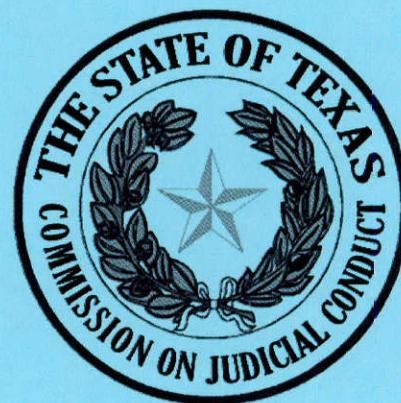
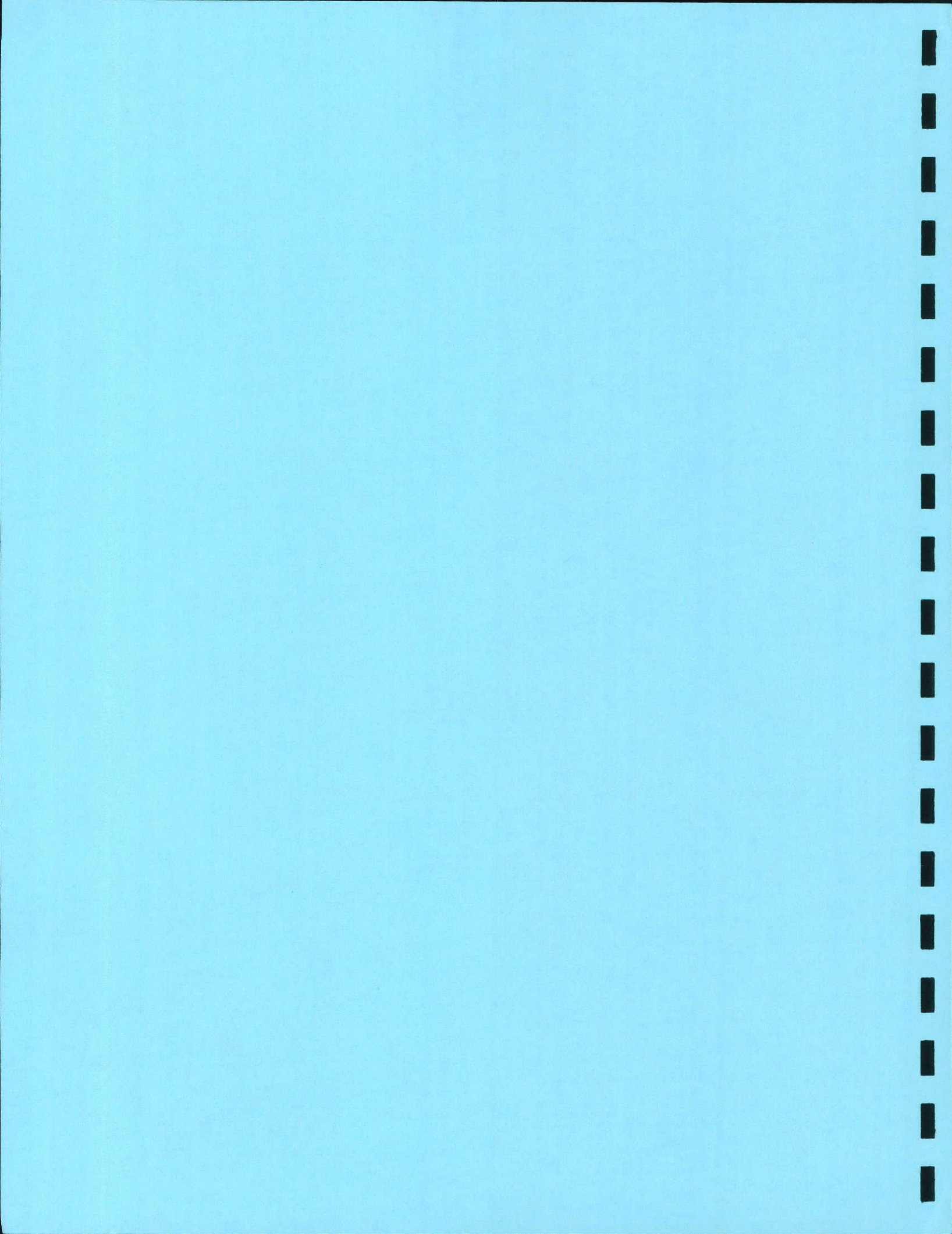


FY 17

# ANNUAL FINANCIAL REPORT

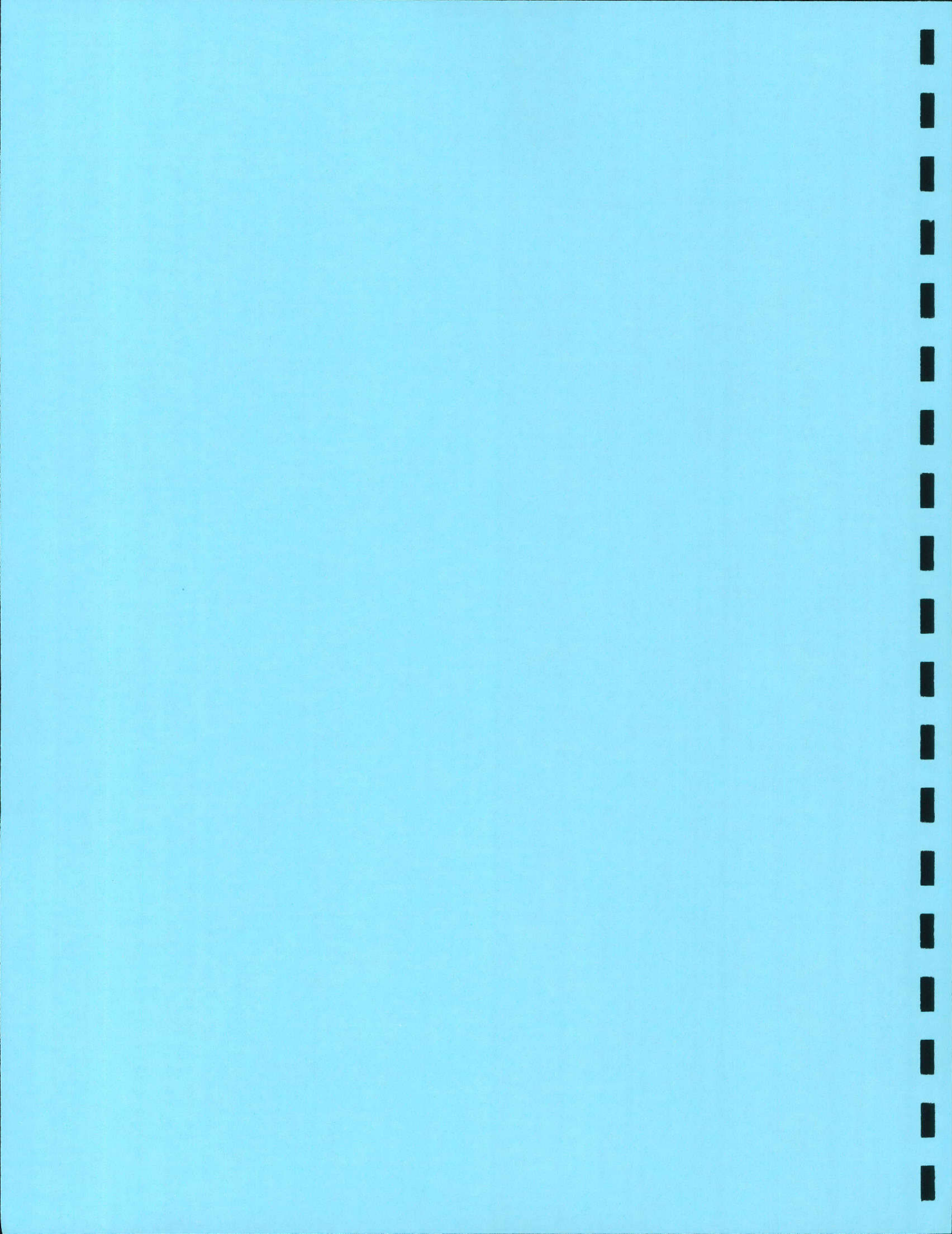
AGENCY 242 – STATE COMMISSION ON JUDICIAL CONDUCT  
FISCAL YEAR ENDED AUGUST 31, 2017





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# SECTION 1

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# State Commission on Judicial Conduct

## Officers

Valerie E. Ertz, Chair  
Douglas S. Lang, Vice Chair  
Ricky A. Raven, Secretary

## Members

Patti H. Johnson  
Martha M. Hernandez  
Diane D. Threadgill  
Demetrius K. Bivins  
Orlinda L. Naranjo  
David M. Russell  
David M. Patronella  
David C. Hall  
Catherine N. Wylie  
Tramer J. Woytek



**Executive Director**  
Eric Vinson

October 17, 2017

Honorable Greg Abbott, Governor  
Honorable Glenn Hegar, Texas Comptroller  
Ursula Parks, Director, Legislative Budget Board  
Lisa Collier, First Assistant State Auditor

Ladies and Gentlemen:

We are pleased to submit the Annual Financial Report of the State Commission on Judicial Conduct for the year ended August 31, 2017, in compliance with Texas Government Code Annotated Section 2101.011, and in accordance with the requirements established by the Texas Comptroller of Public Accounts.

Due to the statewide requirements embedded in Governmental Accounting Standards Board (GASB) 34, the Comptroller of Public Accounts does not require this 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* (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 Kathryn Crabtree, Staff Services Officer at (512) 463-6784.

