

ANNUAL FINANCIAL REPORT  
FISCAL YEAR ENDED AUGUST 31, 2023



OFFICE OF COURT ADMINISTRATION, TEXAS JUDICIAL COUNCIL  
MEGAN LAVOIE  
ADMINISTRATIVE DIRECTOR

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# OFFICE OF COURT ADMINISTRATION

Megan LaVoie  
Administrative Director

November 20, 2023

The Honorable Greg Abbott, Governor of Texas  
The Honorable Glenn Hegar, Texas Comptroller of Public Accounts  
Jerry McGinty, Director, Legislative Budget Board  
Lisa Collier, State Auditor

Ladies and Gentlemen:

We are pleased to submit the Annual Financial Report of the Office of Court Administration for the year ended August 31, 2023, in compliance with Texas Government Code Annotated §2101.011 and in accordance with the requirements established by the Texas Comptroller of Public Accounts.

Due to the statewide requirements embedded in Governmental Accounting Standards Board (GASB) Statement No. 34, 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 Annual Comprehensive 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 Celeste Rodriguez or Sandra Dodd at 512-463-1625. You may also contact them for questions related to the Schedule of Expenditures of Federal Awards.

Sincerely,

*Jennifer Henry*

Jennifer Henry  
Chief Financial Officer

**Exhibit I — Combined Balance Sheet/Statement of Net Position — Governmental Funds  
August 31, 2023**

	General Funds	Special Revenue Funds	Governmental Funds Total
<b>ASSETS</b>			
Current Assets:			
Cash and Cash Equivalents (Note 3)			
Cash in Bank	\$ 9,000.00	\$ -	\$ 9,000.00
Cash in State Treasury	52,761,496.75	68,437.00	52,829,933.75
Legislative Appropriations	18,329,587.30	-	18,329,587.30
Receivables from:			
Accounts	76,853.48	220.00	77,073.48
Due From Other Funds (Note 12)	353,015.25	-	353,015.25
Due From Other Agencies	1,859,752.53	-	1,859,752.53
Interfund Receivable (Note 12)	546,724.59	-	546,724.59
<b>Total Current Assets</b>	<b>73,936,429.90</b>	<b>68,657.00</b>	<b>74,005,086.90</b>
Non-Current Assets:			
Capital Assets (Note 2):			
Depreciable or Amortizable, Net	-	-	-
Right to Use Subscription Asset, Net	-	-	-
Other Non-Current Assets	-	-	-
<b>Total Non-Current Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Assets</b>	<b>73,936,429.90</b>	<b>68,657.00</b>	<b>74,005,086.90</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>			
Current Liabilities:			
Payables from:			
Accounts	12,847,148.19	25,077.41	12,872,225.60
Payroll	2,671,782.67	11,934.94	2,683,717.61
Interest	-	-	-
Due To Other Funds	353,015.25	-	353,015.25
Due To Other Agencies	137,451.49	-	137,451.49
Interfund Payable (Note 12)	546,524.59	200.00	546,724.59
Employees' Compensable Leave (Note 5)	-	-	-
Right to Use Subscription Obligations (Note 5, 8)	-	-	-
Other Current Liabilities	(11,495.00)	-	(11,495.00)
<b>Total Current Liabilities</b>	<b>16,544,427.19</b>	<b>37,212.35</b>	<b>16,581,639.54</b>
Non-Current Liabilities:			
Employees' Compensable Leave (Note 5)	-	-	-
Right to Use Subscription Obligations (Note 5, 8)	-	-	-
<b>Total Non-Current Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Liabilities</b>	<b>16,544,427.19</b>	<b>37,212.35</b>	<b>16,581,639.54</b>
<b>Fund Financial Statement</b>			
Fund Balances (Deficits):			
Restricted	-	31,444.65	31,444.65
Committed	40,330,105.40	-	40,330,105.40
Unassigned	17,061,897.31	-	17,061,897.31
<b>Total Fund Balances</b>	<b>\$ 57,392,002.71</b>	<b>\$ 31,444.65</b>	<b>\$ 57,423,447.36</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 73,936,429.90</b>	<b>\$ 68,657.00</b>	<b>\$ 74,005,086.90</b>

**Government-Wide Statement of Net Position**

**Net Position**

Net Investment in Capital Assets

Unrestricted

**Total Net Position**

*Exhibit I. The accompanying Notes to the Financial Statements are an integral part of this statement.*

**Exhibit I — Combined Balance Sheet/Statement of Net Position — Governmental Funds  
August 31, 2023**

Capital Assets Adjustments	Long-Term Liabilities Adjustments	Other Adjustments	Statement of Net Position
\$ -	\$ -	\$ -	\$ 9,000.00
-	-	-	52,829,933.75
-	-	-	18,329,587.30
-	-	-	77,073.48
-	-	-	353,015.25
-	-	-	1,859,752.53
-	-	-	546,724.59
-	-	-	74,005,086.90
67,189.96	-	-	67,189.96
77,961,632.41	-	-	77,961,632.41
-	-	-	-
<u>78,028,822.37</u>	-	-	<u>78,028,822.37</u>
<b><u>78,028,822.37</u></b>	-	-	<b><u>152,033,909.27</u></b>
-	-	-	12,872,225.60
-	-	-	2,683,717.61
-	505,866.64	-	505,866.64
-	-	-	353,015.25
-	-	-	137,451.49
-	-	-	546,724.59
-	1,757,058.57	-	1,757,058.57
-	21,254,247.62	-	21,254,247.62
-	-	-	(11,495.00)
-	23,517,172.83	-	40,098,812.37
-	1,945,992.78	-	1,945,992.78
-	62,318,199.15	-	62,318,199.15
-	64,264,191.93	-	64,264,191.93
-	<b>87,781,364.76</b>	-	<b>104,363,004.30</b>
-	-	-	31,444.65
-	-	-	40,330,105.40
-	-	-	17,061,897.31
<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 57,423,447.36</b>
\$ 78,028,822.37	\$ -	\$ -	\$ 78,028,822.37
-	(87,781,364.76)	-	(87,781,364.76)
<b>\$ 78,028,822.37</b>	<b>\$ (87,781,364.76)</b>	<b>\$ -</b>	<b>\$ 47,670,904.97</b>

*Exhibit I. The accompanying Notes to the Financial Statements are an integral part of this statement.*

**Exhibit II — Combined Statement of Revenues, Expenditures & Changes in Fund Balances/  
Statement of Activities Position—Governmental Funds  
For the Fiscal Year Ended August 31, 2023**

