

**ANNUAL FINANCIAL REPORT**  
**FOURTEENTH COURT OF APPEALS**  
**HOUSTON, TEXAS**  
**FISCAL YEAR ENDED AUGUST 31, 2012**

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ADELE HEDGES  
Chief Justice



CHRISTOPHER A. PRINE  
Clerk

KEM THOMPSON FROST  
CHARLES SEYMORE  
JEFF BROWN  
WILLIAM J. BOYCE  
TRACY CHRISTOPHER  
MARTHA HILL JAMISON  
SHARON MCCALLY  
J. BRETT BUSBY

## Fourteenth Court of Appeals

301 Fannin, Room 245  
Houston, Texas 77002

PHONE  
713-274-2800  
FAX  
713-755-9074

Justices

October 1, 2012

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 Fourteenth Court of Appeals for the year ended August 31, 2012, in compliance with TEX. GOV'T CODE ANN §2101.011 and in accordance with the requirements established by the Comptroller of Public Accounts.

Due to the statewide requirements embedded in Governmental Accounting Standards Board (GASB) 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* (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, at (713) 274-2840.

Sincerely,

A handwritten signature in cursive script that reads "Adele Hedges".

Adele Hedges  
Chief Justice

Enclosures

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

14TH COURT OF APPEALS DISTRICT (234)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 12

PROD SYSTEM

PAGE 1

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	001	0010	CASH ON HAND		.00	.00
		0020	PETTY CASH ON HAND		.00	.00
	GL CLS	001	CA CASH ON HAND		.00	.00
01	002	0040	CASH IN BANK		.00	.00
		0042	PETTY CASH IN BANK		500.00	500.00
	GL CLS	002	CA CASH IN BANK		500.00	500.00
01	004	0045	CASH IN STATE TREASURY		58,259,004.27-	54,154,697.83-
		0047	SHARED CASH		.00	.00
		0048	LEGISLATIVE CASH		58,259,004.27	54,154,697.83
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
01	020	9000	LEGISLATIVE APPROPRIATIONS		462,342.57	519,728.31
	GL CLS	020	CA LEGISLATIVE APPROPRIATIONS		462,342.57	519,728.31
01	065	0279	CA INTERFUND RECEIVABLE-NO POST DOC		.00	.00
	GL CLS	065	CA INTERFUND RECEIVABLE		.00	.00
01	072	0284	DUE FROM OTHER AGENCIES	20100010	.00	.00
	GL CLS	072	CA DUE FROM OTHER AGENCIES		.00	.00
01	080	0285	CONSUM. INVENTORIES (MAT. AND SUPPLI		11,044.22	11,998.39
	GL CLS	080	CA CONSUMABLE INVENTORIES		11,044.22	11,998.39
	* GLA CAT	01	CURRENT ASSETS		473,886.79	532,226.70
	** TOTAL ASSETS AND OTHER DEBITS				473,886.79	532,226.70
21	200	1009	VOUCHERS PAYABLE		.00	.00
		1010	ACCOUNTS PAYABLE		623.09	35,356.29-

UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

14TH COURT OF APPEALS DISTRICT (234)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
 REPORT PERIOD= ADJUSTMENT FY= 12

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
	GL CLS	200 CL	ACCOUNTS PAYABLE		623.09	35,356.29-
21	203	1015	PAYROLL PAYABLE		341,278.84-	370,856.99-
	GL CLS	203 CL	PAYROLL PAYABLE		341,278.84-	370,856.99-
21	204	1150	CL OTHER LIABILITIES		1,500.00	1,500.00
	GL CLS	204	OTHER CURRENT LIABILITIES		1,500.00	1,500.00
21	205	1049	CL INTERFUND PAYABLE		.00	.00
	GL CLS	205	CL INTERFUND PAYABLE		.00	.00
21	211	1050	DUE TO OTHER AGENCIES		.00	.00
		1050	DUE TO OTHER AGENCIES	20100010	.00	.00
		1050	DUE TO OTHER AGENCIES	21200010	.00	.00
		1050	DUE TO OTHER AGENCIES	32001650	.00	.00
	GL CLS	211	CL DUE TO OTHER AGENCIES		.00	.00
21	300	1149	FUNDS HELD FOR OTHERS		.00	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00
* GLA CAT	21		CURRENT LIABILITIES		339,155.75-	404,713.28-
** TOTAL LIABILITIES					339,155.75-	404,713.28-
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

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UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

14TH COURT OF APPEALS DISTRICT (234)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 12

PROD SYSTEM

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
51	510	2301	FD BAL-NONSPND FOR INVENTORY		11,044.22-	11,998.39-
		2302	FD BAL-NONSPND FOR PREPAID ITEMS		.00	.00
	GL CLS	510	FD BAL-NONSPENDABLE		11,044.22-	11,998.39-
51	540	2320	FD BAL-ASSIGNED		500.00	.00
	GL CLS	540	FD BAL-ASSIGNED		500.00	.00
51	550	****	2325-POST CLS FFS FB UNASSIGNED		124,186.82-	115,515.03-
	GL CLS	550	FD BAL-UNASSIGNED		124,186.82-	115,515.03-
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51	630	2055	FB - UNENCUM APPROP - SUBJECT TO LAP		.00	.00
		2060	FB-RES FOR UNENCUM APPR-FUTURE OPERA		.00	.00
	GL CLS	630	OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
51	800	9003	ENCUMBRANCES (REPORTING AGENCIES)		.00	81,813.18
		9005	BUDGET RESERVATION FOR ENCUMBRANCES		.00	81,813.18-
	GL CLS	800	BUDGETARY		.00	.00
51	950	9200	PAYROLL CLEARING		.00	.00
		9201	PAYROLL CLEARING OFFSET		.00	.00
		9202	PAYROLL SYSTEM CLEARING		.00	.00
	GL CLS	950	SYSTEM ACCOUNTS		.00	.00
* GLA CAT	51	FUND BALANCE (DEFICITS)			134,731.04-	127,513.42-
** TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES				134,731.04-	127,513.42-	
** TOTAL LIABILITIES AND FUND BALANCE/EQUITY				473,886.79-	532,226.70-	
* GAAP FUND	0001	GENERAL REVENUE (0001)-GENERAL			.00	.00

