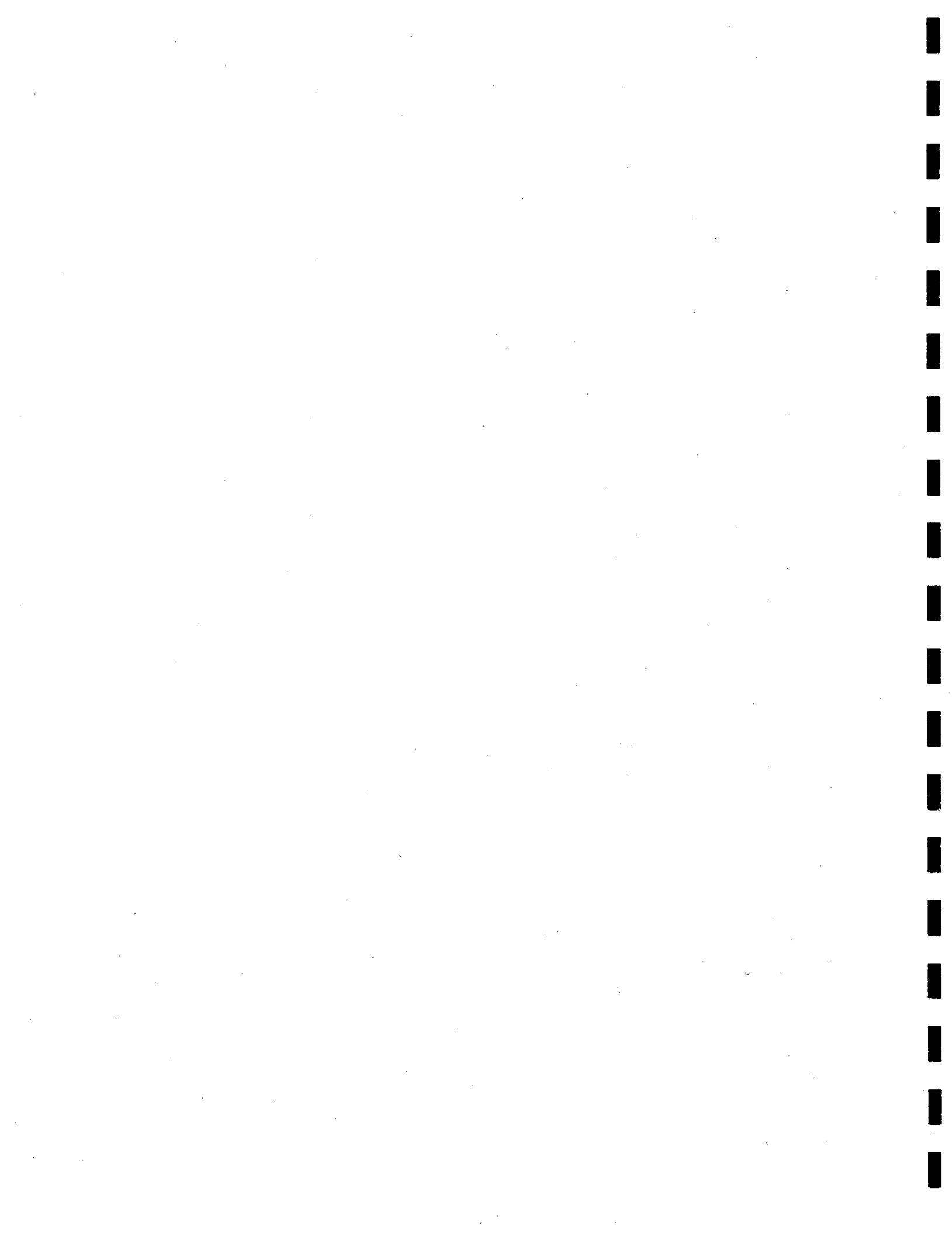


**ANNUAL FINANCIAL REPORT**  
**FOURTEENTH COURT OF APPEALS**  
**HOUSTON, TEXAS**  
**FISCAL YEAR ENDED AUGUST 31, 2014**



**ANNUAL FINANCIAL REPORT**  
**FOURTEENTH COURT OF APPEALS**  
**HOUSTON, TEXAS**  
**FISCAL YEAR ENDED AUGUST 31, 2014**

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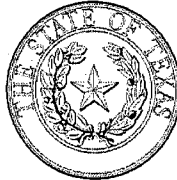


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Justices  
WILLIAM J. BOYCE  
TRACY CHRISTOPHER  
MARTHA HILL JAMISON  
SHARON MCCALLY  
J. BRETT BUSBY  
JOHN DONOVAN  
MARC W. BROWN  
KEN WISE



## Fourteenth Court of Appeals

301 Fannin Room 245  
Houston, Texas 77002

Chief Justice  
KEM THOMPSON FROST  
  
Clerk  
CHRISTOPHER A. PRINE  
Phone: 713/274-2800  
Email: 14thcoa@courts.state.tx.us  
www.14thcoa.courts.state.tx.us

October 1, 2014

Honorable Rick Perry, Governor  
Honorable Susan Combs, Texas Comptroller  
Ursula Parks, Director, Legislative Budget Board  
John Keel, CPA, State Auditor

Ladies and Gentlemen:

We are pleased to submit the annual financial report of the Fourteenth Court of Appeals for the year ended Aug. 31, 2014, in compliance with Texas Government Code Annotated, Section 2101.011, and in accordance with the requirements established by the Texas Comptroller of Public Accounts.

