

**ANNUAL FINANCIAL REPORT
TWELFTH COURT OF APPEALS
TYLER, TEXAS
FISCAL YEAR ENDED AUGUST 31, 2011**

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	10-17
	C. DAFR8585, Operating Statement - Governmental Funds	18-22
	D. DAFR8590, Statement of Changes in Assets and Liabilities	24-34
	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	47-49
V.	NOTES TO THE FINANCIAL STATEMENTS	51-63



TWELFTH COURT OF APPEALS

September 22, 2011

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, 2011, 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 cursive script that reads "James T. Worthen".

James T. Worthen,
Chief Justice

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= 11 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		128,690.92	141,124.15
GL CLS	052	CA	ACCOUNTS RECEIVABLES, NET		.00	.00
GL CLS	065	CA	INTERFUND RECEIVABLE		.00	.00
GL CLS	080	CA	CONSUMABLE INVENTORIES		8,267.66	7,111.40
* GLA CAT	01		CURRENT ASSETS		137,958.58	149,235.55
**			TOTAL ASSETS AND OTHER DEBITS		137,958.58	149,235.55
GL CLS	200	CL	ACCOUNTS PAYABLE		469.95-	869.54-
GL CLS	203	CL	PAYROLL PAYABLE		128,241.13-	134,243.01-
GL CLS	205	CL	INTERFUND PAYABLE		.00	.00
GL CLS	300	CL	FUNDS HELD FOR OTHERS		.00	.00
* GLA CAT	21		CURRENT LIABILITIES		128,711.08-	135,112.55-
**			TOTAL LIABILITIES		128,711.08-	135,112.55-
GL CLS	360	FD	BAL RESERVED FOR ENCUMBRANCES		.00	6,061.40-
GL CLS	362	FD	BAL RESERVED FOR INVENTORIES		.00	7,111.40-
GL CLS	364	FD	BAL RESERVED FOR IMPREST ACCT.		.00	1,000.00-
GL CLS	550	FD	BAL-UNASSIGNED		9,247.50-	.00
GL CLS	620		FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	49.80

12TH COURT OF APPEALS DISTRICT (232)
 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	TITLE	AGY	CURRENT	PRIOR
CAT	CLASS	GL		GL	YEAR	YEAR
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)		9,247.50-	14,123.00-
**	TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES				9,247.50-	14,123.00-
**	TOTAL LIABILITIES AND FUND BALANCE/EQUITY				137,958.58-	149,235.55-
*	GAAP	FUND	0001 GENERAL REVENUE (0001)-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= 11 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	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= 11 PROD SYSTEM
 *****PAGE 4

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
GL CLS	001	CA	CASH ON HAND		.00	.00
GL CLS	004	CA	CASH IN STATE TREASURY		35,306.49	.00
GL CLS	072	CA	DUE FROM OTHER AGENCIES		21,353.50	51,454.99
* GLA CAT	01		CURRENT ASSETS		56,659.99	51,454.99
**			TOTAL ASSETS AND OTHER DEBITS		56,659.99	51,454.99
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		51,454.99-	.00
GL CLS	550	FD	BAL-UNASSIGNED		5,205.00-	.00
GL CLS	610	FD	BAL - UNRES DESIG FOR OTHER		.00	51,454.99-
GL CLS	620		FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
* GLA CAT	51		FUND BALANCE (DEFICITS)		56,659.99-	51,454.99-
**			TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES		56,659.99-	51,454.99-
**			TOTAL LIABILITIES AND FUND BALANCE/EQUITY		56,659.99-	51,454.99-
* GAAP FUND	0540		JUDICIAL-COURT PERSNL TRAIN FD		.00	.00
* GAAP FUND TYPE	01		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= 11 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		.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		575,244.48-	465,259.15-
GL CLS	300		CL FUNDS HELD FOR OTHERS		.00	.00
* GLA CAT	21		CURRENT LIABILITIES		575,244.48-	465,259.15-
**			TOTAL LIABILITIES		575,244.48-	465,259.15-
GL CLS	520		FD BAL-RESTRICTED		109,985.33	.00
GL CLS	530		FD BAL-COMMITTED		465,259.15	.00
GL CLS	610		FD BAL - UNRES DESIG FOR OTHER		.00	.00
GL CLS	620		FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	465,259.15
* GLA CAT	51		FUND BALANCE (DEFICITS)		575,244.48	465,259.15
**			TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES		575,244.48	465,259.15
**			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

