OFFICE OF CAPITAL AND FORENSIC WRITS
AGENCY 215

AUSTIN, TEXAS

ANNUAL FINANCIAL REPORT

FISCAL YEAR ENDED AUGUST 31, 2015

BENJAMIN B. WOLFF
DIRECTOR

OFFICE OF CAPITAL AND FORENSIC WRITS, 215

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OFFICE OF CAPITAL AND FORENSIC WRITS

November 13, 2015

Honorable Greg Abbott, Governor
Honorable Glenn Hegar, Texas Comptroller
Ursula Parks, Director, Legislative Budget Board
John Keel, CPA, State Auditor

Dear Ladies and Gentlemen:

We are pleased to submit the Annual Financial Report of the Office of Capital and Forensic Writs[1] for the fiscal year which ended August 31, 2015, in compliance with Texas Government Code Annotated, Section 2101.011, and in accordance with the requirements established by the Comptroller of Public Accounts.

Due to the statewide requirements embedded in Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements- and Management's Discussion and Analysis- for State and Local Governments,* the Comptroller of Public Accounts does not require the accompanying annual financial report to comply with all the requirements 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 our Senior Accountant, Sandra Justice, at (512) 463-8520.

Sincerely,

B. B. Wolff

Benjamin B. Wolff
Director, Office of Capital and Forensic Writs

[1] On September 1, 2015, the Office of Capital Writs was renamed the Office of Capital and Forensic Writs. S.B. 1743, 84th Legislature, Regular Session (Texas 2015).

A. Balance Sheet (DAFR 8580)

(AGY)215 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
(AGL) (GRT) (PRJ) (SS1) (SS2)

OFFICE OF CAPITAL AND FORENSIC WRITS (215)
BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 15 PROD SYSTEM
PAGE 1

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	0045	CASH IN STATE TREASURY		445,567.82-	445,567.82-
		0048	LEGISLATIVE CASH		445,567.82	445,567.82
GL CLS	004	CA	CASH IN STATE TREASURY		.00	.00
01	020	9000	LEGISLATIVE APPROPRIATIONS		.00	.00
GL CLS	020	CA	LEGISLATIVE APPROPRIATIONS		.00	.00
01	065	0279	CA INTERFUND RECEIVABLE-NO POST DOC		.00	.00
GL CLS	065	CA	INTERFUND RECEIVABLE		.00	.00
01	100	0295	PREPAID ITEMS		.00	.00
GL CLS	100	CA	PREPAID ITEMS		.00	.00
* GLA CAT	01		CURRENT ASSETS		.00	.00
** TOTAL ASSETS AND OTHER DEBITS					.00	.00
21	200	1009	VOUCHERS PAYABLE		.00	.00
		1010	ACCOUNTS PAYABLE		.00	.00
GL CLS	200	CL	ACCOUNTS PAYABLE		.00	.00
21	203	1015	PAYROLL PAYABLE		.00	.00
GL CLS	203	CL	PAYROLL PAYABLE		.00	.00
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
GL CLS	211	CL	DUE TO OTHER AGENCIES		.00	.00

OFFICE OF CAPITAL AND FORENSIC WRITS (215)
BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 15 PROD SYSTEM

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
* GLA CAT 21 CURRENT LIABILITIES					.00	.00
** TOTAL LIABILITIES AND OTHER CREDITS					.00	.00
51	510	2301	FD BAL-NONSPND FOR INVENTORY		.00	.00
		2302	FD BAL-NONSPND FOR PREPAID ITEMS		.00	.00
GL CLS	510	FD BAL-NONSPENDABLE			.00	.00
51	540	2320	FD BAL-ASSIGNED		.00	.00
GL CLS	540	FD BAL-ASSIGNED			.00	.00
51	550	****	2325-POST CLS FFS FB UNASSIGNED		.00	.00
GL CLS	550	FD BAL-UNASSIGNED			.00	.00
51	620	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED			.00	.00
51	800	9003	ENCUMBRANCES (REPORTING AGENCIES)		.00	.00
		9005	BUDGET RESERVATION FOR ENCUMBRANCES		.00	.00
GL CLS	800	BUDGETARY			.00	.00
51	950	9202	PAYROLL SYSTEM CLEARING		.00	.00
GL CLS	950	SYSTEM ACCOUNTS			.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
* FUND		0001	GENERAL REVENUE		.00	.00
* GAAP FUND		0001	GENERAL REVENUE (0001)-GENERAL		.00	.00