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UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

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

14TH COURT OF APPEALS DISTRICT (234)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
 REPORT PERIOD= ADJUSTMENT FY= 12

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	001	0010	CASH ON HAND		.00	.00
	GL CLS	001	CA CASH ON HAND		.00	.00
01	004	0045	CASH IN STATE TREASURY		487,671.10	456,229.60
		0047	SHARED CASH		487,671.10-	456,229.60-
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
01	072	0284	DUE FROM OTHER AGENCIES	21105400	297,890.10	266,448.60
	GL CLS	072	CA DUE FROM OTHER AGENCIES		297,890.10	266,448.60
* GLA CAT 01 CURRENT ASSETS					297,890.10	266,448.60
** TOTAL ASSETS AND OTHER DEBITS					297,890.10	266,448.60
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					.00	.00
51	520	2310	FD BAL-RESTRICTED		.00	.00
	GL CLS	520	FD BAL-RESTRICTED		.00	.00
51	530	2315	FD BAL-COMMITTED		266,448.60-	266,448.60-
	GL CLS	530	FD BAL-COMMITTED		266,448.60-	266,448.60-

UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

14TH COURT OF APPEALS DISTRICT (234)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

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

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 GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0540 JUDICIAL-COURT PERSNL TRAIN FD  
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GL	GL	COMP	AGY	CURRENT	PRIOR
CAT	CLASS	GL	GL	YEAR	YEAR
TITLE					
51	550	****	2325-POST CLS FFS FB UNASSIGNED	31,441.50-	.00
	GL CLS	550	FD BAL-UNASSIGNED	31,441.50-	.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)	297,890.10-	266,448.60-
**	TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES			297,890.10-	266,448.60-
**	TOTAL LIABILITIES AND FUND BALANCE/EQUITY			297,890.10-	266,448.60-
*	GAAP FUND	0540	JUDICIAL-COURT PERSNL TRAIN FD	.00	.00
*	GAAP FUND TYPE	01	GENERAL	.00	.00

UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

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DAFR8580 234 KBEA 02 13 MSMA RJE R234 2(ORG) ( ) ( ) 3(FND) ( ) 3(GLA) ( ) ( ) USAS  
 CYCLE: 09/21/12 22:25 5247 RUN DATE: 09/22/12 TIME: 04:37 19 CFY: 13 CFM: 01 LCY: 11 LCM: 10 FICHE: 234 12 01 02

(AGY)234 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
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14TH COURT OF APPEALS DISTRICT (234)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM  
 \*\*\*\*\*PAGE 6

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	001	0010	CASH ON HAND		.00	.00
	GL CLS	001	CA CASH ON HAND		.00	.00
01	004	0045	CASH IN STATE TREASURY		1,582,936.45-	1,270,726.69-
		0047	SHARED CASH		1,582,936.45	1,270,726.69
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
01	072	0284	DUE FROM OTHER AGENCIES	24105730	.00	.00
	GL CLS	072	CA DUE FROM OTHER AGENCIES		.00	.00
	* GLA CAT	01	CURRENT ASSETS		.00	.00
	** TOTAL ASSETS AND OTHER DEBITS				.00	.00
21	200	1009	VOUCHERS PAYABLE		.00	.00
	GL CLS	200	CL ACCOUNTS PAYABLE		.00	.00
21	205	1049	CL INTERFUND PAYABLE		.00	.00
	GL CLS	205	CL INTERFUND PAYABLE		.00	.00
21	211	1050	DUE TO OTHER AGENCIES		.00	.00
		1050	DUE TO OTHER AGENCIES	24105730	1,772,717.45-	1,464,419.52-
		1050	DUE TO OTHER AGENCIES	90205730	.00	.00
		1050	DUE TO OTHER AGENCIES	90257300	.00	.00
	GL CLS	211	CL DUE TO OTHER AGENCIES		1,772,717.45-	1,464,419.52-
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		1,772,717.45-	1,464,419.52-

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UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

14TH COURT OF APPEALS DISTRICT (234)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 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 TITLE GL YEAR YEAR  
 \*\*\*\*\*