	General Funds	Special Revenue Funds	Governmental Funds Total
<b>REVENUES</b>			
Legislative Appropriations			
Original Appropriations (GR)	\$ 21,017,041.00	\$ -	\$ 21,017,041.00
Additional Appropriations (GR)	4,660,333.17	-	4,660,333.17
Federal Grant Pass-Through Revenue (GR)	9,639,770.45	-	9,639,770.45
State Grant Pass-Through Revenue (GR)	27,740.96	-	27,740.96
License, Fees & Permits (PR)	64,178,877.73	157,236.97	64,336,114.70
Interest and Other Investment Income (GR)	(454.33)	-	(454.33)
Sales of Goods and Services (PR)	454,204.36	-	454,204.36
Other (PR - Chg for Serv, Operating or Capital)	1,251,973.45	-	1,251,973.45
Total Revenues	<u>101,229,486.79</u>	<u>157,236.97</u>	<u>101,386,723.76</u>
<b>EXPENDITURES</b>			
Salaries and Wages	26,013,967.71	122,230.94	26,136,198.65
Payroll Related Costs	6,872,582.72	40,137.30	6,912,720.02
Professional Fees and Services	5,678,884.09	14,001.81	5,692,885.90
Travel	509,562.53	33,031.36	542,593.89
Materials and Supplies	360,378.92	4,617.35	364,996.27
Communication and Utilities	1,829,272.28	15,954.27	1,845,226.55
Repairs and Maintenance	583,166.27	366.00	583,532.27
Rentals and Leases	30,115.71	3,688.01	33,803.72
Printing and Reproduction	6,016.16	169.83	6,185.99
State Grant Pass-Through Expenditures	373,179.49	-	373,179.49
Intergovernmental Payments	53,435,032.12	-	53,435,032.12
Public Assistance Payments	10,124,069.00	-	10,124,069.00
Other Expenditures	10,231,763.51	74,711.95	10,306,475.46
Debt Service:			
Principal	14,979,953.84	-	14,979,953.84
Capital Outlay	98,566,046.61	-	98,566,046.61
Depreciation and Amortization Expense	-	-	-
Total Expenditures/Expenses	<u>229,593,990.96</u>	<u>308,908.82</u>	<u>229,902,899.78</u>
Excess (Deficiency) of Revenues over (under) Expenditures	<u>(128,364,504.17)</u>	<u>(151,671.85)</u>	<u>(128,516,176.02)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Sale of Capital Assets	-	-	-
Transfer In	93,351.12	-	93,351.12
Transfer Out	(2,246,196.87)	-	(2,246,196.87)
Increase in Obligations - Subscriptions	98,552,400.61	-	98,552,400.61
Legislative Transfer In	-	-	-
Legislative Transfer Out	-	-	-
Total Other Financing Sources (Uses)	<u>96,399,554.86</u>	<u>-</u>	<u>96,399,554.86</u>
Net Change in Fund Balances/Net Position	<u>(31,964,949.31)</u>	<u>(151,671.85)</u>	<u>(32,116,621.16)</u>
<b>Fund Financial Statement - Fund Balances</b>			
Fund Balances, September 1, 2022	89,448,812.48	183,116.50	89,631,928.98
Restatements	-	-	-
Fund Balances, September 1, 2022, as Restated	<u>89,448,812.48</u>	<u>183,116.50</u>	<u>89,631,928.98</u>
Appropriations Lapsed	(91,860.46)	-	(91,860.46)
Fund Balances, August 31, 2023	<u>\$ 57,392,002.71</u>	<u>\$ 31,444.65</u>	<u>\$ 57,423,447.36</u>
<b>Government-Wide Statement of Net Position</b>			
Net Position/Net Change in Net Position			<u>\$ 57,423,447.36</u>
Net Position, September 1, 2022			
Restatements			
Net Position, September 1, 2022			
Net Position, August 31, 2023			<u>\$ 57,423,447.36</u>

*Exhibit II. The accompanying Notes to the Financial Statements are an integral part of this statement.*

**Exhibit II — Combined Statement of Revenues, Expenditures & Changes in Fund Balances/  
Statement of Activities Position—Governmental Funds  
For the Fiscal Year Ended August 31, 2023**

Capital Assets Adjustments	Long-Term Liabilities Adjustments	Other Adjustments	Statement of Activities
\$ -	\$ -	\$ -	\$ 21,017,041.00
-	-	-	4,660,333.17
-	-	-	9,639,770.45
-	-	-	27,740.96
-	-	-	64,336,114.70
-	-	-	(454.33)
-	-	-	454,204.36
-	-	-	1,251,973.45
-	-	-	101,386,723.76
-	(269,117.26)	-	25,867,081.39
-	-	-	6,912,720.02
-	-	-	5,692,885.90
-	-	-	542,593.89
-	-	-	364,996.27
-	-	-	1,845,226.55
-	-	-	583,532.27
-	-	-	33,803.72
-	-	-	6,185.99
-	-	-	373,179.49
-	-	-	53,435,032.12
-	-	-	10,124,069.00
-	-	-	10,306,475.46
-	-	-	14,979,953.84
-	-	-	98,566,046.61
86,132.55	-	-	86,132.55
86,132.55	(269,117.26)	-	229,719,915.07
(86,132.55)	269,117.26	-	(128,333,191.31)
-	-	-	-
-	-	-	93,351.12
-	-	-	(2,246,196.87)
-	-	-	98,552,400.61
-	-	-	-
-	-	-	-
-	-	-	96,399,554.86
-	-	-	(31,933,636.45)
-	-	-	89,631,928.98
-	-	-	-
-	-	-	89,631,928.98
-	-	-	(91,860.46)
-	-	-	\$ 57,606,432.07
\$ (86,132.55)	\$ 269,117.26	\$ -	\$ 57,606,432.07
153,322.51	3,433,934.09	-	3,587,256.60
-	-	-	-
153,322.51	3,433,934.09	-	3,587,256.60
\$ 67,189.96	\$ 3,703,051.35	\$ -	\$ 61,193,688.67

*Exhibit II. The accompanying Notes to the Financial Statements are an integral part of this statement.*

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## Notes to the Financial Statements

### Note 1: Summary of Significant Accounting Policies

#### Entity

The Office of Court Administration (OCA) 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 Court Administration of the Texas Judicial System was created by the Sixty-fifth Legislature, which authorized the Office to operate in conjunction with the existing Texas Judicial Council. This legislation established a multi-purpose agency to operate under the supervision of the Texas Supreme Court. The Office of Court Administration and the Texas Judicial Council, a blended component unit, and their respective duties are discussed in detail in the Addendum to this report.

The Office of Court Administration has identified no discrete component units which require disclosure.

Due to the statewide requirements embedded in 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.

#### Fund Structure

The accompanying financial statements are presented on the basis of funds and account groups, each of which is considered a separate accounting entity.

#### Governmental Fund Types

##### General Funds (GAAP FT01)

The General Revenue Fund (0001) is the principal operating fund used to account for most of the state's general activities. The General Fund accounts for all financial resources except those accounted for in the other funds.

The Fair Defense Fund (5073) is used by the Texas Indigent Defense Commission to provide financial and technical support to counties to develop and maintain quality, cost-effective indigent defense systems.

The Statewide Electronic Filing System Fund (5157) is appropriated to the OCA to support the statewide electronic filing technology system, the public safety reporting system, and the uniform case management systems for the courts in Texas.

In response to the COVID-19 pandemic, Congress passed the:

- Coronavirus Aid, Relief, and Economic Security (CARES) Act
- CARES Act for the Higher Education Emergency Relief Fund (HEERF), which provides budgetary relief to higher education institutions through numerous provisions.

The act provides economic grants to offset some additional expenses and forgone revenue as a result response to COVID-19. The Coronavirus Relief Fund (0325) derives its financing from a COVID-19 grant and is used to offset expenses resulting from responses to COVID-19 at the local jurisdiction level statewide.

## Notes to the Financial Statements, continued

### Special Revenue Funds (GAAP FT02)

Texas Forensic Science Commission Special Revenue Fund (5173) is to provide for the administration and enforcement of forensic analyst licensing, crime lab accreditation, and other forensic programs.

### ***Fiduciary Fund Types***

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#### Agency Funds

Agency funds are used to account for assets held temporarily on the behalf of other government entities, and/or other funds. These funds are custodial in nature and do not involve measurement of results of operations.

### ***Component Units***

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The Office of Court Administration (OCA) operates in conjunction with the Texas Judicial Council as a blended component unit. Additional information regarding the relationship between OCA and the Council can be found in Note 19.

### ***Basis of Accounting***

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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 method, 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 the related liability is incurred.

Governmental adjustment fund types that will build the government-wide financial statements are accounted for using the full accrual method of accounting. Activities included in these fund types are: capital assets, accumulated depreciation, unpaid employee compensable leave, the unmatured debt service (principal and interest) on general long-term liabilities, long-term capital leases, long-term claims and judgments, and full accrual revenues and expenses.

## **Budgets 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 balances are subject to transfer forward to the following year within the biennium if authority exists; are generally subject to lapse 60 days after the end of the fiscal year for which they were appropriated.

## **Assets, Liabilities, and Fund Balances/Net Assets**

### ***ASSETS***

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#### Cash and Cash Equivalents

Cash and cash equivalents include highly liquid assets.

## Notes to the Financial Statements, continued

### Inventories and Prepaid Items

Inventories include consumable supplies and postage on hand at year-end. Inventories are valued at cost, generally using the last-in, first-out method. The consumption method of accounting is used to account for inventories and prepaid items that appear in governmental fund types. The cost of these items is expensed when the items are used or consumed.

