



ANNUAL FINANCIAL REPORT

EIGHTH COURT OF APPEALS

EL PASO, TEXAS

FISCAL YEAR ENDED AUGUST 31, 2011

EIGHTH COURT OF APPEALS, EL PASO (228)

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DAFR8580 228 DENI 02 13 BDOR RJE R228 2(ORG) () () 3(FND) () 2(GLA) () () USAS
 □CYCLE: 10/06/11 21:54 5003 RUN DATE: 10/07/11 TIME: 00:33 31 CFY: 12 CFM: 02 LCY: 11 LCM: 00 FICHE: 228 11 01 01

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

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

□ PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM
 □*****PAGE 1

□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	GL	COMP	AGY	CURRENT	PRIOR
CAT	CLASS	GL	TITLE	YEAR	YEAR
GL	CLS	001	CA CASH ON HAND	.00	.00
GL	CLS	004	CA CASH IN STATE TREASURY	.00	.00
GL	CLS	020	CA LEGISLATIVE APPROPRIATIONS	157,423.46	154,600.05
GL	CLS	052	CA ACCOUNTS RECEIVABLES, NET	.00	.00
GL	CLS	065	CA INTERFUND RECEIVABLE	.00	.00
GL	CLS	072	CA DUE FROM OTHER AGENCIES	.00	.00
GL	CLS	080	CA CONSUMABLE INVENTORIES	12,707.67	11,010.68
* GLA	CAT	01	CURRENT ASSETS	170,131.13	165,610.73
**	TOTAL ASSETS AND OTHER DEBITS			170,131.13	165,610.73
GL	CLS	200	CL ACCOUNTS PAYABLE	3,182.98-	2,966.78-
GL	CLS	203	CL PAYROLL PAYABLE	149,702.65-	131,050.80-
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	152,885.63-	134,017.58-
**	TOTAL LIABILITIES			152,885.63-	134,017.58-
GL	CLS	360	FD BAL RESERVED FOR ENCUMBRANCES	.00	.00
GL	CLS	362	FD BAL RESERVED FOR INVENTORIES	.00	11,010.68-
GL	CLS	510	FD BAL-NONSPENDABLE	12,707.67-	.00

8TH COURT OF APPEALS DISTRICT (228)
 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
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

GL	GL	COMP	AGY	CURRENT	PRIOR
CAT	CLASS	GL	GL	YEAR	YEAR
GL	CLS	550	FD BAL-UNASSIGNED	4,537.83-	.00
GL	CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	20,582.47-
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)	17,245.50-	31,593.15-
**	TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES			17,245.50-	31,593.15-
**	TOTAL LIABILITIES AND FUND BALANCE/EQUITY			170,131.13-	165,610.73-
*	GAAP FUND	0001	GENERAL REVENUE (0001)-GENERAL	.00	.00

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DAFR8580 228 DENI 02 13 BDOR RJE R228 2(ORG) () () 3(FND) () 2(GLA) () () USAS
 □CYCLE: 10/06/11 21:54 5003 RUN DATE: 10/07/11 TIME: 00:33 31 CFY: 12 CFM: 02 LCY: 11 LCM: 00 FICHE: 228 11 01 01

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8TH COURT OF APPEALS DISTRICT (228)
 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
 □GAAP FUND 0540 JUDICIAL-COURT PERSNL TRAIN FD

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

GL CLS	001	CA	CASH ON HAND		.00	.00
GL CLS	004	CA	CASH IN STATE TREASURY		.00	.00
GL CLS	065	CA	INTERFUND RECEIVABLE		.00	.00
GL CLS	072	CA	DUE FROM OTHER AGENCIES		85,573.00	76,885.00
* GLA CAT	01		CURRENT ASSETS		85,573.00	76,885.00
** TOTAL ASSETS AND OTHER DEBITS					85,573.00	76,885.00
GL CLS	200	CL	ACCOUNTS PAYABLE		.00	.00
GL CLS	300	CL	FUNDS HELD FOR OTHERS		.00	.00
* GLA CAT	21		CURRENT LIABILITIES		.00	.00
** TOTAL LIABILITIES					.00	.00
GL CLS	520	FD	BAL-RESTRICTED		.00	.00
GL CLS	530	FD	BAL-COMMITTED		76,885.00-	.00
GL CLS	550	FD	BAL-UNASSIGNED		8,688.00-	.00
GL CLS	610	FD	BAL - UNRES DESIG FOR OTHER		.00	76,885.00-
GL CLS	620	FUND	BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
* GLA CAT	51		FUND BALANCE (DEFICITS)		85,573.00-	76,885.00-
** TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES					85,573.00-	76,885.00-
** TOTAL LIABILITIES AND FUND BALANCE/EQUITY					85,573.00-	76,885.00-
* GAAP FUND	0540	JUDICIAL-COURT	PERSNL TRAIN FD		.00	.00
* GAAP FUND TYPE	01	GENERAL			.00	.00

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DAFR8580 228 DENI 02 13 BDOR RJE R228 2(ORG) () () 3(FND) () 2(GLA) () () USAS
 □CYCLE: 10/06/11 21:54 5003 RUN DATE: 10/07/11 TIME: 00:33 31 CFY: 12 CFM: 02 LCY: 11 LCM: 00 FICHE: 228 11 01 02

