



Office of Capital Writs

ANNUAL FINANCIAL REPORT

FISCAL YEAR ENDED AUGUST 31, 2014

**BRAD D. LEVENSON
DIRECTOR**

OFFICE OF CAPITAL WRITS, 215

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Office of Capital Writs



Brad D. Levenson
Director

November 7, 2014

Honorable Rick Perry, Governor
Honorable Susan Combs, Texas Comptroller
John O'Brien, 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 Writs for the fiscal year which ended August 31, 2014, 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,

Brad D. Levenson
Director, Office of Capital Writs

Stephen F. Austin Building
1700 N. Congress Avenue, Suite 460 • Austin, Texas 78711
Phone (512) 463-8600 • Fax (512) 463-8590

A. Balance Sheet (DAFR 8580)

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

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

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
 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 WRITS (215)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

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

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

 GL GL COMP AGY CURRENT PRIOR
 CAT CLASS GL TITLE GL YEAR 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 WRITS (215)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD= ADJUSTMENT FY= 14

PROD SYSTEM
 PAGE 3

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

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

01	004	0045	CASH IN STATE TREASURY		3,036,171.77-	1,894,495.69-
		0047	SHARED CASH		3,036,171.77	1,894,495.69
	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	90,452.62	90,109.94
	GL CLS	072	CA DUE FROM OTHER AGENCIES		90,452.62	90,109.94
01	080	0285	CONSUM. INVENTORIES (MAT. AND SUPPLI		1,359.39	1,355.89
	GL CLS	080	CA CONSUMABLE INVENTORIES		1,359.39	1,355.89
01	100	0295	PREPAID ITEMS		.00	.00
	GL CLS	100	CA PREPAID ITEMS		.00	.00
	* GLA CAT	01	CURRENT ASSETS		91,812.01	91,465.83
	** TOTAL ASSETS AND OTHER DEBITS				91,812.01	91,465.83
21	200	1009	VOUCHERS PAYABLE		6,000.00-	6,000.00-
		1010	ACCOUNTS PAYABLE		.00	29,506.94-
	GL CLS	200	CL ACCOUNTS PAYABLE		6,000.00-	35,506.94-
21	203	1015	PAYROLL PAYABLE		70,039.60-	61,078.07-
	GL CLS	203	CL PAYROLL PAYABLE		70,039.60-	61,078.07-
21	205	1049	CL INTERFUND PAYABLE		.00	.00
	GL CLS	205	CL INTERFUND PAYABLE		.00	.00

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

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

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

GL	GL	COMP	AGY	CURRENT	PRIOR
CAT	CLASS	GL	GL	YEAR	YEAR
21	211	1050		.00	.00
		1050	21200010	.00	.00
		1050	32001650	.00	.00
GL CLS	211 CL	DUE TO OTHER AGENCIES		.00	.00
* GLA CAT	21	CURRENT LIABILITIES		76,039.60-	96,585.01-
**	TOTAL LIABILITIES AND OTHER CREDITS			76,039.60-	96,585.01-
51	510	2301	FD BAL-NONSPND FOR INVENTORY	1,359.39-	1,355.89-
		2302	FD BAL-NONSPND FOR PREPAID ITEMS	.00	.00
GL CLS	510	FD BAL-NONSPENDABLE		1,359.39-	1,355.89-
51	530	2315	FD BAL-COMMITTED	.00	.00
GL CLS	530	FD BAL-COMMITTED		.00	.00
51	540	2320	FD BAL-ASSIGNED	33,139.82	.00
GL CLS	540	FD BAL-ASSIGNED		33,139.82	.00
51	550	****	2325-POST CLS FFS FB UNASSIGNED	47,552.84-	6,475.07
GL CLS	550	FD BAL-UNASSIGNED		47,552.84-	6,475.07
51	620	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY	.00	.00
GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51	800	9001	ENCUMBRANCES	14,413.02	.00
		9003	ENCUMBRANCES (REPORTING AGENCIES)	.00	3,632.88
		9005	BUDGET RESERVATION FOR ENCUMBRANCES	14,413.02-	3,632.88-
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)		15,772.41-	5,119.18

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM
 *****PAGE 5

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

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

** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				15,772.41-	5,119.18
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				91,812.01-	91,465.83-
* 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 WRITS (215)
 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
 FUND 0001 GENERAL REVENUE