### Current Receivables & Non-Current Receivables

Other receivables include year-end revenue accruals. This account can appear in governmental and proprietary fund types.

### 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 not 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. Assets are depreciated over the estimated useful life of the asset using the straight-line method.

## **LIABILITIES**

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### 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.

### Employees' Compensable Leave

Employees' Compensable Leave Balances represent the liability that becomes "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.

### Lease Liabilities – Right to Use Subscriptions

Lease liability represents the amount recognized by a lessee on its financial statements regarding its leases. It is initially measured at the present value of lease payments and is remeasured whenever there is a change in lease payments or lease modification. Liabilities are reported separately as either current or noncurrent.

## **FUND BALANCE/NET POSITION**

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The difference between fund assets and liabilities is 'Net Assets' on the government-wide, proprietary, and fiduciary fund statements, and the 'Fund Balance' is the difference between fund assets and liabilities on the governmental fund statements.

### Fund Balance Components

Fund balances for governmental funds are classified as non-spendable, restricted, committed, assigned or unassigned in the fund financial statements.

**Non-spendable fund balance** includes amounts not available to be spent because they are either not in a spendable form (inventories) or they are legally or contractually required to be maintained intact.

**Restricted fund balance** includes those resources that have constraints placed on their use through external parties or by law through constitutional provisions.

**Committed fund balance** can be used only for specific purposes pursuant to constraints imposed by a formal action of the Texas Legislature, the State's highest level of decision-making authority.

## Notes to the Financial Statements, continued

**Assigned fund balance** includes amounts constrained by the state's intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by either the Texas Legislature or by a body (for example, a budget or finance committee) or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes.

**Unassigned fund balance** is the residual classification for the general fund. This classification represents fund balance that was not assigned to other funds and was not restricted, committed, or assigned to specific purposes within the general fund.

### Invested in Capital Assets, Net of Related Debt

Invested in Capital Assets, Net of Related Debt, consists of capital assets, net of accumulated depreciation and reduced by outstanding balances for bond, notes and other debt that are attributed to the acquisition, construction, or improvement of those assets.

### Restricted Net Assets

Restricted net assets result when constraints placed on net asset use are either externally imposed by creditors, grantors, contributors and the like or imposed by law through constitutional provisions or enabling legislation.

### Unrestricted Net Assets

Unrestricted Net Assets consist of net assets that do not meet the definition of the two preceding categories. Unrestricted Net Assets often have constraints on resources that are imposed by management but can be removed or modified.

## ***INTERFUND TRANSACTIONS AND BALANCES***

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The agency has the following types of transactions among funds:

- (1) Transfers: Legally required transfers that are reported when incurred as 'Transfers In' by the recipient fund and as 'Transfers Out' by the disbursing fund.
- (2) Reimbursements: Reimbursements of expenditures made by one fund for 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.
- (3) Interfund receivables and payables: Interfund loans are reported as interfund receivables and payables. If repayment is due during the current year or soon thereafter it is classified as "Current", repayment of two (or more) years is classified as "Non-current".
- (4) Interfund Sales and Purchases – Charges or collections for services rendered by one fund to another that are recorded as revenues of the recipient fund (interfund services provided) and expenditures or expenses of the disbursing fund (interfund services used).

The composition of the agency's interfund activities and transactions are presented in Note 12, when required.

## Notes to the Financial Statements, continued

**Note 2: Capital Assets**

A summary of changes in Capital Assets and Intangible Right to Use (RTU) for the year ended August 31, 2023, is presented below:

PRIMARY GOVERNMENT								
Capital Asset Type	Balance 9/1/2022	Adjustments	Reclassifications			Additions	Deletions	Balance 8/31/2023
			Completed CIP	Inc-Int'agy Trans	Dec-Int'agy Trans			
<b>GOVERNMENTAL ACTIVITIES</b>								
<b>Depreciable Assets</b>								
Furniture and Equipment	\$1,946,869.76					\$13,646.00	(\$254,201.56)	\$1,706,314.20
Less Accumulated Depreciation for:								
Furniture and Equipment	(\$1,855,674.66)					(\$37,651.14)	\$254,201.56	(\$1,639,124.24)
Depreciable Assets, Net	\$91,195.10	\$0.00	\$0.00	\$0.00	\$0.00	(\$24,005.14)	\$0.00	\$67,189.96
<b>Intangible Capital Assets - Amortizable</b>								
Computer Software	\$3,736,169.37							\$3,736,169.37
Less Accumulated Amortization for:								
Computer Software	(\$3,674,041.96)					(\$62,127.41)		(\$3,736,169.37)
Total Accumulated Amortization	\$62,127.41	\$0.00	\$0.00	\$0.00	\$0.00	(\$62,127.41)	\$0.00	\$0.00
Amortizable Assets, Net	\$153,322.51	\$0.00	\$0.00	\$0.00	\$0.00	(\$86,132.55)	\$0.00	\$67,189.96
<b>Intangible Right to Use (RTU) Assets - Amortizable</b>								
Subscription Assets	\$0.00					\$98,552,400.61		\$98,552,400.61
Less Accumulated Amortization for:								
Subscription Assets	\$0.00					(\$20,590,768.20)		(\$20,590,768.20)
Amortizable RTU Assets, Net	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$77,961,632.41	\$0.00	\$77,961,632.41
<b>Governmental Activities Capital Assets,</b>	<b>\$153,322.51</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$77,875,499.86</b>	<b>\$0.00</b>	<b>\$78,028,822.37</b>

**Note 3: Deposits, Investments, & Repurchase Agreements**

The Office of Court Administration is not authorized by statute to make any type of investments. Therefore, there were no violations of legal provisions during the period.

**Deposits of Cash in Bank**

As of August 31, 2023, the carrying amount of deposits was \$9,000.00 for Cash in Bank as presented below.

**Governmental and Business-Type Activities**

CASH IN BANK – CARRYING VALUE	\$9,000.00
Less: Certificates of Deposit included in carrying value and reported as Cash Equivalent	0.00
Less: Un-invested Securities Lending Cash Collateral included in carrying amount and reported as Securities Lending Collateral	0.00
Less: Securities Lending CD Collateral included in carrying value and reported as Securities Lending Collateral	0.00
Cash in Bank per AFR	\$9,000.00
Governmental Funds Current Assets Cash in Bank	\$9,000.00

**Fiduciary Funds**

Cash in Bank not applicable to the Office of Court Administration N/A

**Discrete Component Unit**

Cash in Bank not applicable to the Office of Court Administration N/A

The agency's cash in bank balance is not subject to custodial credit risk or foreign currency.

**Investments, Reverse Repurchase Agreements, Securities Lending, and Derivatives**

Not applicable to the Office of Court Administration.

## Notes to the Financial Statements, continued

### Note 4: Short-Term Debt

Not applicable to this agency.

### Note 5: Summary of Long-Term Liabilities

#### Changes in Long-Term Liabilities

During the year ended August 31, 2023, the following changes occurred in liabilities.

Governmental Activities	Balance 9/1/2022	Additions	Reductions	Balance 8/31/2023	Amounts Due Within One Year	Amounts Due Thereafter
Employee's Compensable Leave	\$3,433,934.09	\$2,288,409.18	\$2,019,291.92	\$3,703,051.35	\$1,757,058.57	\$1,945,992.78
Right to Use Subscription Obligations	\$0.00	\$98,552,400.61	\$14,979,953.84	\$83,572,446.77	\$21,254,247.62	\$62,318,199.15
<b>Total Governmental Activities</b>	<b>\$3,433,934.09</b>	<b>\$100,840,809.79</b>	<b>\$16,999,245.76</b>	<b>\$87,275,498.12</b>	<b>\$23,011,306.19</b>	<b>\$64,264,191.93</b>

#### Employees' Compensable Leave

If a state employee had continuous employment with the state for at least six months, the 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.

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 position. Both an expense and a liability for business-type activities are recorded in the proprietary funds as the benefits accrue to employees. No liability is recorded for non-vesting employees accumulating rights to receive sick pay benefits. This obligation is usually paid from the same funding source(s) from which the employee's salary or wage compensation was paid.

