



ANNUAL FINANCIAL REPORT

EIGHTH COURT OF APPEALS

EL PASO, TEXAS

FISCAL YEAR ENDED AUGUST 31, 2012



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EIGHTH COURT OF APPEALS, EL PASO (228)

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(AGY) 228 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

8TH COURT OF APPEALS DISTRICT (228)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD= ADJUSTMENT FY= 12
 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	GL TITLE	AGY	GL	CURRENT YEAR	PRIOR YEAR
GL CLS	001	CA CASH ON HAND			.00	.00
GL CLS	004	CA CASH IN STATE TREASURY			.00	.00
GL CLS	020	CA LEGISLATIVE APPROPRIATIONS			178,076.59	157,423.46
GL CLS	052	CA ACCOUNTS RECEIVABLES, NET			.00	.00
GL CLS	065	CA INTERFUND RECEIVABLE			.00	.00
GL CLS	072	CA DUE FROM OTHER AGENCIES			.00	.00
GL CLS	080	CA CONSUMABLE INVENTORIES			13,917.06	12,707.67
* GLA CAT	01	CURRENT ASSETS			191,993.65	170,131.13
** TOTAL ASSETS AND OTHER DEBITS					191,993.65	170,131.13
GL CLS	200	CL ACCOUNTS PAYABLE			1,696.35-	3,182.98-
GL CLS	203	CL PAYROLL PAYABLE			146,532.41-	149,702.65-
GL CLS	205	CL INTERFUND PAYABLE			.00	.00
GL CLS	211	CL DUE TO OTHER AGENCIES			.00	.00
GL CLS	300	CL FUNDS HELD FOR OTHERS			.00	.00
* GLA CAT	21	CURRENT LIABILITIES			148,228.76-	152,885.63-
** TOTAL LIABILITIES					148,228.76-	152,885.63-
GL CLS	360	FD BAL RESERVED FOR ENCUMBRANCES			.00	.00
GL CLS	362	FD BAL RESERVED FOR INVENTORIES			.00	.00
GL CLS	510	FD BAL-NONSPENDABLE			13,917.06-	12,707.67-

8TH COURT OF APPEALS DISTRICT (228)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD= ADJUSTMENT FY= 12

PERCENT OF YEAR ELAPSED: 100%
 GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

GL CLS	GL COMP	GL TITLE	AGY	CURRENT YEAR	PRIOR YEAR
550	FD	BAL-UNASSIGNED		29,847.83-	4,537.83-
620	FUND	BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
630	OBsolete	FB ACCTS UNDER GASB 34		.00	.00
800	BUDGETARY			.00	.00
950	SYSTEM	ACCOUNTS		.00	.00
51	FUND	BALANCE (DEFICITS)		43,764.89-	17,245.50-
** TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES				43,764.89-	17,245.50-
** TOTAL LIABILITIES AND FUND BALANCE/EQUITY				191,993.65-	170,131.13-
0001	GENERAL	REVENUE (0001)-GENERAL		.00	.00

(AGY)228 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

8TH COURT OF APPEALS DISTRICT (228)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD= ADJUSTMENT FY= 12

PERCENT OF YEAR ELAPSED: 1.00%

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

 GL GL COMP
 CAT CLASS GL TITLE

	AGY	CURRENT YEAR	PRIOR YEAR
GL CLS 001 CA CASH ON HAND		.00	.00
GL CLS 004 CA CASH IN STATE TREASURY		.00	.00
GL CLS 065 CA INTERFUND RECEIVABLE		.00	.00
GL CLS 072 CA DUE FROM OTHER AGENCIES		94,611.50	85,573.00
* GLA CAT 01 CURRENT ASSETS		94,611.50	85,573.00
** TOTAL ASSETS AND OTHER DEBITS		94,611.50	85,573.00
GL CLS 200 CL ACCOUNTS PAYABLE		.00	.00
GL CLS 300 CL FUNDS HELD FOR OTHERS		.00	.00
* GLA CAT 21 CURRENT LIABILITIES		.00	.00
** TOTAL LIABILITIES		.00	.00
GL CLS 520 FD BAL-RESTRICTED		.00	.00
GL CLS 530 FD BAL-COMMITTED		.00	.00
GL CLS 550 FD BAL-UNASSIGNED		94,611.50-	85,573.00-
GL CLS 610 FD BAL - UNRES DESIG FOR OTHER		.00	.00
GL CLS 620 FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
* GLA CAT 51 FUND BALANCE (DEFICITS)		94,611.50-	85,573.00-
** TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES		94,611.50-	85,573.00-
** TOTAL LIABILITIES AND FUND BALANCE/EQUITY		94,611.50-	85,573.00-
* GAAP FUND 0540 JUDICIAL-COURT PERSNL TRAIN FD		.00	.00
* GAAP FUND TYPE 01 GENERAL		.00	.00

DAFR8580 228 DENI 02 13 BDOR RJE R228 2(ORG) () () 3(FND) () 2(GLA) () () USAS
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(AGY) 228 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

8TH COURT OF APPEALS DISTRICT (228)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD= ADJUSTMENT FY= 12
 PERCENT OF YEAR ELAPSED: 100%

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

GL GL COMP
 CAT CLASS GL TITLE

 GL CLS 001 CA CASH ON HAND .00 .00
 GL CLS 004 CA CASH IN STATE TREASURY .00 .00
 GL CLS 065 CA INTERFUND RECEIVABLE .00 .00
 GL CLS 072 CA DUE FROM OTHER AGENCIES .00 .00

* GLA CAT 01 CURRENT ASSETS .00 .00
 ** TOTAL ASSETS AND OTHER DEBITS .00 .00

GL CLS 200 CL ACCOUNTS PAYABLE .00 .00
 GL CLS 211 CL DUE TO OTHER AGENCIES 637,916.29- 529,309.51-

GL CLS 300 CL FUNDS HELD FOR OTHERS .00 .00
 * GLA CAT 21 CURRENT LIABILITIES 637,916.29- 529,309.51-

** TOTAL LIABILITIES 637,916.29- 529,309.51-

GL CLS 520 FD BAL-RESTRICTED 108,606.78 .00
 GL CLS 530 FD BAL-COMMITTED .00 .00

GL CLS 550 FD BAL-UNASSIGNED 529,309.51 529,309.51
 GL CLS 610 FD BAL - UNRES DESIG FOR OTHER .00 .00

GL CLS 620 FUND BALANCE - UNRESERVED/UNDESIGNATED .00 .00
 * GLA CAT 51 FUND BALANCE (DEFICITS) 637,916.29 529,309.51

** TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES 637,916.29 529,309.51
 ** TOTAL LIABILITIES AND FUND BALANCE/EQUITY .00 .00

* GAAP FUND 0573 JUDICIAL FUND (0573) -SPECIAL .00 .00

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8TH COURT OF APPEALS DISTRICT (228)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS) PROD SYSTEM
 REPORT PERIOD= ADJUSTMENT FY= 12 *****PAGE 5

PERCENT OF YEAR ELAPSED: 100%

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

 GL CLASS GL TITLE AGY GL CURRENT YEAR PRIOR YEAR

* GAAP FUND TYPE 02 SPECIAL REVENUE .00 .00

(AGY) 228 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

8TH COURT OF APPEALS DISTRICT (228)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 PERCENT OF YEAR ELAPSED: 100%
 REPORT PERIOD= ADJUSTMENT FY= 12
 PRODUCTION SYSTEM PAGE 6

