

**ANNUAL FINANCIAL REPORT
TWELFTH COURT OF APPEALS
TYLER, TEXAS
FISCAL YEAR ENDED AUGUST 31, 2012**

Table of Contents

I.	LETTER OF TRANSMITTAL	1
II.	GENERAL PURPOSE FINANCIAL STATEMENTS	
	A. DAFR8580, Balance Sheet - All Fund Types and Account Group.....	2-9
	B. DAFR8581, Statement of Net Assets	10-18
	C. DAFR8585, Operating Statement – Governmental Funds	20-24
	D. DAFR8590, Statement of Changes in Assets and Liabilities	26-35
	E. DAFR8690, Interfund/Activity Report	36-40
III.	SIRS: GOVT WIDE FINANCIAL STATEMENTS (SOA) STATEMENT OF ACTIVITIES	42-46
IV.	USAS AND INTERAGENCY TRANSACTION CERTIFICATION	
	A. USAS and Interagency Activity Certification Form	48-50
V.	NOTES TO THE FINANCIAL STATEMENTS	52-64

CHIEF JUSTICE
JAMES T. WORTHEN



CLERK
CATHY LUSK

JUSTICES
SAM GRIFFITH
BRIAN HOYLE

TWELFTH COURT OF APPEALS

CHIEF STAFF ATTORNEY
MARGARET HUSSEY

September 27, 2012

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

Lady and Gentlemen:

We are pleased to submit the Annual Financial Report of the Twelfth Court of Appeals for the year ended August 31, 2012, in compliance with TEX. GOV'T CODE ANN Sec. 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 (GASB) 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* (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 Rhonda Davis at 903-593-8471.

Sincerely,

A handwritten signature in black ink that reads "James T. Worthen".
James T. Worthen,
Chief Justice

000001

GENERAL PURPOSE FINANCIAL STATEMENTS

**Balance Sheet - Governmental & Proprietary Fund Types
(Next Page DAFR8580)**

(AGY)232 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

12TH COURT OF APPEALS DISTRICT (232)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (PFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
 *****PAGE 1

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
GL CLS	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		200,433.13	128,690.92
GL CLS	052	CA	ACCOUNTS RECEIVABLES, NET		.00	.00
GL CLS	065	CA	INTERFUND RECEIVABLE		.00	.00
GL CLS	080	CA	CONSUMABLE INVENTORIES		2,527.51	8,267.66
* GLA CAT	01		CURRENT ASSETS		203,960.64	137,958.58
** TOTAL ASSETS AND OTHER DEBITS					203,960.64	137,958.58
GL CLS	200	CL	ACCOUNTS PAYABLE		469.95-	469.95-
GL CLS	203	CL	PAYROLL PAYABLE		181,320.34-	128,241.13-
GL CLS	205	CL	INTERFUND PAYABLE		.00	.00
GL CLS	300	CL	FUNDS HELD FOR OTHERS		.00	.00
* GLA CAT	21		CURRENT LIABILITIES		181,790.29-	128,711.08-
** TOTAL LIABILITIES					181,790.29-	128,711.08-
GL CLS	360	FD	BAL RESERVED FOR ENCUMBRANCES		.00	.00
GL CLS	362	FD	BAL RESERVED FOR INVENTORIES		.00	.00
GL CLS	364	FD	BAL RESERVED FOR IMPREST ACCT.		.00	.00
GL CLS	510	FD	BAL-NONSPENDABLE		2,527.51-	8,267.66-
GL CLS	550	FD	BAL-UNASSIGNED		19,642.84-	979.84-

12TH COURT OF APPEALS DISTRICT (232)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
 *****PAGE 2

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
GL CLS	620		FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
GL CLS	630		OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
GL CLS	800		BUDGETARY		.00	.00
GL CLS	950		SYSTEM ACCOUNTS		.00	.00
* GLA CAT	51		FUND BALANCE (DEFICITS)		22,170.35-	9,247.50-
**			TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES		22,170.35-	9,247.50-
**			TOTAL LIABILITIES AND FUND BALANCE/EQUITY		203,960.64-	137,958.58-
* GAAP FUND		0001	GENERAL REVENUE (0001)-GENERAL		.00	.00

DAFR8580 232 NITA 89 13 CALL RJE R232 2(ORG) () () 3(FND) () 2(GLA) () () USAS
 CYCLE: 09/25/12 23:36 5249 RUN DATE: 09/26/12 TIME: 05:43 41 CFY: 13 CFM: 01 LCY: 11 LCM: 11 FICHE: 232 12 01 01

(AGY)232 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

12TH COURT OF APPEALS DISTRICT (232)

BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD- ADJUSTMENT FY- 12

PROD SYSTEM

*****PAGE 3

GAAP FUND GROUP 01 GOVERNMENTAL

GAAP FUND TYPE 01 GENERAL

GAAP FUND 0421 CRIMINAL JUST PLAN FD (0421)-GENERAL

GL	GL	COMP		AGY		CURRENT		PRIOR
CAT	CLASS	GL	TITLE	GL		YEAR		YEAR
	GL CLS	004	CA CASH IN STATE TREASURY			.00		.00
*	GLA CAT	01	CURRENT ASSETS			.00		.00
**	TOTAL ASSETS AND OTHER DEBITS					.00		.00
	GL CLS	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	0421	CRIMINAL JUST PLAN FD (0421)-GENERAL			.00		.00

(AGY)232 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

12TH COURT OF APPEALS DISTRICT (232)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100+ REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
 *****PAGE 4

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	GL	YEAR	YEAR
GL	CLS	001	CA CASH ON HAND	.00	.00
GL	CLS	004	CA CASH IN STATE TREASURY	.00	.00
GL	CLS	072	CA DUE FROM OTHER AGENCIES	62,709.99	56,659.99
*	GLA	CAT	01 CURRENT ASSETS	62,709.99	56,659.99
**	TOTAL ASSETS AND OTHER DEBITS			62,709.99	56,659.99
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	56,659.99-	56,659.99-
GL	CLS	550	FD BAL-UNASSIGNED	6,050.00-	.00
GL	CLS	610	FD BAL - UNRES DESIG FOR OTHER	.00	.00
GL	CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
*	GLA	CAT	51 FUND BALANCE (DEFICITS)	62,709.99-	56,659.99-
**	TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES			62,709.99-	56,659.99-
**	TOTAL LIABILITIES AND FUND BALANCE/EQUITY			62,709.99-	56,659.99-
*	GAAP FUND	0540	JUDICIAL-COURT PERSNL TRAIN FD	.00	.00
*	GAAP FUND TYPE	01	GENERAL	.00	.00

DAFR8580 232 NITA 89 13 CALL RJE R232 2(ORG) () () 3(FND) () 2(GLA) () () USAS
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(AGY)232 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

12TH COURT OF APPEALS DISTRICT (232)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD- ADJUSTMENT FY- 12 PROD SYSTEM
 *****PAGE 5