#### Right to Use Subscription Obligations

The agency has entered into subscription-based information technology arrangements (SBITA) for the right to use (RTU) another party's software for a specified period of time. The table above presents the corresponding liability while Note 2 presents the asset value assigned to the subscription arrangements. Note 8 discusses additional details related to the systems.

### Note 6: Bonded Indebtedness

Not applicable to this agency.

### Note 7: Derivative Instruments

Not applicable to this agency.

## Notes to the Financial Statements, continued

**Note 8: Leases/SBITA**

Included in the expenditures reported in the financial statements are the following amounts of IT based subscription fees paid under a noncancelable liability:

**Fiscal 2023**

Fund Type	Amount
Governmental Activities	\$17,174,601.17

The various systems related to the IT subscription agreements are discussed below. The agreements range in terms up to year 2027. In fiscal 2023, the total lease payments were \$17.2 million.

**Electronic Filing System:** Government Code, Section 72.031, added by the 83rd Leg., R.S. (HB 2302), authorized the OCA to implement an electronic filing system known as eFileTexas.gov, which is the official e-Filing system for Texas. The technology enables everyone access to our justice system. E-Filing is now mandatory for all attorneys filing civil, family, probate, or criminal cases in the Supreme Court, Court of Criminal Appeals, Courts of Appeals and all district and county courts. The contract was awarded to Tyler Technologies.

**Public Safety Reporting System-AIMS (Bail Reform):** Senate Bill 6 (87th 2nd Called Session) required OCA to implement a standardized public safety report system (PSRS) and requires magistrates who set bail for defendants charged with a Class B misdemeanor or higher category offense to consider a public safety report generated by the PSRS. The bill also requires any magistrate, judge, sheriff, peace officer, or jailer who sets bail under Chapter 17, Code of Criminal Procedure, for a defendant charged with a Class B misdemeanor or higher category offense to complete a bail form and to promptly (but no later than 72 hours) submit it to OCA through the PSRS. The contract was awarded to Automon.

**MS Windows 365 Enterprise:** Cloud-based office productivity services (Office365, Intune, Defender), Server cloud services (Azure), and on-premise, user-based Windows subscriptions.

**Future Minimum Subscription Payments  
Year Ended Aug. 31, 2023**

Primary Government			
Governmental Activities			
Year	Principal	Interest	Total Future Min. Subscription Payments
2024	\$21,254,247.62	\$2,281,214.50	\$23,535,462.12
2025	\$21,152,602.54	\$1,614,013.17	\$22,766,615.71
2026	\$21,803,394.55	\$983,121.02	\$22,786,515.57
2027	\$19,362,202.06	\$360,208.92	\$19,722,410.98
<b>Totals</b>	<b>\$83,572,446.77</b>	<b>\$5,238,557.61</b>	<b>\$88,811,004.38</b>

## Notes to the Financial Statements, continued

**Note 9: Pension Plans**

Not applicable to this agency

**Note 10: Deferred Compensation**

Not applicable to this agency.

**Note 11: Post Employment Health Care and Life Insurance Benefits**

Not applicable to this agency.

**Note 12: Interfund Activity and Transactions**

As explained in Note 1 on Interfund Transactions and Balances, there are various types of transactions between funds and agencies. The OCA experienced routine transfers with other state agencies that were consistent with the activities of the fund making the transfer. Repayment of interfund balances will occur within one year from the date of the financial statement.

Individual balances and activity on August 31, 2023, follows:

Required Note 12 Presentation: Interfund Receivables and Payables – Current			
Current Portion	Current Interfund Receivable	Current Interfund Payable	Purpose
<b>GENERAL REVENUE (01)</b>			
APPD Fund 0001, D23 0001	-	(4,032.39)	Expenditure Transfer; Interfund Loan
APPD Fund 0001, D23 5157	-	(7,998.05)	Expenditure Transfer; Interfund Loan
APPD Fund 0325, D23 0325	-	(179,669.70)	Expenditure Transfer
APPD Fund 5073, D23 5073	-	(354,824.45)	Expenditure Transfer; Interfund Loan
<b>SPECIAL REVENUE (02)</b>			
APPD Fund 5173, D23 5173	-	(200.00)	Expenditure Transfer; Interfund Loan
<b>GENERAL REVENUE (01)</b>			
APPD Fund 0001, D23 0001	183,812.12	-	Expenditure Transfer; Interfund Loan
APPD Fund 0001, D23 5157	8,088.02	-	Expenditure Transfer; Interfund Loan
APPD Fund 5073, D23 5073	354,824.45	-	Expenditure Transfer; Interfund Loan
<b>Total Interfund Receivable/Payable</b>	<b>546,724.59</b>	<b>(546,724.59)</b>	

## Notes to the Financial Statements, continued

### **Note 13: Continuance Subject to Review**

The Office of Court Administration is not subject to Sunset review. However, the Judicial Branch Certification Commission (JBCC) created effective September 1, 2014, is subject to Sunset Review but may not be abolished. The review shall be conducted as if the Commission were scheduled to be abolished by September 1, 2029.

### **Note 14: Adjustments to Fund Balance/Net Assets**

The agency had no adjustments to fund balance or net assets for this period.

### **Note 15: Contingencies and Commitments**

The agency has no contingent liabilities or commitments at this time.

### **Note 16: Subsequent Events**

Not applicable to this agency.

### **Note 17: Risk Management**

The agency has no probable risk of loss to report.

### **Note 18: Management Discussion and Analysis (Material Changes to AFR)**

The agency has no material changes to report.

### **Note 19: The Financial Reporting Entity**

#### **The Financial Reporting Entity**

As required by generally accepted accounting principles, the financial statements represent the Office of Court Administration and the Texas Judicial Council.

#### **Individual Component Unit Disclosures - Blended Component Unit**

Chapter 71 of the Government Code classifies the Texas Judicial Council as a "state agency", however; the Council is not appropriated any funds. The Office of Court Administration reimburses Council members for travel and other expenses while they are performing official duties, but they are not compensated for their services. The Addendum to this report outlines the duties of the Office of Court Administration and the Texas Judicial Council.

### **Note 20: Stewardship, Compliance and Accountability**

Not applicable to this agency.

## Notes to the Financial Statements, continued

**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****E-File**

As a result of Senate Bill 41, 87th Regular Session, relating to the consolidation and allocation of state civil court costs, the collection of state electronic filing fees changed significantly effective January 1, 2022. Prior to SB 41, state and local electronic filing fees were collected by the district courts; statutory county courts; statutory probate courts; county courts; and justice courts and remitted to the Comptroller of Public Accounts (CPA) on a calendar quarterly basis. After reconciliation of the revenues, the CPA would deposit the state portion of the fees into Funds 0540, Fund 0573, and Fund 5157, as appropriate. Since January 1, 2022, state electronic filing fees are sent directly to OCA's accounts in the treasury and deposited into four separate Merchant ID's (MID), each MID representing the four separate accounts receiving the revenue as set by statute. OCA has the authority to spend funds out of one of the accounts, the Electronic Filing Fee Account 5157. The other three accounts collect revenues for the support of the judiciary, basic civil legal services, and judicial and court personnel training and are appropriated to other agencies. The revenue collected either remains at OCA in an unappropriated account or is transferred to the CPA on a quarterly basis.

Since the revenue sits in accounts at OCA, the agency is required to process refunds of filing fees filed in error and does so only when requested by a court clerk's office.

**American Rescue Plan Act**

During the 87(3) special session, SB 8 appropriated \$3 million to OCA out of the Coronavirus State Fiscal Recovery Fund established under the American Rescue Plan Act (ARPA). The bill also provided restoration of revenues lost from decreased criminal court costs due to the pandemic in the amount of \$13,492,466 to the Texas Indigent Defense Commission (TIDC). TIDC's ARPA funds were transferred into the Fair Defense Account No. 5073. The funds are administered through a grant award through the Office of the Governor for the purpose of addressing the backlog in court cases. OCA is assisting local jurisdictions with tools and plans for tackling the court case backlogs across the state using methods such as implementation of best practices, assistance with streamlining virtual court hearings by utilizing Zoom, waiting room technology, online docket scheduling, and file uploading of case documents. TIDC will provide grants to public defenders for indigent defense services.

