

**COURT OF APPEALS  
TWELFTH DISTRICT OF TEXAS  
TYLER TX (AGY 232)**

**ANNUAL FINANCIAL REPORT  
FOR FISCAL YEAR 2018**





CHIEF JUSTICE  
JAMES T. WORTHEN



CLERK  
KATRINA MCCLENNY

JUSTICES  
BRIAN HOYLE  
GREG NEELEY

CHIEF STAFF ATTORNEY  
KERI L. HUNT

## TWELFTH COURT OF APPEALS

October 1, 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 Court of Appeals - Twelfth District, Tyler TX for the year ended August 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) Statement No. 34, the Comptroller of Public Accounts does not require the accompanying annual financial report to comply with all the requirements of 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 Katrina McClenny at 903-593-8471.

Sincerely,

A handwritten signature in cursive script that reads "James T. Worthen".

James T. Worthen, Chief Justice



**ANNUAL FINANCIAL REPORT**

**COURT OF APPEALS  
TWELFTH DISTRICT  
TYLER TX (AGY #232)**

**FISCAL YEAR ENDED AUGUST 31, 2018**

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**UNAUDITED  
COURT OF APPEALS - TWELFTH DISTRICT, TYLER TX (AGY# 232)  
2018 ANNUAL FINANCIAL REPORT**

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**UNAUDITED  
COURT OF APPEALS - TWELFTH DISTRICT, TYLER TX (AGY# 232)  
2018 ANNUAL FINANCIAL REPORT**

**GENERAL PURPOSE FINANCIAL STATEMENTS**

**BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES**

**(Next Page DAFR8580)**

(AGY) 232 (ORG) (PRG) (MAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

12TH COURT OF APPEALS DISTRICT (232)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
 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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
GL CLS	002		CA CASH IN BANK		1,000.00	1,000.00
GL CLS	004		CA CASH IN STATE TREASURY		.00	.00
GL CLS	020		CA LEGISLATIVE APPROPRIATIONS		213,242.74	166,771.24
GL CLS	052		CA ACCOUNTS RECEIVABLES, NET		.00	.00
GL CLS	065		CA INTERFUND RECEIVABLE		.00	.00
GL CLS	080		CA CONSUMABLE INVENTORIES		2,951.50	2,088.85
* GLA CAT	01		CURRENT ASSETS		217,194.24	169,860.09
**			TOTAL ASSETS AND OTHER DEBITS		217,194.24	169,860.09
GL CLS	200		CL ACCOUNTS PAYABLE		.00	.00
GL CLS	203		CL PAYROLL PAYABLE		168,818.41-	166,771.24-
GL CLS	205		CL INTERFUND PAYABLE		.00	.00
GL CLS	211		CL DUE TO OTHER AGENCIES		.00	.00
GL CLS	300		CL FUNDS HELD FOR OTHERS		.00	.00
* GLA CAT	21		CURRENT LIABILITIES		168,818.41-	166,771.24-
**			TOTAL LIABILITIES AND OTHER CREDITS		168,818.41-	166,771.24-
GL CLS	360		FD BAL RESERVED FOR ENCUMBRANCES		.00	.00
GL CLS	362		FD BAL RESERVED FOR INVENTORIES		.00	.00
GL CLS	364		FD BAL RESERVED FOR IMPREST ACCT.		.00	.00
GL CLS	510		FD BAL-NONSPENDABLE		2,951.50-	2,088.85-

12TH COURT OF APPEALS DISTRICT (232)  
 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	GL	COMP	AGY	CURRENT	PRIOR
CAT	CLASS	GL	GL	YEAR	YEAR
GL	CLS	550	FD BAL-UNASSIGNED	45,424.33-	1,000.00-
GL	CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
GL	CLS	630	OBSOLETE FB ACCTS UNDER GASB 34	.00	.00
GL	CLS	800	BUDGETARY	.00	.00
GL	CLS	950	SYSTEM ACCOUNTS	.00	.00
*	GLA	CAT	51 FUND BALANCE (DEFICITS)	48,375.83-	3,088.85-
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES			48,375.83-	3,088.85-
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION			217,194.24-	169,860.09-
*	GAAP	FUND	0001 GENERAL REVENUE (0001)-GENERAL	.00	.00

(AGY)232 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

12TH COURT OF APPEALS DISTRICT (232)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

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 0421 CRIMINAL JUST PLAN FD (0421)-GENERAL

GL	GL	COMP	AGY	CURRENT	PRIOR
CAT	CLASS	GL	GL	YEAR	YEAR
GL	CLS	004	CA CASH IN STATE TREASURY	.00	.00
*	GLA	CAT	01 CURRENT ASSETS	.00	.00
**	TOTAL ASSETS AND OTHER DEBITS			.00	.00
GL	CLS	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	0421 CRIMINAL JUST PLAN FD (0421)-GENERAL	.00	.00

(AGY) 232 (ORG) (PRG) (NAC) (APP) (END) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

12TH COURT OF APPEALS DISTRICT (232)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

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 CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
GL CLS	001 CA		CASH ON HAND		.00	.00
GL CLS	004 CA		CASH IN STATE TREASURY		.00	.00
GL CLS	072 CA		DUE FROM OTHER AGENCIES		.00	.00
* GLA CAT	01		CURRENT ASSETS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				.00	.00
GL CLS	200 CL		ACCOUNTS PAYABLE		.00	.00
GL CLS	300 CL		FUNDS HELD FOR OTHERS		.00	.00
* GLA CAT	21		CURRENT LIABILITIES		.00	.00
**	TOTAL LIABILITIES AND OTHER CREDITS				.00	.00
GL CLS	520 FD		BAL-RESTRICTED		.00	.00
GL CLS	530 FD		BAL-COMMITTED		.00	.00
GL CLS	550 FD		BAL-UNASSIGNED		.00	.00
GL CLS	610 FD		BAL - UNRES DESIG FOR OTHER		.00	.00
GL CLS	620		FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
* GLA CAT	51		FUND BALANCE (DEFICITS)		.00	.00
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	.00
* GAAP FUND	0540		JUDICIAL-COURT PERSNL TRAIN FD		.00	.00
* GAAP FUND TYPE	01		GENERAL		.00	.00

