

ANNUAL FINANCIAL REPORT  
LEGISLATIVE BUDGET BOARD

FISCAL YEAR ENDED AUGUST 31, 2014

Ursula Parks  
Director

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September 23, 2014

The Honorable Rick Perry  
Governor of Texas

The Honorable Susan Combs  
Comptroller of Public Accounts

John Keel, CPA  
State Auditor

Lady and Gentlemen:

We are pleased to submit the Annual Financial Report of the Legislative Budget Board for the year ended August 31, 2014, in compliance with TEX. GOVT. CODE ANN §2101.011, and in accordance with the requirements established by the Comptroller of Public Accounts.

Due to statewide requirements embedded in Governmental Accounting Standards Boards 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 Paul Priest, Assistant Director, at 463-1906.

Sincerely,

A handwritten signature in black ink, appearing to read "Ursula Parks", written over a horizontal line.

Ursula Parks  
Director

(AGY)104 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

LEGISLATIVE BUDGET BOARD (104)  
 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 AGY CURRENT PRIOR  
 CT CLS IND GL TITLE GL YEAR YEAR  
 \*\*\*\*\*

GL	CLS	001	CA	CASH ON HAND		.00	.00
GL	CLS	004	CA	CASH IN STATE TREASURY		.00	.00
GL	CLS	020	CA	LEGISLATIVE APPROPRIATIONS	11,019,390.78		11,242,751.51
GL	CLS	052	CA	ACCOUNTS RECEIVABLES, NET	.00		.00
GL	CLS	065	CA	INTERFUND RECEIVABLE	.00		.00
GL	CLS	070	CA	DUE FROM OTHER FUNDS	.00		.00
GL	CLS	072	CA	DUE FROM OTHER AGENCIES	.00		.00
GL	CLS	080	CA	CONSUMABLE INVENTORIES	3,998.98		4,121.12
*	GLA	CAT	01	CURRENT ASSETS	11,023,389.76		11,246,872.63
GL	CLS	151	FURNITURE AND EQUIPMENT, NET		.00		.00
*	GLA	CAT	06	NON-CURRENT ASSETS	.00		.00
**	TOTAL	ASSETS AND OTHER DEBITS			11,023,389.76		11,246,872.63
GL	CLS	200	CL	ACCOUNTS PAYABLE	53,563.77-		7,822.34-
GL	CLS	201	CL	FEDERAL PAYABLES	.01-		.01-
GL	CLS	203	CL	PAYROLL PAYABLE	1,370,493.36-		1,306,172.01-
GL	CLS	204	OTHER CURRENT LIABILITIES		.00		.00
GL	CLS	205	CL	INTERFUND PAYABLE	.00		.00
GL	CLS	211	CL	DUE TO OTHER AGENCIES	.00		.00
GL	CLS	230	CL	EMPLOYEE'S COMPENSABLE LEAVE	.00		.00

LEGISLATIVE BUDGET BOARD (104)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)  
 REPORT PERIOD= ADJUSTMENT FY= 14

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

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

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

GL CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00
* GLA CAT	21	CURRENT LIABILITIES		1,424,057.14-	1,313,994.36-
** TOTAL LIABILITIES AND OTHER CREDITS				1,424,057.14-	1,313,994.36-
GL CLS	362	FD BAL RESERVED FOR INVENTORIES		.00	.00
GL CLS	510	FD BAL-NONSPENDABLE		3,998.98-	4,121.12-
GL CLS	550	FD BAL-UNASSIGNED		9,595,333.64-	9,928,757.15-
GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
GL CLS	630	OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
GL CLS	950	SYSTEM ACCOUNTS		.00	.00
* GLA CAT	51	FUND BALANCE (DEFICITS)		9,599,332.62-	9,932,878.27-
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				9,599,332.62-	9,932,878.27-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				11,023,389.76-	11,246,872.63-
* GAAP FUND	0001	GENERAL REVENUE (0001)-GENERAL		.00	.00
* GAAP FUND TYPE	01	GENERAL		.00	.00

