

ANNUAL FINANCIAL REPORT
ELEVENTH COURT OF APPEALS
EASTLAND, TEXAS
FISCAL YEAR ENDED AUGUST 31, 2011

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**Court of Appeals
Eleventh District of Texas**

100 WEST MAIN STREET, SUITE 300
P.O. BOX 271
EASTLAND, TEXAS 76448

JIM R. WRIGHT
CHIEF JUSTICE
TERRY McCALL
JUSTICE
ERIC KALENAK
JUSTICE

SHERRY WILLIAMSON
CLERK

TELE: 254/ 629-2638
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EMAIL: sherry.williamson@txcourts.gov
www.11thcoa.courts.state.tx.us

September 28, 2011

Honorable Rick Perry, Governor
Honorable Susan Combs, Texas Comptroller
John O'Brien, Director, Legislative Budget Board
John Keel, CPA, State Auditor

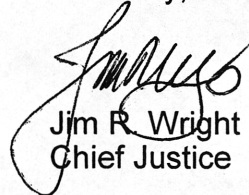
Dear Governor Perry, Comptroller Combs, Director O'Brien and State Auditor Keel:

We are pleased to submit the Annual Financial Report of the Eleventh Court of Appeals for the year ended August 31, 2011, in compliance with TEX. GOV'T CODE ANN, Section 2101.011 and in accordance with the requirements established by the Comptroller of Public Accounts.

Due to the statewide requirements embedded in Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, the Comptroller of Public Accounts does not require the accompanying annual financial report to comply with all the requirements in this statement. The accompanying annual 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 Sherry Williamson, Clerk, at 254/629-2638.

Sincerely,



Jim R. Wright
Chief Justice

Enclosures

cc: Legislative Reference Library
Office of Court Administration
Texas State Publications

DAFR8580 231 SHER 01 13 OMOS RJE R231 2(ORG) () () 2(FND) () 3(GLA) () () USAS
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(AGY)231 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

11TH COURT OF APPEALS DISTRICT (231)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 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		1,000.00	1,000.00
GL CLS	002	CA	CASH IN BANK		1,000.00	1,000.00
01	004	0045	CASH IN STATE TREASURY		20,582,091.92-	19,215,789.91-
		0047	SHARED CASH		91,538.91-	85,791.22-
		0048	LEGISLATIVE CASH		20,673,630.83	19,301,581.13
GL CLS	004	CA	CASH IN STATE TREASURY		.00	.00
01	020	9000	LEGISLATIVE APPROPRIATIONS		296,522.61	137,863.11
GL CLS	020	CA	LEGISLATIVE APPROPRIATIONS		296,522.61	137,863.11
01	052	0231	ACCTS. RECEIVABLE - UNBILLED		.00	.00
GL CLS	052	CA	ACCOUNTS RECEIVABLES, NET		.00	.00
01	065	0279	CA INTERFUND RECEIVABLE-NO POST DOC		.00	.00
GL CLS	065	CA	INTERFUND RECEIVABLE		.00	.00
01	072	0284	DUE FROM OTHER AGENCIES	21105400	56,069.97	50,322.28
		0284	DUE FROM OTHER AGENCIES	21200010	.00	.00
GL CLS	072	CA	DUE FROM OTHER AGENCIES		56,069.97	50,322.28
01	080	0285	CONSUM. INVENTORIES (MAT. AND SUPPLI		4,401.19	2,672.29
GL CLS	080	CA	CONSUMABLE INVENTORIES		4,401.19	2,672.29
* GLA CAT	01		CURRENT ASSETS		357,993.77	191,857.68

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UNAUDITED
 ELEVENTH COURT OF APPEALS, AGENCY NO. 231

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11TH COURT OF APPEALS DISTRICT (231)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM
 *****PAGE 2

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL

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

** TOTAL ASSETS AND OTHER DEBITS					357,993.77	191,857.68
21	200	1009	VOUCHERS PAYABLE		2,112.58-	.00
		1010	ACCOUNTS PAYABLE		.00	.00
GL CLS	200	CL	ACCOUNTS PAYABLE		2,112.58-	.00
21	203	1015	PAYROLL PAYABLE		110,978.70-	128,176.55-
GL CLS	203	CL	PAYROLL PAYABLE		110,978.70-	128,176.55-
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	21200010	.00	.00
		1050	DUE TO OTHER AGENCIES	32001650	.00	.00
GL CLS	211	CL	DUE TO OTHER AGENCIES		.00	.00
21	300	1149	FUNDS HELD FOR OTHERS		.00	.00
GL CLS	300	CL	FUNDS HELD FOR OTHERS		.00	.00
* GLA CAT	21	CURRENT LIABILITIES			113,091.28-	128,176.55-
** TOTAL LIABILITIES					113,091.28-	128,176.55-
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	2,672.29-
GL CLS	362	FD	BAL RESERVED FOR INVENTORIES		.00	2,672.29-
51	364	2065	FD BAL-RESERVED FOR IMPREST ACCOUNTS		.00	1,000.00-
GL CLS	364	FD	BAL RESERVED FOR IMPREST ACCT.		.00	1,000.00-

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11TH COURT OF APPEALS DISTRICT (231)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM
 *****PAGE 3

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
51	520	2310	FD BAL-RESTRICTED		50,322.28-	.00
	GL CLS	520	FD BAL-RESTRICTED		50,322.28-	.00
51	550	****	2325-POST CLS FFS FB UNASSIGNED		194,580.21-	.00
	GL CLS	550	FD BAL-UNASSIGNED		194,580.21-	.00
51	610	2150	FD BAL UNRES DESIG FOR OTHER		.00	50,322.28-
	GL CLS	610	FD BAL - UNRES DESIG FOR OTHER		.00	50,322.28-
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	9,686.56-
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	9,686.56-
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	9001	ENCUMBRANCES		.00	.00
		9003	ENCUMBRANCES (REPORTING AGENCIES)		.00	.00
		9005	BUDGET RESSERVATION FOR ENCUMBRANCES		.00	.00
	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)		244,902.49-	63,681.13-
	** TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES				244,902.49-	63,681.13-
	** TOTAL LIABILITIES AND FUND BALANCE/EQUITY				357,993.77-	191,857.68-
	* GAAP FUND TYPE	01	GENERAL		.00	.00

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11TH COURT OF APPEALS DISTRICT (231)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM

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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 02 SPECIAL REVENUE

