

ANNUAL FINANCIAL REPORT
FISCAL YEAR ENDED AUGUST 31, 2025



OFFICE OF COURT ADMINISTRATION, TEXAS JUDICIAL COUNCIL

MEGAN LAVOIE

ADMINISTRATIVE DIRECTOR

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OFFICE OF COURT ADMINISTRATION

Megan LaVoie
Administrative Director

October 10, 2025

The Honorable Greg Abbott, Governor of Texas
The Honorable Kelly Hancock, Acting Texas Comptroller
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, 2025, 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 *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 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,

A handwritten signature in cursive script that reads "Jennifer Henry".

Jennifer Henry
Chief Financial Officer

OFFICE OF COURT ADMINISTRATION, TEXAS JUDICIAL COUNCIL (212)
ANNUAL FINANCIAL REPORT (UNAUDITED)

**Exhibit I — Combined Balance Sheet/Statement of Net Position — Governmental Funds
August 31, 2025**

	General Funds	Special Revenue Funds	Governmental Funds Total
ASSETS			
Current Assets:			
Cash and Cash Equivalents (Note 3)			
Cash in Bank	\$ 9,000.00		\$ 9,000.00
Cash in State Treasury	71,792,129.27	116,569.91	71,908,699.18
Legislative Appropriations	87,948,277.92		87,948,277.92
Receivables from:			
Due From Other Agencies	1,804,059.46		1,804,059.46
Interfund Receivable (Note 12)	542,217.36	-	542,217.36
Total Current Assets	<u>162,095,684.01</u>	<u>116,569.91</u>	<u>162,212,253.92</u>
Non-Current Assets:			
Capital Assets (Note 2):			
Depreciable or Amortizable, Net			
Total Non-Current Assets	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u><u>162,095,684.01</u></u>	<u><u>116,569.91</u></u>	<u><u>162,212,253.92</u></u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
Current Liabilities:			
Payables from:			
Accounts	16,924,044.98	2,229.56	16,926,274.54
Payroll	5,043,756.44	54,937.14	5,098,693.58
Interest			-
Due To Other Funds	503,216.88		503,216.88
Due To Other Agencies	117,103.12		117,103.12
Interfund Payable (Note 12)	538,014.67	4,202.69	542,217.36
Employees' Compensable Leave (Note 5)			-
Right to Use Lease Obligations (Note 5, 8)	-		-
Right to Use Subscription Obligations (Note 5, 8)			-
Other Current Liabilities	38,846.75		38,846.75
Total Current Liabilities	<u>23,164,982.84</u>	<u>61,369.39</u>	<u>23,226,352.23</u>
Non-Current Liabilities:			
Employees' Compensable Leave (Note 5)			
Right to Use Lease Obligations (Note 5, 8)			
Right to Use Subscription Obligations (Note 5, 8)			
Total Non-Current Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u><u>23,164,982.84</u></u>	<u><u>61,369.39</u></u>	<u><u>23,226,352.23</u></u>
Fund Financial Statement			
Fund Balances (Deficits):			
Restricted	-	55,200.52	55,200.52
Committed	65,116,858.92		65,116,858.92
Unassigned	73,813,842.25		73,813,842.25
Total Fund Balances	<u>\$ 138,930,701.17</u>	<u>\$ 55,200.52</u>	<u>\$ 138,985,901.69</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u><u>\$ 162,095,684.01</u></u>	<u><u>\$ 116,569.91</u></u>	<u><u>\$ 162,212,253.92</u></u>
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.

OFFICE OF COURT ADMINISTRATION, TEXAS JUDICIAL COUNCIL (212)
ANNUAL FINANCIAL REPORT (UNAUDITED)

**Exhibit I — Combined Balance Sheet/Statement of Net Position — Governmental Funds
August 31, 2025**

Capital Assets Adjustments	Long-Term Liabilities Adjustments	Other Adjustments	Statement of Net Position
			\$ 9,000.00
			71,908,699.18
			87,948,277.92
			1,804,059.46
			542,217.36
-	-	-	162,212,253.92
59,949,324.75			59,949,324.75
59,949,324.75	-	-	59,949,324.75
59,949,324.75	-	-	222,161,578.67
			16,926,274.54
			5,098,693.58
	441,667.92		441,667.92
			503,216.88
			117,103.12
			542,217.36
	2,113,989.63		2,113,989.63
	348,366.91		348,366.91
	24,059,562.54		24,059,562.54
	-		38,846.75
-	26,963,587.00	-	50,189,939.23
	2,263,296.28		2,263,296.28
	2,736,672.89		2,736,672.89
	36,111,005.94		36,111,005.94
-	41,110,975.11	-	41,110,975.11
-	68,074,562.11	-	91,300,914.34
			55,200.52
			65,116,858.92
			73,813,842.25
\$ -	\$ -	\$ -	\$ 138,985,901.69
\$ 59,949,324.75	(68,074,562.11)		\$ 59,949,324.75
\$ 59,949,324.75	\$ (68,074,562.11)	\$ -	\$ 130,860,664.33

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

OFFICE OF COURT ADMINISTRATION, TEXAS JUDICIAL COUNCIL (212)
ANNUAL FINANCIAL REPORT (UNAUDITED)

**Exhibit II — Combined Statement of Revenues, Expenditures & Changes in Fund Balances/
Statement of Activities Position—Governmental Funds
For the Fiscal Year Ended August 31, 2025**

