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OFFICE of CAPITAL and FORENSIC WRITS

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**AGENCY 215**

**AUSTIN, TEXAS**

**ANNUAL FINANCIAL REPORT**

**FISCAL YEAR ENDED AUGUST 31, 2023**

**BENJAMIN B. WOLFF  
DIRECTOR**

## **OFFICE OF CAPITAL AND FORENSIC WRITS, 215**

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# O C F W

OFFICE of CAPITAL and FORENSIC WRITS



Benjamin B. Wolff  
Director

November 20, 2023

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

Dear Honorable Sirs and Madam:

We are pleased to submit the Annual Financial Report of the Office of Capital and Forensic Writs for the fiscal year which ended August 31, 2023, in compliance with Texas Government Code Annotated, Section 2101.011, and in accordance with the requirements established by the Comptroller of Public Accounts.

Due to the statewide requirements embedded in Governmental Accounting Standards Board (GASB) Statement No. 34, Basic Financial Statements and Management's Discussion and Analysis- for State and Local Governments, the Comptroller of Public Accounts does not require the accompanying annual financial report to comply with all the requirements in this statement. The financial report will be considered for audit by the state auditor as part of the audit of the State of Texas Comprehensive Annual Financial Report (CAFR); therefore, an opinion has not been expressed on the financial statements and related information contained in this report.

If you have any questions, please contact our Finance Team Lead, Joy Right, at (512) 463-8518.

Sincerely,

A handwritten signature in black ink, appearing to read "B B Wolff".

Benjamin B. Wolff  
Director

## **II General Purpose Financial Statements**

## **II A. Balance Sheet -Governmental and Proprietary Fund Types (DAFR 8580)**

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PROD SYSTEM  
 \*\*\*\*\*PAGE 1

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

\*\*\*\*\*

GL	GL	COMP	AGY	CURRENT	PRIOR
CAT	CLASS	GL	TITLE	YEAR	YEAR
01	004	0045	CASH IN STATE TREASURY	445,567.82-	445,567.82-
		0048	LEGISLATIVE CASH	445,567.82	445,567.82

GL CLS 004 CA CASH IN STATE TREASURY .00 .00

01 020 9000 LEGISLATIVE APPROPRIATIONS .00 .00

GL CLS 020 CA LEGISLATIVE APPROPRIATIONS .00 .00

01 065 0279 CA INTERFUND RECEIVABLE-NO POST DOC .00 .00

GL CLS 065 CA INTERFUND RECEIVABLE .00 .00

01 100 0295 PREPAID ITEMS .00 .00

GL CLS 100 CA PREPAID ITEMS .00 .00

\* GLA CAT 01 CURRENT ASSETS .00 .00

\*\* TOTAL ASSETS AND OTHER DEBITS .00 .00

21 200 1009 VOUCHERS PAYABLE .00 .00  
 1010 ACCOUNTS PAYABLE .00 .00

GL CLS 200 CL ACCOUNTS PAYABLE .00 .00

21 203 1015 PAYROLL PAYABLE .00 .00

GL CLS 203 CL PAYROLL PAYABLE .00 .00

21 205 1049 CL INTERFUND PAYABLE .00 .00

GL CLS 205 CL INTERFUND PAYABLE .00 .00

21 211 1050 DUE TO OTHER AGENCIES .00 .00  
 1050 DUE TO OTHER AGENCIES 21200010 .00 .00

GL CLS 211 CL DUE TO OTHER AGENCIES .00 .00

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PROD SYSTEM  
 \*\*\*\*\*PAGE 2

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

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

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

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PROD SYSTEM  
 \*\*\*\*\*PAGE 3

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL  
 FUND 0980 DIRECT DEPOSIT CORR

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

01	004	0045	CASH IN STATE TREASURY		.00	.00
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
	* GLA CAT	01	CURRENT ASSETS		.00	.00
	**	TOTAL ASSETS AND OTHER DEBITS			.00	.00
21	300	1149	FUNDS HELD FOR OTHERS		.00	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00
	* GLA CAT	21	CURRENT LIABILITIES		.00	.00
	**	TOTAL LIABILITIES AND OTHER CREDITS			.00	.00
45	372	2400	FIDUCIARY NP OTHER PURPOSES		.00	.00
	GL CLS	372	FIDUCIARY FDS - NP OTHER PURPOSES		.00	.00
	* GLA CAT	45	NET POSITION		.00	.00
51	550	****	2325-POST CLS FFS FB UNASSIGNED		.00	.00
	GL CLS	550	FD BAL-UNASSIGNED		.00	.00
	* GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00
	**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES			.00	.00
	**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION			.00	.00
	* FUND	0980	DIRECT DEPOSIT CORR		.00	.00



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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PROD SYSTEM  
 \*\*\*\*\*PAGE 4

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL  
 FUND 9000 DEPOSIT DEFAULT FUND

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

01	004	0045	CASH IN STATE TREASURY		.00	.00
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
	* GLA CAT	01	CURRENT ASSETS		.00	.00
	**	TOTAL ASSETS AND OTHER DEBITS			.00	.00
51	550	****	2325-POST CLS FFS FB UNASSIGNED		.00	.00
	GL CLS	550	FD BAL-UNASSIGNED		.00	.00
	* GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00
	**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES			.00	.00
	**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION			.00	.00
	* FUND	9000	DEPOSIT DEFAULT FUND		.00	.00

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PROD SYSTEM  
 \*\*\*\*\*PAGE 5

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL  
 FUND 9001 RETURNED ITEMS DEFAULT FUND

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

01	004	0045	CASH IN STATE TREASURY		.00	.00
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
	* GLA CAT	01	CURRENT ASSETS		.00	.00
	**	TOTAL ASSETS AND OTHER DEBITS			.00	.00
51	550	****	2325-POST CLS FFS FB UNASSIGNED		.00	.00
	GL CLS	550	FD BAL-UNASSIGNED		.00	.00
	* GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00
	**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES			.00	.00
	**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION			.00	.00
	* FUND	9001	RETURNED ITEMS DEFAULT FUND		.00	.00

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PROD SYSTEM  
 \*\*\*\*\*PAGE 6

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL  
 FUND 9014 USPS-DIRECT DEPOSIT RETURN MONEY

GL	GL	COMP	AGY	CURRENT	PRIOR
CAT	CLASS	GL	TITLE	GL	YEAR
01	004	0045	CASH IN STATE TREASURY	.00	.00
	GL CLS	004	CA CASH IN STATE TREASURY	.00	.00
	* GLA CAT	01	CURRENT ASSETS	.00	.00
	** TOTAL ASSETS AND OTHER DEBITS			.00	.00
21	300	1149	FUNDS HELD FOR OTHERS	.00	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS	.00	.00
	* GLA CAT	21	CURRENT LIABILITIES	.00	.00
	** TOTAL LIABILITIES AND OTHER CREDITS			.00	.00
45	372	2400	FIDUCIARY NP OTHER PURPOSES	.00	.00
	GL CLS	372	FIDUCIARY FDS - NP OTHER PURPOSES	.00	.00
	* GLA CAT	45	NET POSITION	.00	.00
	** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES			.00	.00
	** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION			.00	.00
	* FUND	9014	USPS-DIRECT DEPOSIT RETURN MONEY	.00	.00
	* GAAP FUND	0001	GENERAL REVENUE (0001)-GENERAL	.00	.00

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PROD SYSTEM  
 \*\*\*\*\*PAGE 7

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0325 FEDERAL CARES/FFCRA ACT  
 FUND 0325 CORONA VIRUS RELIEF FUND-LAPTOP REIMB