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMNTS
 GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP
 AGY GL COMP
 CAT CLASS GL TITLE
 CURRENT YEAR PRIOR YEAR

GL CLS	111	OTHER CURRENT ASSETS	.00	.00
* GLA CAT	01	CURRENT ASSETS	.00	.00
GL CLS	151	FURNITURE AND EQUIPMENT, NET	.00	.00
GL CLS	158	OTHER CAPITAL ASSETS, NET	.00	.00
* GLA CAT	06	NON-CURRENT ASSETS	.00	.00
GL CLS	190	RETIREMENT OF OTHER GENERAL LONG-TERM DEBT	.00	.00
* GLA CAT	11	OTHER DEBITS	.00	.00
** TOTAL ASSETS AND OTHER DEBITS			.00	.00
GL CLS	230	CL EMPLOYEE'S COMPENSABLE LEAVE	.00	.00
* GLA CAT	21	CURRENT LIABILITIES	.00	.00
** TOTAL LIABILITIES			.00	.00
GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
GL CLS	630	OBSOLETE FB ACCTS UNDER GASB 34	.00	.00
* GLA CAT	51	FUND BALANCE (DEFICITS)	.00	.00
** TOTAL 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 ADJUSTMNTS	.00	.00

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 CYCLE: 09/28/12 22:35 5252 RUN DATE: 09/29/12 TIME: 06:11 53 CFY: 13 CFM: 01 LCY: 11 LCM: 11 FICHE: 228 12 01 12
 (AGY)228 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ)

8TH COURT OF APPEALS DISTRICT (228)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD= ADJUSTMENT FY= 12
 PRODUCTION SYSTEM
 *****PAGE 7*****

PERCENT OF YEAR ELAPSED: 100%
 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 COMP GL TITLE AGY GL
 CAT CLASS GL TITLE GL

GL CLS	111 OTHER CURRENT ASSETS	.00	.00	CURRENT YEAR	PRIOR YEAR
* GLA CAT 01	CURRENT ASSETS	.00	.00		
GL CLS 151	FURNITURE AND EQUIPMENT, NET	.00	.00		
* GLA CAT 06	NON-CURRENT ASSETS	.00	.00		
GL CLS 190	RETIREMENT OF OTHER GENERAL LONG-TERM DEBT	.00	.00		
* GLA CAT 11	OTHER DEBITS	.00	.00		
** TOTAL ASSETS AND OTHER DEBITS		.00	.00		
GL CLS 230	CL EMPLOYEE'S COMPENSABLE LEAVE	.00	.00		
* GLA CAT 21	CURRENT LIABILITIES	.00	.00		
** TOTAL LIABILITIES		.00	.00		
GL CLS 620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00		
GL CLS 630	OBSOLETE FB ACCTS UNDER GASB 34	.00	.00		
* GLA CAT 51	FUND BALANCE (DEFICITS)	.00	.00		
** TOTAL 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 228		.00	.00		

(AGY) 228 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

8TH COURT OF APPEALS DISTRICT (228)
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 12

PERCENT OF YEAR ELAPSED: 100%
 ***** PAGE 1

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	CLS	IND	GL	TITLE	CURRENT YEAR	PRIOR YEAR
	GL	CLS	001	CA	CASH ON HAND	.00	.00
	GL	CLS	004	CA	CASH IN STATE TREASURY	.00	.00
	GL	CLS	020	CA	LEGISLATIVE APPROPRIATIONS	178,076.59	157,423.46
	GL	CLS	052	CA	ACCOUNTS RECEIVABLES, NET	.00	.00
	GL	CLS	065	CA	INTERFUND RECEIVABLE	.00	.00
	GL	CLS	072	CA	DUE FROM OTHER AGENCIES	.00	.00
	GL	CLS	080	CA	CONSUMABLE INVENTORIES	13,917.06	12,707.67
*	GLA	CAT	01		CURRENT ASSETS	191,993.65	170,131.13
**	TOTAL	ASSETS	AND OTHER	DEBITS		191,993.65	170,131.13
	GL	CLS	200	CL	ACCOUNTS PAYABLE	1,696.35-	3,182.98-
	GL	CLS	203	CL	PAYROLL PAYABLE	146,532.41-	149,702.65-
	GL	CLS	205	CL	INTERFUND PAYABLE	.00	.00
	GL	CLS	211	CL	DUE TO OTHER AGENCIES	.00	.00
	GL	CLS	300	CL	FUNDS HELD FOR OTHERS	.00	.00
*	GLA	CAT	21		CURRENT LIABILITIES	148,228.76-	152,885.63-
**	TOTAL	LIABILITIES				148,228.76-	152,885.63-
	GL	CLS	360	FD	BAL RESERVED FOR ENCUMBRANCES	.00	.00
	GL	CLS	362	FD	BAL RESERVED FOR INVENTORIES	.00	.00
	GL	CLS	510	FD	BAL-NONSPENDABLE	13,917.06-	12,707.67-

STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 12
 8TH COURT OF APPEALS DISTRICT (228)

PERCENT OF YEAR ELAPSED: 100%

 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	CURRENT YEAR	PRIOR YEAR	PROD SYSTEM
	GL	YEAR	YEAR	PAGE
GL CLS 550 FD BAL-UNASSIGNED		29,847.83-	4,537.83-	2
GL CLS 620 FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00	
GL CLS 630 OBSOLETE FB ACCTS UNDER GASB 34		.00	.00	
GL CLS 800 BUDGETARY		.00	.00	
GL CLS 950 SYSTEM ACCOUNTS		.00	.00	
* GLA CAT 51 FUND BALANCE (DEFICITS)		43,764.89-	17,245.50-	
** TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES		43,764.89-	17,245.50-	
** TOTAL LIABILITIES AND FUND BALANCE/EQUITY		191,993.65-	170,131.13-	
* GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL		.00	.00	

8TH COURT OF APPEALS DISTRICT (228)
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT(GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 12
 PERCENT OF YEAR ELAPSED: 1.00%

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

 GL GL B/C COMP
 CT CLS IND GL TITLE

AGY	IND	GL	TITLE	AGY	GL	CURRENT YEAR	PRIOR YEAR
		001	CA CASH ON HAND			.00	.00
		004	CA CASH IN STATE TREASURY			.00	.00
		065	CA INTERFUND RECEIVABLE			.00	.00
		072	CA DUE FROM OTHER AGENCIES			94,611.50	85,573.00
*	GLA	CAT 01	CURRENT ASSETS			94,611.50	85,573.00
**	TOTAL	ASSETS	AND OTHER DEBITS			.00	.00
		200	CL ACCOUNTS PAYABLE			.00	.00
		300	CL FUNDS HELD FOR OTHERS			.00	.00
*	GLA	CAT 21	CURRENT LIABILITIES			.00	.00
**	TOTAL	LIABILITIES				.00	.00
		520	FD BAL-RESTRICTED			.00	.00
		530	FD BAL-COMMITTED			.00	.00
		550	FD BAL-UNASSIGNED			.00	.00
		610	FD BAL - UNRES DESIG FOR OTHER			.00	.00
		620	FUND BALANCE - UNRESERVED/UNDESIGNATED			.00	.00
*	GLA	CAT 51	FUND BALANCE (DEFICITS)			94,611.50-	85,573.00-
**	TOTAL	OTHER CREDITS	AND FUND BALANCE/EQUITY WITH CURRENT CHANGES			94,611.50-	85,573.00-
**	TOTAL	LIABILITIES	AND FUND BALANCE/EQUITY			94,611.50-	85,573.00-
*	GAAP	FUND	0540 JUDICIAL-COURT PERSNL TRAIN FD			.00	.00
*	GAAP	FUND TYPE	01 GENERAL			.00	.00