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

□ PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM
 □*****PAGE 4

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

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

GL CLS	001	CA CASH ON HAND		.00	.00
GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
GL CLS	065	CA INTERFUND RECEIVABLE		.00	.00
GL CLS	072	CA DUE FROM OTHER AGENCIES		.00	.00
* GLA CAT	01	CURRENT ASSETS		.00	.00
** TOTAL ASSETS AND OTHER DEBITS				.00	.00
GL CLS	200	CL ACCOUNTS PAYABLE		.00	.00
GL CLS	211	CL DUE TO OTHER AGENCIES		529,309.51-	438,845.11-
GL CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00
* GLA CAT	21	CURRENT LIABILITIES		529,309.51-	438,845.11-
** TOTAL LIABILITIES				529,309.51-	438,845.11-
GL CLS	520	FD BAL-RESTRICTED		90,464.40	.00
GL CLS	530	FD BAL-COMMITTED		438,845.11	.00
GL CLS	610	FD BAL - UNRES DESIG FOR OTHER		.00	.00
GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	438,845.11
* GLA CAT	51	FUND BALANCE (DEFICITS)		529,309.51	438,845.11
** TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES				529,309.51	438,845.11
** TOTAL LIABILITIES AND FUND BALANCE/EQUITY				.00	.00
* GAAP FUND	0573	JUDICIAL FUND (0573)-SPECIAL		.00	.00
* GAAP FUND TYPE	02	SPECIAL REVENUE		.00	.00

DAFR8580 228 DENI 02 13 BDOR RJE R228 2(ORG) () () 3(FND) () 2(GLA) () () USAS
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8TH COURT OF APPEALS DISTRICT (228)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD= ADJUSTMENT FY= 11

□ PERCENT OF YEAR ELAPSED: 100%
 □***** PAGE 5 PROD SYSTEM

□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 TITLE GL YEAR YEAR
 □*****

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

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DAFR8580 228 DENI 02 13 BDOR RJE R228 2(ORG) () () 3(FND) () 2(GLA) () () USAS
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(AGY)228 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
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8TH COURT OF APPEALS DISTRICT (228)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

□PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM
 □*****PAGE 6

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

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

GL CLS	111	OTHER CURRENT ASSETS			.00	.00
* GLA CAT	01	CURRENT ASSETS			.00	.00
GL CLS	151	FURNITURE AND EQUIPMENT, NET			.00	.00
* GLA CAT	06	NON-CURRENT ASSETS			.00	.00
GL CLS	190	RETIREMNT OF OTHR GENERAL LONG-TERM DEBT			.00	.00
* GLA CAT	11	OTHER DEBITS			.00	.00
** TOTAL ASSETS AND OTHER DEBITS					.00	.00
GL CLS	230	CL EMPLOYEE'S COMPENSABLE LEAVE			.00	.00
* GLA CAT	21	CURRENT LIABILITIES			.00	.00
** TOTAL LIABILITIES					.00	.00
GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED			.00	.00
GL CLS	630	OBSOLETE FB ACCTS UNDER GASB 34			.00	.00
* GLA CAT	51	FUND BALANCE (DEFICITS)			.00	.00
** TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES					.00	.00
** TOTAL LIABILITIES AND FUND BALANCE/EQUITY					.00	.00
* GAAP FUND	9997	LONG-TERM LIABILITIES BASIS CONVERSION			.00	.00
* GAAP FUND TYPE	12	LONG-TERM LIAB BASIS CONVERSION ADJUSTMT			.00	.00
* GAAP FUND GROUP	01	GOVERNMENTAL			.00	.00
* AGENCY	228				.00	.00

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(AGY)228 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
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8TH COURT OF APPEALS DISTRICT (228)

STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT (GWFS)

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

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

GL	CLS	IND	GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
GL	CLS	001	CA	CASH ON HAND		.00	.00
GL	CLS	004	CA	CASH IN STATE TREASURY		.00	.00
GL	CLS	020	CA	LEGISLATIVE APPROPRIATIONS		157,423.46	154,600.05
GL	CLS	052	CA	ACCOUNTS RECEIVABLES, NET		.00	.00
GL	CLS	065	CA	INTERFUND RECEIVABLE		.00	.00
GL	CLS	072	CA	DUE FROM OTHER AGENCIES		.00	.00
GL	CLS	080	CA	CONSUMABLE INVENTORIES		12,707.67	11,010.68
* GLA CAT 01 CURRENT ASSETS						170,131.13	165,610.73
** TOTAL ASSETS AND OTHER DEBITS						170,131.13	165,610.73
GL	CLS	200	CL	ACCOUNTS PAYABLE		3,182.98-	2,966.78-
GL	CLS	203	CL	PAYROLL PAYABLE		149,702.65-	131,050.80-
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						152,885.63-	134,017.58-
** TOTAL LIABILITIES						152,885.63-	134,017.58-
GL	CLS	360	FD	BAL RESERVED FOR ENCUMBRANCES		.00	.00
GL	CLS	362	FD	BAL RESERVED FOR INVENTORIES		.00	11,010.68-
GL	CLS	510	FD	BAL-NONSPENDABLE		12,707.67-	.00

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8TH COURT OF APPEALS DISTRICT (228)
 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
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

GL	CLS	B/C	COMP	AGY	CURRENT	PRIOR
IND	IND	IND	GL	GL	YEAR	YEAR
TITLE						
GL	CLS	550	FD BAL-UNASSIGNED		4,537.83-	.00
GL	CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	20,582.47-
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)		17,245.50-	31,593.15-
**	TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES				17,245.50-	31,593.15-
**	TOTAL LIABILITIES AND FUND BALANCE/EQUITY				170,131.13-	165,610.73-
*	GAAP	FUND	0001 GENERAL REVENUE (0001)-GENERAL		.00	.00

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

8TH COURT OF APPEALS DISTRICT (228)

□ STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT(GWFS) PROD SYSTEM
 □PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11
 □*****PAGE 3

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

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

GL CLS	001	CA CASH ON HAND		.00	.00
GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
GL CLS	065	CA INTERFUND RECEIVABLE		.00	.00
GL CLS	072	CA DUE FROM OTHER AGENCIES		85,573.00	76,885.00
* GLA CAT	01	CURRENT ASSETS		85,573.00	76,885.00
** TOTAL ASSETS AND OTHER DEBITS				85,573.00	76,885.00
GL CLS	200	CL ACCOUNTS PAYABLE		.00	.00
GL CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00
* GLA CAT	21	CURRENT LIABILITIES		.00	.00
** TOTAL LIABILITIES				.00	.00
GL CLS	520	FD BAL-RESTRICTED		.00	.00
GL CLS	530	FD BAL-COMMITTED		76,885.00-	.00
GL CLS	550	FD BAL-UNASSIGNED		8,688.00-	.00
GL CLS	610	FD BAL - UNRES DESIG FOR OTHER		.00	76,885.00-
GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
* GLA CAT	51	FUND BALANCE (DEFICITS)		85,573.00-	76,885.00-
** TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES				85,573.00-	76,885.00-
** TOTAL LIABILITIES AND FUND BALANCE/EQUITY				85,573.00-	76,885.00-
* GAAP FUND	0540	JUDICIAL-COURT PERSNL TRAIN FD		.00	.00
* GAAP FUND TYPE	01	GENERAL		.00	.00

