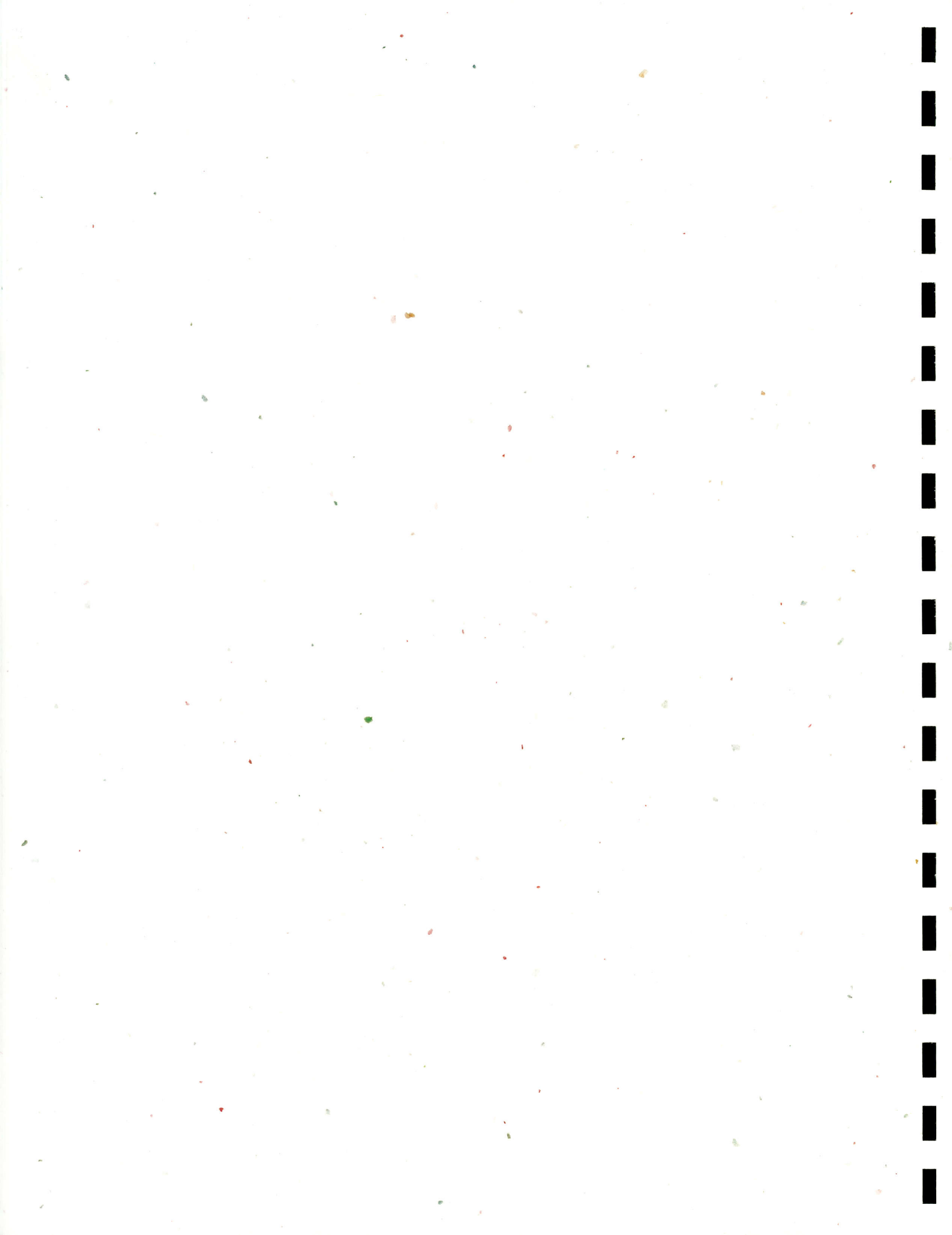


ANNUAL FINANCIAL REPORT
STATE COMMISSION ON JUDICIAL CONDUCT, AGENCY 242
AUSTIN, TX
FISCAL YEAR ENDED AUGUST 31, 2014



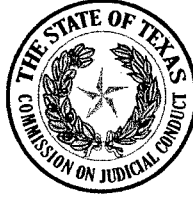
State Commission on Judicial Conduct

Officers

Steven L. Seider, Chair
M. Sue Kurita, Vice Chair
Valerie E. Ertz, Secretary

Members

Patti H. Johnson
Joel P. Baker
Edward J. Spillane, III
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Douglas S. Lang
Orlinda L. Naranjo
David M. Russell