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

01	001	0010	CASH ON HAND		.00	.00
	GL CLS	001	CA CASH ON HAND		.00	.00
01	004	0045	CASH IN STATE TREASURY	501,069.33-		405,687.52-
		0047	SHARED CASH	501,069.33		405,687.52
	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
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	535,003.01-	440,296.19-
		1050	DUE TO OTHER AGENCIES	90205730	.00	.00
		1050	DUE TO OTHER AGENCIES	90257300	.00	.00
	GL CLS	211	CL DUE TO OTHER AGENCIES		535,003.01-	440,296.19-
21	300	1149	FUNDS HELD FOR OTHERS	.00		.00

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11TH COURT OF APPEALS DISTRICT (231)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 02 SPECIAL REVENUE

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
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GL CLS	300	CL	FUNDS HELD FOR OTHERS		.00	.00
* GLA CAT	21		CURRENT LIABILITIES		535,003.01-	440,296.19-
** TOTAL LIABILITIES					535,003.01-	440,296.19-
51	520	****	2310-POST CLS FFS FB RESTRICTED		535,003.01	.00
GL CLS	520	FD	BAL-RESTRICTED		535,003.01	.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	440,296.19
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
GL CLS	620	FUND	BALANCE - UNRESERVED/UNDESIGNATED		.00	440,296.19
* GLA CAT	51		FUND BALANCE (DEFICITS)		535,003.01	440,296.19
** TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES					535,003.01	440,296.19
** TOTAL LIABILITIES AND FUND BALANCE/EQUITY					.00	.00
* GAAP FUND TYPE	02		SPECIAL REVENUE		.00	.00

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11TH COURT OF APPEALS DISTRICT (231)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM

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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS

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

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11TH COURT OF APPEALS DISTRICT (231)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
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11	190	0410	AMTS TO BE PROVI	FY-OTHER OBLIGATION	.00	.00
	GL CLS	190	RETIREMNT OF OTHR	GENERAL LONG-TERM DEBT	.00	.00
	* GLA CAT	11	OTHER DEBITS		.00	.00
	** TOTAL ASSETS AND OTHER DEBITS				.00	.00
21	230	1025	CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
	GL CLS	230	CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
	* GLA CAT	21	CURRENT LIABILITIES		.00	.00
	** TOTAL LIABILITIES				.00	.00
51	620	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
	* GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00
	** TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES				.00	.00
	** TOTAL LIABILITIES AND FUND BALANCE/EQUITY				.00	.00
	* GAAP FUND TYPE	12	LONG-TERM LIAB BASIS CONVERSION ADJUSTMT		.00	.00
	* GAAP FUND GROUP	01	GOVERNMENTAL		.00	.00
	* AGENCY	231			.00	.00

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UNAUDITED
 ELEVENTH COURT OF APPEALS, AGENCY NO. 231

DAFR8590 231 SHER 13 13 OMOS RJE R231 2(ORG) () 3(OBJ) 3(FND) () 0(GLA) () () USAS
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11TH COURT OF APPEALS DISTRICT (231)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM

*****PAGE 1

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

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

01			0005	9400	ORIGINAL BUDGET-COMMITTED	1,367,347.00
				9401	ORIGINAL BUDGET-COLLECTED	8,000.00-
				9415	BUDGET REDUCTION-COMMITTED	85,548.00-
* GAAP SRC/OBJ			0005		ORIGINAL APPROPRIATIONS	1,273,799.00
01			0006	9420	OASI ST MATCH TRF IN FROM 902-COMMITTED	69,629.96
				9425	INSUR-ST PD TRF IN FROM 327-COMMITTED	97,136.12
				9435	RETIR-ST MATCH TRF IN FROM 327-COMMITTED	81,748.62
				9440	BRP TRANSFER IN FROM 902-COMMITTED	7,895.58
* GAAP SRC/OBJ			0006		ADDITIONAL APPROPRIATIONS	256,410.28
01			0007	9406	UB TRANSFER OUT-EXP BUDGET	8,925.01-
				9407	UB TRANSFER IN-EXP BUDGET	8,925.01
* GAAP SRC/OBJ			0007		UNEXPENDED BALANCE FORWARD	0.00
01			0035	3879	CREDIT CARD & ELECT SVCS RELATED FEES	58.53
* GAAP SRC/OBJ			0035		LICENSES, FEES AND PERMITS	58.53
01			0080	3788	DEFAULT DEPOSIT ADJUSTMENT - SUSPENSE	0.00
				3789	DEFAULT FUND-RETURN CHECKS	0.00
				3802	REIMBURSEMENTS-THIRD PARTY	10,168.27
* GAAP SRC/OBJ			0080		OTHER	10,168.27
* GAAP CATEGORY	01				REVENUES	1,540,436.08
TOTAL REVENUES						1,540,436.08
04			0200	7001	SAL & WAGES(LINE ITEM EXEMPT)	286,537.94
				7002	SAL/WAGES-CLASS&N/C-PERM FULTM	676,267.08
				7017	ONE-TIME MERIT INCREASE	15,752.00
				7022	LONGEVITY PAY	27,566.64

11TH COURT OF APPEALS DISTRICT (231)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM
 *****PAGE 2

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	YEAR
CATEGORY	FUNC	CLASS	ACCT	SRC/OBJ	OBJ	TITLE	
04				0200	7023	LUMP SUM TERMINATION PAYMENT	18,596.29
					7050	BENEFIT REPLACEMENT PAY	7,895.58
* GAAP SRC/OBJ				0200		SALARIES AND WAGES	1,032,615.53
04				0210	7032	EMPLOYEE RETIREMENT-ST CONTRIB	81,748.62
					7041	EMPLOYEE INS PYMTS-EMPLR CONTR	97,136.12
					7043	FICA EMPLOYER MATCHING CONTR	69,629.96
* GAAP SRC/OBJ				0210		PAYROLL RELATED COSTS	248,514.70
04				0230	7102	TRAV IN-STATE MILEAGE	1,065.06
					7104	TRAV IN-STATE-ACT EXP-OVERNIGHT TRAVEL	1,507.88
					7105	TRAV IN-STATE-INCIDENTAL EXPEN	273.83
					7111	TRAV OUT-OF-ST-PUB TRANS FARES	344.46
					7115	TRAV OUT-OF-ST-INCIDENTAL EXP	60.36
					7116	TRAVEL OOS MEAL/LODGE-NTE LOCALITY ALLOW	338.19
					7135	TRAV IS-HOTEL TAX EXCL GALV, PORT A & SPI	41.40-
* GAAP SRC/OBJ				0230		TRAVEL	3,548.38
04				0240	7291	POSTAL SERVICES	15,376.13
					7300	CONSUMABLES	5,207.83
					7303	SUBS, PERIODICALS & INFO SERV	17,559.77
					7382	PERS PROP-BOOKS & REF MATERIALS-EXPENSED	10,909.66
* GAAP SRC/OBJ				0240		MATERIALS AND SUPPLIES	49,053.39
04				0250	7276	COMMUNICATION SERVICES	15,146.56
					7503	TELECOMMS-LONG DISTANCE	200.82
					7504	TELECOMMS-MONTHLY CHARGE	3,108.43
					7507	WATER	848.50
					7516	TELECOMMS-OTHER SERV CHARGES	2,250.87
					7526	WASTE DISPOSAL	208.80
* GAAP SRC/OBJ				0250		COMMUNICATION AND UTILITIES	21,763.98
04				0260	7367	PERSONAL PROPERTY-MAINTENANCE & REPAIRS	1,444.96
* GAAP SRC/OBJ				0260		REPAIRS AND MAINTENANCE	1,444.96