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

(AGY)232 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
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12TH COURT OF APPEALS DISTRICT (232)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (PFS)

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 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= 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	GL	YEAR	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	128,690.92	141,124.15
GL	CLS	052	CA	ACCOUNTS RECEIVABLES, NET	.00	.00
GL	CLS	065	CA	INTERFUND RECEIVABLE	.00	.00
GL	CLS	080	CA	CONSUMABLE INVENTORIES	8,267.66	7,111.40
* GLA	CAT	01		CURRENT ASSETS	137,958.58	149,235.55
**				TOTAL ASSETS AND OTHER DEBITS	137,958.58	149,235.55
GL	CLS	200	CL	ACCOUNTS PAYABLE	469.95-	869.54-
GL	CLS	203	CL	PAYROLL PAYABLE	128,241.13-	134,243.01-
GL	CLS	205	CL	INTERFUND PAYABLE	.00	.00
GL	CLS	300	CL	FUNDS HELD FOR OTHERS	.00	.00
* GLA	CAT	21		CURRENT LIABILITIES	128,711.08-	135,112.55-
**				TOTAL LIABILITIES	128,711.08-	135,112.55-
GL	CLS	360	FD	BAL RESERVED FOR ENCUMBRANCES	.00	6,061.40-
GL	CLS	362	FD	BAL RESERVED FOR INVENTORIES	.00	7,111.40-
GL	CLS	364	FD	BAL RESERVED FOR IMPREST ACCT.	.00	1,000.00-
GL	CLS	550	FD	BAL-UNASSIGNED	9,247.50-	.00
GL	CLS	620		FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	49.80

12TH COURT OF APPEALS DISTRICT (232)
 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	GL	B/C	COMP	TITLE	AGY	CURRENT	PRIOR
CT	CLS	IND	GL		GL	YEAR	YEAR
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)		9,247.50-	14,123.00-
**	TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES					9,247.50-	14,123.00-
**	TOTAL LIABILITIES AND FUND BALANCE/EQUITY					137,958.58-	149,235.55-
*	GAAP	FUND		0001 GENERAL REVENUE (0001)-GENERAL		.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= 11 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	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
	GL	CLS	004	CA CASH IN STATE TREASURY	.00	.00
*	GLA	CAT	01	CURRENT ASSETS	.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				.00	.00
	GL	CLS	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)
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT(GWFS)

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

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

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
GL	CLS	001	CA CASH ON HAND		.00	.00
GL	CLS	004	CA CASH IN STATE TREASURY		35,306.49	.00
GL	CLS	072	CA DUE FROM OTHER AGENCIES		21,353.50	51,454.99
* GLA	CAT	01	CURRENT ASSETS		56,659.99	51,454.99
**	TOTAL ASSETS AND OTHER DEBITS				56,659.99	51,454.99
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		51,454.99-	.00
GL	CLS	550	FD BAL-UNASSIGNED		5,205.00-	.00
GL	CLS	610	FD BAL - UNRES DESIG FOR OTHER		.00	51,454.99-
GL	CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
* GLA	CAT	51	FUND BALANCE (DEFICITS)		56,659.99-	51,454.99-
**	TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES				56,659.99-	51,454.99-
**	TOTAL LIABILITIES AND FUND BALANCE/EQUITY				56,659.99-	51,454.99-
* GAAP	FUND	0540	JUDICIAL-COURT PERSNL TRAIN FD		.00	.00
* GAAP	FUND TYPE	01	GENERAL		.00	.00

(GY)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= 11 PROD SYSTEM
 *****PAGE 5

