

ANNUAL FINANCIAL REPORT
STATE COMMISSION ON JUDICIAL CONDUCT, AGENCY 242
AUSTIN, TX
FISCAL YEAR ENDED AUGUST 31, 2012

State Commission on Judicial Conduct

Officers

Tom Cunningham, Chair
Steven L. Seider, Vice Chair
Patti H. Johnson, Secretary



Executive Director
Seana Willing

Members

Sid Harle
Karry K. Matson
Joel P. Baker
Edward J. Spillane, III
Martha M. Hernandez
Diane D. Threadgill
M. Sue Kurita
David Gaultney
Valerie E. Ertz
Ricky A. Raven

October 9, 2012

Honorable Rick Perry, Governor
Honorable Susan Combs, Texas Comptroller
John O'Brien, Director, Legislative Budget Board
John Keel, CPA, State Auditor

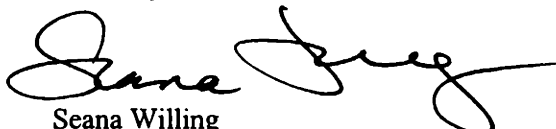
Lady and Gentlemen:

We are pleased to submit the annual Financial Report of the Texas State Commission on Judicial Conduct for the year ended August 31, 2012, 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 John Brown at (512) 463-6784.

Sincerely,



Seana Willing
Executive Director

STATE COMMISSION ON JUDICIAL CONDUCT, Agency 242

TABLE OF CONTENTS

- I. General Purpose Financial Statements**
 - A. Balance Sheet – DAFR 8580**
 - B. Operating Statement – DAFR 8590**
 - C. Statement of Net Assets – DAFR 8581**
- II. Notes to the Financial Statements**
- III. Schedules – Not Applicable**

DAFR8580 242 APR 01 13 USAS RJE R242 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 10/02/12 22:58 5254 RUN DATE: 10/03/12 TIME: 04:03 28 CFY: 13 CFM: 02 LCY: 12 LCM: 00 FICHE: 242 12 01 01

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 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 | | 15,841,806.95- | 14,730,105.14- |
| | | 0047 | SHARED CASH | | .00 | .00 |
| | | 0048 | LEGISLATIVE CASH | | 15,841,806.95 | 14,730,105.14 |
| GL CLS | 004 | CA | CASH IN STATE TREASURY | | .00 | .00 |
| 01 | 020 | 9000 | LEGISLATIVE APPROPRIATIONS | | 137,272.78 | 137,248.77 |
| GL CLS | 020 | CA | LEGISLATIVE APPROPRIATIONS | | 137,272.78 | 137,248.77 |
| 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 | | 2,964.00 | 2,534.00 |
| GL CLS | 080 | CA | CONSUMABLE INVENTORIES | | 2,964.00 | 2,534.00 |
| * GLA CAT | 01 | | CURRENT ASSETS | | 140,236.78 | 139,782.77 |
| 06 | 151 | 0345 | FURNITURE/EQUIPMENT | | .00 | .00 |
| GL CLS | 151 | | FURNITURE AND EQUIPMENT, NET | | .00 | .00 |

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 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 | | | | | 140,236.78 | 139,782.77 |
| 21 | 200 | 1009 | VOUCHERS PAYABLE | | 6,562.88- | 7,057.30- |
| | | 1010 | ACCOUNTS PAYABLE | | 1,785.00 | .00 |
| | GL CLS | 200 | CL ACCOUNTS PAYABLE | | 4,777.88- | 7,057.30- |
| 21 | 203 | 1015 | PAYROLL PAYABLE | | 84,479.20- | 85,305.55- |
| | GL CLS | 203 | CL PAYROLL PAYABLE | | 84,479.20- | 85,305.55- |
| 21 | 205 | 1049 | CL INTERFUND PAYABLE | | .00 | .00 |
| | GL CLS | 205 | CL INTERFUND PAYABLE | | .00 | .00 |
| 21 | 211 | 1050 | DUE TO OTHER AGENCIES | | .00 | .00 |
| | | 1050 | DUE TO OTHER AGENCIES | 21200010 | .00 | .00 |
| | | 1050 | DUE TO OTHER AGENCIES | 30000010 | .00 | .00 |
| | | 1050 | DUE TO OTHER AGENCIES | 32001650 | .00 | .00 |
| | | 1050 | DUE TO OTHER AGENCIES | 47900010 | .00 | .00 |
| | GL CLS | 211 | CL DUE TO OTHER AGENCIES | | .00 | .00 |
| 21 | 220 | 1046 | DEFERRED/UNEARNED REVENUES | | .00 | .00 |
| | GL CLS | 220 | CL DEFERRED/UNEARNED REVENUES | | .00 | .00 |
| 21 | 230 | 1025 | CL EMPLOYEE'S COMPENSABLE LEAVE | | .00 | .00 |