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

8TH COURT OF APPEALS DISTRICT (228)
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 11

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

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

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

GL CLS	001	CA CASH ON HAND		.00	.00
GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
GL CLS	065	CA INTERFUND RECEIVABLE		.00	.00
GL CLS	072	CA DUE FROM OTHER AGENCIES		.00	.00
* GLA CAT	01	CURRENT ASSETS		.00	.00
** TOTAL ASSETS AND OTHER DEBITS				.00	.00
GL CLS	200	CL ACCOUNTS PAYABLE		.00	.00
GL CLS	211	CL DUE TO OTHER AGENCIES		529,309.51-	438,845.11-
GL CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00
* GLA CAT	21	CURRENT LIABILITIES		529,309.51-	438,845.11-
** TOTAL LIABILITIES				529,309.51-	438,845.11-
GL CLS	520	FD BAL-RESTRICTED		90,464.40	.00
GL CLS	530	FD BAL-COMMITTED		438,845.11	.00
GL CLS	610	FD BAL - UNRES DESIG FOR OTHER		.00	.00
GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	438,845.11
* GLA CAT	51	FUND BALANCE (DEFICITS)		529,309.51	438,845.11
** TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES				529,309.51	438,845.11
** TOTAL LIABILITIES AND FUND BALANCE/EQUITY				.00	.00
* GAAP FUND	0573	JUDICIAL FUND (0573)-SPECIAL		.00	.00
* GAAP FUND TYPE	02	SPECIAL REVENUE		.00	.00

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8TH COURT OF APPEALS DISTRICT (228)

□ STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT (GWFS)

□PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM
 □*****PAGE 5

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

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

GL CLS	111	OTHER CURRENT ASSETS	.00	.00
* GLA CAT	01	CURRENT ASSETS	.00	.00
GL CLS	150	VEHICLES, BOATS AND AIRCRAFT, NET	.00	.00
GL CLS	151	FURNITURE AND EQUIPMENT, NET	14,308.98	16,342.59
GL CLS	158	OTHER CAPITAL ASSETS, NET	.00	.00
* GLA CAT	06	NON-CURRENT ASSETS	14,308.98	16,342.59
GL CLS	190	RETIREMNT OF OTHR GENERAL LONG-TERM DEBT	.00	.00
* GLA CAT	11	OTHER DEBITS	.00	.00
** TOTAL ASSETS AND OTHER DEBITS			14,308.98	16,342.59
GL CLS	230	CL EMPLOYEE'S COMPENSABLE LEAVE	.00	.00
* GLA CAT	21	CURRENT LIABILITIES	.00	.00
** TOTAL LIABILITIES			.00	.00
GL CLS	410	INVESTED IN CAP ASSETS,NET RELATED DEBT	14,308.98-	16,342.59-
GL CLS	430	UNRESTRICTED NET ASSETS	.00	.00
* GLA CAT	45	NET ASSETS	14,308.98-	16,342.59-
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			14,308.98-	16,342.59-
** TOTAL LIABILITIES AND FUND BALANCE/EQUITY			14,308.98-	16,342.59-

8TH COURT OF APPEALS DISTRICT (228)

STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT (GWFS)
 PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM
 *****PAGE 6

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

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

* GAAP FUND	9998	GEN	FIXED	ASSETS	ACCT	GROUP	.00	.00
* GAAP FUND TYPE	11	CAPITAL	ASSET	BASIS	CONVERSION	ADJUSTMTS	.00	.00

DAFR8581 228 DENI 04 13 BDOR RJE R228 2(ORG) () () 3(FND) () 2(GLA) () () USAS
 □CYCLE: 10/06/11 21:54 5003 RUN DATE: 10/07/11 TIME: 00:33 31 CFY: 12 CFM: 02 LCY: 11 LCM: 00 FICHE: 228 11 01 12

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

8TH COURT OF APPEALS DISTRICT (228)

□ STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT(GWFS)

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

PROD SYSTEM

□*****PAGE 7

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

□*****

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

GL	CLS	111	OTHER	CURRENT	ASSETS		.00	.00
*	GLA	CAT	01	CURRENT	ASSETS		.00	.00
GL	CLS	150	VEHICLES,	BOATS	AND AIRCRAFT,	NET	.00	.00
GL	CLS	151	FURNITURE	AND EQUIPMENT,	NET		.00	.00
*	GLA	CAT	06	NON-CURRENT	ASSETS		.00	.00
GL	CLS	190	RETIREMNT	OF OTHR	GENERAL	LONG-TERM	DEBT	.00
*	GLA	CAT	11	OTHER	DEBITS		.00	.00
**	TOTAL	ASSETS	AND	OTHER	DEBITS		.00	.00
GL	CLS	230	CL	EMPLOYEE'S	COMPENSABLE	LEAVE	28,280.88-	25,888.31-
*	GLA	CAT	21	CURRENT	LIABILITIES		28,280.88-	25,888.31-
GL	CLS	301	NC	EMPLOYEE'S	COMPENSABLE	LEAVE	3,469.92-	1,620.62-
*	GLA	CAT	26	NON-CURRENT	LIABILITIES		3,469.92-	1,620.62-
**	TOTAL	LIABILITIES					31,750.80-	27,508.93-
GL	CLS	430	UNRESTRICTED	NET	ASSETS		31,750.80	27,508.93
*	GLA	CAT	45	NET	ASSETS		31,750.80	27,508.93
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	
							31,750.80	27,508.93
**	TOTAL	LIABILITIES	AND	FUND	BALANCE/EQUITY		.00	.00