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

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
GL	CLS	001	CA	CASH ON HAND		.00	.00
GL	CLS	004	CA	CASH IN STATE TREASURY		.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		575,244.48-	465,259.15-
GL	CLS	300	CL	FUNDS HELD FOR OTHERS		.00	.00
GLA	CAT	21		CURRENT LIABILITIES		575,244.48-	465,259.15-
** TOTAL LIABILITIES						575,244.48-	465,259.15-
GL	CLS	520	FD	BAL-RESTRICTED		109,985.33	.00
GL	CLS	530	FD	BAL-COMMITTED		465,259.15	.00
GL	CLS	610	FD	BAL - UNRES DESIG FOR OTHER		.00	.00
GL	CLS	620		FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	465,259.15
GLA	CAT	51		FUND BALANCE (DEFICITS)		575,244.48	465,259.15
** TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES						575,244.48	465,259.15
** 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

(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= 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 CT	GL CLS	B/C COMP IND	TITLE	AGY GL	CURRENT YEAR	PRIOR 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
	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	301	NC EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
*	GLA CAT	26	NON-CURRENT LIABILITIES		.00	.00
**	TOTAL LIABILITIES				.00	.00
	GL CLS	410	INVESTED IN CAP ASSETS, NET RELATED DEBT		.00	.00
	GL CLS	430	UNRESTRICTED NET ASSETS		.00	.00
*	GLA CAT	45	NET ASSETS		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
	GL CLS	630	OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00
**	TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES				.00	.00
**	TOTAL LIABILITIES AND FUND BALANCE/EQUITY				.00	.00
*	GAAP FUND	9998	GEN FIXED ASSETS ACCT GROUP		.00	.00
*	GAAP FUND TYPE	11	CAPITAL ASSET BASIS CONVERSION ADJUSTMTS		.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= 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	AGY	CURRENT	PRIOR	
CT	CLS	IND	GL	GL	YEAR	YEAR	
GL	CLS	150		VEHICLES, BOATS AND AIRCRAFT, NET	.00	.00	
GLA	CAT	06		NON-CURRENT ASSETS	.00	.00	
GL	CLS	190		RETIREMENT OF OTHER 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	35,881.50-	43,924.64-	
GLA	CAT	21		CURRENT LIABILITIES	35,881.50-	43,924.64-	
GL	CLS	301		NC EMPLOYEE'S COMPENSABLE LEAVE	17,862.66-	28,747.08-	
GLA	CAT	26		NON-CURRENT LIABILITIES	17,862.66-	28,747.08-	
**				TOTAL LIABILITIES	53,744.16-	72,671.72-	
GL	CLS	430		UNRESTRICTED NET ASSETS	53,744.16	72,671.72	
GLA	CAT	45		NET ASSETS	53,744.16	72,671.72	
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	53,744.16	72,671.72	
**				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

(Next Page – DAFR8585)

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- 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	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

(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= 11 PROD SYSTEM
 *****PAGE 2

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

GL	GL	COMP	AGY	CURRENT	PRIOR
CAT	CLS	GL	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 TEXASAVR 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

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

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

(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= 11 PROD SYSTEM
 *****PAGE 4*****

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

GL	GL	COMP	AGY	CURRENT	PRIOR
CAT	CLS	GL	GL	YEAR	YEAR
GL	CLS	004	CA CASH IN STATE TREASURY	.00	.00
*	GLA	CAT	01 CURRENT ASSETS	.00	.00
**	TOTAL ASSETS			.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
 REPORT PERIOD= ADJUSTMENT FY= 11