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UNAUDITED
 ELEVENTH COURT OF APPEALS, AGENCY NO. 231

11TH COURT OF APPEALS DISTRICT (231)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM

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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

04			0270	7406	RENTAL OF FURNISHINGS/EQUIPMT	2,229.48
				7470	RENTAL OF SPACE	20.00
* GAAP SRC/OBJ			0270		RENTALS AND LEASES	2,249.48
04			0280	7273	REPRODUCTION & PRINTING SERVS	870.00
* GAAP SRC/OBJ			0280		PRINTING AND REPRODUCTION	870.00
04			0340	7201	MEMBERSHIP DUES	1,865.00
				7203	REGISTRATION FEES-EMPLOYEE TRAINING	645.00
				7211	AWARDS	41.31
				7219	FEES FOR RECEIVING ELECTRONIC PAYMENTS	20.46
				7286	FREIGHT/DELIVERY SERVICES	1,155.39
				7299	PURCHASED CONTRACTED SERVICES	10.00
				7947	ST OFC OF RISK MNGMT ASSESMENTS	1,664.75
* GAAP SRC/OBJ			0340		OTHER EXPENDITURES	5,401.91
* GAAP CATEGORY 04					EXPENDITURES	1,365,462.33
TOTAL EXPENDITURES						1,365,462.33

EXCESS(DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES 174,973.75

05			0578	9410	APPROPRIATION TRANSFER-IN COMMITTED	85,332.97
* GAAP SRC/OBJ			0578		LEGISLATIVE FINANCING SOURCES	85,332.97
05			0591	9515	APPROPRIATION TRANSFER OUT-COMMITTED	85,548.00-
				9541	BRP TRF OUT TO STRATEGIES-COMMITTED	215.03
* GAAP SRC/OBJ			0591		LEGISLATIVE FINANCING USES	85,332.97-
05			0600	9580	LAPSED COMMITTED REVENUE APPROPRIATIONS	499.92
* GAAP SRC/OBJ			0600		APPROPRIATIONS LAPSED	499.92
* GAAP CATEGORY 05					OTHER FINANCING SOURCES (USES)	499.92

DAFR8590 231 SHER 13 13 OMOS RJE R231 2(ORG) () 3(OBJ) 3(FND) () 0(GLA) () () USAS
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11TH COURT OF APPEALS DISTRICT (231)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM
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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 OTHER FINANCING SOURCES(USES)	499.92
NET CHANGE IN FUND BALANCE	175,473.67
FUND BALANCE - BEGINNING	13,358.85
FUND BALANCE - BEGINNING, AS RESTATED	13,358.85
FUND BALANCE - ENDING	188,832.52
* GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL	188,832.52

DAFR8590 231 SHER 13 13 OMOS RJE R231 2(ORG) () 3(OBJ) 3(FND) () 0(GLA) () () USAS
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(AGY)231 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
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11TH COURT OF APPEALS DISTRICT (231)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0540 JUDICIAL-COURT PERSNL TRAIN FD

GAAP							CURRENT
GAAP	GAAP	GL	ACCT	GL	GAAP	COMPT	YEAR
CATEGORY	FUNC	CLASS	ACCT	SRC/OBJ	OBJ	TITLE	
01				0035	3711	JUDICIAL FEES	5,740.00
					3719	FEES-COPIES/FILING OF RECORDS	7.69
* GAAP SRC/OBJ				0035		LICENSES, FEES AND PERMITS	5,747.69
* GAAP CATEGORY	01					REVENUES	5,747.69
TOTAL REVENUES							5,747.69
TOTAL EXPENDITURES							0.00
EXCESS(DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES							5,747.69
TOTAL OTHER FINANCING SOURCES(USES)							0.00
NET CHANGE IN FUND BALANCE							5,747.69
FUND BALANCE - BEGINNING							50,322.28
FUND BALANCE - BEGINNING, AS RESTATED							50,322.28
FUND BALANCE - ENDING							56,069.97
* GAAP FUND	0540					JUDICIAL-COURT PERSNL TRAIN FD	56,069.97
* GAAP FUND TY	01					GENERAL	244,902.49

DAFR8590 231 SHER 13 13 OMOS RJE R231 2(ORG) () 3(OBJ) 3(FND) () 0(GLA) () () USAS
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(AGY)231 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
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11TH COURT OF APPEALS DISTRICT (231)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 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 CURRENT
 CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ TITLE YEAR

01 0035 3704 COURT COSTS 450.00
 3711 JUDICIAL FEES 6,650.00
 3719 FEES-COPIES/FILING OF RECORDS 7.70
 * GAAP SRC/OBJ 0035 LICENSES, FEES AND PERMITS 7,107.70
 * GAAP CATEGORY 01 REVENUES 7,107.70
 TOTAL REVENUES 7,107.70

04 0200 7001 SAL & WAGES(LINE ITEM EXEMPT) 92,450.00
 7050 BENEFIT REPLACEMENT PAY 215.03
 * GAAP SRC/OBJ 0200 SALARIES AND WAGES 92,665.03

04 0210 7032 EMPLOYEE RETIREMENT-ST CONTRIB 0.00
 7041 EMPLOYEE INS PYMTS-EMPLR CONTR 3,398.99
 7043 FICA EMPLOYER MATCHING CONTR 5,750.50
 * GAAP SRC/OBJ 0210 PAYROLL RELATED COSTS 9,149.49
 * GAAP CATEGORY 04 EXPENDITURES 101,814.52

TOTAL EXPENDITURES 101,814.52
 EXCESS(DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES 94,706.82-

