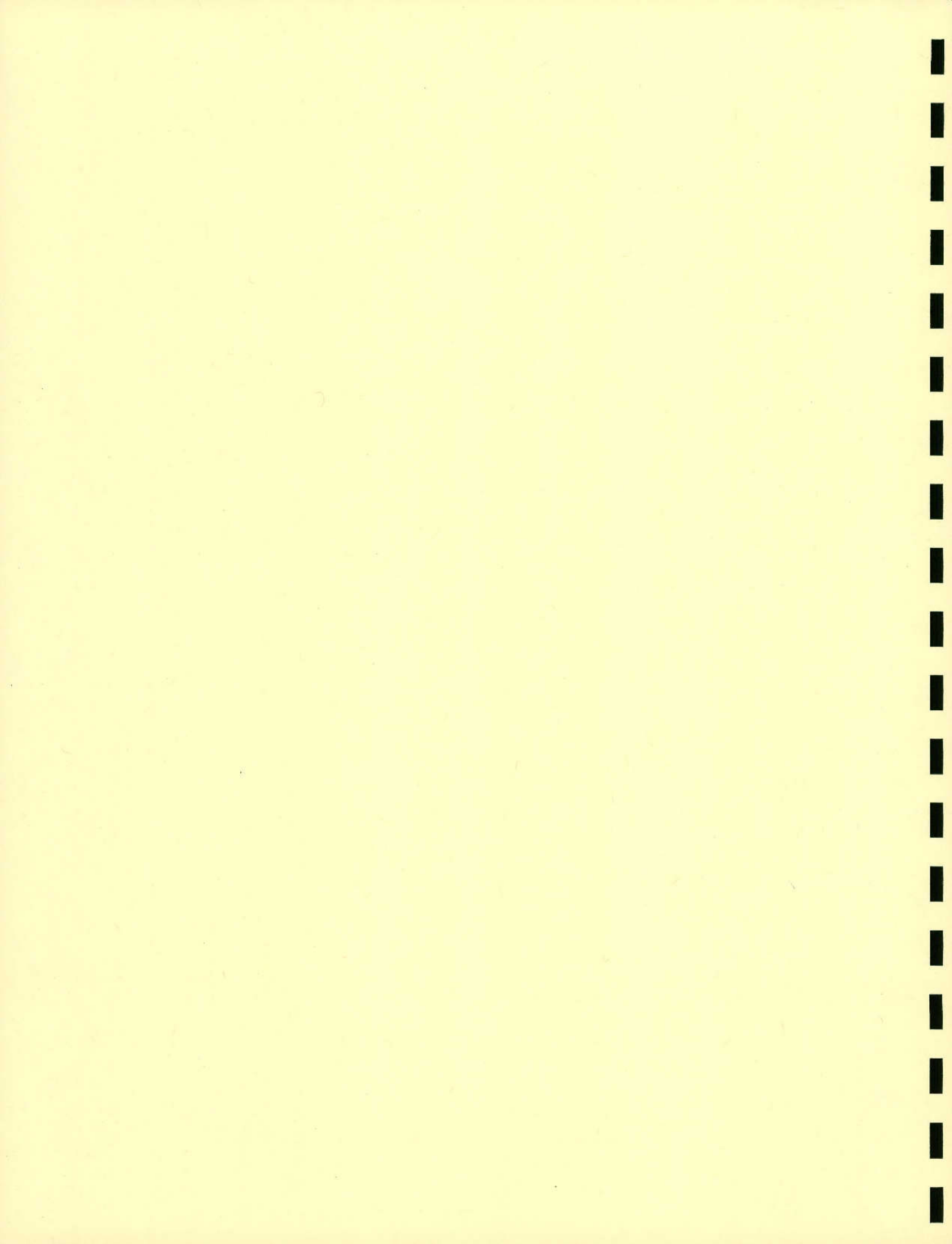


ANNUAL FINANCIAL REPORT

FIRST COURT OF APPEALS

HOUSTON, TEXAS