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM
PAGE 1

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

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

01	640	0005	9400	9400	ORIGINAL BUDGET-COMMITTED	1,362,007.00
			9401	9401	ORIGINAL BUDGET-COLLECTED	6,500.00-
			9415	9415	BUDGET REDUCTION-COMMITTED	86,576.00-
* GAAP SRC/OBJ		0005			ORIGINAL APPROPRIATIONS	1,268,931.00
01	640	0006	9420	9420	OASI ST MATCH TRF IN FROM 902-COMMITTED	85,748.65
			9425	9425	INSUR-ST PD TRF IN FROM 327-COMMITTED	76,761.46
			9435	9435	RETIR-ST MATCH TRF IN FROM 327-COMMITTED	116,097.14
			9440	9440	BRP TRANSFER IN FROM 902-COMMITTED	4,194.67
* GAAP SRC/OBJ		0006			ADDITIONAL APPROPRIATIONS	282,801.92
01	640	0007	9406	9406	UB TRANSFER OUT-EXP BUDGET	858.10-
			9407	9407	UB TRANSFER IN-EXP BUDGET	858.10
* GAAP SRC/OBJ		0007			UNEXPENDED BALANCE FORWARD	0.00
01	640	0080	3788	3788	DEFAULT DEPOSIT ADJUSTMENT - SUSPENSE	0.00
			3802	3802	REIMBURSEMENTS-THIRD PARTY	6,036.68
* GAAP SRC/OBJ		0080			OTHER	6,036.68
* GL ACCT CLASS	640				FFS REVENUE	1,557,769.60
* GAAP CATEGORY	01				REVENUES	1,557,769.60
TOTAL REVENUES						1,557,769.60
04	650	0200	7001	7001	SAL & WAGES(LINE ITEM EXEMPT)	322,549.84
			7002	7002	SAL/WAGES-CLASS&N/C-PERM FULTM	788,217.06
			7017	7017	ONE-TIME MERIT INCREASE	65,000.00
			7022	7022	LONGEVITY PAY	16,920.00
			7023	7023	LUMP SUM TERMINATION PAYMENT	15,292.77
			7050	7050	BENEFIT REPLACEMENT PAY	4,194.67

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

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

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

GAAP						CURRENT	
GAAP	GAAP	GL	GL	GAAP	COMPT	YEAR	
CATEGORY	FUNC	CLASS	ACCT	SRC/OBJ	OBJ	TITLE	
* GAAP SRC/OBJ			0200			SALARIES AND WAGES	1,212,174.34
04	650		0210	7032		EMPLOYEE RETIREMENT-ST CONTRIB	116,097.14
				7041		EMPLOYEE INS PYMTS-EMPLR CONTR	76,761.46
				7043		FICA EMPLOYER MATCHING CONTR	85,748.65
* GAAP SRC/OBJ			0210			PAYROLL RELATED COSTS	278,607.25
04	650		0230	7102		TRAV IN-STATE MILEAGE	476.17
				7104		TRAV IN-STATE-ACT EXP-OVERNIGHT TRAVEL	386.00
				7105		TRAV IN-STATE-INCIDENTAL EXPEN	52.98
				7106		TRAVEL-IN-STATE MEALS/LODGING	194.48
* GAAP SRC/OBJ			0230			TRAVEL	1,109.63
04	650		0240	7291		POSTAL SERVICES	5,000.00
				7300		CONSUMABLES	6,261.66
				7303		SUBS, PERIODICALS & INFO SERV	21,047.42
				7334		PERSONAL PROP-FURN, EQUIP AND OTHER-EXP	50.63
				7382		PERS PROP-BOOKS & REF MATERIALS-EXPENSED	9,046.62
* GAAP SRC/OBJ			0240			MATERIALS AND SUPPLIES	41,406.33
04	650		0250	7276		COMMUNICATION SERVICES	12,868.00
				7501		ELECTRICITY	1,017.17
				7503		TELECOMMS-LONG DISTANCE	1,540.74
				7504		TELECOMMS-MONTHLY CHARGE	2,374.28
				7516		TELECOMMS-OTHER SERV CHARGES	330.00
* GAAP SRC/OBJ			0250			COMMUNICATION AND UTILITIES	18,130.19
04	650		0270	7406		RENTAL OF FURNISHINGS/EQUIPMT	5,836.60
* GAAP SRC/OBJ			0270			RENTALS AND LEASES	5,836.60
04	650		0340	7203		REGISTRATION FEES-EMPLOYEE TRAINING	650.00
				7210		FEES AND OTHER CHARGES	2,545.58
				7281		ADVERTISING SERVICES	203.00
				7286		FREIGHT/DELIVERY SERVICES	365.97

12TH COURT OF APPEALS DISTRICT (232)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 11