	General Funds	Special Revenue Funds	Governmental Funds Total
REVENUES			
Legislative Appropriations			
Original Appropriations (GR)	\$ 79,042,914.31	\$ -	\$ 79,042,914.31
Additional Appropriations (GR)	6,186,627.14	-	6,186,627.14
Federal Revenue (PR - Operating or Capital)	5,604.09	-	5,604.09
Federal Grant Pass-Through Revenue (GR)	14,110,495.62	-	14,110,495.62
State Grant Pass-Through Revenue (GR)	13,909.12	-	13,909.12
License, Fees & Permits (PR)	73,735,304.32	146,941.19	73,882,245.51
Sales of Goods and Services (PR)	511,332.32	-	511,332.32
Other (PR - Chg for Serv, Operating or Capital)	5,405,552.23	-	5,405,552.23
Total Revenues	179,011,739.15	146,941.19	179,158,680.34
EXPENDITURES			
Salaries and Wages	32,305,894.97	54,937.14	32,360,832.11
Payroll Related Costs	8,090,582.99	4,421.55	8,095,004.54
Professional Fees and Services	1,678,849.07	126.00	1,678,975.07
Travel	735,566.38	24,937.54	760,503.92
Materials and Supplies	1,925,143.05	1,796.91	1,926,939.96
Communication and Utilities	2,123,576.77	4,646.44	2,128,223.21
Repairs and Maintenance	(617,361.18)	-	(617,361.18)
Rentals and Leases	416,955.14	2,710.16	419,665.30
Printing and Reproduction	4,510.72	-	4,510.72
State Grant Pass-Through Expenditures	196,337.63	-	196,337.63
Intergovernmental Payments	57,755,531.63	-	57,755,531.63
Public Assistance Payments	14,802,726.33	-	14,802,726.33
Other Expenditures	8,795,098.45	13,111.12	8,808,209.57
Debt Service:			
Principal- SBITA	23,581,663.35	-	23,581,663.35
Interest	-	-	-
Capital Outlay	26,007,896.27	-	26,007,896.27
Depreciation and Amortization Expense	-	-	-
Total Expenditures/Expenses	177,802,971.57	106,686.86	177,909,658.43
Excess (Deficiency) of Revenues over (under) Expenditures	1,208,767.58	40,254.33	1,249,021.91
OTHER FINANCING SOURCES (USES)			
Transfer In	68,372.88		68,372.88
Transfer Out	(3,900,522.33)	-	(3,900,522.33)
Increase in Obligations - Lease/Subscriptions	24,519,072.47		24,519,072.47
Legislative Transfer In	67,367.90		67,367.90
Total Other Financing Sources (Uses)	20,754,290.92	-	20,754,290.92
Net Change in Fund Balances/Net Position	21,963,058.50	40,254.33	22,003,312.83
Fund Financial Statement - Fund Balances			
Fund Balances, September 1, 2024	119,956,824.62	14,946.19	119,971,770.81
Restatements	-	-	-
Fund Balances, September 1, 2024, as Restated	119,956,824.62	14,946.19	119,971,770.81
Appropriations Lapsed	(2,989,181.95)	-	(2,989,181.95)
Fund Balances, August 31, 2025	\$ 138,930,701.17	\$ 55,200.52	\$ 138,985,901.69
Government-Wide Statement of Net Position			
Net Position/Net Change in Net Position			\$ 138,985,901.69
Net Position, September 1, 2024			
Restatements			
Net Position, September 1, 2024, as Restated			
Net Position, August 31, 2025			\$ 138,985,901.69

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

OFFICE OF COURT ADMINISTRATION, TEXAS JUDICIAL COUNCIL (212)
ANNUAL FINANCIAL REPORT (UNAUDITED)

**Exhibit II — Combined Statement of Revenues, Expenditures & Changes in Fund Balances/
Statement of Activities Position—Governmental Funds
For the Fiscal Year Ended August 31, 2025**

Capital Assets Adjustments	Long-Term Liabilities Adjustments	Other Adjustments	Statement of Activities
\$ -	\$ -	\$ -	\$ 79,042,914.31
			6,186,627.14
			5,604.09
			14,110,495.62
			13,909.12
			73,882,245.51
			511,332.32
			5,405,552.23
<u>-</u>	<u>-</u>	<u>-</u>	<u>179,158,680.34</u>
	261,864.39		32,622,696.50
			8,095,004.54
			1,678,975.07
			760,503.92
			1,926,939.96
			2,128,223.21
			(617,361.18)
			419,665.30
			4,510.72
			196,337.63
			57,755,531.63
			14,802,726.33
			8,808,209.57
			-
	(23,581,663.35)		-
	96,165.83		96,165.83
(26,007,896.27)			-
23,523,406.66			23,523,406.66
(2,484,489.61)	(23,223,633.13)	-	152,201,535.69
2,484,489.61	23,223,633.13	-	26,957,144.65
			68,372.88
			(3,900,522.33)
	(24,519,072.47)		-
			67,367.90
<u>-</u>	<u>(24,519,072.47)</u>	<u>-</u>	<u>(3,764,781.55)</u>
			<u>23,192,363.10</u>
			119,971,770.81
			-
			<u>119,971,770.81</u>
			<u>(2,989,181.95)</u>
			<u>\$ 140,174,951.96</u>
\$ 2,484,489.61	\$ (1,295,439.34)	\$ -	\$ 140,174,951.96
57,464,835.14	(66,779,122.77)	-	(9,314,287.63)
-	-	-	-
<u>57,464,835.14</u>	<u>(66,779,122.77)</u>	<u>-</u>	<u>(9,314,287.63)</u>
\$ 59,949,324.75	\$ (68,074,562.11)	\$ -	\$ 130,860,664.33

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

OFFICE OF COURT ADMINISTRATION, TEXAS JUDICIAL COUNCIL (212)
ANNUAL FINANCIAL REPORT (UNAUDITED)

Exhibit VI — Statement of Fiduciary Net Position
August 31, 2025

	<u>Custodial Funds</u>
ASSETS	
Cash and Cash Equivalents: (Note 3)	
Cash on Hand	
Cash in Bank	\$ 32,583.38
Other Assets	
Total Assets	<u>\$ 32,583.38</u>
LIABILITIES	
Payables:	
Accounts	
Other Liabilities	
Total Liabilities	
NET POSITION	
Fiduciary NP Other Purposes	<u>32,583.38</u>
Total Net Position	<u>\$ 32,583.38</u>

The accompanying notes to the financial statements are an integral part of this statement.

OFFICE OF COURT ADMINISTRATION, TEXAS JUDICIAL COUNCIL (212)
ANNUAL FINANCIAL REPORT (UNAUDITED)

**Exhibit VII — Combined Statement of Changes in Fiduciary Net Position
For the Fiscal Year Ended August 31, 2025**

	Custodial Funds
ADDITIONS	
Held for Others	\$ 6,641,149.74
Total Additions	6,641,149.74
DEDUCTIONS	
Payments to Individuals or Organizations	6,608,566.36
Other Expenses	
Total Deductions	6,608,566.36
INCREASE (DECREASE) IN NET POSITION	
NET POSITION	
Net Position, September 1, 2024	-
Restatements	
Net Position, September 1, 2025, as Restated	\$ 32,583.38
Net Position, August 31, 2025	\$ 32,583.38

The accompanying notes to the financial statements are an integral part of this statement.

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 Annual Financial Reports of State Agencies and Universities*.

The OCA 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 OCA and the Texas Judicial Council, a blended component unit, and their respective duties are discussed in detail in the Addendum to this report.

