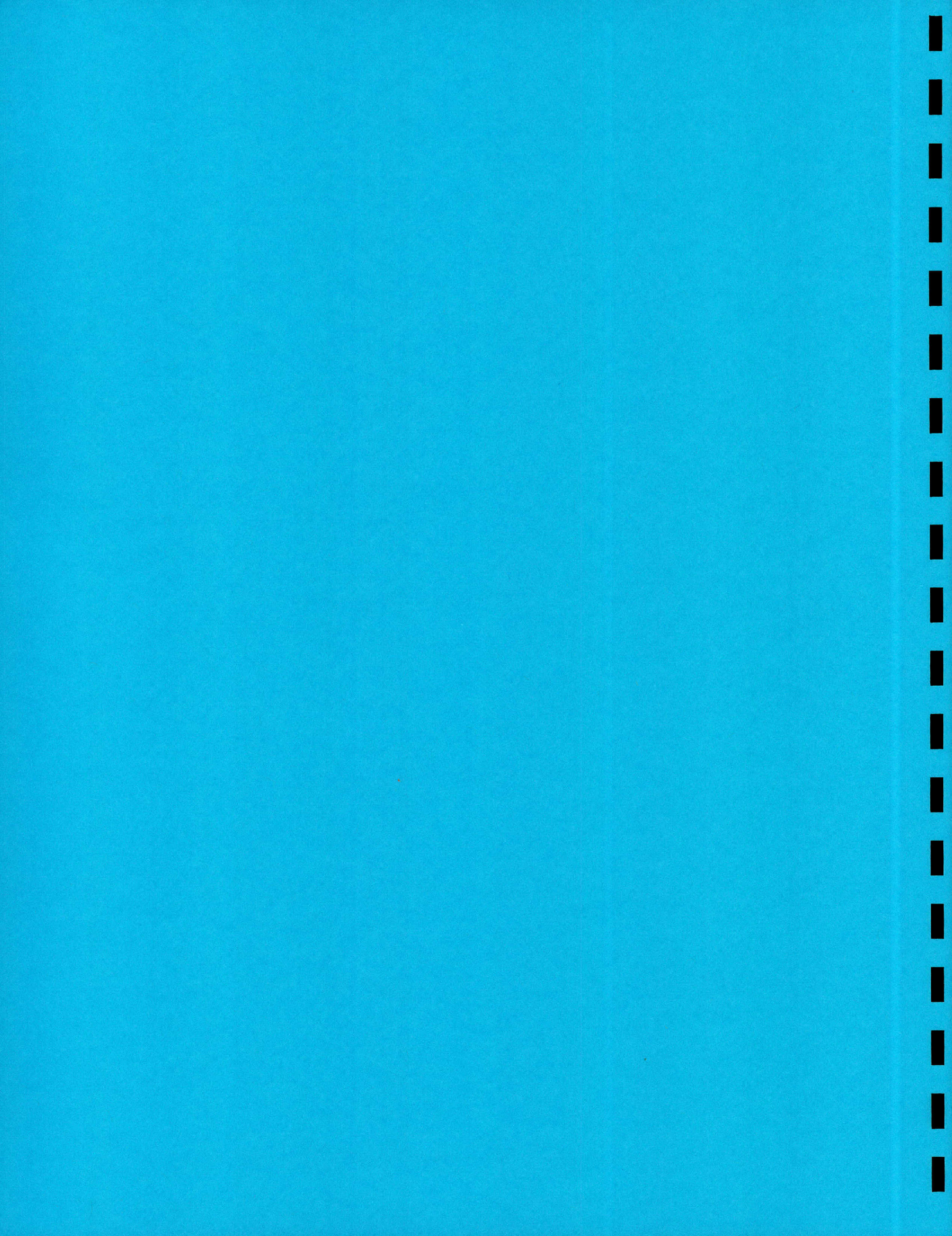


ANNUAL FINANCIAL REPORT

FIRST COURT OF APPEALS

HOUSTON, TEXAS

FISCAL YEAR ENDED AUGUST 31, 2014



ANNUAL FINANCIAL REPORT

FIRST COURT OF APPEALS

HOUSTON, TEXAS

FISCAL YEAR ENDED AUGUST 31, 2014



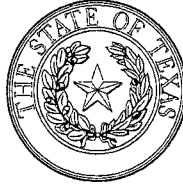
TABLE OF CONTENTS

I.	LETTER OF TRANSMITTAL	1
II.	BALANCE SHEET (FFS)	2-11
III.	OPERATING STATEMENT	12-17
IV.	STATEMENT OF NET POSITION	18-21
V.	STATEMENT OF NET POSITION (GWFS)	22-33
VI.	NOTES.....	34



