

**In The**  
***Court of Appeals***  
***Ninth District of Texas at Beaumont***

---

**NO. 09-10-00163-CR**

---

**SHIRLENE SKELTON LITTLE, Appellant**

**V.**

**THE STATE OF TEXAS, Appellee**

---

---

**On Appeal from the 411th District Court**  
**Polk County, Texas**  
**Trial Cause No. 19578**

---

---

**MEMORANDUM OPINION**

A jury convicted Shirlene Skelton Little of felony theft. *See* Tex. Penal Code Ann. § 31.03(a), (e)(4)(A) (West Supp. 2010)<sup>1</sup>. The trial court sentenced Little to two years of confinement in state jail, but suspended the imposition of sentence, and placed her on community supervision for five years. Finding the evidence sufficient to support the conviction, we affirm the trial court's judgment.

---

<sup>1</sup>Because the statute, as applied to Little, has not materially changed since the date of the offense, we cite to the current version of the statute.

The owner of Bounds Autoplex was informed by his office manager that money was missing from the dealership. He asked her to “quietly” pull the records, customer tickets, and accounting schedules, and do an internal investigation. According to the owner, the internal investigation “seemed to pinpoint towards” Little, a cashier at the dealership, as the person responsible for about \$9,300 of missing money. The owner had not had any previous problems with Little.

The office manager testified that while reviewing accounting schedules in 2006, she noticed invoices that were over forty days overdue. She approached Little regarding the invoices because the accounting schedules correlated with the part of the dealership for which Little was the cashier. She asked Little to research why the invoices had not been paid. After receiving no information, she again asked Little to research why the invoices had not been paid. Little provided no explanation.

The next month Little’s resignation letter was found on Little’s desk. The letter was addressed to the office manager. Little resigned because of medical reasons and mental stress. She had not given any advanced notice of her resignation. The office manager asked the cashier for another part of the dealership to pull the files that corresponded with the schedules. The journal entries each indicated that the dealership was waiting to receive payment from an extended warranty. The office manager learned, however, that the customers had paid the invoices in cash.

The investigation revealed that although the invoices showed the customers paid in cash, subsequent journal entries had been made to move the cash transactions to extended warranty accounts. This resulted in the dealership believing that payment for the service was covered by a warranty and that the warranty company would be forwarding payment. The journal entries in question were in Little's handwriting, and the documents showing the questionable journal entries were prepared by "SL[.]" No other cashiers at the time had the initials "SL[.]" The office manager admitted approving the journal entries but explained that the entries would not indicate anything unusual at the time they were made. Only after money had not been received from the warranty company would it "send up a red flag." The office manager concluded that Little had taken the cash paid by the customers.

The other cashier, who worked with Little at the dealership in 2006, testified that she considered Little a friend. Little worked as a cashier on the "Dodge side" of the dealership; the other cashier worked on the "Chevrolet side" of the dealership. Occasionally, they would fill in for each other during lunch. She testified that the cashiers would hand-write journal entries, get them approved by the office manager, and then enter the journal entries into the computer. The cashiers did not make journal entries for each other.

When the office manager approached the other cashier in 2006 to investigate the missing money, the cashier used the schedule of the computer journal entries provided

her and pulled the files to try to “match it up and see if it had been paid.” She called the customers. She determined money was missing. During her research she did not review any hand-written journal entries. She explained that, in some instances, a customer would not pick up their vehicle and “any time there was a balance left that was unpaid or an overpayment . . . it went into [a] journal entry.”

There was also a “fill-in” cashier for Little in 2006. The “fill-in” cashier testified she did not make journal entries. In 2006, she was not aware that during that time there was any internal investigation. She thought she had a good relationship with Little when they were co-workers. Little never mentioned to her that Little was having some medical issues and might leave the company. She never saw Little take any money from the dealership.

Three customers, identified with the unpaid invoices, testified they paid cash for the vehicle service. Also admitted in evidence were the schedules, invoices, and journal entries, and Little’s letter of resignation.

Little argues the evidence is insufficient to support her conviction. In a sufficiency review, an appellate court considers all the evidence in the light most favorable to the verdict to determine whether any rational trier of fact could have found the essential elements of the offense beyond a reasonable doubt. *Hooper v. State*, 214 S.W.3d 9, 13 (Tex. Crim. App. 2007) (citing *Jackson v. Virginia*, 443 U.S. 307, 318-19, 99 S.Ct. 2781, 61 L.Ed.2d 560 (1979)). Under the *Jackson* standard, the reviewing court gives full

deference to the jury's responsibility to fairly resolve conflicts in the testimony, to weigh the evidence, and to draw reasonable inferences from basic facts to ultimate facts. *Id.*

A person commits the offense of theft if she unlawfully appropriates property with the intent to deprive the owner of the property. *See* Tex. Penal Code Ann. § 31.03(a). Little argues that any number of people could have taken money from her drawer, and that transferring cash accounts to extended warranty accounts was not an unusual or necessarily dishonest act. Little also contends that, in response to discovering a shortage, she could have reasonably made a journal entry to move an account from the cash account to the extended warranty account.

The jury heard the testimony of the witnesses and was able to review the business records admitted at trial. Criminal intent may be inferred from surrounding circumstances. *Dillon v. State*, 574 S.W.2d 92, 95 (Tex. Crim. App. 1978). The jury weighed the evidence, and resolved any conflicts in the evidence. The jury could draw reasonable inferences from the evidence. *See Young v. State*, 283 S.W.3d 854, 861 (Tex. Crim. App. 2009). We conclude a rational trier of fact could find the essential elements of the offense beyond a reasonable doubt. Appellant's sole issue is overruled. The judgment is affirmed.

AFFIRMED.

---

DAVID GAULTNEY  
Justice

Submitted on November 23, 2010  
Opinion Delivered December 22, 2010  
Do Not Publish

Before Gaultney, Kreger, and Horton, JJ.