The OCA 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 is considered for audit by the state auditor as part of the audit of the state's *Annual Comprehensive Financial Report (ACFR)*; 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, each of which is considered a separate accounting entity.

Governmental Fund Types and Government-wide Adjustment Fund Types

General Revenue Funds

The general revenue fund (appropriation fund 0001) is used to account for all financial resources of the state except those required to be accounted for in another fund.

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

The Statewide Electronic Filing System Fund (appropriated 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

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

Capital Assets Adjustment Fund Type

The capital assets adjustment fund (appropriated fund 0998) is used to convert capital assets from modified accrual to full accrual basis for all governmental fund types.

Long-Term Liabilities Adjustment Fund Type

The long-term liabilities adjustment fund (appropriated fund 0997) is used to convert debt from modified accrual to full accrual basis for all governmental fund types.

Fiduciary Fund Types

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.

Custodial Funds

Custodial funds, a type of fiduciary fund, are used to account for assets held by the Texas Business Court in a fiduciary capacity as an agent for individuals or organizations. The funds are held in the custody of the Business Court Clerk under orders of the various Business Court districts in a local bank account. The custodial funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support State programs.

Component Units

The 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

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 are accounted for using the modified accrual basis of accounting. Under the modified accrual basis, revenues are recognized in the period that 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 60 days after year-end to be available and recognizes them as revenues of the current year for fund financial statements prepared on the modified accrual basis. Expenditures and other uses of financial resources are recognized when the related liability is incurred.

Basis conversion adjustment fund types convert modified accrued basis to full accrued basis of accounting. The following activities are recognized in these fund types:

- Capital assets
- Accumulated depreciation

Notes to the Financial Statements, continued

- Unpaid employee compensable leave
- The outstanding debt service principal on long-term liabilities
- Leases and subscription-based information technology arrangements (SBITAs)
- Long-term claims and judgments
- Full accrual revenues and expenses
- Pension amounts in governmental activities

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 are generally subject to lapse 60 days after fiscal year-end for which they were appropriated. If the authority exists within the biennium, the unexpended balance of appropriation year one is transferred forward to year two.

Assets, Liabilities, and Fund Balances/Net Position

Assets

Cash and Cash Equivalents

Short-term highly liquid investments with an original maturity of three months or less are considered cash equivalents.

Inventories and Prepaid Items

Inventories include both merchandise inventories on hand for sale and consumable inventories. 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.

Capital and Intangible Assets

Assets that meet the reporting threshold and useful life are capitalized. The capitalization threshold and the estimated useful life vary depending on the asset type. 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 and are depreciated over the estimated useful life of the asset using the straight-line method.

For SBITAs, the agency capitalizes in accordance with GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, for all SBITA agreements with a net present value of future subscription payments per contract exceeding \$500,000.

Other Receivables - Current and Non-Current

The disaggregation of receivables as reported in the financial statements is disclosed in Note 24 if required.

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.

Employees' Compensable Leave Balances

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 position. These obligations are normally paid from the same funding source from which each employee's salary or wage compensation was paid.

Notes to the Financial Statements, continued

Lease Liabilities

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. Additional information is available in Note 8, Leases and SBITAs.

SBITA Liabilities – Right to Use Subscriptions

A subscription liability is measured at the present value of payments, based on a contract, to be made during the subscription term. The state, as a subscriber, will reduce the subscription liability as payments are made and recognize an outflow of resources for interest on the liability. The subscription liability is split into current and noncurrent portions. Additional information is available in Note 8 Leases and SBITAs.

Fund Balances/Net Position

“Fund balance” is the difference between assets and liabilities on the governmental fund statements. “Net position” is the difference between assets and liabilities on the government-wide fund statements.

The OCA uses resources in the following order:

- When both restricted and unrestricted resources are available, use:
 1. restricted resources
 2. unrestricted resources (as they are needed)
- When only unrestricted resources are available for use in governmental funds, use:
 1. committed resources
 2. assigned resources
 3. unassigned resources

Fund Balance Components

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

Nonspendable fund balance includes amounts not available to be spent because they are either not in a spendable form or 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 or enabling legislation.

Committed fund balance can be used only for specific purposes pursuant to constraints imposed through legislation passed into law by a formal action of the Texas Legislature, the state’s highest level of decision making authority.

Assigned fund balance includes amounts constrained by the state’s intent to be used for specific purposes, but the constraints do not meet the requirements to report as restricted or 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 restricted, committed, or assigned to specific purposes within the general fund.

Notes to the Financial Statements, continued

Net Invested in Capital Assets

Net investment in capital assets 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 Position

Unrestricted net position consists of net resources that do not meet the definition of the two preceding categories. Unrestricted net position often has constraints on resources that are imposed by management but can be removed or modified.

Interfund Activities and Transactions

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 are repayments from funds responsible for expenditures or expenses to funds that made the actual payment. 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, the balance is classified as "current". Balances for repayment due in two (or more) years are classified as "noncurrent".
- (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.

Note 2: Capital Assets

A summary of changes in Capital Assets and Intangible Right to Use (RTU) for the year ended August 31, 2025, is presented below

OFFICE OF COURT ADMINISTRATION, TEXAS JUDICIAL COUNCIL (212)
ANNUAL FINANCIAL REPORT (UNAUDITED)

Notes to the Financial Statements, continued

PRIMARY GOVERNMENT								
Capital Asset Type	Balance 9/1/2024	Adjustments	Reclassifications			Additions	Deletions	Balance 8/31/2025
			Completed CIP	Inc-Int'agy Trans	Dec-Int'agy Trans			
GOVERNMENTAL ACTIVITIES								
Depreciable Assets								
Furniture and Equipment	\$1,739,715.24					\$1,488,823.80		\$3,228,539.04
Less Accumulated Depreciation for:								
Furniture and Equipment	(\$1,645,744.30)					(\$54,618.52)		(\$1,700,362.82)
Depreciable Assets, Net	\$93,970.94	\$0.00	\$0.00	\$0.00	\$0.00	\$1,434,205.28	\$0.00	\$1,528,176.22
Intangible Capital Assets - Amortizable								
Computer Software	\$3,736,169.37							\$3,736,169.37
Less Accumulated Amortization for:								
Computer Software	(\$3,736,169.37)							(\$3,736,169.37)
Total Accumulated Amortization	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Amortizable Assets, Net	\$93,970.94	\$0.00	\$0.00	\$0.00	\$0.00	\$1,434,205.28	\$0.00	\$1,528,176.22
Intangible Right to Use (RTU) Assets - Amortizable								
Buildings and Building Improvements	\$0.00					\$3,443,439.45		\$3,443,439.45
Subscription Assets	\$98,552,400.61					\$21,075,633.02	(\$1,662,135.04)	\$117,965,898.59
Total Amortizable Intangible RTU Assets	\$98,552,400.61	\$0.00	\$0.00	\$0.00	\$0.00	\$24,519,072.47	(\$1,662,135.04)	\$121,409,338.04
Less Accumulated Amortization for:								
Buildings and Building Improvements	\$0.00							\$0.00
Subscription Assets	(\$41,181,536.41)					(\$23,468,788.14)	1,662,135.04	(\$62,988,189.51)
Total Accumulated Amortization RTU Assets	(\$41,181,536.41)	\$0.00	\$0.00	\$0.00	\$0.00	(\$23,468,788.14)	\$1,662,135.04	(\$62,988,189.51)
Amortizable RTU Assets, Net	\$57,370,864.20	\$0.00	\$0.00	\$0.00	\$0.00	\$1,050,284.33	\$0.00	\$58,421,148.53
Governmental Activities Capital Assets, Net	\$57,464,835.14	\$0.00	\$0.00	\$0.00	\$0.00	\$2,484,489.61	\$0.00	\$59,949,324.75

