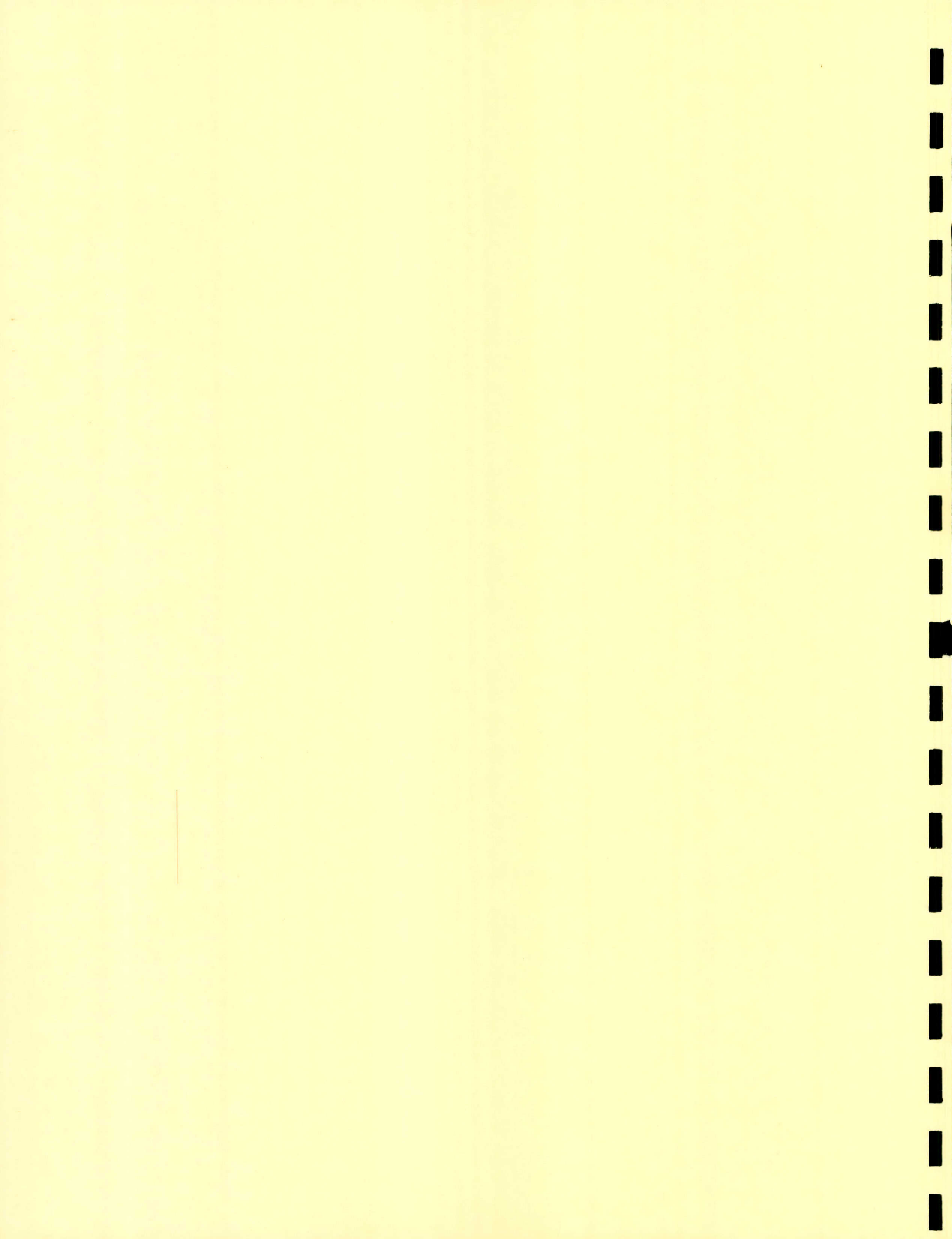


ANNUAL FINANCIAL REPORT

EIGHTH COURT OF APPEALS

EL PASO, TEXAS

FISCAL YEAR ENDED AUGUST 31, 2014





ANNUAL FINANCIAL REPORT

EIGHTH COURT OF APPEALS

EL PASO, TEXAS

FISCAL YEAR ENDED AUGUST 31, 2014



EIGHTH COURT OF APPEALS, EL PASO (228)

