



Discretely Presented Component Units



Discretely Presented Component Units

A statement of net position and a statement of activities were prepared to report the breakdown of the following discretely presented component units:

Texas Guaranteed Student Loan Corporation
Teacher Retirement System of Texas
State Bar of Texas
Texas State Affordable Housing Corporation
OneStar National Service Commission Inc.
Texas Low-Level Radioactive Waste Disposal Compact Commission
Texas Prepaid Higher Education Tuition Scholarship Foundation Inc.
Texas Match the Promise Foundation
Texas Windstorm Insurance Association
Surplus Lines Stamping Office of Texas
Texas Health Reinsurance System
Texas Health Insurance Pool
Texas Title Insurance Guaranty Association
Texas Life and Health Insurance Guaranty Association
Texas Property and Casualty Insurance Guaranty Association
Fair Access to Insurance Requirements Plan Association
Texas Boll Weevil Eradication Foundation Inc.
Texas Agricultural Finance Authority
Texas Water Resources Finance Authority
Texas Appraiser Licensing and Certification Board
Texas Economic Development Corporation
Texas Small Business Industrial Development Corporation
Texas Disaster Relief Fund
Texas Health Services Authority
Beacon State Fund
State Agency Council
Film Texas Fund
Texas Governor's Mansion Administration
Robert G. Carr and Nona K. Carr Scholarship Foundation
University of North Texas Foundation
Casa Verde Research Center, Sociedad Anonimo (Casa Verde)
Representacion de TAMU en la Republica Mexicana, A.C. (Mexico Center)
National Biosecurity Foundation
Texas 4-H Inc.

STATE OF TEXAS

Combining Statement of Net Position – Component Units

August 31, 2013 (Amounts in Thousands)*

	Texas Guaranteed Student Loan Corporation	Teacher Retirement System of Texas	State Bar of Texas	Texas State Affordable Housing Corporation	OneStar National Service Commission Inc.	Texas Low-Level Radioactive Waste Disposal Compact Commission	Texas Prepaid Higher Education Tuition Scholarship Foundation Inc.
ASSETS							
Current Assets:							
Cash and Cash Equivalents	\$ 34,355	\$ 47,556	\$ 28,541	\$ 3,400	\$ 768	\$ 373	\$ 15
Short-Term Investments	422,770		15,510	3,512			
Restricted:							
Cash and Cash Equivalents				12,237			
Loans and Contracts				2,986			
Receivables:							
Federal	32,624				72		
Other Intergovernmental					27		
Accounts		92,071	1,011	517			
Interest and Dividends	9,110	26		356			
Other					1		
Inventories			626				
Prepaid Items			614	67			
Loans and Contracts							
Other Current Assets	1,317				22		75
Total Current Assets	<u>500,176</u>	<u>139,653</u>	<u>46,302</u>	<u>23,075</u>	<u>890</u>	<u>373</u>	<u>90</u>
Noncurrent Assets:							
Restricted:							
Cash and Cash Equivalents							
Investments				189,702			
Loans and Contracts				8,526			
Loans and Contracts							
Investments				510			
Gifts Receivable							
Other Receivables							
Other Noncurrent Assets				13,442			
Capital Assets:							
Non-Depreciable or Non-Amortizable	4,933		154	232			
Depreciable or Amortizable, Net	38,649		9,695	1,311			
Assets Held in Trust							
Total Noncurrent Assets	<u>43,582</u>	<u>0</u>	<u>9,849</u>	<u>213,723</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets	<u>543,758</u>	<u>139,653</u>	<u>56,151</u>	<u>236,798</u>	<u>890</u>	<u>373</u>	<u>90</u>

Continued on the following page

* Amounts reported as of Aug. 31, 2013, unless otherwise indicated in Note 19.