FISCAL YEAR ENDED AUGUST 31, 2018



ANNUAL FINANCIAL REPORT

FIRST COURT OF APPEALS

HOUSTON, TEXAS

FISCAL YEAR ENDED AUGUST 31, 2018

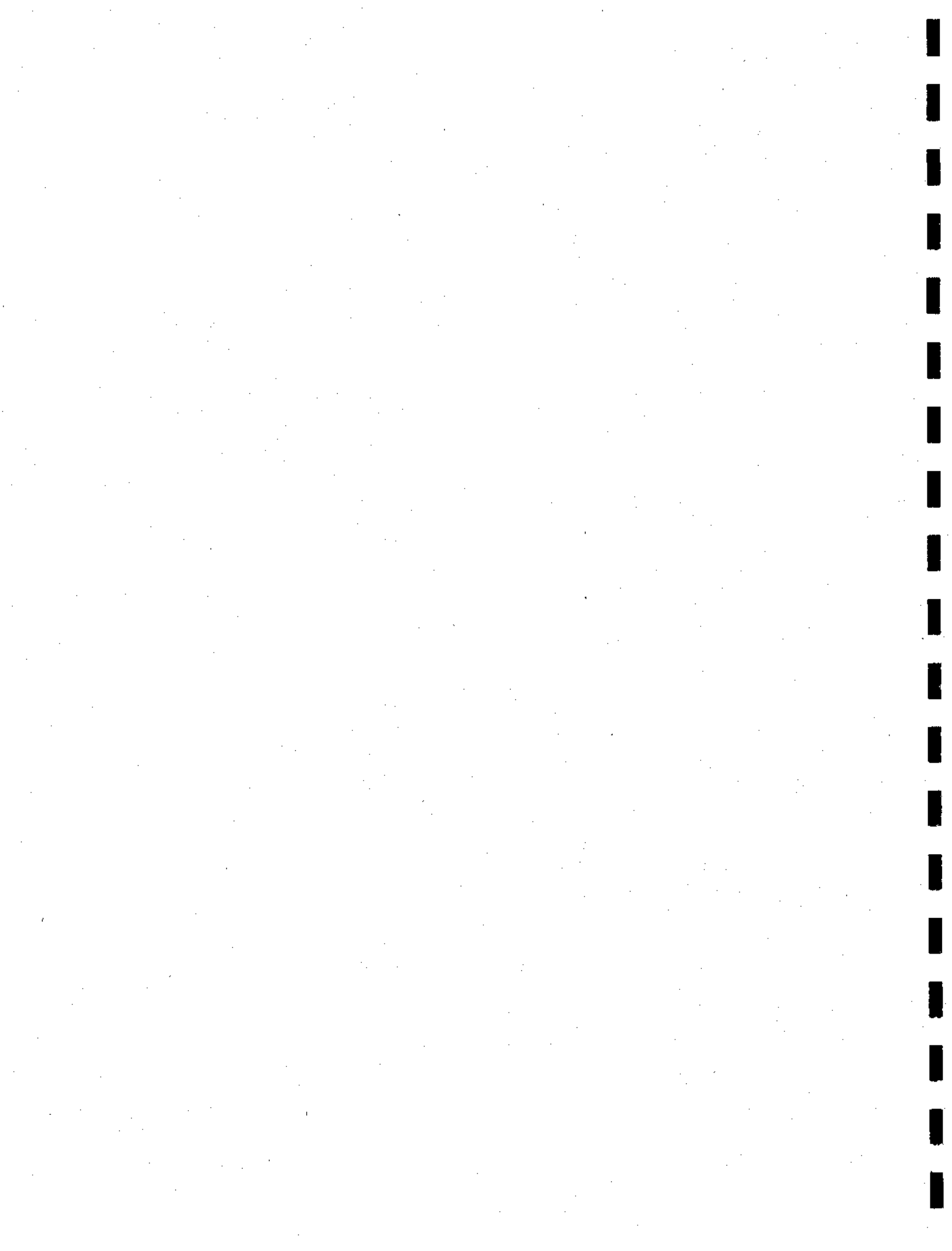
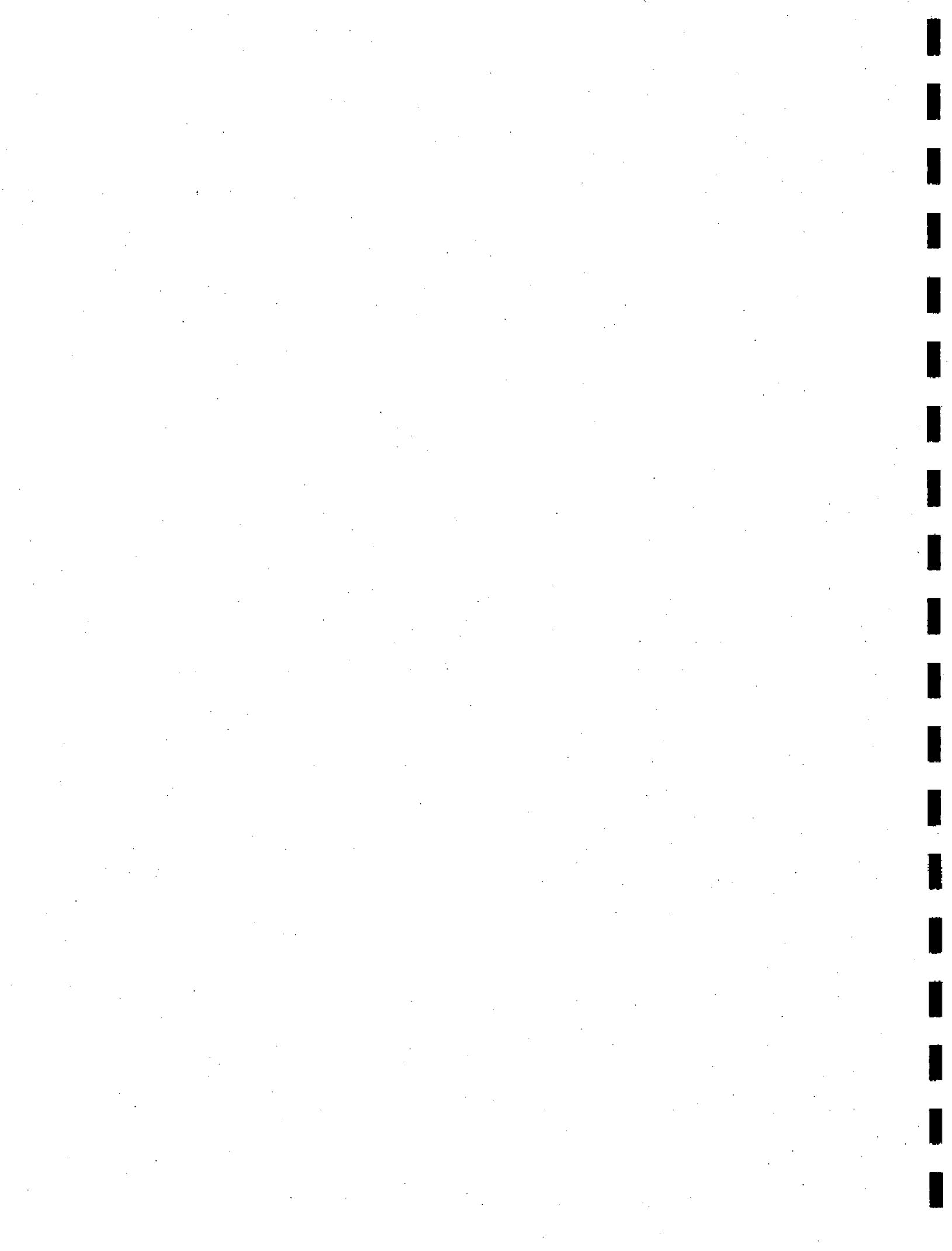