(AGY)232 (ORG) (ERG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

12TH COURT OF APPEALS DISTRICT (232)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

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 CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
	GL CLS	001	CA CASH ON HAND		.00	.00
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
	GL CLS	072	CA DUE FROM OTHER AGENCIES		.00	.00
*	GLA CAT	01	CURRENT ASSETS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				.00	.00
	GL CLS	200	CL ACCOUNTS PAYABLE		.00	.00
	GL CLS	211	CL DUE TO OTHER AGENCIES		.00	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00
*	GLA CAT	21	CURRENT LIABILITIES		.00	.00
**	TOTAL LIABILITIES AND OTHER CREDITS				.00	.00
	GL CLS	520	FD BAL-RESTRICTED		.00	.00
	GL CLS	530	FD BAL-COMMITTED		.00	.00
	GL CLS	550	FD BAL-UNASSIGNED		.00	.00
	GL CLS	610	FD BAL - UNRES DESIG FOR OTHER		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	.00
*	GAAP FUND	0573	JUDICIAL FUND (0573)-SPECIAL		.00	.00
*	GAAP FUND TYPE	02	SPECIAL REVENUE		.00	.00



(AGY)232 (ORG) (PRG) (MAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

12TH COURT OF APPEALS DISTRICT (232)  
 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 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMIS  
 GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
GL CLS	111		OTHER CURRENT ASSETS		.00	.00
* GLA CAT	01		CURRENT ASSETS		.00	.00
GL CLS	151		FURNITURE AND EQUIPMENT, NET		.00	.00
GL CLS	158		OTHER CAPITAL ASSETS, NET		.00	.00
* GLA CAT	06		NON-CURRENT ASSETS		.00	.00
** TOTAL ASSETS AND OTHER DEBITS					.00	.00
GL CLS	620		FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
GL CLS	630		OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
* GLA CAT	51		FUND BALANCE (DEFICIENS)		.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 ADJUSTMIS		.00	.00

(AGY) 232 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

12TH COURT OF APPEALS DISTRICT (232)  
 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 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT  
 GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
GL CLS	190		RETIREMNT OF OTHR GENERAL LONG-TERM DEBT		.00	.00
* GLA CAT	11		OTHER DEBITS		.00	.00
** TOTAL ASSETS AND OTHER DEBITS					.00	.00
GL CLS	230		CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
* GLA CAT	21		CURRENT LIABILITIES		.00	.00
** TOTAL LIABILITIES AND OTHER CREDITS					.00	.00
GL CLS	620		FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
* GLA CAT	51		FUND BALANCE (DEFICITS)		.00	.00
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					.00	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					.00	.00
* GAAP FUND	9997		LONG-TERM LIABILITIES BASIS CONVERSION		.00	.00
* GAAP FUND TYPE	12		LONG-TERM LIAB BASIS CONVERSION ADJUSTMT		.00	.00
* GAAP FUND GROUP	01		GOVERNMENTAL		.00	.00
* AGENCY	232				.00	.00

**UNAUDITED  
COURT OF APPEALS - TWELFTH DISTRICT, TYLER TX (AGY# 232)  
2018 ANNUAL FINANCIAL REPORT**

**STATEMENT OF NET POSITION – BALANCE SHEET FORMAT (GWFS)**

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(AGY)232 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

12TH COURT OF APPEALS DISTRICT (232)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (SWFS)  
 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

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
TITLE						
GL	CLS	002	CA	CASH IN BANK	1,000.00	1,000.00
GL	CLS	004	CA	CASH IN STATE TREASURY	.00	.00
GL	CLS	020	CA	LEGISLATIVE APPROPRIATIONS	213,242.74	166,771.24
GL	CLS	052	CA	ACCOUNTS RECEIVABLES, NET	.00	.00
GL	CLS	065	CA	INTERFUND RECEIVABLE	.00	.00
GL	CLS	080	CA	CONSUMABLE INVENTORIES	2,951.50	2,088.85
* GLA	CAT	01		CURRENT ASSETS	217,194.24	169,860.09
**	TOTAL ASSETS AND OTHER DEBITS				217,194.24	169,860.09
GL	CLS	200	CL	ACCOUNTS PAYABLE	.00	.00
GL	CLS	203	CL	PAYROLL PAYABLE	168,818.41-	166,771.24-
GL	CLS	205	CL	INTERFUND PAYABLE	.00	.00
GL	CLS	211	CL	DUE TO OTHER AGENCIES	.00	.00
GL	CLS	300	CL	FUNDS HELD FOR OTHERS	.00	.00
* GLA	CAT	21		CURRENT LIABILITIES	168,818.41-	166,771.24-
**	TOTAL LIABILITIES AND OTHER CREDITS				168,818.41-	166,771.24-
GL	CLS	360	FD	BAL RESERVED FOR ENCUMBRANCES	.00	.00
GL	CLS	362	FD	BAL RESERVED FOR INVENTORIES	.00	.00
GL	CLS	364	FD	BAL RESERVED FOR IMPREST ACCT.	.00	.00
GL	CLS	510	FD	BAL-NONSPENDABLE	2,951.50-	2,088.85-

12TH COURT OF APPEALS DISTRICT (232)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWES)

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	GL	B/C	COMP	TITLE	AGY	CURRENT	PRIOR
CT	CLS	IND	GL		GL	YEAR	YEAR
	GL	CLS		550 FD BAL-UNASSIGNED		45,424.33-	1,000.00-
	GL	CLS		620 FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
	GL	CLS		630 OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
	GL	CLS		800 BUDGETARY		.00	.00
	GL	CLS		950 SYSTEM ACCOUNTS		.00	.00
*	GLA	CAT		51 FUND BALANCE (DEFICITS)		48,375.83-	3,088.85-
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					48,375.83-	3,088.85-
**	TOTAL LIABILITIES, OTHER CR, DEF INFLWS AND FD BAL/NET POSITION					217,194.24-	169,860.09-
*	GAAP	FUND		0001 GENERAL REVENUE (0001)-GENERAL		.00	.00