** TOTAL LIABILITIES					1,772,717.45-	1,464,419.52-
51	520	****	2310-POST CLS FFS FB RESTRICTED		315,371.94	.00
	GL CLS	520	FD BAL-RESTRICTED		315,371.94	.00
51	530	2315	FD BAL-COMMITTED		.00	.00
	GL CLS	530	FD BAL-COMMITTED		.00	.00
51	550	2325	FD BAL-UNASSIGNED		1,464,419.52	1,464,419.52
	GL CLS	550	FD BAL-UNASSIGNED		1,464,419.52	1,464,419.52
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		7,074.01-	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		7,074.01-	.00
* GLA CAT	51		FUND BALANCE (DEFICITS)		1,772,717.45	1,464,419.52
** TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES					1,772,717.45	1,464,419.52
** TOTAL LIABILITIES AND FUND BALANCE/EQUITY					.00	.00
* GAAP FUND	0573		JUDICIAL FUND (0573)-SPECIAL		.00	.00
* GAAP FUND TYPE	02		SPECIAL REVENUE		.00	.00

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UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

DAFR8580 234 KBEA 02 13 MSMA RJE R234 2(ORG) ( ) ( ) 3(FND) ( ) 3(GLA) ( ) ( ) USAS  
 CYCLE: 09/21/12 22:25 5247 RUN DATE: 09/22/12 TIME: 04:37 19 CFY: 13 CFM: 01 LCY: 11 LCM: 10 FICHE: 234 12 01 11

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

14TH COURT OF APPEALS DISTRICT (234)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM  
 \*\*\*\*\*PAGE 8

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

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

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UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

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

14TH COURT OF APPEALS DISTRICT (234)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 12

PROD SYSTEM

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
11	190	0410	AMTS TO BE PROVI FY-OTHER OBLIGATION		.00	.00
	GL CLS	190	RETIREMNT OF OTHR GENERAL 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				.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 OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES				.00	.00
	** TOTAL LIABILITIES AND FUND BALANCE/EQUITY				.00	.00
	* GAAP FUND	9997	LONG-TERM LIABILITIES BASIS CONVERSION		.00	.00
	* GAAP FUND TYPE	12	LONG-TERM LIAB BASIS CONVERSION ADJUSTMT		.00	.00
	* GAAP FUND GROUP	01	GOVERNMENTAL		.00	.00
	* AGENCY	234			.00	.00

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UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

DAFR8590 234 KBEA 02 13 MSMA RJE R234 2(ORG) ( ) 2(OBJ) 3(FND) ( ) 0(GLA) ( ) ( ) USAS  
 CYCLE: 09/21/12 22:25 5247 RUN DATE: 09/22/12 TIME: 04:37 19 CFY: 13 CFM: 01 LCY: 11 LCM: 10 FICHE: 234 01 01

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

14TH COURT OF APPEALS DISTRICT (234)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM  
 \*\*\*\*\*PAGE 1

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

GAAP		GAAP		COMPT	TITLE	CURRENT
GAAP	GAAP GL ACCT GL	GAAP	SRC/OBJ	OBJ		YEAR
CATEGORY	FUNC CLASS	ACCT				
GAAP SRC/OBJ		0005			ORIGINAL APPROPRIATIONS	3,427,713.00
GAAP SRC/OBJ		0006			ADDITIONAL APPROPRIATIONS	641,156.03
GAAP SRC/OBJ		0035			LICENSES, FEES AND PERMITS	52,562.23
GAAP SRC/OBJ		0065			SALES OF GOODS AND SERVICES	31,875.03
GAAP SRC/OBJ		0080			OTHER	32,413.90
* GAAP CATEGORY	01				REVENUES	4,185,720.19
TOTAL REVENUES						4,185,720.19
GAAP SRC/OBJ		0200			SALARIES AND WAGES	3,174,654.42
GAAP SRC/OBJ		0210			PAYROLL RELATED COSTS	675,796.41
GAAP SRC/OBJ		0230			TRAVEL	4,461.64
GAAP SRC/OBJ		0240			MATERIALS AND SUPPLIES	162,711.96
GAAP SRC/OBJ		0250			COMMUNICATION AND UTILITIES	5,464.56
GAAP SRC/OBJ		0260			REPAIRS AND MAINTENANCE	4,851.25
GAAP SRC/OBJ		0270			RENTALS AND LEASES	37,800.00
GAAP SRC/OBJ		0280			PRINTING AND REPRODUCTION	8,089.00
GAAP SRC/OBJ		0340			OTHER EXPENDITURES	77,022.01
GAAP SRC/OBJ		0430			CAPITAL OUTLAY	5,702.99
* GAAP CATEGORY	04				EXPENDITURES	4,156,554.24

14TH COURT OF APPEALS DISTRICT (234)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 12

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM  
 \*\*\*\*\*PAGE 2

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

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

TOTAL EXPENDITURES						4,156,554.24
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES						29,165.95
GAAP SRC/OBJ			0578		LEGISLATIVE FINANCING SOURCES	0.00
GAAP SRC/OBJ			0591		LEGISLATIVE FINANCING USES	0.00
GAAP SRC/OBJ			0600		APPROPRIATIONS LAPSED	21,948.33-
* GAAP CATEGORY 05					OTHER FINANCING SOURCES (USES)	21,948.33-
TOTAL OTHER FINANCING SOURCES (USES)						21,948.33-
NET CHANGE IN FUND BALANCE						7,217.62
FUND BALANCE - BEGINNING						127,513.42
FUND BALANCE - BEGINNING, AS RESTATED						127,513.42
FUND BALANCE - ENDING						134,731.04
* GAAP FUND 0001					GENERAL REVENUE (0001)-GENERAL	134,731.04

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UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