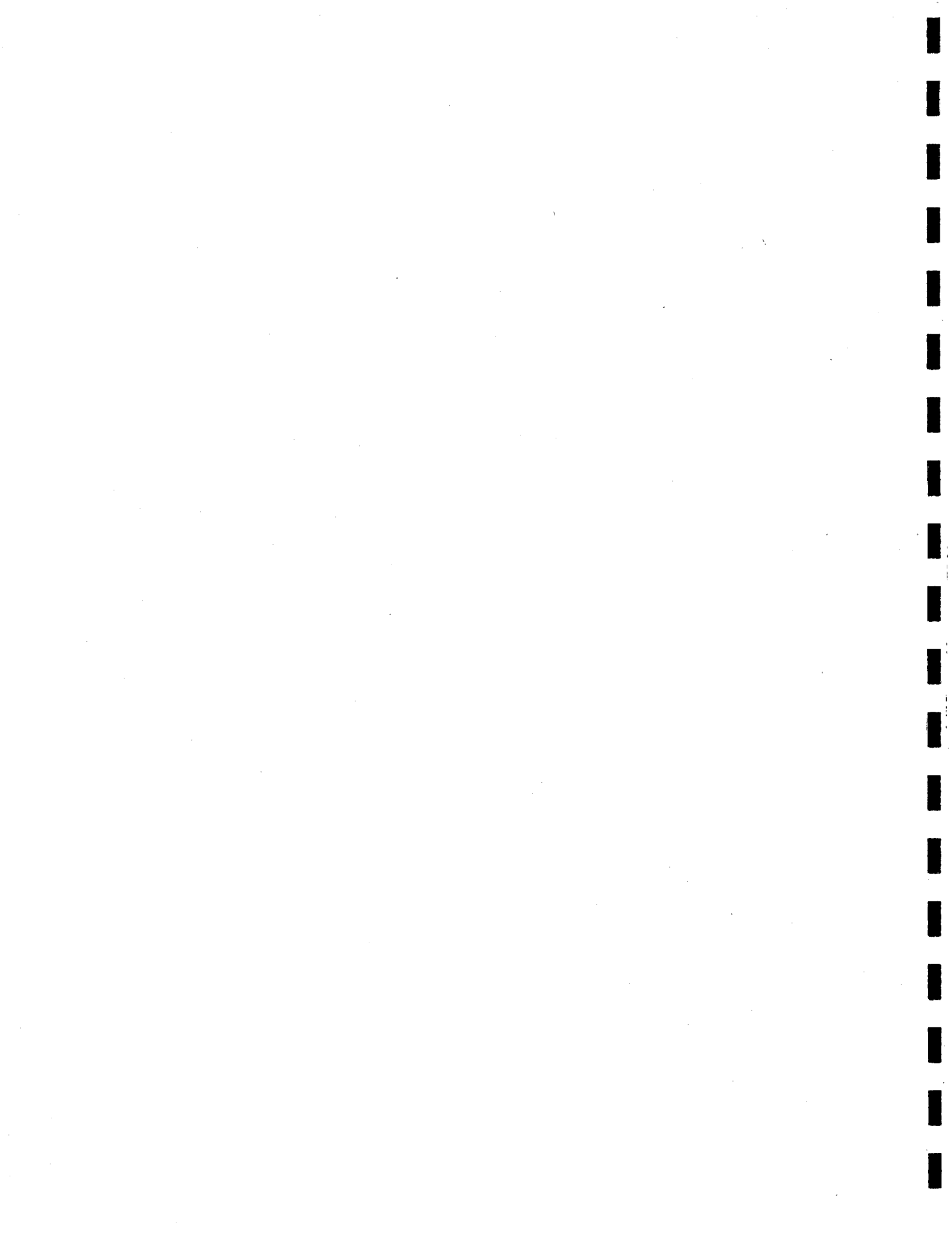
Due to the statewide requirements embedded in Governmental Accounting Standards Board (GASB) 34, the Comptroller of Public Accounts does not require the accompanying annual financial report to comply with all the requirements in this statement. The financial report will be considered for audit by the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

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

Sincerely,

A handwritten signature in black ink that reads "Kem Thompson Frost".

Kem Thompson Frost  
Chief Justice





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

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

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

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	001	0010	CASH ON HAND		.00	.00
		0020	PETTY CASH ON HAND		.00	.00
	GL CLS	001	CA CASH ON HAND		.00	.00
01	002	0040	CASH IN BANK		.00	.00
		0042	PETTY CASH IN BANK		500.00	500.00
	GL CLS	002	CA CASH IN BANK		500.00	500.00
01	004	0045	CASH IN STATE TREASURY		67,190,206.57-	62,248,603.26-
		0047	SHARED CASH		.00	.00
		0048	LEGISLATIVE CASH		67,191,626.57	62,248,603.26
	GL CLS	004	CA CASH IN STATE TREASURY		1,420.00	.00
01	020	9000	LEGISLATIVE APPROPRIATIONS		554,800.73	633,148.72
	GL CLS	020	CA LEGISLATIVE APPROPRIATIONS		554,800.73	633,148.72
01	065	0279	CA INTERFUND RECEIVABLE-NO POST DOC		.00	.00
	GL CLS	065	CA INTERFUND RECEIVABLE		.00	.00
01	072	0284	DUE FROM OTHER AGENCIES	20100010	.00	.00
	GL CLS	072	CA DUE FROM OTHER AGENCIES		.00	.00
01	080	0285	CONSUM. INVENTORIES (MAT. AND SUPPLI		14,152.85	16,345.23
	GL CLS	080	CA CONSUMABLE INVENTORIES		14,152.85	16,345.23
	* GLA CAT	01	CURRENT ASSETS		570,873.58	649,993.95
	**	TOTAL ASSETS AND OTHER DEBITS			570,873.58	649,993.95
21	200	1009	VOUCHERS PAYABLE		6,992.00-	.00
		1010	ACCOUNTS PAYABLE		10,196.63-	1,314.20-

UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

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

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

\*\*\*\*\*PAGE 2

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

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

	GL	CLS	200	CL	ACCOUNTS PAYABLE			17,188.63-		1,314.20-
21		203		1015	PAYROLL PAYABLE			417,917.03-		551,198.44-
	GL	CLS	203	CL	PAYROLL PAYABLE			417,917.03-		551,198.44-
21		204		1150	CL OTHER LIABILITIES			1,500.00		1,500.00
	GL	CLS	204	OTHER	CURRENT LIABILITIES			1,500.00		1,500.00
21		205		1049	CL INTERFUND PAYABLE			.00		.00
	GL	CLS	205	CL	INTERFUND PAYABLE			.00		.00
21		211		1050	DUE TO OTHER AGENCIES			.00		.00
				1050	DUE TO OTHER AGENCIES	20100010		.00		.00
				1050	DUE TO OTHER AGENCIES	21200010		.00		.00
				1050	DUE TO OTHER AGENCIES	32001650		.00		.00
				1050	DUE TO OTHER AGENCIES	90251570		.00		.00
	GL	CLS	.211	CL	DUE TO OTHER AGENCIES			.00		.00
21		300		1149	FUNDS HELD FOR OTHERS			.00		.00
	GL	CLS	300	CL	FUNDS HELD FOR OTHERS			.00		.00
*	GLA	CAT	21	CURRENT	LIABILITIES			433,605.66-		551,012.64-
**	TOTAL	LIABILITIES	AND	OTHER	CREDITS			433,605.66-		551,012.64-
51		360		2050	FD BAL-RESERVED FOR ENCUMBRANCES			.00		.00
	GL	CLS	360	FD	BAL RESERVED FOR ENCUMBRANCES			.00		.00
51		362		2075	FD BAL-RESERVED FOR CONSUM. INVENT.			.00		.00
	GL	CLS	362	FD	BAL RESERVED FOR INVENTORIES			.00		.00
51		364		2065	FD BAL-RESERVED FOR IMPREST ACCOUNTS			.00		.00
	GL	CLS	364	FD	BAL RESERVED FOR IMPREST ACCT.			.00		.00

UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

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

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

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
51	510	2301	FD BAL-NONSPND FOR INVENTORY		14,152.85-	16,345.23-
		2302	FD BAL-NONSPND FOR PREPAID ITEMS		.00	.00
	GL CLS	510	FD BAL-NONSPENDABLE		14,152.85-	16,345.23-
51	540	2320	FD BAL-ASSIGNED		.00	.00
	GL CLS	540	FD BAL-ASSIGNED		.00	.00
51	550	****	2325-POST CLS FFS FB UNASSIGNED		123,115.07-	82,636.08-
	GL CLS	550	FD BAL-UNASSIGNED		123,115.07-	82,636.08-
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51	630	2055	FB - UNENCUM APPROP - SUBJECT TO LAP		.00	.00
		2060	FB-RES FOR UNENCUM APPR-FUTURE OPERA		.00	.00
	GL CLS	630	OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
51	800	9003	ENCUMBRANCES (REPORTING AGENCIES)		.00	69,074.44
		9005	BUDGET RESERVATION FOR ENCUMBRANCES		.00	69,074.44-
	GL CLS	800	BUDGETARY		.00	.00
51	950	9200	PAYROLL CLEARING		.00	.00
		9201	PAYROLL CLEARING OFFSET		.00	.00
		9202	PAYROLL SYSTEM CLEARING		.00	.00
	GL CLS	950	SYSTEM ACCOUNTS		.00	.00
* GLA CAT	51	FUND BALANCE (DEFICITS)			137,267.92-	98,981.31-
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					137,267.92-	98,981.31-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					570,873.58-	649,993.95-
* GAAP FUND		0001	GENERAL REVENUE (0001)-GENERAL		.00	.00

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UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

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

14TH COURT OF APPEALS DISTRICT (234)

BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

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

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	001	0010	CASH ON HAND		.00	.00
	GL CLS	001	CA CASH ON HAND		.00	.00
01	004	0045	CASH IN STATE TREASURY		547,518.60	517,763.60
		0047	SHARED CASH		517,763.60-	517,763.60-
	GL CLS	004	CA CASH IN STATE TREASURY		29,755.00	.00
01	072	0284	DUE FROM OTHER AGENCIES	21105400	.00	.00
	GL CLS	072	CA DUE FROM OTHER AGENCIES		.00	.00
	* GLA CAT	01	CURRENT ASSETS		29,755.00	.00
	** TOTAL ASSETS AND OTHER DEBITS				29,755.00	.00
21	200	1009	VOUCHERS PAYABLE		.00	.00
	GL CLS	200	CL ACCOUNTS PAYABLE		.00	.00
21	300	1140	FUNDS HELD FOR OTHERS		.00	.00
		1149	FUNDS HELD FOR OTHERS		.00	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00
	* GLA CAT	21	CURRENT LIABILITIES		.00	.00
	** TOTAL LIABILITIES AND OTHER CREDITS				.00	.00
51	520	2310	FD BAL-RESTRICTED		.00	.00
	GL CLS	520	FD BAL-RESTRICTED		.00	.00
51	530	2315	FD BAL-COMMITTED		.00	.00
	GL CLS	530	FD BAL-COMMITTED		.00	.00

UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

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

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

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
51	550	****	2325-POST CLS FFS FB UNASSIGNED		29,755.00-	.00
	GL CLS	550	FD BAL-UNASSIGNED		29,755.00-	.00
51	610	2150	FD BAL UNRES DESIG FOR OTHER		.00	.00
	GL CLS	610	FD BAL - UNRES DESIG FOR OTHER		.00	.00
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
	* GLA CAT	51	FUND BALANCE (DEFICITS)		29,755.00-	.00
	** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				29,755.00-	.00
	** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				29,755.00-	.00
	* GAAP FUND	0540	JUDICIAL-COURT PERSNL TRAIN FD		.00	.00
	* GAAP FUND TYPE	01	GENERAL		.00	.00

UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

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

14TH COURT OF APPEALS DISTRICT (234)

BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

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

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	001	0010	CASH ON HAND		.00	.00
	GL CLS	001	CA CASH ON HAND		.00	.00
01	004	0045	CASH IN STATE TREASURY		2,184,027.48-	1,877,038.35-
		0047	SHARED CASH		2,184,027.48	1,877,038.35
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
01	072	0284	DUE FROM OTHER AGENCIES	24105730	.00	.00
	GL CLS	072	CA DUE FROM OTHER AGENCIES		.00	.00
* GLA CAT 01 CURRENT ASSETS					.00	.00
** TOTAL ASSETS AND OTHER DEBITS					.00	.00
21	200	1009	VOUCHERS PAYABLE		.00	.00
	GL CLS	200	CL ACCOUNTS PAYABLE		.00	.00
21	205	1049	CL INTERFUND PAYABLE		.00	.00
	GL CLS	205	CL INTERFUND PAYABLE		.00	.00
21	211	1050	DUE TO OTHER AGENCIES		.00	.00
		1050	DUE TO OTHER AGENCIES	24105730	.00	.00
		1050	DUE TO OTHER AGENCIES	90205730	.00	.00
		1050	DUE TO OTHER AGENCIES	90257300	.00	.00
	GL CLS	211	CL DUE TO OTHER AGENCIES		.00	.00
21	300	1140	FUNDS HELD FOR OTHERS		.00	.00
		1149	FUNDS HELD FOR OTHERS		.00	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00
* GLA CAT 21 CURRENT LIABILITIES					.00	.00

UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

14TH COURT OF APPEALS DISTRICT (234)

BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

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

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

\*\*\*\*\*  
 GL GL COMP AGY CURRENT PRIORITY  
 CAT CLASS GL TITLE GL YEAR YEAR  
 \*\*\*\*\*

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

UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

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

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

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

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

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

UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

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

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

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

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

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

11	190	0410	AMTS TO BE PROVI	FY-OTHER OBLIGATION	.00	.00
	GL CLS	190	RETIREMNT OF OTHR	GENERAL LONG-TERM DEBT	.00	.00
	* GLA CAT	11	OTHER DEBITS		.00	.00
	** TOTAL ASSETS AND OTHER DEBITS				.00	.00
21	230	1025	CL EMPLOYEE'S	COMPENSABLE LEAVE	.00	.00
	GL CLS	230	CL EMPLOYEE'S	COMPENSABLE LEAVE	.00	.00
	* GLA CAT	21	CURRENT LIABILITIES		.00	.00
	** TOTAL LIABILITIES AND OTHER CREDITS				.00	.00
51	620	9999	FFS SYSTEM CLEARING -	GL LEVEL ONLY	.00	.00
	GL CLS	620	FUND BALANCE -	UNRESERVED/UNDESIGNATED	.00	.00
	* GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00
	** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				.00	.00
	** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	.00
	* GAAP FUND	9997	LONG-TERM LIABILITIES	BASIS CONVERSION	.00	.00
	* GAAP FUND TYPE	12	LONG-TERM LIAB BASIS	CONVERSION ADJUSTMT	.00	.00
	* GAAP FUND GROUP	01	GOVERNMENTAL		.00	.00
	* AGENCY	234			.00	.00

UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

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

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

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

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

GAAP							CURRENT
GAAP	GAAP GL ACCT GL	GAAP	COMPT	TITLE		YEAR	
CATEGORY	FUNC CLASS ACCT SRC/OBJ	OBJ					
GAAP SRC/OBJ		0005		ORIGINAL APPROPRIATIONS		3,790,690.00	
GAAP SRC/OBJ		0006		ADDITIONAL APPROPRIATIONS		1,076,386.12	
GAAP SRC/OBJ		0007		UNEXPENDED BALANCE FORWARD		0.00	
GAAP SRC/OBJ		0035		LICENSES, FEES AND PERMITS		19,669.00	
GAAP SRC/OBJ		0065		SALES OF GOODS AND SERVICES		131,811.44	
GAAP SRC/OBJ		0080		OTHER		34,305.53	
* GAAP CATEGORY	01			REVENUES		5,052,862.09	
TOTAL REVENUES						5,052,862.09	
GAAP SRC/OBJ		0200		SALARIES AND WAGES		3,789,532.70	
GAAP SRC/OBJ		0210		PAYROLL RELATED COSTS		970,379.01	
GAAP SRC/OBJ		0220		PROFESSIONAL FEES AND SERVICES		924.00	
GAAP SRC/OBJ		0230		TRAVEL		3,000.86	
GAAP SRC/OBJ		0240		MATERIALS AND SUPPLIES		105,986.64	
GAAP SRC/OBJ		0250		COMMUNICATION AND UTILITIES		3,211.53	
GAAP SRC/OBJ		0260		REPAIRS AND MAINTENANCE		2,596.45	
GAAP SRC/OBJ		0270		RENTALS AND LEASES		84,551.76	
GAAP SRC/OBJ		0280		PRINTING AND REPRODUCTION		310.00	
GAAP SRC/OBJ		0340		OTHER EXPENDITURES		51,681.73	

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UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

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

PROD SYSTEM  
 PAGE 2

PERCENT OF YEAR ELAPSED: 100%

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

GAAP						CURRENT
GAAP	GAAP GL	ACCT GL	GAAP	COMPT	TITLE	YEAR
CATEGORY	FUNC	CLASS	ACCT SRC/OBJ	OBJ		
* GAAP CATEGORY	04				EXPENDITURES	5,012,174.68
TOTAL EXPENDITURES						5,012,174.68
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)					EXPENDITURES	40,687.41
GAAP SRC/OBJ		0578			LEGISLATIVE FINANCING SOURCES	0.00
GAAP SRC/OBJ		0591			LEGISLATIVE FINANCING USES	0.00
GAAP SRC/OBJ		0600			APPROPRIATIONS LAPSED	2,400.80-
* GAAP CATEGORY	05				OTHER FINANCING SOURCES (USES)	2,400.80-
TOTAL OTHER FINANCING SOURCES (USES)						2,400.80-
NET CHANGE IN FUND BALANCE						38,286.61
FUND BALANCE - BEGINNING						98,981.31
FUND BALANCE - BEGINNING, AS RESTATED						98,981.31
FUND BALANCE - ENDING						137,267.92
* GAAP FUND	0001				GENERAL REVENUE (0001)-GENERAL	137,267.92

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UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

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

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

. PROD SYSTEM

PERCENT OF YEAR ELAPSED: 100%

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\*\*\*\*\*  
 GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0540 JUDICIAL-COURT PERSNL TRAIN FD  
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GAAP				CURRENT
GAAP	GAAP GL ACCT GL	GAAP COMPT	TITLE	YEAR
CATEGORY	FUNC CLASS ACCT SRC/OBJ	OBJ		
		0035	LICENSES, FEES AND PERMITS	29,755.00
*	GAAP CATEGORY 01		REVENUES	29,755.00
	TOTAL REVENUES			29,755.00
	TOTAL EXPENDITURES			0.00
	EXCESS(DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES			29,755.00
	TOTAL OTHER FINANCING SOURCES(USES)			0.00
	NET CHANGE IN FUND BALANCE			29,755.00
	FUND BALANCE - BEGINNING			0.00
	FUND BALANCE - BEGINNING, AS RESTATED			0.00
	FUND BALANCE - ENDING			29,755.00
*	GAAP FUND 0540		JUDICIAL-COURT PERSNL TRAIN FD	29,755.00
*	GAAP FUND TY 01		GENERAL	167,022.92

DAFR8590 234 KBEA 02 13 MSMA RJE R234 2(ORG) ( ) 2(OBJ) 3(FND) ( ) 0(GLA) ( ) ( ) USAS  
 CYCLE: 09/24/14 23:19 5755 RUN DATE: 09/25/14 TIME: 03:39 38 CFY: 15 CFM: 01 LCY: 13 LCM: 10 FICHE: 234 01 02