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	GAAP FUNC	GL ACCT CLASS	GL ACCT	GAAP SRC/OBJ	COMPT OBJ	TITLE	CURRENT YEAR
04		650		0340	7806	PROMPT PAYMENT INTEREST	1.70
					7947	ST OPC OF RISK MNGMT ASSESMENTS	1,614.51
* GAAP SRC/OBJ				0340		OTHER EXPENDITURES	5,380.76
* GL ACCT CLASS	650					FFS EXPENDITURES	1,562,645.10
* GAAP CATEGORY	04					EXPENDITURES	1,562,645.10
TOTAL EXPENDITURES							1,562,645.10
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES							4,875.50-
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	9515	APPROPRIATION TRANSFER OUT-COMMITTED	0.00
					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
* GAAP CATEGORY	05					OTHER FINANCING SOURCES (USES)	0.00
TOTAL OTHER FINANCING SOURCES (USES)							0.00
NET CHANGE IN FUND BALANCE							4,875.50-
FUND BALANCE - BEGINNING							14,123.00
FUND BALANCE - BEGINNING, AS RESTATED							14,123.00
FUND BALANCE - ENDING							9,247.50
* GAAP FUND	0001					GENERAL REVENUE (0001)-GENERAL	9,247.50

DAFR8590 232 NITA 04 13 CALL RJE R232 2(ORG) () 3(OBJ) 3(FND) () 2(GLA) () () USAS
 CYCLE: 09/15/11 22:33 4988 RUN DATE: 09/16/11 TIME: 01:29 35 CFY: 12 CFM: 01 LCY: 10 LCM: 10 FICHE: 232 01 01

(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= 11 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)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

12TH COURT OF APPEALS DISTRICT (232)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 11

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

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

GAAP						CURRENT
GAAP	GAAP	GL	GL	GAAP	COMPT	YEAR
CATEGORY	FUNC	CLASS	ACCT SRC/OBJ	OBJ	TITLE	
01		640	0035	3711	JUDICIAL FEES	5,205.00
	GAAP SRC/OBJ		0035		LICENSES, FEES AND PERMITS	5,205.00
	GL ACCT CLASS	640			FFS REVENUE	5,205.00
	GAAP CATEGORY	01			REVENUES	5,205.00
TOTAL REVENUES						5,205.00
TOTAL EXPENDITURES						0.00
EXCESS(DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES						5,205.00
TOTAL OTHER FINANCING SOURCES(USES)						0.00
NET CHANGE IN FUND BALANCE						5,205.00
FUND BALANCE - BEGINNING						51,454.99
FUND BALANCE - BEGINNING, AS RESTATED						51,454.99
FUND BALANCE - ENDING						56,659.99
* GAAP FUND	0540				JUDICIAL-COURT PERSNL TRAIN FD	56,659.99
* GAAP FUND TY	01				GENERAL	65,907.49

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

12TH COURT OF APPEALS DISTRICT (212)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 11

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		
CATEGORY	FUNC	CLASS	ACCT	SRC/OBJ	OBJ	TITLE	
						YEAR	
01		640		0035	3704	COURT COSTS	575.00-
					3711	JUDICIAL FEES	4,055.00
* GAAP SRC/OBJ				0035		LICENSES, FEES AND PERMITS	3,480.00
* GL ACCT CLASS	640					FFS REVENUE	3,480.00
* GAAP CATEGORY	01					REVENUES	3,480.00
TOTAL REVENUES							3,480.00
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	8,417.70
					7041	EMPLOYEE INS PYMTS-EMPLR CONTR	6,300.65
					7043	FICA EMPLOYER MATCHING CONTR	6,296.98
* GAAP SRC/OBJ				0210		PAYROLL RELATED COSTS	21,015.33
* GL ACCT CLASS	650					FFS EXPENDITURES	113,465.33
* GAAP CATEGORY	04					EXPENDITURES	113,465.33
TOTAL EXPENDITURES							113,465.33
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES							109,985.33-
TOTAL OTHER FINANCING SOURCES (USES)							0.00
NET CHANGE IN FUND BALANCE							109,985.33-
FUND BALANCE - BEGINNING							465,259.15-

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 11 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						465,259.15-
FUND BALANCE - ENDING						575,244.48-
* GAAP FUND	0573	JUDICIAL FUND (0573)-SPECIAL				575,244.48-
* GAAP FUND TY	02	SPECIAL REVENUE				575,244.48-