(AGY)215 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
(AGL) (GRT) (PRJ) (SS1) (SS2)

OFFICE OF CAPITAL AND FORENSIC WRITS (215)
BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 15 PROD SYSTEM

GAAP FUND GROUP 01 GOVERNMENTAL
GAAP FUND TYPE 01 GENERAL
GAAP FUND 5073 GR ACCT - FAIR DEFENSE
FUND 5073 GR ACCT-FAIR DEFENSE

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	0045	CASH IN STATE TREASURY		4,323,516.96-	3,036,171.77-
		0047	SHARED CASH		4,323,516.96	3,036,171.77
GL CLS	004		CA CASH IN STATE TREASURY		.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	21250730	86,303.87	90,452.62
GL CLS	072		CA DUE FROM OTHER AGENCIES		86,303.87	90,452.62
01	080	0285	CONSUM. INVENTORIES (MAT. AND SUPPLI		2,269.31	1,359.39
GL CLS	080		CA CONSUMABLE INVENTORIES		2,269.31	1,359.39
01	100	0295	PREPAID ITEMS		.00	.00
GL CLS	100		CA PREPAID ITEMS		.00	.00
* GLA CAT	01		CURRENT ASSETS		88,573.18	91,812.01
** TOTAL ASSETS AND OTHER DEBITS					88,573.18	91,812.01
21	200	1009	VOUCHERS PAYABLE		21,572.21-	6,000.00-
		1010	ACCOUNTS PAYABLE		.00	.00
GL CLS	200		CL ACCOUNTS PAYABLE		21,572.21-	6,000.00-
21	203	1015	PAYROLL PAYABLE		72,742.50-	70,039.60-
GL CLS	203		CL PAYROLL PAYABLE		72,742.50-	70,039.60-
21	205	1049	CL INTERFUND PAYABLE		.00	.00
GL CLS	205		CL INTERFUND PAYABLE		.00	.00

OFFICE OF CAPITAL AND FORENSIC WRITS (215)
BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 15 PROD SYSTEM

GAAP FUND GROUP 01 GOVERNMENTAL
GAAP FUND TYPE 01 GENERAL
GAAP FUND 5073 GR ACCT - FAIR DEFENSE
FUND 5073 GR ACCT-FAIR DEFENSE

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
21	211	1050	DUE TO OTHER AGENCIES		.00	.00
		1050	DUE TO OTHER AGENCIES	21200010	.00	.00
		1050	DUE TO OTHER AGENCIES	32001650	.00	.00
GL CLS	211	CL	DUE TO OTHER AGENCIES		.00	.00
* GLA CAT	21		CURRENT LIABILITIES		94,314.71-	76,039.60-
** TOTAL LIABILITIES AND OTHER CREDITS					94,314.71-	76,039.60-
51	510	2301	FD BAL-NONSPND FOR INVENTORY		2,269.31-	1,359.39-
		2302	FD BAL-NONSPND FOR PREPAID ITEMS		.00	.00
GL CLS	510		FD BAL-NONSPENDABLE		2,269.31-	1,359.39-
51	530	2315	FD BAL-COMMITTED		.00	.00
GL CLS	530		FD BAL-COMMITTED		.00	.00
51	540	2320	FD BAL-ASSIGNED		.00	.00
GL CLS	540		FD BAL-ASSIGNED		.00	.00
51	550	****	2325-POST CLS FFS FB UNASSIGNED		8,010.84	14,413.02-
GL CLS	550		FD BAL-UNASSIGNED		8,010.84	14,413.02-
51	620	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
GL CLS	620		FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51	800	9001	ENCUMBRANCES		25,672.54	14,413.02
		9003	ENCUMBRANCES (REPORTING AGENCIES)		.00	.00
		9005	BUDGET RESERVATION FOR ENCUMBRANCES		25,672.54-	14,413.02-
GL CLS	800		BUDGETARY		.00	.00
51	950	9202	PAYROLL SYSTEM CLEARING		.00	.00
GL CLS	950		SYSTEM ACCOUNTS		.00	.00
* GLA CAT	51		FUND BALANCE (DEFICITS)		5,741.53	15,772.41-