Sincerely,

Eric Vinson  
Executive Director

EV/kc

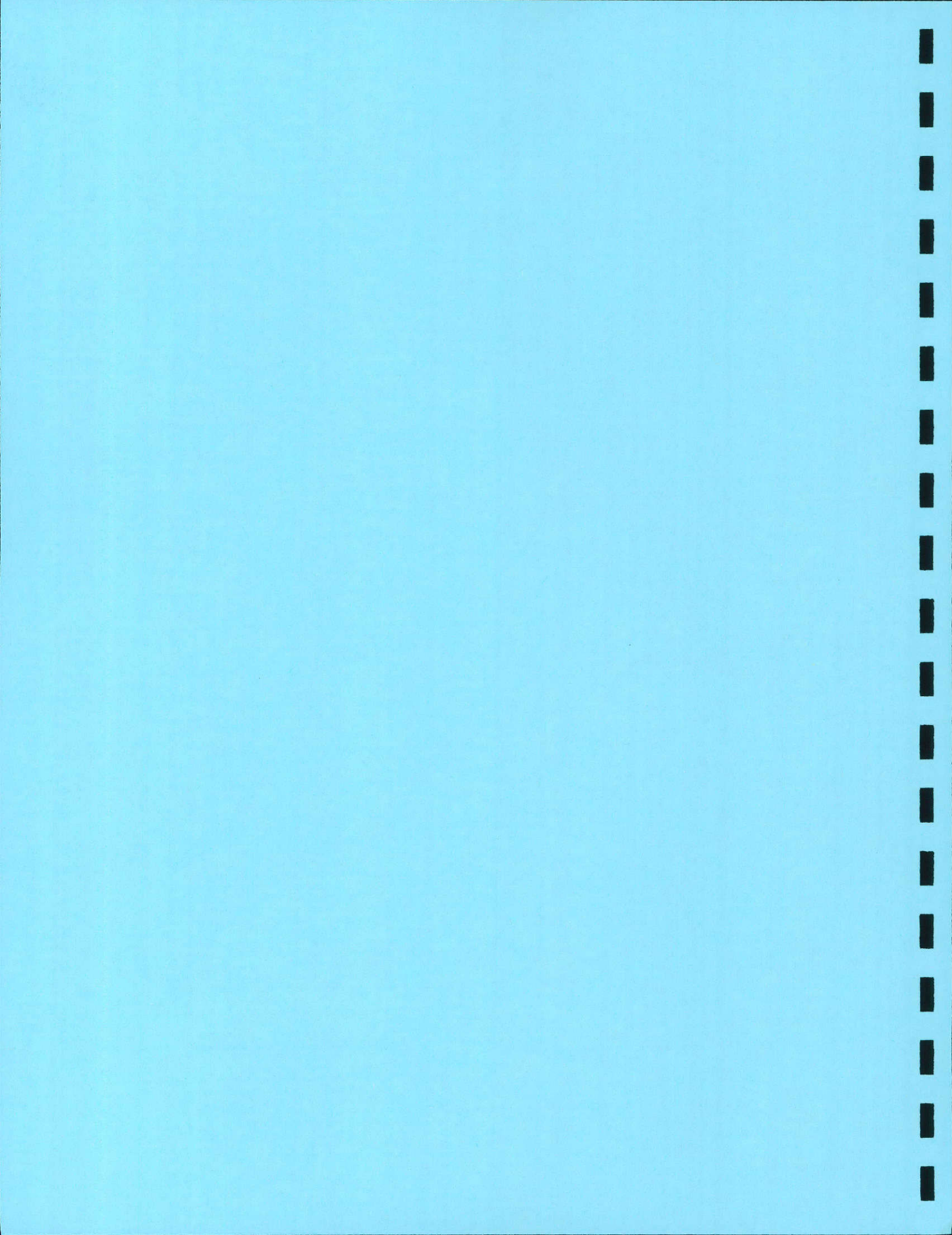




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# SECTION 2

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(AGY) 242 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

STATE COMMISSION ON JUDICIAL CONDUCT (242)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 17 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
01	004	0045	CASH IN STATE TREASURY		21,991,497.55-	20,612,317.25-
		0047	SHARED CASH		00	00
		0048	LEGISLATIVE CASH		21,991,497.55	20,612,317.25
GL CLS	004	CA	CASH IN STATE TREASURY		00	00
01	020	9000	LEGISLATIVE APPROPRIATIONS		168,148.48	173,053.53
GL CLS	020	CA	LEGISLATIVE APPROPRIATIONS		168,148.48	173,053.53
01	052	0231	ACCTS RECEIVABLE - UNBILLED		00	00
GL CLS	052	CA	ACCOUNTS RECEIVABLES, NET		00	00
01	065	0279	CA INTERFUND RECEIVABLE-NO POST DOC		00	00
GL CLS	065	CA	INTERFUND RECEIVABLE		00	00
01	072	0284	DUE FROM OTHER AGENCIES		00	00
		0284	DUE FROM OTHER AGENCIES	21200010	00	00
		0284	DUE FROM OTHER AGENCIES	30004210	00	00
GL CLS	072	CA	DUE FROM OTHER AGENCIES		00	00
01	080	0285	CONSUM. INVENTORIES (MAT. AND SUPPLI		3,289.00	2,538.00
GL CLS	080	CA	CONSUMABLE INVENTORIES		3,289.00	2,538.00
* GLA CAT	01		CURRENT ASSETS		171,437.48	175,591.53
06	151	0345	FURNITURE/EQUIPMENT		00	00
GL CLS	151		FURNITURE AND EQUIPMENT, NET		00	00
06	158	0383	OTHER CAPITAL ASSETS-DEPRECIABLE		00	00
GL CLS	158		OTHER CAPITAL ASSETS, NET		00	00
* GLA CAT	06		NON-CURRENT ASSETS		00	00

STATE COMMISSION ON JUDICIAL CONDUCT (242)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 17 PROD SYSTEM  
 \*\*\*\*\*PAGE 2

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

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

11	190	0410	AMTS TO BE PROVI	FY-OTHER OBLIGATION		00		00
	GL CLS	190	RETIREMNT OF OTHR	GENERAL LONG-TERM DEBT		00		00
* GLA CAT 11 OTHER DEBITS								
** TOTAL ASSETS AND OTHER DEBITS						171,437.48		175,591.53
21	200	1009	VOUCHERS PAYABLE			26,836.97-		7,696.36-
		1010	ACCOUNTS PAYABLE			12,650.91-		00
	GL CLS	200	CL ACCOUNTS PAYABLE			39,487.88-		7,696.36-
21	203	1015	PAYROLL PAYABLE			100,833.13-		106,126.55-
	GL CLS	203	CL PAYROLL PAYABLE			100,833.13-		106,126.55-
21	205	1049	CL INTERFUND PAYABLE			00		00
	GL CLS	205	CL INTERFUND PAYABLE			00		00
21	211	1050	DUE TO OTHER AGENCIES			00		00
		1050	DUE TO OTHER AGENCIES	21200010		00		00
		1050	DUE TO OTHER AGENCIES	30000010		00		00
		1050	DUE TO OTHER AGENCIES	32001650		00		00
		1050	DUE TO OTHER AGENCIES	47900010		00		00
	GL CLS	211	CL DUE TO OTHER AGENCIES			00		00
21	220	1046	UNEARNED REVENUES			00		00
	GL CLS	220	CL UNEARNED REVENUES			00		00
21	230	1025	CL EMPLOYEE'S COMPENSABLE LEAVE			00		00
	GL CLS	230	CL EMPLOYEE'S COMPENSABLE LEAVE			00		00
21	300	1140	FUNDS HELD FOR OTHERS			00		00
		1149	FUNDS HELD FOR OTHERS			00		00

GL CLS 300 CL FUNDS HELD FOR OTHERS 00 00

STATE COMMISSION ON JUDICIAL CONDUCT (242)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 17 PROD SYSTEM  
 \*\*\*\*\*PAGE 3

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

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

* GLA CAT	21	CURRENT LIABILITIES		140,321	01-	113,822	91-
** TOTAL LIABILITIES AND OTHER CREDITS				140,321	01-	113,822	91-
51	360	2040 FD BAL-RESERVED FOR PREENCUMBRANCES		00		00	
		2050 FD BAL-RESERVED FOR ENCUMBRANCES		00		00	
GL CLS	360	FD BAL RESERVED FOR ENCUMBRANCES		00		00	
51	362	2075 FD BAL-RESERVED FOR CONSUM. INVENT.		00		00	
		2080 FD BAL-RESERVED FOR MERCHAN INVENT.		00		00	
GL CLS	362	FD BAL RESERVED FOR INVENTORIES		00		00	
51	510	2301 FD BAL-NONSPND FOR INVENTORY		3,289	00-	2,538	00-
GL CLS	510	FD BAL-NONSPENDABLE		3,289	00-	2,538	00-
51	550	**** 2325-POST CLS FFS FB UNASSIGNED		27,827	47-	59,230	62-
GL CLS	550	FD BAL-UNASSIGNED		27,827	47-	59,230	62-
51	620	2240 FB-UNRESERVED-UNDESIGNATED-OTHER		00		00	
		9999 FFS SYSTEM CLEARING - GL LEVEL ONLY		00		00	
GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		00		00	
51	630	2030 INVESTMENT IN GENERAL FIXED ASSETS		00		00	
		2055 FB - UNENCUM APPROP - SUBJECT TO LAP		00		00	
		2060 FB-RES FOR UNENCUM APPR-FUTURE OPERA		00		00	
GL CLS	630	OBSOLETE FB ACCTS UNDER GASB 34		00		00	
51	800	9001 ENCUMBRANCES		20,787	19	00	
		9003 ENCUMBRANCES (REPORTING AGENCIES)		00		00	
		9005 BUDGET RESERVATION FOR ENCUMBRANCES		20,787	19-	00	
GL CLS	800	BUDGETARY		00		00	
51	950	9200 PAYROLL CLEARING		00		00	
		9201 PAYROLL CLEARING OFFSET		00		00	