TOTAL OTHER FINANCING SOURCES(USES) 0.00

NET CHANGE IN FUND BALANCE 94,706.82-

FUND BALANCE - BEGINNING 440,296.19-

FUND BALANCE - BEGINNING, AS RESTATED 440,296.19-

FUND BALANCE - ENDING 535,003.01-

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UNAUDITED
 ELEVENTH COURT OF APPEALS, AGENCY NO. 231

DAFR8590 231 SHER 13 13 OMOS RJE R231 2(ORG) () 3(OBJ) 3(FND) () 0(GLA) () () USAS
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11TH COURT OF APPEALS DISTRICT (231)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 02 SPECIAL REVENUE
 GAAP FUND 0573 JUDICIAL FUND (0573)-SPECIAL

GAAP							CURRENT
GAAP	GAAP	GL	ACCT	GL	GAAP	COMPT	YEAR
CATEGORY	FUNC	CLASS	ACCT	SRC/OBJ	OBJ	TITLE	
* GAAP FUND		0573				JUDICIAL FUND (0573)-SPECIAL	535,003.01-
* GAAP FUND TY	02					SPECIAL REVENUE	535,003.01-

DAFR8590 231 SHER 13 13 OMOS RJE R231 2(ORG) () 3(OBJ) 3(FND) () 0(GLA) () () USAS
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11TH COURT OF APPEALS DISTRICT (231)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 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
 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

DAFR8590 231 SHER 13 13 OMOS RJE R231 2(ORG) () 3(OBJ) 3(FND) () 0(GLA) () () USAS
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11TH COURT OF APPEALS DISTRICT (231)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 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

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

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	290,100.52-
* AGENCY 231		290,100.52-

DAFR8585 231 SHER 09 13 OMOS RJE R231 2(ORG) () () 2(FND) () 3(GLA) () () USAS
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11TH COURT OF APPEALS DISTRICT (231)
 STATEMENT OF NET ASSETS - NET ASSET FORMAT

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM
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GAAP FUND GROUP 03 FIDUCIARY
 GAAP FUND TYPE 09 AGENCY FUNDS

GL CAT	GL CLS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	0045	CASH IN STATE TREASURY		680.00	400.00
		0047	SHARED CASH		.00	.00
GL	CLS	004	CA CASH IN STATE TREASURY		680.00	400.00
01	052	0231	ACCTS. RECEIVABLE - UNBILLED		2,873.63-	.00
GL	CLS	052	CA ACCOUNTS RECEIVABLES, NET		2,873.63-	.00
* GLA CAT 01 CURRENT ASSETS					2,193.63-	400.00
** TOTAL ASSETS					2,193.63-	400.00
21	200	1009	VOUCHERS PAYABLE		.00	.00
GL	CLS	200	CL ACCOUNTS PAYABLE		.00	.00
21	300	1149	FUNDS HELD FOR OTHERS		2,193.63	400.00-
GL	CLS	300	CL FUNDS HELD FOR OTHERS		2,193.63	400.00-
* GLA CAT 21 CURRENT LIABILITIES					2,193.63	400.00-
** TOTAL LIABILITIES					2,193.63	400.00-
51	372	****	2400-POST CLS FIDUC NET ASSETS		.00	.00
GL	CLS	372	NET ASSETS HELD IN TRUST-FIDUCIARY FDS		.00	.00
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
GL	CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
* GLA CAT 51 FUND BALANCE (DEFICITS)					.00	.00
** NET ASSETS WITH CURRENT CHANGES					.00	.00
* GAAP FUND TYPE 09 AGENCY FUNDS					.00	.00

DAFR8585 231 SHER 09 13 OMOS RJE R231 2(ORG) () () 2(FND) () 3(GLA) () () USAS
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11TH COURT OF APPEALS DISTRICT (231)
 STATEMENT OF NET ASSETS - NET ASSET FORMAT
 REPORT PERIOD= ADJUSTMENT FY= 11

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM
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GAAP FUND GROUP 03 FIDUCIARY
 GAAP FUND TYPE 09 AGENCY FUNDS

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

* GAAP FUND GROUP	03	FIDUCIARY		.00	.00
* AGENCY	231			.00	.00

DAFR8690 231 SHER 20 13 OMOS RJE R231 2(ORG) () () 3(FND) () 2(GLA) () () USAS
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11TH COURT OF APPEALS DISTRICT (231)
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 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 GL PRIOR PERIOD CURRENT PERIOD
 CAT CLASS TITLE BALANCE ADDITIONS DELETIONS BALANCE

01	004	CA CASH IN STATE TREASURY	400.00	.00	.00	400.00
* GLA CAT	01	CURRENT ASSETS	400.00	.00	.00	400.00
	300	CL FUNDS HELD FOR OTHERS	400.00-	.00	.00	400.00-
* GLA CAT	21	CURRENT LIABILITIES	400.00-	.00	.00	400.00-
* GLA CAT	51	FUND BALANCE (DEFICITS)	.00	.00	.00	.00
* GLA CAT	55	FFS REV/EXPEND SUMMARY ACCT CA	.00	.00	.00	.00
* GAAP FUND	0807		.00	.00	.00	.00

DAFR8690 231 SHER 20 13 OMOS RJE R231 2(ORG) () () 3(FND) () 2(GLA) () () USAS
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11TH COURT OF APPEALS DISTRICT (231)
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM

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

GL CAT	GL CLASS	TITLE	PRIOR PERIOD BALANCE	ADDITIONS	DELETIONS	CURRENT PERIOD BALANCE
01	004	CA CASH IN STATE TREASURY	280.00	.00	.00	280.00
* GLA CAT	01	CURRENT ASSETS	280.00	.00	.00	280.00
	300	CL FUNDS HELD FOR OTHERS	280.00-	.00	.00	280.00-
* GLA CAT	21	CURRENT LIABILITIES	280.00-	.00	.00	280.00-
* GLA CAT	51	FUND BALANCE (DEFICITS)	.00	.00	.00	.00
* GLA CAT	55	FFS REV/EXPEND SUMMARY ACCT CA	.00	.00	.00	.00
* GAAP FUND	0900		.00	.00	.00	.00

DAFR8690 231 SHER 20 13 OMOS RJE R231 2(ORG) () () 3(FND) () 2(GLA) () () USAS
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11TH COURT OF APPEALS DISTRICT (231)
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 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 CAT	GL CLASS	TITLE	PRIOR PERIOD BALANCE	ADDITIONS	DELETIONS	CURRENT PERIOD BALANCE
	052	CA ACCOUNTS RECEIVABLES, NET	2,873.63-	.00	.00	2,873.63-
* GLA CAT	01	CURRENT ASSETS	2,873.63-	.00	.00	2,873.63-
21	300	CL FUNDS HELD FOR OTHERS	2,873.63	.00	.00	2,873.63
* GLA CAT	21	CURRENT LIABILITIES	2,873.63	.00	.00	2,873.63
* GLA CAT	51	FUND BALANCE (DEFICITS)	.00	.00	.00	.00
* GLA CAT	55	FFS REV/EXPEND SUMMARY ACCT CA	.00	.00	.00	.00
* GAAP FUND	0942		.00	.00	.00	.00