SHERRY RADACK
CHIEF JUSTICE

TERRY JENNINGS
EVELYN KEYES
LAURA CARTER HIGLEY
JANE BLAND
JIM SHARP
MICHAEL MASSENGALE
HARVEY BROWN
REBECA HUDDLE
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 1, 2014

Honorable Rick Perry, Governor
Honorable Susan Combs, Texas Comptroller
Ursula Parks, Director, Legislative Budget Board
John Keel, CPA, 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, 2014, in compliance with Texas Government Code Annotated, Section 2101.011, and in accordance with the requirements established by the Texas Comptroller of Public Accounts.

Due to the statewide requirements embedded in Governmental Accounting Standards Board (GASB) 34, the Comptroller of Public Accounts does not require the accompanying annual financial report to comply with all the requirements in this statement. The financial report will be considered for audit by the state auditor as part of the audit of the State of Texas *Comprehensive Annual Financial Report* (CAFR); therefore, an opinion has not been expressed on the financial statements and related information contained in this report.

If you have any questions, please contact Chris Prine, Clerk of Court at 713-274-2840.

Sincerely,

A handwritten signature in 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= 14 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		500.00	500.00
GL CLS	001	CA	CASH ON HAND		500.00	500.00
01	002	0040	CASH IN BANK		.00	.00
		0042	PETTY CASH IN BANK		.00	.00
GL CLS	002	CA	CASH IN BANK		.00	.00
01	004	0045	CASH IN STATE TREASURY		66,489,485.73-	61,750,914.36-
		0047	SHARED CASH		.00	.00
		0048	LEGISLATIVE CASH		66,490,630.73	61,750,914.36
GL CLS	004	CA	CASH IN STATE TREASURY		1,145.00	.00
01	020	9000	LEGISLATIVE APPROPRIATIONS		507,464.84	452,734.24
GL CLS	020	CA	LEGISLATIVE APPROPRIATIONS		507,464.84	452,734.24
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		3,162.80	1,217.05
GL CLS	080	CA	CONSUMABLE INVENTORIES		3,162.80	1,217.05
01	111	0385	OTHER ASSETS		.00	.00

UNAUDITED
 FIRST COURT OF APPEALS, HOUSTON (221)

2

1ST COURT OF APPEALS DISTRICT (221)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD= ADJUSTMENT FY= 14

PERCENT OF YEAR ELAPSED: 100% PRODUCTION 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		512,272.64	454,451.29
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				512,272.64	454,451.29
21	200	1009	VOUCHERS PAYABLE		11,013.60	11,013.60
		1010	ACCOUNTS PAYABLE		11,564.95-	12,097.41-
	GL CLS	200	CL ACCOUNTS PAYABLE		551.35-	1,083.81-
21	203	1015	PAYROLL PAYABLE		405,354.49-	416,337.60-
	GL CLS	203	CL PAYROLL PAYABLE		405,354.49-	416,337.60-
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		405,905.84-	417,421.41-

UNAUDITED
 FIRST COURT OF APPEALS, HOUSTON (221)

3

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 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

** TOTAL LIABILITIES AND OTHER CREDITS					405,905.84-	417,421.41-
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		8,838.37-	1,217.05-
	GL CLS	510	FD BAL-NONSPENDABLE		8,838.37-	1,217.05-
51	550	****	2325-POST CLS FFS FB UNASSIGNED		97,528.43-	35,812.83-
	GL CLS	550	FD BAL-UNASSIGNED		97,528.43-	35,812.83-
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	30,296.36
		9005	BUDGET RESERVATION FOR ENCUMBRANCES		.00	30,296.36-
	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= 14 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)		106,366.80-	37,029.88-
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				106,366.80-	37,029.88-
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				512,272.64-	454,451.29-
*	GAAP FUND	0001	GENERAL REVENUE (0001)-GENERAL		.00	.00