STATE OF TEXAS

Combining Statement of Net Position – Component Units (continued)

August 31, 2013 (Amounts in Thousands)*

	Texas Guaranteed Student Loan Corporation	Teacher Retirement System of Texas	State Bar of Texas	Texas State Affordable Housing Corporation	OneStar National Service Commission Inc.	Texas Low-Level Radioactive Waste Disposal Compact Commission	Texas Prepaid Higher Education Tuition Scholarship Foundation Inc.
LIABILITIES							
Current Liabilities:							
Payables:							
Accounts Payable	\$ 7,833	\$ 256,985	\$ 2,146	\$ 335	\$ 30	\$ 17	\$
Federal Interest	31,031	127		2,220			
Due To Primary Government						287	
Unearned Revenue			12,625		746		
Capital Lease Obligations			65				
Employees' Compensable Leave	2,058	104	525				
Notes and Loans Payable				542			
Revenue Bonds Payable				3,344			
Funds Held for Others			194				
Other Current Liabilities				369			75
Total Current Liabilities	<u>40,922</u>	<u>257,216</u>	<u>15,555</u>	<u>6,810</u>	<u>776</u>	<u>304</u>	<u>75</u>
Noncurrent Liabilities:							
Capital Lease Obligations			11				
Employees' Compensable Leave	1,285	52	929				
Notes and Loans Payable				3,295			
Revenue Bonds Payable				190,254			
Other Noncurrent Liabilities	184,541			4,563			
Total Noncurrent Liabilities	<u>185,826</u>	<u>52</u>	<u>940</u>	<u>198,112</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	<u>226,748</u>	<u>257,268</u>	<u>16,495</u>	<u>204,922</u>	<u>776</u>	<u>304</u>	<u>75</u>
NET POSITION							
Invested in Capital Assets, Net of Related Debt	43,582		9,773	1,544			
Restricted for:							
Education	178,279						
Funds Held as Permanent Investments:							
Nonexpendable							
Expendable							
Other		356		16,253	163		
Unrestricted	<u>95,149</u>	<u>(117,971)</u>	<u>29,883</u>	<u>14,079</u>	<u>(49)</u>	<u>69</u>	<u>15</u>
Total Net Position	<u>\$ 317,010</u>	<u>\$ (117,615)</u>	<u>\$ 39,656</u>	<u>\$ 31,876</u>	<u>\$ 114</u>	<u>\$ 69</u>	<u>\$ 15</u>

Continued on the following page

* Amounts reported as of Aug. 31, 2013, unless otherwise indicated in Note 19.

STATE OF TEXAS

Combining Statement of Net Position – Component Units (continued)

August 31, 2013 (Amounts in Thousands)*

	Texas Match the Promise Foundation	Texas Winstorm Insurance Association	Surplus Lines Stamping Office of Texas	Texas Health Reinsurance System	Texas Health Insurance Pool	Texas Title Insurance Guaranty Association	Texas Life and Health Insurance Guaranty Association
ASSETS							
Current Assets:							
Cash and Cash Equivalents	\$ 71	\$ 427,855	\$ 1,168	\$ 517	\$ 33,296	\$ 11,687	\$ 6,690
Short-Term Investments			4,380		55,275		11,491
Restricted:							
Cash and Cash Equivalents							
Loans and Contracts							
Receivables:							
Federal							
Other Intergovernmental							
Accounts		291	224		81,940	581	72
Interest and Dividends							2
Other			6			77	28
Inventories							
Prepaid Items		36,985	84				
Loans and Contracts							
Other Current Assets	247	491					
Total Current Assets	<u>318</u>	<u>465,622</u>	<u>5,862</u>	<u>517</u>	<u>170,511</u>	<u>12,345</u>	<u>18,283</u>
Noncurrent Assets:							
Restricted:							
Cash and Cash Equivalents							
Investments							
Loans and Contracts							
Loans and Contracts							
Investments							
Gifts Receivable							
Other Receivables							369
Other Noncurrent Assets			43		7		17,057
Capital Assets:							
Non-Depreciable or Non-Amortizable							
Depreciable or Amortizable, Net		10,823	88		7		47
Assets Held in Trust							
Total Noncurrent Assets	<u>0</u>	<u>10,823</u>	<u>2,581</u>	<u>0</u>	<u>14</u>	<u>0</u>	<u>17,473</u>
Total Assets	<u>318</u>	<u>476,445</u>	<u>8,443</u>	<u>517</u>	<u>170,525</u>	<u>12,345</u>	<u>35,756</u>

Continued on the following page

* Amounts reported as of Aug. 31, 2013, unless otherwise indicated in Note 19.