Executive Director
Seana Willing

October 1, 2014

Honorable Rick Perry, Governor
Honorable Susan Combs, Texas Comptroller
Ursula Parks, Director, Legislative Budget Board
John Keel, CPA, State Auditor

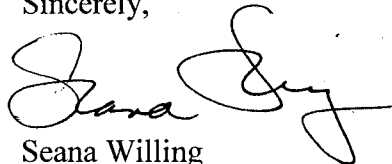
Ladies and Gentlemen:

We are pleased to submit the Annual Financial Report of the Texas State Commission on Judicial Conduct for the year ended August 31, 2014, in compliance with TEX. GOV'T CODE ANN §2101.011, and in accordance with the requirements established by the Comptroller of Public Accounts.

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 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.

If you have any questions, please contact Terri Counts at (512) 463-6784.

Sincerely,



Seana Willing
Executive Director

SW/tc



USAS and Interagency Activity Certification Form – State Agencies

Agency No. 242

Agency Name State Commission on Judicial Conduct

All agencies are required to **sign** and **submit this form** to the Comptroller of Public Accounts, Financial Reporting section on or before **Nov. 20, 2014**. The form may be submitted by email to frs@cpa.state.tx.us or by fax or hard copy. For agencies that are reconciled, their data may be extracted for the *Comprehensive Annual Financial Report* (CAFR).

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

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

Please complete this interactive form, print it out, sign and date 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 2014 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 position is allocated to the respective GL accounts (2XXX series) and agree with the related GL accounts.
- All operating statement items reconcile to the GAAP source/object level. The correct comptroller object codes were used to ensure accurate D08 government-wide roll-ups.
- D23 funds that roll-up to fund type 09 (GAAP agency funds) have operating statement activity that nets to zero at the GAAP source/object level in USAS.
- Legislative appropriations asset balance (GL 9000) agrees with the balance as calculated on the GR reconciliation.
- Legislative appropriations revenues agree with the balances as calculated on the GR reconciliation.
- Ending fund balance/net position is 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 2014 interagency and interfund balances were coordinated and are posted accurately in USAS.

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

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

—OR—

- 2 I certify that for fiscal 2014, the above agency does not have any interagency activity reflected on the AFR.

III. Required Signature

Sign, date and submit the completed form by email to frs@cpa.state.tx.us or by fax or hard copy to the Comptroller of Public Accounts, Financial Reporting section of the Fiscal Management Division.



Signature

09/25/14
Date

Terri Counts

Printed Name

Staff Service Officer, 512-463-6784, Terri.Counts@scjc.texas.gov

Title, Phone Number and Email Address

Linda Yarbrough, 830-822-1025, linday@nctv.com

AFR Contact Person, Phone Number & Email Address

Terri Counts, 512-463-6784. Terri.Counts@scjc.texas.gov

USAS Contact Person, Phone Number & Email Address

Not Applicable

Federal Contact Person, Phone Number & Email Address



ANNUAL FINANCIAL REPORT

STATE COMMISSION ON JUDICIAL CONDUCT, AGENCY 242

AUSTIN, TX

FISCAL YEAR ENDED AUGUST 31, 2014

State Commission on Judicial Conduct, 242
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II. Notes to the Financial Statements

III. Schedules—Not applicable

(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)
 REPORT PERIOD= ADJUSTMENT FY= 14