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
GL CLS	001	CA	CASH ON HAND		.00	.00
GL CLS	004	CA	CASH IN STATE TREASURY		3,223.08	.00
GL CLS	072	CA	DUE FROM OTHER AGENCIES		.00	.00
* GLA CAT	01		CURRENT ASSETS		3,223.08	.00
** TOTAL ASSETS AND OTHER DEBITS					3,223.08	.00
GL CLS	200	CL	ACCOUNTS PAYABLE		.00	.00
GL CLS	211	CL	DUE TO OTHER AGENCIES		669,929.60-	577,735.70-
GL CLS	300	CL	FUNDS HELD FOR OTHERS		.00	.00
* GLA CAT	21		CURRENT LIABILITIES		669,929.60-	577,735.70-
** TOTAL LIABILITIES					669,929.60-	577,735.70-
GL CLS	520	FD	BAL-RESTRICTED		94,685.12	.00
GL CLS	530	FD	BAL-COMMITTED		.00	.00
GL CLS	550	FD	BAL-UNASSIGNED		577,735.70	577,735.70
GL CLS	610	FD	BAL - UNRES DESIG FOR OTHER		.00	.00
GL CLS	620	FUND	BALANCE - UNRESERVED/UNDESIGNATED		5,714.30-	.00
* GLA CAT	51		FUND BALANCE (DEFICITS)		666,706.52	577,735.70
** TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES					666,706.52	577,735.70
** TOTAL LIABILITIES AND FUND BALANCE/EQUITY					3,223.08-	.00
* GAAP FUND	0573	JUDICIAL FUND (0573)-SPECIAL			.00	.00
* GAAP FUND TYPE	02	SPECIAL REVENUE			.00	.00

(AGY)232 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

12TH COURT OF APPEALS DISTRICT (232)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
 *****PAGE 6

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
GL CLS	111		OTHER CURRENT ASSETS		.00	.00
* GLA CAT	01		CURRENT ASSETS		.00	.00
GL CLS	151		FURNITURE AND EQUIPMENT, NET		.00	.00
GL CLS	158		OTHER CAPITAL ASSETS, NET		.00	.00
* GLA CAT	06		NON-CURRENT ASSETS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				.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

DAFR8580 232 NITA 89 13 CALL RJE R232 2(ORG) () () 3(FND) () 2(GLA) () () USAS
 CYCLE: 09/25/12 23:36 5249 RUN DATE: 09/26/12 TIME: 05:43 41 CFY: 13 CPM: 01 LCY: 11 LCM: 11 FICHE: 232 12 01 12

(AGY)232 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

12TH COURT OF APPEALS DISTRICT (232)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD- ADJUSTMENT FY= 12 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 CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
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
* 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		232			.00	.00

Statement of Net Assets – Balance Sheet Format (GWFS)

(Next Page DAFR8581)

(AGY)232 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

12TH COURT OF APPEALS DISTRICT (232)
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
 *****PAGE 1

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL
 FUND 0001 12TH COURT OF APPEALS

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
01	002	N	0040	CASH IN BANK	.00	.00
		N	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	N	0045	CASH IN STATE TREASURY	22,428,870.69-	20,990,550.11-
		N	0047	SHARED CASH	.00	.00
		N	0048	LEGISLATIVE CASH	22,428,870.69	20,990,550.11
GL	CLS		004	CA CASH IN STATE TREASURY	.00	.00
01	020	N	9000	LEGISLATIVE APPROPRIATIONS	200,433.13	128,690.92
GL	CLS		020	CA LEGISLATIVE APPROPRIATIONS	200,433.13	128,690.92
01	052	N	0231	ACCTS. RECEIVABLE - UNBILLED	.00	.00
GL	CLS		052	CA ACCOUNTS RECEIVABLES, NET	.00	.00
01	065	N	0279	CA INTERFUND RECEIVABLE-NO POST DOC	.00	.00
GL	CLS		065	CA INTERFUND RECEIVABLE	.00	.00
01	080	N	0285	CONSUM. INVENTORIES (MAT. AND SUPPLI	2,527.51	8,267.66
GL	CLS		080	CA CONSUMABLE INVENTORIES	2,527.51	8,267.66
* GLA	CAT		01	CURRENT ASSETS	203,960.64	137,958.58
**	TOTAL ASSETS AND OTHER DEBITS				203,960.64	137,958.58
21	200	N	1009	VOUCHERS PAYABLE	469.95-	469.95-
		N	1010	ACCOUNTS PAYABLE	.00	.00
GL	CLS		200	CL ACCOUNTS PAYABLE	469.95-	469.95-
21	203	N	1015	PAYROLL PAYABLE	181,320.34-	128,241.13-

12TH COURT OF APPEALS DISTRICT (232)
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 12

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

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL
 FUND 0001 12TH COURT OF APPEALS

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
	GL	CLS	203	CL PAYROLL PAYABLE	181,320.34-	128,241.13-
21	205	N	1049	CL INTERFUND PAYABLE	.00	.00
	GL	CLS	205	CL INTERFUND PAYABLE	.00	.00
21	300	N	1149	FUNDS HELD FOR OTHERS	.00	.00
	GL	CLS	300	CL FUNDS HELD FOR OTHERS	.00	.00
*	GLA	CAT	21	CURRENT LIABILITIES	181,790.29-	128,711.08-
**	TOTAL LIABILITIES				181,790.29-	128,711.08-
51	360	N	2050	FD BAL-RESERVED FOR ENCUMBRANCES	.00	.00
	GL	CLS	360	FD BAL RESERVED FOR ENCUMBRANCES	.00	.00
51	362	N	2075	FD BAL-RESERVED FOR CONSUM. INVENT.	.00	.00
	GL	CLS	362	FD BAL RESERVED FOR INVENTORIES	.00	.00
51	364	N	2065	FD BAL-RESERVED FOR IMPREST ACCOUNTS	.00	.00
	GL	CLS	364	FD BAL RESERVED FOR IMPREST ACCT.	.00	.00
51	510	N	2301	FD BAL-NONSPND FOR INVENTORY	2,527.51-	8,267.66-
	GL	CLS	510	FD BAL-NONSPENDABLE	2,527.51-	8,267.66-
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED	19,642.84-	979.84-
	GL	CLS	550	FD BAL-UNASSIGNED	19,642.84-	979.84-
51	620	N	2240	FB-UNRESERVED-UNDESIGNATED-OTHER	.00	.00
	N	9999		FFS SYSTEM CLEARING - GL LEVEL ONLY	.00	.00
	GL	CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
51	630	N	2055	FB - UNENCUM APPROP - SUBJECT TO LAP	.00	.00
	N	2060		FB-RES FOR UNENCUM APPR-FUTURE OPERA	.00	.00

12TH COURT OF APPEALS DISTRICT (232)
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
 *****PAGE 3

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL
 FUND 0001 12TH COURT OF APPEALS

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
51	630	N	2235	FB-UNRES-UNDESIG-AVAIL FOR SUBSEQUEN	.00	.00
	GL	CLS	630	OBSOLETE FB ACCTS UNDER GASB 34	.00	.00
51	800	N	9001	ENCUMBRANCES	.00	.00
		N	9003	ENCUMBRANCES (REPORTING AGENCIES)	.00	.00
		N	9005	BUDGET RESERVATION FOR ENCUMBRANCES	.00	.00
	GL	CLS	800	BUDGETARY	.00	.00
51	950	N	9200	PAYROLL CLEARING	.00	.00
		N	9201	PAYROLL CLEARING OFFSET	.00	.00
		N	9202	PAYROLL SYSTEM CLEARING	.00	.00
	GL	CLS	950	SYSTEM ACCOUNTS	.00	.00
* GLA CAT 51 FUND BALANCE (DEFICITS)					22,170.35-	9,247.50-
** TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES					22,170.35-	9,247.50-
** TOTAL LIABILITIES AND FUND BALANCE/EQUITY					203,960.64-	137,958.58-
* FUND 0001 12TH COURT OF APPEALS					.00	.00