5

UNAUDITED
 FIRST COURT OF APPEALS, HOUSTON (221)

DAFR8580 221 KBEA 02 13 MTHO RJE R221 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 09/24/14 23:19 5755 RUN DATE: 09/25/14 TIME: 03:39 38 CFY: 15 CFM: 01 LCY: 13 LCM: 10 FICHE: 221 14 01 01

(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= 14 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		523,853.98	495,439.54
		0047	SHARED CASH		495,439.54-	495,439.54-
	GL CLS	004	CA CASH IN STATE TREASURY		28,414.44	.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		28,414.44	.00
	** TOTAL ASSETS AND OTHER DEBITS				28,414.44	.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= 14 PROD SYSTEM
 *****PAGE 6

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

GL	GL	COMP	AGY	CURRENT	PRIOR
CAT	CLASS	GL	GL	YEAR	YEAR
51	550	****	2325-POST CLS FFS FB UNASSIGNED	28,414.44-	.00
	GL CLS	550	FD BAL-UNASSIGNED	28,414.44-	.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)	28,414.44-	.00
	** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES			28,414.44-	.00
	** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION			28,414.44-	.00
	* GAAP FUND	0540	JUDICIAL-COURT PERSNL TRAIN FD	.00	.00
	* GAAP FUND TYPE	01	GENERAL	.00	.00

UNAUDITED
 FIRST COURT OF APPEALS, HOUSTON (221)

7

(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= 14 PROD SYSTEM
 *****PAGE 7

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

GL	GL	COMP	AGY	CURRENT	PRIOR
CAT	CLASS	GL	GL	YEAR	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	2,227,941.42-	1,930,756.56-
		0047	SHARED CASH	2,227,941.42	1,930,756.56
	GL CLS	004	CA CASH IN STATE TREASURY	.00	.00
01	072	0284	DUE FROM OTHER AGENCIES	24105730	.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
		1050	DUE TO OTHER AGENCIES	90205730	.00
		1050	DUE TO OTHER AGENCIES	90257300	.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= 14 PROD SYSTEM
 *****PAGE 8

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

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

** TOTAL LIABILITIES AND OTHER CREDITS						.00	.00
51	520	****	2310-POST CLS FFS FB RESTRICTED			.00	.00
	GL CLS	520	FD BAL-RESTRICTED			.00	.00
51	530	2315	FD BAL-COMMITTED			.00	.00
	GL CLS	530	FD BAL-COMMITTED			.00	.00
51	550	2325	FD BAL-UNASSIGNED			.00	.00
	GL CLS	550	FD BAL-UNASSIGNED			.00	.00
51	610	2150	FD BAL UNRES DESIG FOR OTHER			.00	.00
	GL CLS	610	FD BAL - UNRES DESIG FOR OTHER			.00	.00
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER			.00	.00
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY			.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED			.00	.00
* GLA CAT	51		FUND BALANCE (DEFICITS)			.00	.00
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES						.00	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION						.00	.00
* GAAP FUND		0573	JUDICIAL FUND (0573)-SPECIAL			.00	.00
* GAAP FUND TYPE		02	SPECIAL REVENUE			.00	.00

UNAUDITED
 FIRST COURT OF APPEALS, HOUSTON (221)

6

(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= 14 PROD SYSTEM

*****PAGE 9

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

 GL GL COMP AGY CURRENT PRIOR
 CAT CLASS GL TITLE GL YEAR 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 ADJUSTMNTS		.00	.00

10

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= 14 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)

DAFR8590 221 KBEA 02 13 MTHO RJE R221 2(ORG) () 2(OBJ) 3(FND) () 0(GLA) () () USAS
 CYCLE: 09/24/14 23:19 5755 RUN DATE: 09/25/14 TIME: 03:39 38 CFY: 15 CFM: 01 LCY: 13 LCM: 10 FICHE: 221 01 01