(AGY) 232 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (PRJ) (SS1) (SS2)

12TH COURT OF APPEALS DISTRICT (232)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

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 0421 CRIMINAL JUST PLAN FD (0421)-GENERAL

GL	GL	B/C	COMP	TITLE	AGY	CURRENT	PRIOR	
CT	CLS	IND	GL		GL	YEAR	YEAR	
GL	CLS	004	CA	CASH IN STATE TREASURY		.00	.00	
*	GLA	CA	01	CURRENT ASSETS		.00	.00	
**	TOTAL ASSETS AND OTHER DEBITS						.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	0421	CRIMINAL JUST PLAN FD (0421)-GENERAL		.00	.00	



(AGY) 232 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRJ) (SS1) (SS2)

12TH COURT OF APPEALS DISTRICT (232)  
 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
	GL	CLS	001	CA CASH ON HAND	.00	.00
	GL	CLS	004	CA CASH IN STATE TREASURY	.00	.00
	GL	CLS	072	CA DUE FROM OTHER AGENCIES	.00	.00
*	GLA	CAT	01	CURRENT ASSETS	.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				.00	.00
	GL	CLS	200	CL ACCOUNTS PAYABLE	.00	.00
	GL	CLS	300	CL FUNDS HELD FOR OTHERS	.00	.00
*	GLA	CAT	21	CURRENT LIABILITIES	.00	.00
**	TOTAL LIABILITIES AND OTHER CREDITS				.00	.00
	GL	CLS	520	FD BAL-RESTRICTED	.00	.00
	GL	CLS	530	FD BAL-COMMITTED	.00	.00
	GL	CLS	550	FD BAL-UNASSIGNED	.00	.00
	GL	CLS	610	FD BAL - UNRES DESIG FOR OTHER	.00	.00
	GL	CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
*	GLA	CAT	51	FUND BALANCE (DEFICITS)	.00	.00
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	.00
*	GAAP	FUND	0540	JUDICIAL-COURT PERSNL TRAIN FD	.00	.00
*	GAAP	FUND	TYPE	01 GENERAL	.00	.00

(AGY)232 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

12TH COURT OF APPEALS DISTRICT (232)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

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

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

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
				EITLE		
GL	CLS	001	CA	CASH ON HAND	.00	.00
GL	CLS	004	CA	CASH IN STATE TREASURY	.00	.00
GL	CLS	072	CA	DUE FROM OTHER AGENCIES	.00	.00
* GLA	CAT	01		CURRENT ASSETS	.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				.00	.00
GL	CLS	200	CL	ACCOUNTS PAYABLE	.00	.00
GL	CLS	211	CL	DUE TO OTHER AGENCIES	.00	.00
GL	CLS	300	CL	FUNDS HELD FOR OTHERS	.00	.00
* GLA	CAT	21		CURRENT LIABILITIES	.00	.00
**	TOTAL LIABILITIES AND OTHER CREDITS				.00	.00
GL	CLS	520	FD	BAL-RESTRICTED	.00	.00
GL	CLS	530	FD	BAL-COMMITTED	.00	.00
GL	CLS	550	FD	BAL-UNASSIGNED	.00	.00
GL	CLS	610	FD	BAL - UNRES DESIG FOR OTHER	.00	.00
GL	CLS	620	FUND	BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
* GLA	CAT	51		FUND BALANCE (DEFICITS)	.00	.00
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	.00
* GAAP	FUND	0573	JUDICIAL	FUND (0573)-SPECIAL	.00	.00
* GAAP	FUND	TYPE	02	SPECIAL REVENUE	.00	.00

(AGY) 232 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

12TH COURT OF APPEALS DISTRICT (232)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

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

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

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
	GL	CLS	111	OTHER CURRENT ASSETS	.00	.00
*	GLA	CAT	01	CURRENT ASSETS	.00	.00
	GL	CLS	150	VEHICLES, BOATS AND AIRCRAFT, NET	.00	.00
	GL	CLS	151	FURNITURE AND EQUIPMENT, NET	.00	.00
	GL	CLS	158	OTHER CAPITAL ASSETS, NET	.00	.00
*	GLA	CAT	06	NON-CURRENT ASSETS	.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				.00	.00
	GL	CLS	301	NC EMPLOYEE'S COMPENSABLE LEAVE	.00	.00
*	GLA	CAT	26	NON-CURRENT LIABILITIES	.00	.00
**	TOTAL LIABILITIES AND OTHER CREDITS				.00	.00
	GL	CLS	410	INVESTED IN CAP ASSETS, NET RELATED DEBT	.00	.00
	GL	CLS	430	UNRESTRICTED NET POSITION	.00	.00
*	GLA	CAT	45	NET POSITION	.00	.00
	GL	CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
	GL	CLS	630	OBSOLETE FB ACCTS UNDER GASB 34	.00	.00
*	GLA	CAT	51	FUND BALANCE (DEFICITS)	.00	.00
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	.00
*	GAAP	FUND	9998	GEN FIXED ASSETS ACCT GROUP	.00	.00
*	GAAP	FUND	TYPE	11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS	.00	.00

(AGY)232 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SSL) (SS2)

12TH COURT OF APPEALS DISTRICT (232)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)  
 REPORT PERIOD= ADJUSTMENT FY= 18