(AGY)232 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

12TH COURT OF APPEALS DISTRICT (232)
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 12

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

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL
 FUND 9000 DEPOSIT DEFAULT FUND

GL	GL	B/C	COMP	TITLE	AGY	CURRENT	PRIOR	
CT	CLS	IND	GL		GL	YEAR	YEAR	
01	004	N	0045	CASH IN STATE TREASURY		.00	.00	
	GL	CLS	004	CA CASH IN STATE TREASURY		.00	.00	
*	GLA	CAT	01	CURRENT ASSETS		.00	.00	
**	TOTAL ASSETS AND OTHER DEBITS						.00	.00
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED		.00	.00	
	GL	CLS	550	FD BAL-UNASSIGNED		.00	.00	
51	620	N	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.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
*	FUND		9000	DEPOSIT DEFAULT FUND		.00	.00	

(AGY)232 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

12TH COURT OF APPEALS DISTRICT (232)

STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
 *****PAGE 5

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL
 FUND 9001 RETURNED ITEMS DEFAULT FUND

GL	GL	B/C	COMP		AGY	CURRENT	PRIOR
CT	CLS	IND	GL	TITLE	GL	YEAR	YEAR
01	004	N	0045	CASH IN STATE TREASURY		.00	.00
	GL	CLS	004	CA CASH IN STATE TREASURY		.00	.00
*	GLA	CAT	01	CURRENT ASSETS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS					.00	.00
51	620	N	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.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
*	FUND		9001	RETURNED ITEMS DEFAULT FUND		.00	.00
*	GAAP	FUND	0001	GENERAL REVENUE (0001)-GENERAL		.00	.00

(AGY)232 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2) (SS2)

12TH COURT OF APPEALS DISTRICT (232)
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
 *****PAGE 6

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0421 CRIMINAL JUST PLAN FD (0421)-GENERAL
 FUND 0421 SECURITY ACTIVITY ACCOUNT

GL	GL	B/C	COMP	TITLE	AGY	CURRENT	PRIOR	
CT	CLS	IND	GL		GL	YEAR	YEAR	
01	004	N	0045	CASH IN STATE TREASURY		.00	.00	
	GL	CLS	004	CA CASH IN STATE TREASURY		.00	.00	
*	GLA	CAT	01	CURRENT ASSETS		.00	.00	
**	TOTAL ASSETS AND OTHER DEBITS						.00	.00
51	620	N	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.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
*	FUND		0421	SECURITY ACTIVITY ACCOUNT		.00	.00	
*	GAAP FUND		0421	CRIMINAL JUST PLAN FD (0421)-GENERAL		.00	.00	

(AGY)232 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
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12TH COURT OF APPEALS DISTRICT (232)
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
 *****PAGE 7

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

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	001	N	0010	CASH ON HAND		.00	.00
	GL CLS		001	CA CASH ON HAND		.00	.00
01	004	N	0045	CASH IN STATE TREASURY		105,190.99	99,140.99
		N	0047	SHARED CASH		105,190.99-	99,140.99-
	GL CLS		004	CA CASH IN STATE TREASURY		.00	.00
01	072	N	0284	DUE FROM OTHER AGENCIES	21105400	62,709.99	56,659.99
	GL CLS		072	CA DUE FROM OTHER AGENCIES		62,709.99	56,659.99
* GLA CAT 01 CURRENT ASSETS						62,709.99	56,659.99
** TOTAL ASSETS AND OTHER DEBITS						62,709.99	56,659.99
21	200	N	1009	VOUCHERS PAYABLE		.00	.00
	GL CLS		200	CL ACCOUNTS PAYABLE		.00	.00
21	300	N	1140	FUNDS HELD FOR OTHERS		.00	.00
		N	1149	FUNDS HELD FOR OTHERS		.00	.00
	GL CLS		300	CL FUNDS HELD FOR OTHERS		.00	.00
* GLA CAT 21 CURRENT LIABILITIES						.00	.00
** TOTAL LIABILITIES						.00	.00
51	520	N	2310	FD BAL-RESTRICTED		.00	.00
	GL CLS		520	FD BAL-RESTRICTED		.00	.00
51	530	N	2315	FD BAL-COMMITTED		56,659.99-	56,659.99-
	GL CLS		530	FD BAL-COMMITTED		56,659.99-	56,659.99-

12TH COURT OF APPEALS DISTRICT (232)
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT(GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 12

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

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

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
TITLE						
51	550	N	****		6,050.00-	.00
	GL	CLS	550	FD BAL-UNASSIGNED	6,050.00-	.00
51	610	N	2150	FD BAL UNRES DESIG FOR OTHER	.00	.00
	GL	CLS	610	FD BAL - UNRES DESIG FOR OTHER	.00	.00
51	620	N	2240	FB-UNRESERVED-UNDESIGNATED-OTHER	.00	.00
	N	9999		FFS SYSTEM CLEARING - GL LEVEL ONLY	.00	.00
	GL	CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
*	GLA	CAT	51	FUND BALANCE (DEFICITS)	62,709.99-	56,659.99-
**	TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES				62,709.99-	56,659.99-
**	TOTAL LIABILITIES AND FUND BALANCE/EQUITY				62,709.99-	56,659.99-
*	FUND		0540	UNAPPROPRIATED FEE ACCT	.00	.00
*	GAAP	FUND	0540	JUDICIAL-COURT PERSNL TRAIN FD	.00	.00
*	GAAP	FUND	TYPE	01 GENERAL	.00	.00

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STATEMENT OF NET ASSETS

(Next Page – DAFR8585)

DAFR8585 232 NITA 02 13 CALL RJE R232 2(ORG) () () 3(FND) () 2(GLA) () () USAS
 CYCLE: 09/25/12 23:36 5249 RUN DATE: 09/26/12 TIME: 05:43 41 CFY: 13 CPM: 01 LCY: 11 LCM: 11 FICHE: 232 12 03 09

(AGY)232 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

12TH COURT OF APPEALS DISTRICT (232)
 STATEMENT OF NET ASSETS - NET ASSET FORMAT

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
 *****PAGE 1

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

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

DAFR8585 232 NITA 02 13 CALL RJE R232 2(ORG) () () 3(FND) () 2(GLA) () () USAS
 CYCLE: 09/25/12 23:36 5249 RUN DATE: 09/26/12 TIME: 05:43 41 CFY: 13 CFM: 01 LCY: 11 LCM: 11 FICHE: 232 12 03 09
 (AGY)232 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

12TH COURT OF APPEALS DISTRICT (232)
 STATEMENT OF NET ASSETS - NET ASSET FORMAT

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 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 CAT	GL CLS	COMP	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
	GL CLS	052	CA ACCOUNTS RECEIVABLES, NET		.00	.00
*	GLA CAT	01	CURRENT ASSETS		.00	.00
**	TOTAL ASSETS				.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)232 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

12TH COURT OF APPEALS DISTRICT (232)
 STATEMENT OF NET ASSETS - NET ASSET FORMAT
 REPORT PERIOD= ADJUSTMENT FY= 12

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

DAFR8585 232 NITA 02 13 CALL RJE R232 2(ORG) () () 3(FND) () 2(GLA) () () USAS
 CYCLE: 09/25/12 23:36 5249 RUN DATE: 09/26/12 TIME: 05:43 41 CFY: 13 CFM: 01 LCY: 11 LCM: 11 FICHE: 232 12 03 09

(AGY)232 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
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12TH COURT OF APPEALS DISTRICT (232)
 STATEMENT OF NET ASSETS - NET ASSET FORMAT