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 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	3,783,550.00
GAAP SRC/OBJ		0006	ADDITIONAL APPROPRIATIONS	1,011,934.13
GAAP SRC/OBJ		0035	LICENSES, FEES AND PERMITS	20,079.98
GAAP SRC/OBJ		0065	SALES OF GOODS AND SERVICES	43,303.76
GAAP SRC/OBJ		0080	OTHER	43,801.59
* GAAP CATEGORY	01		REVENUES	4,902,669.46
TOTAL REVENUES				4,902,669.46
GAAP SRC/OBJ		0200	SALARIES AND WAGES	3,614,461.13
GAAP SRC/OBJ		0210	PAYROLL RELATED COSTS	899,791.24
GAAP SRC/OBJ		0220	PROFESSIONAL FEES AND SERVICES	89,636.44
GAAP SRC/OBJ		0230	TRAVEL	3,503.25
GAAP SRC/OBJ		0240	MATERIALS AND SUPPLIES	96,371.32
GAAP SRC/OBJ		0250	COMMUNICATION AND UTILITIES	2,722.89
GAAP SRC/OBJ		0270	RENTALS AND LEASES	83,241.31
GAAP SRC/OBJ		0280	PRINTING AND REPRODUCTION	105.00
GAAP SRC/OBJ		0340	OTHER EXPENDITURES	42,462.80
* GAAP CATEGORY	04		EXPENDITURES	4,832,295.38

12

UNAUDITED
 FIRST COURT OF APPEALS, HOUSTON (221)

1ST COURT OF APPEALS DISTRICT (221)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 14

PROD SYSTEM
 PAGE 2

PERCENT OF YEAR ELAPSED: 100%

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

TOTAL EXPENDITURES						4,832,295.38
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES						70,374.08
GAAP SRC/OBJ		0578		LEGISLATIVE FINANCING SOURCES		0.00
GAAP SRC/OBJ		0591		LEGISLATIVE FINANCING USES		0.00
GAAP SRC/OBJ		0600		APPROPRIATIONS LAPSED		1,037.16-
* GAAP CATEGORY 05				OTHER FINANCING SOURCES (USES)		1,037.16-
TOTAL OTHER FINANCING SOURCES (USES)						1,037.16-
NET CHANGE IN FUND BALANCE						69,336.92
FUND BALANCE - BEGINNING						37,029.88
FUND BALANCE - BEGINNING, AS RESTATED						37,029.88
FUND BALANCE - ENDING						106,366.80
* GAAP FUND 0001				GENERAL REVENUE (0001)-GENERAL		106,366.80

13

UNAUDITED
 FIRST COURT OF APPEALS, HOUSTON (221)

DAFR8590 221 KBEA 02 13 MTHO RJE R221 2(ORG) () 2(OBJ) 3(FND) () 0(GLA) () () USAS
 CYCLE: 09/24/14 23:19 5755 RUN DATE: 09/25/14 TIME: 03:39 38 CFY: 15 CFM: 01 LCY: 13 LCM: 10 FICHE: 221 01 01

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM
 *****PAGE 3

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

GAAP						CURRENT
GAAP	GAAP GL	ACCT GL	GAAP	COMPT	TITLE	YEAR
CATEGORY	FUNC	CLASS	ACCT SRC/OBJ	OBJ		
			0035		LICENSES, FEES AND PERMITS	28,414.44
*	GAAP	CATEGORY	01		REVENUES	28,414.44
TOTAL REVENUES						28,414.44
TOTAL EXPENDITURES						0.00
EXCESS(DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES						28,414.44
TOTAL OTHER FINANCING SOURCES(USES)						0.00
NET CHANGE IN FUND BALANCE						28,414.44
FUND BALANCE - BEGINNING						0.00
FUND BALANCE - BEGINNING, AS RESTATED						0.00
FUND BALANCE - ENDING						28,414.44
*	GAAP	FUND	0540		JUDICIAL-COURT PERSNL TRAIN FD	28,414.44
*	GAAP	FUND TY	01		GENERAL	134,781.24

14

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= 14 PROD SYSTEM
 *****PAGE 4