8TH COURT OF APPEALS DISTRICT (228)
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 12
 PERCENT OF YEAR ELAPSED: 100%

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 02 SPECIAL REVENUE
 GAAP FUND 0573 JUDICIAL FUND (0573) -SPECIAL
 GL GL B/C COMP
 CT CLS IND GL TITLE

	AGY	GL	CURRENT YEAR	PRIOR YEAR	PROD SYSTEM
GL CLS 001 CA CASH ON HAND			.00	.00	
GL CLS 004 CA CASH IN STATE TREASURY			.00	.00	
GL CLS 065 CA INTERFUND RECEIVABLE			.00	.00	
GL CLS 072 CA DUE FROM OTHER AGENCIES			.00	.00	
* GLA CAT 01 CURRENT ASSETS			.00	.00	
** TOTAL ASSETS AND OTHER DEBITS			.00	.00	
GL CLS 200 CL ACCOUNTS PAYABLE			.00	.00	
GL CLS 211 CL DUE TO OTHER AGENCIES			637,916.29-	529,309.51-	
GL CLS 300 CL FUNDS HELD FOR OTHERS			.00	.00	
* GLA CAT 21 CURRENT LIABILITIES			637,916.29-	529,309.51-	
** TOTAL LIABILITIES			637,916.29-	529,309.51-	
GL CLS 520 FD BAL-RESTRICTED			108,606.78	.00	
GL CLS 530 FD BAL-COMMITTED			.00	.00	
GL CLS 550 FD BAL-UNASSIGNED			529,309.51	529,309.51	
GL CLS 610 FD BAL - UNRES DESIG FOR OTHER			.00	.00	
GL CLS 620 FUND BALANCE - UNRESERVED/UNDESIGNATED			.00	.00	
* GLA CAT 51 FUND BALANCE (DEFICITS)			637,916.29	529,309.51	
** TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES			637,916.29	529,309.51	
** TOTAL LIABILITIES AND FUND BALANCE/EQUITY			.00	.00	
* GAAP FUND 0573 JUDICIAL FUND (0573) -SPECIAL			.00	.00	

DAFR8581 228 DENI 04 13 BDOR RJE R228 2(ORG) () () 3(FND) () 2(GLA) () () USAS
 CYCLE: 09/28/12 22:35 5252 RUN DATE: 09/29/12 TIME: 06:11 53 CFY: 13 CFM: 01 LCY: 11 LCM: 11 FICHE: 228 12 01 02

8TH COURT OF APPEALS DISTRICT (228)
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT(GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 12

PERCENT OF YEAR ELAPSED: 100%

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

 GL GL B/C COMP
 CT CLS IND GL TITLE

AGY
 GL
 CURRENT YEAR
 PRIOR YEAR

 * GAAP FUND TYPE 02 SPECIAL REVENUE .00 .00

PROD SYSTEM
 *****PAGE 5

DAFR6581 228 DENI 04 13 BDOR RJJE R228 2(ORG) () () 3(FND) () 2(GLA) () () USAS
 CYCLE: 09/28/12 22:35 5252 RUN DATE: 09/29/12 TIME: 06:11 53 CFY: 13 CFM: 01 LCY: 11 LCM: 11 FICHE: 228 12 01 11

(AGY)228 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

8TH COURT OF APPEALS DISTRICT (228)
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT(GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 12
 PERCENT OF YEAR ELAPSED: 100%

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
 CT CLS IND GL TITLE AGY GL

GL CLS 111 OTHER CURRENT ASSETS .00 .00
 * GLA CAT 01 CURRENT ASSETS .00 .00
 GL CLS 150 VEHICLES, BOATS AND AIRCRAFT, NET .00 .00
 GL CLS 151 FURNITURE AND EQUIPMENT, NET 12,446.46 14,308.98
 GL CLS 158 OTHER CAPITAL ASSETS, NET .00 .00
 * GLA CAT 06 NON-CURRENT ASSETS 12,446.46 14,308.98
 GL CLS 190 RETIREMENT OF OTHER GENERAL LONG-TERM DEBT .00 .00
 * GLA CAT 11 OTHER DEBITS .00 .00

** TOTAL ASSETS AND OTHER DEBITS 12,446.46 14,308.98
 GL CLS 230 CL EMPLOYEE'S COMPENSABLE LEAVE .00 .00
 * GLA CAT 21 CURRENT LIABILITIES .00 .00
 ** TOTAL LIABILITIES .00 .00

GL CLS 410 INVESTED IN CAP ASSETS, NET RELATED DEBT 12,446.46- 14,308.98-
 GL CLS 430 UNRESTRICTED NET ASSETS .00 .00
 * GLA CAT 45 NET ASSETS 12,446.46- 14,308.98-

GL CLS 620 FUND BALANCE - UNRESERVED/UNDESIGNATED .00 .00
 GL CLS 630 OBSOLETE FB ACCTS UNDER GASB 34 .00 .00
 * GLA CAT 51 FUND BALANCE (DEFICITS) .00 .00
 ** TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES 12,446.46- 14,308.98-
 ** TOTAL LIABILITIES AND FUND BALANCE/EQUITY 12,446.46- 14,308.98-

8TH COURT OF APPEALS DISTRICT (228)
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 12

 PERCENT OF YEAR ELAPSED: 100%

 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
 CT CLS IND GL TITLE AGY GL CURRENT YEAR PRIOR YEAR

GAAP FUND	GAAP FUND TYPE	GAAP FUND	GL	GL	AGY	GL	CURRENT YEAR	PRIOR YEAR
9998	11	9998					.00	.00
* GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP								
* GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMNTS								

(AGY) 228 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

8TH COURT OF APPEALS DISTRICT (228)
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT (GNFS)
 REPORT PERIOD= ADJUSTMENT FY= 12
 PERCENT OF YEAR ELAPSED: 100%

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
 CT CLS IND GL TITLE GL

	CURRENT YEAR	PRIOR YEAR
GL CLS 111 OTHER CURRENT ASSETS	.00	.00
* GLA CAT 01 CURRENT ASSETS	.00	.00
GL CLS 150 VEHICLES, BOATS AND AIRCRAFT, NET	.00	.00
GL CLS 151 FURNITURE AND EQUIPMENT, NET	.00	.00
* GLA CAT 06 NON-CURRENT ASSETS	.00	.00
GL CLS 190 RETIREMENT OF OTHER GENERAL LONG-TERM DEBT	.00	.00
* GLA CAT 11 OTHER DEBITS	.00	.00
** TOTAL ASSETS AND OTHER DEBITS	.00	.00
GL CLS 230 CL EMPLOYEE'S COMPENSABLE LEAVE	41,911.91-	28,280.88-
* GLA CAT 21 CURRENT LIABILITIES	41,911.91-	28,280.88-
GL CLS 301 NC EMPLOYER'S COMPENSABLE LEAVE	9,473.39-	3,469.92-
* GLA CAT 26 NON-CURRENT LIABILITIES	9,473.39-	3,469.92-
** TOTAL LIABILITIES	51,385.30-	31,750.80-
GL CLS 430 UNRESTRICTED NET ASSETS	51,385.30	31,750.80
* GLA CAT 45 NET ASSETS	51,385.30	31,750.80
GL CLS 620 FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
GL CLS 630 OBSOLETE FB ACCTS UNDER GASB 34	.00	.00
* GLA CAT 51 FUND BALANCE (DEFICITS)	.00	.00
** TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES	51,385.30	31,750.80
** TOTAL LIABILITIES AND FUND BALANCE/EQUITY	.00	.00