\*\*\*\*\*

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

\*\*\*\*\*

01	004	0045	CASH IN STATE TREASURY		41.48	.00
	GL CLS	004	CA CASH IN STATE TREASURY		41.48	.00
01	072	0284	DUE FROM OTHER AGENCIES	30070260	.00	.00
	GL CLS	072	CA DUE FROM OTHER AGENCIES		.00	.00
	* GLA CAT	01	CURRENT ASSETS		41.48	.00
	** TOTAL ASSETS AND OTHER DEBITS				41.48	.00
21	211	1050	DUE TO OTHER AGENCIES		.00	.00
		1050	DUE TO OTHER AGENCIES	30003250	.00	.00
	GL CLS	211	CL DUE TO OTHER AGENCIES		.00	.00
	* GLA CAT	21	CURRENT LIABILITIES		.00	.00
	** TOTAL LIABILITIES AND OTHER CREDITS				.00	.00
51	550	****	2325-POST CLS FFS FB UNASSIGNED		41.48-	.00
	GL CLS	550	FD BAL-UNASSIGNED		41.48-	.00
51	800	9001	ENCUMBRANCES		.00	200,000.00
		9005	BUDGET RESERVATION FOR ENCUMBRANCES		.00	200,000.00-
	GL CLS	800	BUDGETARY		.00	.00
	* GLA CAT	51	FUND BALANCE (DEFICITS)		41.48-	.00
	** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				41.48-	.00
	** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				41.48-	.00
	* FUND	0325	CORONA VIRUS RELIEF FUND-LAPTOP REIMB		.00	.00
	* GAAP FUND	0325	FEDERAL CARES/FFCRA ACT		.00	.00

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PROD SYSTEM  
 \*\*\*\*\*PAGE 8

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

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

01	004	0045	CASH IN STATE TREASURY		20,190,914.55-	17,743,089.94-
		0047	SHARED CASH		20,190,914.55	17,743,089.94
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
01	065	0279	CA INTERFUND RECEIVABLE-NO POST DOC		.00	.00
	GL CLS	065	CA INTERFUND RECEIVABLE		.00	.00
01	072	0284	DUE FROM OTHER AGENCIES	21250730	.00	209,465.07
	GL CLS	072	CA DUE FROM OTHER AGENCIES		.00	209,465.07
01	080	0285	CONSUM. INVENTORIES (MAT. AND SUPPLI		.00	.00
	GL CLS	080	CA CONSUMABLE INVENTORIES		.00	.00
01	100	0295	PREPAID ITEMS		.00	.00
	GL CLS	100	CA PREPAID ITEMS		.00	.00
*	GLA CAT	01	CURRENT ASSETS		.00	209,465.07
**	TOTAL ASSETS AND OTHER DEBITS				.00	209,465.07
21	200	1009	VOUCHERS PAYABLE		.00	14,482.45-
		1010	ACCOUNTS PAYABLE		.00	.00
	GL CLS	200	CL ACCOUNTS PAYABLE		.00	14,482.45-
21	203	1015	PAYROLL PAYABLE		295,230.52-	197,150.43-
	GL CLS	203	CL PAYROLL PAYABLE		295,230.52-	197,150.43-
21	205	1049	CL INTERFUND PAYABLE		.00	.00
	GL CLS	205	CL INTERFUND PAYABLE		.00	.00

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PROD SYSTEM  
 \*\*\*\*\*PAGE 9

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

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
21	211	1050	DUE TO OTHER AGENCIES		.00	.00
		1050	DUE TO OTHER AGENCIES	21200010	.00	.00
		1050	DUE TO OTHER AGENCIES	21250730	.00	.00
		1050	DUE TO OTHER AGENCIES	32001650	.00	.00
GL CLS	211	CL	DUE TO OTHER AGENCIES		.00	.00
* GLA CAT	21		CURRENT LIABILITIES		295,230.52-	211,632.88-
** TOTAL LIABILITIES AND OTHER CREDITS					295,230.52-	211,632.88-
51	510	2301	FD BAL-NONSPND FOR INVENTORY		.00	.00
		2302	FD BAL-NONSPND FOR PREPAID ITEMS		.00	.00
GL CLS	510		FD BAL-NONSPENDABLE		.00	.00
51	530	2315	FD BAL-COMMITTED		.00	.00
GL CLS	530		FD BAL-COMMITTED		.00	.00
51	540	2320	FD BAL-ASSIGNED		.00	.00
GL CLS	540		FD BAL-ASSIGNED		.00	.00
51	550	****	2325-POST CLS FFS FB UNASSIGNED		295,230.52	2,167.81
GL CLS	550		FD BAL-UNASSIGNED		295,230.52	2,167.81
51	620	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
GL CLS	620		FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51	800	9001	ENCUMBRANCES		88,465.00	65,363.40
		9003	ENCUMBRANCES (REPORTING AGENCIES)		.00	.00
		9005	BUDGET RESERVATION FOR ENCUMBRANCES		88,465.00-	65,363.40-
GL CLS	800		BUDGETARY		.00	.00
51	950	9202	PAYROLL SYSTEM CLEARING		.00	.00
GL CLS	950		SYSTEM ACCOUNTS		.00	.00

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PROD SYSTEM  
 \*\*\*\*\*PAGE 10

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

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

* GLA CAT	51	FUND BALANCE (DEFICITS)		295,230.52	2,167.81
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				295,230.52	2,167.81
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	209,465.07-
* FUND	5073	GR ACCT-FAIR DEFENSE		.00	.00
* GAAP FUND	5073	GR ACCT - FAIR DEFENSE		.00	.00
* GAAP FUND TYPE	01	GENERAL		.00	.00
* GAAP FUND GROUP	01	GOVERNMENTAL		.00	.00
* AGENCY	215			.00	.00

**II B. Balance Sheet/Statement of Net Position Governmental Wide (DAFR 8581)**



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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PROD SYSTEM  
 \*\*\*\*\*PAGE 1

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

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GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
01	004	N	0045	CASH IN STATE TREASURY	445,567.82-	445,567.82-
		N	0048	LEGISLATIVE CASH	445,567.82	445,567.82
	GL	CLS	004	CA CASH IN STATE TREASURY	.00	.00
01	020	N	9000	LEGISLATIVE APPROPRIATIONS	.00	.00
	GL	CLS	020	CA LEGISLATIVE APPROPRIATIONS	.00	.00
01	065	N	0279	CA INTERFUND RECEIVABLE-NO POST DOC	.00	.00
	GL	CLS	065	CA INTERFUND RECEIVABLE	.00	.00
01	100	N	0295	PREPAID ITEMS	.00	.00
	GL	CLS	100	CA PREPAID ITEMS	.00	.00
	* GLA	CAT	01	CURRENT ASSETS	.00	.00
	**	TOTAL	ASSETS	AND OTHER DEBITS	.00	.00
21	200	N	1009	VOUCHERS PAYABLE	.00	.00
		N	1010	ACCOUNTS PAYABLE	.00	.00
	GL	CLS	200	CL ACCOUNTS PAYABLE	.00	.00
21	203	N	1015	PAYROLL PAYABLE	.00	.00
	GL	CLS	203	CL PAYROLL PAYABLE	.00	.00
21	205	N	1049	CL INTERFUND PAYABLE	.00	.00
	GL	CLS	205	CL INTERFUND PAYABLE	.00	.00
21	211	N	1050	DUE TO OTHER AGENCIES	.00	.00
		N	1050	DUE TO OTHER AGENCIES	21200010 .00	.00
	GL	CLS	211	CL DUE TO OTHER AGENCIES	.00	.00

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PROD SYSTEM  
 \*\*\*\*\*PAGE 2

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

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

* GLA CAT	21	CURRENT LIABILITIES				.00	.00
** TOTAL LIABILITIES AND OTHER CREDITS						.00	.00
51	510	N	2301	FD BAL-NONSPND FOR INVENTORY		.00	.00
			N	2302	FD BAL-NONSPND FOR PREPAID ITEMS	.00	.00
			GL	CLS	510	FD BAL-NONSPENDABLE	.00 .00
51	540	N	2320	FD BAL-ASSIGNED		.00	.00
			GL	CLS	540	FD BAL-ASSIGNED	.00 .00
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED		.00	.00
			GL	CLS	550	FD BAL-UNASSIGNED	.00 .00
51	620	N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
			GL	CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00 .00
51	800	N	9003	ENCUMBRANCES (REPORTING AGENCIES)		.00	.00
			N	9005	BUDGET RESERVATION FOR ENCUMBRANCES	.00	.00
			GL	CLS	800	BUDGETARY	.00 .00
51	950	N	9202	PAYROLL SYSTEM CLEARING		.00	.00
			GL	CLS	950	SYSTEM ACCOUNTS	.00 .00
* GLA CAT	51	FUND BALANCE (DEFICITS)				.00	.00
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES						.00	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION						.00	.00
* FUND			0001	GENERAL REVENUE		.00	.00