 GL GL B/C COMP AGY CURRENT PRIOR
 CT CLS IND GL TITLE GL YEAR 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 WRITS (215)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL
 FUND 0001 GENERAL REVENUE

 GL GL B/C COMP AGY CURRENT PRIOR
 CT CLS IND GL TITLE GL YEAR 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 WRITS (215)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

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

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

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

01	004	N	0045	CASH IN STATE TREASURY		3,036,171.77-	1,894,495.69-
			N 0047	SHARED CASH		3,036,171.77	1,894,495.69
	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	90,452.62	90,109.94
	GL CLS		072 CA	DUE FROM OTHER AGENCIES		90,452.62	90,109.94
01	080	N	0285	CONSUM. INVENTORIES (MAT. AND SUPPLI		1,359.39	1,355.89
	GL CLS		080 CA	CONSUMABLE INVENTORIES		1,359.39	1,355.89
01	100	N	0295	PREPAID ITEMS		.00	.00
	GL CLS		100 CA	PREPAID ITEMS		.00	.00
*	GLA CAT		01	CURRENT ASSETS		91,812.01	91,465.83
**	TOTAL ASSETS AND OTHER DEBITS					91,812.01	91,465.83
21	200	N	1009	VOUCHERS PAYABLE		6,000.00-	6,000.00-
			N 1010	ACCOUNTS PAYABLE		.00	29,506.94-
	GL CLS		200 CL	ACCOUNTS PAYABLE		6,000.00-	35,506.94-
21	203	N	1015	PAYROLL PAYABLE		70,039.60-	61,078.07-
	GL CLS		203 CL	PAYROLL PAYABLE		70,039.60-	61,078.07-
21	205	N	1049	CL INTERFUND PAYABLE		.00	.00
	GL CLS		205 CL	INTERFUND PAYABLE		.00	.00

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

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

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

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
21	211	N	1050	DUE TO OTHER AGENCIES	.00	.00
		N	1050	DUE TO OTHER AGENCIES	21200010	.00
		N	1050	DUE TO OTHER AGENCIES	32001650	.00
GL	CLS	211	CL	DUE TO OTHER AGENCIES	.00	.00
* GLA	CAT	21	CURRENT	LIABILITIES	76,039.60-	96,585.01-
**	TOTAL	LIABILITIES	AND	OTHER CREDITS	76,039.60-	96,585.01-
51	510	N	2301	FD BAL-NONSPND FOR INVENTORY	1,359.39-	1,355.89-
		N	2302	FD BAL-NONSPND FOR PREPAID ITEMS	.00	.00
GL	CLS	510	FD	BAL-NONSPENDABLE	1,359.39-	1,355.89-
51	530	N	2315	FD BAL-COMMITTED	.00	.00
GL	CLS	530	FD	BAL-COMMITTED	.00	.00
51	540	N	2320	FD BAL-ASSIGNED	33,139.82	.00
GL	CLS	540	FD	BAL-ASSIGNED	33,139.82	.00
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED	47,552.84-	6,475.07
GL	CLS	550	FD	BAL-UNASSIGNED	47,552.84-	6,475.07
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	14,413.02	.00
		N	9003	ENCUMBRANCES (REPORTING AGENCIES)	.00	3,632.88
		N	9005	BUDGET RESERVATION FOR ENCUMBRANCES	14,413.02-	3,632.88-
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)	15,772.41-	5,119.18

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM
 *****PAGE 5

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

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

** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES		15,772.41-	5,119.18
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION		91,812.01-	91,465.83-
* 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 WRITS (215)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 14 PROD SYSTEM
 *****PAGE 6*****

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS
 GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP
 FUND 0998 GENERAL FIXED ASSETS ACCOUNT GROUP

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

06	151	Y	0645	BC	FURNITURE/EQUIPMENT			.00	.00
			Y 0650	BC	ACCUM DEPR-FURN & EQUIP			.00	.00
	GL CLS		151		FURNITURE AND EQUIPMENT, NET			.00	.00
*	GLA CAT		06		NON-CURRENT ASSETS			.00	.00
**	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 ACCOUNT 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)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

OFFICE OF CAPITAL WRITS (215)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 14