OFFICE OF CAPITAL AND FORENSIC WRITS (215)
BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 15 PROD SYSTEM

GAAP FUND GROUP 01 GOVERNMENTAL
GAAP FUND TYPE 01 GENERAL
GAAP FUND 5073 GR ACCT - FAIR DEFENSE
FUND 5073 GR ACCT-FAIR DEFENSE

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					5,741.53	15,772.41-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					88,573.18-	91,812.01-
* FUND		5073	GR ACCT-FAIR DEFENSE		.00	.00
* GAAP FUND		5073	GR ACCT - FAIR DEFENSE		.00	.00
* GAAP FUND TYPE		01	GENERAL		.00	.00
* GAAP FUND GROUP		01	GOVERNMENTAL		.00	.00
* AGENCY			215		.00	.00

B. Balance Sheet Governmental Wide (DAFR 8581)

(AGY)215 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
(AGL) (GRT) (PRJ) (SS1) (SS2)

OFFICE OF CAPITAL AND FORENSIC WRITS (215)
STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 15 PROD SYSTEM
PAGE 1

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

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	N	0045	CASH IN STATE TREASURY		445,567.82-	445,567.82-
		N	0048	LEGISLATIVE CASH		445,567.82	445,567.82
GL CLS	004	CA		CASH IN STATE TREASURY		.00	.00
01	020	N	9000	LEGISLATIVE APPROPRIATIONS		.00	.00
GL CLS	020	CA		LEGISLATIVE APPROPRIATIONS		.00	.00
01	065	N	0279	CA INTERFUND RECEIVABLE-NO POST DOC		.00	.00
GL CLS	065	CA		INTERFUND RECEIVABLE		.00	.00
01	100	N	0295	PREPAID ITEMS		.00	.00
GL CLS	100	CA		PREPAID ITEMS		.00	.00
* GLA CAT	01			CURRENT ASSETS		.00	.00
** TOTAL ASSETS AND OTHER DEBITS						.00	.00
21	200	N	1009	VOUCHERS PAYABLE		.00	.00
		N	1010	ACCOUNTS PAYABLE		.00	.00
GL CLS	200	CL		ACCOUNTS PAYABLE		.00	.00
21	203	N	1015	PAYROLL PAYABLE		.00	.00
GL CLS	203	CL		PAYROLL PAYABLE		.00	.00
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
GL CLS	211	CL		DUE TO OTHER AGENCIES		.00	.00

OFFICE OF CAPITAL AND FORENSIC WRITS (215)
STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 15 PROD SYSTEM

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

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
* GLA CAT				21 CURRENT LIABILITIES		.00	.00
** TOTAL LIABILITIES AND OTHER CREDITS						.00	.00
51	510	N	2301	FD BAL-NONSPND FOR INVENTORY		.00	.00
		N	2302	FD BAL-NONSPND FOR PREPAID ITEMS		.00	.00
GL CLS	510			FD BAL-NONSPENDABLE		.00	.00
51	540	N	2320	FD BAL-ASSIGNED		.00	.00
GL CLS	540			FD BAL-ASSIGNED		.00	.00
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED		.00	.00
GL CLS	550			FD BAL-UNASSIGNED		.00	.00
51	620	N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
GL CLS	620			FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51	800	N	9003	ENCUMBRANCES (REPORTING AGENCIES)		.00	.00
		N	9005	BUDGET RESERVATION FOR ENCUMBRANCES		.00	.00
GL CLS	800			BUDGETARY		.00	.00
51	950	N	9202	PAYROLL SYSTEM CLEARING		.00	.00
GL CLS	950			SYSTEM ACCOUNTS		.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
* FUND				0001 GENERAL REVENUE		.00	.00
* GAAP FUND				0001 GENERAL REVENUE (0001)-GENERAL		.00	.00