DAFR8590 234 KBEA 02 13 MSMA RJE R234 2(ORG) ( ) 2(OBJ) 3(FND) ( ) 0(GLA) ( ) ( ) USAS  
 CYCLE: 09/21/12 22:25 5247 RUN DATE: 09/22/12 TIME: 04:37 19 CFY: 13 CFM: 01 LCY: 11 LCM: 10 FICHE: 234 01 01

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

14TH COURT OF APPEALS DISTRICT (234)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 12

PROD SYSTEM

GAAP FUND GROUP 01 GOVERNMENTAL

GAAP FUND TYPE 01 GENERAL

GAAP FUND 0540 JUDICIAL-COURT PERSNL TRAIN FD

PAGE 3

GAAP

GAAP	GAAP GL ACCT GL	GAAP	COMPT	TITLE	CURRENT YEAR
CATEGORY	FUNC CLASS	ACCT SRC/OBJ	OBJ		
		0035		LICENSES, FEES AND PERMITS	31,441.50
* GAAP CATEGORY	01			REVENUES	31,441.50
TOTAL REVENUES					31,441.50
TOTAL EXPENDITURES					0.00
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES					31,441.50
TOTAL OTHER FINANCING SOURCES (USES)					0.00
NET CHANGE IN FUND BALANCE					31,441.50
FUND BALANCE - BEGINNING					266,448.60
FUND BALANCE - BEGINNING, AS RESTATED					266,448.60
FUND BALANCE - ENDING					297,890.10
* GAAP FUND	0540			JUDICIAL-COURT PERSNL TRAIN FD	297,890.10
* GAAP FUND TY	01			GENERAL	432,621.14

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UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

DAFR8590 234 KBEA 02 13 MSMA RJE R234 2(ORG) ( ) 2(OBJ) 3(FND) ( ) 0(GLA) ( ) ( ) USAS  
 CYCLE: 09/21/12 22:25 5247 RUN DATE: 09/22/12 TIME: 04:37 19 CFY: 13 CFM: 01 LCY: 11 LCM: 10 FICHE: 234 01 02

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

14TH COURT OF APPEALS DISTRICT (234)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 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			
	GAAP SRC/OBJ	0035	LICENSES, FEES AND PERMITS	30,091.50
*	GAAP CATEGORY 01		REVENUES	30,091.50
TOTAL REVENUES				30,091.50
	GAAP SRC/OBJ	0200	SALARIES AND WAGES	268,334.81
	GAAP SRC/OBJ	0210	PAYROLL RELATED COSTS	73,216.80
*	GAAP CATEGORY 04		EXPENDITURES	341,551.61
TOTAL EXPENDITURES				341,551.61
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				311,460.11-
TOTAL OTHER FINANCING SOURCES (USES)				0.00
NET CHANGE IN FUND BALANCE				311,460.11-
FUND BALANCE - BEGINNING				1,464,419.52-
	GAAP SRC/OBJ	0850	RESTATEMENTS	3,911.83-
*	GAAP CATEGORY 17		RESTATEMENTS	3,911.83-
FUND BALANCE - BEGINNING, AS RESTATED				1,468,331.35-
FUND BALANCE - ENDING				1,779,791.46-
*	GAAP FUND 0573		JUDICIAL FUND (0573)-SPECIAL	1,779,791.46-
*	GAAP FUND TY 02		SPECIAL REVENUE	1,779,791.46-

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UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)



DAFR8590 234 KBEA 02 13 MSMA RJE R234 2(ORG) ( ) 2(OBJ) 3(FND) ( ) 0(GLA) ( ) ( ) USAS  
 CYCLE: 09/21/12 22:25 5247 RUN DATE: 09/22/12 TIME: 04:37 19 CFY: 13 CFM: 01 LCY: 11 LCM: 10 FICHE: 234 01 11

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

14TH COURT OF APPEALS DISTRICT (234)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 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  
 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 ADJUSTMTS	0.00

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UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

DAFR8590 234 KBEA 02 13 MSMA RJE R234 2(ORG) ( ) 2(OBJ) 3(FND) ( ) 0(GLA) ( ) ( ) USAS  
 CYCLE: 09/21/12 22:25 5247 RUN DATE: 09/22/12 TIME: 04:37 19 CFY: 13 CFM: 01 LCY: 11 LCM: 10 FICHE: 234 01 12

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

14TH COURT OF APPEALS DISTRICT (234)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 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	1,347,170.32-
* AGENCY	234				1,347,170.32-

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

14TH COURT OF APPEALS DISTRICT (234)  
 STATEMENT OF NET ASSETS - NET ASSET FORMAT  
 REPORT PERIOD= ADJUSTMENT FY= 12

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM  
 \*\*\*\*\*PAGE 1

GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 AGENCY FUNDS  
 GAAP FUND 0807 CHILD SUPPORT EMPLOY DEDUCT- OFFSET ACCT

GL CAT	GL CLS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	0045	CASH IN STATE TREASURY		1,700.30	1,700.30
	GL CLS	004	CA CASH IN STATE TREASURY		1,700.30	1,700.30
*	GLA CAT	01	CURRENT ASSETS		1,700.30	1,700.30
**	TOTAL ASSETS				1,700.30	1,700.30
21	200	1009	VOUCHERS PAYABLE		.00	.00
	GL CLS	200	CL ACCOUNTS PAYABLE		.00	.00
21	300	1149	FUNDS HELD FOR OTHERS		1,700.30-	1,700.30-
	GL CLS	300	CL FUNDS HELD FOR OTHERS		1,700.30-	1,700.30-
*	GLA CAT	21	CURRENT LIABILITIES		1,700.30-	1,700.30-
**	TOTAL LIABILITIES				1,700.30-	1,700.30-
51	372	****	2400-POST CLS FIDUC NET ASSETS		.00	.00
	GL CLS	372	NET ASSETS HELD IN TRUST-FIDUCIARY FDS		.00	.00
51	620	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00
**	NET ASSETS WITH CURRENT CHANGES				.00	.00
*	GAAP FUND	0807	CHILD SUPPORT EMPLOY DEDUCT- OFFSET ACCT		.00	.00