DAFR8581 228 DENI 04 13 BDOR RJE R228 2(ORG) () () 3(FND) () 2(GLA) () () USAS
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8TH COURT OF APPEALS DISTRICT (228)
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT(GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 12

PERCENT OF YEAR ELAPSED: 100%

 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
 CT CLS IND GL TITLE GL

				CURRENT	PRIOR
				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	228			.00	.00

DAFR8585 228 DENI 04 13 BDOR RJE R228 2(ORG) () () 3(FND) () 2(GLA) () () USAS
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(AGY)228 (ORG) (PRG) (NAC) (APP) (SS1) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ)

8TH COURT OF APPEALS DISTRICT (228)
 STATEMENT OF NET ASSETS - NET ASSET FORMAT
 REPORT PERIOD= ADJUSTMENT FY= 12
 PERCENT OF YEAR ELAPSED: 100%

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

GL CLS	COMP	GL	TITLE	AGY	GL	CURRENT	PRIOR
CAT	CLS	GL	TITLE	GL	GL	YEAR	YEAR
GL CLS	004	CA	CASH IN STATE TREASURY			1,375.52	.00
* GLA	CAT	01	CURRENT ASSETS			1,375.52	.00
** TOTAL	ASSETS					1,375.52	.00
GL CLS	200	CL	ACCOUNTS PAYABLE			.00	.00
GL CLS	300	CL	FUNDS HELD FOR OTHERS			1,375.52-	.00
* GLA	CAT	21	CURRENT LIABILITIES			1,375.52-	.00
** TOTAL	LIABILITIES					1,375.52-	.00
GL CLS	372	NET	ASSETS HELD IN TRUST-FIDUCIARY FDS			.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

PROD SYSTEM
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DAFR8585 228 DENI 04 13 BDOR RJE R228 2(ORG) () () 3(FND) () 2(GLA) () () USAS
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(AGY) 228 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

8TH COURT OF APPEALS DISTRICT (228)
 STATEMENT OF NET ASSETS - NET ASSET FORMAT
 REPORT PERIOD= ADJUSTMENT FY= 12
 PERCENT OF YEAR ELAPSED: 100%

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

 GL GL COMP AGY
 CAT CLS GL TITLE GL

	CURRENT YEAR	PRIOR YEAR
GL CLS 004 CA CASH IN STATE TREASURY	.00	.00
* GLA CAT 01 CURRENT ASSETS	.00	.00
** TOTAL ASSETS	.00	.00
GL CLS 300 CL FUNDS HELD FOR OTHERS	.00	.00
* GLA CAT 21 CURRENT LIABILITIES	.00	.00
** TOTAL LIABILITIES	.00	.00
GL CLS 372 NET ASSETS HELD IN TRUST-FIDUCIARY FDS	.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

DAFR585 228 DENI 04 13 BDOR RJE R228 2(ORG) () () 3(FND) () 2(GLA) () () USAS
 CYCLE: 09/28/12 22:35 5252 RUN DATE: 09/29/12 TIME: 06:11 53 CFY: 13 CFM: 01 LCY: 11 LCM: 11 FICHE: 228 12 03 09
 (AGY)228 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

8TH COURT OF APPEALS DISTRICT (228)
 STATEMENT OF NET ASSETS - NET ASSET FORMAT
 REPORT PERIOD= ADJUSTMENT FY= 12
 PERCENT OF YEAR ELAPSED: 100%

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

GL CLS	COMP	GL	TITLE	AGY	GL	CURRENT	PRIOR
CAT	CLS	GL	TITLE	GL	GL	YEAR	YEAR
GL CLS	004	CA	CASH IN STATE TREASURY			.00	.00
GL CLS	052	CA	ACCOUNTS RECEIVABLES, NET			.00	.00
* GLA	CAT	01	CURRENT ASSETS			.00	.00
**	TOTAL	ASSETS				.00	.00
GL CLS	300	CL	FUNDS HELD FOR OTHERS			.00	.00
* GLA	CAT	21	CURRENT LIABILITIES			.00	.00
**	TOTAL	LIABILITIES				.00	.00
GL CLS	372	NET	ASSETS HELD IN TRUST-FIDUCIARY FDS			.00	.00
GL CLS	620	FUND	BALANCE - UNRESERVED/UNDESIGNATED			.00	.00
GL CLS	950	SYSTEM	ACCOUNTS			.00	.00
* GLA	CAT	51	FUND BALANCE (DEFICITS)			.00	.00
**	NET	ASSETS	WITH CURRENT CHANGES			.00	.00
* GAAP	FUND	0942	TEXASVER HOLD-TRNSMIT 401K(0942)AGENCY			.00	.00

PROD SYSTEM
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DAFR8585 228 DENI 04 13 BDOOR RJE R228 2(ORG) () () 3(FND) () 2(GLA) () () USAS
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(AGY)228 (ORG) (PRG) (GRT) (NAC) (PRJ) (APP) (SS1) (FND) (COB) (SS2) (AOB) (GLA)
 (AGL)

8TH COURT OF APPEALS DISTRICT (228)
 STATEMENT OF NET ASSETS - NET ASSET FORMAT
 REPORT PERIOD= ADJUSTMENT FY= 12
 PERCENT OF YEAR ELAPSED: 100%

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

 GL GL COMP
 CAT CLS GL TITLE AGY GL

	CURRENT YEAR	PRIOR YEAR
GL CLS 004 CA CASH IN STATE TREASURY	.00	.00
* GLA CAT 01 CURRENT ASSETS	.00	.00
** TOTAL ASSETS	.00	.00
GL CLS 300 CL FUNDS HELD FOR OTHERS	.00	.00
* GLA CAT 21 CURRENT LIABILITIES	.00	.00
** TOTAL LIABILITIES	.00	.00
GL CLS 372 NET ASSETS HELD IN TRUST-FIDUCIARY FDS	.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 228	.00	.00

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 PROD SYSTEM

DAFR590 228 DEMI 02 13 BDOR RJE R228 2(ORG) () 2(OBJ) 3(FND) () 0(GLA) () () USAS
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(AGY) 228 (ORG) (PRG) (NAAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

PROD SYSTEM
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8TH COURT OF APPEALS DISTRICT (228)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 12

PERCENT OF YEAR ELAPSED: 100%

GAAP FUND GROUP	GAAP FUND TYPE	GAAP FUND	GAAP	GAAP GL ACCT GL	GAAP COMPT	TITLE	CURRENT YEAR
01 GOVERNMENTAL	01 GENERAL	0001 GENERAL REVENUE (0001) - GENERAL	GAAP	GAAP	GAAP		
						ORIGINAL APPROPRIATIONS	1,248,513.00
						ADDITIONAL APPROPRIATIONS	230,343.27
						SALES OF GOODS AND SERVICES	27,000.00
						OTHER	12,380.21
						REVENUES	1,518,236.48
* GAAP CATEGORY 01							1,518,236.48
TOTAL REVENUES							1,518,236.48
						SALARIES AND WAGES	1,174,336.91
						PAYROLL RELATED COSTS	238,841.35
						TRAVEL	7,679.18
						MATERIALS AND SUPPLIES	26,081.00
						COMMUNICATION AND UTILITIES	16,885.16
						REPAIRS AND MAINTENANCE	1,872.20
						RENTALS AND LEASES	14,662.81
						PRINTING AND REPRODUCTION	906.21
						OTHER EXPENDITURES	5,914.46
* GAAP CATEGORY 04							1,487,179.28
TOTAL EXPENDITURES							1,487,179.28
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES							31,057.20