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PROD SYSTEM  
 \*\*\*\*\*PAGE 3

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL  
 FUND 0980 DIRECT DEPOSIT CORR

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

01	004	N	0045	CASH IN STATE TREASURY		.00	.00
	GL	CLS	004	CA CASH IN STATE TREASURY		.00	.00
	* GLA	CAT	01	CURRENT ASSETS		.00	.00
	**	TOTAL ASSETS AND OTHER DEBITS				.00	.00
21	300	N	1149	FUNDS HELD FOR OTHERS		.00	.00
	GL	CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00
	* GLA	CAT	21	CURRENT LIABILITIES		.00	.00
	**	TOTAL LIABILITIES AND OTHER CREDITS				.00	.00
45	372	N	2400	FIDUCIARY NP OTHER PURPOSES		.00	.00
	GL	CLS	372	FIDUCIARY FDS - NP OTHER PURPOSES		.00	.00
	* GLA	CAT	45	NET POSITION		.00	.00
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED		.00	.00
	GL	CLS	550	FD BAL-UNASSIGNED		.00	.00
	* GLA	CAT	51	FUND BALANCE (DEFICITS)		.00	.00
	**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				.00	.00
	**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	.00
	* FUND		0980	DIRECT DEPOSIT CORR		.00	.00

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PROD SYSTEM  
 \*\*\*\*\*PAGE 4

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL  
 FUND 9000 DEPOSIT DEFAULT FUND

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

01	004	N	0045	CASH IN STATE TREASURY		.00	.00	
	GL	CLS	004	CA CASH IN STATE TREASURY		.00	.00	
	*	GLA	CAT	01 CURRENT ASSETS		.00	.00	
	**	TOTAL ASSETS AND OTHER DEBITS					.00	.00
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED		.00	.00	
	GL	CLS	550	FD BAL-UNASSIGNED		.00	.00	
	*	GLA	CAT	51 FUND BALANCE (DEFICITS)		.00	.00	
	**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					.00	.00
	**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					.00	.00
	*	FUND		9000 DEPOSIT DEFAULT FUND		.00	.00	

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PROD SYSTEM  
 \*\*\*\*\*PAGE 5

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL  
 FUND 9001 RETURNED ITEMS DEFAULT FUND

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

01	004	N	0045	CASH IN STATE TREASURY		.00	.00
	GL	CLS	004	CA CASH IN STATE TREASURY		.00	.00
	*	GLA	CAT	01 CURRENT ASSETS		.00	.00
	**	TOTAL ASSETS AND OTHER DEBITS				.00	.00
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED		.00	.00
	GL	CLS	550	FD BAL-UNASSIGNED		.00	.00
	*	GLA	CAT	51 FUND BALANCE (DEFICITS)		.00	.00
	**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				.00	.00
	**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	.00
	*	FUND	9001	RETURNED ITEMS DEFAULT FUND		.00	.00

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PROD SYSTEM  
 \*\*\*\*\*PAGE 6

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL  
 FUND 9014 USPS-DIRECT DEPOSIT RETURN MONEY

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	TITLE	GL	YEAR
				GL	YEAR	YEAR
01	004	N	0045	CASH IN STATE TREASURY	.00	.00
	GL	CLS	004	CA CASH IN STATE TREASURY	.00	.00
	* GLA	CAT	01	CURRENT ASSETS	.00	.00
	**	TOTAL ASSETS AND OTHER DEBITS			.00	.00
21	300	N	1149	FUNDS HELD FOR OTHERS	.00	.00
	GL	CLS	300	CL FUNDS HELD FOR OTHERS	.00	.00
	* GLA	CAT	21	CURRENT LIABILITIES	.00	.00
	**	TOTAL LIABILITIES AND OTHER CREDITS			.00	.00
45	372	N	2400	FIDUCIARY NP OTHER PURPOSES	.00	.00
	GL	CLS	372	FIDUCIARY FDS - NP OTHER PURPOSES	.00	.00
	* GLA	CAT	45	NET POSITION	.00	.00
	**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES			.00	.00
	**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION			.00	.00
	* FUND		9014	USPS-DIRECT DEPOSIT RETURN MONEY	.00	.00
	* GAAP	FUND	0001	GENERAL REVENUE (0001)-GENERAL	.00	.00

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PROD SYSTEM  
 \*\*\*\*\*PAGE 7

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0325 FEDERAL CARES/FFCRA ACT  
 FUND 0325 CORONA VIRUS RELIEF FUND-LAPTOP REIMB

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
				TITLE		
01	004	N	0045		41.48	.00
	GL	CLS	004	CASH IN STATE TREASURY		
					41.48	.00
01	072	N	0284	30070260	.00	.00
	GL	CLS	072	DUE FROM OTHER AGENCIES		
					.00	.00
* GLA CAT 01 CURRENT ASSETS					41.48	.00
** TOTAL ASSETS AND OTHER DEBITS					41.48	.00
21	211	N	1050		.00	.00
				DUE TO OTHER AGENCIES		
			N	30003250	.00	.00
	GL	CLS	211	DUE TO OTHER AGENCIES		
					.00	.00
* GLA CAT 21 CURRENT LIABILITIES					.00	.00
** TOTAL LIABILITIES AND OTHER CREDITS					.00	.00
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED	41.48-	.00
	GL	CLS	550	BAL-UNASSIGNED		
					41.48-	.00
51	800	N	9001	ENCUMBRANCES	.00	200,000.00
			N	9005 BUDGET RESERVATION FOR ENCUMBRANCES	.00	200,000.00-
	GL	CLS	800	BUDGETARY		
					.00	.00
* GLA CAT 51 FUND BALANCE (DEFICITS)					41.48-	.00
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					41.48-	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					41.48-	.00
* FUND			0325	CORONA VIRUS RELIEF FUND-LAPTOP REIMB	.00	.00
* GAAP FUND			0325	FEDERAL CARES/FFCRA ACT	.00	.00

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PROD SYSTEM  
 \*\*\*\*\*PAGE 8

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

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

01	004	N	0045	CASH IN STATE TREASURY					20,190,914.55-		17,743,089.94-
			N 0047	SHARED CASH					20,190,914.55		17,743,089.94
	GL CLS		004 CA	CASH IN STATE TREASURY					.00		.00
01	065	N	0279	CA INTERFUND RECEIVABLE-NO POST DOC					.00		.00
	GL CLS		065 CA	INTERFUND RECEIVABLE					.00		.00
01	072	N	0284	DUE FROM OTHER AGENCIES	21250730				.00		209,465.07
	GL CLS		072 CA	DUE FROM OTHER AGENCIES					.00		209,465.07
01	080	N	0285	CONSUM. INVENTORIES (MAT. AND SUPPLI					.00		.00
	GL CLS		080 CA	CONSUMABLE INVENTORIES					.00		.00
01	100	N	0295	PREPAID ITEMS					.00		.00
	GL CLS		100 CA	PREPAID ITEMS					.00		.00
*	GLA CAT		01	CURRENT ASSETS					.00		209,465.07
**	TOTAL ASSETS AND OTHER DEBITS								.00		209,465.07
21	200	N	1009	VOUCHERS PAYABLE					.00		14,482.45-
			N 1010	ACCOUNTS PAYABLE					.00		.00
	GL CLS		200 CL	ACCOUNTS PAYABLE					.00		14,482.45-
21	203	N	1015	PAYROLL PAYABLE					295,230.52-		197,150.43-
	GL CLS		203 CL	PAYROLL PAYABLE					295,230.52-		197,150.43-
21	205	N	1049	CL INTERFUND PAYABLE					.00		.00
	GL CLS		205 CL	INTERFUND PAYABLE					.00		.00



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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PROD SYSTEM  
 \*\*\*\*\*PAGE 9

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

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

\*\*\*\*\*

21	211	N	1050	DUE TO OTHER AGENCIES		.00	.00
		N	1050	DUE TO OTHER AGENCIES	21200010	.00	.00
		N	1050	DUE TO OTHER AGENCIES	21250730	.00	.00
		N	1050	DUE TO OTHER AGENCIES	32001650	.00	.00

