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00
	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				.00	.00
	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	.00
	GAAP FUND	9997	LONG-TERM LIABILITIES BASIS CONVERSION		.00	.00
	GAAP FUND TYPE	12	LONG-TERM LIAB BASIS CONVERSION ADJUSTMT		.00	.00
	GAAP FUND GROUP	01	GOVERNMENTAL		.00	.00
	AGENCY	234			.00	.00

UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

(AGY)234 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
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14TH COURT OF APPEALS DISTRICT (234)  
 OPERATING STATEMENT GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 17

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  
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GAAP						CURRENT		
GAAP	GAAP	GL	ACCT	GL	GAAP	COMPT	TITLE	YEAR
CATEGORY	FUNC	CLASS	ACCT	SRC/OBJ	OBJ			
				0005			ORIGINAL APPROPRIATIONS	4,321,927.00
				0006			ADDITIONAL APPROPRIATIONS	1,196,806.68
				0007			UNEXPENDED BALANCE FORWARD	0.00
				0035			LICENSES, FEES AND PERMITS	90.00
				0065			SALES OF GOODS AND SERVICES	212,289.56
				0080			OTHER	20,568.00
GAAP CATEGORY	01						REVENUES	5,751,501.24
TOTAL REVENUES								5,751,501.24
				0200			SALARIES AND WAGES	4,313,328.65
				0210			PAYROLL RELATED COSTS	1,189,755.00
				0220			PROFESSIONAL FEES AND SERVICES	3,382.50
				0230			TRAVEL	4,363.98
				0240			MATERIALS AND SUPPLIES	57,748.21
				0250			COMMUNICATION AND UTILITIES	1,999.40
				0260			REPAIRS AND MAINTENANCE	1,250.00
				0270			RENTALS AND LEASES	43,440.00
				0340			OTHER EXPENDITURES	91,219.56
GAAP CATEGORY	04						EXPENDITURES	5,706,487.30

14TH COURT OF APPEALS DISTRICT (234)  
 OPERATING STATEMENT GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 17

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PRCD 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
GAAP	GAAP	GL	ACCT	GL	GAAP	COMPT	YEAR
CATEGORY	FUNC	CLASS	ACCT	SRC/OBJ	OBJ		
TOTAL EXPENDITURES							5,706,487.30
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES							45,013.94
GAAP SRC/OBJ				0500		TRANSFERS-IN	90.00
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	933.75
GAAP CATEGORY	05					OTHER FINANCING SOURCES (USES)	843.75
TOTAL OTHER FINANCING SOURCES (USES)							843.75
NET CHANGE IN FUND BALANCE							44,170.19
FUND BALANCE	BEGINNING						12,738.23
FUND BALANCE	BEGINNING, AS RESTATED						12,738.23
FUND BALANCE	ENDING						56,908.42
GAAP FUND	0001					GENERAL REVENUE (0001)-GENERAL	56,908.42

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UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

(AGY) 234 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

14TH COURT OF APPEALS DISTRICT (234)  
 OPERATING STATEMENT GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 17

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		GL ACCT GL		GAAP	COMPT	TITLE	CURRENT YEAR
GAAP	GAAP	GL	ACCT	GL	GAAP	COMPT	CURRENT YEAR
CATEGORY	FUNC	CLASS	ACCT	SRC/OBJ	OBJ	TITLE	YEAR
				0035		LICENSES, FEES AND PERMITS	30,932.50
		01				REVENUES	30,932.50
TOTAL REVENUES							30,932.50
TOTAL EXPENDITURES							0.00
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES							30,932.50
				0510		TRANSFERS-OUT	30,932.50
		05				OTHER FINANCING SOURCES (USES)	30,932.50
TOTAL OTHER FINANCING SOURCES (USES)							30,932.50
NET CHANGE IN FUND BALANCE							0.00
FUND BALANCE BEGINNING							0.00
FUND BALANCE BEGINNING, AS RESTATED							0.00
FUND BALANCE ENDING							0.00
						JUDICIAL-COURT PERSNL TRAIN FD	0.00
		01				GENERAL	55,908.42

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UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