DAFR8690 231 SHER 20 13 OMOS RJE R231 2(ORG) () () 3(FND) () 2(GLA) () () USAS
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11TH COURT OF APPEALS DISTRICT (231)
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM

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

GL	GL		PRIOR PERIOD			CURRENT PERIOD
CAT	CLASS	TITLE	BALANCE	ADDITIONS	DELETIONS	BALANCE

* GLA	CAT 01	CURRENT ASSETS	.00	.00	.00	.00
* GLA	CAT 21	CURRENT LIABILITIES	.00	.00	.00	.00
* GLA	CAT 51	FUND BALANCE (DEFICITS)	.00	.00	.00	.00
* GAAP	FUND	0980	.00	.00	.00	.00

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 (AGL) (GRT) (PRJ) (SS1) (SS2)

11TH COURT OF APPEALS DISTRICT (231)
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 11

PROD SYSTEM

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GAAP FUND GROUP 03 FIDUCIARY
 GAAP FUND TYPE 09 AGENCY FUNDS
 GAAP FUND 1000 UNAPPROPRIATED GENERAL REVENUE

 GL GL PRIOR PERIOD CURRENT PERIOD
 CAT CLASS TITLE BALANCE ADDITIONS DELETIONS BALANCE

* GLA CAT	01	CURRENT ASSETS	.00	.00	.00	.00
* GLA CAT	21	CURRENT LIABILITIES	.00	.00	.00	.00
* GLA CAT	51	FUND BALANCE (DEFICITS)	.00	.00	.00	.00
* GAAP FUND	1000		.00	.00	.00	.00
* GAAP FUND TYPE	09		.00	.00	.00	.00
* GAAP FUND GROUP	03		.00	.00	.00	.00
* AGENCY	231		.00	.00	.00	.00

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11TH COURT OF APPEALS DISTRICT (231)
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
GL CLS	001			CA CASH ON HAND		.00	.00
GL CLS	002			CA CASH IN BANK		1,000.00	1,000.00
GL CLS	004			CA CASH IN STATE TREASURY		.00	.00
GL CLS	020			CA LEGISLATIVE APPROPRIATIONS		296,522.61	137,863.11
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		56,069.97	50,322.28
GL CLS	080			CA CONSUMABLE INVENTORIES		4,401.19	2,672.29
* GLA CAT	01			CURRENT ASSETS		357,993.77	191,857.68
** TOTAL ASSETS AND OTHER DEBITS						357,993.77	191,857.68
GL CLS	200			CL ACCOUNTS PAYABLE		2,112.58-	.00
GL CLS	203			CL PAYROLL PAYABLE		110,978.70-	128,176.55-
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		113,091.28-	128,176.55-
** TOTAL LIABILITIES						113,091.28-	128,176.55-
GL CLS	360			FD BAL RESERVED FOR ENCUMBRANCES		.00	.00
GL CLS	362			FD BAL RESERVED FOR INVENTORIES		.00	2,672.29-

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11TH COURT OF APPEALS DISTRICT (231)
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM
 *****PAGE 2

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
	GL CLS	364	FD	BAL RESERVED FOR IMPREST ACCT.		.00	1,000.00-
	GL CLS	520	FD	BAL-RESTRICTED		50,322.28-	.00
	GL CLS	550	FD	BAL-UNASSIGNED		194,580.21-	.00
	GL CLS	610	FD	BAL - UNRES DESIG FOR OTHER		.00	50,322.28-
	GL CLS	620	FUND	BALANCE - UNRESERVED/UNDESIGNATED		.00	9,686.56-
	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)		244,902.49-	63,681.13-
**	TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES					244,902.49-	63,681.13-
**	TOTAL LIABILITIES AND FUND BALANCE/EQUITY					357,993.77-	191,857.68-
*	GAAP FUND TYPE	01	GENERAL			.00	.00

DAFR8581 231 SHER 05 13 OMOS RJE R231 2(ORG) () () 2(FND) () 2(GLA) () () USAS
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(AGY)231 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

11TH COURT OF APPEALS DISTRICT (231)
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM

*****PAGE 3

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 02 SPECIAL REVENUE

GL	GL	B/C	COMP	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	052	CA	ACCOUNTS RECEIVABLES, NET	.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	205	CL	INTERFUND PAYABLE	.00	.00
GL	CLS	211	CL	DUE TO OTHER AGENCIES	535,003.01-	440,296.19-
GL	CLS	300	CL	FUNDS HELD FOR OTHERS	.00	.00
* GLA	CAT	21		CURRENT LIABILITIES	535,003.01-	440,296.19-
**				TOTAL LIABILITIES	535,003.01-	440,296.19-
GL	CLS	520	FD	BAL-RESTRICTED	535,003.01	.00
GL	CLS	610	FD	BAL - UNRES DESIG FOR OTHER	.00	.00
GL	CLS	620	FUND	BALANCE - UNRESERVED/UNDESIGNATED	.00	440,296.19
* GLA	CAT	51		FUND BALANCE (DEFICITS)	535,003.01	440,296.19
**				TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES	535,003.01	440,296.19
**				TOTAL LIABILITIES AND FUND BALANCE/EQUITY	.00	.00
* GAAP	FUND	TYPE	02	SPECIAL REVENUE	.00	.00

DAFR8581 231 SHER 05 13 OMOS RJE R231 2(ORG) () () 2(FND) () 2(GLA) () () USAS
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(AGY)231 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

11TH COURT OF APPEALS DISTRICT (231)
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT(GWFS)

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

GL CT	GL CLS	B/C IND	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
**	TOTAL ASSETS AND OTHER DEBITS					.00	.00
	GL CLS	410		INVESTED IN CAP ASSETS,NET RELATED DEBT		.00	.00
	GL CLS	430		UNRESTRICTED NET ASSETS		.00	.00
*	GLA CAT	45		NET ASSETS		.00	.00
	GL CLS	620		FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
	GL CLS	630		OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
*	GLA CAT	51		FUND BALANCE (DEFICITS)		.00	.00
**	TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES					.00	.00
**	TOTAL LIABILITIES AND FUND BALANCE/EQUITY					.00	.00
*	GAAP FUND TYPE	11		CAPITAL ASSET BASIS CONVERSION ADJUSTMTS		.00	.00