TABLE OF CONTENTS

I.	GENERAL PURPOSE FINANCIAL STATEMENTS	
	A. DAFR 8580 - Balance Sheet.....	1
	B. DAFR 8581 – Statement of Net Position	8
	C. DAFR 8585 - Statement of Net Position.....	17
	D. DAFR 8590 - Operating Statement.....	21
	E. SIRS: Gov't Wide Financial Statement – Statement of Activities	27
II.	NOTES TO FINANCIAL STATEMENTS.....	34
	A.Note 2 (Capital Assets)	39
	B.Note 5 (Long-Term Liabilities)	40



(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= 14

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM
 PAGE 1

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
GL CLS	001 CA		CASH ON HAND		.00	.00
GL CLS	004 CA		CASH IN STATE TREASURY		.00	.00
GL CLS	020 CA		LEGISLATIVE APPROPRIATIONS		179,177.86	162,376.64
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		11,488.13	14,368.02
* GLA CAT	01		CURRENT ASSETS		190,665.99	176,744.66
** TOTAL ASSETS AND OTHER DEBITS					190,665.99	176,744.66
GL CLS	200 CL		ACCOUNTS PAYABLE		1,993.38-	1,956.09-
GL CLS	203 CL		PAYROLL PAYABLE		143,187.07-	143,282.58-
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		145,180.45-	145,238.67-
** TOTAL LIABILITIES AND OTHER CREDITS					145,180.45-	145,238.67-
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		11,488.13-	14,368.02-

8TH COURT OF APPEALS DISTRICT (228)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

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

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
GL CLS	550	FD BAL-UNASSIGNED			33,997.41-	17,137.97-
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)			45,485.54-	31,505.99-
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				45,485.54-	31,505.99-
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				190,665.99-	176,744.66-
* GAAP FUND	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)

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

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

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

(AGY)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= 14 PROD SYSTEM
 *****PAGE 4

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

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

8TH COURT OF APPEALS DISTRICT (228)
BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

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

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

GL GL COMP AGY CURRENT PRIOR
CAT CLASS GL TITLE GL YEAR 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= 14 PROD SYSTEM
 ***** PAGE 6

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
GL CLS	111		OTHER CURRENT ASSETS		.00	.00
* GLA CAT	01		CURRENT ASSETS		.00	.00
GL CLS	151		FURNITURE AND EQUIPMENT, NET		.00	.00
GL CLS	158		OTHER CAPITAL ASSETS, NET		.00	.00
* GLA CAT	06		NON-CURRENT ASSETS		.00	.00
GL CLS	190		RETIREMNT OF OTHR GENERAL LONG-TERM DEBT		.00	.00
* GLA CAT	11		OTHER DEBITS		.00	.00
** TOTAL ASSETS AND OTHER DEBITS					.00	.00
GL CLS	230		CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
* GLA CAT	21		CURRENT LIABILITIES		.00	.00
** TOTAL LIABILITIES AND OTHER CREDITS					.00	.00
GL CLS	620		FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
GL CLS	630		OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
* GLA CAT	51		FUND BALANCE (DEFICITS)		.00	.00
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					.00	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					.00	.00
* GAAP FUND	9998		GEN FIXED ASSETS ACCT GROUP		.00	.00
* GAAP FUND TYPE	11		CAPITAL ASSET BASIS CONVERSION ADJUSTMTS		.00	.00

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

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

 GL GL COMP AGY CURRENT PRIOR
 CAT CLASS GL TITLE GL YEAR 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
* GLA CAT	06	NON-CURRENT ASSETS		.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
GL CLS	230	CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
* GLA CAT	21	CURRENT LIABILITIES		.00	.00
** TOTAL LIABILITIES AND OTHER CREDITS				.00	.00
GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
GL CLS	630	OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
* GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				.00	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	.00
* GAAP FUND	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 POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM
 *****PAGE 1

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

GL	GL	B/C	COMP	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		179,177.86	162,376.64
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		11,488.13	14,368.02
*	GLA	CAT	01	CURRENT ASSETS		190,665.99	176,744.66
**	TOTAL ASSETS AND OTHER DEBITS					190,665.99	176,744.66
GL	CLS	200	CL	ACCOUNTS PAYABLE		1,993.38-	1,956.09-
GL	CLS	203	CL	PAYROLL PAYABLE		143,187.07-	143,282.58-
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		145,180.45-	145,238.67-
**	TOTAL LIABILITIES AND OTHER CREDITS					145,180.45-	145,238.67-
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		11,488.13-	14,368.02-

8TH COURT OF APPEALS DISTRICT (228)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