(AGY)215 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
(AGL) (GRT) (PRJ) (SS1) (SS2)

OFFICE OF CAPITAL AND FORENSIC WRITS (215)
STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 15 PROD SYSTEM

GAAP FUND GROUP 01 GOVERNMENTAL
GAAP FUND TYPE 01 GENERAL
GAAP FUND 5073 GR ACCT - FAIR DEFENSE
FUND 5073 GR ACCT-FAIR DEFENSE

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	N	0045	CASH IN STATE TREASURY		4,323,516.96-	3,036,171.77-
		N	0047	SHARED CASH		4,323,516.96	3,036,171.77
GL CLS	004	CA		CASH IN STATE TREASURY		.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	21250730	86,303.87	90,452.62
GL CLS	072	CA		DUE FROM OTHER AGENCIES		86,303.87	90,452.62
01	080	N	0285	CONSUM. INVENTORIES (MAT. AND SUPPLI		2,269.31	1,359.39
GL CLS	080	CA		CONSUMABLE INVENTORIES		2,269.31	1,359.39
01	100	N	0295	PREPAID ITEMS		.00	.00
GL CLS	100	CA		PREPAID ITEMS		.00	.00
* GLA CAT	01			CURRENT ASSETS		88,573.18	91,812.01
** TOTAL ASSETS AND OTHER DEBITS						88,573.18	91,812.01
21	200	N	1009	VOUCHERS PAYABLE		21,572.21-	6,000.00-
		N	1010	ACCOUNTS PAYABLE		.00	.00
GL CLS	200	CL		ACCOUNTS PAYABLE		21,572.21-	6,000.00-
21	203	N	1015	PAYROLL PAYABLE		72,742.50-	70,039.60-
GL CLS	203	CL		PAYROLL PAYABLE		72,742.50-	70,039.60-
21	205	N	1049	CL INTERFUND PAYABLE		.00	.00
GL CLS	205	CL		INTERFUND PAYABLE		.00	.00

OFFICE OF CAPITAL AND FORENSIC WRITS (215)
STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 15 PROD SYSTEM

GAAP FUND GROUP 01 GOVERNMENTAL
GAAP FUND TYPE 01 GENERAL
GAAP FUND 5073 GR ACCT - FAIR DEFENSE
FUND 5073 GR ACCT-FAIR DEFENSE

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
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	32001650	.00	.00
GL CLS	211	CL		DUE TO OTHER AGENCIES		.00	.00
* GLA CAT	21			CURRENT LIABILITIES		94,314.71-	76,039.60-
** TOTAL LIABILITIES AND OTHER CREDITS						94,314.71-	76,039.60-
51	510	N	2301	FD BAL-NONSPND FOR INVENTORY		2,269.31-	1,359.39-
		N	2302	FD BAL-NONSPND FOR PREPAID ITEMS		.00	.00
GL CLS	510			FD BAL-NONSPENDABLE		2,269.31-	1,359.39-
51	530	N	2315	FD BAL-COMMITTED		.00	.00
GL CLS	530			FD BAL-COMMITTED		.00	.00
51	540	N	2320	FD BAL-ASSIGNED		.00	.00
GL CLS	540			FD BAL-ASSIGNED		.00	.00
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED		8,010.84	14,413.02-
GL CLS	550			FD BAL-UNASSIGNED		8,010.84	14,413.02-
51	620	N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
GL CLS	620			FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51	800	N	9001	ENCUMBRANCES		25,672.54	14,413.02
		N	9003	ENCUMBRANCES (REPORTING AGENCIES)		.00	.00
		N	9005	BUDGET RESERVATION FOR ENCUMBRANCES		25,672.54-	14,413.02-
GL CLS	800			BUDGETARY		.00	.00
51	950	N	9202	PAYROLL SYSTEM CLEARING		.00	.00
GL CLS	950			SYSTEM ACCOUNTS		.00	.00
* GLA CAT	51			FUND BALANCE (DEFICITS)		5,741.53	15,772.41-