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SHERRY RADACK
CHIEF JUSTICE

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

October 2, 2018.

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

Ladies and Gentlemen:

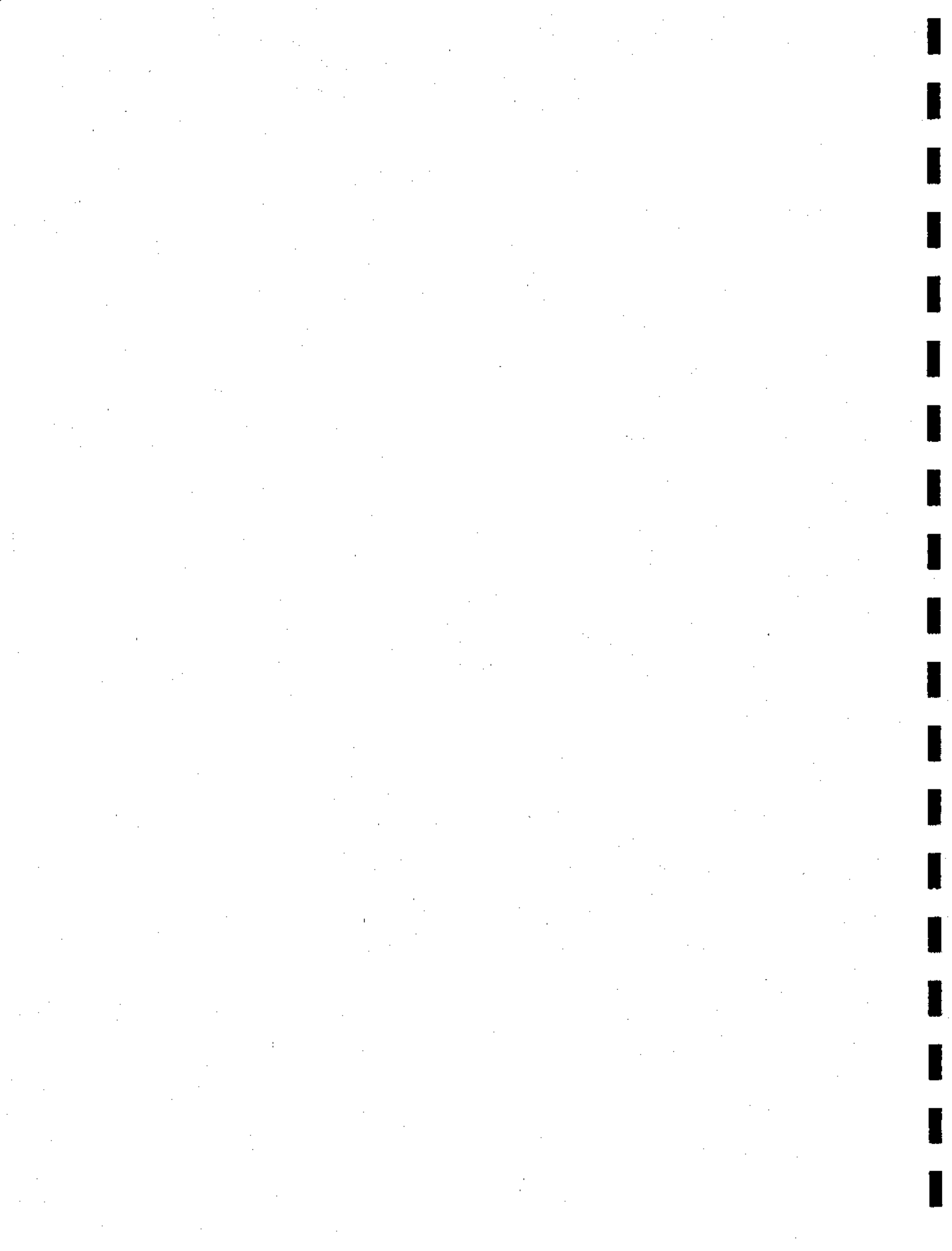
We are pleased to submit the annual financial report of the First Court of Appeals for the year ended Aug. 31, 2018, in compliance with Texas Government Code Annotated, Section 2101.011, and in accordance with the requirements established by the Texas Comptroller of Public Accounts.

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)

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 18

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		87,433,068.92-	82,071,605.83-
		0047	SHARED CASH		2,460.00-	1,860.00-
		0048	LEGISLATIVE CASH		87,435,528.92	82,073,465.83
GL CLS	004		CA CASH IN STATE TREASURY		.00	.00
01	020	9000	LEGISLATIVE APPROPRIATIONS		508,411.80	551,212.88
GL CLS	020		CA LEGISLATIVE APPROPRIATIONS		508,411.80	551,212.88
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		3,361.21	5,777.53
GL CLS	080		CA CONSUMABLE INVENTORIES		3,361.21	5,777.53
01	111	0385	OTHER ASSETS		.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= 18 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	111		OTHER CURRENT ASSETS		.00	.00
* GLA CAT	01		CURRENT ASSETS		512,273.01	557,490.41
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					512,273.01	557,490.41
21	200	1009	VOUCHERS PAYABLE		11,013.60	11,013.60
		1010	ACCOUNTS PAYABLE		11,013.60-	11,013.60-
GL CLS	200		CL ACCOUNTS PAYABLE		.00	.00
21	203	1015	PAYROLL PAYABLE		446,620.56-	419,801.71-
GL CLS	203		CL PAYROLL PAYABLE		446,620.56-	419,801.71-
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		446,620.56-	419,801.71-

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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= 18