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

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

GL	GL	B/C	COMP		AGY	CURRENT	PRIOR
CT	CLS	IND	GL	TITLE	GL	YEAR	YEAR
GL	CLS			550 FD BAL-UNASSIGNED		33,997.41-	17,137.97-
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)		45,485.54-	31,505.99-
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					45,485.54-	31,505.99-
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					190,665.99-	176,744.66-
*	GAAP	FUND		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)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

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

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

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

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

8TH COURT OF APPEALS DISTRICT (228)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

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

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

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

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		.00	.00
GL CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00
* GLA CAT	21	CURRENT LIABILITIES		.00	.00
** TOTAL LIABILITIES AND OTHER CREDITS				.00	.00
GL CLS	520	FD BAL-RESTRICTED		.00	.00
GL CLS	530	FD BAL-COMMITTED		.00	.00
GL CLS	550	FD BAL-UNASSIGNED		.00	.00
GL CLS	610	FD BAL - UNRES DESIG FOR OTHER		.00	.00
GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
* GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				.00	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	.00
* GAAP FUND	0573	JUDICIAL FUND (0573)-SPECIAL		.00	.00

8TH COURT OF APPEALS DISTRICT (228)
STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

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

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

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM
 *****PAGE 6

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

GL	GL	B/C	COMP	TITLE	AGY	CURRENT	PRIOR
CT	CLS	IND	GL		GL	YEAR	YEAR
GL	CLS			111 OTHER CURRENT ASSETS		.00	.00
* GLA	CAT			01 CURRENT ASSETS		.00	.00
GL	CLS			150 VEHICLES, BOATS AND AIRCRAFT, NET		.00	.00
GL	CLS			151 FURNITURE AND EQUIPMENT, NET		8,721.42	10,583.94
GL	CLS			158 OTHER CAPITAL ASSETS, NET		.00	.00
* GLA	CAT			06 NON-CURRENT ASSETS		8,721.42	10,583.94
GL	CLS			190 RETIREMNT OF OTHR GENERAL LONG-TERM DEBT		.00	.00
* GLA	CAT			11 OTHER DEBITS		.00	.00
**				TOTAL ASSETS AND OTHER DEBITS		8,721.42	10,583.94
GL	CLS			230 CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
* GLA	CAT			21 CURRENT LIABILITIES		.00	.00
**				TOTAL LIABILITIES AND OTHER CREDITS		.00	.00
GL	CLS			410 INVESTED IN CAP ASSETS, NET RELATED DEBT		8,721.42-	10,583.94-
GL	CLS			430 UNRESTRICTED NET POSITION		.00	.00
* GLA	CAT			45 NET POSITION		8,721.42-	10,583.94-
GL	CLS			620 FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
GL	CLS			630 OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
* GLA	CAT			51 FUND BALANCE (DEFICITS)		.00	.00
**				TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES		8,721.42-	10,583.94-
**				TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION		8,721.42-	10,583.94-

8TH COURT OF APPEALS DISTRICT (228)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM
 *****PAGE 7

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 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

* GAAP FUND	9998	GEN FIXED ASSETS ACCT GROUP		.00	.00
* GAAP FUND TYPE	11	CAPITAL ASSET BASIS CONVERSION ADJUSTMTS		.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 POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM
 *****PAGE 8

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

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

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	RETIREMNT OF OTHR GENERAL LONG-TERM DEBT		.00	.00
* GLA CAT	11	OTHER DEBITS		.00	.00
** TOTAL ASSETS AND OTHER DEBITS				.00	.00
GL CLS	230	CL EMPLOYEE'S COMPENSABLE LEAVE		48,836.05-	43,366.49-
* GLA CAT	21	CURRENT LIABILITIES		48,836.05-	43,366.49-
GL CLS	301	NC EMPLOYEE'S COMPENSABLE LEAVE		26,322.91-	19,597.63-
* GLA CAT	26	NON-CURRENT LIABILITIES		26,322.91-	19,597.63-
** TOTAL LIABILITIES AND OTHER CREDITS				75,158.96-	62,964.12-
GL CLS	430	UNRESTRICTED NET POSITION		75,158.96	62,964.12
* GLA CAT	45	NET POSITION		75,158.96	62,964.12
GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
GL CLS	630	OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
* GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				75,158.96	62,964.12
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	.00

8TH COURT OF APPEALS DISTRICT (228)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM
 *****PAGE 9