(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
 REPORT PERIOD= ADJUSTMENT FY= 11

PERCENT OF YEAR ELAPSED: 100% PRODUCTION 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= 11 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	509,336.99-
* AGENCY	232					509,336.99-

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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

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	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 (DEPICITS)	.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
 REPORT PERIOD= ADJUSTMENT FY= 11

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

GAAP FUND GROUP 03 FIDUCIARY
 GAAP FUND TYPE 09 AGENCY FUNDS
 GAAP FUND 0942 TEXAS AVER HOLD-TRANSMIT 401K(0942) 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 (DEFICITS)	.00	.00	.00	.00
* GLA CAT	55	FFS REV/EXPEND SUMMARY ACCT CA	.00	.00	.00	.00
* GAAP FUND		0942	.00	.00	.00	.00

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- 11 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 (DEFICITS)	.00	.00	.00	.00
*	GLA CAT	55 PFS REV/EXPEND SUMMARY ACCT CA	.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
 REPORT PERIOD= ADJUSTMENT FY= 11

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM

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
* 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 FAAP FUND, FUND,
& OBJECT (GOVT) FY2011**

(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 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 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	788,217.06
				3400	SALARIES AND WAGES	7017	N	65,000.00
				3400	SALARIES AND WAGES	7022	N	16,920.00
				3400	SALARIES AND WAGES	7023	N	15,292.77
				3400	SALARIES AND WAGES	7050	N	4,194.67
				3405	PAYROLL RELATED COSTS	7032	N	116,097.14
				3405	PAYROLL RELATED COSTS	7041	N	76,761.46
				3405	PAYROLL RELATED COSTS	7043	N	85,748.65
				3420	TRAVEL	7102	N	476.17
				3420	TRAVEL	7104	N	386.00
				3420	TRAVEL	7105	N	52.98
				3420	TRAVEL	7106	N	194.48
				3425	MATERIALS AND SUPPLIES	7291	N	5,000.00
				3425	MATERIALS AND SUPPLIES	7300	N	6,261.66
				3425	MATERIALS AND SUPPLIES	7303	N	21,047.42
				3425	MATERIALS AND SUPPLIES	7334	N	50.63
				3425	MATERIALS AND SUPPLIES	7382	N	9,046.62
				3430	COMMUNICATION AND UTILITIES	7276	N	12,868.00

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 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 Srce Obj	GWFS GSO Title	Compt Obj	Basis Conv	Amount
01	0001	0001	66	3430	COMMUNICATION AND UTILITIES	7501	N	1,017.17
				3430	COMMUNICATION AND UTILITIES	7503	N	1,540.74
				3430	COMMUNICATION AND UTILITIES	7504	N	2,374.28
				3430	COMMUNICATION AND UTILITIES	7516	N	330.00
				3440	RENTALS AND LEASES	7406	N	5,836.60
				3510	INTEREST EXPENSE - OTHER	7806	N	1.70
				3590	OTHER EXPENSES	7203	N	650.00
				3590	OTHER EXPENSES	7210	N	2,545.58
				3590	OTHER EXPENSES	7281	N	203.00
				3590	OTHER EXPENSES	7286	N	365.97
				3590	OTHER EXPENSES	7947	N	1,614.51
					Expenses			1,562,645.10
			68	3700	GR-ORIGINAL APPROPRIATIONS	9400	N	-1,362,007.00
				3700	GR-ORIGINAL APPROPRIATIONS	9401	N	6,500.00
				3700	GR-ORIGINAL APPROPRIATIONS	9415	N	86,576.00
				3705	GR-ADDITIONAL APPROPRIATIONS	9420	N	-85,748.65
				3705	GR-ADDITIONAL APPROPRIATIONS	9425	N	-76,761.46
				3705	GR-ADDITIONAL APPROPRIATIONS	9435	N	-116,097.14
				3705	GR-ADDITIONAL APPROPRIATIONS	9440	N	-4,194.67
				3710	GR-UNEXPENDED BALANCE FORWARD	9406	N	858.10