**Note 24: Disaggregation of Receivable and Payable Balances**

Not applicable to this agency.

**Note 25: Termination Benefits**

The agency does not have any termination benefits to report.

**Note 26: Segment Information**

Not applicable to this agency.

## Notes to the Financial Statements, continued

**Note 27: Service Concession Arrangements**

Not applicable to this agency.

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

Not applicable to this agency.

**Note 29: Troubled Debt Restructuring**

Not applicable to this agency.

**Note 30: Non-Exchange Financial Guarantees**

Not applicable to this agency.

**Note 31: Tax Abatements**

Not applicable to this agency.

**Note 32: Fund Balances**

The agency does not have any fund balances being classified as anything other than the default.

**Exhibit A-1 — Combining Balance Sheet— All General and Consolidated Funds  
August 31, 2023**

	General Fund 1 (0001) U/F (0001)*	Consolidated Fund 1 (0001) U/F (5157)
<b>ASSETS</b>		
Current Assets:		
Cash and Cash Equivalents		
Cash in Bank	\$ 9,000.00	\$ -
Cash in State Treasury	1,344.75	33,511,848.23
Legislative Appropriations	18,329,587.30	-
Receivables from:		
Accounts	76,853.48	-
Due From Other Funds		-
Due From Other Agencies	1,328,886.00	-
Interfund Receivable	183,812.12	8,088.02
<b>Total Assets</b>	<b>19,929,483.65</b>	<b>33,519,936.25</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>		
<b>Liabilities</b>		
Current Liabilities:		
Payables from:		
Accounts	373,733.69	5,887,249.46
Payroll	2,501,315.26	24,778.35
Due To Other Funds		
Due To Other Agencies	-	-
Interfund Payable	4,032.39	7,998.05
Funds Held For Others		
Other Current Liabilities	(11,495.00)	-
<b>Total Liabilities</b>	<b>2,867,586.34</b>	<b>5,920,025.86</b>
<b>Fund Balances (Deficits):</b>		
Committed	-	27,599,910.39
Unassigned	17,061,897.31	-
<b>Total Fund Balances</b>	<b>17,061,897.31</b>	<b>27,599,910.39</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 19,929,483.65</b>	<b>\$ 33,519,936.25</b>

\*Includes U/F 8070 Child Support Deductions & 0980 Correction Acct-Direct Deposit

**Exhibit A-1 — Combining Balance Sheet— All General and Consolidated Funds  
August 31, 2023**

Consolidated Fund 2 (5073) U/F (5073)	Consolidated Fund 4 (0325) U/F (0325)	Total
\$ -	\$ -	\$ 9,000.00
19,246,485.35	1,818.42	52,761,496.75
-	-	18,329,587.30
-	-	76,853.48
353,015.25	-	353,015.25
-	530,866.53	1,859,752.53
354,824.45	-	546,724.59
<b>19,954,325.05</b>	<b>532,684.95</b>	<b>73,936,429.90</b>
6,586,165.04	-	12,847,148.19
145,689.06	-	2,671,782.67
-	353,015.25	353,015.25
137,451.49	-	137,451.49
354,824.45	179,669.70	546,524.59
-	-	-
-	-	(11,495.00)
<b>7,224,130.04</b>	<b>532,684.95</b>	<b>16,544,427.19</b>
12,730,195.01	-	40,330,105.40
-	-	17,061,897.31
<b>12,730,195.01</b>	<b>-</b>	<b>57,392,002.71</b>
<b>\$ 19,954,325.05</b>	<b>\$ 532,684.95</b>	<b>\$ 73,936,429.90</b>

**Exhibit B-1 — Combining Balance Sheet— Special Revenue Funds  
August 31, 2023**

	<b>Special Revenue Fund 1 (5173) U/F (5173)</b>		<b>Totals</b>
	<hr/>		<hr/>
<b>ASSETS</b>			
Current Assets:			
Cash and Cash Equivalents:			
Cash in State Treasury	\$ 68,437.00	\$	68,437.00
Receivables from:			
Accounts	220.00		220.00
Total Current Assets	<hr/> 68,657.00		<hr/> 68,657.00
<b>Total Assets</b>	<hr/> <b>68,657.00</b>		<hr/> <b>68,657.00</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>			
<b>Liabilities</b>			
Current Liabilities:			
Payables from:			
Accounts	25,077.41		25,077.41
Payroll	11,934.94		11,934.94
Interfund Payable	200.00		200.00
<b>Total Liabilities</b>	<hr/> <b>37,212.35</b>		<hr/> <b>37,212.35</b>
<b>Fund Balances (Deficits):</b>			
Restricted	31,444.65		31,444.65
<b>Total Fund Balances</b>	<hr/> <b>31,444.65</b>		<hr/> <b>31,444.65</b>
<b>Total Liabilities, Deferred Inflows of Resources and</b>	<hr/> <b>\$ 68,657.00</b>	<b>\$</b>	<hr/> <b>68,657.00</b>

**Exhibit A-2 — Combining Statement of Revenues, Expenditures and Changes in Fund Balances —  
All General and Consolidated Funds  
For the Fiscal Year Ended August 31, 2023**

	General Fund 1 (0001) U/F (0001)*	Consolidated Fund 2 (0001) U/F (5157)	Consolidated Fund 3 (5073) U/F (5073)	Consolidated Fund 4 (0325) U/F (0325)	Total
<b>REVENUES</b>					
Legislative Appropriations					
Original Appropriations (GR)	\$ 21,017,041.00	\$ -	\$ -	\$ -	\$ 21,017,041.00
Additional Appropriations (GR)	4,660,333.17	-	-	-	4,660,333.17
Federal Grant Pass-Through Revenue (GR)	7,544,879.79	-	-	2,094,890.66	9,639,770.45
State Grant Pass-Through Revenue (GR)	27,740.96	-	-	-	27,740.96
License, Fees & Permits (PR)	18,776.85	29,737,789.13	34,422,311.75	-	64,178,877.73
Interest and Other Investment Income (GR)	-	-	-	(454.33)	(454.33)
Sales of Goods and Services (PR)	454,204.36	-	-	-	454,204.36
Other (PR - Chg for Serv, Operating or Capital)	100,375.65	-	1,151,597.80	-	1,251,973.45
<b>Total Revenues</b>	<b>33,823,351.78</b>	<b>29,737,789.13</b>	<b>35,573,909.55</b>	<b>2,094,436.33</b>	<b>101,229,486.79</b>
<b>EXPENDITURES</b>					
Salaries and Wages	23,889,710.30	263,333.10	1,648,430.22	212,494.09	26,013,967.71
Payroll Related Costs	6,287,648.03	69,525.04	462,498.24	52,911.41	6,872,582.72
Professional Fees and Services	4,916,412.52	761,128.37	1,343.20	-	5,678,884.09
Travel	469,077.40	475.78	39,379.51	629.84	509,562.53
Materials and Supplies	346,858.36	-	6,267.82	7,252.74	360,378.92
Communication and Utilities	877,537.19	295,669.03	13,959.57	642,106.49	1,829,272.28
Repairs and Maintenance	583,166.27	-	-	-	583,166.27
Rentals and Leases	27,783.52	-	2,153.58	178.61	30,115.71
Printing and Reproduction	3,478.88	-	2,537.28	-	6,016.16
State Grant Pass-Through Expenditures	-	-	373,179.49	-	373,179.49
Intergovernmental Payments	(538,734.48)	-	53,973,766.60	-	53,435,032.12
Public Assistance Payments	10,124,069.00	-	-	-	10,124,069.00
Other Expenditures	1,034,339.55	7,085,522.86	931,975.78	1,179,925.32	10,231,763.51
Debt Service:					
Principal - Subscriptions	832,117.71	14,147,836.13	-	-	14,979,953.84
Capital Outlay	1,959,269.20	96,606,777.41	-	-	98,566,046.61
<b>Total Expenditures</b>	<b>50,812,733.45</b>	<b>119,230,267.72</b>	<b>57,455,491.29</b>	<b>2,095,498.50</b>	<b>229,593,990.96</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>(16,989,381.67)</b>	<b>(89,492,478.59)</b>	<b>(21,881,581.74)</b>	<b>(1,062.17)</b>	<b>(128,364,504.17)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Sale of Capital Assets	-	-	-	-	-
Transfers In	76,851.12	16,500.00	-	-	93,351.12
Transfers Out	-	(3,030.00)	(2,243,166.87)	-	(2,246,196.87)
Increase in Obligations - Subscriptions	1,945,623.20	96,606,777.41	-	-	98,552,400.61
Legislative Transfers In	-	-	-	-	-
Legislative Transfers Out	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>2,022,474.32</b>	<b>96,620,247.41</b>	<b>(2,243,166.87)</b>	<b>-</b>	<b>96,399,554.86</b>
<b>Net Change in Fund Balances</b>	<b>(14,966,907.35)</b>	<b>7,127,768.82</b>	<b>(24,124,748.61)</b>	<b>(1,062.17)</b>	<b>(31,964,949.31)</b>
<b>Fund Financial Statement - Fund Balances</b>					
Fund Balances, September 1, 2022	32,120,665.12	20,472,141.57	36,854,943.62	1,062.17	89,448,812.48
Restatements	-	-	-	-	-
Fund Balances, September 1, 2022, as Restated	32,120,665.12	20,472,141.57	36,854,943.62	1,062.17	89,448,812.48
Appropriations Lapsed	(91,860.46)	-	-	-	(91,860.46)
Fund Balances, August 31, 2023	<b>\$ 17,061,897.31</b>	<b>\$ 27,599,910.39</b>	<b>\$ 12,730,195.01</b>	<b>\$ (0.00)</b>	<b>\$ 57,392,002.71</b>