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM
 *****PAGE 7

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

21	230	Y	1525	BC CL	EMPLOYEE'S COMPENSABLE LEAVE		37,544.28-	33,892.52-
	GL CLS		230	CL	EMPLOYEE'S COMPENSABLE LEAVE		37,544.28-	33,892.52-
	* GLA CAT		21		CURRENT LIABILITIES		37,544.28-	33,892.52-
26	301	Y	1700	BC NC	EMPLOYEE'S COMPENSABLE LEAVE		26,965.32-	19,209.21-
	GL CLS		301	NC	EMPLOYEE'S COMPENSABLE LEAVE		26,965.32-	19,209.21-
	* GLA CAT		26		NON-CURRENT LIABILITIES		26,965.32-	19,209.21-
	** TOTAL LIABILITIES AND OTHER CREDITS						64,509.60-	53,101.73-
45	430	Y	****	3950-POST	CLS BC UNRE NET POSITION		64,509.60	53,101.73
		Y	9992	BC SYSTEM CLEARING			.00	.00
	GL CLS		430		UNRESTRICTED NET POSITION		64,509.60	53,101.73
	* GLA CAT		45		NET POSITION		64,509.60	53,101.73
	** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES						64,509.60	53,101.73
	** 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

C. Operating Statement (DAFR 8590)

DAFR8590 215 AFR 01 13 USAS RJE R215 2(ORG) () 3(OBJ) 4(FND) () 0(GLA) () () USAS
 CYCLE: 11/06/14 21:27 5786 RUN DATE: 11/06/14 TIME: 23:02 03 CFY: 15 CFM: 03 LCY: 14 LCM: 00 FICHE: 215 01 01 00

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

OFFICE OF CAPITAL WRITS (215)
 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 FUND 0001 GENERAL REVENUE (0001)-GENERAL
 FUND 0001 GENERAL REVENUE

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 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 WRITS (215)
 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 FUND 5073 GR ACCT - FAIR DEFENSE
 FUND 5073 GR ACCT-FAIR DEFENSE

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

04 0200 7001 SAL & WAGES(LINE ITEM EXEMPT) 131,299.92
 7002 SAL/WAGES-CLASS&N/C-PERM FULTM 459,227.84
 7003 SAL/WAGES-CLASS&N/C-PERM PRITM 24,724.99
 7022 LONGEVITY PAY 5,000.00
 7023 LUMP SUM TERMINATION PAYMENT 13,280.43

* GAAP SRC/OBJ 0200 SALARIES AND WAGES 633,533.18

04 0210 7032 EMPLOYEE RETIREMENT-ST CONTRIB 38,883.05
 7040 ADDL PAYROLL RETIREMENT CONTRIBUTION 2,566.80
 7041 EMPLOYEE INS PYMTS-EMPLR CONTR 59,024.48
 7042 PAYROLL HEALTH INSURANCE CONTRIBUTION 5,240.06
 7043 FICA EMPLOYER MATCHING CONTR 45,657.29

* GAAP SRC/OBJ 0210 PAYROLL RELATED COSTS 151,371.68

04 0220 7253 OTHER PROFESSIONAL SERVICES 153,308.68
 7254 OTHER WITNESS FEES 99,072.00
 7275 INFORMATION TECHNOLOGY SERVICES 187.50

* GAAP SRC/OBJ 0220 PROFESSIONAL FEES AND SERVICES 252,568.18

04 0230 7101 TRAV IN-STATE-PUB TRANS FARES 12,329.49
 7102 TRAV IN-STATE MILEAGE 1,480.97
 7104 TRAV IN-STATE-ACT EXP-OVERNIGHT TRAVEL 1,184.08
 7105 TRAV IN-STATE-INCIDENTAL EXPEN 10,282.88
 7106 TRAVEL-IN-STATE MEALS/LODGING 9,470.74
 7107 TRAVEL IN-STATE (NON-OVERNITE,MEALS) 1,242.03
 7108 TRAV IN ST-ACTUAL EXP MEALS-NO OVERNIGHT 89.48
 7111 TRAV OUT-OF-ST-PUB TRANS FARES 2,307.68
 7115 TRAV OUT-OF-ST-INCIDENTAL EXP 308.28
 7116 TRAVEL OOS MEAL/LODGE-NTE LOCALITY ALLOW 647.25
 7135 TRAV IS-HOTEL TAX EXCL GALV, PORT A &SPI 117.51-

* GAAP SRC/OBJ 0230 TRAVEL 39,225.37

04 0240 7291 POSTAL SERVICES 1,497.00

OFFICE OF CAPITAL WRITS (215)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