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004		0045 CASH IN STATE TREASURY		18,095,821.75-	16,973,021.67-
			0047 SHARED CASH		.00	.00
			0048 LEGISLATIVE CASH		18,095,821.75	16,973,021.67
GL CLS	004	CA	CASH IN STATE TREASURY		.00	.00
01	020		9000 LEGISLATIVE APPROPRIATIONS		141,866.73	139,646.01
GL CLS	020	CA	LEGISLATIVE APPROPRIATIONS		141,866.73	139,646.01
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	30004210	.00	.00
GL CLS	072	CA	DUE FROM OTHER AGENCIES		.00	.00
01	080		0285 CONSUM. INVENTORIES (MAT. AND SUPPLI		3,964.00	3,521.00
GL CLS	080	CA	CONSUMABLE INVENTORIES		3,964.00	3,521.00
* GLA CAT 01 CURRENT ASSETS					145,830.73	143,167.01
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= 14 PROD SYSTEM
 *****PAGE 2

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
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					145,830.73	143,167.01
21	200	1009	VOUCHERS PAYABLE		11,606.11-	13,709.04-
		1010	ACCOUNTS PAYABLE		1,080.00-	15,775.99-
	GL CLS	200	CL ACCOUNTS PAYABLE		12,686.11-	29,485.03-
21	203	1015	PAYROLL PAYABLE		84,938.81-	86,546.68-
	GL CLS	203	CL PAYROLL PAYABLE		84,938.81-	86,546.68-
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= 14 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				97,624.92-	116,031.71-
** TOTAL LIABILITIES AND OTHER CREDITS				97,624.92-	116,031.71-
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	3,964.00-	3,521.00-
	GL CLS	510	FD BAL-NONSPENDABLE	3,964.00-	3,521.00-
51	550	****	2325-POST CLS FFS FB UNASSIGNED	44,241.81-	23,614.30-
	GL CLS	550	FD BAL-UNASSIGNED	44,241.81-	23,614.30-
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	.00	.00
		9003	ENCUMBRANCES (REPORTING AGENCIES)	.00	1,316.64
		9005	BUDGET RESERVATION FOR ENCUMBRANCES	.00	1,316.64-

GL CLS 800 BUDGETARY .00 .00
 51 950 9200 PAYROLL CLEARING .00 .00
 9201 PAYROLL CLEARING OFFSET .00 .00

DAFR8580 242 AFR 01 13 USAS RJE R242 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 09/24/14 23:19 5755 RUN DATE: 09/25/14 TIME: 03:39 38 CFY: 15 CFM: 01 LCY: 13 LCM: 10 FICHE: 242 14 01 01

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM
 *****PAGE 4

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

GL	GL	COMP	AGY	CURRENT	PRIOR
CAT	CLASS	GL	GL	YEAR	YEAR
51	950	9202	PAYROLL SYSTEM CLEARING	.00	.00
GL CLS	950	SYSTEM ACCOUNTS		.00	.00
* GLA CAT	51	FUND BALANCE (DEFICITS)		48,205.81-	27,135.30-
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				48,205.81-	27,135.30-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				145,830.73-	143,167.01-
* GAAP FUND	0001	GENERAL REVENUE (0001)-GENERAL		.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)
 REPORT PERIOD= ADJUSTMENT FY= 14

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

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR 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= 14 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	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

(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= 14 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= 14 PROD SYSTEM

*****PAGE 8

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

 GL GL 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			.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

(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= 14 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	TITLE	AGY	CURRENT	PRIOR
CT	CLS	IND	GL		GL	YEAR	YEAR
01	004	N	0045	CASH IN STATE TREASURY		18,095,821.75-	16,973,021.67-
		N	0047	SHARED CASH		.00	.00
		N	0048	LEGISLATIVE CASH		18,095,821.75	16,973,021.67
GL	CLS	004	CA	CASH IN STATE TREASURY		.00	.00
01	020	N	9000	LEGISLATIVE APPROPRIATIONS		141,866.73	139,646.01
GL	CLS	020	CA	LEGISLATIVE APPROPRIATIONS		141,866.73	139,646.01
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	30004210	.00	.00
GL	CLS	072	CA	DUE FROM OTHER AGENCIES		.00	.00
01	080	N	0285	CONSUM. INVENTORIES (MAT. AND SUPPLI		3,964.00	3,521.00
GL	CLS	080	CA	CONSUMABLE INVENTORIES		3,964.00	3,521.00
*	GLA	CAT	01	CURRENT ASSETS		145,830.73	143,167.01
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= 14 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 AGY CURRENT PRIOR
 CT CLS IND GL TITLE GL YEAR YEAR