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
 *****PAGE 4

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

GL CAT	GL CLS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
*	GLA CAT	01	CURRENT ASSETS		.00	.00
**	TOTAL ASSETS				.00	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00
*	GLA CAT	21	CURRENT LIABILITIES		.00	.00
**	TOTAL LIABILITIES				.00	.00
	GL CLS	372	NET ASSETS HELD IN TRUST-FIDUCIARY FDS		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00
**	NET ASSETS WITH CURRENT CHANGES				.00	.00
*	GAAP FUND	1000	UNAPPROPRIATED GENERAL REVENUE		.00	.00
*	GAAP FUND TYPE	09	AGENCY FUNDS		.00	.00
*	GAAP FUND GROUP	03	FIDUCIARY		.00	.00
*	AGENCY	232			.00	.00

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OPERATING STATEMENT -- GOVERNMENTAL FUNDS

(Next Page DAFR8590)

(AGY)232 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

12TH COURT OF APPEALS DISTRICT (232)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
 *****PAGE 1

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

GAAP		GAAP		COMPT	TITLE	CURRENT
GAAP	GAAP	GL ACCT GL	GAAP	COMPT	TITLE	YEAR
CATEGORY	FUNC	CLASS	ACCT SRC/OBJ	OBJ		
01		640	0005	9400	ORIGINAL BUDGET-COMMITTED	1,274,594.00
				9401	ORIGINAL BUDGET-COLLECTED	3,500.00-
* GAAP SRC/OBJ			0005		ORIGINAL APPROPRIATIONS	1,271,094.00
01		640	0006	9420	OASI ST MATCH TRF IN FROM 902-COMMITTED	91,123.57
				9425	INSUR-ST PD TRF IN FROM 327-COMMITTED	79,526.73
				9435	RETIR-ST MATCH TRF IN FROM 327-COMMITTED	65,687.70
				9440	BRP TRANSFER IN FROM 902-COMMITTED	3,080.58
* GAAP SRC/OBJ			0006		ADDITIONAL APPROPRIATIONS	239,418.58
01		640	0080	3788	DEFAULT DEPOSIT ADJUSTMENT - SUSPENSE	0.00
				3802	REIMBURSEMENTS-THIRD PARTY	12,513.32
* GAAP SRC/OBJ			0080		OTHER	12,513.32
* GL ACCT CLASS	640				FPS REVENUE	1,523,025.90
* GAAP CATEGORY	01				REVENUES	1,523,025.90
TOTAL REVENUES						1,523,025.90
04		650	0200	7001	SAL & WAGES(LINE ITEM EXEMPT)	322,549.84
				7002	SAL/WAGES-CLASS&N/C-PERM FULTM	801,790.54
				7017	ONE-TIME MERIT INCREASE	51,500.00
				7022	LONGEVITY PAY	17,320.00
				7050	BENEFIT REPLACEMENT PAY	3,080.63
* GAAP SRC/OBJ			0200		SALARIES AND WAGES	1,196,241.01
04		650	0210	7032	EMPLOYEE RETIREMENT-ST CONTRIB	65,687.70
				7041	EMPLOYEE INS PYMTS-EMPLR CONTR	79,526.73
				7042	PAYROLL HEALTH INSURANCE CONTRIBUTION	11,927.27
				7043	FICA EMPLOYER MATCHING CONTR	91,123.57

12TH COURT OF APPEALS DISTRICT (232)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 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	
* GAAP SRC/OBJ				0210		PAYROLL RELATED COSTS	248,265.27
04	650		0230	7102		TRAV IN-STATE MILEAGE	1,901.20
				7104		TRAV IN-STATE-ACT EXP-OVERNIGHT TRAVEL	654.00
				7105		TRAV IN-STATE-INCIDENTAL EXPEN	385.38
				7106		TRAVEL-IN-STATE MEALS/LODGING	2,321.28
* GAAP SRC/OBJ				0230		TRAVEL	5,261.86
04	650		0240	7291		POSTAL SERVICES	5,011.70
				7300		CONSUMABLES	10,086.74
				7303		SUBS, PERIODICALS & INFO SERV	12,940.74
				7334		PERSONAL PROP-FURN, EQUIP AND OTHER-EXP	104.85
				7382		PERS PROP-BOOKS & REF MATERIALS-EXPENSED	8,261.87
* GAAP SRC/OBJ				0240		MATERIALS AND SUPPLIES	36,405.90
04	650		0250	7276		COMMUNICATION SERVICES	8,596.35
				7503		TELECOMMS-LONG DISTANCE	1,086.82
				7504		TELECOMMS-MONTHLY CHARGE	3,609.43
* GAAP SRC/OBJ				0250		COMMUNICATION AND UTILITIES	13,292.60
04	650		0270	7406		RENTAL OF FURNISHINGS/EQUIPMT	5,371.96
* GAAP SRC/OBJ				0270		RENTALS AND LEASES	5,371.96
04	650		0340	7202		TUITION-EMPLOYEE TRAINING	735.00
				7203		REGISTRATION FEES-EMPLOYEE TRAINING	1,620.00
				7210		FEES AND OTHER CHARGES	84.00
				7286		FREIGHT/DELIVERY SERVICES	503.71
				7947		ST OPC OF RISK MNGMT ASSESMENTS	1,872.00
* GAAP SRC/OBJ				0340		OTHER EXPENDITURES	4,814.71
* GL ACCT CLASS	650					FFS EXPENDITURES	1,509,653.31
* GAAP CATEGORY	04					EXPENDITURES	1,509,653.31

12TH COURT OF APPEALS DISTRICT (232)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 12

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM
 *****PAGE 3

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

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

TOTAL EXPENDITURES									1,509,653.31
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES									13,372.59
05	640		0578	9410	APPROPRIATION TRANSFER-IN COMMITTED				0.00
* GAAP SRC/OBJ			0578		LEGISLATIVE FINANCING SOURCES				0.00
* GL ACCT CLASS	640				FFS REVENUE				0.00
05	675		0591	9541	BRP TRF OUT TO STRATEGIES-COMMITTED				0.00
* GAAP SRC/OBJ			0591		LEGISLATIVE FINANCING USES				0.00
* GL ACCT CLASS	675				FFS OTHER FINANCING SOURCES (USES)				0.00
05	685		0600	9580	LAPSED COMMITTED REVENUE APPROPRIATIONS				449.74-
* GAAP SRC/OBJ			0600		APPROPRIATIONS LAPSED				449.74-
* GL ACCT CLASS	685				FFS OTHER CHANGES IN FUND BALANCE				449.74-
* GAAP CATEGORY	05				OTHER FINANCING SOURCES (USES)				449.74-
TOTAL OTHER FINANCING SOURCES (USES)									449.74-
NET CHANGE IN FUND BALANCE									12,922.85
FUND BALANCE - BEGINNING									9,247.50
FUND BALANCE - BEGINNING, AS RESTATED									9,247.50
FUND BALANCE - ENDING									22,170.35
* GAAP FUND	0001				GENERAL REVENUE (0001)-GENERAL				22,170.35

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 CYCLE: 09/25/12 23:36 5249 RUN DATE: 09/26/12 TIME: 05:43 41 CFY: 13 CFM: 01 LCY: 11 LCM: 11 FICHE: 232 01 01

(AGY)232 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
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12TH COURT OF APPEALS DISTRICT (232)

OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 12

PROD SYSTEM

*****PAGE 4

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0421 CRIMINAL JUST PLAN FD (0421)-GENERAL