DAFR8581 231 SHER 05 13 OMOS RJE R231 2(ORG) () () 2(FND) () 2(GLA) () () USAS
 CYCLE: 09/26/11 23:01 4995 RUN DATE: 09/27/11 TIME: 01:55 59 CFY: 12 CFM: 01 LCY: 10 LCM: 11 FICHE: 231 11 01 12

(AGY)231 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

11TH COURT OF APPEALS DISTRICT (231)
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM

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

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

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	56,643.73-
* GLA	CAT	21	CURRENT LIABILITIES		.00	56,643.73-
GL	CLS	301	NC EMPLOYEE'S COMPENSABLE LEAVE		101,630.67-	44,986.94-
* GLA	CAT	26	NON-CURRENT LIABILITIES		101,630.67-	44,986.94-
**	TOTAL LIABILITIES				101,630.67-	101,630.67-
GL	CLS	430	UNRESTRICTED NET ASSETS		101,630.67	101,630.67
* GLA	CAT	45	NET ASSETS		101,630.67	101,630.67
GL	CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
* GLA	CAT	51	FUND BALANCE (DEFICITS)		.00	.00
**	TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES				101,630.67	101,630.67
**	TOTAL LIABILITIES AND FUND BALANCE/EQUITY				.00	.00
*GAAP	FUND TYPE	12	LONG-TERM LIAB BASIS CONVERSION ADJUSTMT		.00	.00
* GAAP	FUND GROUP	01	GOVERNMENTAL		.00	.00
* AGENCY		231			.00	.00

FMQuery: USAS Govt Wide Financial Statements (SOA)

Statement of Activities By GAAP Fund, Fund, and Object (GOVT)

Agency 231 - Court of Appeals-Eleventh Court of Appeals District

FY 2011, Adjusted (Month 13) Balances, BC = 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	3005	CHG/SVC-LICENSES, FEES & PERMITS	3879	N	-58.53
					Prog Rev - Charges For Services			-58.53
			66	3400	SALARIES AND WAGES	7001	N	286,537.94
				3400	SALARIES AND WAGES	7002	N	676,267.08
				3400	SALARIES AND WAGES	7017	N	15,752.00
				3400	SALARIES AND WAGES	7022	N	27,566.64
				3400	SALARIES AND WAGES	7023	N	18,596.29
				3400	SALARIES AND WAGES	7050	N	7,895.58
				3405	PAYROLL RELATED COSTS	7032	N	81,748.62
				3405	PAYROLL RELATED COSTS	7041	N	97,136.12
				3405	PAYROLL RELATED COSTS	7043	N	69,629.96
				3420	TRAVEL	7102	N	1,065.06
				3420	TRAVEL	7104	N	1,507.88
				3420	TRAVEL	7105	N	273.83
				3420	TRAVEL	7111	N	344.46
				3420	TRAVEL	7115	N	60.36
				3420	TRAVEL	7116	N	338.19
				3420	TRAVEL	7135	N	-41.40
				3425	MATERIALS AND SUPPLIES	7291	N	15,376.13

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UNAUDITED
ELEVENTH COURT OF APPEALS, AGENCY NO. 231

FMQuery: USAS Govt Wide Financial Statements (SOA)

Statement of Activities By GAAP Fund, Fund, and Object (GOVT)

Agency 231 - Court of Appeals-Eleventh Court of Appeals District
 FY 2011, Adjusted (Month 13) Balances, BC = 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	3425	MATERIALS AND SUPPLIES	7300	N	5,207.83
				3425	MATERIALS AND SUPPLIES	7303	N	17,559.77
				3425	MATERIALS AND SUPPLIES	7382	N	10,909.66
				3430	COMMUNICATION AND UTILITIES	7276	N	15,146.56
				3430	COMMUNICATION AND UTILITIES	7503	N	200.82
				3430	COMMUNICATION AND UTILITIES	7504	N	3,108.43
				3430	COMMUNICATION AND UTILITIES	7507	N	848.50
				3430	COMMUNICATION AND UTILITIES	7516	N	2,250.87
				3430	COMMUNICATION AND UTILITIES	7526	N	208.80
				3435	REPAIRS AND MAINTENANCE	7367	N	1,444.96
				3440	RENTALS AND LEASES	7406	N	2,229.48
				3440	RENTALS AND LEASES	7470	N	20.00
				3445	PRINTING AND REPRODUCTION	7273	N	870.00
				3590	OTHER EXPENSES	7201	N	1,865.00
				3590	OTHER EXPENSES	7203	N	645.00
				3590	OTHER EXPENSES	7211	N	41.31
				3590	OTHER EXPENSES	7219	N	20.46
				3590	OTHER EXPENSES	7286	N	1,155.39
				3590	OTHER EXPENSES	7299	N	10.00
				3590	OTHER EXPENSES	7947	N	1,664.75

UNAUDITED
ELEVENTH COURT OF APPEALS, AGENCY NO. 231

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FMQuery: USAS Govt Wide Financial Statements (SOA)

Statement of Activities By GAAP Fund, Fund, and Object (GOVT)

Agency 231 - Court of Appeals-Eleventh Court of Appeals District

FY 2011, Adjusted (Month 13) Balances, BC = 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
					Expenses			1,365,462.33
01	0001	0001	68	3700	GR-ORIGINAL APPROPRIATIONS	9400	N	-1,367,347.00
				3700	GR-ORIGINAL APPROPRIATIONS	9401	N	8,000.00
				3700	GR-ORIGINAL APPROPRIATIONS	9415	N	85,548.00
				3705	GR-ADDITIONAL APPROPRIATIONS	9420	N	-69,629.96
				3705	GR-ADDITIONAL APPROPRIATIONS	9425	N	-97,136.12
				3705	GR-ADDITIONAL APPROPRIATIONS	9435	N	-81,748.62
				3705	GR-ADDITIONAL APPROPRIATIONS	9440	N	-7,895.58
				3710	GR-UNEXPENDED BALANCE FORWARD	9406	N	8,925.01
				3710	GR-UNEXPENDED BALANCE FORWARD	9407	N	-8,925.01
				3715	GR-LEGISLATIVE FINANCING SOURCES	9410	N	-85,332.97
				3720	GR-LEGISLATIVE FINANCING USES	9515	N	85,548.00
				3720	GR-LEGISLATIVE FINANCING USES	9541	N	-215.03
				3730	GR-LAPSES	9580	N	-499.92
				3810	GR-OTHER GENERAL REVENUES	3802	N	-10,168.27
					General Revenues			-1,540,877.47
			79	BBal	Beginning Balance			-13,358.85
					Beginning Balance			-13,358.85
					Fund 0001 Beginning Balance			-13,358.85
					Beginning Balance as Restated			-13,358.85