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

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

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
TITLE						
GL	CLS				.00	.00
				150 VEHICLES, BOATS AND AIRCRAFT, NET		
* GLA	CAT			06 NON-CURRENT ASSETS	.00	.00
GL	CLS			190 RETIREMENT OF OTHER GENERAL LONG-TERM DEBT	.00	.00
* GLA	CAT			11 OTHER DEBITS	.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				.00	.00
GL	CLS			230 CL EMPLOYEE'S COMPENSABLE LEAVE	67,036.89-	57,415.11-
* GLA	CAT			21 CURRENT LIABILITIES	67,036.89-	57,415.11-
GL	CLS			301 NC EMPLOYEE'S COMPENSABLE LEAVE	5,002.23-	3,656.69-
* GLA	CAT			26 NON-CURRENT LIABILITIES	5,002.23-	3,656.69-
**	TOTAL LIABILITIES AND OTHER CREDITS				72,039.12-	61,071.80-
GL	CLS			430 UNRESTRICTED NET POSITION	72,039.12	61,071.80
* GLA	CAT			45 NET POSITION	72,039.12	61,071.80
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				72,039.12	61,071.80
**	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				232	.00	.00

UNAUDITED  
COURT OF APPEALS - TWELFTH DISTRICT, TYLER TX (AGY# 232)  
2018 ANNUAL FINANCIAL REPORT

STATEMENT OF NET POSITION -- NET POSITION FORMAT

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(AGY)232 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
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12TH COURT OF APPEALS DISTRICT (232)  
 STATEMENT OF NET POSITION - NET POSITION FORMAT  
 REPORT PERIOD= ADJUSTMENT FY= 18

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

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

GL CAT	GL CLS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
*	GLA CAT	01	CURRENT ASSETS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				.00	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00
*	GLA CAT	21	CURRENT LIABILITIES		.00	.00
**	TOTAL LIABILITIES AND OTHER CREDITS				.00	.00
	GL CLS	372	NET POSITION HELD IN TRUST-FIDUCIARY FDS		.00	.00
*	GLA CAT	45	NET POSITION		.00	.00
	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



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12TH COURT OF APPEALS DISTRICT (232)  
 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	TITLE	AGY	CURRENT	PRIOR
CAT	CLS	GL		GL	YEAR	YEAR
	GL	CLS	004 CA CASH IN STATE TREASURY		.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
	GL	CLS	300 CL FUNDS HELD FOR OTHERS		.00	.00
*	GLA	CAT	21 CURRENT LIABILITIES		.00	.00
**	TOTAL LIABILITIES AND OTHER CREDITS				.00	.00
	GL	CLS	372 NET POSITION HELD IN TRUST-FIDUCIARY FDS		.00	.00
*	GLA	CAT	45 NET POSITION		.00	.00
	GL	CLS	620 FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
	GL	CLS	950 SYSTEM ACCOUNTS		.00	.00
*	GLA	CAT	51 FUND BALANCE (DEFICITS)		.00	.00
**	NET POSITION WITH CURRENT CHANGES				.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	.00
*	GAAP	FUND	0942 TEXAS AVER HOLD-TRNSMIT 401K(0942) AGENCY		.00	.00

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12TH COURT OF APPEALS DISTRICT (232)  
 STATEMENT OF NET POSITION - NET POSITION FORMAT

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 PROC 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	GLS	GL	COMP	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
GL CLS	004			CA CASH IN STATE TREASURY		.00	.00
* GLA CAT	01			CURRENT ASSETS		.00	.00
** TOTAL ASSETS AND OTHER DEBITS						.00	.00
GL CLS	300			CL FUNDS HELD FOR OTHERS		.00	.00
* GLA CAT	21			CURRENT LIABILITIES		.00	.00
** TOTAL LIABILITIES AND OTHER CREDITS						.00	.00
GL CLS	372			NET POSITION HELD IN TRUST-FIDUCIARY FDS		.00	.00
* GLA CAT	45			NET POSITION		.00	.00
** NET POSITION WITH CURRENT CHANGES						.00	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION						.00	.00
* GAAP FUND	0980			DIRECT DEPOSIT CORRECTION(0980)-AGENCY		.00	.00

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12TH COURT OF APPEALS DISTRICT (232)  
 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 1000 UNAPPROPRIATED GENERAL REVENUE

GL CAT	GL CLS	GL COMP	GL TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
GL CAT	004	CA	CASH IN STATE TREASURY		.00	.00
* GLA CAT	01		CURRENT ASSETS		.00	.00
** TOTAL ASSETS AND OTHER DEBITS					.00	.00
GL CAT	300	CL	FUNDS HELD FOR OTHERS		.00	.00
* GLA CAT	21		CURRENT LIABILITIES		.00	.00
** TOTAL LIABILITIES AND OTHER CREDITS					.00	.00
GL CAT	372		NET POSITION HELD IN TRUST-FIDUCIARY FDS		.00	.00
* GLA CAT	45		NET POSITION		.00	.00
GL CAT	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 INELONS AND FD BAL/NET POSITION					.00	.00
* GAAP FUND	1000		UNAPPROPRIATED GENERAL REVENUE		.00	.00
* GAAP FUND TYPE	09		AGENCY FUNDS		.00	.00
* GAAP FUND GROUP	03		FIDUCIARY		.00	.00
* AGENCY	232				.00	.00

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UNAUDITED  
COURT OF APPEALS - TWELFTH DISTRICT, TYLER TX (AGY# 232)  
2018 ANNUAL FINANCIAL REPORT

OPERATING STATEMENT - GOVERNMENTAL FUNDS

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(AGY) 232 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
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12TH COURT OF APPEALS DISTRICT (232)  
 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 GL ACCT GL GAAP COMPT CURRENT  
 CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ TITLE YEAR  
 \*\*\*\*\*