DAFR0590 228 DENI 02 13 BDOR RJE R228 2(ORG) () 2(OBJ) 3(FND) () 0(GLA) () () USAS 01 01
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8TH COURT OF APPEALS DISTRICT (228)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 12
 PERCENT OF YEAR ELAPSED: 100%

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

PROD SYSTEM
 *****PAGE 2

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

CURRENT
 YEAR

GAAP SRC/OBJ 0578 LEGISLATIVE FINANCING SOURCES 0.00

GAAP SRC/OBJ 0591 LEGISLATIVE FINANCING USES 0.00

GAAP SRC/OBJ 0600 APPROPRIATIONS LAPSED 4,537.81-

* GAAP CATEGORY 05 OTHER FINANCING SOURCES (USES) 4,537.81-

TOTAL OTHER FINANCING SOURCES(USES) 26,519.39

NET CHANGE IN FUND BALANCE 17,245.50

FUND BALANCE - BEGINNING 17,245.50

FUND BALANCE - BEGINNING, AS RESTATED 43,764.89

FUND BALANCE - ENDING 43,764.89

* GAAP FUND 0001 GENERAL REVENUE (0001) - GENERAL 43,764.89

(AGY)228 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
(AGL) (GRT) (PRJ) (SS1) (SS2)

8TH COURT OF APPEALS DISTRICT (228)
OPERATING STATEMENT - GOVERNMENTAL FUNDS
PERCENT OF YEAR ELAPSED: 100%

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

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

GAAP SRC/OBJ	0035	LICENSES, FEES AND PERMITS	CURRENT YEAR
* GAAP CATEGORY 01		REVENUES	9,038.50
TOTAL REVENUES			9,038.50
TOTAL EXPENDITURES			0.00
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES			9,038.50
TOTAL OTHER FINANCING SOURCES (USES)			0.00
NET CHANGE IN FUND BALANCE			9,038.50
FUND BALANCE - BEGINNING			85,573.00
FUND BALANCE - BEGINNING, AS RESTATED			85,573.00
FUND BALANCE - ENDING			94,611.50
* GAAP FUND 0540		JUDICIAL-COURT PERSNL TRAIN FD	94,611.50
* GAAP FUND TY 01		GENERAL	138,376.39

DAFR8590 228 DENI 02 13 EDOR RJE R228 2(ORG) () 2(OBJ) 3(FND) () 0(GLA) () () USAS
 CYCLE: 09/28/12 22:35 5252 RUN DATE: 09/29/12 TIME: 06:11 53 CFY: 13 CFM: 01 LCY: 11 LCM: 11 FICHE: 228 01 02

(AGY)228 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

8TH COURT OF APPEALS DISTRICT (228)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 12

PERCENT OF YEAR ELAPSED: 100%

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

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

GAAP SRC/OBJ	0035	LICENSES, FEES AND PERMITS	CURRENT YEAR
* GAAP CATEGORY 01		REVENUES	9,338.50
TOTAL REVENUES			9,338.50
GAAP SRC/OBJ	0200	SALARIES AND WAGES	9,338.50
GAAP SRC/OBJ	0210	PAYROLL RELATED COSTS	93,192.55
* GAAP CATEGORY 04		EXPENDITURES	27,365.19
TOTAL EXPENDITURES			120,557.74
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES			120,557.74
GAAP SRC/OBJ	0500	TRANSFERS- IN	111,219.24-
* GAAP CATEGORY 05		OTHER FINANCING SOURCES (USES)	2,612.46
TOTAL OTHER FINANCING SOURCES (USES)			2,612.46
NET CHANGE IN FUND BALANCE			108,606.78-
FUND BALANCE - BEGINNING			529,309.51-
FUND BALANCE - BEGINNING, AS RESTATED			529,309.51-
FUND BALANCE - ENDING			637,916.29-
* GAAP FUND 0573		JUDICIAL FUND (0573) -SPECIAL	637,916.29-
* GAAP FUND TY 02		SPECIAL REVENUE	637,916.29-

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DAFR0590 228 DENI 02 13 BDOR RJTE R228 2(ORG) () 2(OBJ) 3(FND) () 0(GLA) () () USAS 01 11
 CYCLE: 09/28/12 22:35 5252 RUN DATE: 09/29/12 TIME: 06:11 53 CFY: 13 CFM: 01 LCY: 11 LCM: 11 FICHE: 228 (AOB) (GLA)

(AGY)228 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

8TH COURT OF APPEALS DISTRICT (228)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 12
 PERCENT OF YEAR ELAPSED: 100%
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS
 GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP

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

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

DAFR8590 228 DENI 02 13 BDOR RJE R228 2(ORG) () 2(OBJ) 3(FND) () 0(GLA) () () () USAS
 CYCLE: 09/28/12 22:35 5252 RUN DATE: 09/29/12 TIME: 06:11 53 CFY: 13 CFM: 01 LCY: 11 LCM: 11 FICHE: 228 01 12

(AGY) 228 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

8TH COURT OF APPEALS DISTRICT (228)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 12

PERCENT OF YEAR ELAPSED: 100%

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

						CURRENT 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						0.00
* GAAP FUND TY 12						0.00
* GAAP FD GRP 01						499,539.90-
* AGENCY 228						499,539.90-

 LONG-TERM LIABILITIES BASIS CONVERSION
 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT
 GOVERNMENTAL

PROD SYSTEM
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**FMQuery: USAS Govt Wide Financial Statements (SOA)
Statement of Activities By GAAP Fund, Fund, and Object (GOVT)**

Agency 228 - Court of Appeals-Eighth Court of Appeals District
FY 2012, Adjusted (Month 13) Balances, BC = Both N & Y
Trial Balance Format (Dr-Pos, Cr=Neg)

GAAP Fund Type	GAAP Fund	Fund	GWFS GAAP Cat	GWFS GAAP Src Obj	GWFS GSO Title	Compt Obj	Basis Conv	Amount
01	0001	0001	60	3090	CHG/SVC-OTHER CHGS FOR GDS & SVCS	3765	N	-27,000.00
					Prog Rev - Charges For Services			-27,000.00
			66	3400	SALARIES AND WAGES	7001	N	322,549.84
				3400	SALARIES AND WAGES	7002	N	782,602.46
				3400	SALARIES AND WAGES	7017	N	37,500.00
				3400	SALARIES AND WAGES	7022	N	25,752.72
				3400	SALARIES AND WAGES	7050	N	5,931.89
				3405	PAYROLL RELATED COSTS	7032	N	48,924.47
				3405	PAYROLL RELATED COSTS	7033	N	1,782.92
				3405	PAYROLL RELATED COSTS	7041	N	92,617.30
				3405	PAYROLL RELATED COSTS	7042	N	10,943.05
				3405	PAYROLL RELATED COSTS	7043	N	82,869.61
				3405	PAYROLL RELATED COSTS	7984	N	1,704.00
				3420	TRAVEL	7101	N	3,338.83
				3420	TRAVEL	7104	N	636.83
				3420	TRAVEL	7105	N	172.08
				3420	TRAVEL	7106	N	748.89
				3420	TRAVEL	7112	N	365.19
				3420	TRAVEL	7114	N	2,174.00