**Exhibit B-2 — Combining Statement of Revenues, Expenditures and Changes in Fund Balances — Special Revenue Funds  
For the Fiscal Year Ended August 31, 2023**

	<b>Special Revenue</b>	
	<b>Fund 1</b>	
	<b>(5173)</b>	
	<b>U/F (5173)</b>	<b>Totals</b>
	<hr/>	<hr/>
<b>REVENUES</b>		
License, Fees & Permits (PR)	\$ 157,236.97	\$ 157,236.97
Sales of Goods and Services (PR)		
Total Revenues	<hr/> 157,236.97	<hr/> 157,236.97
<b>EXPENDITURES</b>		
Salaries and Wages	122,230.94	122,230.94
Payroll Related Costs	40,137.30	40,137.30
Professional Fees and Services	14,001.81	14,001.81
Travel	33,031.36	33,031.36
Materials and Supplies	4,617.35	4,617.35
Communication and Utilities	15,954.27	15,954.27
Repairs and Maintenance	366.00	366.00
Rentals and Leases	3,688.01	3,688.01
Printing and Reproduction	169.83	169.83
Other Expenditures	74,711.95	74,711.95
Total Expenditures	<hr/> 308,908.82	<hr/> 308,908.82
Excess (Deficiency) of Revenues over (under)		
Expenditures	<hr/> (151,671.85)	<hr/> (151,671.85)
Net Change in Fund Balances	<hr/> (151,671.85)	<hr/> (151,671.85)
<b>Fund Financial Statement - Fund Balances</b>		
Fund Balances, September 1, 2022, as Restated	183,116.50	183,116.50
Restatements	-	-
Fund Balances, September 1, 2022, as Restated	<hr/> 183,116.50	<hr/> 183,116.50
Appropriations Lapsed	-	-
Fund Balances, August 31, 2023	<hr/> <b>\$ 31,444.65</b>	<hr/> <b>\$ 31,444.65</b>

**SCHEDULE 1A – SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)  
FOR THE YEAR ENDED AUGUST 31, 2023 (UNAUDITED)**

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA Number	NSE Name/ Identifying Number	Pass-Through From			Direct Program Amount	Total PT From and Direct Prog. Amount	Total PT To and Expenditures Amount
			Agency No.	State Agencies Amount	Non-State Entities Amount			
<b>U.S. Department of the Treasury</b>								
<u>Pass-Through From:</u>								
COVID-19 - Coronavirus Relief Fund	21.027						2,094,890.66	2,094,890.66
<i>Pass-Through From: Governor - Fiscal</i>			300	2,094,890.66				
Totals - U.S. Department of the Treasury				<u>2,094,890.66</u>	<u>0.00</u>	<u>0.00</u>	<u>2,094,890.66</u>	<u>2,094,890.66</u>
<b>U.S. Department of Health and Human Services</b>								
<u>Pass-Through From:</u>								
Child Support Enhancement	93.563						7,300,014.49	7,300,014.49
<i>Pass-Through From: Attorney General</i>			302	7,300,014.49				
State Court Improvement Program	93.586						244,865.30	244,865.30
<i>Pass-Through From: Supreme Court</i>			201	244,865.30				
Totals - U.S. Department of Health and Human Services				<u>7,544,879.79</u>	<u>0.00</u>	<u>0.00</u>	<u>7,544,879.79</u>	<u>7,544,879.79</u>
<b>Total Expenditures of Federal Awards</b>				<b><u>9,639,770.45</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>9,639,770.45</u></b>	<b><u>9,639,770.45</u></b>

**NOTES TO SEFA:**

- Note 1 - Non-Monetary Assistance  
Not applicable to the Office of Court Administration.
- Note 2 - Reconciliation  
Per Combined Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds:  
Federal Revenue -  
Federal Pass-Through Revenue 9,639,770.45  
**Total Federal Revenue and Federal Pass-Through Revenue 9,639,770.45**
- RECONCILING ITEMS:**  
None 0.00  
**Total Pass-Through and Expenditures Per SEFA 9,639,770.45**
- Note 3a - Student Loans Processed and Administrative Cost Recovered  
Not applicable to the Office of Court Administration.
- Note 3b - Federally Funded Loans Processed and Administrative Costs Recovered  
Not applicable to the Office of Court Administration.
- Note 4 - N/A
- Note 5 - Unemployment Insurance Funds  
Not applicable to the Office of Court Administration.
- Note 6 - Rebates for the Special Supplemental Food Program for Women, Infant & Children  
Not applicable to the Office of Court Administration.
- Note 7 - Federal Deferred Revenue  
Not applicable to the Office of Court Administration.
- Note 8 - Disaster Grants - Public Assistance (ALN 97.036)  
Not applicable to the Office of Court Administration.
- Note 9 - Economic Adjustment Assistance (ALN 11.307)  
Not applicable to the Office of Court Administration.
- Note 10 - 10% de Minimis Indirect Cost Rate  
Not applicable to the Office of Court Administration.
- Note 11 - Donations from Federal Assistance  
Not applicable to the Office of Court Administration.
- Note 12 - Funding Sources within the CCDF Cluster (ALN 93.575, 93.596)  
Not applicable to the Office of Court Administration.
- Note 13 - EHV Program Funding (ALN 14.871)  
Not applicable to the Office of Court Administration.

**SCHEDULE 1B—SCHEDULE OF STATE GRANT PASS-THROUGHS  
FOR THE YEAR ENDED AUGUST 31, 2023 (UNAUDITED)**

<b>Pass-through From:</b>	<b>Grant ID</b>	<b>Agency Number</b>	<b>Amount</b>
<b>JCMH-OCA Technology Grant</b> Supreme Court	<b>201.0005</b>	201	<u>27,740.96</u> <b>27,740.96</b>
<b>Total Pass-Through from Other Agencies (Exhibit II):</b>			<b>\$ 27,740.96</b>

<b>Pass-through To:</b>	<b>Grant ID</b>	<b>Agency Number</b>	<b>Amount</b>
<b>Caprock Regional Public Defender Office</b> Texas Tech University	<b>212.0001</b>	733	<u>373,179.49</u> <b>373,179.49</b>
<b>Total Pass-Through to Other Agencies (Exhibit II):</b>			<b>\$ 373,179.49</b>

## Addendum

### Organization and General Comments

#### Office of Court Administration

The Office of Court Administration (OCA) provides resources and information for the efficient administration of the Judicial Branch of Texas. The agency was created in 1977 and operates under the direction of the chief justice of the Supreme Court of Texas.