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 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 | | | 89,257.08- | 92,362.85- |
| ** TOTAL LIABILITIES | | | | | 89,257.08- | 92,362.85- |
| 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 | | 2,964.00- | 2,534.00- |
| GL CLS | 510 | | FD BAL-NONSPENDABLE | | 2,964.00- | 2,534.00- |
| 51 | 550 | **** | 2325-POST CLS FFS FB UNASSIGNED | | 48,015.70- | 44,885.92- |
| GL CLS | 550 | | FD BAL-UNASSIGNED | | 48,015.70- | 44,885.92- |
| 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 | 21,000.00 |

DAFR8580 242 AFR 01 13 USAS RJE R242 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 10/02/12 22:58 5254 RUN DATE: 10/03/12 TIME: 04:03 28 CFY: 13 CFM: 02 LCY: 12 LCM: 00 FICHE: 242 12 01 01

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

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 12

PROD SYSTEM

*****PAGE 4

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

| GL CAT | GL CLASS | COMP GL | TITLE | AGY GL | CURRENT YEAR | PRIOR YEAR |
|---|-------------|------------|-------------------------|-----------|-----------------|---------------|
| 51 | 950 | 9202 | PAYROLL SYSTEM CLEARING | | .00 | .00 |
| | GL CLS | 950 | SYSTEM ACCOUNTS | | .00 | .00 |
| * GLA CAT 51 FUND BALANCE (DEFICITS) | | | | | 50,979.70- | 47,419.92- |
| ** TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES | | | | | 50,979.70- | 47,419.92- |
| ** TOTAL LIABILITIES AND FUND BALANCE/EQUITY | | | | | 140,236.78- | 139,782.77- |
| * GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL | | | | | .00 | .00 |

DAFR8580 242 AFR 01 13 USAS RJE R242 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 10/02/12 22:58 5254 RUN DATE: 10/03/12 TIME: 04:03 28 CFY: 13 CFM: 02 LCY: 12 LCM: 00 FICHE: 242 12 01 01

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT PY= 12 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 | | | | .00 | .00 |
| 51 | 610 | 2150 | FD BAL UNRES DESIG FOR OTHER | | .00 | .00 |
| | GL CLS | 610 | FD BAL - UNRES DESIG FOR OTHER | | .00 | .00 |

DAFR8590 242 AFR 01 13 USAS RJE R242 2(ORG) () 3(OBJ) 3(FND) () 0(GLA) () () USAS
 CYCLE: 10/02/12 22:58 5254 RUN DATE: 10/03/12 TIME: 04:03 28 CFY: 13 CFM: 02 LCY: 12 LCM: 00 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= 12 PROD SYSTEM
 *****PAGE 1