 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 0421 CRIMINAL JUST PLAN FD (0421)-GENERAL	0.00

(AGY)232 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
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12TH COURT OF APPEALS DISTRICT (232)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
 *****PAGE 5

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

01	640	0035	3711	JUDICIAL FEES	6,050.00
* GAAP SRC/OBJ		0035		LICENSES, FEES AND PERMITS	6,050.00
* GL ACCT CLASS	640			FFS REVENUE	6,050.00
* GAAP CATEGORY	01			REVENUES	6,050.00
TOTAL REVENUES					6,050.00
TOTAL EXPENDITURES					0.00
EXCESS(DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES					6,050.00
TOTAL OTHER FINANCING SOURCES(USES)					0.00
NET CHANGE IN FUND BALANCE					6,050.00
FUND BALANCE - BEGINNING					56,659.99
FUND BALANCE - BEGINNING, AS RESTATED					56,659.99
FUND BALANCE - ENDING					62,709.99
* GAAP FUND	0540			JUDICIAL-COURT PERSNL TRAIN FD	62,709.99
* GAAP FUND TY	01			GENERAL	84,880.34

(AGY)232 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
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12TH COURT OF APPEALS DISTRICT (232)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 12

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM
 *****PAGE 6

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

GAAP						CURRENT	
GAAP	GAAP	GL	GL	GAAP	COMPT	YEAR	
CATEGORY	FUNC	CLASS	ACCT	SRC/OBJ	OBJ	TITLE	
01	640		0035	3704		COURT COSTS	50.00
				3711		JUDICIAL FEES	6,150.00
* GAAP SRC/OBJ			0035			LICENSES, FEES AND PERMITS	6,200.00
* GL ACCT CLASS	640					FFS REVENUE	6,200.00
* GAAP CATEGORY	01					REVENUES	6,200.00
TOTAL REVENUES							6,200.00
04	650		0200	7001		SAL & WAGES(LINE ITEM EXEMPT)	92,450.00
* GAAP SRC/OBJ			0200			SALARIES AND WAGES	92,450.00
04	650		0210	7032		EMPLOYEE RETIREMENT-ST CONTRIB	7,141.00
				7041		EMPLOYEE INS PYMTS-EMPLR CONTR	1,730.68
				7043		FICA EMPLOYER MATCHING CONTR	436.56-
* GAAP SRC/OBJ			0210			PAYROLL RELATED COSTS	8,435.12
* GL ACCT CLASS	650					FFS EXPENDITURES	100,885.12
* GAAP CATEGORY	04					EXPENDITURES	100,885.12
TOTAL EXPENDITURES							100,885.12
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES							94,685.12-
TOTAL OTHER FINANCING SOURCES (USES)							0.00
NET CHANGE IN FUND BALANCE							94,685.12-
FUND BALANCE - BEGINNING							577,735.70-

12TH COURT OF APPEALS DISTRICT (232)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM

*****PAGE 7*****
 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

FUND BALANCE - BEGINNING, AS RESTATED						577,735.70-
FUND BALANCE - ENDING						672,420.82-
*	GAAP FUND	0573		JUDICIAL FUND (0573)-SPECIAL		672,420.82-
*	GAAP FUND TY	02		SPECIAL REVENUE		672,420.82-

DAFR8590 232 NITA 04 13 CALL RJE R232 2(ORG) () 3(OBJ) 3(FND) () 2(GLA) () () USAS
 CYCLE: 09/25/12 23:36 5249 RUN DATE: 09/26/12 TIME: 05:43 41 CFY: 13 CFM: 01 LCY: 11 LCM: 11 FICHE: 232 01 11

(AGY)232 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

12TH COURT OF APPEALS DISTRICT (232)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
 *****PAGE 8

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

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

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

(AGY)232 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

12TH COURT OF APPEALS DISTRICT (232)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
 *****PAGE 9

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

 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	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	587,540.48-
* AGENCY	232					587,540.48-

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

(Next Page – DAFR8690)

(AGY)232 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

12TH COURT OF APPEALS DISTRICT (232)
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 REPORT PERIOD= ADJUSTMENT FY= 12

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

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

GL	GL	TITLE	PRIOR PERIOD BALANCE	ADDITIONS	DELETIONS	CURRENT PERIOD 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	0900		.00	.00	.00	.00

(AGY)232 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

12TH COURT OF APPEALS DISTRICT (232)
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 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	TITLE	PRIOR PERIOD BALANCE	ADDITIONS	DELETIONS	CURRENT PERIOD 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		0942	.00	.00	.00	.00

(AGY)232 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

12TH COURT OF APPEALS DISTRICT (232)
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD- ADJUSTMENT FY- 12 PROD SYSTEM
 *****PAGE 3

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

GL	GL	TITLE	PRIOR PERIOD BALANCE	ADDITIONS	DELETIONS	CURRENT PERIOD BALANCE
CAT	CLASS					
* GLA	CAT 01	CURRENT ASSETS	.00	.00	.00	.00
* GLA	CAT 21	CURRENT LIABILITIES	.00	.00	.00	.00
* GLA	CAT 51	FUND BALANCE (DEPICITS)	.00	.00	.00	.00
* GAAP	FUND	0980	.00	.00	.00	.00

(AGY)232 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

12TH COURT OF APPEALS DISTRICT (232)
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
 *****PAGE 4

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

GL	GL	TITLE	PRIOR PERIOD BALANCE	ADDITIONS	DELETIONS	CURRENT PERIOD 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
* GLA CAT	55	FFS REV/EXPEND SUMMARY ACCT CA	.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	232		.00	.00	.00	.00

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**SIRS: GOVT WIDE FINANCIAL STATEMENTS (SOA)
STATEMENT OF ACTIVITIES BY GAAP FUND, FUND,
& OBJECT (GOVT) FY2012**

(Next Page)

FMQuery: USAS Govt Wide Financial Statements (SOA)

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

Agency 232 - Court of Appeals-Twelfth Court of Appeals District
 FY 2012, Adjusted (Month 13) Balances, BC = Both N & Y
 Trial Balance Format (Dr-Pos, Cr=Neg)

GAAP Fund Type	GAAP Fund	Fund	GWFS GAAP Cat	GWFS GAAP Srce Obj	GWFS GSO Title	Compt Obj	Basis Conv	Amount
01	0001	0001	66	3400	SALARIES AND WAGES	7001	N	322,549.84
				3400	SALARIES AND WAGES	7002	N	801,790.54
				3400	SALARIES AND WAGES	7017	N	51,500.00
				3400	SALARIES AND WAGES	7022	N	17,320.00
				3400	SALARIES AND WAGES	7050	N	3,080.63
				3405	PAYROLL RELATED COSTS	7032	N	65,687.70
				3405	PAYROLL RELATED COSTS	7041	N	79,526.73
				3405	PAYROLL RELATED COSTS	7042	N	11,927.27
				3405	PAYROLL RELATED COSTS	7043	N	91,123.57
				3420	TRAVEL	7102	N	1,901.20
				3420	TRAVEL	7104	N	654.00
				3420	TRAVEL	7105	N	385.38
				3420	TRAVEL	7106	N	2,321.28
				3425	MATERIALS AND SUPPLIES	7291	N	5,011.70
				3425	MATERIALS AND SUPPLIES	7300	N	10,086.74
				3425	MATERIALS AND SUPPLIES	7303	N	12,940.74
				3425	MATERIALS AND SUPPLIES	7334	N	104.85
				3425	MATERIALS AND SUPPLIES	7382	N	8,261.87
				3430	COMMUNICATION AND UTILITIES	7276	N	8,596.35