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, 2025, 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 AMOUNT	\$9,000.00
Less: Certificates of Deposit included in carrying value and reported as Cash Equivalent	0.00
Less: Uninvested Securities Lending Cash Collateral included in carrying amount an reported as Securities Lending Collateral	0.00
Less: Securities Lending CD Collateral included in carrying value and reported as Securitie Lending Collateral	0.00
Total Cash in Bank per AFR	\$9,000.00
Governmental Funds Current Assets Cash in Bank	\$9,000.00
Governmental Funds Current Assets Restricted Cash in Bank	0.00
Governmental Funds Non-Current Assets Restricted Cash in Bank	0.00
Proprietary Funds Current Assets Cash in Bank	0.00
Proprietary Funds Current Assets Restricted Cash in Bank	0.00
Proprietary Funds Non-Current Restricted Cash in Bank	0.00
Cash in Bank per AFR	\$9,000.00
Fiduciary Funds	
CASH IN BANK – CARRYING AMOUNT	\$32,583.38
Less: Certificates of Deposit included in carrying value and reported as Cas Equivalent	0.00
Total Cash in Bank per AFR	\$32,583.38
Fiduciary Funds Cash in Bank	\$32,583.38
Fiduciary Funds Restricted Cash in Bank	0.00
Cash in Bank per AFR	\$32,583.38

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Notes to the Financial Statements, continued

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

Investments, Reverse Repurchase Agreements, Securities Lending, and Derivatives

Investments, reverse repurchase agreements, securities lending, and derivatives are not applicable to the Office of Court Administration.

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, 2025, the following changes occurred in liabilities.

Government Activities	Balance 09/01/2024	Additions	Reductions	Balance 08/31/2025	Amounts Due Within One Year	Amounts Due Thereafter
Right to Use Lease Obligations	\$0.00	\$3,429,292.09	\$344,252.29	\$3,085,039.80	\$348,366.91	\$2,736,672.89
Right to Use Subscription Obligations	62,318,199.16	21,075,633.02	23,223,263.70	60,170,568.48	24,059,562.54	36,111,005.94
Employees' Compensation Leave	4,115,421.52	2,628,986.68	2,367,122.29	4,377,285.91	2,113,989.63	2,263,296.28
Total Governmental Activities	\$66,433,620.68	\$27,133,911.79	\$25,934,638.28	\$67,632,894.19	\$26,521,919.08	\$41,110,975.11

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.

Notes to the Financial Statements, continued

Right to Use Lease Obligations

Right to use lease liabilities are measured at the present value of payments expected to be made during the lease term. The liability is reduced as payments are made.

Note 6: Bonded Indebtedness

Not applicable to this agency.

Note 7: Derivative Instruments

Not applicable to this agency.

Note 8: Leases & Subscription Liability

Office Space Leases

Lease Liability – Included in the expenditures reported in the financial statements are the following amounts of lease rent paid or due under the noncancelable lease liability:

Fiscal 2025

Fund Type	Amount
Governmental Activities	\$449,049.15

The agency entered into various leases for office space for the newly formed Texas Business Court. The lease agreements range in terms up to 2037. In fiscal 2025, the total lease payments were \$449,049.15. Of that amount, \$358,399.65 was for principal and \$90,649.50 for interest.

**Future Lease Payments
Year Ended Aug. 31, 2025**

Primary Government			
Governmental Activities			
Year	Principal	Interest	Total Future Min. Lease Payments
2026	\$ 348,366.91	\$ 126,763.49	\$ 475,130.40
2027	253,410.50	114,406.54	367,817.04
2028	269,376.71	103,313.75	372,690.46
2029	286,798.48	90,929.23	377,727.71
2030	299,573.82	78,153.91	377,727.73
2031-2035	1,533,838.17	181,743.77	1,715,581.94
2036-2040	93,675.21	4,424.82	98,100.03
Totals	\$ 3,085,039.80	\$ 699,735.51	\$ 3,784,775.31

Notes to the Financial Statements, continued

Subscription Based Information Technology Arrangements

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

Fiscal 2025

Fund Type	Amount
Governmental Activities	\$25,422,169.69

The various systems related to the IT subscription agreements are discussed below. These agreements range in terms up to year 2032. In fiscal 2025, the total lease payments were \$25,422,169.69. Of that amount, \$23,223,263.70 was for principal and \$2,198,905.99 for interest.

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.

Uniform Case Management System: In response to Governor Greg Abbott's School Safety Action Plan, the 86th Texas Legislature appropriated funds to the OCA to contract with a third party to establish a uniform case management system for use by counties, focusing primarily on counties with a population of 20,000 or less.

The system (1) collects county judicial data, including mental health adjudications and domestic violence protective orders; (2) provide timely and accurate reporting of judicial data to the office and the national criminal history record information and mental health record repositories; (3) easily integrate with existing state and countywide systems to allow frequent sharing of information between systems; and (4) include adequate reporting standards to ensure the accurate reporting of information through the system. Contracts were issued to three vendors: Tyler Technologies, iDocket, and Icon.

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 now known as Catalis.