STATE COMMISSION ON JUDICIAL CONDUCT (242)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 17 PROD SYSTEM  
 \*\*\*\*\*PAGE 4

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
51	950	9202	PAYROLL SYSTEM CLEARING		00	00
	GL CLS	950	SYSTEM ACCOUNTS		00	00
* GLA CAT 51 FUND BALANCE (DEFICITS)					31,116.47-	61,768.62-
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					31,116.47-	61,768.62-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					171,437.48-	175,591.53-
* GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL					00	00

DAFR8580 242 AFR 01 13 USAS RJE R242 2(ORG) ( ) ( ) 3(FND) ( ) 3(GLA) ( ) ( ) USAS  
 CYCLE: 09/27/17 21:21 6518 RUN DATE: 09/27/17 TIME: 22:36 57 CFY: 18 CFM: 01 LCY: 16 LCM: 10 FICHE: 242 17 01 01

(AGY)242 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

STATE COMMISSION ON JUDICIAL CONDUCT (242)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 17 PROD SYSTEM  
 \*\*\*\*\*PAGE 5

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0599 ECONOMIC STABILIZATION FD (0599)-SPECIAL

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

01	004	0045	CASH IN STATE TREASURY		30,756.55-	30,756.55-
		0047	SHARED CASH		30,756.55	30,756.55
	GL CLS	004	CA CASH IN STATE TREASURY		00	00
01	052	0231	ACCTS. RECEIVABLE - UNBILLED		00	00
	GL CLS	052	CA ACCOUNTS RECEIVABLES, NET		00	00
01	065	0279	CA INTERFUND RECEIVABLE-NO POST DOC		00	00
	GL CLS	065	CA INTERFUND RECEIVABLE		00	00
	* GLA CAT	01	CURRENT ASSETS		00	00
	**	TOTAL ASSETS AND OTHER DEBITS			00	00
21	200	1009	VOUCHERS PAYABLE		00	00
	GL CLS	200	CL ACCOUNTS PAYABLE		00	00
21	205	1049	CL INTERFUND PAYABLE		00	00
	GL CLS	205	CL INTERFUND PAYABLE		00	00
	* GLA CAT	21	CURRENT LIABILITIES		00	00
	**	TOTAL LIABILITIES AND OTHER CREDITS			00	00
51	610	2150	FD BAL UNRES DESIG FOR OTHER		00	00
	GL CLS	610	FD BAL - UNRES DESIG FOR OTHER		00	00
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		00	00
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		00	00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		00	00

STATE COMMISSION ON JUDICIAL CONDUCT (242)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 17 PROD SYSTEM  
 \*\*\*\*\*PAGE 6

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0599 ECONOMIC STABILIZATION FD (0599)-SPECIAL

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

* GLA CAT 51 FUND BALANCE (DEFICITS)						00	00
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES						00	00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION						00	00
* GAAP FUND 0599 ECONOMIC STABILIZATION FD (0599)-SPECIAL						00	00
* GAAP FUND TYPE 01 GENERAL						00	00



DAFR8580 242 AFR 01 13 USAS RJE R242 2(ORG) ( ) ( ) 3(FND) ( ) 3(GLA) ( ) ( ) USAS  
 CYCLE: 09/27/17 21:21 6518 RUN DATE: 09/27/17 TIME: 22:36 57 CFY: 18 CFM: 01 LCY: 16 LCM: 10 FICHE: 242 17 01 11

(AGY) 242 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

STATE COMMISSION ON JUDICIAL CONDUCT (242)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 17 PROD SYSTEM  
 \*\*\*\*\*PAGE 7

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
06	151	0345	FURNITURE/EQUIPMENT		00	00
	GL CLS	151	FURNITURE AND EQUIPMENT, NET		00	00
06	158	0360	LIBRARY BOOKS-NON DEPRECIABLE		00	00
		0382	OTHER CAPITAL ASSETS-NON DEPRECIABLE		00	00
	GL CLS	158	OTHER CAPITAL ASSETS, NET		00	00
* GLA CAT	06		NON-CURRENT ASSETS		00	00
** TOTAL ASSETS AND OTHER DEBITS					00	00
51	620	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		00	00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		00	00
51	630	2030	INVESTMENT IN GENERAL FIXED ASSETS		00	00
	GL CLS	630	OBSOLETE FB ACCTS UNDER GASB 34		00	00
* GLA CAT	51		FUND BALANCE (DEFICITS)		00	00
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					00	00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					00	00
* GAAP FUND		9998	GEN FIXED ASSETS ACCT GROUP		00	00
* GAAP FUND TYPE		11	CAPITAL ASSET BASIS CONVERSION ADJUSTMTS		00	00

(AGY) 242 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

STATE COMMISSION ON JUDICIAL CONDUCT (242)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 17 PROD SYSTEM  
 \*\*\*\*\*PAGE 8

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
11	190	0410	AMTS TO BE PROVI	FY-OTHER OBLIGATION	00	00
	GL CLS	190	RETIREMNT OF OTHR	GENERAL LONG-TERM DEBT	00	00
*	GLA CAT	11	OTHER DEBITS		00	00
**	TOTAL ASSETS AND OTHER DEBITS				00	00
21	230	1025	CL EMPLOYEE'S COMPENSABLE LEAVE		00	00
	GL CLS	230	CL EMPLOYEE'S COMPENSABLE LEAVE		00	00
*	GLA CAT	21	CURRENT LIABILITIES		00	00
**	TOTAL LIABILITIES AND OTHER CREDITS				00	00
51	620	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		00	00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		00	00
*	GLA CAT	51	FUND BALANCE (DEFICITS)		00	00
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				00	00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				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	242			00	00

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# SECTION 3

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(AGY) 242 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

STATE COMMISSION ON JUDICIAL CONDUCT (242)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 17 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
01	004	N	0045	CASH IN STATE TREASURY	21,991,497.55-	20,612,317.25-
		N	0047	SHARED CASH	00	00
		N	0048	LEGISLATIVE CASH	21,991,497.55	20,612,317.25
GL	CLS	004	CA	CASH IN STATE TREASURY	00	00
01	020	N	9000	LEGISLATIVE APPROPRIATIONS	168,148.48	173,053.53
GL	CLS	020	CA	LEGISLATIVE APPROPRIATIONS	168,148.48	173,053.53
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	072	N	0284	DUE FROM OTHER AGENCIES	00	00
		N	0284	DUE FROM OTHER AGENCIES	21200010	00
		N	0284	DUE FROM OTHER AGENCIES	30004210	00
GL	CLS	072	CA	DUE FROM OTHER AGENCIES	00	00
01	080	N	0285	CONSUM. INVENTORIES (MAT. AND SUPPLI	3,289.00	2,538.00
GL	CLS	080	CA	CONSUMABLE INVENTORIES	3,289.00	2,538.00
* GLA	CAT	01		CURRENT ASSETS	171,437.48	175,591.53
06	151	N	0345	FURNITURE/EQUIPMENT	00	00
GL	CLS	151		FURNITURE AND EQUIPMENT. NET	00	00
06	158	N	0383	OTHER CAPITAL ASSETS-DEPRECIABLE	00	00
GL	CLS	158		OTHER CAPITAL ASSETS, NET	00	00
* GLA	CAT	06		NON-CURRENT ASSETS	00	00

STATE COMMISSION ON JUDICIAL CONDUCT (242)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 17 PROD SYSTEM  
 \*\*\*\*\*PAGE 2

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

				AGY	CURRENT	PRIOR
GL	GL	B/C	COMP	GL	YEAR	YEAR
CT	CLS	IND	GL	TITLE		
11	190	N	0410	AMTS TO BE PROVI FY-OTHER OBLIGATION	00	00
	GL	CLS	190	RETIREMNT OF OTHR GENERAL LONG-TERM DEBT	00	00
	* GLA	CAT	11	OTHER DEBITS	00	00
	**	TOTAL ASSETS AND OTHER DEBITS			171,437.48	175,591.53
21	200	N	1009	VOUCHERS PAYABLE	26,836.97-	7,696.36-
		N	1010	ACCOUNTS PAYABLE	12,650.91-	00
	GL	CLS	200	CL ACCOUNTS PAYABLE	39,487.88-	7,696.36-
21	203	N	1015	PAYROLL PAYABLE	100,833.13-	106,126.55-
	GL	CLS	203	CL PAYROLL PAYABLE	100,833.13-	106,126.55-
21	205	N	1049	CL INTERFUND PAYABLE	00	00
	GL	CLS	205	CL INTERFUND PAYABLE	00	00
21	211	N	1050	DUE TO OTHER AGENCIES	00	00
		N	1050	DUE TO OTHER AGENCIES	21200010	00
		N	1050	DUE TO OTHER AGENCIES	30000010	00
		N	1050	DUE TO OTHER AGENCIES	32001650	00
		N	1050	DUE TO OTHER AGENCIES	47900010	00
	GL	CLS	211	CL DUE TO OTHER AGENCIES	00	00
21	220	N	1046	UNEARNED REVENUES	00	00
	GL	CLS	220	CL UNEARNED REVENUES	00	00
21	230	N	1025	CL EMPLOYEE'S COMPENSABLE LEAVE	00	00
	GL	CLS	230	CL EMPLOYEE'S COMPENSABLE LEAVE	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

DAFR8581 242 AFR 01 13 USAS RJE R242 2(ORG) ( ) ( ) 3(FND) ( ) 3(GLA) ( ) ( ) USAS  
 CYCLE: 09/27/17 21:21 6518 RUN DATE: 09/27/17 TIME: 22:36 57 CFY: 18 CFM: 01 LCY: 16 LCM: 10 FICHE: 242 17 01 01

STATE COMMISSION ON JUDICIAL CONDUCT (242)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 17 PROD SYSTEM  
 \*\*\*\*\*PAGE 3