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

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

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM

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

GAAP

GAAP	GAAP GL ACCT GL	GAAP COMPT	TITLE	CURRENT YEAR
CATEGORY	FUNC CLASS	ACCT SRC/OBJ OBJ		
GAAP SRC/OBJ		0035	LICENSES, FEES AND PERMITS	31,410.00
GAAP SRC/OBJ		0080	OTHER	0.00
* GAAP CATEGORY	01		REVENUES	31,410.00
TOTAL REVENUES				31,410.00
GAAP SRC/OBJ		0200	SALARIES AND WAGES	273,786.84
GAAP SRC/OBJ		0210	PAYROLL RELATED COSTS	71,770.70
* GAAP CATEGORY	04		EXPENDITURES	345,557.54
TOTAL EXPENDITURES				345,557.54
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)			EXPENDITURES	314,147.54-
GAAP SRC/OBJ		0500	TRANSFERS-IN	314,147.54
* GAAP CATEGORY	05		OTHER FINANCING SOURCES (USES)	314,147.54
TOTAL OTHER FINANCING SOURCES (USES)				314,147.54
NET CHANGE IN FUND BALANCE				0.00
FUND BALANCE - BEGINNING				0.00
FUND BALANCE - BEGINNING, AS RESTATED				0.00
FUND BALANCE - ENDING				0.00
* GAAP FUND	0573		JUDICIAL FUND (0573)-SPECIAL	0.00
* GAAP FUND TY	02		SPECIAL REVENUE	0.00

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS  
 GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP

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

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

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UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

DAFR8590 234 KBEA 02 13 MSMA RJE R234 2(ORG) ( ) 2(OBJ) 3(FND) ( ) 0(GLA) ( ) ( ) USAS 01 12  
 CYCLE: 09/24/14 23:19 5755 RUN DATE: 09/25/14 TIME: 03:39 38 CFY: 15 CFM: 01 LCY: 13 LCM: 10 FICHE: 234

(AGY) 234 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
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14TH COURT OF APPEALS DISTRICT (234)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 14

PROD SYSTEM

PERCENT OF YEAR ELAPSED: 100%

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

GAAP					CURRENT
GAAP	GAAP GL ACCT GL	GAAP COMPT	TITLE		YEAR
CATEGORY	FUNC	CLASS	ACCT SRC/OBJ	OBJ	
*****					
					0.00
NET CHANGE IN FUND BALANCE					
					0.00
FUND BALANCE - BEGINNING					
					0.00
FUND BALANCE - BEGINNING, AS RESTATED					
					0.00
FUND BALANCE - ENDING					
*	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	167,022.92
*	AGENCY	234			167,022.92

(AGY) 234 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
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14TH COURT OF APPEALS DISTRICT (234)  
 STATEMENT OF NET POSITION - NET POSITION FORMAT  
 REPORT PERIOD= ADJUSTMENT FY= 14

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

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

GL CAT	GL CLS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	0045	CASH IN STATE TREASURY		2,025.30	2,025.30
	GL CLS	004	CA CASH IN STATE TREASURY		2,025.30	2,025.30
*	GLA CAT	01	CURRENT ASSETS		2,025.30	2,025.30
**	TOTAL ASSETS AND OTHER DEBITS				2,025.30	2,025.30
21	200	1009	VOUCHERS PAYABLE		.00	.00
	GL CLS	200	CL ACCOUNTS PAYABLE		.00	.00
21	300	1149	FUNDS HELD FOR OTHERS		2,025.30-	2,025.30-
	GL CLS	300	CL FUNDS HELD FOR OTHERS		2,025.30-	2,025.30-
*	GLA CAT	21	CURRENT LIABILITIES		2,025.30-	2,025.30-
**	TOTAL LIABILITIES AND OTHER CREDITS				2,025.30-	2,025.30-
45	372	****	2400-POST CLS FIDUC NET POSITION		.00	.00
	GL CLS	372	NET POSITION HELD IN TRUST-FIDUCIARY FDS		.00	.00
*	GLA CAT	45	NET POSITION		.00	.00
51	620	9999	FPS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00
**	NET POSITION WITH CURRENT CHANGES				.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				2,025.30-	2,025.30-
*	GAAP FUND	0807	CHILD SUPPORT EMPLOY DEDUCT- OFFSET ACCT		.00	.00

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UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)



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14TH COURT OF APPEALS DISTRICT (234)  
 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
TITLE					
01	004	0045		.00	.00
	GL	CLS		.00	.00
		004			
*	GLA	CAT		.00	.00
		01			
**	TOTAL	ASSETS		.00	.00
		AND OTHER DEBITS			
21	200	1009		.00	.00
	GL	CLS		.00	.00
		200			
21	300	1149		.00	.00
	GL	CLS		.00	.00
		300			
*	GLA	CAT		.00	.00
		21			
**	TOTAL	LIABILITIES		.00	.00
		AND OTHER CREDITS			
45	372	****		.00	.00
		2400-POST CLS FIDUC NET POSITION			
	GL	CLS		.00	.00
		372			
*	GLA	CAT		.00	.00
		45			
51	620	2240		.00	.00
				.00	.00
		9999			
	GL	CLS		.00	.00
		620			
*	GLA	CAT		.00	.00
		51			
**	NET	POSITION		.00	.00
		WITH CURRENT CHANGES			
**	TOTAL	LIABILITIES,		.00	.00
		OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION			
*	GAAP	FUND		.00	.00
		0900			

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UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

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

PROD SYSTEM  
 PAGE 3

PERCENT OF YEAR ELAPSED: 100%

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

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

UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM  
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GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 AGENCY FUNDS  
 GAAP FUND 0942 TEXAS AVER HOLD-TRNSMIT 401K(0942) AGENCY

\*\*\*\*\*  

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

 \*\*\*\*\*

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

UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

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

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

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	GL	YEAR	YEAR
01	004	0045	CASH IN STATE TREASURY	.00	68.93
	GL	CLS	004 CA CASH IN STATE TREASURY	.00	68.93
*	GLA	CAT	01 CURRENT ASSETS	.00	68.93
**	TOTAL	ASSETS	AND OTHER DEBITS	.00	68.93
21	300	1149	FUNDS HELD FOR OTHERS	.00	68.93-
	GL	CLS	300 CL FUNDS HELD FOR OTHERS	.00	68.93-
*	GLA	CAT	21 CURRENT LIABILITIES	.00	68.93-
**	TOTAL	LIABILITIES	AND OTHER CREDITS	.00	68.93-
45	372	****	2400-POST CLS FIDUC NET POSITION	.00	.00
	GL	CLS	372 NET POSITION HELD IN TRUST-FIDUCIARY FDS	.00	.00
*	GLA	CAT	45 NET POSITION	.00	.00
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER	.00	.00
	GL	CLS	620 FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
*	GLA	CAT	51 FUND BALANCE (DEFICITS)	.00	.00
**	NET	POSITION	WITH CURRENT CHANGES	.00	.00
**	TOTAL	LIABILITIES,	OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION	.00	68.93-
*	GAAP	FUND	0980 DIRECT DEPOSIT CORRECTION(0980)-AGENCY	.00	.00
*	GAAP	FUND	TYPE 09 AGENCY FUNDS	.00	.00
*	GAAP	FUND	GROUP 03 FIDUCIARY	.00	.00
*	AGENCY		234	.00	.00