The duties of the Office of Court Administration and its Administrative Director are set forth in Sections 72.011 - 72.027, Government Code, and include the following:

1. assist the justices and judges in discharging their administrative duties.
2. consult with the regional presiding judges and local administrative judges and assist them in discharging duties imposed by law or by a rule adopted by the supreme court.
3. provide for the efficient administration of justice by consulting with and assisting court clerks, other court officers or employees, and clerks or other officers or employees of offices related to and serving a court.
4. provide for uniform administration of the courts and efficient administration of justice by consulting with and making recommendations to administrators and coordinators of the courts.
5. examine the judicial dockets, practices, and procedures of the courts and the administrative and business methods or systems used in the office of a clerk of a court or in an office related to and serving a court.
6. recommend a necessary improvement to a method or system; a form or other document used to record judicial business; or any other change that will promote the efficient administration of justice.
7. prepare an annual report of the activities of the office and publish it in the annual report of the Texas Judicial Council.
8. under the supervision of the chief justice, implement a rule of administration or other rules adopted by the supreme court for the efficient administration of justice.
9. perform other duties, as assigned by the supreme court or the chief justice of the supreme court.

#### NAME

Megan LaVoie  
 Louis Tomasetti  
 Jeffrey Tsunekawa  
 María Elena Ramón  
 Jennifer Henry  
 Casey Kennedy  
 Scott Ehlers  
 Jeffrey Rinard  
 Lynn Robitaille Garcia

#### POSITION

Administrative Director  
 Director, Government Relations  
 Director, Research and Court Services  
 General Counsel  
 Chief Financial Officer  
 Director, Information Services  
 Interim Director, Texas Indigent Defense Commission  
 Director, Certification Division  
 Director, Texas Forensic Science Commission

## Addendum, continued

### **Texas Judicial Council**

The OCA operates in conjunction with the **Texas Judicial Council**, which is the policy-making body for the state judiciary. The Council was created in 1929 by the 41st Legislature to continuously study and report on the organization and practices of the Texas judicial system.

The Council studies methods to simplify judicial procedures, expedite court business, and better administer justice. It examines the work accomplished by the courts and submits recommendations for improvement of the system to the Legislature, the Governor and the Supreme Court. The Council receives and considers input from judges, public officials, members of the bar, and citizens.

The Texas Judicial Council is comprised of twenty-two (22) members, sixteen (16) of whom are ex-officio and six (6) of whom are citizen members appointed by the Governor. Council members are not compensated for their services but are entitled to receive reimbursement for travel and other expenses incurred while in the performance of their official duties.

Members of the Texas Judicial Council as of October 31, 2022 are:

#### **MEMBER**

#### **POSITION**

##### Chair:

Hon. Nathan L. Hecht

Chief Justice, Supreme Court of Texas

##### Vice-Chair:

Hon. Sharon Keller

Presiding Judge, Court of Criminal Appeals

##### Legislative Members:

Hon. Brandon Creighton

State Senator, Conroe

Hon. Judith Zaffirini

State Senator, Laredo

Hon. Jeff Leach

State Representative, Allen

Hon. Reggie Smith

State Representative, Sherman

##### Judicial Members:

Hon. Sherry Radack

Chief Justice, 1st Court of Appeals, Houston

Hon. Ken Wise

Justice, 14th Court of Appeals, Houston

Hon. Emily Miskel

Judge, 470th District Court, McKinney

Hon. Missy Medary

Judge, 347th Judicial District Court, Corpus Christi

Presiding Judge – 5th Region

Hon. Bill Gravell Jr.

Justice of the Peace Pct. 3, Williamson County

Hon. Valencia Nash

Justice of the Peace Pct. 1, Place 2, Dallas County

Hon. Kathleen Person

Judge, City of Temple Municipal Court, Temple

Hon. Maggie Sawyer

Justice of the Peace, McCulloch County, Brady

Hon. Edward J. Spillane, III

Presiding Judge, City of College Station

Hon. Claudia Laird

Judge, Montgomery County Court at Law No. 2, Conroe

##### **Citizen Members:**

Ms. Zina Bash, Austin

Attorney

Mr. Kevin Bryant, Dallas

Non-Attorney

Ms. Jennifer Caughey, Houston

Attorney

Ms. Sonia Clayton, Houston

Non-Attorney

Hon. Jon Gimble, Waco

Non-Attorney

Ms. Rachel Racz, Fort Worth

Non-Attorney

*\* All terms are served until a new member is appointed.*

## Addendum, continued

### **Judicial Committee on Information Technology**

The Chief Justice of the Supreme Court of Texas appoints Judicial Committee on Information Technology (JCIT) members pursuant to Section 77.012, Government Code. The current membership includes these appointees:

#### ***Voting members, as of August 31, 2023:***

Honorable Rebecca Simmons, Former Justice, Fourth Court of Appeals, San Antonio  
Bob Wessels, Former Criminal Courts Administrator, Harris County  
Honorable Lawrence Doss, Justice, Seventh Court of Appeals, Amarillo  
Honorable David Escamilla, County Attorney, Travis County  
Honorable Roy Ferguson, Judge, 394th District Court, Brewster, Culberson, Jeff Davis, Hudspeth Counties  
Honorable Dan Hinde, Dan Hinde PLLC, Houston  
Honorable Laura Hinojosa, District Clerk, Hidalgo County  
D. Todd Smith, Attorney, Butler Snow LLP, Austin  
Carlos R. Soltero, Attorney, Soltero Sapire Murrell PLLC, Austin  
Dean Stanzione, Director of Court Administration, Lubbock County  
Dennis Van Metre, Chief Technology Officer, Vinson & Elkins, Houston  
Honorable John Warren, County Clerk, Dallas County  
Mark Unger, The Unger Law Firm, San Antonio  
Edwards E. Wells, Jr., Court Manager, County Criminal Courts, Harris County

#### ***Non-voting liaison members, at the pleasure of the Chief Justice as of August 31, 2023:***

Honorable Jeffery S. Boyd, Justice, Supreme Court of Texas, Austin  
Honorable Kevin Yeary, Judge, Court of Criminal Appeals, Austin  
Amy Befeld, Texas Association of Counties, Austin  
Miles Brissette, Attorney, Gill & Brissette, Tarrant County  
Honorable David Canales, Judge, 73rd District Court, Bexar County  
Honorable Ann-Marie Carruth, Judge, 72nd District Court, Lubbock County  
Honorable Michal Cruz, Clerk, Fourth Court of Appeals, San Antonio  
Michael Cuccaro, Executive Director, El Paso County Council of Judges, El Paso County  
Annie Elliott, Court Coordinator, 434th District Court, Fort Bend County  
Doug Gowin, Operations Manager, Tarrant County  
Jessica Griffith, JP Functional Analyst, Collin County  
Honorable Blake Hawthorne, Clerk, Supreme Court of Texas, Austin  
Tracy Hopper, IT Administrator, Harris County  
Roland Johnson, Attorney, Fort Worth  
Megan LaVoie, Administrative Director, Office of Court Administration, Austin  
Karen Miller, Executive Director, Texas Legal Services Center  
Honorable Velva Price, District Clerk, Travis County  
Honorable Russ Ridgway, JP Precinct 5, Place 1, Harris County  
Honorable Nancy E. Rister, District Clerk, Williamson County  
Sian Schilhab, General Counsel, Court of Criminal Appeals, Austin  
Stephanie Sterling, State Bar of Texas, Paralegal Section  
Honorable Ralph Swearingin, JP Precinct 1, Tarrant County  
Honorable Deana Williamson, Clerk, Court of Criminal Appeals, Austin

Justice Simmons serves as Chair and Mr. Wessels as Vice-Chair of the Committee.

The Honorable Jeffery S. Boyd, Justice, Supreme Court of Texas, and the Honorable Kevin Yeary, Judge, Court of Criminal Appeals, serves as the Courts' liaisons.