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							145,830.73	143,167.01
21	200	N	1009	VOUCHERS PAYABLE		11,606.11-	13,709.04-	
		N	1010	ACCOUNTS PAYABLE		1,080.00-	15,775.99-	
	GL	CLS	200	CL	ACCOUNTS PAYABLE	12,686.11-	29,485.03-	
21	203	N	1015	PAYROLL PAYABLE		84,938.81-	86,546.68-	
	GL	CLS	203	CL	PAYROLL PAYABLE	84,938.81-	86,546.68-	
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	.00	
		N	1050	DUE TO OTHER AGENCIES	30000010	.00	.00	
		N	1050	DUE TO OTHER AGENCIES	32001650	.00	.00	
		N	1050	DUE TO OTHER AGENCIES	47900010	.00	.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	

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 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 97,624.92- 116,031.71-
 ** TOTAL LIABILITIES AND OTHER CREDITS 97,624.92- 116,031.71-

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	3,964.00-	3,521.00-
	GL CLS		510	FD BAL-NONSPENDABLE	3,964.00-	3,521.00-
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED	44,241.81-	23,614.30-
	GL CLS		550	FD BAL-UNASSIGNED	44,241.81-	23,614.30-
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	.00	.00
			N 9003	ENCUMBRANCES (REPORTING AGENCIES)	.00	1,316.64
			N 9005	BUDGET RESERVATION FOR ENCUMBRANCES	.00	1,316.64-
	GL CLS		800	BUDGETARY	.00	.00
51	950	N	9200	PAYROLL CLEARING	.00	.00
			N 9201	PAYROLL CLEARING OFFSET	.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= 14 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	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)					48,205.81-	27,135.30-
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					48,205.81-	27,135.30-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					145,830.73-	143,167.01-
* GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL					.00	.00

(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= 14 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	30,756.55

	GL	CLS	004	CA CASH IN STATE TREASURY	.00	.00
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01	052	N	0231	ACCTS. RECEIVABLE - UNBILLED	.00	.00
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	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
--	----	-----	-----	-------------------------	-----	-----

*	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	.00
--	----	-----	-----	---------------------	-----	-----

21	205	N	1049	CL INTERFUND PAYABLE	.00	.00
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	GL	CLS	205	CL INTERFUND PAYABLE	.00	.00
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*	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	.00
--	----	-----	-----	--------------------------------	-----	-----

51	620	N	2240	FB-UNRESERVED-UNDESIGNATED-OTHER	.00	.00
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			N 9999	FFS SYSTEM CLEARING - GL LEVEL ONLY	.00	.00
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	GL	CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.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= 14 PROD SYSTEM
 *****PAGE 6

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 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

(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= 14 PROD SYSTEM
 *****PAGE 7

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

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR 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= 14 PROD SYSTEM
 *****PAGE 8

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

 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

(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= 14 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 CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR 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		45,280.24-	42,340.08-
	GL CLS		230	CL EMPLOYEE'S COMPENSABLE LEAVE		45,280.24-	42,340.08-
*	GLA CAT		21	CURRENT LIABILITIES		45,280.24-	42,340.08-
26	301	Y	1700	BC NC EMPLOYEE'S COMPENSABLE LEAVE		19,289.86-	17,148.14-
	GL CLS		301	NC EMPLOYEE'S COMPENSABLE LEAVE		19,289.86-	17,148.14-
*	GLA CAT		26	NON-CURRENT LIABILITIES		19,289.86-	17,148.14-
**	TOTAL LIABILITIES AND OTHER CREDITS					64,570.10-	59,488.22-
45	430	Y	****	3950-POST CLS BC UNRE NET POSITION		64,570.10	59,488.22
		Y	9992	BC SYSTEM CLEARING		.00	.00
	GL CLS		430	UNRESTRICTED NET POSITION		64,570.10	59,488.22
*	GLA CAT		45	NET POSITION		64,570.10	59,488.22
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= 14 PROD SYSTEM
 *****PAGE 10