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

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

* GAAP FUND	9997	LONG-TERM LIABILITIES BASIS CONVERSION		.00	.00
* GAAP FUND TYPE	12	LONG-TERM LIAB BASIS CONVERSION ADJUSTMT		.00	.00
* GAAP FUND GROUP	01	GOVERNMENTAL		.00	.00
* AGENCY	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 POSITION - NET POSITION FORMAT

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM
 *****PAGE 1

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

GL CAT	GL CLS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
	GL CLS	004	CA CASH IN STATE TREASURY		1,125.00	1,375.52
*	GLA CAT	01	CURRENT ASSETS		1,125.00	1,375.52
**	TOTAL ASSETS AND OTHER DEBITS				1,125.00	1,375.52
	GL CLS	200	CL ACCOUNTS PAYABLE		.00	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS		1,125.00-	1,375.52-
*	GLA CAT	21	CURRENT LIABILITIES		1,125.00-	1,375.52-
**	TOTAL LIABILITIES AND OTHER CREDITS				1,125.00-	1,375.52-
	GL CLS	372	NET POSITION HELD IN TRUST-FIDUCIARY FDS		.00	.00
*	GLA CAT	45	NET POSITION		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00
**	NET POSITION WITH CURRENT CHANGES				.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				1,125.00-	1,375.52-
*	GAAP FUND	0807	CHILD SUPPORT EMPLOY DEDUCT- OFFSET ACCT		.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 POSITION - NET POSITION FORMAT
 REPORT PERIOD= ADJUSTMENT FY= 14

PERCENT OF YEAR ELAPSED: 100%

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
GL	CLS	004	CA CASH IN STATE TREASURY	.00	.00
*	GLA	CAT	01 CURRENT ASSETS	.00	.00
**	TOTAL	ASSETS	AND OTHER DEBITS	.00	.00
GL	CLS	300	CL FUNDS HELD FOR OTHERS	.00	.00
*	GLA	CAT	21 CURRENT LIABILITIES	.00	.00
**	TOTAL	LIABILITIES	AND OTHER CREDITS	.00	.00
GL	CLS	372	NET POSITION HELD IN TRUST-FIDUCIARY FDS	.00	.00
*	GLA	CAT	45 NET POSITION	.00	.00
GL	CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
*	GLA	CAT	51 FUND BALANCE (DEFICITS)	.00	.00
**	NET	POSITION	WITH CURRENT CHANGES	.00	.00
**	TOTAL	LIABILITIES,	OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION	.00	.00
*	GAAP	FUND	0900 DEPARTMENTAL SUSPENSE (0900) - AGENCY	.00	.00

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

8TH COURT OF APPEALS DISTRICT (228)
 STATEMENT OF NET POSITION - NET POSITION FORMAT
 REPORT PERIOD= ADJUSTMENT FY= 14

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM

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

PAGE 3

GL CAT	GL CLS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
	GL CLS	052	CA ACCOUNTS RECEIVABLES, NET		.00	.00
*	GLA CAT	01	CURRENT ASSETS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				.00	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00
*	GLA CAT	21	CURRENT LIABILITIES		.00	.00
**	TOTAL LIABILITIES AND OTHER CREDITS				.00	.00
	GL CLS	372	NET POSITION HELD IN TRUST-FIDUCIARY FDS		.00	.00
*	GLA CAT	45	NET POSITION		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
	GL CLS	950	SYSTEM ACCOUNTS		.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00
**	NET POSITION WITH CURRENT CHANGES				.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	.00
*	GAAP FUND	0942	TEXAS AVER HOLD-TRNSMIT 401K(0942) AGENCY		.00	.00

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

8TH COURT OF APPEALS DISTRICT (228)
 STATEMENT OF NET POSITION - NET POSITION FORMAT
 REPORT PERIOD= ADJUSTMENT FY= 14

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM
 *****PAGE 4

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

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

GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
* GLA CAT	01	CURRENT ASSETS		.00	.00
** TOTAL ASSETS AND OTHER DEBITS				.00	.00
GL CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00
* GLA CAT	21	CURRENT LIABILITIES		.00	.00
** TOTAL LIABILITIES AND OTHER CREDITS				.00	.00
GL CLS	372	NET POSITION HELD IN TRUST-FIDUCIARY FDS		.00	.00
* GLA CAT	45	NET POSITION		.00	.00
GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
* GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00
** NET POSITION WITH CURRENT CHANGES				.00	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	.00
* GAAP FUND	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