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	
GAAP SRC/OBJ		0035	LICENSES, FEES AND PERMITS	35,022.44
* GAAP CATEGORY	01		REVENUES	35,022.44
TOTAL REVENUES				35,022.44
GAAP SRC/OBJ		0200	SALARIES AND WAGES	273,646.59
GAAP SRC/OBJ		0210	PAYROLL RELATED COSTS	64,242.49
* GAAP CATEGORY	04		EXPENDITURES	337,889.08
TOTAL EXPENDITURES				337,889.08
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				302,866.64-
GAAP SRC/OBJ		0500	TRANSFERS-IN	302,866.64
* GAAP CATEGORY	05		OTHER FINANCING SOURCES (USES)	302,866.64
TOTAL OTHER FINANCING SOURCES (USES)				302,866.64
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

15

UNAUDITED
 FIRST COURT OF APPEALS, HOUSTON (221)

DAFR8590 221 KBEA 02 13 MTHO RJE R221 2(ORG) () 2(OBJ) 3(FND) () 0(GLA) () () USAS
 CYCLE: 09/24/14 23:19 5755 RUN DATE: 09/25/14 TIME: 03:39 38 CFY: 15 CFM: 01 LCY: 13 LCM: 10 FICHE: 221 01 11

(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= 14 PROD SYSTEM PAGE 5

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

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

DAFR8590 221 KBEA 02 13 MTHO RJE R221 2(ORG) () 2(OBJ) 3(FND) () 0(GLA) () () USAS
 CYCLE: 09/24/14 23:19 5755 RUN DATE: 09/25/14 TIME: 03:39 38 CFY: 15 CFM: 01 LCY: 13 LCM: 10 FICHE: 221 01 12

(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= 14 PROD SYSTEM
 *****PAGE 6

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

 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		134,781.24
* AGENCY	221					134,781.24

17

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 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
01	004	0045	CASH IN STATE TREASURY		.00	.00
*	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
*	GLA CAT	01	CURRENT ASSETS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				.00	.00
21	200	1009	VOUCHERS PAYABLE		.00	.00
*	GL CLS	200	CL ACCOUNTS PAYABLE		.00	.00
21	300	1149	FUNDS HELD FOR OTHERS		.00	.00
*	GL CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00
*	GLA CAT	21	CURRENT LIABILITIES		.00	.00
**	TOTAL LIABILITIES AND OTHER CREDITS				.00	.00
45	372	****	2400-POST CLS FIDUC NET POSITION		.00	.00
*	GL CLS	372	NET POSITION HELD IN TRUST-FIDUCIARY FDS		.00	.00
*	GLA CAT	45	NET POSITION		.00	.00
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
*	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00
**	NET POSITION WITH CURRENT CHANGES				.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	.00
*	GAAP FUND	0900	DEPARTMENTAL SUSPENSE (0900) - AGENCY		.00	.00

UNAUDITED
 FIRST COURT OF APPEALS, HOUSTON (221)

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

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

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 14

PROD SYSTEM

*****PAGE 2

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

GL CAT	GL CLS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	0045	CASH IN STATE TREASURY		.00	.00
		0047	SHARED CASH		.00	.00
*	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
01	052	0231	ACCTS. RECEIVABLE - UNBILLED		11,225.35-	.00
*	GL CLS	052	CA ACCOUNTS RECEIVABLES, NET		11,225.35-	.00
*	GLA CAT	01	CURRENT ASSETS		11,225.35-	.00
**	TOTAL ASSETS AND OTHER DEBITS				11,225.35-	.00
21	300	1140	FUNDS HELD FOR OTHERS		.00	.00
		1149	FUNDS HELD FOR OTHERS		11,225.35	.00
*	GL CLS	300	CL FUNDS HELD FOR OTHERS		11,225.35	.00
*	GLA CAT	21	CURRENT LIABILITIES		11,225.35	.00
**	TOTAL LIABILITIES AND OTHER CREDITS				11,225.35	.00
45	372	****	2400-POST CLS FIDUC NET POSITION		.00	.00
*	GL CLS	372	NET POSITION HELD IN TRUST-FIDUCIARY FDS		.00	.00
*	GLA CAT	45	NET POSITION		.00	.00
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
*	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51	950	9989	HB 62 GENERAL LEDGER CLEARING		.00	.00
*	GL CLS	950	SYSTEM ACCOUNTS		.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00