(AGY)104 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

LEGISLATIVE BUDGET BOARD (104)  
 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 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS  
 GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP

GL	GL	B/C	COMP	TITLE	AGY	CURRENT	PRIOR
CT	CLS	IND	GL		GL	YEAR	YEAR
	GL	CLS		151 FURNITURE AND EQUIPMENT, NET		.00	.00
	GL	CLS		158 OTHER CAPITAL ASSETS, NET		.00	.00
*	GLA	CAT		06 NON-CURRENT ASSETS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS					.00	.00
	GL	CLS		410 INVESTED IN CAP ASSETS,NET RELATED DEBT		.00	.00
	GL	CLS		430 UNRESTRICTED NET POSITION		.00	.00
*	GLA	CAT		45 NET POSITION		.00	.00
	GL	CLS		620 FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
	GL	CLS		630 OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
*	GLA	CAT		51 FUND BALANCE (DEFICITS)		.00	.00
**	TOTAL 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)104 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

LEGISLATIVE BUDGET BOARD (104)  
 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 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
TITLE						
	GL	CLS	190	RETIREMNT OF OTHR GENERAL LONG-TERM DEBT	.00	.00
*	GLA	CAT	11	OTHER DEBITS	.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				.00	.00
	GL	CLS	230	CL EMPLOYEE'S COMPENSABLE LEAVE	1,696,352.00-	2,096,163.00-
*	GLA	CAT	21	CURRENT LIABILITIES	1,696,352.00-	2,096,163.00-
	GL	CLS	301	NC EMPLOYEE'S COMPENSABLE LEAVE	.00	.00
*	GLA	CAT	26	NON-CURRENT LIABILITIES	.00	.00
**	TOTAL LIABILITIES AND OTHER CREDITS				1,696,352.00-	2,096,163.00-
	GL	CLS	430	UNRESTRICTED NET POSITION	1,696,352.00	2,096,163.00
*	GLA	CAT	45	NET POSITION	1,696,352.00	2,096,163.00
	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				1,696,352.00	2,096,163.00
**	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		104		.00	.00

(AGY)104 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

LEGISLATIVE BUDGET BOARD (104)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 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  
 GAAP GAAP GL ACCT GL GAAP COMPT CURRENT  
 CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ TITLE YEAR  
 \*\*\*\*\*

GAAP SRC/OBJ				0005	ORIGINAL APPROPRIATIONS	10,404,104.00
GAAP SRC/OBJ				0006	ADDITIONAL APPROPRIATIONS	2,984,981.13
GAAP SRC/OBJ				0007	UNEXPENDED BALANCE FORWARD	0.00
GAAP SRC/OBJ				0035	LICENSES, FEES AND PERMITS	10,200.00
GAAP SRC/OBJ				0065	SALES OF GOODS AND SERVICES	1,124.84
GAAP SRC/OBJ				0080	OTHER	0.00
* GAAP CATEGORY	01				REVENUES	13,400,409.97
TOTAL REVENUES						13,400,409.97
GAAP SRC/OBJ				0200	SALARIES AND WAGES	13,114,584.91
GAAP SRC/OBJ				0210	PAYROLL RELATED COSTS	3,015,611.31
GAAP SRC/OBJ				0220	PROFESSIONAL FEES AND SERVICES	554,117.56
GAAP SRC/OBJ				0230	TRAVEL	88,176.59
GAAP SRC/OBJ				0240	MATERIALS AND SUPPLIES	162,895.11
GAAP SRC/OBJ				0250	COMMUNICATION AND UTILITIES	94,674.60
GAAP SRC/OBJ				0270	RENTALS AND LEASES	22,466.92
GAAP SRC/OBJ				0280	PRINTING AND REPRODUCTION	14,777.45
GAAP SRC/OBJ				0340	OTHER EXPENDITURES	735,031.17
* GAAP CATEGORY	04				EXPENDITURES	17,802,335.62