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

GL	GL	B/C	COMP		AGY	CURRENT	PRIOR
CT	CLS	IND	GL	TITLE	GL	YEAR	YEAR
*	GLA	CAT	21	CURRENT LIABILITIES		140,321 01-	113,822 91-
**	TOTAL	LIABILITIES	AND	OTHER CREDITS		140,321 01-	113,822 91-
51	360	N	2040	FD BAL-RESERVED FOR PREENCUMBRANCES		00	00
		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
		N	2080	FD BAL-RESERVED FOR MERCHAN INVENT.		00	00
	GL	CLS	362	FD BAL RESERVED FOR INVENTORIES		00	00
51	510	N	2301	FD BAL-NONSPND FOR INVENTORY		3,289 00-	2,538 00-
	GL	CLS	510	FD BAL-NONSPENDABLE		3,289 00-	2,538 00-
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED		27,827.47-	59,230.62-
	GL	CLS	550	FD BAL-UNASSIGNED		27,827.47-	59,230.62-
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	2030	INVESTMENT IN GENERAL FIXED ASSETS		00	00
		N	2055	FB - UNENCUM APPROP - SUBJECT TO LAP		00	00
		N	2060	FB-RES FOR UNENCUM APPR-FUTURE OPERA		00	00
	GL	CLS	630	OBSOLETE FB ACCTS UNDER GASB 34		00	00
51	800	N	9001	ENCUMBRANCES		20,787 19	00
		N	9003	ENCUMBRANCES (REPORTING AGENCIES)		00	00
		N	9005	BUDGET RESERVATION FOR ENCUMBRANCES		20,787 19-	00
	GL	CLS	800	BUDGETARY		00	00

51 950 N 9200 PAYROLL CLEARING 00 00  
 N 9201 PAYROLL CLEARING OFFSET 00 00  
 DAFR8581 242 AFR 01 13 USAS RJE R242 2(ORG) ( ) ( ) 3(FND) ( ) 3(GLA) ( ) ( ) USAS  
 CYCLE: 09/27/17 21:21 6518 RUN DATE: 09/27/17 TIME: 22 36 57 CFY: 18 CFM: 01 LCY: 16 LCM: 10 FICHE: 242 17 01 01

STATE COMMISSION ON JUDICIAL CONDUCT (242)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 17 PROD SYSTEM  
 \*\*\*\*\*PAGE 4

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
51	950	N	9202	PAYROLL SYSTEM CLEARING		00	00
	GL	CLS		950 SYSTEM ACCOUNTS		00	00
* GLA CAT 51 FUND BALANCE (DEFICITS)						31,116.47-	61,768.62-
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES						31,116.47-	61,768.62-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION						171,437.48-	175,591.53-
* GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL						00	00



DAFR8581 242 AFR 01 13 USAS RJE R242 2(ORG) ( ) ( ) 3(FND) ( ) 3(GLA) ( ) ( ) USAS  
 CYCLE: 09/27/17 21:21 6518 RUN DATE: 09/27/17 TIME: 22:36 57 CFY: 18 CFM: 01 LCY: 16 LCM: 10 FICHE: 242 17 01 01

(AGY)242 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

STATE COMMISSION ON JUDICIAL CONDUCT (242)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 17 PROD SYSTEM  
 \*\*\*\*\*PAGE 5

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0599 ECONOMIC STABILIZATION FD (0599)-SPECIAL

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
01	004	N	0045	CASH IN STATE TREASURY	30,756 55-	30,756 55-
			N	0047	SHARED CASH	30,756 55
	GL	CLS	004	CA	CASH IN STATE TREASURY	00
01	052	N	0231	ACCTS. RECEIVABLE - UNBILLED	00	00
	GL	CLS	052	CA	ACCOUNTS RECEIVABLES, NET	00
01	065	N	0279	CA INTERFUND RECEIVABLE-NO POST DOC	00	00
	GL	CLS	065	CA	INTERFUND RECEIVABLE	00
* GLA CAT 01 CURRENT ASSETS					00	00
** TOTAL ASSETS AND OTHER DEBITS					00	00
21	200	N	1009	VOUCHERS PAYABLE	00	00
	GL	CLS	200	CL	ACCOUNTS PAYABLE	00
21	205	N	1049	CL INTERFUND PAYABLE	00	00
	GL	CLS	205	CL	INTERFUND PAYABLE	00
* GLA CAT 21 CURRENT LIABILITIES					00	00
** TOTAL LIABILITIES AND OTHER CREDITS					00	00
51	610	N	2150	FD BAL UNRES DESIG FOR OTHER	00	00
	GL	CLS	610	FD	BAL - UNRES DESIG FOR OTHER	00
51	620	N	2240	FB-UNRESERVED-UNDESIGNATED-OTHER	00	00
			N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY	00
	GL	CLS	620	FUND	BALANCE - UNRESERVED/UNDESIGNATED	00

STATE COMMISSION ON JUDICIAL CONDUCT (242)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 17 PROD SYSTEM

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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0599 ECONOMIC STABILIZATION FD (0599)-SPECIAL

\*\*\*\*\*

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

\*\*\*\*\*

* GLA CAT	51	FUND BALANCE (DEFICITS)				00	00
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES						00	00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION						00	00
* GAAP FUND	0599	ECONOMIC STABILIZATION FD (0599)-SPECIAL				00	00
* GAAP FUND TYPE	01	GENERAL				00	00



DAFR8581 242 AFR 01 13 USAS RJE R242 2(ORG) ( ) ( ) 3(FND) ( ) 3(GLA) ( ) ( ) USAS  
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(AGY)242 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

STATE COMMISSION ON JUDICIAL CONDUCT (242)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 17 PROD SYSTEM

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

GL	GL	B/C	COMP		AGY	CURRENT	PRIOR
CT	CLS	IND	GL	TITLE	GL	YEAR	YEAR
06	150	Y	0655	BC VEHICLES, BOATS AND AIRCRAFT		00	00
	GL CLS		150	VEHICLES, BOATS AND AIRCRAFT. NET		00	00
06	151	N	0345	FURNITURE/EQUIPMENT		00	00
	Y		0645	BC FURNITURE/EQUIPMENT		00	00
	Y		0650	BC ACCUM DEPR-FURN & EQUIP		00	00
	GL CLS		151	FURNITURE AND EQUIPMENT. NET		00	00
06	158	N	0360	LIBRARY BOOKS-NON DEPRECIABLE		00	00
	N		0382	OTHER CAPITAL ASSETS-NON DEPRECIABLE		00	00
	GL CLS		158	OTHER CAPITAL ASSETS, NET		00	00
* GLA CAT	06			NON-CURRENT ASSETS		00	00
** TOTAL ASSETS AND OTHER DEBITS						00	00
45	410	Y	****	3505-POST CLS BC CAP ASSETS/DEBT		00	00
	GL CLS		410	INVESTED IN CAP ASSETS,NET RELATED DEBT		00	00
45	430	Y	9992	BC SYSTEM CLEARING		00	00
	GL CLS		430	UNRESTRICTED NET POSITION		00	00
* GLA CAT	45			NET POSITION		00	00
51	620	N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		00	00
	GL CLS		620	FUND BALANCE - UNRESERVED/UNDESIGNATED		00	00
51	630	N	2030	INVESTMENT IN GENERAL FIXED ASSETS		00	00
	GL CLS		630	OBSOLETE FB ACCTS UNDER GASB 34		00	00
* GLA CAT	51			FUND BALANCE (DEFICITS)		00	00

STATE COMMISSION ON JUDICIAL CONDUCT (242)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 17 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS  
 GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP

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

** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES	00	00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION	00	00
* GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP	00	00
* GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS	00	00

DAFR8581 242 AFR 01 13 USAS RJE R242 2(ORG) ( ) ( ) 3(FND) ( ) 3(GLA) ( ) ( ) USAS  
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(AGY) 242 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

STATE COMMISSION ON JUDICIAL CONDUCT (242)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 17 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

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
06	151	Y	0645	BC FURNITURE/EQUIPMENT	.00	00
		Y	0650	BC ACCUM DEPR-FURN & EQUIP	.00	00
	GL CLS		151	FURNITURE AND EQUIPMENT, NET	.00	00
	* GLA CAT		06	NON-CURRENT ASSETS	.00	00
11	190	N	0410	AMTS. TO BE PROVI FY-OTHER OBLIGATION	.00	00
	GL CLS		190	RETIREMNT OF OTHR GENERAL LONG-TERM DEBT	.00	00
	* GLA CAT		11	OTHER DEBITS	.00	00
	** TOTAL ASSETS AND OTHER DEBITS				.00	00
21	230	N	1025	CL EMPLOYEE'S COMPENSABLE LEAVE	.00	00
		Y	1525	BC CL EMPLOYEE'S COMPENSABLE LEAVE	45,721 14-	21,625 33-
	GL CLS		230	CL EMPLOYEE'S COMPENSABLE LEAVE	45,721 14-	21,625 33-
	* GLA CAT		21	CURRENT LIABILITIES	45,721 14-	21,625 33-
26	301	Y	1700	BC NC EMPLOYEE'S COMPENSABLE LEAVE	36,981 63-	65,004 71-
	GL CLS		301	NC EMPLOYEE'S COMPENSABLE LEAVE	36,981 63-	65,004 71-
	* GLA CAT		26	NON-CURRENT LIABILITIES	36,981 63-	65,004 71-
	** TOTAL LIABILITIES AND OTHER CREDITS				82,702 77-	86,630 04-
45	430	Y	****	3950-POST CLS BC UNRE NET POSITION	82,702 77	86,630 04
		Y	9992	BC SYSTEM CLEARING	.00	00
	GL CLS		430	UNRESTRICTED NET POSITION	82,702 77	86,630 04
	* GLA CAT		45	NET POSITION	82,702 77	86,630 04
51	620	N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY	.00	00