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

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

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
** TOTAL LIABILITIES AND OTHER CREDITS					446,620.56-	419,801.71-
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		3,361.21-	5,777.53-
	GL CLS	510	FD BAL-NONSPENDABLE		3,361.21-	5,777.53-
51	550	****	2325-POST CLS FFS FB UNASSIGNED		62,291.24-	131,911.17-
	GL CLS	550	FD BAL-UNASSIGNED		62,291.24-	131,911.17-
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	85,523.48
		9005	BUDGET RESERVATION FOR ENCUMBRANCES		.00	85,523.48-
	GL CLS	800	BUDGETARY		.00	.00
51	950	9200	PAYROLL CLEARING		.00	.00
		9201	PAYROLL CLEARING OFFSET		.00	.00

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= 18 PROD SYSTEM
 *****PAGE 4

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
51	950	9202	PAYROLL SYSTEM CLEARING		.00	.00
	GL CLS	950	SYSTEM ACCOUNTS		.00	.00
* GLA CAT 51 FUND BALANCE (DEFICITS)					65,652.45-	137,688.70-
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					65,652.45-	137,688.70-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					512,273.01-	557,490.41-
* GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL					.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)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 PROD SYSTEM
 *****PAGE 5

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	001	0010	CASH ON HAND		.00	.00
	GL CLS	001	CA CASH ON HAND		.00	.00
01	004	0045	CASH IN STATE TREASURY		631,608.93	604,439.43
		0047	SHARED CASH		631,608.93-	604,439.43-
	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)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 PROD SYSTEM
 *****PAGE 6

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

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

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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)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 PROD SYSTEM
 *****PAGE 7

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	001	0010	CASH ON HAND		.00	.00
	GL CLS	001	CA CASH ON HAND		.00	.00
01	004	0045	CASH IN STATE TREASURY		3,519,706.29-	3,187,343.91-
		0047	SHARED CASH		3,519,706.29	3,187,343.91
	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)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 PROD SYSTEM
 *****PAGE 8

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
** TOTAL LIABILITIES AND OTHER CREDITS					.00	.00
51	520	****	2310-POST CLS PFS 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
 FIRST COURT OF APPEALS, HOUSTON (221)

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(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)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 PROD SYSTEM
 *****PAGE 9

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

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)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 PROD SYSTEM
 *****PAGE 10

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	221			.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)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 18

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		GAAP		GAAP	COMPT	TITLE	CURRENT
CATEGORY	FUNC	GL	ACCT	GL	SRC/OBJ	OBJ	YEAR
GAAP SRC/OBJ					0005	ORIGINAL APPROPRIATIONS	4,380,427.00
GAAP SRC/OBJ					0006	ADDITIONAL APPROPRIATIONS	1,007,189.66
GAAP SRC/OBJ					0035	LICENSES, FEES AND PERMITS	494.95
GAAP SRC/OBJ					0065	SALES OF GOODS AND SERVICES	45,064.87
GAAP SRC/OBJ					0080	OTHER	36,549.23
* GAAP CATEGORY	01					REVENUES	5,469,725.71
TOTAL REVENUES							5,469,725.71
GAAP SRC/OBJ					0200	SALARIES AND WAGES	4,099,554.65
GAAP SRC/OBJ					0210	PAYROLL RELATED COSTS	1,056,700.61
GAAP SRC/OBJ					0220	PROFESSIONAL FEES AND SERVICES	139,476.42
GAAP SRC/OBJ					0230	TRAVEL	1,107.86
GAAP SRC/OBJ					0240	MATERIALS AND SUPPLIES	102,987.72
GAAP SRC/OBJ					0250	COMMUNICATION AND UTILITIES	2,786.52
GAAP SRC/OBJ					0260	REPAIRS AND MAINTENANCE	772.50
GAAP SRC/OBJ					0270	RENTALS AND LEASES	42,486.71
GAAP SRC/OBJ					0340	OTHER EXPENDITURES	26,934.32
* GAAP CATEGORY	04					EXPENDITURES	5,472,807.31

1ST COURT OF APPEALS DISTRICT (221)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

GAAP						CURRENT
GAAP	GAAP	GL ACCT GL	GAAP	COMPT	TITLE	YEAR
CATEGORY	FUNC	CLASS	ACCT SRC/OBJ	OBJ		
TOTAL EXPENDITURES						5,472,807.31
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES						3,081.60-
	GAAP SRC/OBJ		0510		TRANSFERS-OUT	730.05-
	GAAP SRC/OBJ		0578		LEGISLATIVE FINANCING SOURCES	0.00
	GAAP SRC/OBJ		0591		LEGISLATIVE FINANCING USES	0.00
	GAAP SRC/OBJ		0600		APPROPRIATIONS LAPSED	68,224.60-
	* GAAP CATEGORY	05			OTHER FINANCING SOURCES (USES)	68,954.65-
TOTAL OTHER FINANCING SOURCES (USES)						68,954.65-
NET CHANGE IN FUND BALANCE						72,036.25-
FUND BALANCE - BEGINNING						137,688.70
FUND BALANCE - BEGINNING, AS RESTATED						137,688.70
FUND BALANCE - ENDING						65,652.45
	* GAAP FUND	0001			GENERAL REVENUE (0001)-GENERAL	65,652.45