LEGISLATIVE BUDGET BOARD (104)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 14

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM

\*\*\*\*\*PAGE 2

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL

\*\*\*\*\*  
 GAAP  

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

 \*\*\*\*\*

TOTAL EXPENDITURES 17,802,335.62

EXCESS(DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES 4,401,925.65-

GAAP SRC/OBJ 0578 LEGISLATIVE FINANCING SOURCES 4,231,442.59

GAAP SRC/OBJ 0591 LEGISLATIVE FINANCING USES 163,062.59-

\* GAAP CATEGORY 05 OTHER FINANCING SOURCES (USES) 4,068,380.00

TOTAL OTHER FINANCING SOURCES(USES) 4,068,380.00

NET CHANGE IN FUND BALANCE 333,545.65-

FUND BALANCE - BEGINNING 9,932,878.27

FUND BALANCE - BEGINNING, AS RESTATED 9,932,878.27

FUND BALANCE - ENDING 9,599,332.62

\* GAAP FUND TY 01 GENERAL 9,599,332.62

(AGY)104 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

LEGISLATIVE BUDGET BOARD (104)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 14

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

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS

\*\*\*\*\*  
 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 TY 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS	0.00

DAFR8590 104 SUSA 05 13 USAS RJE R104 2(ORG) ( ) 2(OBJ) 2(FND) ( ) 0(GLA) ( ) ( ) USAS  
 CYCLE: 09/18/14 21:29 5751 RUN DATE: 09/18/14 TIME: 23:16 22 CFY: 15 CFM: 01 LCY: 13 LCM: 10 FICHE: 104 01 12

(AGY)104 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

LEGISLATIVE BUDGET BOARD (104)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

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

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

\*\*\*\*\*  
 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 TY 12	LONG-TERM LIAB BASIS CONVERSION ADJUSTMT	0.00
* GAAP FD GRP 01	GOVERNMENTAL	9,599,332.62
* AGENCY 104		9,599,332.62

EXHIBIT I  
COMBINED BALANCE SHEET,  
GOVERNMENTAL FUND TYPE AND ACCOUNT GROUPS WITH COMPARATIVE TOTALS  
AUGUST 31, 2014

	GOVERNMENTAL FUND TYPE GENERAL (FUND 001)	GENERAL FIXED ASSETS (FUND 998)	GENERAL LONG-TERM OBLIGATIONS (FUND 997)	TOTALS (MEMORANDUM ONLY)	
				2014	2013
<u>ASSETS</u>					
Legislative Appropriations	\$ 11,019,391	\$	\$	\$ 11,019,391	\$ 11,243,040
Cash in State Treasury					
Consumable Inventories	3,998			3,998	4,121
Accounts Receivable					
Fixed Assets: Furniture/Equipment					
Amounts to be Provided in Future Years			1,696,352	1,696,352	2,096,163
TOTAL ASSETS	<u>\$ 11,023,389</u>	<u>\$</u>	<u>\$ 1,696,352</u>	<u>\$ 12,719,741</u>	<u>\$ 13,343,324</u>
<u>LIABILITIES</u>					
Payables:	\$	\$	\$	\$	\$
Accounts Payable	53,564			53,564	7,822
Payroll Payable	1,370,493			1,370,493	1,306,172
Other Liabilities (Interfund Payable)					
Employees Compensable Leave			1,696,352	1,696,352	2,096,163
Funds Held for Others					
TOTAL LIABILITIES	<u>\$ 1,424,057</u>	<u>\$</u>	<u>\$ 1,696,352</u>	<u>\$ 3,120,409</u>	<u>\$ 3,410,157</u>
<u>FUND EQUITY</u>					
Investment in General Fixed Assets	\$	\$	\$	\$	\$
Fund Balances:					
Reserved for:					
Unencumbered Appropriations:					
Future Operations	9,595,334			9,595,334	9,929,046
Consumable Inventories	3,998			3,998	4,121
TOTAL FUND EQUITY (EXH. II)	<u>\$ 9,599,332</u>	<u>\$</u>	<u>\$</u>	<u>\$ 9,599,332</u>	<u>\$ 9,933,167</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 11,023,389</u>	<u>\$</u>	<u>\$ 1,696,352</u>	<u>\$ 12,719,741</u>	<u>\$ 13,343,324</u>