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UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

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

14TH COURT OF APPEALS DISTRICT (234)  
 STATEMENT OF NET 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 CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	001	N	0010	CASH ON HAND		.00	.00
		N	0020	PETTY CASH ON HAND		.00	.00
GL	CLS		001	CA CASH ON HAND		.00	.00
01	002	N	0040	CASH IN BANK		.00	.00
		N	0042	PETTY CASH IN BANK		500.00	500.00
GL	CLS		002	CA CASH IN BANK		500.00	500.00
01	004	N	0045	CASH IN STATE TREASURY		67,190,206.57-	62,248,603.26-
		N	0047	SHARED CASH		.00	.00
		N	0048	LEGISLATIVE CASH		67,191,626.57	62,248,603.26
GL	CLS		004	CA CASH IN STATE TREASURY		1,420.00	.00
01	020	N	9000	LEGISLATIVE APPROPRIATIONS		554,800.73	633,148.72
GL	CLS		020	CA LEGISLATIVE APPROPRIATIONS		554,800.73	633,148.72
01	065	N	0279	CA INTERFUND RECEIVABLE-NO POST DOC		.00	.00
GL	CLS		065	CA INTERFUND RECEIVABLE		.00	.00
01	072	N	0284	DUE FROM OTHER AGENCIES	20100010	.00	.00
GL	CLS		072	CA DUE FROM OTHER AGENCIES		.00	.00
01	080	N	0285	CONSUM. INVENTORIES (MAT. AND SUPPLI		14,152.85	16,345.23
GL	CLS		080	CA CONSUMABLE INVENTORIES		14,152.85	16,345.23
*	GLA CAT		01	CURRENT ASSETS		570,873.58	649,993.95
**	TOTAL ASSETS AND OTHER DEBITS					570,873.58	649,993.95
21	200	N	1009	VOUCHERS PAYABLE		6,992.00-	.00
		N	1010	ACCOUNTS PAYABLE		10,196.63-	1,314.20-

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UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

14TH COURT OF APPEALS DISTRICT (234)  
 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		200 CL ACCOUNTS PAYABLE		17,188.63-	1,314.20-
21	203	N		1015 PAYROLL PAYABLE		417,917.03-	551,198.44-
	GL	CLS		203 CL PAYROLL PAYABLE		417,917.03-	551,198.44-
21	204	N		1150 CL OTHER LIABILITIES		1,500.00	1,500.00
	GL	CLS		204 OTHER CURRENT LIABILITIES		1,500.00	1,500.00
21	205	N		1049 CL INTERFUND PAYABLE		.00	.00
	GL	CLS		205 CL INTERFUND PAYABLE		.00	.00
21	211	N		1050 DUE TO OTHER AGENCIES		.00	.00
		N		1050 DUE TO OTHER AGENCIES	20100010	.00	.00
		N		1050 DUE TO OTHER AGENCIES	21200010	.00	.00
		N		1050 DUE TO OTHER AGENCIES	32001650	.00	.00
		N		1050 DUE TO OTHER AGENCIES	90251570	.00	.00
	GL	CLS		211 CL DUE TO OTHER AGENCIES		.00	.00
21	300	N		1149 FUNDS HELD FOR OTHERS		.00	.00
	GL	CLS		300 CL FUNDS HELD FOR OTHERS		.00	.00
*	GLA	CAT		21 CURRENT LIABILITIES		433,605.66-	551,012.64-
**	TOTAL LIABILITIES AND OTHER CREDITS					433,605.66-	551,012.64-
51	360	N		2050 FD BAL-RESERVED FOR ENCUMBRANCES		.00	.00
	GL	CLS		360 FD BAL RESERVED FOR ENCUMBRANCES		.00	.00
51	362	N		2075 FD BAL-RESERVED FOR CONSUM. INVENT.		.00	.00
	GL	CLS		362 FD BAL RESERVED FOR INVENTORIES		.00	.00
51	364	N		2065 FD BAL-RESERVED FOR IMPREST ACCOUNTS		.00	.00
	GL	CLS		364 FD BAL RESERVED FOR IMPREST ACCT.		.00	.00

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 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

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

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM  
 PAGE 3

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

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
51	510	N	2301	FD BAL-NONSPND FOR INVENTORY		14,152.85-	16,345.23-
		N	2302	FD BAL-NONSPND FOR PREPAID ITEMS		.00	.00
GL CLS	510			FD BAL-NONSPENDABLE		14,152.85-	16,345.23-
51	540	N	2320	FD BAL-ASSIGNED		.00	.00
GL CLS	540			FD BAL-ASSIGNED		.00	.00
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED		123,115.07-	82,636.08-
GL CLS	550			FD BAL-UNASSIGNED		123,115.07-	82,636.08-
51	620	N	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
GL CLS	620			FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51	630	N	2055	FB - UNENCUM APPROP - SUBJECT TO LAP		.00	.00
		N	2060	FB-RES FOR UNENCUM APPR-FUTURE OPERA		.00	.00
GL CLS	630			OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
51	800	N	9003	ENCUMBRANCES (REPORTING AGENCIES)		.00	69,074.44
		N	9005	BUDGET RESERVATION FOR ENCUMBRANCES		.00	69,074.44-
GL CLS	800			BUDGETARY		.00	.00
51	950	N	9200	PAYROLL CLEARING		.00	.00
		N	9201	PAYROLL CLEARING OFFSET		.00	.00
		N	9202	PAYROLL SYSTEM CLEARING		.00	.00
GL CLS	950			SYSTEM ACCOUNTS		.00	.00
* GLA CAT	51			FUND BALANCE (DEFICITS)		137,267.92-	98,981.31-
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES						137,267.92-	98,981.31-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION						570,873.58-	649,993.95-
* GAAP FUND	0001			GENERAL REVENUE (0001)-GENERAL		.00	.00

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UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

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

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

PROD SYSTEM  
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PERCENT OF YEAR ELAPSED: 100%