OFFICE OF CAPITAL AND FORENSIC WRITS (215)
STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 15 PROD SYSTEM

GAAP FUND GROUP 01 GOVERNMENTAL
GAAP FUND TYPE 01 GENERAL
GAAP FUND 5073 GR ACCT - FAIR DEFENSE
FUND 5073 GR ACCT-FAIR DEFENSE

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES						5,741.53	15,772.41-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION						88,573.18-	91,812.01-
* FUND			5073	GR ACCT-FAIR DEFENSE		.00	.00
* GAAP FUND			5073	GR ACCT - FAIR DEFENSE		.00	.00
* GAAP FUND TYPE			01	GENERAL		.00	.00

(AGY)215 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
(AGL) (GRT) (PRJ) (SS1) (SS2)

OFFICE OF CAPITAL AND FORENSIC WRITS (215)
STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 15 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
FUND 0998 GENERAL FIXED ASSETS ACOUNT GROUP

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
** 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
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES						.00	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION						.00	.00
* FUND	0998			GENERAL FIXED ASSETS ACOUNT GROUP		.00	.00
* GAAP FUND	9998			GEN FIXED ASSETS ACCT GROUP		.00	.00
* GAAP FUND TYPE	11			CAPITAL ASSET BASIS CONVERSION ADJUSTMTS		.00	.00

(AGY)215 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
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OFFICE OF CAPITAL AND FORENSIC WRITS (215)
STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 15 PROD SYSTEM

GAAP FUND GROUP 01 GOVERNMENTAL
GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT
GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION
FUND 0997 GENERAL LONG TERM DEBT ACCT GROUP

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
21	230	Y	1525	BC CL EMPLOYEE'S COMPENSABLE LEAVE		30,260.76-	37,544.28-
GL CLS	230			CL EMPLOYEE'S COMPENSABLE LEAVE		30,260.76-	37,544.28-
* GLA CAT	21			CURRENT LIABILITIES		30,260.76-	37,544.28-
26	301	Y	1700	BC NC EMPLOYEE'S COMPENSABLE LEAVE		11,499.82-	26,965.32-
GL CLS	301			NC EMPLOYEE'S COMPENSABLE LEAVE		11,499.82-	26,965.32-
* GLA CAT	26			NON-CURRENT LIABILITIES		11,499.82-	26,965.32-
** TOTAL LIABILITIES AND OTHER CREDITS						41,760.58-	64,509.60-
45	430	Y	****	3950-POST CLS BC UNRE NET POSITION		41,760.58	64,509.60
		Y	9992	BC SYSTEM CLEARING		.00	.00
GL CLS	430			UNRESTRICTED NET POSITION		41,760.58	64,509.60
* GLA CAT	45			NET POSITION		41,760.58	64,509.60
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES						41,760.58	64,509.60
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION						.00	.00
* FUND	0997			GENERAL LONG TERM DEBT ACCT GROUP		.00	.00
* GAAP FUND	9997			LONG-TERM LIABILITIES BASIS CONVERSION		.00	.00
* GAAP FUND TYPE	12			LONG-TERM LIAB BASIS CONVERSION ADJUSTMT		.00	.00

(AGY)215 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
(AGL) (GRT) (PRJ) (SS1) (SS2)

OFFICE OF CAPITAL AND FORENSIC WRITS (215)
STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 15 PROD SYSTEM
PAGE 8

GAAP FUND GROUP 01 GOVERNMENTAL
GAAP FUND TYPE 21 OTHER BASIS CONVERSION ADJUSTMENTS
GAAP FUND 9996 OTHER BASIS CONVERSION ADJUSTMENTS FUND
FUND 0996 OTHER BASIS CONVERSION ADJUSTMENTS FUND

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	100	Y	0595	BC PREPAID ITEMS		.00	.00
GL CLS	100	CA		PREPAID ITEMS		.00	.00
* GLA CAT	01			CURRENT ASSETS		.00	.00
** TOTAL ASSETS AND OTHER DEBITS						.00	.00
45	430	Y	****	3950-POST CLS BC UNRE NET POSITION		.00	.00
GL CLS	430	UNRESTRICTED NET POSITION				.00	.00
* GLA CAT	45	NET POSITION				.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
* FUND	0996	OTHER BASIS CONVERSION ADJUSTMENTS FUND				.00	.00
* GAAP FUND	9996	OTHER BASIS CONVERSION ADJUSTMENTS FUND				.00	.00
* GAAP FUND TYPE	21	OTHER BASIS CONVERSION ADJUSTMENTS				.00	.00
* GAAP FUND GROUP	01	GOVERNMENTAL				.00	.00
* AGENCY	215					.00	.00