(AGY) 234 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

14TH COURT OF APPEALS DISTRICT (234)  
 OPERATING STATEMENT GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 17

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

GAAP		GAAP		GAAP	COMPT	TITLE	CURRENT
CATEGORY	FUNC	CLASS	ACCT	SRC/OBJ	OBJ		YEAR
GAAP SRC/OBJ				0035		LICENSES, FEES AND PERMITS	30,112.50
GAAP SRC/OBJ				0080		OTHER	.00
GAAP CATEGORY	01					REVENUES	30,717.50
TOTAL REVENUES							30,717.50
GAAP SRC/OBJ				0200		SALARIES AND WAGES	273,584.00
GAAP SRC/OBJ				0210		PAYROLL RELATED COSTS	99,379.82
GAAP CATEGORY	04					EXPENDITURES	372,963.82
TOTAL EXPENDITURES							372,963.82
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES							342,246.32
GAAP SRC/OBJ				0500		TRANSFERS-IN	342,246.32
GAAP CATEGORY	05					OTHER FINANCING SOURCES (USES)	342,246.32
TOTAL OTHER FINANCING SOURCES (USES)							342,246.32
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  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

(AGY)234 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (FRJ) (SS1) (SS2)

14TH COURT OF APPEALS DISTRICT (234)  
 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 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS  
 GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP

GAAP

GAAP	GAAP GL ACCT GL	GAAP COMPT	TITLE	CURRENT YEAR
CATEGORY	FUNC CLASS ACCT SRC/OBJ	OBJ		
NET CHANGE IN FUND BALANCE				0.00
FUND BALANCE BEGINNING				0.00
FUND BALANCE BEGINNING, AS RESTATED				0.00
FUND BALANCE ENDING				0.00
GAAP FUND 9998			GEN FIXED ASSETS ACCT GROUP	0.00
GAAP FUND TY 11			CAPITAL ASSET BASIS CONVERSION ADJUSTMTS	0.00

(AGY)234 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

14TH COURT OF APPEALS DISTRICT (234)  
 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		CURRENT	
GAAP	GAAP	GL	ACCT	GL	GAAP	COMPT			YEAR
CATEGORY	FUNC	CLASS	ACCT	SRC/OBJ	OBJ	TITLE			
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			56,908.42
AGENCY	234								56,908.42

(AGY)234 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

14TH COURT OF APPEALS DISTRICT (234)  
 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 0807 CHILD SUPPORT EMPLOY DEDUCT- OFFSET ACCT

GL CAT	GL CLS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	0045	CASH IN STATE TREASURY		771.04	925.30
	GL CLS	004	CA CASH IN STATE TREASURY		771.04	925.30
	GLA CAT	01	CURRENT ASSETS		771.04	925.30
			TOTAL ASSETS AND OTHER DEBITS		771.04	925.30
21	200	1009	VOUCHERS PAYABLE		.00	.00
	GL CLS	200	CL ACCOUNTS PAYABLE		.00	.00
21	300	1149	FUNDS HELD FOR OTHERS		771.04-	925.30-
	GL CLS	300	CL FUNDS HELD FOR OTHERS		771.04-	925.30-
	GLA CAT	21	CURRENT LIABILITIES		771.04-	925.30-
			TOTAL LIABILITIES AND OTHER CREDITS		771.04-	925.30-
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	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		771.04-	925.30-
	GAAP FUND	0807	CHILD SUPPORT EMPLOY DEDUCT- OFFSET ACCT		.00	.00

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UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)



(AGY)234 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

14TH COURT OF APPEALS DISTRICT (234)  
 STATEMENT OF NET POSITION NET POSITION FORMAT  
 REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100%

PROJ SYSTEM  
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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

(AGY)234 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
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14TH COURT OF APPEALS DISTRICT (234)  
 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 TEXASAVR 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-POST CLS FIDUC NET POSITION		.00	.00
	GL CLS	372	NET POSITION HELD IN TRUST-FIDUCIARY FDS		.00	.00
	GLA CAT	45	NET POSITION		.00	.00
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		9999	FFS SYSTEM CLEARING GL LEVEL ONLY		.00	.00
	GL CLS	620	FUND BALANCE UNRESERVED/UNDESIGNATED		.00	.00
51	950	9989	HB 62 GENERAL LEDGER CLEARING		.00	.00
	GL CLS	950	SYSTEM ACCOUNTS		.00	.00
	GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00

14TH COURT OF APPEALS DISTRICT (234)  
 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-TRANSMIT 401K(0942) AGENCY

GL CAT	GL CLS	COMP GL	TITLE	AGY 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-TRANSMIT 401K(0942) AGENCY		.00	.00

UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

(AGY) 234 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

14TH COURT OF APPEALS DISTRICT (234)  
 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-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
	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	234			.00	.00