STATE COMMISSION ON JUDICIAL CONDUCT (242)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 17 PROD SYSTEM

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

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

GL	CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
*	GLA	CAT	51 FUND BALANCE (DEFICITS)		00	00
**	TOTAL	FUND	BALANCE/NET POSITION WITH CURRENT CHANGES		82,702 77	86,630 04
**	TOTAL	LIABILITIES,	OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION		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		242		00	00

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# SECTION 4

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(AGY) 242 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

STATE COMMISSION ON JUDICIAL CONDUCT (242)  
 STATEMENT OF NET POSITION - NET POSITION FORMAT

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 17 PROD SYSTEM  
 \*\*\*\*\*PAGE 1

GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 AGENCY FUNDS  
 GAAP FUND 0807 CHILD SUPPORT EMPLOY DEDUCT- OFFSET ACCT  
 FUND 8070 CHILD SUPPORT ADDENDA DEDUCTS - SUSPENSE

GL CAT	GL CLS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	0045	CASH IN STATE TREASURY		00	1,100 00
	GL CLS	004	CA CASH IN STATE TREASURY		00	1,100 00
* GLA CAT	01		CURRENT ASSETS		00	1,100 00
** TOTAL ASSETS AND OTHER DEBITS					00	1,100 00
21	200	1009	VOUCHERS PAYABLE		00	00
	GL CLS	200	CL ACCOUNTS PAYABLE		00	00
21	300	1149	FUNDS HELD FOR OTHERS		00	1,100 00-
	GL CLS	300	CL FUNDS HELD FOR OTHERS		00	1,100 00-
* GLA CAT	21		CURRENT LIABILITIES		00	1,100 00-
** TOTAL LIABILITIES AND OTHER CREDITS					00	1,100 00-
45	372	****	2400-POST CLS FIDUC NET POSITION		00	00
	GL CLS	372	NET POSITION HELD IN TRUST-FIDUCIARY FDS		00	00
* GLA CAT	45		NET POSITION		00	00
** NET POSITION WITH CURRENT CHANGES					00	00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					00	1,100 00-
* FUND		8070	CHILD SUPPORT ADDENDA DEDUCTS - SUSPENSE		00	00
* GAAP FUND		0807	CHILD SUPPORT EMPLOY DEDUCT- OFFSET ACCT		00	00

DAFR8585 242 AFR 01 13 USAS RJE R242 2(ORG) ( ) ( ) 4(FND) ( ) 3(GLA) ( ) ( ) USAS  
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 (AGY)242 (ORG) (PRG) (INAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

STATE COMMISSION ON JUDICIAL CONDUCT (242)

STATEMENT OF NET POSITION - NET POSITION FORMAT

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 17 PROD SYSTEM  
 \*\*\*\*\*PAGE 2

GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 AGENCY FUNDS  
 GAAP FUND 0942 TEXAS AVER HOLD-TRANSMIT 401K(0942) AGENCY  
 FUND 0942 JUDICIAL CONDUCT-DIRECT DEPOSIT - 401K

GL	GL	COMP	AGY	CURRENT	PRIOR
CAT	CLS	GL	GL	YEAR	YEAR
01	004	0045	CASH IN STATE TREASURY	00	00
		0047	SHARED CASH	00	00
	GL CLS	004	CA CASH IN STATE TREASURY	00	00
01	052	0231	ACCTS. RECEIVABLE - UNBILLED	00	00
	GL CLS	052	CA ACCOUNTS RECEIVABLES, NET	00	00
* GLA CAT 01 CURRENT ASSETS				00	00
** TOTAL ASSETS AND OTHER DEBITS				00	00
21	300	1140	FUNDS HELD FOR OTHERS	00	00
		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 AND OTHER CREDITS				00	00
45	372	****	2400-POST CLS FIDUC NET POSITION	00	00
	GL CLS	372	NET POSITION HELD IN TRUST-FIDUCIARY FDS	00	00
* GLA CAT 45 NET POSITION				00	00
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER	00	00
		9999	FPS SYSTEM CLEARING - GL LEVEL ONLY	00	00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED	00	00
51	950	9989	HB 62 GENERAL LEDGER CLEARING	00	00
	GL CLS	950	SYSTEM ACCOUNTS	00	00
* GLA CAT 51 FUND BALANCE (DEFICITS)				00	00

STATE COMMISSION ON JUDICIAL CONDUCT (242)  
 STATEMENT OF NET POSITION - NET POSITION FORMAT

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD- ADJUSTMENT FY= 17 PROD SYSTEM  
 \*\*\*\*\*PAGE 3

GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 AGENCY FUNDS  
 GAAP FUND 0942 TEXAS AVER HOLD-TRNSMIT 401K(0942) AGENCY  
 FUND 0942 JUDICIAL CONDUCT-DIRECT DEPOSIT - 401K

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

 \*\*\*\*\*

** NET POSITION WITH CURRENT CHANGES					00	00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					00	00
* FUND			0942 JUDICIAL CONDUCT-DIRECT DEPOSIT - 401K		00	00
* GAAP FUND			0942 TEXAS AVER HOLD-TRNSMIT 401K(0942) AGENCY		00	00

(ACY) 242 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

STATE COMMISSION ON JUDICIAL CONDUCT (242)  
 STATEMENT OF NET POSITION - NET POSITION FORMAT

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 17 PROD SYSTEM  
 \*\*\*\*\*PAGE 4

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

GL	GL	COMP	TITLE	AGY	CURRENT	PRIOR
CAT	CLS	GL	TITLE	GL	YEAR	YEAR
01	004	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
21	300	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 AND OTHER CREDITS				00	00
45	372	****	2400-POST CLS FIDUC NET POSITION		00	00
	GL	CLS	372 NET POSITION HELD IN TRUST-FIDUCIARY FDS		00	00
*	GLA	CAT	45 NET POSITION		00	00
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		00	00
	GL	CLS	620 FUND BALANCE UNRESERVED/UNDESIGNATED		00	00
*	GLA	CAT	51 FUND BALANCE (DEFICITS)		00	00
**	NET POSITION WITH CURRENT CHANGES				00	00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				00	00
*	FUND		0980 DIRECT DEPOSIT CORRECTION FUND		00	00

DAFR8585 242 AFR 01 13 USAS RJE R242 2(ORG) ( ) ( ) 4(FND) ( ) 3(GLA) ( ) ( ) USAS  
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(AGY) 242 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

STATE COMMISSION ON JUDICIAL CONDUCT (242)  
 STATEMENT OF NET POSITION - NET POSITION FORMAT

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 17 PROD SYSTEM  
 \*\*\*\*\*PAGE 5

GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 AGENCY FUNDS  
 GAAP FUND 0980 DIRECT DEPOSIT CORRECTION(0980)-AGENCY  
 FUND 9014 USPS-DIRECT DEPOSIT RETURN MONEY

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

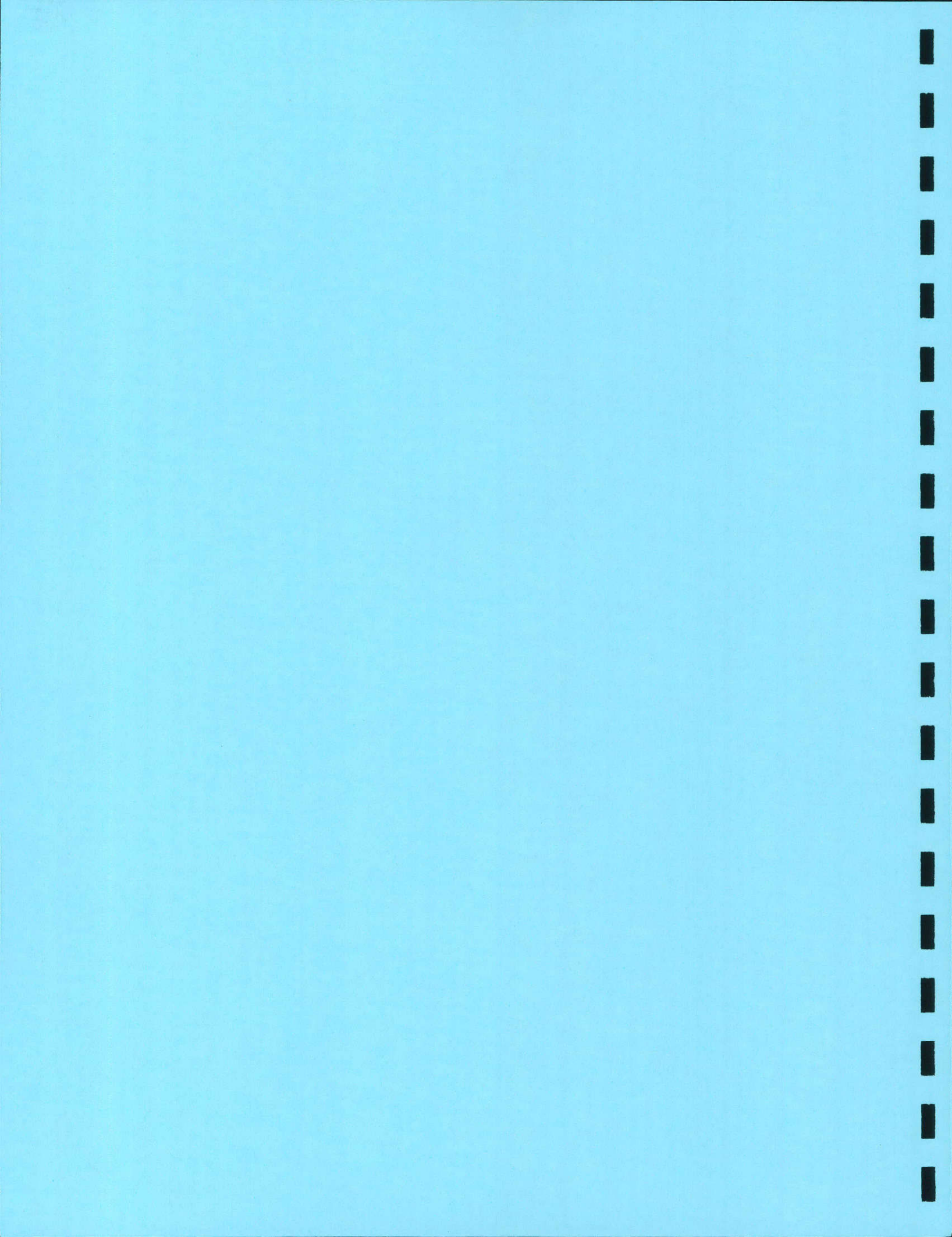
01	004	0045	CASH IN STATE TREASURY		00	00
	GL CLS	004	CA CASH IN STATE TREASURY		00	00
	* GLA CAT	01	CURRENT ASSETS		00	00
	**	TOTAL ASSETS AND OTHER DEBITS			00	00
21	300	1149	FUNDS HELD FOR OTHERS		00	00
	GL CLS	300	CL FUNDS HELD FOR OTHERS		00	00
	* GLA CAT	21	CURRENT LIABILITIES		00	00
	**	TOTAL LIABILITIES AND OTHER CREDITS			00	00
45	372	****	2400-POST CLS FIDUC NET POSITION		00	00
	GL CLS	372	NET POSITION HELD IN TRUST-FIDUCIARY FDS		00	00
	* GLA CAT	45	NET POSITION		00	00
	**	NET POSITION WITH CURRENT CHANGES			00	00
	**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION			00	00
	* FUND	9014	USPS-DIRECT DEPOSIT RETURN MONEY		00	00
	* GAAP FUND	0980	DIRECT DEPOSIT CORRECTION(0980)-AGENCY		00	00
	* GAAP FUND TYPE	09	AGENCY FUNDS		00	00
	* GAAP FUND GROUP	03	FIDUCIARY		00	00
	* AGENCY	242			00	00