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

GAAP

| GAAP CATEGORY | GAAP FUNC | GL CLASS | GL ACCT | GAAP SRC/OBJ | COMPT OBJ | TITLE | CURRENT YEAR |
|--------------------|--------------|-------------|------------|-----------------|--------------|--|-----------------|
| 01 | | | | 0005 | 9400 | ORIGINAL BUDGET-COMMITTED | 948,170.00 |
| * GAAP SRC/OBJ | | | | 0005 | | ORIGINAL APPROPRIATIONS | 948,170.00 |
| 01 | | | | 0006 | 9420 | OASI ST MATCH TRF IN FROM 902-COMMITTED | 59,423.79 |
| | | | | | 9425 | INSUR-ST PD TRF IN FROM 327-COMMITTED | 79,757.75 |
| | | | | | 9435 | RETIR-ST MATCH TRF IN FROM 327-COMMITTED | 48,061.70 |
| * GAAP SRC/OBJ | | | | 0006 | | ADDITIONAL APPROPRIATIONS | 187,243.24 |
| * GAAP CATEGORY 01 | | | | | | REVENUES | 1,135,413.24 |
| TOTAL REVENUES | | | | | | | 1,135,413.24 |
| 04 | | | | 0200 | 7001 | SAL & WAGES(LINE ITEM EXEMPT) | 109,999.92 |
| | | | | | 7002 | SAL/WAGES-CLASS&N/C-PERM FULTM | 667,016.02 |
| | | | | | 7003 | SAL/WAGES-CLASS&N/C-PERM PRTTM | 6,750.00 |
| | | | | | 7017 | ONE-TIME MERIT INCREASE | 0.00 |
| | | | | | 7022 | LONGEVITY PAY | 16,560.00 |
| | | | | | 7023 | LUMP SUM TERMINATION PAYMENT | 6,955.59 |
| * GAAP SRC/OBJ | | | | 0200 | | SALARIES AND WAGES | 807,281.53 |
| 04 | | | | 0210 | 7032 | EMPLOYEE RETIREMENT-ST CONTRIB | 48,061.70 |
| | | | | | 7041 | EMPLOYEE INS PYMTS-EMPLR CONTR | 79,757.75 |
| | | | | | 7042 | PAYROLL HEALTH INSURANCE CONTRIBUTION | 7,837.87 |
| | | | | | 7043 | FICA EMPLOYER MATCHING CONTR | 59,423.79 |
| * GAAP SRC/OBJ | | | | 0210 | | PAYROLL RELATED COSTS | 195,081.11 |

| | | | | |
|----------------|------|------|--------------------------------|-----------|
| 04 | 0220 | 7245 | FINANCIAL AND ACCOUNTING SERV | 1,000.00 |
| * GAAP SRC/OBJ | 0220 | | PROFESSIONAL FEES AND SERVICES | 1,000.00 |
| 04 | 0230 | 7101 | TRAV IN-STATE-PUB TRANS FARES | 10,783.81 |
| | | 7102 | TRAV IN-STATE MILEAGE | 6,215.60 |