GL	CLS	211	CL	DUE TO OTHER AGENCIES		.00	.00
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* GLA	CAT	21	CURRENT	LIABILITIES		295,230.52-	211,632.88-
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** TOTAL	LIABILITIES	AND	OTHER	CREDITS		295,230.52-	211,632.88-
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51	510	N	2301	FD BAL-NONSPND FOR INVENTORY		.00	.00
		N	2302	FD BAL-NONSPND FOR PREPAID ITEMS		.00	.00

GL	CLS	510	FD	BAL-NONSPENDABLE		.00	.00
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51	530	N	2315	FD BAL-COMMITTED		.00	.00
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GL	CLS	530	FD	BAL-COMMITTED		.00	.00
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51	540	N	2320	FD BAL-ASSIGNED		.00	.00
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GL	CLS	540	FD	BAL-ASSIGNED		.00	.00
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51	550	N	****	2325-POST CLS FFS FB UNASSIGNED		295,230.52	2,167.81
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GL	CLS	550	FD	BAL-UNASSIGNED		295,230.52	2,167.81
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51	620	N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
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GL	CLS	620	FUND	BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
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51	800	N	9001	ENCUMBRANCES		88,465.00	65,363.40
		N	9003	ENCUMBRANCES (REPORTING AGENCIES)		.00	.00
		N	9005	BUDGET RESERVATION FOR ENCUMBRANCES		88,465.00-	65,363.40-

GL	CLS	800	BUDGETARY			.00	.00
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51	950	N	9202	PAYROLL SYSTEM CLEARING		.00	.00
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GL	CLS	950	SYSTEM	ACCOUNTS		.00	.00
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OFFICE OF CAPITAL AND FORENSIC WRITS (215)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 5073 GR ACCT - FAIR DEFENSE  
 FUND 5073 GR ACCT-FAIR DEFENSE

\*\*\*\*\*  
 GL GL B/C COMP AGY CURRENT PRIOR  
 CT CLS IND GL TITLE GL YEAR YEAR  
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* GLA CAT 51 FUND BALANCE (DEFICITS)		295,230.52	2,167.81
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES		295,230.52	2,167.81
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION		.00	209,465.07-
* FUND 5073 GR ACCT-FAIR DEFENSE		.00	.00
* GAAP FUND 5073 GR ACCT - FAIR DEFENSE		.00	.00
* GAAP FUND TYPE 01 GENERAL		.00	.00

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PROD SYSTEM  
 \*\*\*\*\*PAGE 11

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

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

06	151	Y	0645	BC FURNITURE/EQUIPMENT					.00	.00	
			Y	0650	BC ACCUM DEPR-FURN & EQUIP				.00	.00	
	GL	CLS	151	FURNITURE AND EQUIPMENT, NET					.00	.00	
	* GLA	CAT	06	NON-CURRENT ASSETS					.00	.00	
	**	TOTAL ASSETS AND OTHER DEBITS								.00	.00
45	410	Y	****	3505-POST CLS BC CAP ASSETS/DEBT					.00	.00	
	GL	CLS	410	INVESTED IN CAP ASSETS,NET RELATED DEBT					.00	.00	
45	430	Y	9992	BC SYSTEM CLEARING					.00	.00	
	GL	CLS	430	UNRESTRICTED NET POSITION					.00	.00	
	* GLA	CAT	45	NET POSITION					.00	.00	
	**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES								.00	.00
	**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION								.00	.00
	* FUND		0998	GENERAL FIXED ASSETS ACCOUNT GROUP					.00	.00	
	* GAAP FUND		9998	GEN FIXED ASSETS ACCT GROUP					.00	.00	
	* GAAP FUND TYPE		11	CAPITAL ASSET BASIS CONVERSION ADJUSTMTS					.00	.00	

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PROD SYSTEM  
 \*\*\*\*\*PAGE 12

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

\*\*\*\*\*

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

\*\*\*\*\*

21	230	Y	1525	BC CL	EMPLOYEE'S COMPENSABLE LEAVE	93,262.88-	80,889.32-
	GL CLS		230	CL	EMPLOYEE'S COMPENSABLE LEAVE	93,262.88-	80,889.32-
	* GLA CAT		21		CURRENT LIABILITIES	93,262.88-	80,889.32-
26	301	Y	1700	BC NC	EMPLOYEE'S COMPENSABLE LEAVE	124,995.20-	121,952.48-
	GL CLS		301	NC	EMPLOYEE'S COMPENSABLE LEAVE	124,995.20-	121,952.48-
	* GLA CAT		26		NON-CURRENT LIABILITIES	124,995.20-	121,952.48-
	** TOTAL LIABILITIES AND OTHER CREDITS					218,258.08-	202,841.80-
45	430	Y	****	3950-POST	CLS BC UNRE NET POSITION	218,258.08	202,841.80
		Y	9992	BC	SYSTEM CLEARING	.00	.00
	GL CLS		430		UNRESTRICTED NET POSITION	218,258.08	202,841.80
	* GLA CAT		45		NET POSITION	218,258.08	202,841.80
	** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					218,258.08	202,841.80
	** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					.00	.00
	* FUND		0997		GENERAL LONG TERM DEBT ACCT GROUP	.00	.00
	* GAAP FUND		9997		LONG-TERM LIABILITIES BASIS CONVERSION	.00	.00
	* GAAP FUND TYPE		12		LONG-TERM LIAB BASIS CONVERSION ADJUSTMT	.00	.00

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PROD SYSTEM  
 \*\*\*\*\*PAGE 13

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

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

01	100	Y	0595	BC PREPAID ITEMS					.00	.00	
	GL	CLS	100	CA PREPAID ITEMS					.00	.00	
*	GLA	CAT	01	CURRENT ASSETS					.00	.00	
**	TOTAL ASSETS AND OTHER DEBITS									.00	.00
45	430	Y	****	3950-POST CLS BC UNRE NET POSITION					.00	.00	
	GL	CLS	430	UNRESTRICTED NET POSITION					.00	.00	
*	GLA	CAT	45	NET POSITION					.00	.00	
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES									.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION									.00	.00
*	FUND		0996	OTHER BASIS CONVERSION ADJUSTMENTS FUND					.00	.00	
*	GAAP FUND		9996	OTHER BASIS CONVERSION ADJUSTMENTS FUND					.00	.00	
*	GAAP FUND TYPE		21	OTHER BASIS CONVERSION ADJUSTMENTS					.00	.00	
*	GAAP FUND GROUP		01	GOVERNMENTAL					.00	.00	
*	AGENCY		215						.00	.00	

## **II C. Operating Statement -Governmental Funds (DAFR 8590)**

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

OFFICE OF CAPITAL AND FORENSIC WRITS (215)

OPERATING STATEMENT - GOVERNMENTAL FUNDS

REPORT PERIOD= ADJUSTMENT FY= 23

PROD SYSTEM

PERCENT OF YEAR ELAPSED: 100%

PAGE 1

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

GAAP

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

NET CHANGE IN FUND BALANCE					0.00
FUND BALANCE - BEGINNING					0.00
FUND BALANCE - BEGINNING, AS RESTATED					0.00
FUND BALANCE - ENDING					0.00

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

OFFICE OF CAPITAL AND FORENSIC WRITS (215)

OPERATING STATEMENT - GOVERNMENTAL FUNDS

REPORT PERIOD= ADJUSTMENT FY= 23

PROD SYSTEM

PERCENT OF YEAR ELAPSED: 100%

\*\*\*\*\*PAGE 2

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL  
 FUND 0980 DIRECT DEPOSIT CORR

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GAAP

GAAP CATEGORY	GAAP FUNC	GL CLASS	ACCT	GL SRC/OBJ	GAAP OBJ	COMPT OBJ	TITLE	CURRENT YEAR
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	05			0900	3790		DEPOSIT TO TRUST OR SUSPENSE	0.00
*	GAAP SRC/OBJ			0900			BACKOUT-NOT APPLICABLE REVENUE	0.00
*	GAAP CATEGORY	05					OTHER FINANCING SOURCES (USES)	0.00
TOTAL OTHER FINANCING SOURCES (USES)								0.00
NET CHANGE IN FUND BALANCE								0.00
FUND BALANCE - BEGINNING								0.00
FUND BALANCE - BEGINNING, AS RESTATED								0.00
FUND BALANCE - ENDING								0.00