Questions? Contact statewide.accounting@cpa.state.tx.us
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FMQuery: USAS Govt Wide Financial Statements (SOA)
Statement of Activities By GAAP Fund, Fund, and Object (GOVT)

Agency 228 - Court of Appeals-Eighth Court of Appeals District
 FY 2012, Adjusted (Month 13) Balances, BC = Both N & Y
 Trial Balance Format (Dr.=Pos, Cr.=Neg)

GAAP Fund Type	GAAP Fund	Fund	GWFS GAAP Cat	GWFS GAAP Src Obj	GWFS GSO Title	Compt Obj	Basis Conv	Amount
01	0001	0001	66	3420	TRAVEL	7115	N	243.36
				3425	MATERIALS AND SUPPLIES	7291	N	6,000.00
				3425	MATERIALS AND SUPPLIES	7300	N	5,343.55
				3425	MATERIALS AND SUPPLIES	7303	N	7,993.46
				3425	MATERIALS AND SUPPLIES	7330	N	151.50
				3425	MATERIALS AND SUPPLIES	7334	N	845.58
				3425	MATERIALS AND SUPPLIES	7335	N	114.52
				3425	MATERIALS AND SUPPLIES	7377	N	2,179.39
				3425	MATERIALS AND SUPPLIES	7380	N	828.00
				3425	MATERIALS AND SUPPLIES	7382	N	2,625.00
				3430	COMMUNICATION AND UTILITIES	7276	N	13,633.23
				3430	COMMUNICATION AND UTILITIES	7503	N	392.67
				3430	COMMUNICATION AND UTILITIES	7504	N	1,538.98
				3430	COMMUNICATION AND UTILITIES	7516	N	75.42
				3430	COMMUNICATION AND UTILITIES	7518	N	1,244.86
				3435	REPAIRS AND MAINTENANCE	7367	N	1,872.20
				3440	RENTALS AND LEASES	7406	N	420.00
				3440	RENTALS AND LEASES	7470	N	14,242.81
				3445	PRINTING AND REPRODUCTION	7273	N	906.21
				3510	INTEREST EXPENSE - OTHER	7806	N	1.95

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FMQuery: USAS Govt Wide Financial Statements (SOA)
Statement of Activities By GAAP Fund, Fund, and Object (GOVT)

Agency 228 - Court of Appeals-Eighth Court of Appeals District
 FY 2012, Adjusted (Month 13) Balances, BC = Both N & Y
 Trial Balance Format (Dr-Pos, Cr=Neg)

GAAP Fund Type	GAAP Fund	Fund	GWFS GAAP Cat	GWFS GAAP Src Obj	GWFS GSO Title	Compt Obj	Basis Conv	Amount
01	0001	0001	66	3590	OTHER EXPENSES	7201	N	3,068.00
				3590	OTHER EXPENSES	7203	N	200.00
				3590	OTHER EXPENSES	7210	N	29.59
				3590	OTHER EXPENSES	7211	N	297.41
				3590	OTHER EXPENSES	7286	N	463.93
				3590	OTHER EXPENSES	7299	N	380.50
				3590	OTHER EXPENSES	7947	N	1,473.08
					Expenses			1,487,179.28
			68	3700	GR-ORIGINAL APPROPRIATIONS	9400	N	-1,281,513.00
				3700	GR-ORIGINAL APPROPRIATIONS	9401	N	33,000.00
				3705	GR-ADDITIONAL APPROPRIATIONS	9420	N	-82,869.61
				3705	GR-ADDITIONAL APPROPRIATIONS	9425	N	-92,617.30
				3705	GR-ADDITIONAL APPROPRIATIONS	9435	N	-48,924.47
				3705	GR-ADDITIONAL APPROPRIATIONS	9440	N	-5,931.89
				3730	GR-LAPSES	9580	N	4,537.81
				3810	GR-OTHER GENERAL REVENUES	3802	N	-12,380.21
					General Revenues			-1,486,698.67
			79	BBal	Beginning Balance			-17,245.50
					Beginning Balance			-17,245.50
					Fund 0001 Beginning Balance			-17,245.50

**FMQuery: USAS Govt Wide Financial Statements (SOA)
Statement of Activities By GAAP Fund, Fund, and Object (GOVT)**

Agency 228 - Court of Appeals-Eighth Court of Appeals District
FY 2012, Adjusted (Month 13) Balances, BC = Both N & Y
Trial Balance Format (Dr-Pos, Cr=Neg)

GAAP Fund Type	GAAP Fund	Fund	GWFS GAAP Cat	GWFS GAAP Srce Obj	GWFS GSO Title	Compt Obj	Basis Conv	Amount
					Beginning Balance as Restated			-17,245.50
					Net Activity			-26,519.39
					Fund 0001 Ending Balance			-43,764.89
01	0540	0540	60	3005	CHG/SVC-LICENSES, FEES & PERMITS	3711	N	-9,012.50
				3005	CHG/SVC-LICENSES, FEES & PERMITS	3719	N	-26.00
					Prog Rev - Charges For Services			-9,038.50
				BBal	Beginning Balance			-85,573.00
					Beginning Balance			-85,573.00
					Fund 0540 Beginning Balance			-85,573.00
					Beginning Balance as Restated			-85,573.00
					Net Activity			-9,038.50
					Fund 0540 Ending Balance			-94,611.50
01								
02	0573	0573	60	3005	CHG/SVC-LICENSES, FEES & PERMITS	3711	N	-9,212.50
				3005	CHG/SVC-LICENSES, FEES & PERMITS	3719	N	-26.00
				3040	CHG/SVC-VIOLATIONS, FINES & PENALTIES	3704	N	-100.00
					Prog Rev - Charges For Services			-9,338.50
				3400	SALARIES AND WAGES	7001	N	92,450.00
				3400	SALARIES AND WAGES	7050	N	742.55
				3405	PAYROLL RELATED COSTS	7032	N	15,684.47

**FMQuery: USAS Govt Wide Financial Statements (SOA)
Statement of Activities By GAAP Fund, Fund, and Object (GOVT)**

Agency 228 - Court of Appeals-Eighth Court of Appeals District
FY 2012, Adjusted (Month 13) Balances, BC = Both N & Y
Trial Balance Format (Dr-Pos, Cr=Neg)

GAAP Fund Type	GAAP Fund	Fund	GWFS GAAP Cat	GWFS GAAP Srce Obj	GWFS GSO Title	Compt Obj	Basis Conv	Amount
02	0573	0573	66	3405	PAYROLL RELATED COSTS	7041	N	5,833.90
				3405	PAYROLL RELATED COSTS	7043	N	5,846.82
					Expenses			120,557.74
			78	3970	TRANSFERS IN	3980	N	-2,612.46
					Transfers			-2,612.46
			79	BBal	Beginning Balance			529,309.51
					Beginning Balance			529,309.51
					Fund 0573 Beginning Balance			529,309.51
					Beginning Balance as Restated			529,309.51
					Net Activity			108,606.78
02					Fund 0573 Ending Balance			637,916.29
11	9998	0998	66	3495	DEPRECIATION EXPENSE	7939	Y	1,862.52
					Expenses			1,862.52
			79	BBal	Beginning Balance			-14,308.98
					Beginning Balance			-14,308.98
					Fund 0998 Beginning Balance			-14,308.98
					Beginning Balance as Restated			-14,308.98
					Net Activity			1,862.52
					Fund 0998 Ending Balance			-12,446.46