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
 *****PAGE 2

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

| GAAP | | | | | | CURRENT |
|----------------|-------------------------|------|-------|--|--|-----------|
| GAAP | GAAP GL ACCT GL | GAAP | COMPT | TITLE | | YEAR |
| CATEGORY | FUNC CLASS ACCT SRC/OBJ | OBJ | | | | |
| 04 | 0230 | 7105 | | TRAV IN-STATE-INCIDENTAL EXPEN | | 2,010.45 |
| | | 7106 | | TRAVEL-IN-STATE MEALS/LODGING | | 236.65 |
| | | 7107 | | TRAVEL IN-STATE (NON-OVERNITE,MEALS) | | 121.39 |
| | | 7110 | | TRAV INSTATE-BRD/CMSN MEMB MEAL/LODG EXP | | 20,920.62 |
| | | 7111 | | TRAV OUT-OF-ST-PUB TRANS FARES | | 1,105.57 |
| | | 7115 | | TRAV OUT-OF-ST-INCIDENTAL EXP | | 250.00 |
| | | 7116 | | TRAVEL OOS MEAL/LODGE-NTE LOCALITY ALLOW | | 2,626.62 |
| * GAAP SRC/OBJ | 0230 | | | TRAVEL | | 44,270.71 |
| 04 | 0240 | 7291 | | POSTAL SERVICES | | 2,490.10 |
| | | 7300 | | CONSUMABLES | | 3,229.15 |
| | | 7303 | | SUBS, PERIODICALS & INFO SERV | | 1,809.00 |
| | | 7334 | | PERSONAL PROP-FURN, EQUIP AND OTHER-EXP | | 796.40 |
| | | 7380 | | INTANGIBLE-COMPUTER SOFTWARE-EXPENSED | | 20,251.00 |
| | | 7382 | | PERS PROP-BOOKS & REF MATERIALS-EXPENSED | | 207.73 |
| * GAAP SRC/OBJ | 0240 | | | MATERIALS AND SUPPLIES | | 28,783.38 |
| 04 | 0250 | 7276 | | COMMUNICATION SERVICES | | 3,422.96 |
| | | 7526 | | WASTE DISPOSAL | | 690.00 |
| | | 7961 | | STS (TEX-AN) TRANSFERS TO GR FUND 0001 | | 508.47 |
| | | 7962 | | CAPITOL COMPLEX TRANSFERS TO GR FND 0001 | | 1,555.70 |
| * GAAP SRC/OBJ | 0250 | | | COMMUNICATION AND UTILITIES | | 6,177.13 |
| 04 | 0270 | 7406 | | RENTAL OF FURNISHINGS/EQUIPMT | | 2,491.29 |
| | | 7470 | | RENTAL OF SPACE | | 2,537.34 |
| * GAAP SRC/OBJ | 0270 | | | RENTALS AND LEASES | | 5,028.63 |
| 04 | 0280 | 7273 | | REPRODUCTION & PRINTING SERVS | | 7,734.54 |
| * GAAP SRC/OBJ | 0280 | | | PRINTING AND REPRODUCTION | | 7,734.54 |

04

| | | | |
|------|------|-------------------------------------|----------|
| 0340 | 7201 | MEMBERSHIP DUES | 1,175.00 |
| | 7203 | REGISTRATION FEES-EMPLOYEE TRAINING | 1,610.00 |
| | 7211 | AWARDS | 538.24 |
| | 7222 | FILING FEES-DOCUMENTS | 240.20 |
| | 7286 | FREIGHT/DELIVERY SERVICES | 549.25 |

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
 *****PAGE 3

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

| GAAP | | | | | | CURRENT |
|---|-------------------------|------|-------|---|--|--------------|
| GAAP | GAAP GL ACCT GL | GAAP | COMPT | TITLE | | YEAR |
| CATEGORY | FUNC CLASS ACCT SRC/OBJ | OBJ | | | | |
| 04 | 0340 | 7295 | | INVESTIGATION EXPENSES | | 127.90 |
| | | 7299 | | PURCHASED CONTRACTED SERVICES | | 7,531.35 |
| | | 7947 | | ST OPC OF RISK MNGMT ASSESMENTS | | 1,037.07 |
| * GAAP SRC/OBJ | 0340 | | | OTHER EXPENDITURES | | 12,809.01 |
| * GAAP CATEGORY | 04 | | | EXPENDITURES | | 1,108,166.04 |
| TOTAL EXPENDITURES | | | | | | 1,108,166.04 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | | | | | | 27,247.20 |
| 05 | 0600 | 9580 | | LAPSED COMMITTED REVENUE APPROPRIATIONS | | 23,687.42- |
| * GAAP SRC/OBJ | 0600 | | | APPROPRIATIONS LAPSED | | 23,687.42- |
| * GAAP CATEGORY | 05 | | | OTHER FINANCING SOURCES (USES) | | 23,687.42- |
| TOTAL OTHER FINANCING SOURCES (USES) | | | | | | 23,687.42- |
| NET CHANGE IN FUND BALANCE | | | | | | 3,559.78 |
| FUND BALANCE - BEGINNING | | | | | | 47,419.92 |
| FUND BALANCE - BEGINNING, AS RESTATED | | | | | | 47,419.92 |
| FUND BALANCE - ENDING | | | | | | 50,979.70 |
| * GAAP FUND | 0001 | | | GENERAL REVENUE (0001)-GENERAL | | 50,979.70 |