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# SECTION 5

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DAFR8590 242 AFR 01 13 USAS RJE R242 2(ORG) ( ) 3(OBJ) 3(FND) ( ) 0(GLA) ( ) ( ) USAS  
 CYCLE: 09/27/17 21:21 6518 RUN DATE: 09/27/17 TIME: 22:36 57 CFY: 18 CFM: 01 LCY: 16 LCM: 10 FICHE: 242 01 01

(AGY)242 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

STATE COMMISSION ON JUDICIAL CONDUCT (242)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 17 PROD SYSTEM  
 \*\*\*\*\*PAGE 1

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

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

01		0005	9400	ORIGINAL BUDGET-COMMITTED	1,109,936.00
* GAAP SRC/OBJ		0005		ORIGINAL APPROPRIATIONS	1,109,936.00
01		0006	9420	OASI ST MATCH TRF IN FROM 902-COMMITTED	70,411.15
			9425	INSUR-ST PD TRF IN FROM 327-COMMITTED	95,698.08
			9435	RETIR-ST MATCH TRF IN FROM 327-COMMITTED	84,112.80
			9445	SALARY INCR TRF IN FROM 902-COMMITTED	14,279.67
* GAAP SRC/OBJ		0006		ADDITIONAL APPROPRIATIONS	264,501.70
01		0007	9406	UB TRANSFER OUT-EXP BUDGET	59,267.07
			9407	UB TRANSFER IN-EXP BUDGET	59,267.07
* GAAP SRC/OBJ		0007		UNEXPENDED BALANCE FORWARD	0.00
* GAAP CATEGORY 01				REVENUES	1,374,437.70
TOTAL REVENUES					1,374,437.70

04		0200	7001	SAL & WAGES(LINE ITEM EXEMPT)	121,070.87
			7002	SAL/WAGES-CLASS&N/C-PERM FULTM	785,242.81
			7017	ONE-TIME MERIT INCREASE	41,921.00
			7022	LONGEVITY PAY	13,120.00
			7023	LUMP SUM TERMINATION PAYMENT	498.19
* GAAP SRC/OBJ		0200		SALARIES AND WAGES	961,852.87
04		0210	7032	EMPLOYEE RETIREMENT-ST CONTRIB	84,112.80
			7033	EMPLOYEE RETIREMENT-OTHER EMPLOY EXPENSE	3,287.40
			7040	ADDL PAYROLL RETIREMENT CONTRIBUTION	4,531.56
			7041	EMPLOYEE INS PYMTS-EMPLR CONTR	95,698.08
			7042	PAYROLL HEALTH INSURANCE CONTRIBUTION	8,655.76
			7043	FICA EMPLOYER MATCHING CONTR	70,411.15
* GAAP SRC/OBJ		0210		PAYROLL RELATED COSTS	266,696.75

STATE COMMISSION ON JUDICIAL CONDUCT (242)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 17 PROD SYSTEM  
 \*\*\*\*\*PAGE 2

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

GAAP

GAAP CATEGORY	GAAP FUNC	GL CLASS	ACCT ACCT	GL SRC/OBJ	GAAP COMPT OBJ	TITLE	CURRENT YEAR
04			0220	7243		EDUCATIONAL/TRAINING SERVICES	150 00
				7245		FINANCIAL AND ACCOUNTING SERV	2,160 00
				7258		LEGAL SERVICES	587 81
				7275		INFORMATION TECHNOLOGY SERVICES	18,136 25
* GAAP SRC/OBJ			0220			PROFESSIONAL FEES AND SERVICES	21,034 06
04			0230	7101		TRAV IN-STATE-PUB TRANS FARES	22,252 39
				7102		TRAV IN-STATE MILEAGE	4,210 77
				7105		TRAV IN-STATE-INCIDENTAL EXPEN	3,337 47
				7106		TRAVEL-IN-STATE MEALS/LODGING	741 20
				7110		TRAV INSTATE-BRD/CMSN MEMB MEAL/LODG EXP	19,580 27
				7111		TRAV OUT-OF-ST-PUB TRANS FARES	2,772 31
				7112		TRAV OUT-OF-ST-MILEAGE	40 13
				7114		TRAV OUT-OF-ST-ACTUAL EXPENSES-OVERNIGHT	931 85
				7115		TRAV OUT-OF-ST-INCIDENTAL EXP	757 96
				7116		TRAVEL OOS MEAL/LODGE-NTE LOCALITY ALLOW	5,319 04
				7135		TRAVEL-IN STATE HOTEL OCCUPANCY TAX	198 90-
* GAAP SRC/OBJ			0230			TRAVEL	59,744 49
04			0240	7291		POSTAL SERVICES	623 34
				7300		CONSUMABLES	3,923 15
				7334		PERSONAL PROP-FURN, EQUIP AND OTHER-EXP	7,642 90
				7377		PERSONAL PROP-COMPUTER EQUIPMENT-EXP	3,065 76
				7378		PERSONAL PROP-COMPUTER EQUIP(CONTROLLED)	5,459 46
				7380		INTANGIBLE-COMPUTER SOFTWARE-EXPENSED	14,977 90
				7382		PERS PROP-BOOKS & REF MATERIALS-EXPENSED	82 30
				7510		TELECOM PARTS & SUPPLIES	995 70
* GAAP SRC/OBJ			0240			MATERIALS AND SUPPLIES	36,770 51
04			0250	7276		COMMUNICATION SERVICES	17,206 08
				7526		WASTE DISPOSAL	945 00
				7961		STS (TEX-AN) TRANSFERS TO GR FUND 0001	501 98
				7962		CAPITOL COMPLEX TRANSFERS TO GR FND 0001	4,904 81
* GAAP SRC/OBJ			0250			COMMUNICATION AND UTILITIES	23,557 87
04			0260	7262		PERS PROP-MAINT & REPAIR/COMP SFTWRE-EXP	9,802 10

STATE COMMISSION ON JUDICIAL CONDUCT (242)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD- ADJUSTMENT FY= 17 PROD SYSTEM  
 \*\*\*\*\*PAGE 3

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

GAAP

GAAP CATEGORY	GAAP FUNC	GL CLASS	ACCT ACCT	GL SRC/OBJ	GAAP COMPT OBJ	TITLE	CURRENT YEAR
* GAAP SRC/OBJ				0260		REPAIRS AND MAINTENANCE	9,802 10
	04			0270	7406	RENTAL OF FURNISHINGS/EQUIPMT	1,738 03
					7470	RENTAL OF SPACE	3,078 58
* GAAP SRC/OBJ				0270		RENTALS AND LEASES	4,816 61
	04			0280	7273	REPRODUCTION & PRINTING SERVS	738 20
* GAAP SRC/OBJ				0280		PRINTING AND REPRODUCTION	738 20
	04			0340	7201	MEMBERSHIP DUES	2,035 00
					7203	REGISTRATION FEES-EMPLOYEE TRAINING	9,015 00
					7210	FEES AND OTHER CHARGES	135 00
					7211	AWARDS	100 00
					7213	TRAINING EXPENSES - OTHER	0 00
					7286	FREIGHT/DELIVERY SERVICES	29 58
					7299	PURCHASED CONTRACTED SERVICES	5,350 63
					7806	PROMPT PAYMENT INTEREST	26 14
					7947	ST OFC OF RISK MNGMT ASSESMENTS	1,022 59
* GAAP SRC/OBJ				0340		OTHER EXPENDITURES	17,713 94
	04			0390	7337	RP-FACILITY & OTHER IMPROV/CAPITAL LEASE	2,200 00
* GAAP SRC/OBJ				0390		DEBT SERVICE-PRINCIPAL-CAPITAL LEASES	2,200 00
* GAAP CATEGORY 04						EXPENDITURES	1,404,927 40
TOTAL EXPENDITURES							1,404,927 40
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES							30,489 70
	05			0578	9410	APPROPRIATION TRANSFER-IN COMMITTED	0 00
* GAAP SRC/OBJ				0578		LEGISLATIVE FINANCING SOURCES	0 00
	05			0591	9546	SALARY INCR TRF OUT TO STRAT-COMMITTED	0 00