C. Operating Statement (DAFR 8590)

(AGY)215 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
(AGL) (GRT) (PRJ) (SS1) (SS2)

OFFICE OF CAPITAL AND FORENSIC WRITS (215)
OPERATING STATEMENT - GOVERNMENTAL FUNDS
PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 15 PROD SYSTEM
**********PAGE 1

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

GAAP CATEGORY	GAAP FUNC	GAAP GL ACCT CLASS	GL ACCT	GAAP SRC/OBJ	COMPT OBJ	TITLE	CURRENT 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	0001					GENERAL REVENUE (0001)-GENERAL	0.00

(AGY)215 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
(AGL) (GRT) (PRJ) (SS1) (SS2)

OFFICE OF CAPITAL AND FORENSIC WRITS (215)
OPERATING STATEMENT - GOVERNMENTAL FUNDS
REPORT PERIOD= ADJUSTMENT FY= 15

PERCENT OF YEAR ELAPSED: 100%

GAAP FUND GROUP 01 GOVERNMENTAL
GAAP FUND TYPE 01 GENERAL
GAAP FUND 5073 GR ACCT - FAIR DEFENSE
FUND 5073 GR ACCT-FAIR DEFENSE

GAAP CATEGORY	GAAP FUNC	GAAP GL ACCT CLASS	GL ACCT	GAAP SRC/OBJ	COMPT OBJ	TITLE	CURRENT YEAR
04				0200	7001	SAL & WAGES(LINE ITEM EXEMPT)	115,486.91
					7002	SAL/WAGES-CLASS&N/C-PERM FULTM	663,122.97
					7003	SAL/WAGES-CLASS&N/C-PERM PRTTM	0.00
					7022	LONGEVITY PAY	4,380.00
					7023	LUMP SUM TERMINATION PAYMENT	30,368.50
* GAAP SRC/OBJ				0200		SALARIES AND WAGES	813,358.38
04				0210	7032	EMPLOYEE RETIREMENT-ST CONTRIB	54,903.94
					7040	ADDL PAYROLL RETIREMENT CONTRIBUTION	3,635.68
					7041	EMPLOYEE INS PYMTS-EMPLR CONTR	76,732.34
					7042	PAYROLL HEALTH INSURANCE CONTRIBUTION	7,441.04
					7043	FICA EMPLOYER MATCHING CONTR	60,030.87
* GAAP SRC/OBJ				0210		PAYROLL RELATED COSTS	202,743.87
04				0220	7243	EDUCATIONAL/TRAINING SERVICES	195.00
					7245	FINANCIAL AND ACCOUNTING SERV	1,080.00
					7253	OTHER PROFESSIONAL SERVICES	58,260.09
					7254	OTHER WITNESS FEES	144,142.97
* GAAP SRC/OBJ				0220		PROFESSIONAL FEES AND SERVICES	203,678.06
04				0230	7101	TRAV IN-STATE-PUB TRANS FARES	14,679.92
					7104	TRAV IN-STATE-ACT EXP-OVERNIGHT TRAVEL	530.44
					7105	TRAV IN-STATE-INCIDENTAL EXPEN	7,649.40
					7106	TRAVEL-IN-STATE MEALS/LODGING	6,954.97
					7107	TRAVEL IN-STATE (NON-OVERNITE,MEALS)	2,143.35
					7108	TRAV IN ST-ACTUAL EXP MEALS-NO OVERNIGHT	49.18
					7111	TRAV OUT-OF-ST-PUB TRANS FARES	1,584.41
					7115	TRAV OUT-OF-ST-INCIDENTAL EXP	391.81
					7116	TRAVEL OOS MEAL/LODGE-NTE LOCALITY ALLOW	1,219.33
					7121	TRAVEL-FOREIGN	1,155.07
					7135	TRAV IS-HOTEL TAX EXCL GALV, PORT A &SPI	103.77
* GAAP SRC/OBJ				0230		TRAVEL	36,461.65