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 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 Srce Obj	GWFS GSO Title	Compt Obj	Basis Conv	Amount
01	0001	0001	68	3710	GR-UNEXPENDED BALANCE FORWARD	9407	N	-858.10
				3810	GR-OTHER GENERAL REVENUES	3802	N	-6,036.68
					General Revenues			-1,557,769.60
			79	BBal	Beginning Balance			-14,123.00
					Beginning Balance			-14,123.00
					Fund 0001 Beginning Balance			-14,123.00
					Beginning Balance as Restated			-14,123.00
					Net Activity			4,875.50
					Fund 0001 Ending Balance			-9,247.50
	0540	0540	60	3005	CHG/SVC-LICENSES, FEES & PERMITS	3711	N	-5,205.00
					Prog Rev - Charges For Services			-5,205.00
			79	BBal	Beginning Balance			-51,454.99
					Beginning Balance			-51,454.99
					Fund 0540 Beginning Balance			-51,454.99
					Beginning Balance as Restated			-51,454.99
					Net Activity			-5,205.00
					Fund 0540 Ending Balance			-56,659.99
01								
02	0573	0573	60	3005	CHG/SVC-LICENSES, FEES & PERMITS	3711	N	-4,055.00
				3040	CHG/SVC-VIOLATIONS, FINES & PENALTIES	3704	N	575.00

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 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 Srce Obj	GWFS GSO Title	Compt Obj	Basis Conv	Amount
					Prog Rev - Charges For Services			-3,480.00
02	0573	0573	66	3400	SALARIES AND WAGES	7001	N	92,450.00
				3405	PAYROLL RELATED COSTS	7032	N	8,417.70
				3405	PAYROLL RELATED COSTS	7041	N	6,300.65
				3405	PAYROLL RELATED COSTS	7043	N	6,296.98
					Expenses			113,465.33
			79	BBal	Beginning Balance			465,259.15
					Beginning Balance			465,259.15
					Fund 0573 Beginning Balance			465,259.15
					Beginning Balance as Restated			465,259.15
					Net Activity			109,985.33
					Fund 0573 Ending Balance			575,244.48
02								
12	9997	0997	66	3400	SALARIES AND WAGES	7002	Y	-18,927.56
					Expenses			-18,927.56
			79	BBal	Beginning Balance			72,671.72
					Beginning Balance			72,671.72
					Fund 0997 Beginning Balance			72,671.72
					Beginning Balance as Restated			72,671.72
					Net Activity			-18,927.56

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 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 Srce Obj	GWFS GSO Title	Compt Obj	Basis Conv	Amount
Fund 0997 Ending Balance								53,744.16

12

47

**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, 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.

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	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 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.


 Signature _____ 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

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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 a 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, 2011, is presented below:

GOVERNMENTAL ACTIVITIES	Primary Government							Balance 08/31/11
	Balance 09/01/10	Reclassifications		Inc-Int'agy	Dec-Int'agy	Additions	Deletions	
	Adjustments	Completed CIP						
Non-Depreciable Assets								\$ 0.00
Land and Land Improvements								\$ 0.00
Infrastructure								\$ 0.00
Construction in Progress								\$ 0.00
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 08/31/2011, 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, 2011, the following changes occurred in liabilities.

Governmental Activities	Balance 09-1-10	Additions	Reductions	Balance 08-31-11	Amts Due Within One Year
Claims and Judgments					
Capital Lease Obligations					
Compensable Leave	\$ 72,671.72	\$ 62,117.58	\$ 81,045.14	\$ 53,744.16	35,881.50
Total Governmental Activities	\$ 72,671.72	\$ 62,117.58	\$ 81,045.14	\$ 53,744.16	35,881.50

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 08/31/11.

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 Transations

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, 2011, follows:

	Due From Other Funds	Due To Other Funds	Source
Appd Fund 0540, D23 Fund 0540 (Agency 211, D23 Fund 0540)	\$ 56,659.99	\$	Judicial Fees
Appd Fund 0573, D23 Fund 0573 (Agency 241, D23 Fund 0573)	\$	\$ 575,244.48	Judicial Fees
Total Due From/To Other Funds	\$ 56,659.99	\$ 575,244.48	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