STATE OF TEXAS

Combining Statement of Net Position – Component Units (continued)

August 31, 2013 (Amounts in Thousands)*

	Texas Match the Promise Foundation	Texas Winstorm Insurance Association	Surplus Lines Stamping Office of Texas	Texas Health Reinsurance System	Texas Health Insurance Pool	Texas Title Insurance Guaranty Association	Texas Life and Health Insurance Guaranty Association
LIABILITIES							
Current Liabilities:							
Payables:							
Accounts Payroll	\$	\$ 25,449	\$ 25	\$ 19	\$ 1,199	\$ 239	\$ 913
Federal Interest			50				
Due To Primary Government							
Unearned Revenue		173,461			129,599		
Capital Lease Obligations							
Employees' Compensable Leave			70				
Notes and Loans Payable							
Revenue Bonds Payable							
Funds Held for Others							
Other Current Liabilities		399,928	128	498	39,727		7,216
Total Current Liabilities	<u>0</u>	<u>598,838</u>	<u>273</u>	<u>517</u>	<u>170,525</u>	<u>239</u>	<u>8,129</u>
Noncurrent Liabilities:							
Capital Lease Obligations							
Employees' Compensable Leave							
Notes and Loans Payable							
Revenue Bonds Payable							
Other Noncurrent Liabilities							5,805
Total Noncurrent Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,805</u>
Total Liabilities	<u>0</u>	<u>598,838</u>	<u>273</u>	<u>517</u>	<u>170,525</u>	<u>239</u>	<u>13,934</u>
NET POSITION							
Invested in Capital Assets, Net of Related Debt		10,823	2,538				47
Restricted for:							
Education							
Funds Held as Permanent Investments:							
Nonexpendable							
Expendable							
Other						11,682	
Unrestricted	<u>318</u>	<u>(133,216)</u>	<u>5,632</u>	<u></u>	<u></u>	<u>424</u>	<u>21,775</u>
Total Net Position	<u>\$ 318</u>	<u>\$ (122,393)</u>	<u>\$ 8,170</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 12,106</u>	<u>\$ 21,822</u>

Continued on the following page

* Amounts reported as of Aug. 31, 2013, unless otherwise indicated in Note 19.

STATE OF TEXAS

Combining Statement of Net Position – Component Units (continued)

August 31, 2013 (Amounts in Thousands)*

	Texas Property and Casualty Insurance Guaranty Association	Fair Access to Insurance Requirements Plan Association	Texas Boll Weevil Eradication Foundation Inc.	Texas Agricultural Finance Authority	Texas Water Resources Finance Authority	Texas Appraiser Licensing and Certification Board	Texas Economic Development Corporation
ASSETS							
Current Assets:							
Cash and Cash Equivalents	\$ 48,877	\$ 41,689	\$ 79,731	\$ 16,868	\$ 13,362	\$ 480	\$ 1,850
Short-Term Investments					20,808		
Restricted:							
Cash and Cash Equivalents							
Loans and Contracts							
Receivables:							
Federal			1,500				
Other Intergovernmental			1,790				
Accounts	3	15,090	1,778				62
Interest and Dividends	1,998			29	90		
Other			10				
Inventories			3,893			5	
Prepaid Items		6,335	126	4			52
Loans and Contracts				825	438		
Other Current Assets		95		15			
Total Current Assets	<u>50,878</u>	<u>63,209</u>	<u>88,828</u>	<u>17,741</u>	<u>34,698</u>	<u>485</u>	<u>1,964</u>
Noncurrent Assets:							
Restricted:							
Cash and Cash Equivalents							
			11,764				
Investments							
Loans and Contracts							
Loans and Contracts				2,667	4,895		
Investments	450,957				48		
Gifts Receivable							
Other Receivables			1,569				
Other Noncurrent Assets							
Capital Assets:							
Non-Depreciable or Non-Amortizable							
Depreciable or Amortizable, Net	586		3,768			88	1
Assets Held in Trust							
Total Noncurrent Assets	<u>451,543</u>	<u>0</u>	<u>17,101</u>	<u>2,667</u>	<u>4,943</u>	<u>88</u>	<u>1</u>
Total Assets	<u>502,421</u>	<u>63,209</u>	<u>105,929</u>	<u>20,408</u>	<u>39,641</u>	<u>573</u>	<u>1,965</u>

Continued on the following page

* Amounts reported as of Aug. 31, 2013, unless otherwise indicated in Note 19.