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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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 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	27,169.50
* GAAP CATEGORY 01		REVENUES	27,169.50
TOTAL REVENUES			27,169.50
TOTAL EXPENDITURES			0.00
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES			27,169.50
GAAP SRC/OBJ	0510	TRANSFERS-OUT	27,169.50-
* GAAP CATEGORY 05		OTHER FINANCING SOURCES (USES)	27,169.50-
TOTAL OTHER FINANCING SOURCES(USES)			27,169.50-
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	65,652.45

(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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 PROD SYSTEM
 *****PAGE 4*****

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	TITLE	CURRENT YEAR
CATEGORY	FUNC CLASS	ACCT SRC/OBJ	OBJ		
GAAP SRC/OBJ		0035		LICENSES, FEES AND PERMITS	28,669.50
GAAP SRC/OBJ		0080		OTHER	5.00
* GAAP CATEGORY	01			REVENUES	28,674.50
TOTAL REVENUES					28,674.50
GAAP SRC/OBJ		0200		SALARIES AND WAGES	267,255.86
GAAP SRC/OBJ		0210		PAYROLL RELATED COSTS	131,325.89
* GAAP CATEGORY	04			EXPENDITURES	398,581.75
TOTAL EXPENDITURES					398,581.75
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES					369,907.25
GAAP SRC/OBJ		0500		TRANSFERS-IN	369,907.25
* GAAP CATEGORY	05			OTHER FINANCING SOURCES (USES)	369,907.25
TOTAL OTHER FINANCING SOURCES (USES)					369,907.25
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= 18

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

NET CHANGE IN FUND BALANCE					0.00
FUND BALANCE - BEGINNING					0.00
FUND BALANCE - BEGINNING, AS RESTATED					0.00
FUND BALANCE - ENDING					0.00
* GAAP FUND	9998			GEN FIXED ASSETS ACCT GROUP	0.00
* GAAP FUND TY	11			CAPITAL ASSET BASIS CONVERSION ADJUSTMTS	0.00

UNAUDITED
 FIRST COURT OF APPEALS, HOUSTON (221)

(AGY)221 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (PR2)

1ST COURT OF APPEALS DISTRICT (221)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 18

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 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	65,652.45
* AGENCY	221					65,652.45

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= 18

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		1,314.13	.00
	GL CLS	004	CA CASH IN STATE TREASURY		1,314.13	.00
*	GLA CAT	01	CURRENT ASSETS		1,314.13	.00
**	TOTAL ASSETS AND OTHER DEBITS				1,314.13	.00
21	200	1009	VOUCHERS PAYABLE		.00	.00
	GL CLS	200	CL ACCOUNTS PAYABLE		.00	.00
21	300	1149	FUNDS HELD FOR OTHERS		1,314.13-	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS		1,314.13-	.00
*	GLA CAT	21	CURRENT LIABILITIES		1,314.13-	.00
**	TOTAL LIABILITIES AND OTHER CREDITS				1,314.13-	.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
**	NET POSITION WITH CURRENT CHANGES				.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				1,314.13-	.00
*	GAAP FUND	0807	CHILD SUPPORT EMPLOY DEDUCT- OFFSET ACCT		.00	.00

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UNAUDITED
 FIRST COURT OF APPEALS, HOUSTON (221)

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

1ST COURT OF APPEALS DISTRICT (221)
 STATEMENT OF NET POSITION - NET POSITION FORMAT

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 PROD SYSTEM
 *****PAGE 2

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)
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1ST COURT OF APPEALS DISTRICT (221)
 STATEMENT OF NET POSITION - NET POSITION FORMAT

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 PROD SYSTEM
 *****PAGE 3

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
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	PB-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

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UNAUDITED
 FIRST COURT OF APPEALS, HOUSTON (221)

1ST COURT OF APPEALS DISTRICT (221)
 STATEMENT OF NET POSITION - NET POSITION FORMAT

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 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 CURRENT PRIOR
 CAT CLS GL TITLE GL YEAR 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