DAFR8581 242 AFR 01 13 USAS RJE R242 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 10/02/12 22:58 5254 RUN DATE: 10/03/12 TIME: 04:03 28 CFY: 13 CFM: 02 LCY: 12 LCM: 00 FICHE: 242 12 01 01

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
 *****PAGE 1

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

| GL | GL | B/C | COMP | AGY | CURRENT | PRIOR |
|-------|-----|-----|--------|----------|--------------------------------------|----------------|
| CT | CLS | IND | GL | GL | YEAR | YEAR |
| TITLE | | | | | | |
| 01 | 004 | N | 0045 | | 15,841,806.95- | 14,730,105.14- |
| | | | N 0047 | | .00 | .00 |
| | | | N 0048 | | 15,841,806.95 | 14,730,105.14 |
| | GL | CLS | 004 | CA | CASH IN STATE TREASURY | .00 |
| | | | | | .00 | .00 |
| 01 | 020 | N | 9000 | | 137,272.78 | 137,248.77 |
| | GL | CLS | 020 | CA | LEGISLATIVE APPROPRIATIONS | 137,248.77 |
| | | | | | 137,272.78 | 137,248.77 |
| 01 | 052 | N | 0231 | | .00 | .00 |
| | GL | CLS | 052 | CA | ACCTS. RECEIVABLE - UNBILLED | .00 |
| | | | | | .00 | .00 |
| 01 | 065 | N | 0279 | | .00 | .00 |
| | GL | CLS | 065 | CA | ACCOUNTS RECEIVABLES, NET | .00 |
| | | | | | .00 | .00 |
| 01 | 072 | N | 0284 | | .00 | .00 |
| | | | N 0284 | 30004210 | DUE FROM OTHER AGENCIES | .00 |
| | GL | CLS | 072 | CA | DUE FROM OTHER AGENCIES | .00 |
| | | | | | .00 | .00 |
| 01 | 080 | N | 0285 | | 2,964.00 | 2,534.00 |
| | GL | CLS | 080 | CA | CONSUM. INVENTORIES (MAT. AND SUPPLI | 2,534.00 |
| | | | | | 2,964.00 | 2,534.00 |
| * GLA | CAT | 01 | | | CURRENT ASSETS | 139,782.77 |
| | | | | | 140,236.78 | |
| 06 | 151 | N | 0345 | | .00 | .00 |
| | GL | CLS | 151 | | FURNITURE/EQUIPMENT | .00 |
| | | | | | .00 | .00 |
| | GL | CLS | 151 | | FURNITURE AND EQUIPMENT, NET | .00 |
| | | | | | .00 | .00 |

STATE COMMISSION ON JUDICIAL CONDUCT (242)
 STATEMENT OF NET ASSETS - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 12

PERCENT OF YEAR ELAPSED: 100% PRODUCTION 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 | | 89,257.08- | 92,362.85- |
| ** TOTAL LIABILITIES | | | | 89,257.08- | 92,362.85- |
| 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 | | 2,964.00- | 2,534.00- |
| GL CLS | 510 | FD BAL-NONSPENDABLE | | 2,964.00- | 2,534.00- |
| 51 550 N | **** | 2325-POST CLS FFS FB UNASSIGNED | | 48,015.70- | 44,885.92- |
| GL CLS | 550 | FD BAL-UNASSIGNED | | 48,015.70- | 44,885.92- |
| 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 | 21,000.00 |

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 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) | | | | | 50,979.70- | 47,419.92- |
| ** TOTAL OTHER CREDITS AND FUND BALANCE/EQUITY WITH CURRENT CHANGES | | | | | 50,979.70- | 47,419.92- |
| ** TOTAL LIABILITIES AND FUND BALANCE/EQUITY | | | | | 140,236.78- | 139,782.77- |
| * GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL | | | | | .00 | .00 |

DAFR8581 242 AFR 01 13 USAS RJE R242 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 10/02/12 22:58 5254 RUN DATE: 10/03/12 TIME: 04:03 28 CFY: 13 CFM: 02 LCY: 12 LCM: 00 FICHE: 242 12 01 12

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 12 PROD SYSTEM
 *****PAGE 9