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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PROD SYSTEM  
 \*\*\*\*\*PAGE 3

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL  
 FUND 9000 DEPOSIT DEFAULT FUND

\*\*\*\*\*

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

01			0080	3788	DEFAULT DEPOSIT ADJUSTMENT - SUSPENSE	0.00
* GAAP SRC/OBJ			0080		OTHER	0.00
* GAAP CATEGORY 01					REVENUES	0.00
TOTAL REVENUES						0.00
TOTAL EXPENDITURES						0.00
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES						0.00
TOTAL OTHER FINANCING SOURCES (USES)						0.00
NET CHANGE IN FUND BALANCE						0.00
FUND BALANCE - BEGINNING						0.00
FUND BALANCE - BEGINNING, AS RESTATED						0.00
FUND BALANCE - ENDING						0.00

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

OFFICE OF CAPITAL AND FORENSIC WRITS (215)

OPERATING STATEMENT - GOVERNMENTAL FUNDS

REPORT PERIOD= ADJUSTMENT FY= 23

PROD SYSTEM

PERCENT OF YEAR ELAPSED: 100%

PAGE 4

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL  
 FUND 9001 RETURNED ITEMS DEFAULT FUND

GAAP

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

NET CHANGE IN FUND BALANCE					0.00
FUND BALANCE - BEGINNING					0.00
FUND BALANCE - BEGINNING, AS RESTATED					0.00
FUND BALANCE - ENDING					0.00

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

OFFICE OF CAPITAL AND FORENSIC WRITS (215)

OPERATING STATEMENT - GOVERNMENTAL FUNDS

REPORT PERIOD= ADJUSTMENT FY= 23

PROD SYSTEM

PERCENT OF YEAR ELAPSED: 100%

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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL  
 FUND 9014 USPS-DIRECT DEPOSIT RETURN MONEY

GAAP

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

NET CHANGE IN FUND BALANCE					0.00
FUND BALANCE - BEGINNING					0.00
FUND BALANCE - BEGINNING, AS RESTATED					0.00
FUND BALANCE - ENDING					0.00
* GAAP FUND	0001	GENERAL REVENUE (0001)-GENERAL			0.00

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PROD SYSTEM  
 \*\*\*\*\*PAGE 6

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0325 FEDERAL CARES/FFCRA ACT  
 FUND 0325 CORONA VIRUS RELIEF FUND-LAPTOP REIMB

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

01		0026	3971	FED PASS-THRU REV IA, NON-OP GEN BUDGETED		182,523.85
* GAAP SRC/OBJ		0026		FEDERAL PASS-THROUGH REVENUE		182,523.85
01		0050	3851	INT STATE DEP&TREAS INV-GENERAL, NON-PROG		41.48
* GAAP SRC/OBJ		0050		INTEREST, DIVIDEND & OTHER INCOME		41.48
* GAAP CATEGORY 01				REVENUES		182,565.33
TOTAL REVENUES						182,565.33
04		0200	7002	SAL/WAGES-CLASS&N/C-PERM FULTM		93,366.79
* GAAP SRC/OBJ		0200		SALARIES AND WAGES		93,366.79
04		0210	7032	EMPLOYEE RETIREMENT-ST CONTRIB		8,910.45
			7040	ADDL PAYROLL RETIREMENT CONTRIBUTION		468.68
			7041	EMPLOYEE INS PYMTS-EMPLR CONTR		9,179.51
			7042	PAYROLL HEALTH INSURANCE CONTRIBUTION		817.61
			7043	FICA EMPLOYER MATCHING CONTR		7,181.93
* GAAP SRC/OBJ		0210		PAYROLL RELATED COSTS		26,558.18
04		0220	7253	OTHER PROFESSIONAL SERVICES		12,543.00
* GAAP SRC/OBJ		0220		PROFESSIONAL FEES AND SERVICES		12,543.00
04		0230	7101	TRAV IN-STATE-PUB TRANS FARES		23,044.93
			7104	TRAV IN-STATE-ACT EXP-OVERNIGHT TRAVEL		39.60
			7105	TRAV IN-STATE-INCIDENTAL EXPEN		5,575.57
			7106	TRAVEL-IN-STATE MEALS/LODGING		20,279.70
			7107	TRAVEL IN-STATE (NON-OVERNITE, MEALS)		56.00
			7111	TRAV OUT-OF-ST-PUB TRANS FARES		1,060.08
* GAAP SRC/OBJ		0230		TRAVEL		50,055.88

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PROD SYSTEM  
 \*\*\*\*\*PAGE 7

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0325 FEDERAL CARES/FFCRA ACT  
 FUND 0325 CORONA VIRUS RELIEF FUND-LAPTOP REIMB  
 \*\*\*\*\*

GAAP

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

* GAAP CATEGORY	04	EXPENDITURES				182,523.85
TOTAL EXPENDITURES						182,523.85
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES						41.48
TOTAL OTHER FINANCING SOURCES (USES)						0.00
NET CHANGE IN FUND BALANCE						41.48
FUND BALANCE - BEGINNING						0.00
FUND BALANCE - BEGINNING, AS RESTATED						0.00
FUND BALANCE - ENDING						41.48
* GAAP FUND	0325	FEDERAL CARES/FFCRA ACT				41.48

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PROD SYSTEM  
 \*\*\*\*\*PAGE 8

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

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

01			0080	3802	REIMBURSEMENTS-THIRD PARTY	111.00
* GAAP SRC/OBJ			0080		OTHER	111.00
* GAAP CATEGORY	01				REVENUES	111.00
TOTAL REVENUES						111.00
04			0200	7001	SAL & WAGES(LINE ITEM EXEMPT)	148,509.96
				7002	SAL/WAGES-CLASS&N/C-PERM FULTM	1,466,799.14
				7004	SAL/WAGES-CLASS&N/C-NONPRM FUL	28,100.00
				7005	SAL/WAGES-CLASS&N/C-NONPRM PRT	5,748.78
				7017	ONE-TIME MERIT INCREASE	103,400.00
				7021	OVERTIME PAY	3,301.44
				7022	LONGEVITY PAY	7,040.00
				7023	LUMP SUM TERMINATION PAYMENT	53,582.60
* GAAP SRC/OBJ			0200		SALARIES AND WAGES	1,816,481.92
04			0210	7032	EMPLOYEE RETIREMENT-ST CONTRIB	157,374.45
				7040	ADDL PAYROLL RETIREMENT CONTRIBUTION	8,243.18
				7041	EMPLOYEE INS PYMTS-EMPLR CONTR	150,474.37
				7042	PAYROLL HEALTH INSURANCE CONTRIBUTION	15,320.64
				7043	FICA EMPLOYER MATCHING CONTR	134,740.14
* GAAP SRC/OBJ			0210		PAYROLL RELATED COSTS	466,152.78
04			0220	7243	EDUCATIONAL/TRAINING SERVICES	885.00
				7253	OTHER PROFESSIONAL SERVICES	4,680.09
				7254	OTHER WITNESS FEES	15,491.69
* GAAP SRC/OBJ			0220		PROFESSIONAL FEES AND SERVICES	21,056.78
04			0230	7101	TRAV IN-STATE-PUB TRANS FARES	47.46
				7102	TRAV IN-STATE MILEAGE	1,121.34
				7104	TRAV IN-STATE-ACT EXP-OVERNIGHT TRAVEL	692.88