OFFICE OF CAPITAL AND FORENSIC WRITS (215)
OPERATING STATEMENT - GOVERNMENTAL FUNDS
REPORT PERIOD= ADJUSTMENT FY= 15

PERCENT OF YEAR ELAPSED: 100%

GAAP FUND GROUP 01 GOVERNMENTAL
GAAP FUND TYPE 01 GENERAL
GAAP FUND 5073 GR ACCT - FAIR DEFENSE
FUND 5073 GR ACCT-FAIR DEFENSE

GAAP CATEGORY	GAAP FUNC	GAAP GL ACCT CLASS	GL ACCT	GAAP SRC/OBJ	COMPT OBJ	TITLE	CURRENT YEAR
04				0240	7291	POSTAL SERVICES	1,190.85
					7300	CONSUMABLES	3,392.53
					7334	PERSONAL PROP-FURN, EQUIP AND OTHER-EXP	41.30
					7335	PERSONAL PROP-PARTS-COMPUTER EQUIP-EXP	112.98
					7374	PERSONAL PROP-FURNISHING & EQUIP(CONTRL)	3,922.46
					7377	PERSONAL PROP-COMPUTER EQUIPMENT-EXP	1,174.38
					7382	PERS PROP-BOOKS & REF MATERIALS-EXPENSED	601.26
* GAAP SRC/OBJ				0240		MATERIALS AND SUPPLIES	10,435.76
04				0250	7276	COMMUNICATION SERVICES	15,234.89
					7516	TELECOMMS-OTHER SERV CHARGES	1,727.05
					7961	STS (TEX-AN) TRANSFERS TO GR FUND 0001	3,526.42
					7962	CAPITOL COMPLEX TRANSFERS TO GR FND 0001	3,989.67
* GAAP SRC/OBJ				0250		COMMUNICATION AND UTILITIES	24,478.03
04				0270	7406	RENTAL OF FURNISHINGS/EQUIPMT	3,935.75
					7470	RENTAL OF SPACE	1,556.55
* GAAP SRC/OBJ				0270		RENTALS AND LEASES	5,492.30
04				0280	7273	REPRODUCTION & PRINTING SERVS	926.11
* GAAP SRC/OBJ				0280		PRINTING AND REPRODUCTION	926.11
04				0340	7201	MEMBERSHIP DUES	1,204.00
					7203	REGISTRATION FEES-EMPLOYEE TRAINING	698.65
					7204	INSURANCE PREMIUMS & DEDUCTIBLES	11.00
					7210	FEES AND OTHER CHARGES	2,865.33
					7281	ADVERTISING SERVICES	80.00
					7286	FREIGHT/DELIVERY SERVICES	379.05
					7299	PURCHASED CONTRACTED SERVICES	150.00
					7806	PROMPT PAYMENT INTEREST	0.01
					7947	ST OFC OF RISK MNGMT ASSESSENTS	1,748.18
* GAAP SRC/OBJ				0340		OTHER EXPENDITURES	7,136.22
* GAAP CATEGORY 04						EXPENDITURES	1,304,710.38

OFFICE OF CAPITAL AND FORENSIC WRITS (215)
OPERATING STATEMENT - GOVERNMENTAL FUNDS
REPORT PERIOD= ADJUSTMENT FY= 15

PERCENT OF YEAR ELAPSED: 100%

GAAP FUND GROUP 01 GOVERNMENTAL
GAAP FUND TYPE 01 GENERAL
GAAP FUND 5073 GR ACCT - FAIR DEFENSE
FUND 5073 GR ACCT-FAIR DEFENSE