GAAP SRC/OBJ		0005	ORIGINAL APPROPRIATIONS	1,560,977.00
GAAP SRC/OBJ		0006	ADDITIONAL APPROPRIATIONS	395,832.71
GAAP SRC/OBJ		0035	LICENSES, FEES AND PERMITS	150.00-
GAAP SRC/OBJ		0080	OTHER	7,087.00
* GAAP CATEGORY	01		REVENUES	1,963,746.71
TOTAL REVENUES				1,963,746.71
GAAP SRC/OBJ		0200	SALARIES AND WAGES	1,454,097.57
GAAP SRC/OBJ		0210	PAYROLL RELATED COSTS	415,408.39
GAAP SRC/OBJ		0230	TRAVEL	897.12
GAAP SRC/OBJ		0240	MATERIALS AND SUPPLIES	24,022.21
GAAP SRC/OBJ		0250	COMMUNICATION AND UTILITIES	19,952.52
GAAP SRC/OBJ		0270	RENTALS AND LEASES	2,663.68
GAAP SRC/OBJ		0340	OTHER EXPENDITURES	1,568.04
* GAAP CATEGORY	04		EXPENDITURES	1,918,609.73
TOTAL EXPENDITURES				1,918,609.73
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				45,136.98
GAAP SRC/OBJ		0510	TRANSFERS-OUT	150.00
GAAP SRC/OBJ		0578	LEGISLATIVE FINANCING SOURCES	0.00

12TH COURT OF APPEALS DISTRICT (232)  
 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 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

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

GAAP	GAAP	GL	ACCT	GL	GAAP	COMPT	TITLE	CURRENT
CATEGORY	FUNC	CLASS	ACCT	SRC/OBJ	OBJ			YEAR
GAAP SRC/OBJ				0591			LEGISLATIVE FINANCING USES	0.00
* GAAP CATEGORY	05						OTHER FINANCING SOURCES (USES)	150.00
TOTAL OTHER FINANCING SOURCES(USES)								150.00
NET CHANGE IN FUND BALANCE								45,286.98
FUND BALANCE - BEGINNING								3,088.85
FUND BALANCE - BEGINNING, AS RESTATED								3,088.85
FUND BALANCE - ENDING								48,375.83
* GAAP FUND	0001						GENERAL REVENUE (0001)-GENERAL	48,375.83

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12TH COURT OF APPEALS DISTRICT (232)  
 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 01 GENERAL  
 GAAP FUND 0421 CRIMINAL JUST PLAN FD (0421)-GENERAL

\*\*\*\*\*  
 GAAP  

GAAP	GAAP GL ACCT GL	GAAP	COMPT	TITLE	CURRENT
CATEGORY	FUNC CLASS	ACCT SRC/OBJ	OBJ		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	0421			CRIMINAL JUST PLAN FD (0421)-GENERAL	0.00



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12TH COURT OF APPEALS DISTRICT (232)  
 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 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	4,285.00
* GAAP CATEGORY 01		REVENUES	4,285.00
TOTAL REVENUES			4,285.00
TOTAL EXPENDITURES			0.00
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES			4,285.00
GAAP SRC/OBJ	0510	TRANSFERS-OUT	4,285.00-
* GAAP CATEGORY 05		OTHER FINANCING SOURCES (USES)	4,285.00-
TOTAL OTHER FINANCING SOURCES (USES)			4,285.00-
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	48,375.93

(AGY) 232 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
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12TH COURT OF APPEALS DISTRICT (232)  
 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 02 SPECIAL REVENUE  
 GAAP FUND 0573 JUDICIAL FUND (0573)-SPECIAL

GAAP					CURRENT
GAAP	GAAP GL ACCT GL	GAAP	COMPT	TITLE	YEAR
CATEGORY	FUNC CLASS	ACCT SRC/OBJ	OBJ		
		0035		LICENSES, FEES AND PERMITS	3,910.00
* GAAP CATEGORY	01			REVENUES	3,910.00
TOTAL REVENUES					3,910.00
		0200		SALARIES AND WAGES	92,513.98
		0210		PAYROLL RELATED COSTS	45,507.09
* GAAP CATEGORY	04			EXPENDITURES	138,021.07
TOTAL EXPENDITURES					138,021.07
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES					134,111.07-
		0500		TRANSFERS-IN	134,111.07
* GAAP CATEGORY	05			OTHER FINANCING SOURCES (USES)	134,111.07
TOTAL OTHER FINANCING SOURCES (USES)					134,111.07
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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12TH COURT OF APPEALS DISTRICT (232)  
 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 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMNTS  
 GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP

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

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

(AGY)232 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
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12TH COURT OF APPEALS DISTRICT (232)  
 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 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	48,375.83
* AGENCY	232					48,375.83

**UNAUDITED**  
**COURT OF APPEALS - TWELFTH DISTRICT, TYLER TX (AGY# 232)**  
**2018 ANNUAL FINANCIAL REPORT**

**USAS AND INTERAGENCY ACTIVITY CERTIFICATION FORM**

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## State of Texas — Annual Financial Reporting CAFR Note Reporting & Certification (CNRC)

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### State Agencies

Fiscal Year: 2018

Selected Agency: 232-12TH COURT OF APPEALS DISTRICT

Agency 232 has been Certified.

All State Agencies are required to certify this form to the Comptroller of Public Accounts, Financial Reporting section on or before Nov. 20, 20CY.

This form is required for all agencies regardless of whether they are a simplified reporting or a full reporting agency. The inter-agency transactions are extracted from USAS for all agencies. Please check the items that are applicable for each type of transaction.

State Agencies are required to ensure and certify that their financial data correctly reflects their financial position as recorded in USAS and, if applicable, any internal accounting system, as of Aug. 31, 20CY. For more information regarding the required levels of USAS reconciliation, see the Required Year-End Review and/or Reconciliation of Financial Data and Balances in USAS.

#### I. USAS Reconciliation

Check the appropriate statement, either section 1 or 2:

**1**  I certify that for the above agency, the current FY financial data contained in the Uniform Statewide Accounting System (USAS) and our internal accounting system, if applicable, were adjusted and the balances accurately reflect the agency's fund financial and/or government-wide financial position.