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					64,570.10		59,488.22
** 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

(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
 REPORT PERIOD= ADJUSTMENT FY= 14

PERCENT OF YEAR ELAPSED: 100%

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		800.00	.00
	GL CLS	004	CA CASH IN STATE TREASURY		800.00	.00
* GLA CAT 01 CURRENT ASSETS					800.00	.00
** TOTAL ASSETS AND OTHER DEBITS					800.00	.00
21	200	1009	VOUCHERS PAYABLE		.00	.00
	GL CLS	200	CL ACCOUNTS PAYABLE		.00	.00
21	300	1149	FUNDS HELD FOR OTHERS		800.00-	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS		800.00-	.00
* GLA CAT 21 CURRENT LIABILITIES					800.00-	.00
** TOTAL LIABILITIES AND OTHER CREDITS					800.00-	.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					800.00-	.00
* FUND 8070 CHILD SUPPORT ADDENDA DEDUCTS - SUSPENSE					.00	.00
* GAAP FUND 0807 CHILD SUPPORT EMPLOY DEDUCT- OFFSET ACCT					.00	.00

(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= 14 PROD SYSTEM
 *****PAGE 2

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

GL CAT	GL CLS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR 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	FFS 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= 14 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

 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

(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= 14 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 CAT	GL CLS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR 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
 CYCLE: 09/24/14 23:19 5755 RUN DATE: 09/25/14 TIME: 03:39 38 CFY: 15 CFM: 01 LCY: 13 LCM: 10 FICHE: 242 14 03 09

(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= 14 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

(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= 14 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	947,156.00
* GAAP SRC/OBJ			0005		ORIGINAL APPROPRIATIONS	947,156.00
01			0006	9420	OASI ST MATCH TRF IN FROM 902-COMMITTED	59,533.80
				9425	INSUR-ST PD TRF IN FROM 327-COMMITTED	77,538.53
				9435	RETIR-ST MATCH TRF IN FROM 327-COMMITTED	54,011.09
				9445	SALARY INCR TRF IN FROM 902-COMMITTED	7,071.60
* GAAP SRC/OBJ			0006		ADDITIONAL APPROPRIATIONS	198,155.02
* GAAP CATEGORY 01					REVENUES	1,145,311.02
TOTAL REVENUES						1,145,311.02
04			0200	7001	SAL & WAGES (LINE ITEM EXEMPT)	111,099.96
				7002	SAL/WAGES-CLASS&N/C-PERM FULTM	657,125.27
				7017	ONE-TIME MERIT INCREASE	0.00
				7022	LONGEVITY PAY	15,560.00
				7023	LUMP SUM TERMINATION PAYMENT	20,527.95
* GAAP SRC/OBJ			0200		SALARIES AND WAGES	804,313.18
04			0210	7032	EMPLOYEE RETIREMENT-ST CONTRIB	54,011.09
				7033	EMPLOYEE RETIREMENT-OTHER EMPLOY EXPENSE	2,544.48
				7040	ADDL PAYROLL RETIREMENT CONTRIBUTION	3,690.57
				7041	EMPLOYEE INS PYMTS-EMPLR CONTR	77,538.53
				7042	PAYROLL HEALTH INSURANCE CONTRIBUTION	7,355.09
				7043	FICA EMPLOYER MATCHING CONTR	59,533.80
				7984	UNEMP COMP BEN-SP FD/ACCT 0001, 0165	5,581.00
* GAAP SRC/OBJ			0210		PAYROLL RELATED COSTS	210,254.56
04			0220	7245	FINANCIAL AND ACCOUNTING SERV	2,160.00