UNAUDITED ELEVENTH COURT OF APPEALS, AGENCY NO. 231

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FMQuery: USAS Govt Wide Financial Statements (SOA)

Statement of Activities By GAAP Fund, Fund, and Object (GOVT)

Agency 231 - Court of Appeals-Eleventh Court of Appeals District
 FY 2011, Adjusted (Month 13) Balances, BC = 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
Net Activity								-175,473.67
Fund 0001 Ending Balance								-188,832.52
01	0540	0540	60	3005	CHG/SVC-LICENSES, FEES & PERMITS	3711	N	-5,740.00
				3005	CHG/SVC-LICENSES, FEES & PERMITS	3719	N	-7.69
Prog Rev - Charges For Services								-5,747.69
			79	BBal	Beginning Balance			-50,322.28
Beginning Balance								-50,322.28
Fund 0540 Beginning Balance								-50,322.28
Beginning Balance as Restated								-50,322.28
Net Activity								-5,747.69
Fund 0540 Ending Balance								-56,069.97
01								
02	0573	0573	60	3005	CHG/SVC-LICENSES, FEES & PERMITS	3711	N	-6,650.00
				3005	CHG/SVC-LICENSES, FEES & PERMITS	3719	N	-7.70
				3040	CHG/SVC-VIOLATIONS, FINES & PENALTIES	3704	N	-450.00
Prog Rev - Charges For Services								-7,107.70
			66	3400	SALARIES AND WAGES	7001	N	92,450.00
				3400	SALARIES AND WAGES	7050	N	215.03
				3405	PAYROLL RELATED COSTS	7041	N	3,398.99
				3405	PAYROLL RELATED COSTS	7043	N	5,750.50

UNAUDITED
 ELEVENTH COURT OF APPEALS, AGENCY NO. 231

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FMQuery: USAS Govt Wide Financial Statements (SOA)

Statement of Activities By GAAP Fund, Fund, and Object (GOVT)

Agency 231 - Court of Appeals-Eleventh Court of Appeals District

FY 2011, Adjusted (Month 13) Balances, BC = 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	
								Expenses	101,814.52
02	0573	0573	79	BBal	Beginning Balance				440,296.19
								Beginning Balance	440,296.19
								Fund 0573 Beginning Balance	440,296.19
								Beginning Balance as Restated	440,296.19
								Net Activity	94,706.82
								Fund 0573 Ending Balance	535,003.01
02									
12	9997	0997	79	BBal	Beginning Balance				101,630.67
								Beginning Balance	101,630.67
								Fund 0997 Beginning Balance	101,630.67
								Beginning Balance as Restated	101,630.67
								Net Activity	0.00
								Fund 0997 Ending Balance	101,630.67
12									

UNAUDITED
ELEVENTH COURT OF APPEALS, AGENCY NO. 231

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Notes to the Financial Statements

Note 1: Summary of Significant Accounting Policies

Entity

The Eleventh 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 for State Agencies.

The Eleventh Court of Appeals serves the state by having intermediate appellate jurisdiction in civil cases where the judgment rendered exceeds \$100, exclusive of costs, and in criminal cases, except those in which the death penalty has been assessed. We have geographical jurisdiction of decisions of the 40 trial courts of the Eleventh District which includes 38 district courts, 9 county courts at law and 28 county courts. There are 28 counties in our judicial district.

The Eleventh Court of Appeals includes within this report no components identified that should be reported.

Due to the significant changes related to 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 be in compliance with generally accepted accounting principles (GAAP). 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

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

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

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

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

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 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. The activity will be recognized in these new fund types.

Proprietary funds, pension trust funds, external investment trust funds and private-purpose trust funds are accounted for on the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized at the time liabilities are incurred. Proprietary funds distinguish operating from non-operating items. Operating revenues and expenses result from providing services or producing and delivering goods in connection with the proprietary funds principal ongoing operations. Operating expenses for the enterprise and internal services funds include the cost of sales and services, administrative expenses, and depreciation on capital assets.

Budget and Budgetary Accounting

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

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

Assets, Liabilities, and Fund Balances/Net Assets

ASSETS

Cash and Cash Equivalents

Short-term highly liquid investments with an original maturity of three months or less are considered cash equivalents.

Inventories

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 that appear in the proprietary fund types and the government-wide statements. 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. Road and highway infrastructure is reported on the modified basis. Assets are depreciated over the estimated useful life of the asset using the straight-line method.

All capital assets acquired by proprietary funds or trust funds are reported at cost or estimated historical cost is not available. Donated assets are reported at fair value on the acquisition dated. Depreciation is charged to operations over the estimated useful life of each asset, using the straight-line method.

Current Receivables

Other receivables include year-end revenue accruals. This account can appear in governmental and proprietary fund types.

Non-Current Receivables-Other

The only receivables not expected to be collected within one year are \$5 million in purchase program receivables.

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.

Current Payables-Other

Payables are the accrual at year-end of expenditure transactions. Payables may be included in either the governmental or proprietary fund types.

Non-Current Payables-Other

The only payable not expected to be paid within one year are \$5 million in purchase program payables.

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.

Capital Lease Obligations

Capital Lease Obligations represent the liability for future lease payments under capital lease contracts contingent upon the appropriation of funding by the Legislature. Liabilities are reported separately as either current or noncurrent in the statement of net assets.

FUND BALANCE/NET ASSETS

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

Reservations of Fund Balance

Fund balances for governmental funds are classified as either reserved or unreserved in the fund financial statements. Reservations are legally restricted to a specific future use or not available for expenditure.

Reserved for Encumbrances

This represents commitments of the value of contracts awarded or assets ordered prior to year-end but not received as of that date. Encumbrances are not included with expenditures or liabilities. They represent current resources designated for specific expenditures in subsequent operating periods.

Unreserved/Undesignated:

Other represents the unappropriated balance at year-end.