(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%

REPORT PERIOD= ADJUSTMENT FY= 14

PROD SYSTEM

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

 GAAP

PAGE 1

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

GAAP SRC/OBJ			0005		ORIGINAL APPROPRIATIONS	1,370,341.00
GAAP SRC/OBJ			0006		ADDITIONAL APPROPRIATIONS	363,593.53
GAAP SRC/OBJ			0035		LICENSES, FEES AND PERMITS	260.00
GAAP SRC/OBJ			0065		SALES OF GOODS AND SERVICES	27,000.00
GAAP SRC/OBJ			0080		OTHER	10,885.52
* GAAP CATEGORY	01				REVENUES	1,772,080.05
TOTAL REVENUES						1,772,080.05
GAAP SRC/OBJ			0200		SALARIES AND WAGES	1,338,968.63
GAAP SRC/OBJ			0210		PAYROLL RELATED COSTS	325,841.75
GAAP SRC/OBJ			0220		PROFESSIONAL FEES AND SERVICES	336.25
GAAP SRC/OBJ			0230		TRAVEL	13,332.71
GAAP SRC/OBJ			0240		MATERIALS AND SUPPLIES	32,364.15
GAAP SRC/OBJ			0250		COMMUNICATION AND UTILITIES	19,177.29
GAAP SRC/OBJ			0260		REPAIRS AND MAINTENANCE	654.00
GAAP SRC/OBJ			0270		RENTALS AND LEASES	13,002.97
GAAP SRC/OBJ			0280		PRINTING AND REPRODUCTION	601.50
GAAP SRC/OBJ			0340		OTHER EXPENDITURES	5,445.14
* GAAP CATEGORY	04				EXPENDITURES	1,749,724.39

8TH COURT OF APPEALS DISTRICT (228)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 14

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						1,749,724.39
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES						22,355.66
GAAP SRC/OBJ	0510		TRANSFERS-OUT			260.00-
GAAP SRC/OBJ	0578		LEGISLATIVE FINANCING SOURCES			0.00
GAAP SRC/OBJ	0591		LEGISLATIVE FINANCING USES			0.00
GAAP SRC/OBJ	0600		APPROPRIATIONS LAPSED			8,116.11-
* GAAP CATEGORY 05			OTHER FINANCING SOURCES (USES)			8,376.11-
TOTAL OTHER FINANCING SOURCES (USES)						8,376.11-
NET CHANGE IN FUND BALANCE						13,979.55
FUND BALANCE - BEGINNING						31,505.99
FUND BALANCE - BEGINNING, AS RESTATED						31,505.99
FUND BALANCE - ENDING						45,485.54
* GAAP FUND 0001			GENERAL REVENUE (0001)-GENERAL			45,485.54

DAFR8590 228 DENI 02 13 BDOR RJE R228 2(ORG) () 2(OBJ) 3(FND) () 0(GLA) () () USAS
 CYCLE: 10/03/14 21:44 5762 RUN DATE: 10/04/14 TIME: 05:51 11 CFY: 15 CFM: 02 LCY: 14 LCM: 00 FICHE: 228 01 01

(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%

REPORT PERIOD= ADJUSTMENT FY= 14

PROD SYSTEM

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

PAGE 3

GAAP				CURRENT
GAAP	GAAP GL ACCT GL	GAAP COMPT		YEAR
CATEGORY FUNC CLASS	ACCT SRC/OBJ OBJ	TITLE		
GAAP SRC/OBJ	0035	LICENSES, FEES AND PERMITS		8,110.75
* GAAP CATEGORY 01		REVENUES		8,110.75
TOTAL REVENUES				8,110.75
TOTAL EXPENDITURES				0.00
EXCESS(DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES				8,110.75
GAAP SRC/OBJ	0510	TRANSFERS-OUT		8,110.75-
* GAAP CATEGORY 05		OTHER FINANCING SOURCES (USES)		8,110.75-
TOTAL OTHER FINANCING SOURCES(USES)				8,110.75-
NET CHANGE IN FUND BALANCE				0.00
FUND BALANCE - BEGINNING				0.00
FUND BALANCE - BEGINNING, AS RESTATED				0.00
FUND BALANCE - ENDING				0.00
* GAAP FUND 0540		JUDICIAL-COURT PERSNL TRAIN FD		0.00
* GAAP FUND TY 01		GENERAL		45,485.54