STATE COMMISSION ON JUDICIAL CONDUCT (242)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 17 PROD SYSTEM  
 \*\*\*\*\*PAGE 4

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

GAAP

GAAP	GAAP GL ACCT GL	GAAP	COMPT		CURRENT
CATEGORY FUNC CLASS	ACCT SRC/OBJ	OBJ	TITLE		YEAR
* GAAP SRC/OBJ	0591		LEGISLATIVE FINANCING USES		0 00
05	0600	9580	LAPSED COMMITTED REVENUE APPROPRIATIONS		162.45-
* GAAP SRC/OBJ	0600		APPROPRIATIONS LAPSED		162.45-
* GAAP CATEGORY 05			OTHER FINANCING SOURCES (USES)		162.45-
TOTAL OTHER FINANCING SOURCES (USES)					162.45-
NET CHANGE IN FUND BALANCE					30,652 15-
FUND BALANCE - BEGINNING					61,768 62
FUND BALANCE BEGINNING, AS RESTATED					61,768 62
FUND BALANCE - ENDING					31,116 47
* GAAP FUND 0001			GENERAL REVENUE (0001)-GENERAL		31,116 47

DAFR8590 242 AFR 01 13 USAS RJE R242 2(ORG) ( ) 3(OBJ) 3(FND) ( ) 0(GLA) ( ) ( ) USAS  
 CYCLE: 09/27/17 21:21 6518 RUN DATE: 09/27/17 TIME: 22:36 57 CFY: 18 CFM: 01 LCY: 16 LCM: 10 FICHE: 242 01 01

(AGY)242 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

STATE COMMISSION ON JUDICIAL CONDUCT (242)

OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 17

PROD SYSTEM

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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0599 ECONOMIC STABILIZATION FD (0599)-SPECIAL

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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 0599 ECONOMIC STABILIZATION FD (0599)-SPECIAL	0.00
* GAAP FUND TY 01 GENERAL	31,116.47

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 CYCLE: 09/27/17 21:21 6518 RUN DATE: 09/27/17 TIME: 22:36 57 CFY: 18 CFM: 01 LCY: 16 LCM: 10 FICHE: 242 01 11

(AGY) 242 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

STATE COMMISSION ON JUDICIAL CONDUCT (242)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 17

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

\*\*\*\*\*

GAAP

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



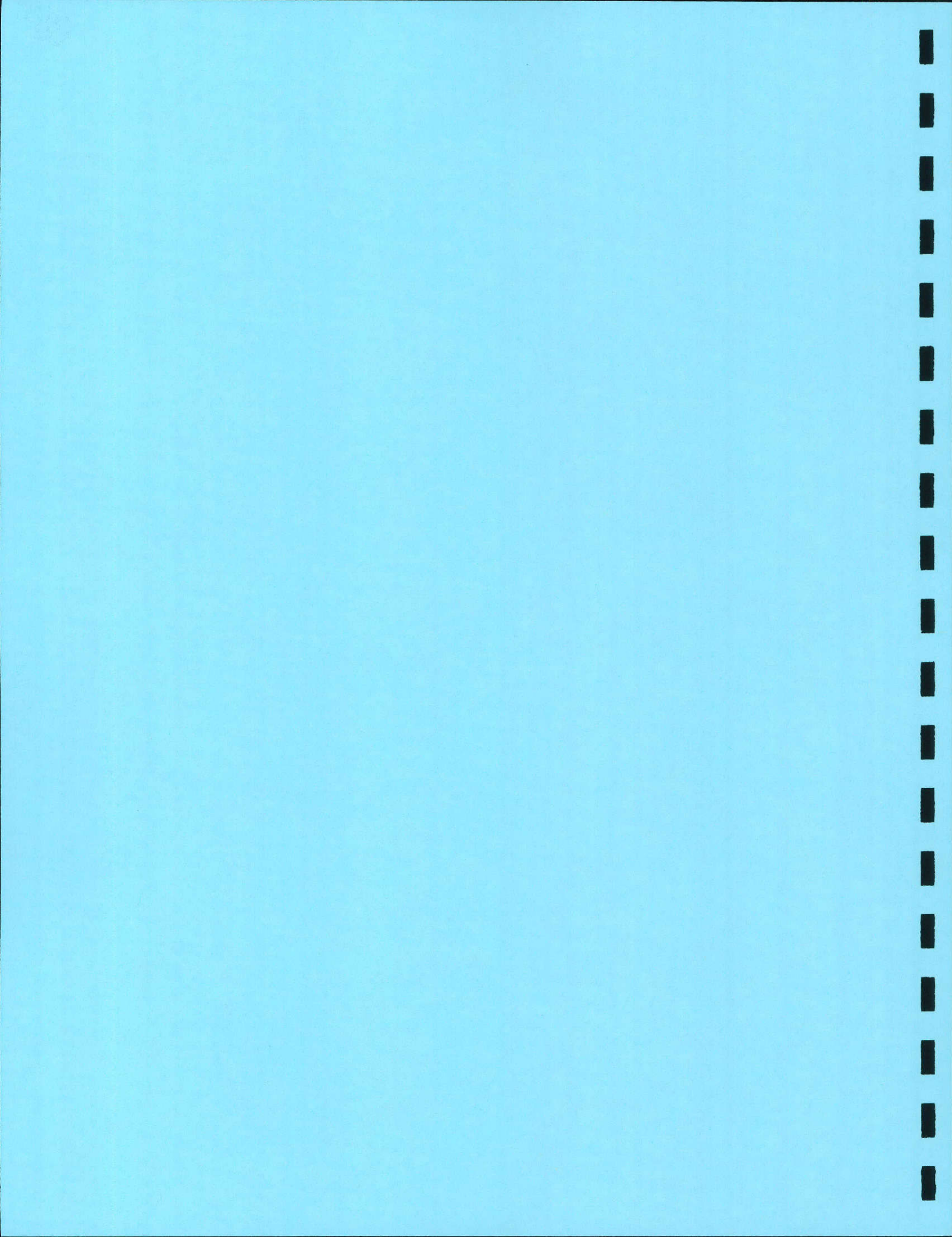




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# SECTION 6

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## Notes to the Financial Statements

### Note 1. Summary of Significant Accounting Policies

#### Entity

The State Commission on Judicial Conduct 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.

Due to the significant changes related to Governmental Accounting Standards Board Statement No 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, the Comptroller of Public Accounts does not require the accompanying annual financial report to be in compliance with generally accepted accounting principles (GAAP). The financial report will be considered for audit by the State Auditor as part of the audit of the State of Texas Comprehensive Annual Financial Report; therefore, an opinion has not been expressed on the financial statements and related information contained in this report.

This note is limited to a discussion of only governmental funds to reflect the organization of this state agency.

#### 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

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

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

Capital Asset Adjustment Fund Type: Will be used to convert governmental fund types' capital assets from modified accrual to full accrual.

Long-Term Liabilities Adjustment Fund Type: Will be used to convert governmental fund types' debt from modified accrual to full accrual.

#### Fiduciary Fund Types

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

#### Agency Funds

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

Agency 242 – State Commission on Judicial Conduct  
Unaudited Notes for the Fiscal Year Ended August 31, 2017

### ***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.

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

### **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 are generally subject to lapse 60 days after the end of the fiscal year for which they were appropriated.

### **Assets, Liabilities, and Fund Balances**

#### **ASSETS**

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

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

Capital Assets: Assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year should be capitalized. These assets are capitalized at cost or, if any purchased, at appraised fair value as of the date of acquisition. Purchases of assets by governmental funds are reported as expenditures. Depreciation is reported on all 'exhaustible' assets. 'Inexhaustible' assets such as works of art and historical treasures are not depreciated. Road and highway infrastructure is reported on the modified basis. Assets are depreciated over the estimated useful life of the asset using the straight-line method.

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

Agency 242 – State Commission on Judicial Conduct  
Unaudited Notes for the Fiscal Year Ended August 31, 2017

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

Non-Current Receivables-Other: There are no receivables not expected to be collected within one year.

**LIABILITIES**

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

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

Non-Current Payables-Other: There are no payables not expected to be paid within one year.

Employees' Compensable Leave Balances: Represent the liability that become 'due' upon the occurrence of relevant events such as resignations, retirements, and uses of leave balances by covered employees. Liabilities are reported separately as either current or noncurrent in the statement of net assets.

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

**FUND BALANCE**

Fund Balance is the difference between fund assets and liabilities on the governmental fund statements.

Nonspendable: Fund balances for governmental funds include amounts that cannot be spent because they are either not in a spendable form or legally or contractually required to be maintained intact.

Restricted: Represent resources with constraints placed upon the use of the sources by either externally imposed by creditors (such as debt covenants), grantors, contributors, laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation.

Committed: Fund balance amounts that can only be used for specific purposes pursuant to constraints imposed by the formal action of the state's highest level of decision-making authority (the Legislature). These amounts cannot be used for any other purpose unless the Legislature removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.

Assigned: Represent amounts constrained by the intent of an agency head or governing board to use the resources for specific purpose, and the amount is neither restricted nor committed.

Unassigned: Represent amounts that have not been restricted, committed or assigned to specific purposes.

Agency 242 – State Commission on Judicial Conduct  
Unaudited Notes for the Fiscal Year Ended August 31, 2017  
**INTERFUND ACTIVITIES AND BALANCES**

This agency may have the following types of transactions between funds:

Transfers: Legally required transfers that are reported when incurred as ‘Transfers In’ by the recipient fund and as ‘Transfers Out’ by the disbursing fund.