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FMQuery: USAS Govt Wide Financial Statements (SOA)

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

Agency 232 - Court of Appeals-Twelfth Court of Appeals District

FY 2012, Adjusted (Month 13) Balances, BC = Both N & Y

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

GAAP Fund Type	GAAP Fund	Fund	GWFS GAAP Cat	GWFS GAAP Srce Obj	GWFS GSO Title	Compt Obj	Basis Conv	Amount
01	0001	0001	66	3430	COMMUNICATION AND UTILITIES	7503	N	1,086.82
				3430	COMMUNICATION AND UTILITIES	7504	N	3,609.43
				3440	RENTALS AND LEASES	7406	N	5,371.96
				3590	OTHER EXPENSES	7202	N	735.00
				3590	OTHER EXPENSES	7203	N	1,620.00
				3590	OTHER EXPENSES	7210	N	84.00
				3590	OTHER EXPENSES	7286	N	503.71
				3590	OTHER EXPENSES	7947	N	1,872.00
					Expenses			1,509,653.31
			68	3700	GR-ORIGINAL APPROPRIATIONS	9400	N	-1,274,594.00
				3700	GR-ORIGINAL APPROPRIATIONS	9401	N	3,500.00
				3705	GR-ADDITIONAL APPROPRIATIONS	9420	N	-91,123.57
				3705	GR-ADDITIONAL APPROPRIATIONS	9425	N	-79,526.73
				3705	GR-ADDITIONAL APPROPRIATIONS	9435	N	-65,687.70
				3705	GR-ADDITIONAL APPROPRIATIONS	9440	N	-3,080.58
				3730	GR-LAPSES	9580	N	449.74
				3810	GR-OTHER GENERAL REVENUES	3802	N	-12,513.32
					General Revenues			-1,522,576.16
			79	BBal	Beginning Balance			-9,247.50
					Beginning Balance			-9,247.50

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FMQuery: USAS Govt Wide Financial Statements (SOA)

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

Agency 232 - Court of Appeals-Twelfth Court of Appeals District

FY 2012, Adjusted (Month 13) Balances, BC = Both N & Y

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

GAAP Fund Type	GAAP Fund	Fund	GWFS GAAP Cat	GWFS GAAP Srce Obj	GWFS GSO Title	Compt Obj	Basis Conv	Amount
					Fund 0001 Beginning Balance			-9,247.50
					Beginning Balance as Restated			-9,247.50
					Net Activity			-12,922.85
					Fund 0001 Ending Balance			-22,170.35
01	0540	0540	60	3005	CHG/SVC-LICENSES, FEES & PERMITS	3711	N	-6,050.00
					Prog Rev - Charges For Services			-6,050.00
			79	BBal	Beginning Balance			-56,659.99
					Beginning Balance			-56,659.99
					Fund 0540 Beginning Balance			-56,659.99
					Beginning Balance as Restated			-56,659.99
					Net Activity			-6,050.00
					Fund 0540 Ending Balance			-62,709.99
01								
02	0573	0573	60	3005	CHG/SVC-LICENSES, FEES & PERMITS	3711	N	-6,150.00
				3040	CHG/SVC-VIOLATIONS, FINES & PENALTIES	3704	N	-50.00
					Prog Rev - Charges For Services			-6,200.00
			66	3400	SALARIES AND WAGES	7001	N	92,450.00
				3405	PAYROLL RELATED COSTS	7032	N	7,141.00
				3405	PAYROLL RELATED COSTS	7041	N	1,730.68
				3405	PAYROLL RELATED COSTS	7043	N	-436.56

Questions? Contact statewide.accounting@cpa.state.tx.us
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FMQuery: USAS Govt Wide Financial Statements (SOA)

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

Agency 232 - Court of Appeals-Twelfth Court of Appeals District

FY 2012, Adjusted (Month 13) Balances, BC = Both N & Y

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

GAAP Fund Type	GAAP Fund	Fund	GWFS GAAP Cat	GWFS GAAP Srce Obj	GWFS GSO Title	Compt Obj	Basis Conv	Amount
					Expenses			100,885.12
02	0573	0573	79	BBal	Beginning Balance			577,735.70
					Beginning Balance			577,735.70
					Fund 0573 Beginning Balance			577,735.70
					Beginning Balance as Restated			577,735.70
					Net Activity			94,685.12
					Fund 0573 Ending Balance			672,420.82
02								
12	9997	0997	66	3400	SALARIES AND WAGES	7002	Y	11,885.17
					Expenses			11,885.17
			79	BBal	Beginning Balance			53,744.16
					Beginning Balance			53,744.16
					Fund 0997 Beginning Balance			53,744.16
					Beginning Balance as Restated			53,744.16
					Net Activity			11,885.17
					Fund 0997 Ending Balance			65,629.33
12								

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**USAS AND INTERAGENCY TRANSACTION
CERTIFICATION**

USAS and Interagency Activity Certification Form – State Agencies

Agency No. 232

Agency Name 12th Court of Appeals

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

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

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

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

I. USAS Reconciliation

Check the appropriate statement, either section 1 or 2:

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

—OR—

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

000049

II. Interagency Balances

Check the appropriate statement, either section 1 or 2:

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

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

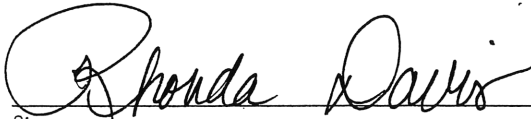
	Due From/ Due To	Federal Pass- Throughs	State Pass- Throughs	Transfers
Interagency item amount is posted accurately in USAS	Yes	N/A	N/A	Yes
All "NP" items were eliminated ("NP" items occur if the AGL [Agency General Ledger] information is blank)	Yes	N/A	N/A	Yes
AGL information is correct (the AGL consists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

—OR—

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

III. Required Signature

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


Signature

9-25-12
Date

Rhonda Davis

Printed Name

Accountant - 903-593-8471

Title & Phone Number

Rhonda Davis - 903-593-8471

AFR Contact Person & Phone Number

Rhonda Davis - 903-593-8471

USAS Contact Person & Phone Number

N/A

Federal Contact Person & Phone Number

000050

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NOTES TO FINANCIAL STATEMENTS

Twelfth Court of Appeals, Tyler-232**Notes to the Financial Statements****Note 1: Summary of Significant Accounting Policies****Entity**

The Twelfth 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 and Universities*.

The Twelfth Court of Appeals was created in 1963 by act of the 58th Legislature, H.B. 68. The Twelfth Court of Appeals serves the state by intermediate appellate jurisdiction in civil cases in which the judgment rendered exceeds \$100, exclusive of costs, and other civil proceedings as provided by law, and in criminal cases, except in post-conviction writs of habeas corpus and where the death penalty has been imposed.

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

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 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.

Discretely Presented Component Units

The Twelfth Court of Appeals has no discrete component units.

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 Revenue Funds***

The General Fund (fund 0001) is used to account for all financial resources of the state except those required to be accounted for in another fund. As of September 1, 20CY, Texas collegiate license plate account was consolidated into the general revenue fund. The Texas collegiate license plate account was previously presented as agency funds.

Texas highway beautification fund was established to implement the Texas highway beautification program. Revenues are obtained from outdoor advertising license and permit fees.

Texas collegiate license plate fund is used to receive and account for fees charged for special collegiate license plates and is in addition to motor vehicle registration fees.