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= 14 PROD SYSTEM
 *****PAGE 3

GAAP FUND GROUP 03 FIDUCIARY
 GAAP FUND TYPE 09 AGENCY FUNDS
 GAAP FUND 0942 TEXASAVR HOLD-TRNSMIT 401K(0942)AGENCY

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

** NET POSITION WITH CURRENT CHANGES				.00	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				11,225.35	.00
* GAAP FUND 0942 TEXASAVR HOLD-TRNSMIT 401K(0942)AGENCY				.00	.00

UNAUDITED
 FIRST COURT OF APPEALS, HOUSTON (221)

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM
 *****PAGE 4

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

GL	GL	COMP	TITLE	AGY	CURRENT	PRIOR
CAT	CLS	GL		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

21

UNAUDITED
 FIRST COURT OF APPEALS, HOUSTON (221)

DAFR8581 221 KBEA 01 13 MTHO RJE R221 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 09/24/14 23:19 5755 RUN DATE: 09/25/14 TIME: 03:39 38 CFY: 15 CFM: 01 LCY: 13 LCM: 10 FICHE: 221 14 01 01
 (AGY)221 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 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
01	001	N	0010	CASH ON HAND	.00	.00
		N	0020	PETTY CASH ON HAND	500.00	500.00
	GL	CLS	001	CA CASH ON HAND	500.00	500.00
01	002	N	0040	CASH IN BANK	.00	.00
		N	0042	PETTY CASH IN BANK	.00	.00
	GL	CLS	002	CA CASH IN BANK	.00	.00
01	004	N	0045	CASH IN STATE TREASURY	66,489,485.73-	61,750,914.36-
		N	0047	SHARED CASH	.00	.00
		N	0048	LEGISLATIVE CASH	66,490,630.73	61,750,914.36
	GL	CLS	004	CA CASH IN STATE TREASURY	1,145.00	.00
01	020	N	9000	LEGISLATIVE APPROPRIATIONS	507,464.84	452,734.24
	GL	CLS	020	CA LEGISLATIVE APPROPRIATIONS	507,464.84	452,734.24
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	DUE FROM OTHER AGENCIES	.00	.00
	GL	CLS	072	CA DUE FROM OTHER AGENCIES	.00	.00
01	080	N	0285	CONSUM. INVENTORIES (MAT. AND SUPPLI	3,162.80	1,217.05
	GL	CLS	080	CA CONSUMABLE INVENTORIES	3,162.80	1,217.05
01	111	N	0385	OTHER ASSETS	.00	.00

UNAUDITED
 FIRST COURT OF APPEALS, HOUSTON (221)

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM
 *****PAGE 2

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

GL CT	GLS	B/C	COMP	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
GL CLS	111			OTHER CURRENT ASSETS		.00	.00
* GLA CAT	01			CURRENT ASSETS		512,272.64	454,451.29
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						512,272.64	454,451.29
21	200	N	1009	VOUCHERS PAYABLE		11,013.60	11,013.60
		N	1010	ACCOUNTS PAYABLE		11,564.95-	12,097.41-
GL CLS	200	CL		ACCOUNTS PAYABLE		551.35-	1,083.81-
21	203	N	1015	PAYROLL PAYABLE		405,354.49-	416,337.60-
GL CLS	203	CL		PAYROLL PAYABLE		405,354.49-	416,337.60-
21	205	N	1049	CL INTERFUND PAYABLE		.00	.00
GL CLS	205	CL		INTERFUND PAYABLE		.00	.00
21	211	N	1050	DUE TO OTHER AGENCIES		.00	.00
		N	1050	DUE TO OTHER AGENCIES	20100010	.00	.00
		N	1050	DUE TO OTHER AGENCIES	21200010	.00	.00
		N	1050	DUE TO OTHER AGENCIES	32001650	.00	.00
		N	1050	DUE TO OTHER AGENCIES	90200010	.00	.00
		N	1050	DUE TO OTHER AGENCIES	90251570	.00	.00
GL CLS	211	CL		DUE TO OTHER AGENCIES		.00	.00
21	300	N	1140	FUNDS HELD FOR OTHERS		.00	.00
		N	1149	FUNDS HELD FOR OTHERS		.00	.00
GL CLS	300	CL		FUNDS HELD FOR OTHERS		.00	.00
* GLA CAT	21			CURRENT LIABILITIES		405,905.84-	417,421.41-