8TH COURT OF APPEALS DISTRICT (228)

STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM
 *****PAGE 8

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

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

* GAAP FUND	9997	LONG-TERM LIABILITIES BASIS CONVERSION				.00		.00
* GAAP FUND TYPE	12	LONG-TERM LIAB BASIS CONVERSION ADJUSTMT				.00		.00
* GAAP FUND GROUP	01	GOVERNMENTAL				.00		.00
* AGENCY	228					.00		.00

DAFR8585 228 DENI 04 13 BDOR RJE R228 2(ORG) () () 3(FND) () 2(GLA) () () USAS
 □CYCLE: 10/06/11 21:54 5003 RUN DATE: 10/07/11 TIME: 00:33 31 CFY: 12 CFM: 02 LCY: 11 LCM: 00 FICHE: 228 11 03 09

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

8TH COURT OF APPEALS DISTRICT (228)
 STATEMENT OF NET ASSETS - NET ASSET FORMAT

□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 0900 DEPARTMENTAL SUSPENSE (0900) - AGENCY

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

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

DAFR8585 228 DENI 04 13 BDOR RJE R228 2(ORG) () () 3(FND) () 2(GLA) () () USAS
 □CYCLE: 10/06/11 21:54 5003 RUN DATE: 10/07/11 TIME: 00:33 31 CFY: 12 CFM: 02 LCY: 11 LCM: 00 FICHE: 228 11 03 09

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

8TH COURT OF APPEALS DISTRICT (228)
 STATEMENT OF NET ASSETS - NET ASSET FORMAT
 REPORT PERIOD= ADJUSTMENT FY= 11

□
 □PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM
 □*****PAGE 2

□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 TITLE GL YEAR YEAR
 □*****

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

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

8TH COURT OF APPEALS DISTRICT (228)
 STATEMENT OF NET ASSETS - NET ASSET FORMAT
 REPORT PERIOD= ADJUSTMENT FY= 11

□
 □PERCENT OF YEAR ELAPSED: 100%
 □*****PAGE 3

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

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

GL CLS	GL	COMP	AGY	CURRENT	PRIOR
CAT	CLS	GL	TITLE	YEAR	YEAR
	GL CLS	004	CA CASH IN STATE TREASURY	.00	.00
*	GLA CAT	01	CURRENT ASSETS	.00	.00
**	TOTAL ASSETS			.00	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS	.00	.00
*	GLA CAT	21	CURRENT LIABILITIES	.00	.00
**	TOTAL LIABILITIES			.00	.00
	GL CLS	372	NET ASSETS HELD IN TRUST-FIDUCIARY FDS	.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)	.00	.00
**	NET ASSETS WITH CURRENT CHANGES			.00	.00
*	GAAP FUND	0980	DIRECT DEPOSIT CORRECTION(0980)-AGENCY	.00	.00
*	GAAP FUND TYPE	09	AGENCY FUNDS	.00	.00
*	GAAP FUND GROUP	03	FIDUCIARY	.00	.00
*	AGENCY	228		.00	.00

DAFR8590 228 DENI 02 13 BDOR RJE R228 2(ORG) () 2(OBJ) 3(FND) () 0(GLA) () () USAS
 CYCLE: 10/06/11 21:54 5003 RUN DATE: 10/07/11 TIME: 00:33 31 CFY: 12 CFM: 02 LCY: 11 LCM: 00 FICHE: 228 01 01

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

8TH COURT OF APPEALS DISTRICT (228)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 11

PROD SYSTEM
 PAGE 1

PERCENT OF YEAR ELAPSED: 100%
 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

GAAP SRC/OBJ	0005	ORIGINAL APPROPRIATIONS	1,278,603.00
GAAP SRC/OBJ	0006	ADDITIONAL APPROPRIATIONS	327,449.05
GAAP SRC/OBJ	0007	UNEXPENDED BALANCE FORWARD	0.00
GAAP SRC/OBJ	0065	SALES OF GOODS AND SERVICES	27,000.00
GAAP SRC/OBJ	0080	OTHER	10,495.28
* GAAP CATEGORY 01		REVENUES	1,643,547.33
TOTAL REVENUES			1,643,547.33
GAAP SRC/OBJ	0200	SALARIES AND WAGES	1,244,316.95
GAAP SRC/OBJ	0210	PAYROLL RELATED COSTS	320,127.07
GAAP SRC/OBJ	0230	TRAVEL	14,022.12
GAAP SRC/OBJ	0240	MATERIALS AND SUPPLIES	38,277.14
GAAP SRC/OBJ	0250	COMMUNICATION AND UTILITIES	17,006.85
GAAP SRC/OBJ	0260	REPAIRS AND MAINTENANCE	1,088.29
GAAP SRC/OBJ	0270	RENTALS AND LEASES	12,898.40
GAAP SRC/OBJ	0280	PRINTING AND REPRODUCTION	3,487.83
GAAP SRC/OBJ	0340	OTHER EXPENDITURES	6,670.33
* GAAP CATEGORY 04		EXPENDITURES	1,657,894.98

8TH COURT OF APPEALS DISTRICT (228)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 11

□ PERCENT OF YEAR ELAPSED: 100%
 □*****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	TITLE	YEAR
□	□	□	□	□	□	□
□	□	□	□	□	□	□

TOTAL EXPENDITURES						1,657,894.98
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES						14,347.65-
GAAP SRC/OBJ	0578		LEGISLATIVE FINANCING SOURCES			0.00
GAAP SRC/OBJ	0591		LEGISLATIVE FINANCING USES			0.00
* GAAP CATEGORY 05			OTHER FINANCING SOURCES (USES)			0.00
TOTAL OTHER FINANCING SOURCES (USES)						0.00
NET CHANGE IN FUND BALANCE						14,347.65-
FUND BALANCE - BEGINNING						31,593.15
FUND BALANCE - BEGINNING, AS RESTATED						31,593.15
FUND BALANCE - ENDING						17,245.50
* GAAP FUND 0001			GENERAL REVENUE (0001)-GENERAL			17,245.50