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.

Interfund receivables and payables: Interfund loans are reported as interfund receivables and payables. If repayment is due during the current year or sooner, it is classified as ‘Current’ repayment for two (or more) years is classified as ‘non-Current’

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 if applicable.

Agency 242 – State Commission on Judicial Conduct  
 Unaudited Notes for the Fiscal Year Ended August 31, 2017

**Note 2: Capital Assets**

A summary of the changes in Capital Assets for the year ended August 31, 2017 is presented below:

**Primary Government**

	<b>Balance</b>					<b>Balance</b>
	<b>09/01/16</b>	<b>Adjustments</b>	<b>Reclassifications</b>	<b>Additions</b>	<b>Deletions</b>	<b>08/31/17</b>
<b>GOVERNMENTAL ACTIVITIES</b>						
<b>Non-Depreciable Assets</b>						
Land and Land Improvements						
Infrastructure						
Construction in Progress						
Other Assets						
<b>Total Non-Depreciable Assets</b>	<b>\$0</b>					<b>\$0</b>
<b>Depreciable Assets</b>						
Buildings and Building Improvements						
Infrastructure						
Facilities & Other Improvements						
Furniture and Equipment						
Vehicle, Boats & Aircraft						
Other Assets						
<b>Total Depreciable Assets at Historical Costs</b>	<b>\$0</b>					<b>\$0</b>
<b>Less Accumulated Depreciation for:</b>						
Buildings and Improvements						
Infrastructure						
Facilities & Other Improvements						
Furniture and Equipment						
Vehicles, Boats & Aircraft						
Other Capital Assets						
<b>Total Accumulated Depreciation</b>						
<b>Depreciable Assets, Net</b>	<b>\$0</b>					<b>\$0</b>
<b>Total Activities Capital Assets, Net</b>	<b>\$0</b>					<b>\$0</b>

Agency 242 – State Commission on Judicial Conduct  
 Unaudited Notes for the Fiscal Year Ended August 31, 2017

**Note 3: Deposits, Investments, & Repurchase Agreements**

Not applicable to this agency.

**Note 4: Short-Term Debt**

Not applicable to this agency.

**Note 5: Long Term Liabilities**

**Changes in Long-Term Liabilities**

During the year ended August 31, 2017, the following changes occurred in liabilities.

	Balance			Balance	Amounts
Governmental Activities	09-1-16	Additions	Reductions	08-31-17	Due Within
					One Year
Claims and Judgments					
Capital Lease Obligations					
Compensable Leave	86,630.04	66,908.06	70,835.33	82,702.77	45,721.14
<b>Total Governmental Activities</b>	<b>86,630.04</b>	<b>66,908.06</b>	<b>70,835.33</b>	<b>82,702.77</b>	<b>45,721.14</b>

**Claims & Judgments**

The Commission was not involved in litigation regarding an employee dispute.

**Employees' Compensable Leave**

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

**Note 6: Bonded Indebtedness**

Not applicable to this agency.

**Note 7: Derivatives**

Not applicable to this agency.



Agency 242 – State Commission on Judicial Conduct  
Unaudited Notes for the Fiscal Year Ended August 31, 2017

**Note 8: Leases**

**Operating Leases:**

Included in the expenditures reported in the financial statements are the following amounts of rent paid or due under operating lease obligations:

Fund	Amount	Comp Object	Description
General	\$1,738.03	7406	Rental of copier
Total	<u>\$1,738.03</u>		

Future minimum lease rental payments under non-cancelable operating leases having an initial term in excess of one year are as follows for year ended August 31:

2018	\$1,716.12
2019	\$1,716.12
2020	\$1,716.12
2021	<u>\$1,716.12</u>
Total minimum Future Lease Payments	<u>\$6,864.48</u>

**Capital Leases:** none

**Note 9: Pension Plans**

Not applicable to this agency.

**Note 10: Deferred Compensation**

Not applicable to this agency.

**Note 11: Postemployment Health Care and Life Insurance Benefits**

Not applicable to this agency.

**Note 12: Interfund Activity and Transactions**

Not applicable to this agency.

**Note 13: Continuance Subject To Review**

Not applicable to this agency.

**Note 14: Adjustments to Fund Balances and Net Assets**

Not applicable to this agency.

**Note 15: Contingent Liabilities**

Agency 242 – State Commission on Judicial Conduct  
Unaudited Notes for the Fiscal Year Ended August 31, 2017

Not applicable to this agency.

**Note 16: Subsequent Events**

Not applicable to this agency.

**Note 17: Risk Management**

Not applicable to this agency.

**Note 18: Management Discussion and Analysis (MD&A)**

Not applicable to this agency.

**Note 19: The Financial Reporting Entity**

Not applicable to this agency.

**Note 20: Stewardship, compliance and Accountability**

Not applicable to this agency.

**Note 21: N/A**

Not applicable to this agency.

**Note 22: Donor Restricted Endowments**

Not applicable to this agency.

**Note 23: Extraordinary and Special Items**

Not applicable to this agency.

**Note 24: Disaggregation of Receivable and Payable Balances**

Not applicable to this agency.

**Note 25: Termination Benefits**

Not applicable to this agency.

**Note 26: Segment Information**

Not applicable to this agency.

Agency 242 – State Commission on Judicial Conduct  
Unaudited Notes for the Fiscal Year Ended August 31, 2017

**Note 27: Service Concession Arrangements**

Not applicable to this agency.

**Note 28: Deferred Outflows & Inflows of Resources**

Not applicable to this agency.

**Note 29: Troubled Debt Restructuring**

Not applicable to this agency.

**Note 30: Non-Exchange Financial Guarantees**

Not applicable to this agency.

**Note 31: Tax Abatement**

Not applicable to this agency.

**Note 32: Fund Balance**

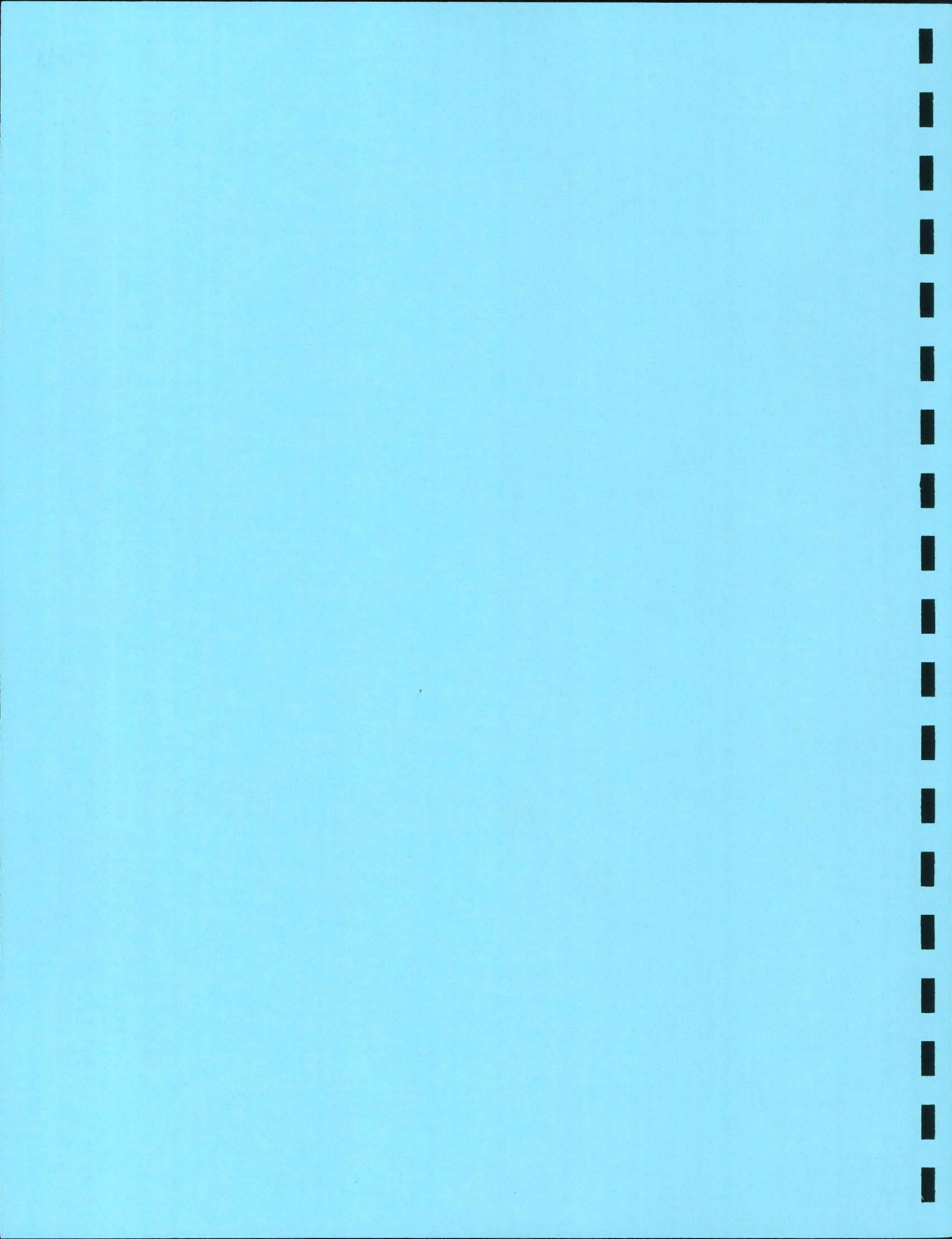
Not applicable to this agency.



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# SECTION 7

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The State Commission on Judicial Conduct does not have any schedules as of the time of this AFR report.