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 5073 GR ACCT - FAIR DEFENSE  
 FUND 5073 GR ACCT-FAIR DEFENSE

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GAAP

GAAP CATEGORY	GAAP FUNC	GL CLASS	GL ACCT	GAAP SRC/OBJ	COMPT OBJ	TITLE	CURRENT YEAR
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04				0230	7105	TRAV IN-STATE-INCIDENTAL EXPEN	20,533.44
					7106	TRAVEL-IN-STATE MEALS/LODGING	30,586.64
					7107	TRAVEL IN-STATE (NON-OVERNITE,MEALS)	5,520.05
					7111	TRAV OUT-OF-ST-PUB TRANS FARES	16,688.30
					7115	TRAV OUT-OF-ST-INCIDENTAL EXP	3,758.67
					7116	TRAVEL OOS MEAL/LODGE-NTE LOCALITY ALLOW	14,089.96
					7135	TRAVEL-IN STATE HOTEL OCCUPANCY TAX	95.25-
					7136	TRAVEL IN-STATE-HOTEL OCC TAX GALVESTON	0.00
					7139	TRAV IN-ST-HOTEL OCC TAX CORPUS CHRISTI	0.00
* GAAP SRC/OBJ				0230		TRAVEL	92,943.49
04				0240	7291	POSTAL SERVICES	550.00
					7300	CONSUMABLES	12,246.05
					7334	PERSONAL PROP-FURN, EQUIP AND OTHER-EXP	4,181.36
					7377	PERSONAL PROP-COMPUTER EQUIPMENT-EXP	23,627.91
					7382	PERS PROP-BOOKS & REF MATERIALS-EXPENSED	1,309.19-
* GAAP SRC/OBJ				0240		MATERIALS AND SUPPLIES	39,296.13
04				0250	7276	COMMUNICATION SERVICES	42,426.19
					7516	TELECOMMS-OTHER SERV CHARGES	1,170.08
					7961	STS (TEX-AN) TRANSFERS TO GR FUND 0001	2,847.69
					7962	CAPITOL COMPLEX TRANSFERS TO GR FND 0001	4,575.17
* GAAP SRC/OBJ				0250		COMMUNICATION AND UTILITIES	51,019.13
04				0260	7267	PERS PROP-MAINT & REPAIR-COMP EQUIP-EXP	132.00
* GAAP SRC/OBJ				0260		REPAIRS AND MAINTENANCE	132.00
04				0270	7406	RENTAL OF FURNISHINGS/EQUIPMT	5,285.32
					7470	RENTAL OF SPACE	3,093.63
* GAAP SRC/OBJ				0270		RENTALS AND LEASES	8,378.95
04				0280	7218	PUBLICATIONS	23.25
					7273	REPRODUCTION & PRINTING SERVS	6,128.22
* GAAP SRC/OBJ				0280		PRINTING AND REPRODUCTION	6,151.47

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 23 PROD SYSTEM  
 \*\*\*\*\*PAGE 10

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

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GAAP

GAAP CATEGORY	GAAP FUNC	GAAP GL CLASS	GAAP ACCT	COMPT SRC/OBJ	OBJ	TITLE	CURRENT YEAR
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04			0340	7201		MEMBERSHIP DUES	3,984.00
				7203		REGISTRATION FEES-EMPLOYEE TRAINING	9,016.25
				7204		INSURANCE PREMIUMS & DEDUCTIBLES	5,115.33
				7210		FEES AND OTHER CHARGES	4,060.66
				7211		AWARDS	2,377.23
				7281		ADVERTISING SERVICES	2,986.67
				7286		FREIGHT/DELIVERY SERVICES	795.36
				7299		PURCHASED CONTRACTED SERVICES	4,871.42
				7806		PROMPT PAYMENT INTEREST	10.65
				7947		ST OFC OF RISK MNGMT ASSESSMENTS	1,510.36
* GAAP SRC/OBJ			0340			OTHER EXPENDITURES	34,727.93
* GAAP CATEGORY	04					EXPENDITURES	2,536,340.58
TOTAL EXPENDITURES							2,536,340.58
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES							2,536,229.58-
05			0500	3973		OTHER CASH TRNSF W/I FD/ACCT BETWEEN AGY	2,243,166.87
* GAAP SRC/OBJ			0500			TRANSFERS-IN	2,243,166.87
* GAAP CATEGORY	05					OTHER FINANCING SOURCES (USES)	2,243,166.87
TOTAL OTHER FINANCING SOURCES (USES)							2,243,166.87
NET CHANGE IN FUND BALANCE							293,062.71-
FUND BALANCE - BEGINNING							2,167.81-
FUND BALANCE - BEGINNING, AS RESTATED							2,167.81-
FUND BALANCE - ENDING							295,230.52-
* GAAP FUND	5073					GR ACCT - FAIR DEFENSE	295,230.52-
* GAAP FUND TY	01					GENERAL	295,189.04-



**II D. Balance Sheet/Statement of Net Position By Fund With GL Account**

## FMQuery: USAS Financial Statements (SNA)

### Balance Sheet / Statement of Net Position By Fund With GL Account

Agency 215 - Office of Capital and Forensic Writs

FY 2023, Adjusted (Month 13) Balances, BC = Both N & Y Trial Balance Format (Dr=Pos, Cr=Neg)

GAAP Fund Type	GAAP Fund	Fund	GAAP GL Cat	GAAP GL Class	GL Acct	GL Account Title	Basis Conv	Amount
01	0001	0001	01	004	0045	CASH IN STATE TREASURY	N	(445,567.82)
				004	0048	LEGISLATIVE CASH	N	445,567.82
						<b>Current Assets</b>		-
						<b>Total Assets and Other Debits</b>		-
						<b>Total Fund Balance / Net Position</b>		-
						<b>Total Liabilities and Fund Balance / Net Position</b>		-
						<b>Fund 0001 Balance</b>		-
						<b>GAAP Fund 0001 Balance</b>		-
	0325	0325	01	004	0045	CASH IN STATE TREASURY	N	41.48
						<b>Current Assets</b>		41.48
						<b>Total Assets and Other Debits</b>		41.48
			51	800	9010	ESTIMATED REVENUES	N	9,074.41
				800	9055	BUDGETARY FUND BALANCE	N	(9,074.41)
						<b>Fund Balance / Deficits</b>		-
						<b>Total Other Credits and Fund Bal / Net Position</b>		-
			55	640	5000	REVENUE CONTROL - CASH	N	(182,565.33)
				650	5500	EXPENDITURE CONTROL - CASH	N	182,523.85
						<b>FFS Rev/Expend Summary Acct Cat</b>		(41.48)
						<b>Total Activity</b>		(41.48)
						<b>Total Fund Balance / Net Position</b>		(41.48)
						<b>Total Liabilities and Fund Balance / Net Position</b>		(41.48)
						<b>Fund 0325 Balance</b>		-
						<b>GAAP Fund 0325 Balance</b>		-

GAAP Fund Type	GAAP Fund	Fund	GAAP GL Cat	GAAP GL Class	GL Acct	GL Account Title	Basis Conv	Amount
	5073	5073	01	004	0045	CASH IN STATE TREASURY	N	(20,190,914.55)
				004	0047	SHARED CASH	N	20,190,914.55
						<b>Current Assets</b>		-
						<b>Total Assets and Other Debits</b>		-
			21	203	1015	PAYROLL PAYABLE	N	(295,230.52)
						<b>Current Liabilities</b>		(295,230.52)
						<b>Total Liabilities</b>		<b>(295,230.52)</b>
			51	550	2325	FD BAL-UNASSIGNED	N	2,167.81
				800	9001	ENCUMBRANCES	N	88,465.00
				800	9005	BUDGET RESERVATION FOR ENCUMBRANCES	N	(88,465.00)
				800	9055	BUDGETARY FUND BALANCE	N	2,599,181.08
				800	9060	APPROPRIATION CONTROL	N	(2,599,181.08)
						<b>Fund Balance / Deficits</b>		2,167.81
						<b>Total Other Credits and Fund Bal / Net Position</b>		<b>2,167.81</b>
			55	640	5000	REVENUE CONTROL - CASH	N	(111.00)
				650	5500	EXPENDITURE CONTROL - CASH	N	2,447,935.61
				650	5501	EXPENDITURE CONTROL - ACCRUED	N	(14,482.45)
				650	5505	PAYROLL ACCRUED EXPENSES	N	98,080.09
				650	5600	GAAP EXPENDITURE OFFSET	N	4,807.33
				675	6011	TRANSFERS IN-NO POST TO TABLES	N	(2,243,166.87)
						<b>FFS Rev/Expend Summary Acct Cat</b>		293,062.71
						<b>Total Activity</b>		293,062.71
						<b>Total Fund Balance / Net Position</b>		<b>295,230.52</b>
						<b>Total Liabilities and Fund Balance / Net Position</b>		-
						<b>Fund 5073 Balance</b>		-
						<b>GAAP Fund 5073 Balance</b>		-
						<b>GAAP Fund Type 01 Balance</b>		-