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

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
				TITLE		
					.00	.00
01	001	N	0010	CASH ON HAND		
	GL	CLS	001	CA CASH ON HAND	.00	.00
01	004	N	0045	CASH IN STATE TREASURY	547,518.60	517,763.60
		N	0047	SHARED CASH	517,763.60-	517,763.60-
	GL	CLS	004	CA CASH IN STATE TREASURY	29,755.00	.00
01	072	N	0284	DUE FROM OTHER AGENCIES	21105400	.00
	GL	CLS	072	CA DUE FROM OTHER AGENCIES	.00	.00
	* GLA	CAT	01	CURRENT ASSETS	29,755.00	.00
	** TOTAL	ASSETS	AND	OTHER DEBITS	.00	.00
21	200	N	1009	VOUCHERS PAYABLE	.00	.00
	GL	CLS	200	CL ACCOUNTS PAYABLE	.00	.00
21	300	N	1140	FUNDS HELD FOR OTHERS	.00	.00
		N	1149	FUNDS HELD FOR OTHERS	.00	.00
	GL	CLS	300	CL FUNDS HELD FOR OTHERS	.00	.00
	* GLA	CAT	21	CURRENT LIABILITIES	.00	.00
	** TOTAL	LIABILITIES	AND	OTHER CREDITS	.00	.00
51	520	N	2310	FD BAL-RESTRICTED	.00	.00
	GL	CLS	520	FD BAL-RESTRICTED	.00	.00
51	530	N	2315	FD BAL-COMMITTED	.00	.00
	GL	CLS	530	FD BAL-COMMITTED	.00	.00

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UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)



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

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

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

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
TITLE						
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED	29,755.00-	.00
	GL	CLS	550	FD BAL-UNASSIGNED	29,755.00-	.00
51	610	N	2150	FD BAL UNRES DESIG FOR OTHER	.00	.00
	GL	CLS	610	FD BAL - UNRES DESIG FOR OTHER	.00	.00
51	620	N	2240	FB-UNRESERVED-UNDESIGNATED-OTHER	.00	.00
	N	9999		FFS SYSTEM CLEARING - GL LEVEL ONLY	.00	.00
	GL	CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
*	GLA	CAT	51	FUND BALANCE (DEFICITS)	29,755.00-	.00
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				29,755.00-	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				29,755.00-	.00
*	GAAP	FUND	0540	JUDICIAL-COURT PERSNL TRAIN FD	.00	.00
*	GAAP	FUND	TYPE	01 GENERAL	.00	.00

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UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

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

14TH COURT OF APPEALS DISTRICT (234)  
 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 02 SPECIAL REVENUE  
 GAAP FUND 0573 JUDICIAL FUND (0573)-SPECIAL

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
01	001	N	0010	CASH ON HAND	.00	.00
	GL	CLS	001	CA CASH ON HAND	.00	.00
01	004	N	0045	CASH IN STATE TREASURY	2,184,027.48-	1,877,038.35-
		N	0047	SHARED CASH	2,184,027.48	1,877,038.35
	GL	CLS	004	CA CASH IN STATE TREASURY	.00	.00
01	072	N	0284	DUE FROM OTHER AGENCIES	24105730	.00
	GL	CLS	072	CA DUE FROM OTHER AGENCIES	.00	.00
	* GLA	CAT	01	CURRENT ASSETS	.00	.00
	**	TOTAL	ASSETS	AND OTHER DEBITS	.00	.00
21	200	N	1009	VOUCHERS PAYABLE	.00	.00
	GL	CLS	200	CL ACCOUNTS PAYABLE	.00	.00
21	205	N	1049	CL INTERFUND PAYABLE	.00	.00
	GL	CLS	205	CL INTERFUND PAYABLE	.00	.00
21	211	N	1050	DUE TO OTHER AGENCIES	.00	.00
		N	1050	DUE TO OTHER AGENCIES	24105730	.00
		N	1050	DUE TO OTHER AGENCIES	90205730	.00
		N	1050	DUE TO OTHER AGENCIES	90257300	.00
	GL	CLS	211	CL DUE TO OTHER AGENCIES	.00	.00
21	300	N	1140	FUNDS HELD FOR OTHERS	.00	.00
		N	1149	FUNDS HELD FOR OTHERS	.00	.00
	GL	CLS	300	CL FUNDS HELD FOR OTHERS	.00	.00
	* GLA	CAT	21	CURRENT LIABILITIES	.00	.00

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UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

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

PROD SYSTEM  
 PAGE 7

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

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UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

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

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

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM  
 \*\*\*\*\*PAGE 8

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

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

01	111	N	0385	OTHER ASSETS		.00	.00
	GL CLS		111	OTHER CURRENT ASSETS		.00	.00
*	GLA CAT		01	CURRENT ASSETS		.00	.00
06	150	Y	0655	BC VEHICLES, BOATS AND AIRCRAFT		.00	.00
	GL CLS		150	VEHICLES, BOATS AND AIRCRAFT, NET		.00	.00
06	151	N	0345	FURNITURE/EQUIPMENT		.00	.00
		Y	0645	BC FURNITURE/EQUIPMENT	16,075.01		16,075.01
		Y	0650	BC ACCUM DEPR-FURN & EQUIP	16,075.01-		14,193.68-
	GL CLS		151	FURNITURE AND EQUIPMENT, NET		.00	1,881.33
06	158	N	0360	LIBRARY BOOKS-NON DEPRECIABLE		.00	.00
		N	0382	OTHER CAPITAL ASSETS-NON DEPRECIABLE		.00	.00
		N	0383	OTHER CAPITAL ASSETS-DEPRECIABLE		.00	.00
		Y	0682	BC OTHER CAPITAL ASSETS-NON DEPRECIA		.00	.00
		Y	0683	BC OTHER CAPITAL ASSETS-DEPRECIABLE		.00	.00
		Y	0684	BC ACCUM DEPR-OTHER CAPITAL ASSETS		.00	.00
	GL CLS		158	OTHER CAPITAL ASSETS, NET		.00	.00
*	GLA CAT		06	NON-CURRENT ASSETS		.00	1,881.33
**	TOTAL ASSETS AND OTHER DEBITS					.00	1,881.33
45	410	Y	****	3505-POST CLS BC CAP ASSETS/DEBT		.00	1,881.33-
	GL CLS		410	INVESTED IN CAP ASSETS, NET RELATED DEBT		.00	1,881.33-
45	430	Y	9992	BC SYSTEM CLEARING		.00	.00
	GL CLS		430	UNRESTRICTED NET POSITION		.00	.00
*	GLA CAT		45	NET POSITION		.00	1,881.33-