* GAAP SRC/OBJ

0220

PROFESSIONAL FEES AND SERVICES

2,160.00

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM
 *****PAGE 2

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

04		0230	7101		TRAV IN-STATE-PUB TRANS FARES	17,163.73
			7102		TRAV IN-STATE MILEAGE	5,785.62
			7105		TRAV IN-STATE-INCIDENTAL EXPEN	3,390.93
			7106		TRAVEL-IN-STATE MEALS/LODGING	977.36
			7110		TRAV INSTATE-BRD/CMSN MEMB MEAL/LODG EXP	19,203.72
			7111		TRAV OUT-OF-ST-PUB TRANS FARES	2,187.05
			7112		TRAV OUT-OF-ST-MILEAGE	562.98
			7114		TRAV OUT-OF-ST-ACTUAL EXPENSES-OVERNIGHT	5,889.50
			7115		TRAV OUT-OF-ST-INCIDENTAL EXP	961.98
			7116		TRAVEL OOS MEAL/LODGE-NTÈ LOCALITY ALLOW	470.42
			7135		TRAV IS-HOTEL TAX EXCL GALV, PORT A &SPI	243.00
* GAAP SRC/OBJ		0230			TRAVEL	56,836.29
04		0240	7291		POSTAL SERVICES	3,088.81
			7300		CONSUMABLES	3,555.98
			7303		SUBS, PERIODICALS & INFO SERV	2,039.88
			7334		PERSONAL PROP-FURN, EQUIP AND OTHER-EXP	110.00
			7377		PERSONAL PROP-COMPUTER EQUIPMENT-EXP	929.34
			7380		INTANGIBLE-COMPUTER SOFTWARE-EXPENSED	236.64
			7382		PERS PROP-BOOKS & REF MATERIALS-EXPENSED	0.00
* GAAP SRC/OBJ		0240			MATERIALS AND SUPPLIES	9,960.65
04		0250	7276		COMMUNICATION SERVICES	4,120.33
			7526		WASTE DISPOSAL	945.00
			7961		STS (TEX-AN) TRANSFERS TO GR FUND 0001	513.09
			7962		CAPITOL COMPLEX TRANSFERS TO GR FND 0001	4,308.39
* GAAP SRC/OBJ		0250			COMMUNICATION AND UTILITIES	9,886.81
04		0270	7406		RENTAL OF FURNISHINGS/EQUIPMT	2,733.00
			7470		RENTAL OF SPACE	2,043.10
* GAAP SRC/OBJ		0270			RENTALS AND LEASES	4,776.10
04		0280	7273		REPRODUCTION & PRINTING SERVS	533.58

* GAAP SRC/OBJ

0280

PRINTING AND REPRODUCTION

533.58

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PRODUCTION SYSTEM
 *****PAGE 3

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

04			0340	7201		MEMBERSHIP DUES	1,175.00
				7203		REGISTRATION FEES-EMPLOYEE TRAINING	2,934.00
				7210		FEES AND OTHER CHARGES	85.40
				7211		AWARDS	0.00
				7286		FREIGHT/DELIVERY SERVICES	43.34
				7299		PURCHASED CONTRACTED SERVICES	0.00
				7947		ST OFC OF RISK MNGMT ASSESMENTS	991.38
* GAAP SRC/OBJ			0340			OTHER EXPENDITURES	5,229.12
* GAAP CATEGORY	04					EXPENDITURES	1,103,950.29
TOTAL EXPENDITURES							1,103,950.29
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES							41,360.73
05			0578	9410		APPROPRIATION TRANSFER-IN COMMITTED	0.00
* GAAP SRC/OBJ			0578			LEGISLATIVE FINANCING SOURCES	0.00
05			0591	9515		APPROPRIATION TRANSFER OUT-COMMITTED	0.00
				9546		SALARY INCR TRF OUT TO STRAT-COMMITTED	0.00
* GAAP SRC/OBJ			0591			LEGISLATIVE FINANCING USES	0.00
05			0600	9580		LAPSED COMMITTED REVENUE APPROPRIATIONS	20,290.22-
* GAAP SRC/OBJ			0600			APPROPRIATIONS LAPSED	20,290.22-
* GAAP CATEGORY	05					OTHER FINANCING SOURCES (USES)	20,290.22-
TOTAL OTHER FINANCING SOURCES (USES)							20,290.22-
NET CHANGE IN FUND BALANCE							21,070.51
FUND BALANCE - BEGINNING							27,135.30