31

**FMQuery: USAS Govt Wide Financial Statements (SOA)
Statement of Activities By GAAP Fund, Fund, and Object (GOVT)**

Agency 228 - Court of Appeals-Eighth Court of Appeals District
FY 2012, Adjusted (Month 13) Balances, BC = Both N & Y
Trial Balance Format (Dr-Pos, Cr=Neg)

GAAP Fund Type	GAAP Fund	Fund	GWFS GAAP Cat	GWFS GAAP Srce Obj	GWFS GSO Title	Compt Obj	Basis Conv	Amount
11								
12	9997	0997	66	3400	SALARIES AND WAGES	7002	Y	19,634.50
					Expenses			19,634.50
			79	BBal	Beginning Balance			31,750.80
					Beginning Balance			31,750.80
					Fund 0997 Beginning Balance			31,750.80
					Beginning Balance as Restated			19,634.50
					Net Activity			51,385.30
					Fund 0997 Ending Balance			51,385.30
12								

Notes to the Financial Statements

Note 1: Summary of Significant Accounting Policies

Entity

The Eighth Court of Appeals is an agency of the State of Texas and its financial records comply with state statutes and regulations. This includes compliance with the Texas Comptroller of Public Accounts Reporting Requirements of State Agencies.

The Court of Appeals for the Eighth District of Texas was established by Article V, Section 6, of the Texas Constitution. By amendment effective September 1, 1981, the Court was given criminal jurisdiction. The Court has appellate jurisdiction of cases in the district and county courts of the seventeen counties within its district, under such restriction and regulations as may be prescribed by law, except in criminal cases where a death penalty has been adjudged.

The Court of Appeals includes within their report all components as determined by and analysis of the relationship to the Court as listed below, if any.

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

Blended Component Units

No component units have been identified which should have been blended into an appropriated fund.

Fund Structure

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

Governmental Fund Types & Government-wide Adjustment Fund Types

General Fund (0001)

The General Fund is the principal operating fund used to account for most of the state’s general activities. It accounts for all financial resources except those accounted for in other funds.

Special Revenue Funds (0573)

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

Capital Asset Adjustment Fund Type (9998)

Capital Asset Adjustment fund type will be used to convert governmental fund types’ capital assets from modified accrual to full accrual.

Long-Term Liabilities Adjustment Fund Type (9997)

Long-Term Liabilities Adjustment fund type will be used to convert governmental fund types’ debt from modified accrual to full accrual.

Fiduciary Fund Types

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

Agency Funds

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

Basis of Accounting

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

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

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

Budget and Budgetary Accounting

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

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

Assets, Liabilities, and Fund Balances/Net Assets

Assets

Inventories and Prepaid Items

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

Capital Assets

Assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year should be capitalized. These assets are capitalized at cost or, if any purchased, at appraised fair value as of the date of acquisition. Purchases of assets by governmental funds are reported as expenditures. Depreciation is

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reported on all “exhaustible” assets. “Inexhaustible” assets such as works of art and historical treasures are not depreciated. Assets are depreciated over the estimated useful life of the asset using the straight-line method.

Liabilities

Accounts Payable

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

Employees’ Compensable Leave Balances

Employees’ Compensable Leave Balances represent the liability that become “due” upon the occurrence of relevant events such as resignations, retirements, and uses of leave balances by covered employees. Liabilities are reported separately as either current or noncurrent in the statement of net assets. These obligations are normally paid from the same funding sources from which each employee’s salary or wage compensation was paid.

Fund Balance/Net Assets

The difference between fund assets and liabilities is ‘Net Assets’ on the government-wide, proprietary and fiduciary fund statements, and the ‘Fund Balance’ is the difference between fund assets and liabilities on the governmental fund statements.

Fund Balance Components

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

Non-spendable fund balance includes amounts not available to be spent because they are either (1) not in spendable form or (2) legally or contractually required to be maintained intact.

Restricted fund balance includes those resources that have constraints placed on their use through external parties or by law through constitutional provisions.

Committed fund balance can be used only for specific purposes pursuant to constraints imposed by a formal action of the Texas Legislature, the state’s highest level of decision making authority.

Assigned fund balance includes amounts constrained by the state’s intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by (1) the Texas Legislature or (2) a body (for example, a budget or finance committee) or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes.

Unassigned fund balance is the residual classification for the general fund. This classification represents fund balance that was not assigned to other funds and was not restricted, committed or assigned to specific purposes within the general fund

Invested In Capital Assets, Net Of Related Debt

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

Restricted Net Assets

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

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Unrestricted Net Assets

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

INTERFUND ACTIVITIES AND TRANSACTIONS

The agency has the following types of transactions between funds:

- (1) Transfers: Legally required transfers that are reported when incurred as ‘Transfers In’ by the recipient fund and as ‘Transfers Out’ by the disbursing fund.
- (2) Reimbursements: Reimbursements are repayments from funds responsible for expenditures or expenses to funds that made the actual payment. Reimbursements of expenditures made by one fund and another that are recorded as expenditures in the reimbursing fund and as a reduction of expenditures in the reimbursed fund. Reimbursements are not displayed in the financial statements.
- (3) Due From Other Funds (see Note 12).

The composition of agency’s Interfund activities and transactions presented in Note 12.

Note 2: Capital Assets

A summary of the changes in Capital Assets for the year ended August 31, 2012, is presented on page 40.

Note 3: Deposits, Investments, & Repurchase Agreements

Non-Applicable

Note 4: Short-Term Debt

Non-Applicable

Note 5: Long Term Liabilities

Changes in Long-Term Liabilities

During the year ended August 31, 2012, the following changes occurred in liabilities – presented on page 41.

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. This obligation is usually paid from the same funding source(s) from which the employee’s salary or wage compensation was paid.

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Note 6: Bonded Indebtedness

Non-Applicable

Note 7: Derivative Instruments

Non-Applicable

Note 8: Leases

Non-Applicable

Note 9: Pension Plans (administering agencies only)

Non-Applicable

Note 10: Deferred Compensation (administering agencies only)

Non-Applicable

Note 11: Postemployment Health Care & Life Insurance Benefits (administering agencies only)

Non-Applicable

Note 12: Interfund Activity 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 payable or interfund receivable (required Note 12 presentation)
- Legislative transfers-In or legislative transfers-out (required Note 12 presentation)
- Due from other funds or due to other funds (optional Note 12 presentation)
- Due from other agencies or due to other agencies (optional Note 12 presentation)
- Transfers-in or transfers-out (optional Note 12 presentations)

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.

The following interfund examples are for note presentation purposes only and do not tie to Exhibits.

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

	*Due From Other Funds	**Due To Other Funds	RT#/Source
Appd Fund 0540, D23 Fund 0540 (Agency 211, D23 Fund 0540)	\$94,611.50		
Appd Fund 0573, D23 Fund 0573 (Agency 241, D23 Fund 0573)		\$637,916.29	
Total Due From/To Other Funds	\$94,611.50	\$637,916.29	

The amounts shown are accumulative amounts from FY 2002 – 2012 and do not represent the actual amounts collected or used in FY 2012. *It is at the agency's discretion to include all inter-fund transactions in Note 12, but USAS will override the due from/due to and transfer in/transfer out information given in this note.*

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Note 13: Continuance Subject to Review

Non-Applicable

Note 14: Adjustments to Fund Balances and Net Assets

Non-Applicable

Note 15: Contingencies and Commitments

Non-Applicable

Note 16: Subsequent Events

Non-Applicable

Note 17: Risk Management

This Court is exposed to a variety of civil claims resulting from the performance of its duties. It is agency policy to periodically assess the proper combination of commercial insurance and retention of risk to cover losses of which it may be exposed.