(AGY)221 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
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1ST COURT OF APPEALS DISTRICT (221)
 STATEMENT OF NET POSITION - NET POSITION FORMAT
 REPORT PERIOD= ADJUSTMENT FY= 18

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 GL COMP AGY CURRENT PRIOR
 CAT CLS GL TITLE GL YEAR 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	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	221			.00	.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)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 PROD SYSTEM
 *****PAGE 1

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

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
				TITLE		
01	001	N	0010		.00	.00
			N	0020	.00	.00
	GL	CLS	001	CA CASH ON HAND	.00	.00
01	002	N	0040	CASH IN BANK	.00	.00
			N	0042	500.00	500.00
	GL	CLS	002	CA CASH IN BANK	500.00	500.00
01	004	N	0045	CASH IN STATE TREASURY	87,433,068.92-	82,071,605.83-
			N	0047	2,460.00-	1,860.00-
			N	0048	87,435,528.92	82,073,465.83
	GL	CLS	004	CA CASH IN STATE TREASURY	.00	.00
01	020	N	9000	LEGISLATIVE APPROPRIATIONS	508,411.80	551,212.88
	GL	CLS	020	CA LEGISLATIVE APPROPRIATIONS	508,411.80	551,212.88
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	.00	.00
			N	0284	20100010 32001650	.00
	GL	CLS	072	CA DUE FROM OTHER AGENCIES	.00	.00
01	080	N	0285	CONSUM. INVENTORIES (MAT. AND SUPPLI	3,361.21	5,777.53
	GL	CLS	080	CA CONSUMABLE INVENTORIES	3,361.21	5,777.53
01	111	N	0385	OTHER ASSETS	.00	.00

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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= 18

PROD SYSTEM

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

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
TITLE						
	GL	CLS	111	OTHER CURRENT ASSETS	.00	.00
*	GLA	CAT	01	CURRENT ASSETS	512,273.01	557,490.41
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				512,273.01	557,490.41
21	200	N	1009	VOUCHERS PAYABLE	11,013.60	11,013.60
		N	1010	ACCOUNTS PAYABLE	11,013.60-	11,013.60-
	GL	CLS	200	CL ACCOUNTS PAYABLE	.00	.00
21	203	N	1015	PAYROLL PAYABLE	446,620.56-	419,801.71-
	GL	CLS	203	CL PAYROLL PAYABLE	446,620.56-	419,801.71-
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
		N	1050	DUE TO OTHER AGENCIES	21200010	.00
		N	1050	DUE TO OTHER AGENCIES	32001650	.00
		N	1050	DUE TO OTHER AGENCIES	90200010	.00
		N	1050	DUE TO OTHER AGENCIES	90251570	.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	446,620.56-	419,801.71-

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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 PY= 18 PROD SYSTEM
 *****PAGE 3

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

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

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
** TOTAL LIABILITIES AND OTHER CREDITS					446,620.56-	419,801.71-
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	3,361.21-	5,777.53-
	GL	CLS	510	FD BAL-NONSPENDABLE	3,361.21-	5,777.53-
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED	62,291.24-	131,911.17-
	GL	CLS	550	FD BAL-UNASSIGNED	62,291.24-	131,911.17-
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	85,523.48
	N	9005		BUDGET RESERVATION FOR ENCUMBRANCES	.00	85,523.48-
	GL	CLS	800	BUDGETARY	.00	.00
51	950	N	9200	PAYROLL CLEARING	.00	.00
	N	9201		PAYROLL CLEARING OFFSET	.00	.00

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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= 18 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
51	950	N	9202	PAYROLL SYSTEM CLEARING	.00	.00
	GL	CLS	950	SYSTEM ACCOUNTS	.00	.00
*	GLA	CAT	51	FUND BALANCE (DEFICITS)	65,652.45-	137,688.70-
**	TOTAL	FUND	BALANCE/NET	POSITION WITH CURRENT CHANGES	65,652.45-	137,688.70-
**	TOTAL	LIABILITIES,	OTHER CR,	DEF INFLOWS AND FD BAL/NET POSITION	512,273.01-	557,490.41-
*	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)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0540 JUDICIAL-COURT PERSNL TRAIN FD

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
TITLE						
01	001	N	0010		.00	.00
	GL	CLS	001	CA CASH ON HAND	.00	.00
01	004	N	0045	CASH IN STATE TREASURY	631,608.93	604,439.43
		N	0047	SHARED CASH	631,608.93-	604,439.43-
	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
	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