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

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

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

GAAP CATEGORY	GAAP FUNC	GL CLASS	ACCT	SRC/OBJ	GL OBJ	COMPT	TITLE	CURRENT YEAR
04			0240	7300			CONSUMABLES	3,574.00
				7334			PERSONAL PROP-FURN, EQUIP AND OTHER-EXP	500.96
				7335			PERSONAL PROP-PARTS-COMPUTER EQUIP-EXP	298.56
				7377			PERSONAL PROP-COMPUTER EQUIPMENT-EXP	3,395.38
				7378			PERSONAL PROP-COMPUTER EQUIP(CONTROLLED)	244.04
				7380			INTANGIBLE-COMPUTER SOFTWARE-EXPENSED	1,930.50
				7382			PERS PROP-BOOKS & REF MATERIALS-EXPENSED	680.22
				7510			TELECOM PARTS & SUPPLIES	0.00
* GAAP SRC/OBJ			0240				MATERIALS AND SUPPLIES	12,120.66
04			0250	7276			COMMUNICATION SERVICES	11,335.47
				7516			TELECOMMS-OTHER SERV CHARGES	0.00
				7961			STS (TEX-AN) TRANSFERS TO GR FUND 0001	3,293.96
				7962			CAPITOL COMPLEX TRANSFERS TO GR FND 0001	3,348.82
* GAAP SRC/OBJ			0250				COMMUNICATION AND UTILITIES	17,978.25
04			0260	7262			PERS PROP-MAINT & REPAIR/COMP SFTWRE-EXP	557.06-
* GAAP SRC/OBJ			0260				REPAIRS AND MAINTENANCE	557.06-
04			0270	7406			RENTAL OF FURNISHINGS/EQUIPMT	3,714.36
				7470			RENTAL OF SPACE	1,191.50
* GAAP SRC/OBJ			0270				RENTALS AND LEASES	4,905.86
04			0280	7218			PUBLICATIONS	170.00
				7273			REPRODUCTION & PRINTING SERVS	380.54
* GAAP SRC/OBJ			0280				PRINTING AND REPRODUCTION	550.54
04			0340	7201			MEMBERSHIP DUES	1,858.00
				7203			REGISTRATION FEES-EMPLOYEE TRAINING	125.00
				7210			FEES AND OTHER CHARGES	3,214.90
				7211			AWARDS	0.00
				7281			ADVERTISING SERVICES	70.00
				7286			FREIGHT/DELIVERY SERVICES	1,130.77
				7299			PURCHASED CONTRACTED SERVICES	1,440.71
				7806			PROMPT PAYMENT INTEREST	0.00

OFFICE OF CAPITAL WRITS (215)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 14

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM

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

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

04		0340	7947	ST OFC OF RISK MNGMT ASSESMENTS	1,591.13
* GAAP SRC/OBJ		0340		OTHER EXPENDITURES	9,430.51
* GAAP CATEGORY	04			EXPENDITURES	1,121,127.17
TOTAL EXPENDITURES					1,121,127.17
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES					1,121,127.17-
05		0500	3973	OTHER CASH TRNSF W/I FD/ACCT BETWEEN AGY	1,142,018.76
* GAAP SRC/OBJ		0500		TRANSFERS-IN	1,142,018.76
* GAAP CATEGORY	05			OTHER FINANCING SOURCES (USES)	1,142,018.76
TOTAL OTHER FINANCING SOURCES (USES)					1,142,018.76
NET CHANGE IN FUND BALANCE					20,891.59
FUND BALANCE - BEGINNING					5,119.18-
FUND BALANCE - BEGINNING, AS RESTATED					5,119.18-
FUND BALANCE - ENDING					15,772.41
* GAAP FUND	5073			GR ACCT - FAIR DEFENSE	15,772.41
* GAAP FUND TY	01			GENERAL	15,772.41
* GAAP FD GRP	01			GOVERNMENTAL	15,772.41
* AGENCY	215				15,772.41

D.State of Net Position – Agency Funds (DAFR 8581)