GAAP Fund Type	GAAP Fund	Fund	GAAP GL Cat	GAAP GL Class	GL Acct	GL Account Title	Basis Conv	Amount
12	9997	0997	21	230	1525	BC CL EMPLOYEE'S COMPENSABLE LEAVE	Y	(93,262.88)
						<b>Current Liabilities</b>		<b>(93,262.88)</b>
			26	301	1700	BC NC EMPLOYEE'S COMPENSABLE LEAVE	Y	(124,995.20)
						<b>Non-Current Liabilities</b>		<b>(124,995.20)</b>
						<b>Total Liabilities</b>		<b>(218,258.08)</b>
			45	430	3950	BC UNRESTRICTED NET POSITION	Y	202,841.80
						<b>Net Position</b>		202,841.80
						<b>Total Other Credits and Fund Bal / Net Position</b>		<b>202,841.80</b>
			60	750	5650	BC-EXPENDITURE CONTROL	Y	15,416.28
						<b>Basis Conv. Rev/Exp Summary Acct Cat</b>		15,416.28
						<b>Total Activity</b>		<b>15,416.28</b>
						<b>Total Fund Balance / Net Position</b>		<b>218,258.08</b>
						<b>Total Liabilities and Fund Balance / Net Position</b>		<b>-</b>
						<b>Fund 0997 Balance</b>		<b>-</b>
						<b>GAAP Fund 9997 Balance</b>		<b>-</b>
						<b>GAAP Fund Type 12 Balance</b>		<b>-</b>
						<b>Agency 215 Total</b>		<b>-</b>

### III Notes to the Financial Statements

#### Note 1: Summary of Significant Accounting Policies

##### Entity

The Office of Capital and Forensic Writs (OCFW) is an agency of the State of Texas, and its financial records comply with state statutes and regulations. This includes compliance with the Texas Comptroller of Public Accounts' Reporting Requirements for State Agencies.

The Office of Capital Writs was created by the Eighty-first Texas Legislature, and was renamed the Office of Capital and Forensic Writs by the Eighty-Fourth Legislature (S. B. 1743). Since 2010, OCFW has proudly served an essential function for the State of Texas and the criminal justice system: working to ensure that convictions and sentences are constitutional, reliable and untainted by questionable forensic science. OCFW does this through two programs: capital post-conviction representation and forensic science post-conviction representation. In capital post-conviction representation, OCFW represents approximately 70% of persons sentenced to death in mandated initial habeas proceedings that consider the constitutionality of convictions and sentences. In forensic writ representation, OCFW represents incarcerated Texans where questionable forensic science contributed to their conviction, in cases referred by the Texas Forensic Science Commission after an investigation into professional negligence, misconduct of forensic analysts, or unsupported forensic analysis.

Senate Bill 280 (87th R.S.) established an oversight board for OCFW to ensure continued institutional success, independence, and good governance in alignment with Texas and national public defender standards. The Oversight Board has five members: three appointed by the Executive Director of the Texas Indigent Defense Commission; two appointed by the State Bar of Texas.

Due to the significant changes related to Governmental Accounting Standards Board Statement No 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, the Comptroller of Public Accounts does not require the accompanying annual financial report to be in compliance with generally accepted accounting principles (GAAP). The financial report will be considered for audit by the State Auditor as part of the audit of the State of Texas Comprehensive Annual Financial Report; therefore, an opinion has not been expressed on the financial statements and related information contained in this report.

## **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 Fund (GAAP FT01): The principal operating fund used to account for most of the state’s general activities. It accounts for all financial resources except those accounted for in other funds.

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 Coronavirus Relief Fund (0325) is used to offset expenses resulting from responses to COVID-19 at the local jurisdiction level statewide. Pursuant to Section 29(a)(3) of Senate Bill 8 (SB 8) passed by the 87th Legislature, Third Called Session, and signed into law by Governor Abbott, the amount of \$200,000.00 is available to the Office of Capital and Forensic Writs (OCFW) from the Coronavirus State Fiscal Recovery Fund (42 U.S.C. Section 802) established under the American Rescue Plan Act of 2021 (Pub. L. No. 117-2). Pursuant to Section 29(a)(3) of SB 8, these funds are appropriated for the purpose of addressing the backlog in court cases and paying costs related to the coronavirus disease pandemic, for the two-year period beginning on November 8, 2021.

Capital Asset Adjustment Fund Type: This fund is used to convert governmental fund types’ capital assets from modified accrual to full accrual.

Long-Term Liabilities Adjustment Fund Type: This fund is used to convert governmental fund types’ debt from modified accrual to full accrual.

### **Fiduciary Fund Types**

Fiduciary Agency Funds are used to account for assets the government holds on behalf of others in a purely custodial capacity. Agency funds involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments.

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

The basis of accounting determines when revenues and expenditures or expenses are recognized in the accounts reported in the financial statements. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus.

Governmental fund types that build the fund financial statements are accounted for using the modified accrual method basis of accounting. Under the modified accrual, revenues are recognized in the period in which they become both measurable and available to finance operations of the fiscal year or liquidate liabilities existing at fiscal year end.

The State of Texas considers receivables collected within sixty days after year-end to be available and recognizes them as revenues of the current year for Fund Financial Statements prepared on the modified basis of accrual. Expenditures and other uses of financial resources are recognized when 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.

## **Budget and Budgetary Accounting**

The budget is prepared biennially and represents appropriations authorized by the legislature and approved by the Governor (the General Appropriations Act). Unencumbered appropriations are generally subject to lapse 60 days after the end of the fiscal year for which they were appropriated.

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

### **ASSETS**

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

Inventories: Inventories include both merchandise inventories on hand for sale and consumable inventories. Inventories are valued at cost, generally utilizing the last-in, first-out method. Inventories for governmental fund types are the purchase method of accounting. The

## Office of Capital and Forensic Writs, Agency number 215 – Unaudited

consumption method of accounting is used to account for inventories that appear in the proprietary fund types and the government-wide statements. The cost of these items is expensed when the items are consumed.

Capital Assets: Assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year should be capitalized. These assets are capitalized at cost or, if any are 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**

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.

Other Payables: Payables are the accrual at year-end of expenditure transactions. Payables may be included in either the governmental or proprietary fund types (Current). There are no payables not expected to be paid within one year (Non-Current).

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

### **FUND BALANCE/NET ASSET**

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.

Non-spendable Fund Balance includes amounts that cannot be spent because they are either not in a spendable form or legally or contractually required to be maintained intact.

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



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

Assigned Fund Balance represent amounts constrained by the intent of an agency head or governing board to use the resources for specific purposes, and the amount is neither restricted nor committed.

Unassigned Fund Balance is residual classification for the general fund. Represent amounts that was not assigned to other funds and have not been restricted, committed, or assigned to specific purposes within the general fund.

**INTERFUND ACTIVITIES AND BALANCES**

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

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

Reimbursements: Reimbursements are repayments from funds responsible for expenditures or expenses to funds that made the actual payment. Reimbursements of expenditures made by one fund and another that are recorded as expenditures in the reimbursing fund and as a reduction of expenditures in the reimbursed fund. Reimbursements are not displayed in the financial statements.

Interfund receivables and payables: Interfund loans are reported as interfund receivables and payables. If repayment is due during the current year or sooner, it is classified as “Current”, repayment for two (or more) years is classified as” Non-current”.

Interfund Sales and Purchases: Charges or collections for services rendered by one fund to another that are recorded as revenues of the recipient fund and expenditures or expenses of the disbursing fund.

The composition of the agency’s Interfund activities and balances are presented in Note 12 if applicable.