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

| GL | GL | B/C | COMP | AGY | CURRENT | PRIOR |
|--------------------------------------|-----|-----|------|--|------------|------------|
| CT | CLS | IND | GL | GL | YEAR | YEAR |
| TITLE | | | | | | |
| 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 | 41,720.06- | 50,576.76- |
| GL | CLS | | 230 | CL EMPLOYEE'S COMPENSABLE LEAVE | 41,720.06- | 50,576.76- |
| * GLA CAT 21 CURRENT LIABILITIES | | | | | 41,720.06- | 50,576.76- |
| 26 | 301 | Y | 1700 | BC NC EMPLOYEE'S COMPENSABLE LEAVE | 21,629.14- | 10,976.22- |
| GL | CLS | | 301 | NC EMPLOYEE'S COMPENSABLE LEAVE | 21,629.14- | 10,976.22- |
| * GLA CAT 26 NON-CURRENT LIABILITIES | | | | | 21,629.14- | 10,976.22- |
| ** TOTAL LIABILITIES | | | | | 63,349.20- | 61,552.98- |
| 45 | 430 | Y | **** | 3950-POST CLS BC UNREST NET ASSETS | 63,349.20 | 61,552.98 |
| | | Y | 9992 | BC SYSTEM CLEARING | .00 | .00 |

| | | |
|---|-----------|-----------|
| GL CLS 430 UNRESTRICTED NET ASSETS | 63,349.20 | 61,552.98 |
| * GLA CAT 45 NET ASSETS | 63,349.20 | 61,552.98 |
| 51 620 N 9999 FFS SYSTEM CLEARING - GL LEVEL ONLY | .00 | .00 |

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT PY= 12 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 | GL | YEAR | YEAR |
| | GL | CLS | 620 | FUND BALANCE - UNRESERVED/UNDESIGNATED | .00 | .00 |
| * | GLA | CAT | 51 | FUND BALANCE (DEFICITS) | .00 | .00 |
| ** | TOTAL | OTHER | CREDITS | AND FUND BALANCE/EQUITY WITH CURRENT CHANGES | 63,349.20 | 61,552.98 |
| ** | TOTAL | LIABILITIES | AND FUND BALANCE/EQUITY | | .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 |

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.

State Commission on Judicial Conduct, Agency number 242 – Unaudited
Notes for the Fiscal Year Ended August 31, 2012

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, 2012

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.

State Commission on Judicial Conduct, Agency number 242 – Unaudited
Notes for the Fiscal Year Ended August 31, 2012

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, 2012

Note 2: Capital Assets

A summary of the changes in Capital Assets for the year ended August 31, 2012, is presented below:

| Primary Government | | | | | | |
|---|------------|-------------|-------------------|-----------|-----------|------------|
| | Balance | | | | | Balance |
| | 09/01/11 | Adjustments | Reclassifications | Additions | Deletions | 08/31/12 |
| 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, Net | \$0 | - | - | | - | \$0 |

State Commission on Judicial Conduct, Agency number 242 – Unaudited
Notes for the Fiscal Year Ended August 31, 2012

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, 2012, the following changes occurred in liabilities.

| Governmental Activities | Balance 09-1-11 | Additions | Reductions | Balance 08-31-12 | Amounts Due Within One Year |
|--------------------------------------|----------------------------|------------------|-------------------|-----------------------------|--|
| Claims and Judgments | | | | | |
| Capital Lease Obligations | | | | | |
| Compensable Leave | 61,552.98 | 60,825.31 | (59,029.09) | 63,349.20 | 41,720.06 |
| 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, 2012

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 | 2,314.93 | 7406 | Rental of copier |
| General | <u>2,350.06</u> | 7470 | Rental of Archives and Parking space |
| Total | <u><u>4,664.99</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:

| | |
|------|----------|
| 2013 | 2,118.67 |
| 2014 | 2,118.67 |
| 2015 | 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.

State Commission on Judicial Conduct, Agency number 242 – Unaudited
Notes for the Fiscal Year Ended August 31, 2012

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.