I also certify that our USAS balances conform to the following:

- \* System clearing GL 9999 and basis conversion system clearing GL 9992 accounts equal zero at the D23 fund level.
- \* All balance sheet line items reconcile at the GL account level
- \* Fund balance/net position is allocated to the respective GL accounts (2XXX series) and agree with the related GL accounts
- \* All operating statement items reconcile to the GAAP source/object level. The correct comptroller object codes were used to ensure accurate D08 government-wide roll-ups
- \* D23 funds that roll-up to fund type 09 (GAAP agency funds) have operating statement activity that nets to zero at the GAAP source/object level in USAS.
- \* Legislative appropriations asset balance (GL 9000) agrees with the balance as calculated on the GR reconciliation.
- \* Legislative appropriations original and additional revenues agree with the balances as calculated on the GR reconciliation.
- \* Ending fund balance/net position is the same on the operating statement and the balance sheet
- \* The operating statement does not contain "Back Out NA"
- \* The USAS IT file is cleared of all AFR USAS batches.

**OR**

**2**  This reconciliation was not completed; therefore, I understand the agency is not in compliance with the Comptroller's reporting requirements and may be referred to the State Auditors Office.

#### II. Interagency Balances

Check the appropriate statement, either section 1 or 2:

**1**  I certify that for the above agency, the current FY interagency and interfund balances were coordinated and are posted accurately in USAS. I also certify that the DAFR8910 Interfund/Interagency Activity or the FMQuery-SIRS Interagency/Interfund report was run and the following items were verified.

- \* Interagency item amount is posted accurately in USAS.
- \* All NP items were eliminated (NP items occur if the agency general ledger [AGL] information is blank).
- \* AGL information is correct (the AGL consists of the opposite agency number, D23 fund and 0).

**OR**

**2**  I certify that for current FY, the above agency does not have any interagency activity reflected on the AFR.

[Accessibility Policy](#)

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**UNAUDITED**  
**COURT OF APPEALS - TWELFTH DISTRICT, TYLER TX (AGY# 232)**  
**2018 ANNUAL FINANCIAL REPORT**

**NOTES TO FINANCIAL STATEMENTS**

**NOTE 1: Summary of Significant Accounting Policies**

**Entity**

The Court of Appeals - Twelfth District, Tyler TX is an agency of the State of Texas and its financial records comply with state statutes and regulations. This includes compliance with the Texas Comptroller of Public Accounts' Reporting *Requirements for State Agencies and Universities*.

The Court of Appeals - Twelfth District, Tyler TX was created in 1963 by act of the 58<sup>th</sup> Legislature, H.B. 68. The Court serves the state by intermediate appellate jurisdiction in civil cases in which the judgment rendered exceeds \$100, exclusive of costs, and other civil proceedings as provided by law, and in criminal cases, except in post-conviction writs of habeas corpus and where the death penalty has been imposed.

The Court of Appeals - Twelfth District, Tyler TX includes within this report no components identified that should be reported.

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

**Fund Structure**

The accompanying financial statements are presented on the basis of funds, each of which is considered a separate accounting entity.

**Governmental Fund Types & Government-wide Adjustment Fund Types**

**General Revenue Funds**

The General Fund (fund 0001) is used to account for all financial resources of the state except those required to be accounted for in another fund.

**Special Revenue Funds**

Special Revenue Funds (0573) are used to account for the proceeds of specific revenue sources (other than for private-purpose trusts or for major capital projects) that are legally restricted to use for specified purposes.

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Capital Assets Adjustment Fund Type

The capital assets adjustment fund type (9998) will be used to convert governmental fund types' capital assets from modified accrual to full accrual.

Long-Term Liabilities Adjustment Fund Type

The long-term liabilities adjustment fund type (9997) is used to convert governmental fund types' debt from modified accrual to full accrual.

*Fiduciary Fund Types*

Fiduciary funds account for assets held by the state in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or to other funds. When assets are held under the terms of a trust agreement, either a pension trust fund or a private purpose trust fund is used.

Agency Funds

Agency funds are used to account for assets the government holds on behalf of others in a purely custodial capacity. Agency funds involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments.

*Basis of Accounting*

The basis of accounting determines when revenues and expenditures or expenses are recognized in the accounts reported in the financial statements. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus.

Governmental fund types that build the fund financial statements are accounted for using the modified accrual method basis of accounting. Under the modified accrual, revenues are recognized in the period in which they become both measurable and available to finance operations of the fiscal year or liquidate liabilities existing at fiscal year-end. The state of Texas considers receivables collected within sixty days after year-end to be available and recognizes them as revenues of the current year for Fund Financial Statements prepared on the modified accrual basis. Expenditures and other uses of financial resources are recognized when the related liability is incurred.

Governmental adjustment fund types that will build the government-wide financial statements are accounted for using the full accrual method of accounting. This includes capital assets, accumulated depreciation, unpaid employee compensable leave, the unmatured debt service (principal and interest) on general long-term liabilities, long-term capital leases, and long-term claims and judgments and full accrual revenues and expenses. The activity is recognized in these fund types.

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Budget and Budgetary Accounting

The budget is prepared biennially and represents appropriations authorized by the legislature and approved by the governor (the General Appropriations Act).

Unencumbered appropriations are generally subject to lapse 60 days after the end of the fiscal year for which they were appropriated.

**Assets, Liabilities, and Fund Balances / Net Position**

Assets

Cash and Cash Equivalents

Short-term highly liquid investments with an original maturity of three months or less are considered cash equivalents.

Securities Lending Collateral

Investments are stated at fair value in all except pension trust funds in accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. For pension trust funds, investments are required to be reported at fair value using the accrual basis of accounting in accordance with GASB Statement No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosure for Defined Contribution Plans*. Securities lent are reported as assets on the balance sheet. The costs of securities lending transactions are reported as expenditures or expenses in the operating statement. These costs are reported at gross.

Restricted Assets

Restricted assets include monies or other resources restricted by legal or contractual requirements. These assets include proceeds of enterprise fund general obligation and revenue bonds and revenues set aside for statutory or contractual requirements. Assets held in reserve for guaranteed student loans defaults are also included.

Inventories and Prepaid Items

Inventories include both merchandise inventories on hand for sale and consumable inventories. Inventories are valued at cost, generally utilizing the last-in, first-out method. The consumption method of accounting is used to account for inventories and prepaid items that appear in the governmental and proprietary fund types. The cost of these items is expensed when the items are consumed.