DAFR8590 228 DENI 02 13 BDOR RJE R228 2(ORG) () 2(OBJ) 3(FND) () 0(GLA) () () USAS
 □CYCLE: 10/06/11 21:54 5003 RUN DATE: 10/07/11 TIME: 00:33 31 CFY: 12 CFM: 02 LCY: 11 LCM: 00 FICHE: 228 01 01

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

8TH COURT OF APPEALS DISTRICT (228)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

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

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

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

GAAP SRC/OBJ	0035	LICENSES, FEES AND PERMITS	8,688.00
* GAAP CATEGORY	01	REVENUES	8,688.00
TOTAL REVENUES			8,688.00
TOTAL EXPENDITURES			0.00
EXCESS(DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES			8,688.00
TOTAL OTHER FINANCING SOURCES(USES)			0.00
NET CHANGE IN FUND BALANCE			8,688.00
FUND BALANCE - BEGINNING			76,885.00
FUND BALANCE - BEGINNING, AS RESTATED			76,885.00
FUND BALANCE - ENDING			85,573.00
* GAAP FUND	0540	JUDICIAL-COURT PERSNL TRAIN FD	85,573.00
* GAAP FUND TY	01	GENERAL	102,818.50

DAFR8590 228 DENI 02 13 BDOR RJE R228 2(ORG) () 2(OBJ) 3(FND) () 0(GLA) () () USAS
 □CYCLE: 10/06/11 21:54 5003 RUN DATE: 10/07/11 TIME: 00:33 31 CFY: 12 CFM: 02 LCY: 11 LCM: 00 FICHE: 228 01 02

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

8TH COURT OF APPEALS DISTRICT (228)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

□ PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 PROD SYSTEM
 □*****PAGE 4

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

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

GAAP SRC/OBJ	GAAP GL ACCT GL	GAAP COMPT	TITLE	CURRENT YEAR
0035			LICENSES, FEES AND PERMITS	8,013.00
* GAAP CATEGORY 01			REVENUES	8,013.00
TOTAL REVENUES				8,013.00
0200			SALARIES AND WAGES	92,508.75
0210			PAYROLL RELATED COSTS	5,968.65
* GAAP CATEGORY 04			EXPENDITURES	98,477.40
TOTAL EXPENDITURES				98,477.40
EXCESS(DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES				90,464.40-
TOTAL OTHER FINANCING SOURCES(USES)				0.00
NET CHANGE IN FUND BALANCE				90,464.40-
FUND BALANCE - BEGINNING				438,845.11-
FUND BALANCE - BEGINNING, AS RESTATED				438,845.11-
FUND BALANCE - ENDING				529,309.51-
* GAAP FUND 0573			JUDICIAL FUND (0573)-SPECIAL	529,309.51-
* GAAP FUND TY 02			SPECIAL REVENUE	529,309.51-

DAFR8590 228 DENI 02 13 BDOR RJE R228 2(ORG) () 2(OBJ) 3(FND) () 0(GLA) () () USAS
 □CYCLE: 10/06/11 21:54 5003 RUN DATE: 10/07/11 TIME: 00:33 31 CFY: 12 CFM: 02 LCY: 11 LCM: 00 FICHE: 228 01 11

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

8TH COURT OF APPEALS DISTRICT (228)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

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

□*****PAGE 5

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

□*****

GAAP						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

DAFR8590 228 DENI 02 13 BDOR RJE R228 2(ORG) () 2(OBJ) 3(FND) () 0(GLA) () () USAS
 □CYCLE: 10/06/11 21:54 5003 RUN DATE: 10/07/11 TIME: 00:33 31 CFY: 12 CFM: 02 LCY: 11 LCM: 00 FICHE: 228 01 12

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

8TH COURT OF APPEALS DISTRICT (228)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 11

PROD SYSTEM
 PAGE 6

□
 □PERCENT OF YEAR ELAPSED: 100%
 □*****
 □GAAP FUND GROUP 01 GOVERNMENTAL
 □GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT
 □GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION
 □*****
 □ GAAP
 □ GAAP GAAP GL ACCT GL GAAP COMPT
 □ CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ TITLE CURRENT YEAR
 □*****
 □

NET CHANGE IN FUND BALANCE		0.00
FUND BALANCE - BEGINNING		0.00
FUND BALANCE - BEGINNING, AS RESTATED		0.00
FUND BALANCE - ENDING		0.00
* GAAP FUND 9997	LONG-TERM LIABILITIES BASIS CONVERSION	0.00
* GAAP FUND TY 12	LONG-TERM LIAB BASIS CONVERSION ADJUSTMT	0.00
* GAAP FD GRP 01	GOVERNMENTAL	426,491.01-
* AGENCY 228		426,491.01-

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FMQuery: USAS Govt Wide Financial Statements (SOA)

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

Agency 228 - Court of Appeals-Eighth Court of Appeals District

FY 2011, Adjusted (Month 13) Balances, BC = Both N & Y

Trial Balance Format (Dr-Pos, Cr=Neg)

GAAP Fund Type	GAAP Fund	Fund	GWFS GAAP Object	GWFS GAAP Object	DESCRIPTION	AMOUNT	TYPE	AMOUNT
01	0001	0001	60	3090	CHG/SVC-OTHER CHGS FOR GDS & SVCS	3765	N	-27,000.00
					Prog Rev - Charges For Services			-27,000.00
			66	3400	SALARIES AND WAGES	7001	N	322,549.84
				3400	SALARIES AND WAGES	7002	N	832,538.36
				3400	SALARIES AND WAGES	7005	N	3,863.73
				3400	SALARIES AND WAGES	7017	N	48,500.00
				3400	SALARIES AND WAGES	7022	N	26,237.28
				3400	SALARIES AND WAGES	7023	N	2,293.46
				3400	SALARIES AND WAGES	7050	N	8,334.28
				3405	PAYROLL RELATED COSTS	7032	N	112,219.16
				3405	PAYROLL RELATED COSTS	7033	N	1,012.30
				3405	PAYROLL RELATED COSTS	7041	N	113,537.99
				3405	PAYROLL RELATED COSTS	7043	N	93,357.62
				3420	TRAVEL	7101	N	10,201.78
				3420	TRAVEL	7102	N	306.14
				3420	TRAVEL	7104	N	1,948.98
				3420	TRAVEL	7105	N	369.02
				3420	TRAVEL	7106	N	1,210.00
				3420	TRAVEL	7135	N	-13.80