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UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

DAFR8585 234 KBEA 02 13 MSMA RJE R234 2(ORG) ( ) ( ) 3(FND) ( ) 3(GLA) ( ) ( ) USAS  
 CYCLE: 09/21/12 22:25 5247 RUN DATE: 09/22/12 TIME: 04:37 19 CFY: 13 CFM: 01 LCY: 11 LCM: 10 FICHE: 234 12 03 09

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

14TH COURT OF APPEALS DISTRICT (234)  
 STATEMENT OF NET ASSETS - NET ASSET FORMAT

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM  
 \*\*\*\*\*PAGE 2

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

GL	GL	COMP	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			.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			.00	.00
51	372	****	2400-POST CLS FIDUC NET ASSETS	.00	.00
	GL	CLS	372 NET ASSETS HELD IN TRUST-FIDUCIARY FDS	.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 ASSETS WITH CURRENT CHANGES			.00	.00
*	GAAP	FUND	0900 DEPARTMENTAL SUSPENSE (0900) - AGENCY	.00	.00

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UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

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

14TH COURT OF APPEALS DISTRICT (234)  
 STATEMENT OF NET ASSETS - NET ASSET FORMAT  
 REPORT PERIOD= ADJUSTMENT FY= 12

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM  
 PAGE 3

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

GL CAT	GL CLS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	0045	CASH IN STATE TREASURY		.00	.00
		0047	SHARED CASH		.00	.00
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
01	052	0231	ACCTS. RECEIVABLE - UNBILLED		.00	.00
	GL CLS	052	CA ACCOUNTS RECEIVABLES, NET		.00	.00
*	GLA CAT	01	CURRENT ASSETS		.00	.00
**	TOTAL ASSETS				.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				.00	.00
51	372	****	2400-POST CLS FIDUC NET ASSETS		.00	.00
	GL CLS	372	NET ASSETS HELD IN TRUST-FIDUCIARY FDS		.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
**	NET ASSETS WITH CURRENT CHANGES				.00	.00

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UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

14TH COURT OF APPEALS DISTRICT (234)  
 STATEMENT OF NET ASSETS - NET ASSET FORMAT  
 REPORT PERIOD= ADJUSTMENT FY= 12

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM

\*\*\*\*\*PAGE 4

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

\*\*\*\*\*

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

\*\*\*\*\*

* GAAP FUND		0942	TEXASVER HOLD-TRANSMIT 401K(0942) AGENCY	.00	.00
-------------	--	------	--	-----	-----

UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

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

14TH COURT OF APPEALS DISTRICT (234)  
 STATEMENT OF NET ASSETS - NET ASSET FORMAT

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM  
 \*\*\*\*\*PAGE 5

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

GL CAT	GL CLS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	0045	CASH IN STATE TREASURY		68.93	.00
	GL CLS	004	CA CASH IN STATE TREASURY		68.93	.00
*	GLA CAT	01	CURRENT ASSETS		68.93	.00
**	TOTAL ASSETS				68.93	.00
21	300	1149	FUNDS HELD FOR OTHERS		68.93-	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS		68.93-	.00
*	GLA CAT	21	CURRENT LIABILITIES		68.93-	.00
**	TOTAL LIABILITIES				68.93-	.00
51	372	****	2400-POST CLS FIDUC NET ASSETS		.00	.00
	GL CLS	372	NET ASSETS HELD IN TRUST-FIDUCIARY FDS		.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 ASSETS WITH CURRENT CHANGES				.00	.00
*	GAAP FUND	0980	DIRECT DEPOSIT CORRECTION(0980)-AGENCY		.00	.00
*	GAAP FUND TYPE	09	AGENCY FUNDS		.00	.00
*	GAAP FUND GROUP	03	FIDUCIARY		.00	.00
*	AGENCY	234			.00	.00

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UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 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	.00	.00
GL	CLS		001	CA CASH ON HAND	.00	.00
01	002	N	0040	CASH IN BANK	.00	.00
		N	0042	PETTY CASH IN BANK	500.00	500.00
GL	CLS		002	CA CASH IN BANK	500.00	500.00
01	004	N	0045	CASH IN STATE TREASURY	58,259,004.27-	54,154,697.83-
		N	0047	SHARED CASH	.00	.00
		N	0048	LEGISLATIVE CASH	58,259,004.27	54,154,697.83
GL	CLS		004	CA CASH IN STATE TREASURY	.00	.00
01	020	N	9000	LEGISLATIVE APPROPRIATIONS	462,342.57	519,728.31
GL	CLS		020	CA LEGISLATIVE APPROPRIATIONS	462,342.57	519,728.31
01	065	N	0279	CA INTERFUND RECEIVABLE-NO POST DOC	.00	.00
GL	CLS		065	CA INTERFUND RECEIVABLE	.00	.00
01	072	N	0284	DUE FROM OTHER AGENCIES	20100010 .00	.00
GL	CLS		072	CA DUE FROM OTHER AGENCIES	.00	.00
01	080	N	0285	CONSUM. INVENTORIES (MAT. AND SUPPLI	11,044.22	11,998.39
GL	CLS		080	CA CONSUMABLE INVENTORIES	11,044.22	11,998.39
* GLA CAT 01 CURRENT ASSETS					473,886.79	532,226.70
** TOTAL ASSETS AND OTHER DEBITS					473,886.79	532,226.70
21	200	N	1009	VOUCHERS PAYABLE	.00	.00
		N	1010	ACCOUNTS PAYABLE	623.09	35,356.29-