Court Analytics TX: During the 88 Legislative Session, OCA received funding to contract with a vendor to build a new statewide system to collect case-level data. The Texas Judicial Council was tasked with gathering this data from courts, and in September 2024, OCA signed with Tyler Technologies to develop the Court Analytics TX (CATX) system. The purpose of CATX is to develop, implement, and maintain a robust statewide data warehouse and business intelligence system that will serve as a comprehensive repository of court case-level data for all court levels and case types across the state of Texas. This system aims to provide transparency and a more detailed view of the life of a case as it navigates through the court. More detailed data will promote transparency, support policy making decisions, and inform judges, clerks, lawmakers, researchers, and the community.

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Notes to the Financial Statements, continued

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, 2025**

Primary Government			
Governmental Activities			
Year	Principal	Interest	Total Future Min. Subscription Payments
2026	\$ 24,059,562.54	\$ 1,776,507.01	\$ 25,836,069.55
2027	22,235,135.23	1,070,829.71	23,305,964.94
2028	2,227,356.72	582,643.28	2,810,000.00
2029	2,494,972.90	480,027.10	2,975,000.00
2030	2,759,819.67	363,930.33	3,123,750.00
2031-2035	6,393,721.42	330,150.55	6,723,871.97
Totals	\$ 60,170,568.48	\$ 4,604,087.98	\$ 64,774,656.46

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.

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Notes to the Financial Statements, continued

Individual balances and activity at August 31, 2025, follows:

Required Note 12 Presentation: Interfund Receivables and Payables – Current			
Current Portion	Current Interfund Receivable	Current Interfund Payable	Purpose
GENERAL REVENUE (01)			
APPD Fund 0001, D23 0001	-	(3,699.60)	Benefit Transfer
APPD Fund 0325, D23 0325	-	(31,098.19)	Expenditure Transfer
APPD Fund 5073, D23 5073	-	(503,216.88)	Expenditure Transfer
APPD Fund 5173, D23 5173	-	(4,202.69)	Expenditure Transfer
GENERAL REVENUE (01)			
APPD Fund 0001, D23 0001	542,164.20	-	Expenditure Transfer
APPD Fund 0001, D23 5157	53.16	-	Expenditure Transfer
Total Interfund Receivable/Payable	542,217.36	(542,217.36)	

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

Material Financial Highlights

The agency has no subsequent events to report.

Note 17: Risk Management

The agency has no probable risk of loss to report.

Notes to the Financial Statements, continued

Note 18: Management’s Discussion and Analysis (MD&A)

Material Financial Highlights

General Revenue Appropriations in 2025 are significantly lower than in 2024, primarily because funding for Operation Lone Star allocated to OCA and TIDC was fully appropriated in 2024. Additionally, several Information Technology initiatives, such as the Network Equipment refresh, the replacement of the legacy system with a Case Level Data system, and the Court Text Reminder program, received most or all of their funding in the first year of the biennium. Additionally, funds designated for the creation of the Fifteenth Court of Appeals were appropriated to OCA in 2024 but are not present in the 2025 budget.

General Revenue spending in fiscal year 2025 increased compared to fiscal year 2024 due to a combination of new initiatives and operational needs. The creation of the Business Court and Fifteenth Court of Appeals contributed significantly, with expenditures covering staff hiring, renovation of leased office space, and the furnishing of offices and courtrooms. Additional costs were incurred for the renovation of the William P. Clements, Jr. State Office Building in Austin to house both the Business Court and the Fifteenth Court of Appeals. Operation Lone Star grants and certain Sustainability grant payments were made exclusively in 2025. The Texas Indigent Defense Commission (TIDC) saw a reallocation of its administrative costs from Fund 5073 to General Revenue. Finally, investments in information technology included the purchase of network refresh equipment to modernize infrastructure and development of the new case level data system, Court Analytics TX (CATX).

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.

Note 21: N/A

Not applicable to this agency.

Note 22: Donor-Restricted Endowments

Not applicable to this agency.

Notes to the Financial Statements, continued

Note 23: Extraordinary and Special Items

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.

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.

Notes to the Financial Statements, continued

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.

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OFFICE OF COURT ADMINISTRATION, TEXAS JUDICIAL COUNCIL (212)
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**Exhibit A-1 — Combining Balance Sheet— All General and Consolidated Funds
August 31, 2025**

	General Fund 1 (0001) U/F (0001)*	Consolidated Fund 1 (0001) U/F (5157)
ASSETS		
Current Assets:		
Cash and Cash Equivalents		
Cash in Bank	\$ 9,000.00	\$ -
Cash in State Treasury	39,871.75	52,633,399.62
Legislative Appropriations	87,948,277.92	
Receivables from:		
Due From Other Agencies	766,527.51	
Interfund Receivable	542,164.20	53.16
Total Assets	89,305,841.38	52,633,452.78
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES		
Liabilities		
Current Liabilities:		
Payables from:		
Accounts	10,412,235.80	5,608,188.96
Payroll	5,037,230.59	6,525.85
Due To Other Funds		
Due To Other Agencies		
Interfund Payable	3,699.60	
Funds Held For Others		
Other Current Liabilities	38,846.75	-
Total Liabilities	15,492,012.74	5,614,714.81
 Fund Balances (Deficits):		
Committed	-	47,018,737.97
Unassigned	73,813,828.64	-
Total Fund Balances	73,813,828.64	47,018,737.97
 Total Liabilities, Deferred Inflows of Resources and Fund Balances	 \$ 89,305,841.38	 \$ 52,633,452.78

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

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Exhibit A-1 — Combining Balance Sheet— All General and Consolidated Funds August 31, 2025

Consolidated Fund 2 (5073) U/F (5073)	Consolidated Fund 4 (0325) U/F (0325)	Total
\$ -		\$ 9,000.00
19,118,857.90		71,792,129.27
		87,948,277.92
503,216.88	534,315.07	1,804,059.46
		542,217.36
19,622,074.78	534,315.07	162,095,684.01
903,620.22		16,924,044.98
		5,043,756.44
	503,216.88	503,216.88
117,103.12		117,103.12
503,216.88	31,098.19	538,014.67
		-
-		38,846.75
1,523,940.22	534,315.07	23,164,982.84
18,098,134.56	(13.61)	65,116,858.92
	13.61	73,813,842.25
18,098,134.56	-	138,930,701.17
\$ 19,622,074.78	\$ 534,315.07	\$ 162,095,684.01

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**Exhibit B-1 — Combining Balance Sheet— Special Revenue Funds
August 31, 2025**