(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= 14

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM
 PAGE 4

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

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

GAAP SRC/OBJ	0035	LICENSES, FEES AND PERMITS	8,336.25
* GAAP CATEGORY 01		REVENUES	8,336.25
TOTAL REVENUES			8,336.25
GAAP SRC/OBJ	0200	SALARIES AND WAGES	92,862.96
GAAP SRC/OBJ	0210	PAYROLL RELATED COSTS	26,006.38
* GAAP CATEGORY 04		EXPENDITURES	118,869.34
TOTAL EXPENDITURES			118,869.34
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES			110,533.09-
GAAP SRC/OBJ	0500	TRANSFERS-IN	110,533.09
* GAAP CATEGORY 05		OTHER FINANCING SOURCES (USES)	110,533.09
TOTAL OTHER FINANCING SOURCES (USES)			110,533.09
NET CHANGE IN FUND BALANCE			0.00
FUND BALANCE - BEGINNING			0.00
FUND BALANCE - BEGINNING, AS RESTATED			0.00
FUND BALANCE - ENDING			0.00
* GAAP FUND 0573		JUDICIAL FUND (0573)-SPECIAL	0.00
* GAAP FUND TY 02		SPECIAL REVENUE	0.00

(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% REPORT PERIOD= ADJUSTMENT FY= 14
 ***** PROD SYSTEM PAGE 5

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

GAAP							
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

(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%

REPORT PERIOD= ADJUSTMENT FY= 14

PROD SYSTEM

PAGE 6

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

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

NET CHANGE IN FUND BALANCE		0.00
FUND BALANCE - BEGINNING		0.00
FUND BALANCE - BEGINNING, AS RESTATED		0.00
FUND BALANCE - ENDING		0.00
* GAAP FUND 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	45,485.54
* AGENCY 228		45,485.54

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 2014, 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
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	372,049.84
				3400	SALARIES AND WAGES	7002	N	867,643.42
				3400	SALARIES AND WAGES	7003	N	8,897.38
				3400	SALARIES AND WAGES	7005	N	10,304.35
				3400	SALARIES AND WAGES	7017	N	46,500.00
				3400	SALARIES AND WAGES	7022	N	27,825.44
				3400	SALARIES AND WAGES	7050	N	5,748.20
				3405	PAYROLL RELATED COSTS	7032	N	125,509.64
				3405	PAYROLL RELATED COSTS	7033	N	772.84
				3405	PAYROLL RELATED COSTS	7040	N	3,760.33
				3405	PAYROLL RELATED COSTS	7041	N	86,670.91
				3405	PAYROLL RELATED COSTS	7042	N	12,963.25
				3405	PAYROLL RELATED COSTS	7043	N	96,164.78
				3415	PROFESSIONAL FEES AND SERVICES	7275	N	336.25
				3420	TRAVEL	7101	N	7,144.22
				3420	TRAVEL	7102	N	1,396.30
				3420	TRAVEL	7104	N	2,540.90

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 2014, 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
01	0001	0001	66	3420	TRAVEL	7105	N	379.55
				3420	TRAVEL	7106	N	1,871.74
				3425	MATERIALS AND SUPPLIES	7291	N	2,000.00
				3425	MATERIALS AND SUPPLIES	7300	N	6,036.34
				3425	MATERIALS AND SUPPLIES	7303	N	11,055.25
				3425	MATERIALS AND SUPPLIES	7334	N	39.63
				3425	MATERIALS AND SUPPLIES	7335	N	195.07
				3425	MATERIALS AND SUPPLIES	7374	N	1,790.25
				3425	MATERIALS AND SUPPLIES	7377	N	5,416.10
				3425	MATERIALS AND SUPPLIES	7378	N	3,269.51
				3425	MATERIALS AND SUPPLIES	7380	N	2,547.00
				3425	MATERIALS AND SUPPLIES	7382	N	15.00
				3430	COMMUNICATION AND UTILITIES	7276	N	15,230.56
				3430	COMMUNICATION AND UTILITIES	7503	N	1,095.94
				3430	COMMUNICATION AND UTILITIES	7504	N	1,597.36
				3430	COMMUNICATION AND UTILITIES	7518	N	1,253.43
				3435	REPAIRS AND MAINTENANCE	7367	N	654.00
				3440	RENTALS AND LEASES	7406	N	420.00
				3440	RENTALS AND LEASES	7470	N	12,582.97
				3445	PRINTING AND REPRODUCTION	7273	N	601.50