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UNAUDITED
COURT OF APPEALS EIGHTH DISTRICT OF TEXAS, El Paso, Texas (228)
2011 Annual Financial Report

Notes to the Financial Statements

Note 1: Summary of Significant Accounting Policies

Entity

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

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

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

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

Blended Component Units

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

Fund Structure

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

Governmental Fund Types & Government-wide Adjustment Fund Types

General Fund (0001)

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

Special Revenue Funds (0573)

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

Capital Asset Adjustment Fund Type (9998)

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

Long-Term Liabilities Adjustment Fund Type (9997)

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

Fiduciary Fund Types

FMQuery: USAS Govt Wide Financial Statements (SOA)

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

Agency 228 - Court of Appeals-Eighth Court of Appeals District
 FY 2011, Adjusted (Month 13) Balances, BC = Both N & Y
 Trial Balance Format (Dr-Pos, Cr=Neg)

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GAAP Fund Type	GAAP Fund	Fund	GWFS GAAP Cat	GWFS GAAP Sub Obj	Object Description	Current Yr	Base	Amount
01	0001	0001	66	3425	MATERIALS AND SUPPLIES	7291	N	10,959.15
				3425	MATERIALS AND SUPPLIES	7300	N	6,417.62
				3425	MATERIALS AND SUPPLIES	7303	N	4,635.91
				3425	MATERIALS AND SUPPLIES	7328	N	118.60
				3425	MATERIALS AND SUPPLIES	7334	N	326.76
				3425	MATERIALS AND SUPPLIES	7374	N	4,218.88
				3425	MATERIALS AND SUPPLIES	7378	N	6,130.28
				3425	MATERIALS AND SUPPLIES	7380	N	1,134.95
				3425	MATERIALS AND SUPPLIES	7382	N	4,235.00
				3425	MATERIALS AND SUPPLIES	7517	N	99.99
				3430	COMMUNICATION AND UTILITIES	7276	N	12,747.51
				3430	COMMUNICATION AND UTILITIES	7503	N	256.44
				3430	COMMUNICATION AND UTILITIES	7504	N	2,012.23
				3430	COMMUNICATION AND UTILITIES	7516	N	763.97
				3430	COMMUNICATION AND UTILITIES	7518	N	1,226.70
				3435	REPAIRS AND MAINTENANCE	7367	N	1,088.29
				3440	RENTALS AND LEASES	7406	N	384.02
				3440	RENTALS AND LEASES	7470	N	12,514.38
				3445	PRINTING AND REPRODUCTION	7273	N	3,487.83
				3590	OTHER EXPENSES	7201	N	3,196.00

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

Agency Funds

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

Basis of Accounting

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

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

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

Budget and Budgetary Accounting

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

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

Assets, Liabilities, and Fund Balances/Net Assets

ASSETS

Inventories and Prepaid Items

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

Capital Assets

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

FMQuery: USAS Govt Wide Financial Statements (SOA)

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

Agency 228 - Court of Appeals-Eighth Court of Appeals District

FY 2011, Adjusted (Month 13) Balances, BC = Both N & Y

Trial Balance Format (Dr-Pos, Cr=Neg)

GAAP Fund Type	GAAP Fund	Fund	GWFS GAAP Obj	GWFS GAAP Spc Obj	Account Name	Change Obj	Balance	Amount
01	0001	0001	66	3590	OTHER EXPENSES	7210	N	33.00
				3590	OTHER EXPENSES	7211	N	182.45
				3590	OTHER EXPENSES	7286	N	456.17
				3590	OTHER EXPENSES	7299	N	1,089.87
				3590	OTHER EXPENSES	7947	N	1,712.84
					Expenses			1,657,894.98
			68	3700	GR-ORIGINAL APPROPRIATIONS	9400	N	-1,397,467.00
				3700	GR-ORIGINAL APPROPRIATIONS	9401	N	33,000.00
				3700	GR-ORIGINAL APPROPRIATIONS	9415	N	85,864.00
				3705	GR-ADDITIONAL APPROPRIATIONS	9420	N	-93,357.62
				3705	GR-ADDITIONAL APPROPRIATIONS	9425	N	-113,537.99
				3705	GR-ADDITIONAL APPROPRIATIONS	9435	N	-112,219.16
				3705	GR-ADDITIONAL APPROPRIATIONS	9440	N	-8,334.28
				3710	GR-UNEXPENDED BALANCE FORWARD	9406	N	20,596.27
				3710	GR-UNEXPENDED BALANCE FORWARD	9407	N	-20,596.27
				3810	GR-OTHER GENERAL REVENUES	3802	N	-10,495.28
					General Revenues			-1,616,547.33
			79	BBal	Beginning Balance			-31,593.15
					Beginning Balance			-31,593.15
					Fund 0001 Beginning Balance			-31,593.15

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

LIABILITIES

Accounts Payable

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

Employees’ Compensable Leave Balances

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

FUND BALANCE/NET ASSETS

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

Fund Balance Components

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

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

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

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

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

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

Invested In Capital Assets, Net Of Related Debt

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

Restricted Net Assets

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

FMQuery: USAS Govt Wide Financial Statements (SOA)

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

Agency 228 - Court of Appeals-Eighth Court of Appeals District

FY 2011, Adjusted (Month 13) Balances, BC = Both N & Y

Trial Balance Format (Dr-Pos, Cr=Neg)