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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= 18

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0540 JUDICIAL-COURT PERSNL TRAIN FD

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
TITLE						
51	550	N	****	2325-POST.CLS PFS 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	PFS 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)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 02 SPECIAL REVENUE
 GAAP FUND 0573 JUDICIAL FUND (0573)-SPECIAL

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

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		3,519,706.29-	3,187,343.91-
		N	0047	SHARED CASH		3,519,706.29	3,187,343.91
	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)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 02 SPECIAL REVENUE
 GAAP FUND 0573 JUDICIAL FUND (0573)-SPECIAL

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

** 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)
 REPORT PERIOD= ADJUSTMENT FY= 18

PROD SYSTEM

PERCENT OF YEAR ELAPSED: 100%

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

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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= 18 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS
 GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP

GL	GL	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

(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= 18 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT
 GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION

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

11	190	N	0410	AMTS TO BE PROVI PY-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		135,018.47-		129,056.10-
	GL CLS		230	CL EMPLOYEE'S COMPENSABLE LEAVE		135,018.47-		129,056.10-
	* GLA CAT		21	CURRENT LIABILITIES		135,018.47-		129,056.10-
26	301	Y	1700	BC NC EMPLOYEE'S COMPENSABLE LEAVE		61,412.21-		50,974.04-
	GL CLS		301	NC EMPLOYEE'S COMPENSABLE LEAVE		61,412.21-		50,974.04-
	* GLA CAT		26	NON-CURRENT LIABILITIES		61,412.21-		50,974.04-
	** TOTAL LIABILITIES AND OTHER CREDITS					196,430.68-		180,030.14-
45	430	Y	****	3950-POST CLS BC UNRE NET POSITION		196,430.68		180,030.14
		Y	9992	BC SYSTEM CLEARING		.00		.00
	GL CLS		430	UNRESTRICTED NET POSITION		196,430.68		180,030.14
	* GLA CAT		45	NET POSITION		196,430.68		180,030.14
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					196,430.68		180,030.14
	** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND PD BAL/NET POSITION					.00		.00

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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= 18 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT
 GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION

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

* 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

UNAUDITED
FIRST COURT OF APPEALS, HOUSTON (221)

Note 2: Capital Assets

A summary of the changes in Capital Assets for the year ended August 31, 2018, for the First Court of Appeals, is presented below:

Primary Government

	Balance 09/01/17	Adjustments	Reclassifications	Additions	Deletions	Balance 08/31/18
GOVERNMENTAL ACTIVITIES						
Non-Depreciable Assets						
Land and Land Improvements						
Infrastructure						
Construction in Progress						
Other Assets						
Total Non-Depreciable Assets						
Depreciable Assets						
Buildings and Building Improvements						
Infrastructure						
Facilities & Other Improvements						
Furniture and Equipment	41,649.13					41,649.13
Vehicle, Boats & Aircraft						
Other Assets						
Total Depreciable Assets at Historical Costs	41,649.13					41,649.13
Less Accumulated Depreciation for:						
Buildings and Improvements						
Infrastructure						
Facilities & Other Improvements						
Furniture and Equipment	(41,649.13)					(41,649.13)
Vehicles, Boats & Aircraft						
Other Capital Assets						
Total Accumulated Depreciation	(41,649.13)					(41,649.13)
Depreciable Assets, Net						
Total Activities Capital Assets, Net	0					0

UNAUDITED
FIRST COURT OF APPEALS, HOUSTON (221)

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

UNAUDITED
FIRST COURT OF APPEALS, HOUSTON (221)

Note 5: Summary of Long Term Liabilities

Changes in Long-Term Liabilities

During the year ended August 31, 2018, for the First Court of Appeals, the following changes occurred in liabilities.

Governmental Activities	Balance 09-1-17	Additions	Reductions	Balance 08-31-18	Amounts Due Within One Year
Claims and Judgments					
Capital Lease Obligations					
Compensable Leave	180,030.14	216,254.16	(199,853.62)	196,430.68	135,018.47
Total Governmental Activities	\$ 180,030.14	\$ 216,254.16	\$ (199,853.62)	\$ 196,430.68	\$ 135,018.47

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 fund types. For these fund types, the liability for unpaid benefits is recorded in the Statement of Net Assets. An expense and liability for proprietary fund types are recorded in the proprietary funds as the benefits accrued to employees. No liability is recorded for non-vesting accumulating rights to receive sick pay benefits.