	Special Revenue Fund 1 (5173) U/F (5173)		Totals
ASSETS			
Current Assets:			
Cash and Cash Equivalents:			
Cash in State Treasury	\$ 116,569.91	\$	116,569.91
Other Current Assets			
Total Current Assets	116,569.91		116,569.91
Total Assets	116,569.91		116,569.91
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
Liabilities			
Current Liabilities:			
Payables from:			
Accounts	2,229.56		2,229.56
Payroll	54,937.14		54,937.14
Interfund Payable	4,202.69		4,202.69
Total Current Liabilities	\$ 61,369.39	\$	61,369.39
Total Liabilities	61,369.39		61,369.39
 Fund Balances (Deficits):			
Restricted	55,200.52		55,200.52
Total Fund Balances	55,200.52		55,200.52
Total Liabilities, Deferred Inflows of Resources and	\$ 116,569.91	\$	116,569.91

OFFICE OF COURT ADMINISTRATION, TEXAS JUDICIAL COUNCIL (212)
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**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, 2025**

	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
REVENUES					
Legislative Appropriations					
Original Appropriations (GR)	\$ 79,042,914.31	\$ -	\$ -	\$ -	\$ 79,042,914.31
Additional Appropriations (GR)	6,186,627.14				6,186,627.14
Federal Revenue (PR - Operating or Capital)	5,604.09				5,604.09
Federal Grant Pass-Through Revenue (GR)	8,165,716.87			5,944,778.75	14,110,495.62
State Grant Pass-Through Revenue (GR)	13,909.12				13,909.12
License, Fees & Permits (PR)	557,601.37	34,982,061.67	38,195,641.28		73,735,304.32
Sales of Goods and Services (PR)	511,332.32				511,332.32
Other (PR - Chg for Serv, Operating or Capital)	101,396.15		5,304,156.08		5,405,552.23
Total Revenues	94,585,101.37	34,982,061.67	43,499,797.36	5,944,778.75	179,011,739.15
EXPENDITURES					
Salaries and Wages	31,868,456.05	217,299.81	109,753.94	110,385.17	32,305,894.97
Payroll Related Costs	7,989,611.31	58,664.16	13,680.23	28,627.29	8,090,582.99
Professional Fees and Services	662,883.40	1,014,385.75	1,579.92		1,678,849.07
Travel	653,394.19	148.00	82,024.19		735,566.38
Materials and Supplies	1,922,369.88		2,773.17		1,925,143.05
Communication and Utilities	1,311,260.27	294,030.60	16,342.20	501,943.70	2,123,576.77
Repairs and Maintenance	(724,978.07)	107,616.89			(617,361.18)
Rentals and Leases	412,714.78		4,240.36		416,955.14
Printing and Reproduction	4,047.59		463.13		4,510.72
State Grant Pass-Through Expenditures			196,337.63		196,337.63
Intergovernmental Payments	21,735,672.15		36,019,859.48		57,755,531.63
Public Assistance Payments	14,652,519.60		150,206.73		14,802,726.33
Other Expenditures	1,708,847.45	1,580,491.24	201,923.56	5,303,836.20	8,795,098.45
Debt Service:					
Principal - Leases/SBITA	2,524,639.31	21,057,024.04			23,581,663.35
Capital Outlay	25,957,026.62	50,869.65			26,007,896.27
Total Expenditures	110,678,464.53	24,380,530.14	36,799,184.54	5,944,792.36	177,802,971.57
Excess (Deficiency) of Revenues over Expenditures	(16,093,363.16)	10,601,531.53	6,700,612.82	(13.61)	1,208,767.58
OTHER FINANCING SOURCES (USES)					
Transfers In	42,542.88	25,830.00			68,372.88
Transfers Out		(5,970.00)	(3,894,552.33)		(3,900,522.33)
Increase in Obligations - Leases/Subscriptions	24,519,072.47				24,519,072.47
Legislative Transfers In	67,367.90				67,367.90
Total Other Financing Sources (Uses)	24,628,983.25	19,860.00	(3,894,552.33)	-	20,754,290.92
Net Change in Fund Balances	8,535,620.09	10,621,391.53	2,806,060.49	(13.61)	21,963,058.50
Fund Financial Statement - Fund Balances					
Fund Balances, September 1, 2024	68,267,390.50	36,397,346.44	15,292,074.07	13.61	119,956,824.62
Restatements					-
Fund Balances, September 1, 2024, as Restated	68,267,390.50	36,397,346.44	15,292,074.07	13.61	119,956,824.62
Appropriations Lapsed	(2,989,181.95)	-	-	-	(2,989,181.95)
Fund Balances, August 31, 2025	\$ 73,813,828.64	\$ 47,018,737.97	\$ 18,098,134.56	\$ (0.00)	\$ 138,930,701.17

OFFICE OF COURT ADMINISTRATION, TEXAS JUDICIAL COUNCIL (212)
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**Exhibit B-2 — Combining Statement of Revenues, Expenditures and Changes in Fund Balances —
Special Revenue Funds
For the Fiscal Year Ended August 31, 2025**

	Special Revenue Fund	
	1	
	(5173)	
	U/F (5173)	Totals
REVENUES		
License, Fees & Permits (PR)	\$ 146,941.19	\$ 146,941.19
Sales of Goods and Services (PR)		
Total Revenues	146,941.19	146,941.19
EXPENDITURES		
Salaries and Wages	54,937.14	54,937.14
Payroll Related Costs	4,421.55	4,421.55
Professional Fees and Services	126.00	126.00
Travel	24,937.54	24,937.54
Materials and Supplies	1,796.91	1,796.91
Communication and Utilities	4,646.44	4,646.44
Rentals and Leases	2,710.16	2,710.16
Other Expenditures	13,111.12	13,111.12
Total Expenditures	106,686.86	106,686.86
Excess (Deficiency) of Revenues over (under)		
Expenditures	40,254.33	40,254.33
Net Change in Fund Balances	40,254.33	40,254.33
Fund Financial Statement - Fund Balances		
Fund Balances, September 1, 2024	14,946.19	14,946.19
Restatements	-	-
Fund Balances, September 1, 2024, as Restated	14,946.19	14,946.19
Appropriations Lapsed	-	-
Fund Balances, August 31, 2025	\$ 55,200.52	\$ 55,200.52

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**SCHEDULE 1A – SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
FOR THE YEAR ENDED AUGUST 31, 2025**