DAFR8590 242 AFR 01 13 USAS RJE R242 2(ORG) () 3(OBJ) 3(FND) () 0(GLA) () () USAS
 CYCLE: 09/24/14 23:19 5755 RUN DATE: 09/25/14 TIME: 03:39 38 CFY: 15 CFM: 01 LCY: 13 LCM: 10 FICHE: 242 01 01

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM
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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

FUND BALANCE - BEGINNING, AS RESTATED	27,135.30
FUND BALANCE - ENDING	48,205.81
* GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL	48,205.81

DAFR8590 242 AFR 01 13 USAS RJE R242 2(ORG) () 3(OBJ) 3(FND) () 0(GLA) () () USAS
 CYCLE: 09/24/14 23:19 5755 RUN DATE: 09/25/14 TIME: 03:39 38 CFY: 15 CFM: 01 LCY: 13 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= 14 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0599 ECONOMIC STABILIZATION FD (0599)-SPECIAL

 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	48,205.81

DAFR8590 242 AFR 01 13 USAS RJE R242 2(ORG) () 3(OBJ) 3(FND) () 0(GLA) () () USAS
 CYCLE: 09/24/14 23:19 5755 RUN DATE: 09/25/14 TIME: 03:39 38 CFY: 15 CFM: 01 LCY: 13 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= 14 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

 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) 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= 14 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

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

NET CHANGE IN FUND BALANCE						0.00
FUND BALANCE - BEGINNING						0.00
FUND BALANCE - BEGINNING, AS RESTATED						0.00
FUND BALANCE - ENDING						0.00
* GAAP FUND	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		48,205.81
* AGENCY	242					48,205.81

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.

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.

State Commission on Judicial Conduct, Agency number 242 – Unaudited
Notes for the Fiscal Year Ended August 31, 2014

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.

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.

State Commission on Judicial Conduct, Agency number 242 – Unaudited
Notes for the Fiscal Year Ended August 31, 2014

Note 2: Capital Assets

A summary of the changes in Capital Assets for the year ended August 31, 2014 is presented below:

Primary Government						
	Balance					Balance
	09/01/13	Adjustments	Reclassifications	Additions	Deletions	08/31/14
GOVERNMENTAL ACTIVITIES						
Non-Depreciable Assets						
Land and Land Improvements						-
Infrastructure						-
Construction in Progress						-
Other Assets						-
Total Non-Depreciable Assets	\$0	-	-	-	-	\$0
Depreciable Assets						
Buildings and Building Improvements						-
Infrastructure						-
Facilities & Other Improvements						-
Furniture and Equipment						-
Vehicle, Boats & Aircraft						-
Other Assets						-
Total Depreciable Assets at Historical Costs	\$0	-	-	-	-	\$0
Less Accumulated Depreciation for:						
Buildings and Improvements						-
Infrastructure						-
Facilities & Other Improvements						-
Furniture and Equipment						-
Vehicles, Boats & Aircraft						-
Other Capital Assets						-
Total Accumulated Depreciation		-	-	-	-	-
Depreciable Assets, Net	\$0	-	-	-	-	\$0
Total Activities Capital Assets	\$0	-	-	-	-	\$0

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, 2014, the following changes occurred in liabilities.

	Balance 09-1-13	Additions	Reductions	Balance 08-31-14	Amounts Due Within One Year
Governmental Activities					
Claims and Judgments					
Capital Lease Obligations					
Compensable Leave	59,488.22	61,885.19	(56,803.31)	64,570.10	45,280.24
Total Governmental Activities					

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.

State Commission on Judicial Conduct, Agency number 242 – Unaudited
Notes for the Fiscal Year Ended August 31, 2014

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	2,513.69	7406	Rental of copier
General	<u>2,043.10</u>	7470	Rental of Archives and Parking space
Total	<u><u>4,790.02</u></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:

2015	2,118.67
2016	2,118.67
2017	2,118.67

Total minimum Future Lease Payments	<u><u>6,356.01</u></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

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.