The Court assumes substantially all risks associated with tort and liability claims due to the performance of its duties. Currently, this Court has no purchase of insurance.

The Court's liabilities are reported when it is both probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Liabilities are reevaluated periodically to consider current settlements, frequency of claims, past experience and economic factors.

NO CLAIMS HAVE BEEN FILED AGAINST THIS COURT.

Note 18: Management Discussion and Analysis

Non-Applicable

Note 19: The Financial Reporting Entity

Non-Applicable

Note 20: Stewardship, Compliance and Accountability

Non-Applicable

Note 21: N/A

Not applicable note to the reporting requirement process.

Note 22: Donor-Restricted Endowments

Non-Applicable

Note 23: Extraordinary and Special Items

Not-Applicable

Note 24: Disaggregation of Receivable and Payable Balances

Non-Applicable

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Note 25: Termination Benefits

Non-Applicable

Note 26: Segment Information

Non-Applicable

Governmental Activities

2012

	Balance (prior year)	Adjustments	Completed CIP	Inc-Int'gy Trans	Dec-Int'gy Trans	Additions	Deletions	Ending Balance	Balance (Current Year)	Difference
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Agency: 228 Court of Appeals - Eighth Court of Appeals District

Non-depreciable/Non-amortizable Assets

BC Land and Land Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC Infrastructure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC Construction in Progress	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC Other Tangible Capital Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC Land use Rights	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC Other Intangible Capital Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Non-depreciable/Non-amortizable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Depreciable Assets

BC Building and Building Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC Infrastructure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC Facilities and Other Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC Furniture and Equipment	56,366.91	0.00	0.00	0.00	0.00	0.00	0.00	56,366.91	56,366.91	0.00
BC Vehicles, Boats, and Aircraft	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC Other Capital Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Depreciable Assets	56,366.91	0.00	0.00	0.00	0.00	0.00	0.00	56,366.91	56,366.91	0.00

Accumulated Depreciation

BC AD Buildings and Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC AD Infrastructure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC AD Facilities and Other Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC AD Furniture and Equipment	-42,057.93	0.00	0.00	0.00	0.00	-1,862.52	0.00	-43,920.45	-43,920.45	0.00
BC AD Vehicles, Boats, and Aircraft	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC AD Other Capital Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Accumulated Depreciation	-42,057.93	0.00	0.00	0.00	0.00	-1,862.52	0.00	-43,920.45	-43,920.45	0.00

Amortizable Assets-Intangible

BC Land use Rights	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC Computer Software	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC Other Capital Intangible Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Amortizable Assets-Intangible	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Accumulated Amortization

BC A/A Land use Rights	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC A/A Computer Software	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC A/A Other Intangible Capital Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Accumulated Amortization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Total Governmental Activities

	14,308.98	0.00	0.00	0.00	0.00	-1,862.52	0.00	12,446.46	12,446.46	0.00
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Governmental Activities

2012

	Balance (prior year)	Additions	Reductions	Ending Balance	Due Within One Year	Due Thereafter	Current Liability GL	Current Liability Difference	Noncurrent Liability GL	Noncurrent Liability Difference	Ending Balance, Debt Service Difference
Agency: 228 Court of Appeals - Eighth Court of Appeals District											
Claims and Judgements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Lease Obligation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employees' Compensation Leave	31,750.80	63,667.20	44,032.70	51,385.30	41,911.91	9,473.39	41,911.91	0.00	9,473.39	0.00	0.00
Notes and Loans Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Obligation Bonds Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Revenue Bonds Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pollution Remediation Obligation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities Payable From Restricted Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Long Term Liabilities	31,750.80	63,667.20	44,032.70	51,385.30	41,911.91	9,473.39	41,911.91	0.00	9,473.39	0.00	0.00

USAS and Interagency Activity Certification Form – State Agencies

Agency No. 228

Agency Name Eighth Court of Appeals

All agencies are required to sign and submit this form to the Comptroller of Public Accounts, Financial Reporting section on or before Nov. 20, 2012. The form may be submitted via hard copy, email or fax. For the agencies that are reconciled, their data may be extracted for the *Comprehensive Annual Financial Report (CAFR)*.

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

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

Please complete this interactive form, print it out, sign the last page and submit to your financial reporting analyst.

I. USAS Reconciliation

Check the appropriate statement, either section 1 or 2:

- 1 I certify that for the above agency, the fiscal 2012 financial data contained in the Uniform Statewide Accounting System (USAS) and our internal accounting system, if applicable, were adjusted and the balances accurately reflect the agency's fund financial and/or government-wide financial position.
- I also certify that our USAS balances conform to the following:
- System clearing GL 9999 and basis conversion system clearing GL 9992 accounts equal zero at the D23 fund level.
 - All balance sheet line items reconcile at the GL account level.
 - Fund balance/net assets are allocated to the respective GL accounts (2XXX series) and agree with the related GL accounts.
 - All operating statement items reconcile to the GAAP source/object level. The correct comptroller object codes were used to ensure accurate D08 government-wide roll-ups.
 - D23 funds that roll-up to fund type 09 (GAAP agency funds) have operating statement activity that nets to zero at the GAAP source/object level in USAS.
 - Legislative appropriations asset balance (GL 9000) agrees with the balance as calculated on the GR reconciliation.
 - Legislative appropriations revenues agree with the balances as calculated on the GR reconciliation.
 - Ending fund balance/net assets are the same on the operating statement and the balance sheet.
 - There are not any "Back Out NA" on the operating statement.
 - The USAS IT file is cleared of all AFR USAS batches.

—OR—

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

II. Interagency Balances

Check the appropriate statement, either section 1 or 2:

- 1 I certify that for the above agency, the fiscal 2012 interagency and interfund balances were coordinated and are posted accurately in USAS.

The DAFR8910 Interfund/Interagency Activity or the FMQuery-SIRS Interagency/Interfund report was run and the following items were verified. From the drop down menu, select "Yes," "No" or "N/A" as appropriate.

	Due From/ Due To	Federal Pass- Throughs	State Pass- Throughs	Transfers
Interagency item amount is posted accurately in USAS		N/A	N/A	N/A
All "NP" items were eliminated ("NP" items occur if the AGL [Agency General Ledger] information is blank)	Yes	N/A	N/A	N/A
AGL information is correct (the AGL consists of the opposite agency number, D23 fund and 0)	Yes	N/A	N/A	N/A
Federal grant pass-throughs match what is reported on the Schedule of Expenditures of Federal Awards		N/A		
State grant pass-throughs match what is reported on the Schedule of State Grant Pass-Throughs			N/A	

—OR—

- 2 I certify that for fiscal 2012, the above agency does not have any interagency activity reflected on the AFR.

III. Required Signature

Sign and submit completed form via hard copy, email or fax to the Comptroller of Public Accounts, Financial Reporting section of the Fiscal Management Division.

Denise Pacheco 9-25-12
Signature Date

Denise Pacheco

Printed Name

Clerk of the Court 915 546-2240

Title & Phone Number

same as above

AFR Contact Person & Phone Number

same as above

USAS Contact Person & Phone Number

same as above

Federal Contact Person & Phone Number