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

OFFICE OF CAPITAL WRITS (215)
 STATEMENT OF NET POSITION - NET POSITION FORMAT
 REPORT PERIOD= ADJUSTMENT FY= 14

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM

*****PAGE 1

GAAP FUND GROUP 03 FIDUCIARY
 GAAP FUND TYPE 09 AGENCY FUNDS
 GAAP FUND 0942 TEXAS AVER 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	TEXAS AVER 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 WRITS (215)
 STATEMENT OF NET POSITION - NET POSITION FORMAT
 REPORT PERIOD= ADJUSTMENT FY= 14

PERCENT OF YEAR ELAPSED: 100% 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 GL COMP AGY CURRENT PRIOR
 CAT CLS GL TITLE GL YEAR YEAR

01	004	0045	CASH IN STATE TREASURY		.00	.00
*	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
*	GLA CAT	01	CURRENT ASSETS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				.00	.00
21	300	1149	FUNDS HELD FOR OTHERS		.00	.00
*	GL CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00
*	GLA CAT	21	CURRENT LIABILITIES		.00	.00
**	TOTAL LIABILITIES AND OTHER CREDITS				.00	.00
45	372	****	2400-POST CLS FIDUC NET POSITION		.00	.00
*	GL CLS	372	NET POSITION HELD IN TRUST-FIDUCIARY FDS		.00	.00
*	GLA CAT	45	NET POSITION		.00	.00
**	NET POSITION WITH CURRENT CHANGES				.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	.00
*	FUND	9014	USPS-DIRECT DEPOSIT RETURN MONEY		.00	.00
*	GAAP FUND	0980	DIRECT DEPOSIT CORRECTION(0980)-AGENCY		.00	.00
*	GAAP FUND TYPE	09	AGENCY FUNDS		.00	.00
*	GAAP FUND GROUP	03	FIDUCIARY		.00	.00
*	AGENCY	215			.00	.00

Notes to the Financial Statements

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.

Office of Capital Writs, Agency number 215 – Unaudited
Notes for the Fiscal Year Ended August 31, 2014

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.

Office of Capital Writs, Agency number 215 – Unaudited
Notes for the Fiscal Year Ended August 31, 2014

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.

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

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

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

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

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

INTERFUND ACTIVITIES AND BALANCES

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

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

Office of Capital Writs, Agency number 215 – Unaudited
Notes for the Fiscal Year Ended August 31, 2014

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.

Office of Capital Writs, Agency number 215 – Unaudited
Notes for the Fiscal Year Ended August 31, 2014

Note 2: Capital Assets

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

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

Office of Capital Writs, Agency number 215 – Unaudited
Notes for the Fiscal Year Ended August 31, 2014

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, 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	\$53,101.73	\$46,811.99	\$35,404.12	\$64,509.60	\$37,544.28

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.

Office of Capital Writs, Agency number 215 – Unaudited
Notes for the Fiscal Year Ended August 31, 2014

Note 8: Leases

Operating Leases: none

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

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-	\$ 90,452.62	Shared Fund Activity
TOTAL DUE TO/FROM OTHER AGENCIES	-0-	\$ 90,452.62	

Operating Transfers In/ Out			
	TRANSFER IN	TRANSFER OUT	PURPOSE
GENERAL REVENUE (01) Appd Fund 5073, D23 Fund 5073 Agy 212, D23 Fund 5073	\$ 1,142,018.76	-0-	Shared Fund Activity
TOTAL OPERATING TRANSFERS IN/OUT	\$ 1,142,018.76	-0-	

Office of Capital Writs, Agency number 215 – Unaudited
Notes for the Fiscal Year Ended August 31, 2014

Note 13: Continuance Subject To Review

Not applicable to this agency.

Note 14: Adjustments to Fund Balances and Net Assets

Not applicable to this agency.

Note 15: Contingent Liabilities

Not applicable to this agency.

Note 16: Subsequent Events

Not applicable to this agency.

Note 17: Risk Management

The Office of Capital Writs is exposed to a variety of civil claims resulting from the performance of its duties. It is agency policy to periodically assess the proper combination of commercial insurance and retention of risk to cover losses of which it may be exposed.

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.

Office of Capital Writs, Agency number 215 – Unaudited
Notes for the Fiscal Year Ended August 31, 2014

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.

Note 27: Service Concession Arrangements

Not applicable to this agency.

Note 28: Deferred Outflows of Resources and Deferred Inflows of Resources

Not applicable to this agency.

Note 29: Trouble Debt Restructuring

Not applicable to this agency.

Note 30: Non-Exchange Financial Guarantees

Not applicable to this agency.