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			
U.S. Department of the Treasury								
<u>Pass-Through From:</u>								
COVID-19 - Coronavirus State & Local Fiscal Recovery Funds Recovery Funds	21.027						5,944,778.75	5,944,778.75
<u>Pass-Through From:</u> Governor - Fiscal			300	5,944,778.75				
Totals - U.S. Department of the Treasury				<u>5,944,778.75</u>	<u>0.00</u>	<u>0.00</u>	<u>5,944,778.75</u>	<u>5,944,778.75</u>
U.S. Department of Health and Human Services								
<u>Pass-Through From:</u>								
Child Support Enhancement	93.563						7,993,786.71	7,993,786.71
<u>Pass-Through From:</u> Attorney General			302	7,993,786.71				
State Court Improvement Program	93.586						171,930.16	171,930.16
<u>Pass-Through From:</u> Supreme Court			201	171,930.16				
Totals - U.S. Department of Health and Human Services				<u>8,165,716.87</u>	<u>0.00</u>	<u>0.00</u>	<u>8,165,716.87</u>	<u>8,165,716.87</u>
U.S. Department of Justice								
<u>Direct Programs:</u>								
National Criminal History Improvement Program (NCHIP)	16.554					5,604.09	5,604.09	5,604.09
Totals - U.S. Department of Justice				<u>0.00</u>	<u>0.00</u>	<u>5,604.09</u>	<u>5,604.09</u>	<u>5,604.09</u>
Total Expenditures of Federal Awards				<u>14,110,495.62</u>	<u>0.00</u>	<u>5,604.09</u>	<u>14,116,099.71</u>	<u>14,116,099.71</u>

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	14,116,099.71
Total Federal Revenue and Federal Pass-Through Revenue	14,116,099.71
RECONCILING ITEMS:	
None	0.00
Total Pass-Through and Expenditures Per SEFA	14,116,099.71

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 (CFDA 97.036)
Not applicable to the Office of Court Administration.

Note 9 - Economic Adjustment Assistance (CFDA 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.

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**SCHEDULE 1B—SCHEDULE OF STATE GRANT PASS-THROUGHS
FOR THE YEAR ENDED AUGUST 31, 2025**

Pass-through From	Grant ID	Agency Number	Amount
JCMH Technology Grant Supreme Court	201-24-069	201	13,909.12 <u>13,909.12</u>
Total Pass-Through from Other Agencies (Exhibit II):			\$ 13,909.12

Pass-through To	Grant ID	Agency Number	Amount
Caprock Regional Public Defender Office Texas Tech University	212.0001	733	196,337.63 <u>196,337.63</u>
Total Pass-Through to Other Agencies (Exhibit II):			\$ 196,337.63

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 OCA 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

POSITION

Megan LaVoie	Administrative Director
Louis Tomasetti	Director, Government Relations
Jeffrey Tsunekawa	Director, Court Services
Alejandra Peña	Director, Data and Research
María Elena Ramón	General Counsel
Jennifer Henry	Chief Financial Officer
Casey Kennedy	Director, Information Services
Scott Ehlers	Director, Texas Indigent Defense Commission
Ronald S. Morgan, Jr.	Director, Enterprise Planning & Regulatory Services
Lynn Robitaille Garcia	Director, Texas Forensic Science Commission

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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 September 15, 2025, are:

MEMBER

POSITION

Chair:

Hon. Jimmy Blacklock

Chief Justice, Supreme Court of Texas

Vice-Chair:

Hon. David J. Schenck

Presiding Judge, Court of Criminal Appeals

Legislative Members:

Hon. Brandon Creighton
Hon. Judith Zaffirini
Hon. Jeff Leach
Hon. Joe Moody

State Senator, Conroe
State Senator, Laredo
State Representative, Allen
State Representative, El Paso

Judicial Members:

Hon. Ken Wise
Hon. Emily Miskel
Hon. Missy Medary

Hon. Valencia Nash
Hon. Kathleen Person
Hon. Maggie Sawyer
Hon. Edward J. Spillane, III
Hon. Claudia Laird
Hon. Grant Dorfman
Vacant
Vacant

Justice, 14th Court of Appeals, Houston
Justice, 5th Court of Appeals, Dallas
Judge, 347th Judicial District Court, Corpus Christi
Presiding Judge – 5th Region
Justice of the Peace Pct. 1, Place 2, Dallas County
Judge, City of Temple Municipal Court, Temple
Justice of the Peace, McCulloch County, Brady
Presiding Judge, City of College Station
Judge, Probate Court No. 1, Montgomery County
Presiding Judge, Texas Business Court
District Judge
County Judge

Citizen Members:

Ms. Zina Bash, Austin
Mr. Kevin Bryant, Dallas
Ms. Jennifer Caughey, Houston
Ms. Sonia Clayton, Houston
Hon. Jon Gimble, Waco
Mr. David Dunmoyer, Pflugerville

Attorney
Non-Attorney
Attorney
Non-Attorney
Non-Attorney
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, 2025:

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
Tracy Hopper, IT Administrator, Harris County District Clerk's Office
D. Todd Smith, Attorney, Texas Appellate Counsel, Austin
Carlos R. Soltero, Attorney, Soltero Sapire Murrell PLLC, Austin
Dean Stanzione, Director of Court Administration, Lubbock County
Mark Unger, The Unger Law Firm, San Antonio
Honorable John Warren, County Clerk, Dallas County
Edward 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, 2025:

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
Honorable David Canales, Judge, 73rd District Court, Bexar County
Michael Cruz, Deputy Clerk, Fifteenth Court of Appeals, Austin
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
Honorable Patty Henry, District Clerk, Chambers County
Roland Johnson, Attorney, Fort Worth
Megan LaVoie, Administrative Director, Office of Court Administration, Austin
Bart Lesniewicz, Chief Deputy Clerk, Tarrant County
Cynthia Orr, Attorney, Goldstein & Orr, San Antonio
Honorable Velva Price, District Clerk, Travis County
Honorable Russ Ridgway, Former JP, Harris County
Honorable Nancy E. Rister, County Clerk, Williamson County
Sian Schilhab, General Counsel, Court of Criminal Appeals, Austin
Honorable David Stith, Judge, 319th District Court, Nueces County
Aaron Varner, Staff Attorney, Texas Legal Service Center, Austin
Jennifer Williams, Vinson and Elkins, Austin
Honorable Deana Williamson, Clerk, Court of Criminal Appeals, Austin
Honorable J.R. Woolley, JP Precinct 2, Waller County

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, serve as the Courts' liaisons.

Addendum, continued

Texas Indigent Defense Commission

The Texas Indigent Defense Commission (TIDC) is led by the Honorable Missy Medary, Presiding Judge of the 5th Administrative Judicial Region, and comprises seven members appointed by the Governor and eight ex officio members. The Commission’s work is carried out by 20 staff, including an executive director, Scott Ehlers, who is appointed by the board. The Commission is administratively attached to the OCA. TIDC submits its legislative appropriations request and budget separately from the OCA. TIDC’s mission is *protecting the right to counsel, improving public defense*.