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Capital Assets

Assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year should be capitalized. These assets are capitalized at cost or, if any purchased, at appraised fair value as of the date of acquisition. Purchases of assets by governmental funds are reported as expenditures. Depreciation is reported on all "exhaustible" assets. "Inexhaustible" assets, such as works of art and historical treasures are not depreciated. Road and highway infrastructure is reported on the modified basis. Assets are depreciated over the estimated useful life of the asset using the straight-line method.

All capital assets acquired by proprietary funds or trust funds are reported at cost or estimated historical cost, if actual historical cost is not available. Donated assets are reported at fair value on the acquisition dated. Depreciation is charged to operations over the estimated useful life of each asset, using the straight-line method.

Other Receivables – Current and Noncurrent

The disaggregation of other receivables as reported in the financial statement is shown in Note 24, "Disaggregation of Receivables and Payables Balances."

Liabilities

Accounts Payable

Accounts Payable represents the liability for the value of assets or services received at the balance sheet date for which payment is pending.

Employees' Compensable Leave Balances

Employees' compensable leave balances represent the liability that becomes "due" upon the occurrence of relevant events such as resignations, retirements, and uses of leave balances by covered employees. Liabilities are reported separately as either current or non-current in the statement of net assets. These obligations are normally paid from the same funding source from which each employee's salary or wage compensation was paid.

Fund balance / Net Position

"Fund balance" is the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources on the governmental fund statements. "Net position" is the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources on the government-wide, proprietary and fiduciary fund statements.

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Fund Balance Components

Fund balances for governmental funds are classified as non-spendable, restricted, committed, assigned or unassigned in the fund financial statements.

Non-spendable fund balance includes amounts not available to be spent because they are either (1) not in spendable form or (2) legally or contractually required to be maintained intact. Restricted fund balance includes those resources that have constraints placed on their use through external parties or by law through constitutional provisions. Committed fund balance can be used only for specific purposes pursuant to constraints imposed by a formal action of the Texas Legislature, the state's highest level of decision making authority.

Assigned fund balance includes amounts constrained by the state's intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by (1) the Texas Legislature or (2) a body (for example, a budget or finance committee) or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes. Unassigned fund balance is the residual classification for the general fund. This classification represents fund balance that was not assigned to other funds and was not restricted, committed or assigned to specific purposes within the general fund.

Invested In Capital Assets, Net of Related Debt

Invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation and reduced by outstanding balances for bond, notes, and other debt that are attributed to the acquisition, construction, and improvement of those assets.

Restricted Net Position

Restricted net assets result when constraints placed on net asset use are either externally imposed by creditors, grantors, contributors, and the like, or imposed by law through constructional provisions or enabling legislation.

Unrestricted Net Position

Unrestricted net assets consist of net assets, which do not meet the definition of the two preceding categories. Unrestricted net assets often have constraints on resources, when are imposed by management, but can be removed or modified.

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**NOTE 2: Capital Assets**

Revenue received from the sale of Surplus Property has been transferred to unappropriated general revenue in accordance with HB7, Section 20. A summary of changes in capital assets for the year ended August 31, 2018, is presented below. Carpet was deleted due to a flood as a result of a plumbing issue in the county owned building where we office. The county paid for new carpet; therefore, no insurance proceeds were received.

Category	PRIMARY GOVERNMENT							Balance 8/31/18
	Balance 9/1/17	Adjustments	Reclassifications Completed CIP	Reclassifications Inc-Int'gry Trans	Reclassifications Dec-Int'gry Trans	Additions	Deletions	
<b>GOVERNMENTAL ACTIVITIES</b>								
<b>Non-depreciable or Non-amortizable Assets</b>								
Land and Land Improvements								0
Infrastructure								0
Construction In Progress								0
Land Use Rights - Permanent								0
Other Intangible Capital Assets								0
Other Capital Assets								0
Total Non-depreciable or Non-amortizable Assets	0	0	0	0	0	0	0	0
<b>Depreciable Assets</b>								
Buildings and Building Improvements								0
Infrastructure								\$ -
Facilities and Other Improvements								\$ -
Furniture and Equipment	\$ 27,061.44						\$ (7,573.44)	\$ 19,488.00
Vehicles, Boats and Aircraft								\$ -
Other Capital Assets								\$ -
Total Depreciable Assets at Historical Cost	\$ 27,061.44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (7,573.44)	\$ 19,488.00
Less Accumulated Depreciation for:								
Buildings and Building Improvements								\$ -
Infrastructure								\$ -
Facilities and Other Improvements								\$ -
Furniture and Equipment	\$ (27,061.44)						\$ 7,573.44	\$ (19,488.00)
Vehicles, Boats and Aircraft								\$ -
Other Capital Assets								\$ -
Total Accumulated Depreciation	\$ (27,061.44)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,573.44	\$ (19,488.00)
Depreciable Assets, Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Intangible Capital Assets - Amortizable</b>								
Land Use Rights - Term								\$ -
Computer Software								0
Other Intangible Capital Assets - Term								0
Total Intangible Assets at Historical Cost	0	0	0	0	0	0	0	0
Less Accumulated Amortization for:								
Land Use Rights - Term								0
Computer Software								0
Other Intangible Capital Assets - Term								0
Total Accumulated Amortization	0	0	0	0	0	0	0	0
Amortizable Assets, Net	0	0	0	0	0	0	0	0
<b>Governmental Activities Capital Assets, Net</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

The Twelfth 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**

As of 08/31/2018, the carrying amount of deposits was \$ 1,000.00 as presented below.