GAAP CATEGORY	GAAP FUNC	GAAP GL ACCT CLASS	GL ACCT	GAAP SRC/OBJ	COMPT OBJ	TITLE	CURRENT YEAR
TOTAL EXPENDITURES							1,304,710.38
EXCESS(DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES							1,304,710.38-
05			0500		3973	OTHER CASH TRNSF W/I FD/ACCT BETWEEN AGY	1,283,196.44
* GAAP SRC/OBJ			0500			TRANSFERS-IN	1,283,196.44
* GAAP CATEGORY 05						OTHER FINANCING SOURCES (USES)	1,283,196.44
TOTAL OTHER FINANCING SOURCES(USES)							1,283,196.44
NET CHANGE IN FUND BALANCE							21,513.94-
FUND BALANCE - BEGINNING							15,772.41
FUND BALANCE - BEGINNING, AS RESTATED							15,772.41
FUND BALANCE - ENDING							5,741.53-
* GAAP FUND 5073						GR ACCT - FAIR DEFENSE	5,741.53-
* GAAP FUND TY 01						GENERAL	5,741.53-
* GAAP FD GRP 01						GOVERNMENTAL	5,741.53-
* AGENCY 215							5,741.53-

D. State of Net Position – Agency Funds (DAFR 8585)

(AGY)215 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
(AGL) (GRT) (PRJ) (SS1) (SS2)

OFFICE OF CAPITAL AND FORENSIC WRITS (215)
STATEMENT OF NET POSITION - NET POSITION FORMAT

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 15 PROD SYSTEM

GAAP FUND GROUP 03 FIDUCIARY
GAAP FUND TYPE 09 AGENCY FUNDS
GAAP FUND 0942 TEXASAVER HOLD-TRNSMIT 401K(0942)AGENCY
FUND 0942 DIRECT DEPOSIT HOLD ACCT

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
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	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	0942 DIRECT DEPOSIT HOLD ACCT				.00	.00
* GAAP FUND	0942 TEXASAVER HOLD-TRNSMIT 401K(0942)AGENCY				.00	.00

(AGY)215 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
(AGL) (GRT) (PRJ) (SS1) (SS2)

OFFICE OF CAPITAL AND FORENSIC WRITS (215)
STATEMENT OF NET POSITION - NET POSITION FORMAT

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 15 PROD SYSTEM
PAGE 2

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 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
** 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		215			.00	.00

Note 1: Summary of Significant Accounting Policies

Entity

The Office of Capital Writs 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.

The Office of Capital Writs was created by the eighty-first Texas Legislature. The agency, which began operation on September 1, 2010, is a post-conviction office charged with representing death sentenced persons in state post-conviction habeas corpus and related proceedings. The mission of the Office of Capital Writs is to advocate on behalf of its clients and to safeguard their rights through high quality legal representation.

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

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.

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.

FUND BALANCE

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

Non-spendable: 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.

Note 5: Long Term Liabilities

Changes in Long-Term Liabilities

During the year ended August 31, 2013, the following changes occurred in liabilities.

Governmental Activities	Balance 09-1-13	Additions	Reductions	Balance 08-31-14	Amounts Due Within One Year
Claims and Judgments					
Capital Lease Obligations					
Compensable Leave	$64,509.60	$53,982.45	$76,731.47	$41,760.58	$30,260.76

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 12: Interfund Activity and Transactions

The General Revenue Fair Defense Fund, 5073, is a shared fund with the Office of Court Administration. The fund receives court cost from defendants convicted under certain section of the Penal Code. Following is the interagency transactions for this fund.

Due To/From Other Agencies			
	DUE TO OTHER AGENCIES	DUE FROM OTHER AGENCIES	PURPOSE
GENERAL REVENUE (01)			
Appd Fund 5073, D23 Fund 5073			
Agy 212, D23 Fund 5073	-0-	$ 86,303.87	Shared Fund Activity
TOTAL DUE TO/FROM OTHER AGENCIES	-0-	$ 86,303.87	

Operating Transfers In/ Out			
	TRANSFER IN	TRANSFER OUT	PURPOSE
GENERAL REVENUE (01)			
Appd Fund 5073, D23 Fund 5073			
Agy 212, D23 Fund 5073	$ 1,283,196.44	-0-	Shared Fund Activity
TOTAL OPERATING TRANSFERS IN/OUT	$ 1,283,196.44	-0-	