GAAP Fund Type	GAAP Fund	Fund	GWFS GAAP Code	GWFS State No.	Object Code	Account	Amount	Direction	Balance
						Beginning Balance as Restated			-31,593.15
						Net Activity			14,347.65
						Fund 0001 Ending Balance			-17,245.50
01	0540	0540	60	3005	3711	CHG/SVC-LICENSES, FEES & PERMITS	3711	N	-8,652.50
				3005	3719	CHG/SVC-LICENSES, FEES & PERMITS	3719	N	-35.50
						Prog Rev - Charges For Services			-8,688.00
			79	BBal		Beginning Balance			-76,885.00
						Beginning Balance			-76,885.00
						Fund 0540 Beginning Balance			-76,885.00
						Beginning Balance as Restated			-76,885.00
						Net Activity			-8,688.00
						Fund 0540 Ending Balance			-85,573.00
01									
02	0573	0573	60	3005	3711	CHG/SVC-LICENSES, FEES & PERMITS	3711	N	-8,202.50
				3005	3719	CHG/SVC-LICENSES, FEES & PERMITS	3719	N	-35.50
				3040	3704	CHG/SVC-VIOLATIONS, FINES & PENALTIES	3704	N	225.00
						Prog Rev - Charges For Services			-8,013.00
			66	3400	7001	SALARIES AND WAGES	7001	N	92,450.00
				3400	7050	SALARIES AND WAGES	7050	N	58.75
				3405	7032	PAYROLL RELATED COSTS	7032	N	8,392.44

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Unrestricted Net Assets

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

INTERFUND ACTIVITIES AND 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) Due From Other Funds (see Note 12).

The composition of agency's Interfund activities and balances presented in Note 12.

Note 2: Capital Assets

A summary of the changes in Capital Assets for the year ended August 31, 2011, is presented on the following page.

Note 3: Deposits, Investments, & Repurchase Agreements

Non-Applicable

Note 4: Short-Term Debt

Non-Applicable

Note 5: Long Term Liabilities

Changes in Long-Term Liabilities

During the year ended August 31, 2011, the following changes occurred in liabilities – presented on following page.

Employees' Compensable Leave

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

FMQuery: USAS Govt Wide Financial Statements (SOA)

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

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 Trial Balance Format (Dr-Pos, Cr=Neg)

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GAAP Fund	GAAP Fund	Fund	GWFS GAAP Fund	GWFS GAAP Sub-Obj	Account Name	Object	BC	Amount
02	0573	0573	66	3405	PAYROLL RELATED COSTS	7041	N	-2,164.61
				3405	PAYROLL RELATED COSTS	7043	N	-259.18
					Expenses			98,477.40
			79	BBal	Beginning Balance			438,845.11
					Beginning Balance			438,845.11
					Fund 0573 Beginning Balance			438,845.11
					Beginning Balance as Restated			438,845.11
					Net Activity			90,464.40
					Fund 0573 Ending Balance			529,309.51
02								
11	9998	0998	66	3495	DEPRECIATION EXPENSE	7939	Y	2,033.61
					Expenses			2,033.61
			79	BBal	Beginning Balance			-16,342.59
					Beginning Balance			-16,342.59
					Fund 0998 Beginning Balance			-16,342.59
					Beginning Balance as Restated			-16,342.59
					Net Activity			2,033.61
					Fund 0998 Ending Balance			-14,308.98
11								
12	9997	0997	66	3400	SALARIES AND WAGES	7002	Y	4,241.87

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 COURT OF APPEALS EIGHTH DISTRICT OF TEXAS, El Paso, Texas (228)
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Note 6: Bonded Indebtedness

Non-Applicable

Note 7: Derivative Instruments

Non-Applicable

Note 8: Leases

Non-Applicable

Note 9: Pension Plans (administering entities only)

Non-Applicable

Note 10: Deferred Compensation (administering agencies only)

Non-Applicable

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

Non-Applicable

Note 12: Interfund Activity and Transactions

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

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

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

The following interfund examples are for note presentation purposes only and do not tie to Exhibits. Individual balances and activity at August 31, 2011, follows:

	*Due From Other Funds	**Due To Other Funds	RT#/Source
Appd Fund 0540, D23 Fund 0540 (Agency 211, D23 Fund 0540)	\$85,573.00		
Appd Fund 0573, D23 Fund 0573 (Agency 241, D23 Fund 0573)		\$529,309.51	
Total Due From/To Other Funds	\$85,573.00	\$529,309.51	

The amounts shown are accumulative amounts from FY 2002 – 2011 and do not represent the actual amounts collected or used in FY 2011. It is at the agency's discretion to include all interfund transactions in Note 12, but USAS will override the due from/due to and transfer in/transfer out information given in this note.

FMQuery: USAS Govt Wide Financial Statements (SOA)

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

Agency 228 - Court of Appeals-Eighth Court of Appeals District
 FY 2011, Adjusted (Month 13) Balances, BC = Both N & Y
 Trial Balance Format (Dr-Pos, Cr=Neg)

GAAP Fund Type	GAAP Fund	Fund	GWFS GAAP Cat	GWFS GAAP Sub Obj	Account Name	Compt	Obj	Balance
					Expenses			4,241.87
12	9997	0997	79	BBal	Beginning Balance			27,508.93
					Beginning Balance			27,508.93
					Fund 0997 Beginning Balance			27,508.93
					Beginning Balance as Restated			27,508.93
					Net Activity			4,241.87
					Fund 0997 Ending Balance			31,750.80
12								

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Note 13: Continuance Subject to Review

Non-Applicable

Note 14: Adjustments to Fund Balances/Net Assets

Non-Applicable

Note 15: Contingencies and Commitments

Non-Applicable

Note 16: Subsequent Events

Non-Applicable

Note 17: Risk Management

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

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

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

NO CLAIMS HAVE BEEN FILED AGAINST THIS COURT.