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UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)



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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 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	CT	CLS	IND	GL	TITLE	AGY	GL	CURRENT	YEAR	PRIOR	YEAR
	GL	CLS			200	CL		ACCOUNTS PAYABLE			623.09		35,356.29-	
21	203	N	1015					PAYROLL PAYABLE			341,278.84-		370,856.99-	
	GL	CLS			203	CL		PAYROLL PAYABLE			341,278.84-		370,856.99-	
21	204	N	1150					CL OTHER LIABILITIES			1,500.00		1,500.00	
	GL	CLS			204			OTHER CURRENT LIABILITIES			1,500.00		1,500.00	
21	205	N	1049					CL INTERFUND PAYABLE			.00		.00	
	GL	CLS			205	CL		INTERFUND PAYABLE			.00		.00	
21	211	N	1050					DUE TO OTHER AGENCIES			.00		.00	
			N	1050				DUE TO OTHER AGENCIES	20100010		.00		.00	
			N	1050				DUE TO OTHER AGENCIES	21200010		.00		.00	
			N	1050				DUE TO OTHER AGENCIES	32001650		.00		.00	
	GL	CLS			211	CL		DUE TO OTHER AGENCIES			.00		.00	
21	300	N	1149					FUNDS HELD FOR OTHERS			.00		.00	
	GL	CLS			300	CL		FUNDS HELD FOR OTHERS			.00		.00	
	* GLA	CAT	21					CURRENT LIABILITIES			339,155.75-		404,713.28-	
	**							TOTAL LIABILITIES			339,155.75-		404,713.28-	
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	

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UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM  
 \*\*\*\*\*PAGE 3

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

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
51	510	N	2301	FD BAL-NONSPND FOR INVENTORY	11,044.22-	11,998.39-
		N	2302	FD BAL-NONSPND FOR PREPAID ITEMS	.00	.00
	GL CLS		510	FD BAL-NONSPENDABLE	11,044.22-	11,998.39-
51	540	N	2320	FD BAL-ASSIGNED	500.00	.00
	GL CLS		540	FD BAL-ASSIGNED	500.00	.00
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED	124,186.82-	115,515.03-
	GL CLS		550	FD BAL-UNASSIGNED	124,186.82-	115,515.03-
51	620	N	2240	FB-UNRESERVED-UNDESIGNATED-OTHER	.00	.00
		N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY	.00	.00
	GL CLS		620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
51	630	N	2055	FB - UNENCUM APPROP - SUBJECT TO LAP	.00	.00
		N	2060	FB-RES FOR UNENCUM APPR-FUTURE OPERA	.00	.00
	GL CLS		630	OBSOLETE FB ACCTS UNDER GASB 34	.00	.00
51	800	N	9003	ENCUMBRANCES (REPORTING AGENCIES)	.00	81,813.18
		N	9005	BUDGET RESERVATION FOR ENCUMBRANCES	.00	81,813.18-
	GL CLS		800	BUDGETARY	.00	.00
51	950	N	9200	PAYROLL CLEARING	.00	.00
		N	9201	PAYROLL CLEARING OFFSET	.00	.00
		N	9202	PAYROLL SYSTEM CLEARING	.00	.00
	GL CLS		950	SYSTEM ACCOUNTS	.00	.00
	* GLA CAT		51	FUND BALANCE (DEFICITS)	134,731.04-	127,513.42-
	** TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES				134,731.04-	127,513.42-
	** TOTAL LIABILITIES AND FUND BALANCE/EQUITY				473,886.79-	532,226.70-
	* GAAP FUND		0001	GENERAL REVENUE (0001)-GENERAL	.00	.00

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UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

DAFR8581 234 KBEA 01 13 MSMA RJE R234 2(ORG) ( ) ( ) 3(FND) ( ) 3(GLA) ( ) ( ) USAS  
 CYCLE: 09/21/12 22:25 5247 RUN DATE: 09/22/12 TIME: 04:37 19 CFY: 13 CFM: 01 LCY: 11 LCM: 10 FICHE: 234 12 01 01  
 (AGY) 234 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

14TH COURT OF APPEALS DISTRICT (234)  
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT (GWFS)  
 REPORT PERIOD= ADJUSTMENT FY= 12