Special Revenue Funds

The state highway fund is restricted to expenditures for the building, maintaining, and policing the state highways. It derives its financing primarily from legally dedicated

Twelfth Court of Appeals, Tyler-232

revenue such as motor fuels tax and vehicle registration fees and from federal reimbursements from selected construction projects.

Debt Service Funds

Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Capital Project Funds

The capital projects fund is used to account for general obligations bonds issued by the Texas Public Finance Authority. The purpose of these bonds is to provide financial assistance to counties for roadway projects serving border colonias.

Permanent Funds

The Texas permanent school fund was created with a \$2 million appropriation by the Legislature of 1854 expressly for the benefit of funding public education for present and future generations.

Capital Assets Adjustment Fund Type

The capital assets 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

The long-term liabilities adjustment fund type is used to convert governmental fund types' debt from modified accrual to full accrual.

Other Adjustments Fund Type

The other adjustments fund types is used to convert all other governmental funds type activity from modified accrual to full accrual.

Proprietary Fund Types***Enterprise Funds***

Enterprise funds account for any activity for which a fee is charged to external users for goods or services. *N/A*

The Lottery fund. *N/A*

Internal Service Funds

Internal Service funds are used to account for the financing of goods and services provided by one department or agency to other departments or agencies of a governmental unit, or to other governmental units, within the State, on a cost reimbursement basis.

The employee's life, accident, and health insurance and benefits accounts for in services provided to state agencies and institutions of higher education that participate in the Texas employees group benefits program established by Texas Insurance Code, Ch 1551.

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 to other funds. When assets are held under the terms of a trust agreement, either a pension trust fund or a private purpose trust fund is used.

Twelfth Court of Appeals, Tyler-232***Pension Trust Funds***

Pension and other employee benefit trust funds (Pension Trust Funds) report the resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, and other employee benefit plans.

Employees Retirement System fund is established by VTCA, Texas Government Code, Title 8, Subtitle B and is used to account for the accumulation of resources for pension benefit payments to qualified State employees or beneficiaries. Law Enforcement and Custodial Officer Supplemental Retirement Fund is established by VTCA, Texas Government Code, Title 8, Subtitle B, and is used to account for the accumulation of resources for pension benefit payments to qualified state employees or beneficiaries.

Law enforcement and custodial officer supplemental retirement fund was established by VTCA, Texas Government Code, Title 8, Subtitle B, and is used to account for the payments of benefits as provided by the Commissioned Law Enforcement and Custodial Officer Supplemental Retirement Benefit Act.

External Investment Trust Funds

Texas Treasury Safekeeping Trust Company Municipal Utility Districts is an investment pool available for municipal utility districts. The function of this fund is to invest moneys on behalf of these legally separate entities.

Texas government investment pool trust fund is a local government investment pool. The investor base consists of cities, counties, school districts, institutions of higher education, special districts, and other public entities of Texas.

Agency Funds

Unappropriated receipts account for member contributions received from the judiciary retirement system plan one fund.

TexaSaver 401(k) trust fund accounts for tax-deferred portions of salaries of state employees in accordance with provisions of IRC Section 401(k).

Private-Purpose Trust Funds

Tobacco settlement permanent trust fund holds the portion of the tobacco settlement money designated for the exclusive benefit of political subdivisions.

Catastrophe reserve trust fund is a state fund that was created to provide relief to insurance companies within the state in the event of certain catastrophic losses. Certain property insurers authorized to transact property insurance in Texas make payments to the fund.

Component Units

The funds of the individual discrete component units are available from the component units' separately issued financial statements. Additional information about component units can be found in Note 19. *(Not Applicable)*

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 applied to a fund is determined by its measurement focus.

Twelfth Court of Appeals, Tyler-232

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 accrual basis. Expenditures and other uses of financial resources are recognized when the 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 is recognized in these 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.

Securities Lending Collateral

Investments are stated at fair value in all funds except pension trust funds in accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. For pension trust funds, investments are required to be reported at fair value using the accrual basis of accounting in accordance with GASB Statement No.25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans*.

Securities lent are reported as assets on the balance sheet. The costs of securities lending transactions are reported as expenditures or expenses in the operating statement. These costs are reported at gross.

Twelfth Court of Appeals, Tyler-232***Restricted Assets***

Restricted assets include monies or other resources restricted by legal or contractual requirements. These assets include proceeds of enterprise fund general obligation and revenue bonds and revenues set aside for statutory or contractual requirements. Assets held in reserve for guaranteed student loans defaults are also included.

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. The consumption method of accounting is used to account for inventories and prepaid items that appear in the governmental and proprietary fund types. The cost of these items is expensed when the items are consumed.

Capital Assets

Assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year should be capitalized. These assets are capitalized at cost or, if any purchased, at appraised fair value as of the date of acquisition. Purchases of assets by governmental funds are reported as expenditures. Depreciation is reported on all "exhaustible" assets. "Inexhaustible" assets, such as works of art and historical treasures are not depreciated. 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, if actual 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.

Other Receivables – Current and Noncurrent

The disaggregation of other receivables as reported in the financial statements is shown in Note 24, "Disaggregation of Receivables and Payables Balances."

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.

Other Payables – Current and Noncurrent

The disaggregation of other payables are reported in the financial statements is shown in Note 24, "Disaggregation of Receivables and Payables Balances."

Employees' Compensable Leave Balances

Employees' compensable leave balances represent the liability that becomes "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 non-current in the statement of net assets. These obligations are normally paid from the same funding source from which each employee's salary or wage compensation was paid.

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.

Twelfth Court of Appeals, Tyler-232

Liabilities are reported separately as either current or non-current in the statement of net assets.

Bonds Payable – General Obligation Bonds

General obligation bonds are accounted for in the long-term liabilities adjustment column for governmental activities and in proprietary funds for business-type activities. These payables are reported as long-term liabilities (current for amounts due within one year) and long-term liabilities (noncurrent for amounts due thereafter in the statement of net assets/balance sheet). The bonds are reported at par, net of unamortized premiums, discounts, issuance costs and gains/(losses) on bond refunding activities.

For governmental activities, bond proceeds are accounted for (when received) as an “other financing source” in the governmental fund receiving the proceeds. Payment of principal and interest is an expenditure recorded in the debt service fund. All bond transactions and balances for business-type activities are reported in proprietary funds. (If the agency issues deep discount bonds the following disclosure is needed):

Deep discount bonds (zero coupon, capital appreciation or compound interest bonds) do not pay interest until the maturity of related principal. Bonds are initially reported at the “discounted” value. Accretion (the difference between the discounted value and the par [maturity] value of the bonds payable) is amortized and the discounted bond value equals par value. Annual accretion amortized is recognized as an addition to bonds payable. (For governmental activities only, there is an operating statement effect in the first and last year of the bonds, none in the interim years.)

Bonds Payable – Revenue Bonds

Revenue bonds are accounted for in proprietary funds for business-type activities and in the long-term liabilities adjustment column for governmental activities. These payable are reported as long-term liabilities (current for amounts due within one year) and long-term liabilities (noncurrent for amounts due thereafter in the statement of net assets/balance sheet). These bonds are reported at par, net of unamortized premiums, discounts, issuance costs and gains/(losses) on bond refunding activities.

For governmental activities, bond proceeds are accounted for (when received) as an “other financing source” in the governmental fund receiving proceeds. Payment of principal and interest is an expenditure recorded in the debt service fund. All bond transactions and balances for business-type activities are reported in proprietary funds. (If the agency issues deep discount bonds the disclosure cited for general obligation bonds is needed.)