23

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= 14 PROD SYSTEM
 *****PAGE 3

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

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

GL	CLS	IND	GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
** TOTAL LIABILITIES AND OTHER CREDITS						405,905.84-	417,421.41-
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		8,838.37-	1,217.05-
	GL	CLS	510	FD BAL-NONSPENDABLE		8,838.37-	1,217.05-
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED		97,528.43-	35,812.83-
	GL	CLS	550	FD BAL-UNASSIGNED		97,528.43-	35,812.83-
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	30,296.36
		N	9005	BUDGET RESERVATION FOR ENCUMBRANCES		.00	30,296.36-
	GL	CLS	800	BUDGETARY		.00	.00
51	950	N	9200	PAYROLL CLEARING		.00	.00
		N	9201	PAYROLL CLEARING OFFSET		.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= 14

PROD SYSTEM

*****PAGE 4

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)	106,366.80-	37,029.88-
**	TOTAL	FUND	BALANCE/NET	POSITION WITH CURRENT CHANGES	106,366.80-	37,029.88-
**	TOTAL	LIABILITIES,	OTHER CR,	DEF INFLOWS AND FD BAL/NET POSITION	512,272.64-	454,451.29-
*	GAAP	FUND	0001	GENERAL REVENUE (0001)-GENERAL	.00	.00

UNAUDITED
 FIRST COURT OF APPEALS, HOUSTON (221)

DAFR8581 221 KBEA 01 13 MTHO RJE R221 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 09/24/14 23:19 5755 RUN DATE: 09/25/14 TIME: 03:39 38 CFY: 15 CFM: 01 LCY: 13 LCM: 10 FICHE: 221 14 01 01

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM
 *****PAGE 5

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

GL	GL	B/C	COMP	TITLE	AGY	CURRENT	PRIOR
CT	CLS	IND	GL		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		523,853.98	495,439.54
		N	0047	SHARED CASH		495,439.54-	495,439.54-
	GL	CLS	004	CA CASH IN STATE TREASURY		28,414.44	.00
01	065	N	0279	CA INTERFUND RECEIVABLE-NO POST DOC		.00	.00
	GL	CLS	065	CA INTERFUND RECEIVABLE		.00	.00
01	072	N	0284	DUE FROM OTHER AGENCIES	21105400	.00	.00
	GL	CLS	072	CA DUE FROM OTHER AGENCIES		.00	.00
*	GLA	CAT	01	CURRENT ASSETS		28,414.44	.00
**	TOTAL ASSETS AND OTHER DEBITS					28,414.44	.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

26

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= 14 PROD SYSTEM
 *****PAGE 6

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	TITLE	YEAR	YEAR
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED	28,414.44-	.00
	GL	CLS	550	FD BAL-UNASSIGNED	28,414.44-	.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)	28,414.44-	.00
	**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES			28,414.44-	.00
	**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION			28,414.44-	.00
	*	GAAP	FUND 0540	JUDICIAL-COURT PERSNL TRAIN FD	.00	.00
	*	GAAP	FUND TYPE 01	GENERAL	.00	.00

27

UNAUDITED
 FIRST COURT OF APPEALS, HOUSTON (221)

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 CYCLE: 09/24/14 23:19 5755 RUN DATE: 09/25/14 TIME: 03:39 38 CFY: 15 CFM: 01 LCY: 13 LCM: 10 FICHE: 221 14 01 02

(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= 14

PROD SYSTEM

*****PAGE 7

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 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		2,227,941.42-	1,930,756.56-	
		N	0047	SHARED CASH		2,227,941.42	1,930,756.56	
	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

28

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= 14 PROD SYSTEM
 *****PAGE 8