PROD SYSTEM  
 PAGE 4

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

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	001	N	0010	CASH ON HAND		.00	.00
	GL CLS		001 CA	CASH ON HAND		.00	.00
01	004	N	0045	CASH IN STATE TREASURY		487,671.10	456,229.60
		N	0047	SHARED CASH		487,671.10-	456,229.60-
	GL CLS		004 CA	CASH IN STATE TREASURY		.00	.00
01	072	N	0284	DUE FROM OTHER AGENCIES	21105400	297,890.10	266,448.60
	GL CLS		072 CA	DUE FROM OTHER AGENCIES		297,890.10	266,448.60
* GLA CAT 01 CURRENT ASSETS						297,890.10	266,448.60
** TOTAL ASSETS AND OTHER DEBITS						297,890.10	266,448.60
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						.00	.00
51	520	N	2310	FD BAL-RESTRICTED		.00	.00
	GL CLS		520 FD	BAL-RESTRICTED		.00	.00
51	530	N	2315	FD BAL-COMMITTED		266,448.60-	266,448.60-
	GL CLS		530 FD	BAL-COMMITTED		266,448.60-	266,448.60-

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UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0540 JUDICIAL-COURT PERSNL TRAIN FD

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED		31,441.50-	.00
	GL CLS			550 FD BAL-UNASSIGNED		31,441.50-	.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)		297,890.10-	266,448.60-
**	TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES					297,890.10-	266,448.60-
**	TOTAL LIABILITIES AND FUND BALANCE/EQUITY					297,890.10-	266,448.60-
*	GAAP FUND		0540	JUDICIAL-COURT PERSNL TRAIN FD		.00	.00
*	GAAP FUND TYPE		01	GENERAL		.00	.00

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 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 CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	001	N	0010	CASH ON HAND		.00	.00
	GL CLS		001	CA CASH ON HAND		.00	.00
01	004	N	0045	CASH IN STATE TREASURY		1,582,936.45-	1,270,726.69-
		N	0047	SHARED CASH		1,582,936.45	1,270,726.69
	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	1,772,717.45-	1,464,419.52-
		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		1,772,717.45-	1,464,419.52-
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		1,772,717.45-	1,464,419.52-

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UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 02 SPECIAL REVENUE  
 GAAP FUND 0573 JUDICIAL FUND (0573)-SPECIAL

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
*****						
** TOTAL LIABILITIES					1,772,717.45-	1,464,419.52-
51	520	N	****	2310-POST CLS FFS FB RESTRICTED	315,371.94	.00
	GL	CLS	520	FD BAL-RESTRICTED	315,371.94	.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	1,464,419.52	1,464,419.52
	GL	CLS	550	FD BAL-UNASSIGNED	1,464,419.52	1,464,419.52
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	7,074.01-	.00
	GL	CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED	7,074.01-	.00
* GLA CAT 51 FUND BALANCE (DEFICITS)					1,772,717.45	1,464,419.52
** TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES					1,772,717.45	1,464,419.52
** TOTAL LIABILITIES AND FUND BALANCE/EQUITY					.00	.00
* GAAP FUND 0573 JUDICIAL FUND (0573)-SPECIAL					.00	.00
* GAAP FUND TYPE 02 SPECIAL REVENUE					.00	.00

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UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 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

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	32,564.01	38,314.01
		Y	0650	BC ACCUM DEPR-FURN & EQUIP	26,950.32-	25,547.94-
	GL	CLS	151	FURNITURE AND EQUIPMENT, NET	5,613.69	12,766.07
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	2,500.00
		Y	0683	BC OTHER CAPITAL ASSETS-DEPRECIABLE	.00	.00
		Y	0684	BC ACCUM DEPR-OTHER CAPITAL ASSETS	.00	.00
	GL	CLS	158	OTHER CAPITAL ASSETS, NET	.00	2,500.00
*	GLA	CAT	06	NON-CURRENT ASSETS	5,613.69	15,266.07
**	TOTAL ASSETS AND OTHER DEBITS				5,613.69	15,266.07
45	410	Y	****	3505-POST CLS BC CAP ASSETS/DEBT	5,613.69-	15,266.07-
	GL	CLS	410	INVESTED IN CAP ASSETS,NET RELATED DEBT	5,613.69-	15,266.07-
45	430	Y	9992	BC SYSTEM CLEARING	.00	.00
	GL	CLS	430	UNRESTRICTED NET ASSETS	.00	.00
*	GLA	CAT	45	NET ASSETS	5,613.69-	15,266.07-

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 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS  
 GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP

\*\*\*\*\*  
 GL GL B/C COMP AGY CURRENT PRIOR  
 CT CLS IND GL TITLE 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 OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES						5,613.69-	15,266.07-
**	TOTAL LIABILITIES AND FUND BALANCE/EQUITY						5,613.69-	15,266.07-
*	GAAP FUND		9998	GEN FIXED ASSETS ACCT GROUP			.00	.00
*	GAAP FUND TYPE		11	CAPITAL ASSET BASIS CONVERSION ADJUSTMTS			.00	.00

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DAFR8581 234 KBEA 01 13 MSMA RJE R234 2(ORG) ( ) ( ) 3(FND) ( ) 3(GLA) ( ) ( ) USAS  
 CYCLE: 09/21/12 22:25 5247 RUN DATE: 09/22/12 TIME: 04:37 19 CFY: 13 CFM: 01 LCY: 11 LCM: 10 FICHE: 234 12 01 12  
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 (AGL) (GRT) (PRJ) (SS1) (SS2)

14TH COURT OF APPEALS DISTRICT (234)  
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT (GWFS)  
 REPORT PERIOD= ADJUSTMENT FY= 12

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT  
 GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION