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 2014, 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
01	0001	0001	66	3590	OTHER EXPENSES	7201	N	3,151.00
				3590	OTHER EXPENSES	7203	N	150.00
				3590	OTHER EXPENSES	7211	N	81.60
				3590	OTHER EXPENSES	7286	N	371.26
				3590	OTHER EXPENSES	7299	N	306.50
				3590	OTHER EXPENSES	7947	N	1,384.78
					Expenses			1,749,724.39
			68	3700	GR-ORIGINAL APPROPRIATIONS	9400	N	-1,403,341.00
				3700	GR-ORIGINAL APPROPRIATIONS	9401	N	33,000.00
				3705	GR-ADDITIONAL APPROPRIATIONS	9420	N	-96,164.78
				3705	GR-ADDITIONAL APPROPRIATIONS	9425	N	-86,670.91
				3705	GR-ADDITIONAL APPROPRIATIONS	9435	N	-125,509.64
				3705	GR-ADDITIONAL APPROPRIATIONS	9440	N	-5,748.20
				3705	GR-ADDITIONAL APPROPRIATIONS	9460	N	-49,500.00
				3730	GR-LAPSES	9580	N	8,116.11
				3810	GR-OTHER GENERAL REVENUES	3802	N	-10,885.52
					General Revenues			-1,736,703.94
			79	BBal	Beginning Balance			-31,505.99
					Beginning Balance			-31,505.99

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 2014, 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
					Fund 0001 Beginning Balance			-31,505.99
					Beginning Balance as Restated			-31,505.99
					Net Activity			-13,979.55
					Fund 0001 Ending Balance			-45,485.54
01	0001	5157	60	3005	CHG/SVC-LICENSES, FEES & PERMITS	3711	N	-260.00
					Prog Rev - Charges For Services			-260.00
			78	3980	TRANSFERS OUT	7973	N	260.00
					Transfers			260.00
					Fund 5157 Beginning Balance			0.00
					Beginning Balance as Restated			0.00
					Net Activity			0.00
					Fund 5157 Ending Balance			0.00
	0540	0540	60	3005	CHG/SVC-LICENSES, FEES & PERMITS	3711	N	-8,060.25
				3005	CHG/SVC-LICENSES, FEES & PERMITS	3719	N	-50.50
					Prog Rev - Charges For Services			-8,110.75
			78	3980	TRANSFERS OUT	7973	N	8,110.75
					Transfers			8,110.75

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 2014, 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
					Fund 0540 Beginning Balance			0.00
					Beginning Balance as Restated			0.00
					Net Activity			0.00
					Fund 0540 Ending Balance			0.00
01								
	02	0573	0573	60	3005 CHG/SVC-LICENSES, FEES & PERMITS	3711	N	-8,535.75
					3005 CHG/SVC-LICENSES, FEES & PERMITS	3719	N	-50.50
					3040 CHG/SVC-VIOLATIONS, FINES & PENALTIES	3704	N	250.00
					Prog Rev - Charges For Services			-8,336.25
			66	3400	SALARIES AND WAGES	7001	N	92,450.00
				3400	SALARIES AND WAGES	7050	N	412.96
				3405	PAYROLL RELATED COSTS	7032	N	4,914.04
				3405	PAYROLL RELATED COSTS	7041	N	15,018.40
				3405	PAYROLL RELATED COSTS	7043	N	6,073.94
					Expenses			118,869.34
			78	3970	TRANSFERS IN	3980	N	-110,533.09
					Transfers			-110,533.09

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 2014, 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
					Fund 0573 Beginning Balance			0.00
					Beginning Balance as Restated			0.00
					Net Activity			0.00
					Fund 0573 Ending Balance			0.00
02								
11	9998	0998	66	3495	DEPRECIATION EXPENSE	7939	Y	1,862.52
					Expenses			1,862.52
			79	BBal	Beginning Balance			-10,583.94
					Beginning Balance			-10,583.94
					Fund 0998 Beginning Balance			-10,583.94
					Beginning Balance as Restated			-10,583.94
					Net Activity			1,862.52
					Fund 0998 Ending Balance			-8,721.42
11								
12	9997	0997	66	3400	SALARIES AND WAGES	7002	Y	12,194.84
					Expenses			12,194.84
			79	BBal	Beginning Balance			62,964.12
					Beginning Balance			62,964.12

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 2014, 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
					Fund 0997 Beginning Balance			62,964.12
					Beginning Balance as Restated			62,964.12
					Net Activity			12,194.84
					Fund 0997 Ending Balance			75,158.96
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.