Note 18: Management Discussion and Analysis

Non-Applicable

Note 19: The Financial Reporting Entity

Non-Applicable

Note 20: Stewardship, Compliance and Accountability

Non-Applicable

Note 21: N/A

Not applicable to the reporting requirement process.

Note 22: Donor-Restricted Endowments

Non-Applicable

Note 23: Extraordinary and Special Items

Not-Applicable

Note 24: Disaggregation of Receivable and Payable Balances

Non-Applicable

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Note 25: Termination Benefits

Non-Applicable

Note 26: Segment Information

Non-Applicable

USAS and Interagency Activity Certification Form – State Agencies

Agency No. 228

Agency Name Eighth Court of Appeals

All agencies are required to sign and submit this form to the Comptroller of Public Accounts, Financial Reporting section on or before Nov. 20, 2011. The form may be submitted via hard copy, email or fax. For the agencies that are reconciled, their data may be extracted for the *Comprehensive Annual Financial Report (CAFR)*.

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

Agencies are required to ensure and certify that their financial data correctly reflects their financial position as recorded in USAS and, if applicable, any internal accounting system, as of 08/31/CY. For more information regarding the required levels of USAS reconciliation, see the Required Year-End Review and/or Reconciliation of Financial Data and Balances in USAS.

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

I. USAS Reconciliation

Check the appropriate statement, either section 1 or 2:

- 1 I certify that for the above agency, the fiscal 2011 financial data contained in the Uniform Statewide Accounting System (USAS) and our internal accounting system, if applicable, were adjusted and the balances accurately reflect the agency's fund financial and/or government-wide financial position.

I also certify that our USAS balances conform to the following:

- System clearing GL 9999 and basis conversion system clearing GL 9992 accounts equal zero at the D23 fund level.
- All balance sheet line items reconcile at the GL account level.
- Fund balance/net assets are allocated to the respective GL accounts (2XXX series) and agree with the related GL accounts.
- All operating statement items reconcile to the GAAP source/object level. The correct comptroller object codes were used to ensure accurate D08 government-wide roll-ups.
- D23 funds that roll-up to fund type 09 (GAAP agency funds) have operating statement activity that nets to zero at the GAAP source/object level in USAS.
- Legislative appropriations asset balance (GL 9000) agree with the balance as calculated on the GR reconciliation.
- Legislative appropriations revenues agree with the balances as calculated on the GR reconciliation.
- Ending fund balance/net assets are the same on the operating statement and the balance sheet.
- There are not any "Back Out NA" on the operating statement.
- The USAS IT file is cleared of all AFR USAS batches.

—OR—

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

Governmental Activities

2011

	Balance (prior year)	Adjustments	Completed CIP	Inc-Int'gy Trans	Dec-Int'gy Trans	Additions	Deletions	Ending Balance	Balance (Current Year)	Difference
Agency: 228 Court of Appeals - Eighth Court of Appeals District										
Non-depreciable/Non-amortizable Assets										
BC Land and Land Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC Infrastructure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC Construction in Progress	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC Other Tangible Capital Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC Land use Rights	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC Other Intangible Capital Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Non-depreciable/Non-amortizable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciable Assets										
BC Building and Building Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC Infrastructure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC Facilities and Other Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC Furniture and Equipment	94,817.56	0.00	0.00	0.00	0.00	0.00	-38,450.65	56,366.91	56,366.91	-0.00
BC Vehicles, Boats, and Aircraft	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC Other Capital Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Depreciable Assets	94,817.56	0.00	0.00	0.00	0.00	0.00	-38,450.65	56,366.91	56,366.91	-0.00
Accumulated Depreciation										
BC A/D Buildings and Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC A/D Infrastructure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC A/D Facilities and Other Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC A/D Furniture and Equipment	-78,474.97	0.00	0.00	0.00	0.00	-2,033.61	38,450.65	-42,057.93	-42,057.93	0.00
BC A/D Vehicles, Boats, and Aircraft	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC A/D Other Capital Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Accumulated Depreciation	-78,474.97	0.00	0.00	0.00	0.00	-2,033.61	38,450.65	-42,057.93	-42,057.93	0.00
Amortizable Assets-Intangible										
BC Land use Rights	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC Computer Software	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC Other Capital Intangible Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Amortizable Assets-Intangible	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Amortization										
BC A/A Land use Rights	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC A/A Computer Software	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC A/A Other Intangible Capital Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Accumulated Amortization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Governmental Activities	<u>16,342.59</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>-2,033.61</u>	<u>0.00</u>	<u>14,308.98</u>	<u>14,308.98</u>	<u>0.00</u>

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Governmental Activities

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	Balance (prior year)	Additions	Reductions	Ending Balance	Due Within One Year	Due Thereafter	Current Liability GL	Current Liability Difference	Noncurrent Liability GL	Noncurrent Liability Difference	Ending Balance, Debt Service Difference
Agency: 228 Court of Appeals - Eighth Court of Appeals District											
Claims and Judgements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Lease Obligation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employees' Compensation Leave	-27,508.93	-59,009.55	54,767.68	-31,750.80	-28,280.88	-3,469.92	-28,280.88	0.00	-3,469.92	-0.00	0.00
Notes and Loans Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Obligation Bonds Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Revenue Bonds Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Polution Remediation Obligation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities Payable From Restricted Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Long Term Liabilities	-27,508.93	-59,009.55	54,767.68	-31,750.80	-28,280.88	-3,469.92	-28,280.88	0.00	-3,469.92	-0.00	0.00

II. Interagency Balances

Check the appropriate statement, either section 1 or 2:

- 1 I certify that for the above agency, the fiscal 2011 interagency and interfund balances were coordinated and are posted accurately in USAS.

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

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

—OR—

- 2 I certify that for fiscal 2011, the above agency does not have any interagency activity reflected on the AFR.

III. Required Signature

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

Denise Pacheco 9-27-11
Signature Date

Denise Pacheco
Printed Name

Denise Pacheco
Title & Phone Number

Clerk of the Court 915 546-2240
AFR Contact Person & Phone Number

same as above
USAS Contact Person & Phone Number

same as above
Federal Contact Person & Phone Number