GL CT	GLS	B/C	COMP	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
06	150	Y	0655	BC VEHICLES, BOATS AND AIRCRAFT		.00	.00
	GL CLS		150	VEHICLES, BOATS AND AIRCRAFT, NET		.00	.00
	* GLA CAT		06	NON-CURRENT ASSETS		.00	.00
11	190	N	0410	AMTS TO BE PROVI FY-OTHER OBLIGATION		.00	.00
	GL CLS		190	RETIREMNT OF OTHR GENERAL LONG-TERM DEBT		.00	.00
	* GLA CAT		11	OTHER DEBITS		.00	.00
	** TOTAL ASSETS AND OTHER DEBITS					.00	.00
21	230	N	1025	CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
	Y		1525	BC CL EMPLOYEE'S COMPENSABLE LEAVE		102,909.70-	94,916.79-
	GL CLS		230	CL EMPLOYEE'S COMPENSABLE LEAVE		102,909.70-	94,916.79-
	* GLA CAT		21	CURRENT LIABILITIES		102,909.70-	94,916.79-
26	301	Y	1700	BC NC EMPLOYEE'S COMPENSABLE LEAVE		81,964.80-	90,052.25-
	GL CLS		301	NC EMPLOYEE'S COMPENSABLE LEAVE		81,964.80-	90,052.25-
	* GLA CAT		26	NON-CURRENT LIABILITIES		81,964.80-	90,052.25-
	** TOTAL LIABILITIES					184,874.50-	184,969.04-
45	430	Y	****	3950-POST CLS BC UNREST NET ASSETS		184,874.50	184,969.04
	Y		9992	BC SYSTEM CLEARING		.00	.00
	GL CLS		430	UNRESTRICTED NET ASSETS		184,874.50	184,969.04
	* GLA CAT		45	NET ASSETS		184,874.50	184,969.04
51	620	N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00

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UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT  
 GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
	GL CLS		620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
	* GLA CAT		51	FUND BALANCE (DEFICITS)		.00	.00
	** TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES					184,874.50	184,969.04
	** TOTAL LIABILITIES AND FUND BALANCE/EQUITY					.00	.00
	* GAAP FUND		9997	LONG-TERM LIABILITIES BASIS CONVERSION		.00	.00
	* GAAP FUND TYPE		12	LONG-TERM LIAB BASIS CONVERSION ADJUSTMT		.00	.00
	* GAAP FUND GROUP		01	GOVERNMENTAL		.00	.00
	* AGENCY		234			.00	.00

## Notes to the Financial Statements

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

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

#### Deposits of Cash in Bank

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

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

<b>Note 5: Summary of Long Term Liabilities</b>
---

**Changes in Long-Term Liabilities**

During the year ended August 31, 2012, the following changes occurred in liabilities.

Governmental Activities	Balance 09-1-11	Additions	Reductions	Balance 08-31-12	Amounts Due Within One Year
Claims and Judgments					
Capital Lease Obligations					
Compensable Leave	184,969.04	151,066.69	(151,161.23)	184,874.50	102,909.70
<b>Total Governmental Activities</b>	<b>\$ 184,969.04</b>	<b>\$ 151,066.69</b>	<b>\$ (151,161.23)</b>	<b>\$ 184,874.50</b>	<b>\$ 102,909.70</b>

**Employees' Compensable Leave**

A state employee is entitled to be paid for all unused vacation time accrued, in the event of the employee's resignation, dismissal, or separation from State employment, provided the employee has had continuous employment with the State for six months. Expenditures for accumulated annual leave balances are recognized in the period paid or taken in governmental fund types. For these fund types, the liability for unpaid benefits is recorded in the Statement of Net Assets. An expense and liability for proprietary fund types are recorded in the proprietary funds as the benefits accrued to employees. No liability is recorded for non-vesting accumulating rights to receive sick pay benefits.

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FOURTEENTH COURT OF APPEALS, HOUSTON (234)

**Note 12: Interfund Activities and Transactions**

As explained in Note 1 on Interfund Activities and Balances, there are numerous transactions between funds and agencies. At year-end amounts to be received or paid are reported as:

- Interfund Receivables or Interfund Payables (Note 12 presentation required)
- Due From Other Agencies or Due To Other Agencies (Note 12 presentation optional)
- Due From Other Funds or Due To Other Funds (Note 12 presentation optional)
- Transfers In or Transfers Out (Note 12 presentations optional)
- Legislative Transfers In or Legislative Transfers Out (Note 12 presentation required)

The agency experienced routine transfers with other state agencies, which were consistent with the activities of the fund making the transfer. Repayment of interfund balances will occur within one year from the date of the financial statement.

Individual balances and activity at August 31, 2012, follows:

Current Portion	Current Interfund Receivable	Current Interfund Payable	Purpose
Agency 234, Fund 0573	-0-	-0-	
Total Interfund Receivable/Payable			

	Due From Other Funds	Due To Other Funds	Source
Appd Fund 0540, D23 Fund 0540 (Agency 211, D23 Fund 0540)	\$ 98,711.80	\$	
Appd Fund 0573, D23 Fund 0573 (Agency 241, D23 Fund 0573)	\$	\$ 1,772,717.45	
Total Due From/To Other Funds	\$ 98,711.80	\$ 1,772,717.45	

	Legislative Transfer In	Legislative Transfer Out	
GENERAL (01)			
Appd Fund 001, D23 Fund 0001	\$ 6,346.11	\$	
Appd Fund 001, D23 Fund 0001	\$	\$ 6,346.11	
Total Legislative Transfers	\$ 6,346.11	\$ 6,346.11	