**Governmental and Business-Type Activities**

CASH IN BANK – Carrying Amount (Southside Bank)	\$ 1,000.00
Less: Certificates of Deposit included in carrying amount and reported as Cash Equivalent	0
Less: Un-invested Securities Lending Cash Collateral included in carrying amount and reported as Securities Lending Collateral	0
Less: Securities Lending CD Collateral included in carrying amount and reported as Securities Lending Collateral	0
<b>Total Cash In Bank per AFR</b>	<b>\$ 1,000.00</b>
Governmental Funds Current Assets Cash in Bank	0
Governmental Funds Current Assets Restricted Cash in Bank	0
Governmental Funds Noncurrent Assets Restricted Cash in Bank	0
Proprietary Funds Current Assets Cash in Bank	0
Proprietary Funds Current Assets Restricted Cash in Bank	0
Proprietary Funds Noncurrent Restricted Cash in Bank	0
<b>Cash in Bank per AFR</b>	<b>\$ 1,000.00</b>

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*No Fiduciary Funds or Discrete Component Unit to report.*

*Credit risk*

*Not applicable*

*Reverse Repurchase Agreements*

The Court of Appeals - Twelfth District, Tyler TX, by statute, is authorized to enter into reverse repurchase agreements. A reverse repurchase agreement is a transaction in which a broker-dealer or financial institution transfers cash to the Agency and the Agency transfers securities to the broker-dealer and promises to repay the cash plus interest in exchange for the same or similar securities. Credit risk exposure for the Agency arises when a broker-dealer does not return the securities or their value at the conclusion of the reverse repurchase agreement. There were no significant violations of legal or contractual provisions during the year:

*Securities Lending*

*Not applicable*

*Derivative Investing*

*Not applicable*

**NOTE 4: Short-Term Debt - NONE**



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**NOTE 5: Long-Term Liabilities**

**Changes in Long-Term Liabilities**

During the year ended August 31, 2018, the following changes occurred in liabilities.

	Balance 09-1-17	Additions	Reductions	Balance 08-31-18	Amounts Due Within One Year
Governmental Activities					
Claims and Judgments					
Capital Lease Obligations					
Compensable Leave	\$ 61,071.80	\$ 97,719.10	\$ 86,751.78	\$ 72,039.12	\$ 67,036.89
Total Governmental Activities	\$ 61,071.80	\$ 97,719.10	\$ 86,751.78	\$ 72,039.12	\$ 67,036.89

	Balance 09-1-17	Additions	Reductions	Balance 08-31-18	Amounts Due Within One Year
Business-Type Activities					
Claims and Judgments					
Capital Lease Obligations					
Compensable Leave					
Total Business-Type Activities	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	

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No Business-Type or Component Units to report.

Notes and Loans Payable

Notes payable consists of amounts used to finance the acquisition of mainframe computer equipment. No debt service requirements for Notes Payable in the Governmental and Business-Type Activities to report.

Claims & Judgments

The Court of Appeals - Twelfth District, Tyler TX was not involved in litigation regarding an employee dispute as of 08/31/18.

Employees' Compensable Leave

If a state employee has had continuous employment with the state for at least six months, the 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. 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. Both an expense and liability for business-type activities 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. This obligation is usually paid from the same funding source(s) from which the employee's salary or wage compensation was paid. Under the federal Fair Labor Standards Act and state laws, overtime can be accumulated in lieu of immediate payment as compensatory leave for non-exempt, non-emergency employees up to a maximum of 240 hours. All overtime exceeding 240 hours must be paid with the next regular payroll. Upon termination or death, all overtime balances must be paid in full. Unpaid overtime must be included in the calculation of current and long-term liabilities because each employee may be paid for the overtime or use it as compensatory time. Compensatory leave is allowed for exempt employees who are not eligible for overtime pay. This leave is accumulated on an hour-for-hour basis and must be taken within one year from date earned or it lapses. Legislative agencies only lapse compensatory time at the end of even numbered fiscal years. There is no death or termination benefit for compensatory leave and it is non-transferable. For these reasons, this category is reported as a current liability.

Pollution Remediation Obligations

Not Applicable

NOTE 6: Bonded Indebtedness – Not Applicable

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NOTE 7: Derivative Instruments - NONE

NOTE 8: Leases – NONE

NOTE 9: Pension Plans and Optional Retirement Program – NOT APPLICABLE

NOTE 10: Deferred Compensation (administering agencies only) – NOT APPLICABLE

NOTE 11: Postemployment Health Care & Life Insurance Benefits – NOT APPLICABLE

NOTE 12: Interfund Activity and Transactions - NONE

NOTE 13: Continuance Subject to Review – NONE

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NOTE 14: Adjustments to Fund Balances and Net Position - NONE

NOTE 15: Contingencies and Commitments - NONE

NOTE 16: Subsequent Events - NONE

NOTE 17: Risk Management - NONE

This Court is exposed to a variety of civil claims resulting from the performance of its duties. It is agency policy to periodically assess the proper combination of commercial insurance and retention of risk to cover losses of which it may be exposed. The Court assumes substantially all risks associated with tort and liability claims due to the performance of its duties. Currently, this Court has no purchase of insurance. The Court's liabilities are reported when it is both probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Liabilities are reevaluated periodically to consider current settlements, frequency of claims, past experience and economic factors. NO CLAIMS HAVE BEEN FILED AGAINST THIS COURT.

NOTE 18: Management Discussion and Analysis – NOT APPLICABLE

NOTE 19: The Financial Reporting Entity - NONE

NOTE 20: Stewardship, Compliance and Accountability - NONE

NOTE 21: N/A to AFR

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NOTE 22: Donor-Restricted Endowments - NONE

NOTE 23: Extraordinary and Special Items - NONE

NOTE 23: Extraordinary and Special Items - NONE

NOTE 24: Disaggregation of Receivable and Payable Balances - NONE

NOTE 25: Termination Benefits - NOT APPLICABLE

NOTE 26: Segment Information - NOT APPLICABLE

NOTE 27: Service Concession Arrangements - NONE

NOTE 28: Deferred Outflows of Resources and Deferred Inflows of Resources - NONE

NOTE 29: Trouble Debt Restructuring - NONE

NOTE 30: Non-Exchange Financial Guarantees - NONE

NOTE 31: Tax Abatements – Not Applicable

NOTE 32: Fund Balance - NONE