UNAUDITED
COURT OF APPEALS EIGHTH DISTRICT OF TEXAS, El Paso, Texas (228)
2014 Annual Financial Report

Fiduciary Fund Types

Fiduciary funds account for assets held by the state in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or 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 Position

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 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.

UNAUDITED
COURT OF APPEALS EIGHTH DISTRICT OF TEXAS, El Paso, Texas (228)
2014 Annual Financial Report

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 Position

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

Fund Balance Components

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

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

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

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

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

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

Invested In Capital Assets, Net Of Related Debt

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

Restricted Net Position

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

Unrestricted Net Position

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

UNAUDITED
COURT OF APPEALS EIGHTH DISTRICT OF TEXAS, El Paso, Texas (228)
2014 Annual Financial Report

Note 2: Capital Assets

A summary of the changes in Capital Assets for the year ended August 31, 2014, Note 3 is attached at the end of these List of Notes.

Note 3: Deposits, Investments, & Repurchase Agreements – NOT APPLICABLE

Note 4: Short-Term Debt – NOT APPLICABLE

Note 5: Long Term Liabilities

Changes in Long-Term Liabilities

During the year ended August 31, 2014, the following changes occurred in liabilities – Note 5 is attached at the end of these List of Notes.

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.

Note 6: Bonded Indebtedness – NOT APPLICABLE

Note 7: Derivative Instruments - NOT APPLICABLE

Note 8: Leases – NOT APPLICABLE

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

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

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

Note 12: Interfund Activity and Transactions - NO A REQUIRED REPORTING APPLICABLE TO THIS COURT FOR FY2014

Note 13: Continuance Subject to Review – NOT APPLICABLE

Note 14: Adjustments to Fund Balances and Net Position – NOT APPLICABLE

UNAUDITED
COURT OF APPEALS EIGHTH DISTRICT OF TEXAS, El Paso, Texas (228)
2014 Annual Financial Report

Note 15: Contingencies and Commitments - NOT APPLICABLE

Note 16: Subsequent Events - NOT APPLICABLE

Note 17: Risk Management - NOT APPLICABLE

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

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

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

NO CLAIMS HAVE BEEN FILED AGAINST THIS COURT.

Note 18: Management Discussion and Analysis - NOT APPLICABLE

Note 19: The Financial Reporting Entity - NOT APPLICABLE

Note 20: Stewardship, Compliance and Accountability - NOT APPLICABLE

Note 21: N/A

Note 22: Donor-Restricted Endowments - NOT APPLICABLE

Note 23: Extraordinary and Special Items - NOT APPLICABLE

Note 24: Disaggregation of Receivable and Payable Balances - NOT APPLICABLE

Note 25: Termination Benefits - NOT APPLICABLE

Note 26: Segment Information - NOT APPLICABLE

Note 27: Service Concession Arrangements - NOT APPLICABLE

Note 28: Deferred Outflows of Resources and Deferred Inflows of Resources - NOT APPLICABLE

Note 29: Trouble Debt Restructuring - NOT APPLICABLE

Note 30: Non-Exchange Financial Guarantees - NOT APPLICABLE

Governmental Activities

NOTE 2

2014

	Balance (prior year)	Adjustments	Completed CIP	Inc-Int'agy Trans	Dec-Int'agy Trans	Additions	Deletions	Ending Balance	Balance (Current Year)	Difference
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-	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 A/D Buildings and Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC A/D Infrastructure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC A/D Facilities and Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC A/D Furniture and Equipment	-45,782.97	0.00	0.00	0.00	0.00	-1,862.52	0.00	-47,645.49	-47,645.49	0.00
BC A/D 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 A/D 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	-45,782.97	0.00	0.00	0.00	0.00	-1,862.52	0.00	-47,645.49	-47,645.49	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	10,583.94	0.00	0.00	0.00	0.00	-1,862.52	0.00	8,721.42	8,721.42	0.00

NOTE 2

Governmental Activities

2014

NOTE 5

	Balance (prior year)	Additions	Reductions	Other Changes	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	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	0.00
Employees' Compensation Leave	62,964.12	72,873.15	60,678.31	0.00	75,158.96	48,836.95	26,322.01	48,836.05	0.90	26,322.91	-0.90	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	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	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	0.00
Polution Remediation Obligation	0.00	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	0.00	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	62,964.12	72,873.15	60,678.31	0.00	75,158.96	48,836.95	26,322.01	48,836.05	0.90	26,322.91	-0.90	0.00

NOTE 5