Invested In Capital Assets, Net Of Related Debt

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

Restricted Net Assets

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

Unrestricted Net Assets

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

INTERFUND ACTIVITIES AND BALANCES

The agency has the following types of transactions between funds:

- (1) **Transfers:** Legally required transfers that are reported when incurred as 'Transfers In' by the recipient fund and as 'Transfers Out' by the disbursing fund.
- (2) **Reimbursements:** Reimbursements are repayments from funds responsible for expenditures or expenses to funds that made the actual payment. Reimbursements of expenditures made by one fund and another that are recorded as expenditures in the reimbursing fund and as a reduction of expenditures in the reimbursed fund. Reimbursements are not displayed in the financial statements.
- (3) **Interfund receivables and payables:** Interfund loans are reported as interfund receivables and payables. If repayment is due during the current year or soon thereafter it is classified as "Current", repayment for two (or more) years is classified as "non-Current".
- (4) **Interfund Sales and Purchases:** Charges or collections for services rendered by one fund to another that are recorded as revenues of the recipient fund and expenditures or expenses of the disbursing fund.

The composition of the agency's Interfund activities and balances are presented in Note 7.

UNAUDITED
ELEVENTH COURT OF APPEALS, AGENCY NO. 231

Note 2: Capital Assets

A summary of the changes in Capital Assets for the year ended August 31, 2009, is presented below:

	Primary Government					Balance 08/31/11
	Balance 09/01/10	Adjustments	Reclassifications	Additions	Deletions	
GOVERNMENTAL ACTIVITIES						
Non-Depreciable Assets						
Land and Land Improvements						-
Infrastructure						-
Construction in Progress						-
Other Assets						-
Total Non-Depreciable Assets	-	-	-	-	-	-
Depreciable Assets						
Buildings and Building Improvements						-
Infrastructure						-
Facilities & Other Improvements						-
Furniture and Equipment	7385.46					7385.46
Vehicle, Boats & Aircraft						-
Other Assets						-
Total Depreciable Assets at Historical Costs	7385.46	-	-	-	-	7385.46
Less Accumulated Depreciation for:						
Buildings and Improvements						-
Infrastructure						-
Facilities & Other Improvements						-
Furniture and Equipment						-7385.46
Vehicles, Boats & Aircraft						-
Other Capital Assets						-
Total Accumulated Depreciation	-	-	-	-	-	-7385.46
Depreciable Assets, Net	-	-	-	-	-	0.00
Governmental Activities Capital Assets, Net	-	-	-	-	-	0.00

Fiduciary funds are not required to submit this note for the CAFR preparation; however, agencies with these funds may want to report the balances in this note.

Note 3: Deposits, Investments, & Repurchase Agreements

The Eleventh 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 \$1,000 for Cash in Bank (including restricted assets and discretely presented component units) is presented below.

- B. The bank balance of the Eleventh 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
\$1,000	\$ 0.00	\$ 0.00	\$1,000

Consisting of the following:	
Governmental Funds Current Demand	
Proprietary Funds Current Demand Deposits	
Proprietary Funds Current Restricted Money Market Accounts	
Fiduciary Funds Current Demand Deposits	
Total Cash in Bank per Financial Statement	-
Proprietary Funds CDs disclosed as Deposits but reported as Non-Investments on Financial Statement	
Governmental Funds Uninvested Cash Collateral disclosed as deposits reported as Securities Lending Collateral on Financial Statement	
Total Deposits Carrying Accounts	-

Deposits for Discretely Presented Component Units are:

Category 1	Category 2	Category 3	Carrying Amount
			-

Governmental Component current Demand Deposits	

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Note 5: Summary of Long Term Liabilities

Changes in Long-Term Liabilities

During the year ended August 31, 2009, the following changes occurred in liabilities:

Governmental Activities	Balance 09-1-10	Additions	Reductions	Balance 08-31-11	Amounts Due Within One Year
Claims and Judgments					
Capital Lease Obligations					
Compensable Leave	\$101,630.67	\$51,421.19	\$71,557.54	\$81,494.32	\$44,952.24
Total Governmental Activities	\$101,630.67	\$51,421.19	\$71,557.54	\$81,494.32	\$44,952.24

Business-Type Activities	Balance 09-1-10	Additions	Reductions	Balance 08-31-11	Amounts Due Within One Year
Claims and Judgments					
Capital Lease Obligations					
Compensable Leave					
Total Business-Type Activities					

Notes and Loans Payable

Notes payable consists of amounts used to finance the acquisition of mainframe computer equipment. The debt service requirements for Notes Payable in the Governmental and Business-Type Activities are as follows:

Notes Payable Debt Service Requirements	Governmental Activities		Business Type Activities	
	Principal	Interest	Principal	Interest
XXX1 (Future Year 1)	\$	\$	\$	\$
XXX2 (Future Year 2)				
XXX3 (Future Year 3)				
XXX4 (Future Year 4)				
XXX5 (Future Year 5)				
XXX6-XX10				
XX11-XX15				
XX16-XX20				
Total Requirements	\$	\$	\$	\$

Claims & Judgments

The Eleventh Court of Appeals has had no claims nor judgments.

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 benefits accrued to employees. No liability is recorded for non-vesting accumulating rights to receive sick pay benefits.

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Note 12: Interfund Activity and Transactions

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

- Interfund Receivables or Interfund Payables (Note 7 presentation required)
- Due From Other Agencies or Due To Other Agencies (Note 7 presentation optional)
- Due From Other Funds or Due To Other Funds (Note 7 presentation optional)
- Transfers In or Transfers Out (Note 7 presentations optional)
- Legislative Transfers In or Legislative Transfers Out (Note 7 presentation required)

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

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

Individual balances and activity at August 31, 2009, follows:

	Due From Other Funds	Due To Other Funds	Source
Appd Fund 0540, D23 Fund 0540			
(Agency 211, D23 Fund 0540)	\$ 56,069.97	\$	
Appd Fund 0573, D23 Fund 0573			
(Agency 241, D23 Fund 0573)	\$	\$ 535,003.01	
Total Due From/To Other Funds	\$ 56,069.97	\$ 535,003.01	

	Legislative Transfers In	Legislative Transfers Out	Purpose (Disclosure Required)
GENERAL (01)			
Appd Fund 0001, D23 Fund 0001	\$ 400.00	\$ (400.00)	
(SORM Agency, D23 Fund 0001)			
	\$	\$	
Total Legislative Transfers	\$ 400.00	\$ (400.00)	

The detailed State Grant Pass Through information is listed on Schedule 1B - Schedule of State Grant Pass Through From/To state Agencies.

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Note 11: Risk Financing and Related Insurance

The Eleventh Court of Appeals is exposed to a variety of civil claims resulting from the performance of its duties. It is court 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 there is no purchase of commercial insurance, nor is the Court involved in any risk pools with other government entities.

The Court's liabilities are reported when it is both probable that a loss has occurred and the amount of that 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. There have been no significant reductions in insurance coverage in the past year and losses did not exceed funding arrangements during the past three years.

The Eleventh Court of Appeals has had no claims against this policy.