(AGY)234 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

14TH COURT OF APPEALS DISTRICT (234)  
 STATEMENT OF NET POSITION BALANCE SHEET FORMAT(GWFS)  
 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 CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	001	N	0010	CASH ON HAND		.00	.00
		N	0020	PETTY CASH ON HAND		.00	.00
	GL CLS		001 CA	CASH ON HAND		.00	.00
01	002	N	0040	CASH IN BANK		.00	.00
		N	0042	PETTY CASH IN BANK		500.00	500.00
	GL CLS		002 CA	CASH IN BANK		500.00	500.00
01	004	N	0045	CASH IN STATE TREASURY		83,177,177.31-	77,641,874.38-
		N	0047	SHARED CASH		2,490.00-	,580.00-
		N	0048	LEGISLATIVE CASH		83,179,667.31	77,644,454.38
	GL CLS		004 CA	CASH IN STATE TREASURY		.00	.00
01	020	N	9000	LEGISLATIVE APPROPRIATIONS		513,543.30	530,956.30
	GL CLS		020 CA	LEGISLATIVE APPROPRIATIONS		513,543.30	530,956.30
01	065	N	0279	CA INTERFUND RECEIVABLE-NO POST DOC		.00	.00
	GL CLS		065 CA	INTERFUND RECEIVABLE		.00	.00
01	072	N	0284	DUE FROM OTHER AGENCIES	20100010	.00	.00
	GL CLS		072 CA	DUE FROM OTHER AGENCIES		.00	.00
01	080	N	0285	CONSUM. INVENTORIES (MAT. AND SUPPLI		7,891.47	5,877.73
	GL CLS		080 CA	CONSUMABLE INVENTORIES		7,891.47	5,877.73
	GLA CAT		01	CURRENT ASSETS		521,934.77	537,334.03
				TOTAL ASSETS AND OTHER DEBITS		521,934.77	537,334.03
21	200	N	1009	VOUCHERS PAYABLE		.00	.00
		N	1010	ACCOUNTS PAYABLE		950.00	48,682.09-

14TH COURT OF APPEALS DISTRICT (234)  
 STATEMENT OF NET POSITION BALANCE SHEET FORMAT(GWFS)  
 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 CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
	GL CLS			200 CL ACCOUNTS PAYABLE		950.00	48,682.09-
21	203	N		1015 PAYROLL PAYABLE		467,476.35-	477,413.71-
	GL CLS			203 CL PAYROLL PAYABLE		467,476.35-	477,413.71-
21	204	N		1150 CL OTHER LIABILITIES		1,500.00	1,500.00
	GL CLS			204 OTHER CURRENT LIABILITIES		1,500.00	1,500.00
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	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	90251570	.00	.00
	GL CLS			211 CL DUE TO OTHER AGENCIES		.00	.00
21	300	N		1149 FUNDS HELD FOR OTHERS		.00	.00
	GL CLS			300 CL FUNDS HELD FOR OTHERS		.00	.00
	GLA CAT			21 CURRENT LIABILITIES		465,026.35-	524,595.80-
				TOTAL LIABILITIES AND OTHER CREDITS		465,026.35-	524,595.80-
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

14TH COURT OF APPEALS DISTRICT (234)  
 STATEMENT OF NET POSITION BALANCE SHEET FORMAT (GWFS)  
 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 CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
51	510	N	2301	FD BAL-NONSPND FOR INVENTORY		7,891.47-	5,877.73-
		N	2302	FD BAL-NONSPND FOR PREPAID ITEMS		.00	.00
	GL CLS	510		FD BAL-NONSPENDABLE		7,891.47-	5,877.73-
51	540	N	2320	FD BAL-ASSIGNED		.00	.00
	GL CLS	540		FD BAL-ASSIGNED		.00	.00
51	550	N		2325-POST CLS FFS FB UNASSIGNED		49,016.95-	6,860.50-
	GL CLS	550		FD BAL-UNASSIGNED		49,016.95-	6,860.50-
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	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
		N	9202	PAYROLL SYSTEM CLEARING		.00	.00
	GL CLS	950		SYSTEM ACCOUNTS		.00	.00
	GLA CAT	51		FUND BALANCE (DEFICITS)		56,908.42-	12,733.23-
				TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES		56,908.42-	12,733.23-
				TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION		521,934.77-	537,334.03-
	GAAP FUND		0001	GENERAL REVENUE (0001)-GENERAL		.00	.00