## Addendum, continued

### **Texas Indigent Defense Commission**

The Texas Indigent Defense Commission (TIDC) is led by the Honorable Sharon Keller, Presiding Judge of the Court of Criminal Appeals, and comprises five members appointed by the Governor and eight ex officio members. The Commission's work is carried out by 17 staff. The Commission is administratively attached to the Office of Court Administration. TIDC submits its legislative appropriations request and budget separately from the Office of Court Administration. TIDC's mission is protecting the right to counsel, improving public defense.

The ex-officio members of the Commission, as of August 31, 2023, are:

<b><u>MEMBER</u></b>	<b><u>POSITION</u></b>
Honorable Sharon Keller	Chair, Presiding Judge, Court of Criminal Appeals
Honorable Nathan L. Hecht	Austin, Chief Justice of the Supreme Court
Honorable Brandon Creighton	Conroe, State Senator
Honorable Nicole Collier	Fort Worth, State Representative
Honorable Reggie Smith	Sherman, State Representative
Honorable Sherry Radack	Houston, Chief Justice, First Court of Appeal
Honorable Vivian Torres	Medina, County Court at Law Judge
Honorable John Whitmire	Houston, State Senator

The members appointed by the Governor, as of August 31, 2023, are:

<b><u>MEMBER</u></b>	<b><u>POSITION</u></b>
Mr. Alex Bunin	Houston, Chief Public Defender, Harris County
Honorable Richard Evans	Bandera, Bandera County Judge
Honorable Missy Medary	Corpus Christi, Presiding Judge, 5th Adm. Judicial
Honorable Valerie Covey	Georgetown, Commissioner Precinct 3
Mr. Gonzalo Rios, Jr.	San Angelo, Attorney, Gonzalo P Rios Jr Law Office

### **Judicial Branch Certification Commission (JBCC)**

The Judicial Branch Certification Commission (JBCC) was established by the Texas Legislature during the 83rd Regular Session to promote government efficiency and create consistency across the regulated judicial professions. The nine-member commission is appointed by the Supreme Court of Texas. The core responsibility of the JBCC is the oversight of the certification, registration, and licensing of approximately 6603 court reporters and court reporting firms, guardians and guardianship programs, process servers, and licensed court interpreters. The JBCC team also registers all guardianships throughout Texas which includes training and criminal histories.

#### **Members Appointed to the JBCC**

The Supreme Court of Texas appointed members to serve staggered terms on the Judicial Branch Certification Commission:

<b><u>MEMBER</u></b>	<b><u>CITY</u></b>	<b><u>EXPIRES</u></b>
Hon. Sid Harle, Chairman	San Antonio	2029
Hon. William Sowder, Vice-Chair	Lubbock	2027
Hon. Victor Villarreal	Laredo	2023
Hon. Glen Harrison	Sweetwater	2025
Hon. Polly Spencer	San Antonio	2025

## Addendum, continued

Don D. Ford, Attorney,	Houston	2025
Mark Blenden, Attorney	Dallas	2029
Ann Murray Moore, Attorney	Edinburg	2027
Velma Arellano, Court Reporter	Edinburg	2027

JBCC members receive no compensation for their services, but are entitled to reimbursement of travel expenses while performing their official duties as members of the Commission.

### Texas Forensic Science Commission

The Texas Legislature created the Texas Forensic Science Commission (“Commission”) during the 79th Legislative Session to investigate allegations of professional negligence or professional misconduct that would substantially affect the integrity of the results of a forensic analysis conducted by a crime laboratory. The Commission is also charged with developing and implementing a reporting system through which accredited laboratories report professional negligence or misconduct. During subsequent legislative sessions, the Texas Legislature further amended the Code of Criminal Procedure, clarifying and expanding the Commission’s jurisdiction to include oversight of the State’s crime laboratory accreditation and forensic analyst licensing programs. The 87th Texas Legislature tasked the Commission with establishing a code of professional responsibility to regulate the conduct of persons, laboratories, facilities, and other entities subject to the Commission’s jurisdiction. The Commission is also actively engaged in various forensic development initiatives and works collaboratively with stakeholders in the criminal justice system to improve education and training in forensic science and the law.

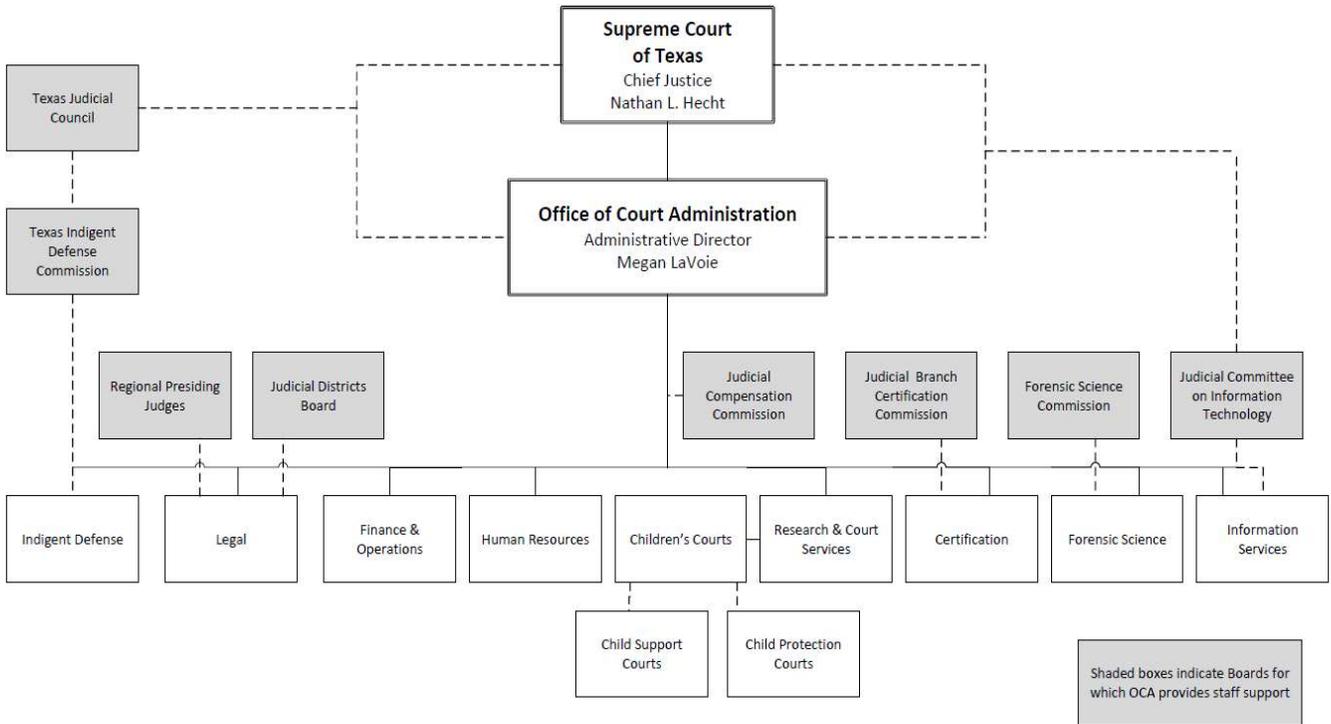
#### Members Appointed to the TFSC

The Commission’s nine-member panel consisting of seven scientists and two lawyers (including one defense attorney representative and one prosecutor representative) is appointed by the Governor of Texas. Members serve staggered two-year terms.

<u>MEMBER</u>	<u>CITY</u>	<u>EXPIRES</u>
Dr. Jeffrey Barnard, Presiding Officer	Dallas	2023
Dr. Patrick Buzzini	Spring	2024
Dr. Michael Coble	Fort Worth	2024
Mr. Mark Daniel, J.D.	Fort Worth	2023
Dr. Nancy Downing	Bryan	2024
Dr. Jasmine Drake	Houston	2024
Dr. Sarah Kerrigan	The Woodlands	2023
Mr. Jarvis Parsons, D.A.	Bryan	2023
VACANT SEAT		

Commission members receive no compensation for their services but are entitled to reimbursement of travel expenses while performing their official duties as members of the Commission.

# Organization Chart



7/25/2022