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

PROD SYSTEM

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

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

GL	GL	B/C	COMP	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
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51	620	N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL	CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51	630	N	2030	INVESTMENT IN GENERAL FIXED ASSETS		.00	.00
	GL	CLS	630	OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
*	GLA	CAT	51	FUND BALANCE (DEFICITS)		.00	1,881.33-
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					.00	1,881.33-
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					.00	.00
*	GAAP	FUND	9998	GEN FIXED ASSETS ACCT GROUP		.00	.00
*	GAAP	FUND	TYPE	11	CAPITAL ASSET BASIS CONVERSION ADJUSTMNTS		.00

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

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

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

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

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
TITLE						
06	150	Y	0655	BC VEHICLES, BOATS AND AIRCRAFT	.00	.00
	GL	CLS	150	VEHICLES, BOATS AND AIRCRAFT, NET	.00	.00
*	GLA	CAT	06	NON-CURRENT ASSETS	.00	.00
11	190	N	0410	AMTS TO BE PROVI FY-OTHER OBLIGATION	.00	.00
	GL	CLS	190	RETIREMNT OF OTHR GENERAL LONG-TERM DEBT	.00	.00
*	GLA	CAT	11	OTHER DEBITS	.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				.00	.00
21	230	N	1025	CL EMPLOYEE'S COMPENSABLE LEAVE	.00	.00
		Y	1525	BC CL EMPLOYEE'S COMPENSABLE LEAVE	118,798.17-	105,941.79-
	GL	CLS	230	CL EMPLOYEE'S COMPENSABLE LEAVE	118,798.17-	105,941.79-
*	GLA	CAT	21	CURRENT LIABILITIES	118,798.17-	105,941.79-
26	301	Y	1700	BC NC EMPLOYEE'S COMPENSABLE LEAVE	96,744.86-	82,028.33-
	GL	CLS	301	NC EMPLOYEE'S COMPENSABLE LEAVE	96,744.86-	82,028.33-
*	GLA	CAT	26	NON-CURRENT LIABILITIES	96,744.86-	82,028.33-
**	TOTAL LIABILITIES AND OTHER CREDITS				215,543.03-	187,970.12-
45	430	Y	****	3950-POST CLS BC UNRE NET POSITION	215,543.03	187,970.12
		Y	9992	BC SYSTEM CLEARING	.00	.00
	GL	CLS	430	UNRESTRICTED NET POSITION	215,543.03	187,970.12
*	GLA	CAT	45	NET POSITION	215,543.03	187,970.12
51	620	N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY	.00	.00

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UNAUDITED  
 FOURTEENTH COURT OF APPEALS, HOUSTON (234)

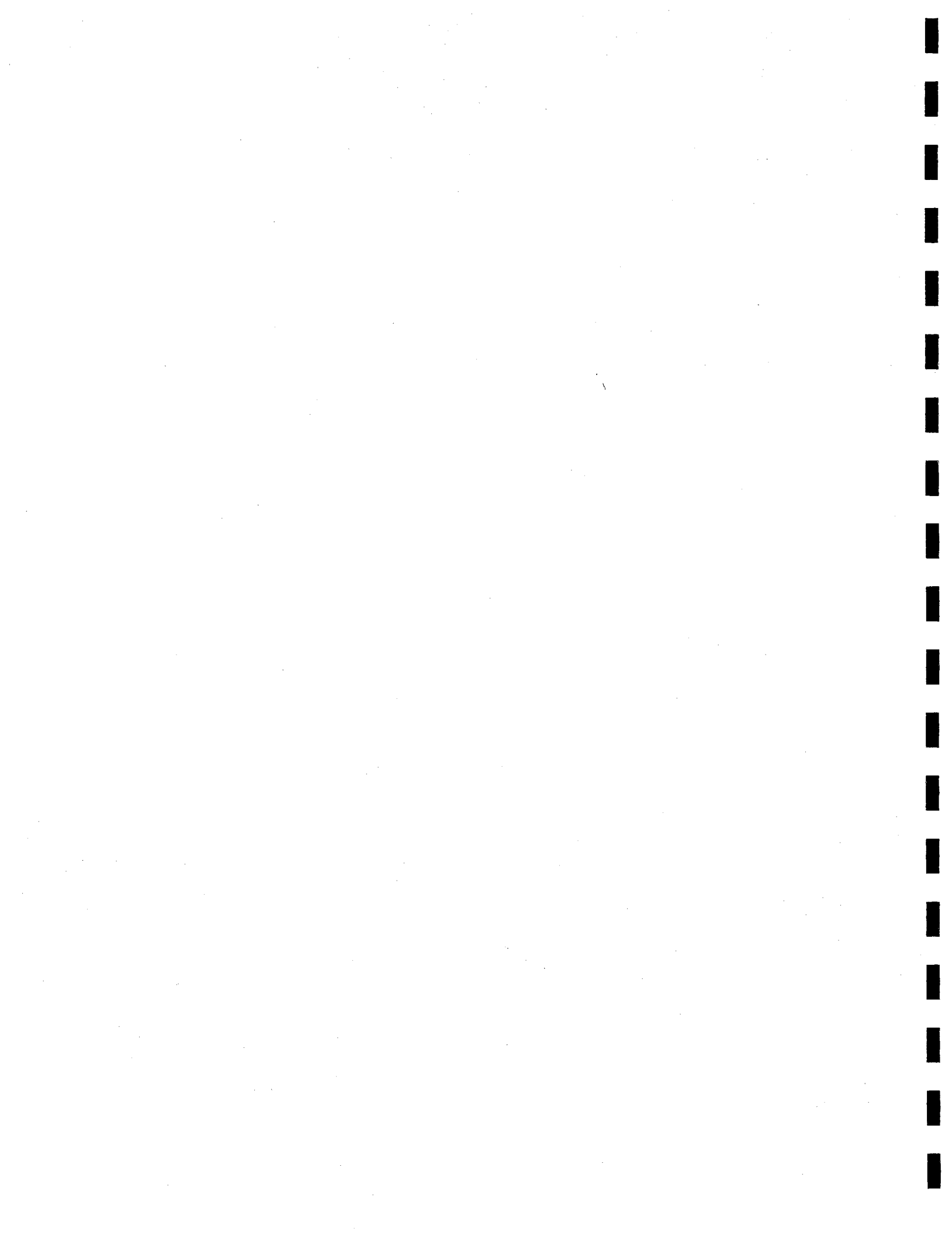
14TH COURT OF APPEALS DISTRICT (234)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT  
 GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION

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

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				215,543.03	187,970.12
** 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	234			.00	.00





## Notes to the Financial Statements

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

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

#### Deposits of Cash in Bank

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

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