(AGY)234 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

14TH COURT OF APPEALS DISTRICT (234)  
 STATEMENT OF NET POSITION BALANCE SHEET FORMAT(GWFS)  
 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 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		636,444.85	605,512.35
		N	0047	SHARED CASH		636,444.85-	605,512.35-
	GL CLS		004 CA	CASH IN STATE TREASURY		.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	520	N	2310	FD BAL-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



14TH COURT OF APPEALS DISTRICT (234)  
 STATEMENT OF NET POSITION BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 17

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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-POST CLS FFS FB UNASSIGNED		.00	.00
	GL CLS	550	FD	BAL-UNASSIGNED		.00	.00
51	610	N	2150	FD BAL UNRES DESIG FOR OTHER		.00	.00
	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

UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

(AGY)234 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

14TH COURT OF APPEALS DISTRICT (234)  
 STATEMENT OF NET POSITION BALANCE SHEET FORMAT (GWFS)  
 REPORT PERIOD= ADJUSTMENT FY= 17

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		3,136,089.68	2,820,270.64
		N	0047	SHARED CASH		3,136,089.68	2,820,270.64
	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

UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

14TH COURT OF APPEALS DISTRICT (234)  
 STATEMENT OF NET POSITION BALANCE SHEET FORMAT(GWFS)  
 REPORT PERIOD= ADJUSTMENT FY= 17

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

14TH COURT OF APPEALS DISTRICT (234)  
 STATEMENT OF NET POSITION BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 17

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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		16,075.01	16,075.01
	Y			0650 BC ACCUM DEPR-FURN & EQUIP		16,075.01-	16,075.01-
	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
	Y			0684 BC ACCUM DEPR-OTHER CAPITAL ASSETS		.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

14TH COURT OF APPEALS DISTRICT (234)  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS  
 GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP

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

UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

(AGY)234 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

14TH COURT OF APPEALS DISTRICT (234)  
 STATEMENT OF NET POSITION BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100%

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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
					***	***	***
06	150	Y	0655	BC VEHICLES, BOATS AND AIRCRAFT		.00	.00
	GL CLS		150	VEHICLES, BOATS AND AIRCRAFT, NET		.00	.00
	GLA CAT		06	NON-CURRENT ASSETS		.00	.00
11	190	N	0410	AMTS TO BE PROVI FY-OTHER OBLIGATION		.00	.00
	GL CLS		190	RETIREMNT OF OTHR GENERAL LONG-TERM DEBT		.00	.00
	GLA CAT		11	OTHER DEBITS		.00	.00
				TOTAL ASSETS AND OTHER DEBITS		.00	.00
21	230	N	1025	CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
		Y	1525	BC CL EMPLOYEE'S COMPENSABLE LEAVE		161,613.40-	93,259.09-
	GL CLS		230	CL EMPLOYEE'S COMPENSABLE LEAVE		161,613.40-	93,259.09-
	GLA CAT		21	CURRENT LIABILITIES		161,613.40-	93,259.09-
26	301	Y	1700	BC NC EMPLOYEE'S COMPENSABLE LEAVE		124,790.28-	158,940.26-
	GL CLS		301	NC EMPLOYEE'S COMPENSABLE LEAVE		124,790.28-	158,940.26-
	GLA CAT		26	NON-CURRENT LIABILITIES		124,790.28-	158,940.26-
				TOTAL LIABILITIES AND OTHER CREDITS		286,403.68-	252,199.35-
45	430	Y		3950-POST CLS BC UNRE NET POSITION		286,403.68	252,199.35
		Y	9992	BC SYSTEM CLEARING		.00	.00
	GL CLS		430	UNRESTRICTED NET POSITION		286,403.68	252,199.35
	GLA CAT		45	NET POSITION		286,403.68	252,199.35
51	620	N	9999	FFS SYSTEM CLEARING GL LEVEL ONLY		.00	.00

14TH COURT OF APPEALS, DISTRICT (234)  
 STATEMENT OF NET POSITION BALANCE SHEET FORMAT (GWFS)

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	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
	GL	CLS	620	FUND BALANCE UNRESERVED/UNDESIGNATED	.00	.00
	GLA	CAT	51	FUND BALANCE (DEFICITS)	.00	.00
	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				286,403.68	252,199.35
	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND PD 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		234		.00	.00

UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

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

The Fourteenth 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 Fourteenth 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