The ex-officio members of the Commission, as of August 31, 2025, are:

<u>MEMBER</u>	<u>POSITION</u>
Honorable Jimmy Blacklock	Austin, Chief Justice of the Supreme Court
Honorable Brandon Creighton	Conroe, State Senator
Honorable Emily Miskel	McKinney, Justice, Fifth Court of Appeals
Honorable Joe Moody	El Paso, State Representative
Honorable David Schenck	Austin, Presiding Judge, Court of Criminal Appeals
Honorable John Smithee	Amarillo, State Representative
2 VACANT	

The members appointed by the Governor, as of August 31, 2025, are:

<u>MEMBER</u>	<u>POSITION</u>
Honorable Missy Medary	Chair, Corpus Christi, Presiding Judge, 5 th Adm. Judicial Reg.
Mr. James D. Bethke	San Antonio, Executive Director, Bexar Co. MAC
Mr. Alex Bunin	Houston, Chief Public Defender, Harris County
Mr. Jay Cohen	Houston, Attorney, Blass Law PLLC
Honorable Valerie Covey	Georgetown, Commissioner Precinct 3
Honorable Richard Evans	Bandera, Bandera County Judge
Honorable James R. “J.R.” Woolley, Jr.	Waller, Justice of the Peace

Judicial Branch Certification Commission (JBCC)

The Texas Legislature established the nine-member Judicial Branch Certification Commission (JBCC) during the 83rd Regular Session. The commission is appointed by the Supreme Court of Texas and has the core responsibility for overseeing the certification, registration, and licensing of approximately **6970** court reporters and court reporting firms, guardians, guardianship programs, guardianship registrations, process servers, as well as licensed court interpreters. Hon. Sid Harle serves as the Chair of the commission.

Members Appointed to the JBCC

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

<u>MEMBER</u>	<u>CITY</u>	<u>EXPIRES</u>
Hon. Sid Harle, Chairman	San Antonio	2029
Hon. William Sowder, Vice-Chair	Lubbock	2027
Hon. Victor Villarreal	Laredo	2029
Hon. Glen Harrison	Sweetwater	2031
Hon. David Jahn	Denton	2031
Don D. Ford, Attorney	Houston	2031

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Addendum, continued

<u>MEMBER</u>	<u>CITY</u>	<u>EXPIRES</u>
Mark Blenden, Attorney	Dallas	2029
Ann Murray Moore, Attorney	Edinburg	2027
Velma Arellano, Court Reporter	San Antonio	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 89th Texas Legislature tasked the Commission with the development and management of a forensic apprenticeship program in coordination with the Office of Court Administration, universities and forensic laboratory participants to address shortages in the state’s forensic science workforce. 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

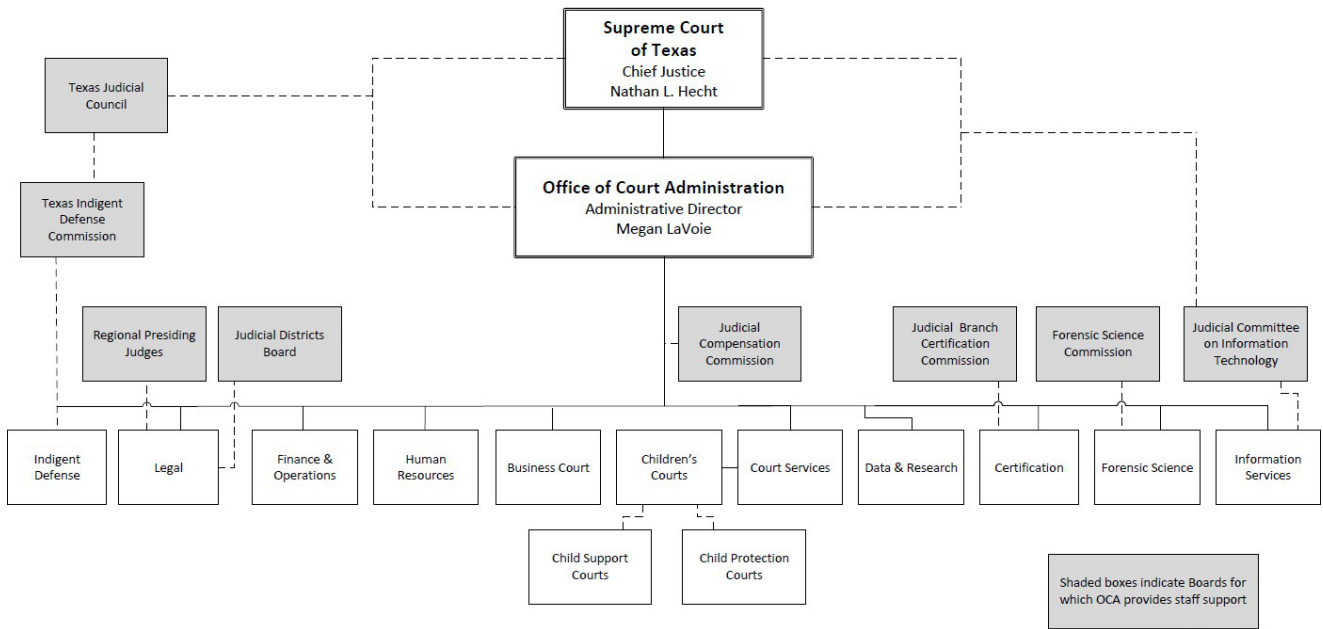
The Commission’s nine-member panel consisting of seven scientists and two lawyers (including one defense attorney representative and one prosecutor representative) is appointed by the Governor of Texas. Members serve staggered two-year terms.

<u>MEMBER</u>	<u>CITY</u>	<u>EXPIRES</u>
Dr. Jeffrey Barnard, Presiding Officer	Dallas	2025
Dr. Patrick Buzzini	Spring	2026
Dr. Michael Coble	Fort Worth	2026
Mr. Mark Daniel, J.D.	Fort Worth	2025
Dr. Stacey Mitchell	Magnolia	2026
Dr. Jasmine Drake	Houston	2026
Dr. Sarah Kerrigan	The Woodlands	2025
Mr. Jarvis Parsons, D.A.	Bryan	2025
Ms. Erika Ziemak	Aledo	2025

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.

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Organization Chart



8/7/2024