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

29

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 - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 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	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
01	111	N	0385	OTHER ASSETS	.00	.00
	GL	CLS	111	OTHER CURRENT ASSETS	.00	.00
*	GLA	CAT	01	CURRENT ASSETS	.00	.00
06	150	Y	0655	BC VEHICLES, BOATS AND AIRCRAFT	.00	.00
	GL	CLS	150	VEHICLES, BOATS AND AIRCRAFT, NET	.00	.00
06	151	N	0345	FURNITURE/EQUIPMENT	.00	.00
	Y	0645	BC FURNITURE/EQUIPMENT	47,822.38	47,822.38	
	Y	0650	BC ACCUM DEPR-FURN & EQUIP	44,529.65-	40,576.85-	
	GL	CLS	151	FURNITURE AND EQUIPMENT, NET	3,292.73	7,245.53
06	158	N	0360	LIBRARY BOOKS-NON DEPRECIABLE	.00	.00
	N	0382	OTHER CAPITAL ASSETS-NON DEPRECIABLE	.00	.00	
	N	0383	OTHER CAPITAL ASSETS-DEPRECIABLE	.00	.00	
	Y	0682	BC OTHER CAPITAL ASSETS-NON DEPRECIA	.00	.00	
	Y	0683	BC OTHER CAPITAL ASSETS-DEPRECIABLE	.00	.00	
	GL	CLS	158	OTHER CAPITAL ASSETS, NET	.00	.00
*	GLA	CAT	06	NON-CURRENT ASSETS	3,292.73	7,245.53
**	TOTAL	ASSETS	AND	OTHER DEBITS	3,292.73	7,245.53
45	410	Y	****	3505-POST CLS BC CAP ASSETS/DEBT	3,292.73-	7,245.53-
	GL	CLS	410	INVESTED IN CAP ASSETS,NET RELATED DEBT	3,292.73-	7,245.53-
45	430	Y	9992	BC SYSTEM CLEARING	.00	.00
	GL	CLS	430	UNRESTRICTED NET POSITION	.00	.00
*	GLA	CAT	45	NET POSITION	3,292.73-	7,245.53-

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM
 *****PAGE 10

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				3,292.73-	7,245.53-
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				3,292.73-	7,245.53-
*	GAAP	FUND	9998	GEN FIXED ASSETS ACCT GROUP	.00	.00
*	GAAP	FUND	TYPE	11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS	.00	.00

31

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 - BALANCE SHEET FORMAT (GWFS)

PROD SYSTEM
 PAGE 11

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 14

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

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

11	190	N	0410	AMTS TO BE PROVI	FY-OTHER OBLIGATION		.00	.00
	GL CLS		190	RETIREMNT OF OTHR	GENERAL LONG-TERM DEBT		.00	.00
	* GLA CAT		11	OTHER DEBITS			.00	.00
	** TOTAL ASSETS AND OTHER DEBITS						.00	.00
21	230	N	1025	CL EMPLOYEE'S COMPENSABLE LEAVE			.00	.00
	Y		1525	BC CL EMPLOYEE'S COMPENSABLE LEAVE		112,733.81-		88,780.45-
	GL CLS		230	CL EMPLOYEE'S COMPENSABLE LEAVE		112,733.81-		88,780.45-
	* GLA CAT		21	CURRENT LIABILITIES		112,733.81-		88,780.45-
26	301	Y	1700	BC NC EMPLOYEE'S COMPENSABLE LEAVE		45,445.08-		41,313.43-
	GL CLS		301	NC EMPLOYEE'S COMPENSABLE LEAVE		45,445.08-		41,313.43-
	* GLA CAT		26	NON-CURRENT LIABILITIES		45,445.08-		41,313.43-
	** TOTAL LIABILITIES AND OTHER CREDITS					158,178.89-		130,093.88-
45	430	Y	****	3950-POST CLS BC UNRE NET POSITION		158,178.89		130,093.88
	Y		9992	BC SYSTEM CLEARING		.00		.00
	GL CLS		430	UNRESTRICTED NET POSITION		158,178.89		130,093.88
	* GLA CAT		45	NET POSITION		158,178.89		130,093.88
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					158,178.89		130,093.88
	** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					.00		.00

UNAUDITED
 FIRST COURT OF APPEALS, HOUSTON (221)

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM
 *****PAGE 12

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

Notes to the Financial Statements

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