“UNAUDITED”

EXHIBIT II

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE-GENERAL FUND  
For the Year Ended August 31, 2014**

	<u>Governmental General (001)</u>	<u>Totals (Memorandum Only)</u>	
		2014	2013
<u>REVENUES:</u>			
Legislative Appropriations (direct):	\$ 10,404,104	\$ 10,404,104	\$ 8,701,433
Additional Legislative Appropriations: *	2,984,981	2,984,981	2,639,259
Federal Pass-Through Revenue			
Other Revenue**	11,325	11,325	671
TOTAL REVENUES	\$ 13,400,410	\$ 13,400,410	\$ 11,341,363
 <u>EXPENDITURES:</u>			
Salaries and Wages	\$ 13,114,585	\$ 13,114,585	\$ 12,628,344
Payroll Related Costs	3,015,611	3,015,611	2,730,447
Professional Fees and Services	554,118	554,118	565,753
Travel	88,177	88,177	52,467
Materials and Supplies	162,895	162,895	79,363
Communications and Utilities	94,675	94,675	129,588
Rentals and Leases	22,467	22,467	39,538
Printing and Reproductions	14,777	14,777	26,824
Other Expenditures	735,031	735,031	623,458
Repairs and Maintenance	0	0	0
TOTAL EXPENDITURES	\$ 17,802,336	\$ 17,802,336	\$ 16,875,782
EXCESS OF REVENUES OVER EXPENDITURES	\$ (4,401,926)	\$ (4,401,926)	\$ (5,534,419)

\* The additional Legislative Appropriations line is made up of amounts paid on behalf of this agency for retirement contributions, insurance contributions and unemployment payments. It also includes transfers to this agency for social security, and benefit replacement pay.

\*\*The Other Revenue line is made up of sale of publications to outside entities and registration fees for Texas Fiscal Officers Academy (2014)

LEGISLATIVE BUDGET BOARD

"UNAUDITED"

EXHIBIT II

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE-GENERAL FUND  
For the Year Ended August 31, 2014  
(Continued)

	<u>Governmental</u>	<u>Totals</u>	
	<u>General</u>	<u>(Memorandum Only)</u>	
	<u>(001)</u>	<u>2014</u>	<u>2013</u>
OTHER FINANCING SOURCES (USES):			
Transfer from Senate (Agency 101)	\$ 2,034,190	\$ 2,034,190	\$ 2,034,190
Transfer from House (Agency 102):	2,034,190	2,034,190	2,034,190
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ 4,068,380</u>	<u>\$ 4,068,380</u>	<u>\$ 4,068,380</u>
EXCESS OF REVENUES AND OTHER FINANCING USES	\$ (333,546)	\$ (333,546)	\$ (1,466,039)
FUND BALANCE, September 1, 2013	\$ 9,933,166	\$ 9,933,166	\$ 11,399,205
Restatements	<u>(288)</u>	<u>(288)</u>	
FUND BALANCE, AUGUST 31, 2014 (EXH. I)	<u>9,599,332</u>	<u>9,599,332</u>	<u>9,933,166</u>

The accompanying Notes to the Financial Statements are an integral part of this financial statement.

LEGISLATIVE BUDGET BOARD

“UNAUDITED”

**NOTE 5: SUMMARY OF LONG-TERM LIABILITY**

• **EMPLOYEES' COMPENSABLE LEAVE**

Under the provisions of Tex. Rev. Civ. Stat. Ann. art. 6252-8b, 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. Under a current General Appropriations Act rider, overtime pay and compensatory time off for employees of the House or Senate shall be determined by the presiding officer of the respective houses, and for all other employees shall be determined by the administrator of the agency or the employing officeholder.