**Note 5: Long Term Liabilities**

**Changes in Long-Term Liabilities**

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

GAAP Fund Type	GAAP GLA Class Title	GAAP GLA Cat	GAAP GLA Class	GL Acct	GAAP Fund	GL-Account Title	Fund	Beg Balance 09/01/2022	Additions	Reductions	End Balance 08/31/2023	Amounts Due Within One Year
12	EMP COMP LV	21	230	1525	9997	BC CL EMPLOYEE'S COMPENSABLE LEAVE	0997	(80,889.32)	(93,262.88)	80,889.32	(93,262.88)	
		26	301	1700	9997	BC NC EMPLOYEE'S COMPENSABLE LEAVE	0997	(121,952.48)	(44,809.05)	41,766.33	(124,995.20)	
<b>Agency Total:</b>								<b>(202,841.80)</b>	<b>(138,071.93)</b>	<b>122,655.65</b>	<b>(218,258.08)</b>	<b>(93,262.88)</b>

**Employees' Compensable Leave**

A state employee is entitled to be paid for all unused vacation time accrued, in the event of the employee's resignation, dismissal, or separation from State employment, provided the employee has had continuous employment with the State for six months. Expenditures for accumulated annual leave balances are recognized in the period paid or taken in governmental fund types. For these fund types, the liability for unpaid benefits is recorded in the Statement of Net Assets. An expense and liability for proprietary fund types are recorded in the proprietary funds as the benefits accrued to employees. No liability is recorded for non-vesting accumulating rights to receive sick pay benefits.

**Note 12: Interfund Activity and Transactions**

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

<b>Operating Transfers</b>	<b>GAAP Fund Type</b>	<b>GAAP FUND</b>	<b>Fund</b>	<b>Agy GL</b>	<b>GAAP Source Object</b>	<b>Compt Object</b>	<b>Amount</b>
Operating Transfers In	01	5073	5073	21250730	0500	3973	(2,243,166.87)
						<b>Total GAAP Fund Type 01, Fund 5073</b>	<b>(2,243,166.87)</b>
						<b>Total Operating Transfers (Transfers In)</b>	<b>(2,243,166.87)</b>

  

<b>Federal Pass-throughs</b>	<b>GAAP Fund Type</b>	<b>GAAP FUND</b>	<b>Fund</b>	<b>Agy GL</b>	<b>GAAP Source Object</b>	<b>Compt Object</b>	<b>Amount</b>
Federal Pass-through Revenue	01	0325	0325	30070260	0026	3971	(182,523.85)
						<b>Total GAAP Fund Type 01, Fund 0325</b>	<b>(182,523.85)</b>
						<b>Total Federal Pass-throughs (Revenue)</b>	<b>(182,523.85)</b>

**Note 17: Risk Management**

The Office of Capital and Forensic Writs is exposed to a variety of civil claims resulting from the performance of its duties. It is agency policy to periodically assess the proper combination of commercial insurance and retention of risk to cover losses of which it may be exposed. There no have been no claims.

**Note 23: Extraordinary and Special Items**

**American Rescue Plan Act**

Pursuant to Section 29(a)(3) of Senate Bill 8 (SB 8) passed by the 87th Legislature, Third Called Session, and signed into law by Governor Abbott, the amount of \$200,000.00 is available to the Office of Capital and Forensic Writs (OCFW) from the Coronavirus State Fiscal Recovery Fund (42 U.S.C. Section 802) established under the American Rescue Plan Act of 2021 (Pub. L. No. 117-2). Pursuant to Section 29(a) (3) of SB 8, these funds are appropriated for the purpose of addressing the backlog in court cases and paying costs related to the coronavirus disease pandemic, for the two-year period beginning on November 8, 2021.

**Salary Adjustments 5% statewide**

Pursuant to Section 9.01 of Senate Bill 30 (SB 30) passed by the 88th Legislature, the Comptroller’s office will establish appropriation number 38901, for a Salary Increase in AY 2023, OCFW receiving salary increase allocation from the Comptroller’s office total of \$12,743

# IV Schedule of Expenditures of Federal Awards

## (SEFA)

State of Texas - Federal Activity  
**Pass-through Reconciliation**  
 September 28, 2023 5:39 PM

### Agency 215 - Office of Capital and Forensic Writs Pass-through Revenue FY 2023

Grantor Agy	Grantee Agy	ALN	Title	R&D Match	Amount Reported by Grantor	Amount Reported by Grantee	Difference
300 - Governor-Fiscal	215 - Capital Writs	21.027	CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	-	182,523.85	182,523.85	-
<b>Totals</b>					<b>\$182,523.85</b>	<b>\$182,523.85</b>	<b>-</b>

### Agency 215 - Office of Capital and Forensic Writs Pass-through Expenditures FY 2023

Grantor Agy	Grantee Agy	ALN	Title	R&D Match	Amount Reported by Grantor	Amount Reported by Grantee	Difference
<b>Totals</b>					<b>-</b>	<b>-</b>	<b>-</b>

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# State of Texas — Annual Financial Reporting

## Schedule of Expenditures of Federal Awards

### (SEFA)

State of Texas - Federal Activity  
**SEFA Note 2**  
 October 11, 2023

#### Agency 215 - Office of Capital and Forensic Writs SEFA Note 2 - Reconciliation, FY 2023

Below is a reconciliation of the total of federal pass-through and federal expenditures as reported on the Schedule of Federal Financial Assistance to the total of federal revenues and federal grant pass-through revenues as reported in the general-purpose financial statements. Generally, federal funds are not earned until expended; therefore, federal revenues equal federal expenditures for the reporting period.

Per Combined Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds; and Combined Statement of Revenues, Expenses and Changes in Net Assets - Proprietary Funds; and Combined Statement of Changes in Fiduciary Net Assets:

	AFR	USAS Amount		Note 2 Amount
<b>Federal Revenue</b>				
Governmental Funds	Exhibit II	-		
Proprietary Funds				
Operating	Exhibit IV/SRECNA	-		
Non-operating	Exhibit IV/SRECNA	-		
Capital Contributions	Exhibit IV/SRECNA	-		
Fiduciary Funds	Exhibit VII	-		
<b>Total Federal Revenue</b>		<b>\$0.00</b>		<b>\$0.00</b>
<i>Amount per Schedule: \$0.00</i>				
<b>Federal Pass-Through Revenue</b>				
Governmental Funds	Exhibit II	182,523.85		182523.85
Proprietary Funds				
Operating	Exhibit IV/SRECNA	-		
Non-operating	Exhibit IV/SRECNA	-		
Capital Contributions	Exhibit IV/SRECNA	-		
Fiduciary Funds	Exhibit VII	-		
<b>Total Federal Pass-Through Revenue</b>		<b>\$182,523.85</b>		<b>\$182,523.85</b>
<i>Amount per Schedule: \$182,523.85</i>				
<b>Total Federal Revenue and Federal Pass-Through Revenue</b>		<b>\$182,523.85</b>		<b>\$182,523.85</b>
<b>Reconciliation Items</b>			<b>ALN</b>	<b>Amount</b>
<b>Non-monetary Items:</b>				
-				
<b>Total Non-monetary Items</b>				<b>\$0.00</b>
<b>New Loans Processed: (Amounts are from Note 3a)</b>				
Federal Family Education Loans		84,032		-
Federal Family Education Loan - Lenders		84,032-L		-
Federal Perkins Loan Program (Perkins)		84,038		-
Federal Direct Student Loans (Direct Loans)		84,268		-
Health Education Assistance Loan Program (HEAL)		93,108		-
Nursing Faculty Loan Program		93,264		-
Health Professions Student Loan Program		93,342		-
Nursing Student Loan Program		93,364		-
<b>Total New Loans Processed</b>				<b>\$0.00</b>
<b>Other Reconciling Items:</b>				
<b>Add:</b>				
State Unemployment Funds - State Portion		17,225		
Other <i>(Contact FRS if you have other reconciling items as additions items)</i>				
<b>Deduct: (Enter amounts as negative)</b>				
Federal revenue received on the fixed fee basis contract				
	<i>Note:</i>			
	//			
Federal revenue received under a vendor relationship between agency and the federal government				
	<i>Note:</i>			
	//			
Federal grants <i>from</i> Texas A&M Research Foundation				
Federal grants <i>to</i> Texas A&M Research Foundation				
Medicare Part D				

Medicare Part D - Direct Subsidy

COBRA

Build America Bond

Early Retirement Reinsurance Program

Other (Contact FRS if you have other reconciling items as deductions items)

Total Other Reconciling Items

\$0.00

Total Reconciliation Items:

\$0.00

Total per Note 2:

\$182,523.85

Total Pass Through and Expenditures per Federal Schedule:

\$182,523.85

Difference:

\$0.00

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