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.

Twelfth Court of Appeals, Tyler-232***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, the balance is classified as "current". Balances for repayment due in two (or more) years are classified as "noncurrent".
- (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 12.

Twelfth Court of Appeals, Tyler-232

Note 2: Capital Assets

Revenue received from the sale of Surplus Property has been transferred to unappropriated general revenue in accordance with HB7, Sec. 20.

A summary of changes in capital assets for the year ended August 31, 2012, is presented below:

GOVERNMENTAL ACTIVITIES	Primary Government							
	Balance	Reclassifications						Balance
	09/01/11	Adjustments	Completed CIP	Inc-Int'agy	Dec-Int'agy	Additions	Deletions	08/31/12
Non-Depreciable Assets								\$ 0.00
Land and Land Improvements								\$ 0.00
Infrastructure								\$ 0.00
Construction in Progress								
Other Tangible Capital Assets								\$ 0.00
Other Intangible Capital Assets	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Total Non-Depreciable Assets	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Depreciable Assets								
Buildings & Bldg. Improvements								
Infrastructure								
Facilities & Other Improvements								
Furniture and Equipment	\$ 27,061.44							\$ 27,061.44
Vehicles, Boats & Aircraft								
Other Capital Assets								
Total Depreciable Assets	\$ 27,061.44	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 27,061.44
Less Accumulated Depreciation for:								
Buildings and Improvements								\$ 0.00
Infrastructure								\$ 0.00
Facilities/Other Improvements								\$ 0.00
Furniture and Equipment	\$ 27,061.44							\$ 27,061.44
Vehicles, Boats & Aircraft								\$ 0.00
Other Capital Assets								\$ 0.00
Total Accumulated Depreciation	\$ 27,061.44	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 27,061.44
Depreciable Assets, Net	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Total Activities Capital Assets,	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Amortizable Assets-Intangible:								
Land use Rights								\$ 0.00
Computer Software								\$ 0.00
Facilities & Other Improvements								\$ 0.00
Furniture and Equipment								\$ 0.00
Vehicle, Boats & Aircraft								\$ 0.00
Other Capital Intangible Assets								\$ 0.00
Tot Amortizable Assets-Int.	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Less Accumulated Amortization for:								
Land use Rights								\$ 0.00
Computer Software								\$ 0.00
Other Intangible Capital Assets								\$ 0.00
Tot Accum Amortization								\$ 0.00
Amortization Assets-Intang.	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Governmental Activities Capital Assets, Net	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

Twelfth Court of Appeals, Tyler-232

Note 3: Deposits, Investments, & Repurchase Agreements

The Twelfth 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

As of 08/31/2012, the carrying amount of deposits was \$ 1,000.00 as presented below.

Governmental and Business-Type Activities

CASH IN BANK – CARRYING AMOUNT	\$ 1,000.00
Less: Certificates of Deposit included in carrying amount and reported as Cash Equivalent	0
Less: Uninvested Securities Lending Cash Collateral included in carrying amount and reported as Securities Lending Collateral	0
Less: Securities Lending CD Collateral included in carrying amount and reported as Securities Lending Collateral	0
Total Cash In Bank per AFR	\$ 1,000.00
Governmental Funds Current Assets Cash in Bank	0
Governmental Funds Current Assets Restricted Cash in Bank	
Governmental Funds Noncurrent Assets Restricted Cash in Bank	
Proprietary Funds Current Assets Cash in Bank	
Proprietary Funds Current Assets Restricted Cash in Bank	
Proprietary Funds Noncurrent Restricted Cash in Bank	
Cash in Bank per AFR	\$ 1000.00

No Fiduciary Funds or Discrete Component Unit to report.

Credit risk

Not applicable

Reverse Repurchase Agreements

The Twelfth Court of Appeals, by statute, is authorized to enter into reverse repurchase agreements. A reverse repurchase agreement is a transaction in which a broker-dealer or financial institution transfers cash to the Agency and the Agency transfers securities to the broker-dealer and promises to repay the cash plus interest in exchange for the same or similar securities. Credit risk exposure for the Agency arises when a broker-dealer does not return the securities or their value at the conclusion of the reverse repurchase agreement. There were no significant violations of legal or contractual provisions during the year:

Securities Lending

Not applicable

Derivative Investing

Not applicable

Twelfth Court of Appeals, Tyler-232

Note 4 : Short-Term Debt

Not-Applicable

Note 5 : Summary of Long -Term Liabilities

Changes in Long-Term Liabilities

During the year ended August 31, 2012, the following changes occurred in liabilities.

	Balance 09-1-11	Additions	Reductions	Balance 08-31-12	Amts Due Within One Year
Governmental Activities					
Claims and Judgments					
Capital Lease Obligations					
Compensable Leave	\$53,744.16	\$ 67,732.82	\$ 55,847.65	\$ 65,629.33	45,996.90
Total Governmental Activities	\$ 53,744.16	\$ 67,732.82	\$ 55,847.65	\$ 65,629.33	45,996.90

No Business-Type or Component Units to report.

Notes and Loans Payable

Notes payable consists of amounts used to finance the acquisition of mainframe computer equipment. No debt service requirements for Notes Payable in the Governmental and Business-Type Activities to report.

Claims & Judgments

The Twelfth Court of Appeals was not involved in litigation regarding an employee dispute as of 08/31/12.

Employees' Compensable Leave

If a state employee has had continuous employment with the state for at least six months, the 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. 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. Both an expense and liability for business-type activities 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.

Pollution Remediation Obligations

Not Applicable

Note 6: Bonded Indebtedness

Not Applicable

Note 7: Capital Leases

Not Applicable

Note 8: Operating Leases

Not Applicable

Twelfth Court of Appeals, Tyler-232

Note 9: Retirement Plans (administering entities only)

Not applicable

Note 10: Deferred Compensation (administering agencies only)

Not Applicable

Note 11: Post Employment Health Care & Life Insurance Benefits (UT, A&M, TRS and ERS only)

Not Applicable

Note 12: Interfund Activity and Transactions

The Twelfth Court of Appeals 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.

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

	Due From Other Funds	Due To Other Funds	Source
Appd Fund 0540, D23 Fund 0540 (Agency 211, D23 Fund 0540)	\$ 21,353.50	\$	Judicial Fees
Appd Fund 0573, D23 Fund 0573 (Agency 241, D23 Fund 0573)	\$	\$	Judicial Fees
Total Due From/To Other Funds	\$ 21,353.50	\$	Fund Balance - Ending

Note 13: Continuance Subject to Review

Not Applicable

Note 14: Adjustments to Fund Balances/Net Assets

Not Applicable

Note 15: Contingent Liabilities

Not Applicable

Note 16: Subsequent Events

Not Applicable

Note 17: Risk Management

Not Applicable

Twelfth Court of Appeals, Tyler-232

Note 18: Management Discussion and Analysis

Not Applicable

Note 19: The Financial Reporting Entity

Not Applicable

Note 20: Stewardship, Compliance and Accountability

Not Applicable

Note 21: N/A

Not Applicable

Note 22: Donor-Restricted Endowments

Not Applicable

Note 23: Extraordinary and Special Items

The Twelfth Court of Appeals has no extraordinary or special items to report.

Note 24: Disaggregation of Receivable and Payable Balances

Not Applicable

Note 25: Termination Benefits

The Twelfth Court of Appeals has no Termination Benefits to report.

Note 26: Segment Information

Not Applicable