The expenditure for accumulated annual and compensatory leave is recognized in governmental funds in the period taken or paid. The Board recognizes the liability for unpaid annual leave balances in the General Long-Term Obligations Account Group, since resources from the current fiscal year will not be used to liquidate it.

The Board's monetary liability for compensable future absences as computed by multiplying the ending balances times the year-end average hourly salary rate for all employees, was as follows:

Compensable leave balance 8/31/13	\$ 2,096,163
Additions:	874,980
Reductions:	1,274,791
Balance 8/31/14	<u>\$ 1,696,352</u>
Amount due within one year	<u>\$ 1,696,352</u>

LEGISLATIVE BUDGET BOARD

**NOTE 12: INTERFUND BALANCES / ACTIVITIES**

At year-end, amounts to be received are paid or reported as Interfund Receivable or Interfund Payable, Advances From or Advances To, Due From or Due To Other Funds, Transfers In or Transfers Out. Individual balances and activity at August 31, 2014, were as follows:

<b>NON-CURRENT PORTION</b>	<b>ADVANCES FROM</b>	<b>ADVANCES TO</b>
Not Applicable	\$0	\$0
<b>Total Interfund Receivable/Payable</b>	<b>\$0</b>	<b>\$0</b>
<b>OTHER INTERFUND TRANSACTIONS</b>	<b>DUE FROM OTHER FUNDS</b>	<b>DUE TO OTHER FUNDS</b>
<b>Agency Funds</b>		
Not Applicable	\$0	\$0
<b>Total Due/From To (Exh. I)</b>	<b>\$0</b>	<b>\$0</b>
<b>LEGISLATIVE TRANSFERS IN/OUT</b>	<b>TRANSFERS OUT</b>	<b>TRANSFERS IN</b>
<b>Fund 0001:</b>		
Agency 101, Fund 0001	\$0	\$2,034,190
Agency 102, Fund 0001	\$0	\$2,034,190
<b>Total Legislative Transfers (Exh. II)</b>	<b>\$0</b>	<b>\$4,068,380</b>



# Legislative Budget Board

**Director**  
Ursula Parks

**Fiscal Project and Process Improvement Officer**  
Marva Scallion

**Communications Officer**  
R.J. DeSilva

**General Counsel**  
Michael VanderBurg

**Legal Counsel**  
Amy Borgstedte

**Assistant Director**  
(Sarah Keyton)

**Assistant Director**  
(Paul Priest)

**Assistant Director**  
(John McGeady)

**Assistant Director**  
(Julie Ivie)

**Team (Manager)**

**Team (Manager)**

**Team (Manager)**

**Team (Manager)**

**Team (Manager)**

- **Business and Economic Development**  
(Nora Velasco)
- **Health and Human Services**  
(Melitta Berger)
- **Higher Education**  
(Demetrio Hernandez)
- **Federal Funds Analysis**  
(Maria Hernandez)

- **Administration**  
(Karen Veriato)
- **Administrative Support**  
(Karen Veriato)
- **Application Support**  
(Karen Veriato)
- **Computing Services**  
(Gerry Caffey)
- **Editing and Graphics**  
(Karen Veriato)
- **Major Information Systems**  
(Gerry Caffey)
- **Staff Development and Training**

- **Estimates and Revenue Analysis**  
(Scott Dudley)

- **General Government**  
(Elizabeth Prado)
- **Natural Resources and Judiciary**  
(Mark Wiles)
- **Public Education**  
(Andy MacLaurin)
- **Public Safety and Criminal Justice**  
(Angela Isaack)
- **Criminal Justice Data Analysis**  
(Laurie Molina)

- **Agency Performance Review**  
(Jeremiah Jarrell)
- **Applied Research and Performance Audit**  
(Garron Guszak)
- **School Performance Review**  
(Lesli Cathey)