STATE OF TEXAS

Combining Statement of Net Position – Component Units (continued)

August 31, 2013 (Amounts in Thousands)*

	Texas Property and Casualty Insurance Guaranty Association	Fair Access to Insurance Requirements Plan Association	Texas Boll Weevil Eradication Foundation Inc.	Texas Agricultural Finance Authority	Texas Water Resources Finance Authority	Texas Appraiser Licensing and Certification Board	Texas Economic Development Corporation
LIABILITIES							
Current Liabilities:							
Payables:							
Accounts Payable	\$ 14,317	\$ 17,853	\$ 85	\$ 47	\$	\$ 99	\$ 41
Federal Interest			516	5			
Due To Primary Government			61				
Unearned Revenue	27,211	34,583					
Capital Lease Obligations							
Employees' Compensable Leave			957	5		66	
Notes and Loans Payable			1,500	8,996			
Revenue Bonds Payable							
Funds Held for Others							
Other Current Liabilities	402,385	29,816					
Total Current Liabilities	<u>443,913</u>	<u>82,252</u>	<u>3,119</u>	<u>9,053</u>	<u>0</u>	<u>165</u>	<u>41</u>
Noncurrent Liabilities:							
Capital Lease Obligations							
Employees' Compensable Leave				10		33	
Notes and Loans Payable			30,004				
Revenue Bonds Payable							
Other Noncurrent Liabilities			58				
Total Noncurrent Liabilities	<u>0</u>	<u>0</u>	<u>30,062</u>	<u>10</u>	<u>0</u>	<u>33</u>	<u>0</u>
Total Liabilities	<u>443,913</u>	<u>82,252</u>	<u>33,181</u>	<u>9,063</u>	<u>0</u>	<u>198</u>	<u>41</u>
NET POSITION							
Invested in Capital Assets, Net of Related Debt	586		3,768			87	
Restricted for:							
Education							
Funds Held as Permanent Investments:							
Nonexpendable							
Expendable							
Other			11,706			288	
Unrestricted	<u>57,922</u>	<u>(19,043)</u>	<u>57,274</u>	<u>11,345</u>	<u>39,641</u>	<u></u>	<u>1,924</u>
Total Net Position	<u>\$ 58,508</u>	<u>\$ (19,043)</u>	<u>\$ 72,748</u>	<u>\$ 11,345</u>	<u>\$ 39,641</u>	<u>\$ 375</u>	<u>\$ 1,924</u>

Continued on the following page

* Amounts reported as of Aug. 31, 2013, unless otherwise indicated in Note 19.

STATE OF TEXAS

Combining Statement of Net Position – Component Units (continued)

August 31, 2013 (Amounts in Thousands)*

	Texas Small Business Industrial Development Corporation	Texas Disaster Relief Fund	Texas Health Services Authority	Beacon State Fund	State Agency Council	Film Texas Fund	Texas Governor's Mansion Administration
ASSETS							
Current Assets:							
Cash and Cash Equivalents	\$ 1,545	\$ 854	\$ 1,700	\$ 136	\$ 28	\$ 2	\$ 6
Short-Term Investments							
Restricted:							
Cash and Cash Equivalents	162						
Loans and Contracts							
Receivables:							
Federal							
Other Intergovernmental							
Accounts							1
Interest and Dividends	8						
Other							
Inventories							
Prepaid Items							
Loans and Contracts	208						
Other Current Assets			7				
Total Current Assets	<u>1,923</u>	<u>854</u>	<u>1,707</u>	<u>136</u>	<u>28</u>	<u>2</u>	<u>7</u>
Noncurrent Assets:							
Restricted:							
Cash and Cash Equivalents							
Investments							
Loans and Contracts							
Loans and Contracts	534						
Investments							
Gifts Receivable							
Other Receivables							
Other Noncurrent Assets							
Capital Assets:							
Non-Depreciable or Non-Amortizable							
Depreciable or Amortizable, Net			15				
Assets Held in Trust							
Total Noncurrent Assets	<u>534</u>	<u>0</u>	<u>15</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets	<u>2,457</u>	<u>854</u>	<u>1,722</u>	<u>136</u>	<u>28</u>	<u>2</u>	<u>7</u>

Continued on the following page

* Amounts reported as of Aug. 31, 2013, unless otherwise indicated in Note 19.

STATE OF TEXAS

Combining Statement of Net Position – Component Units (continued)

August 31, 2013 (Amounts in Thousands)*

	Texas Small Business Industrial Development Corporation	Texas Disaster Relief Fund	Texas Health Services Authority	Beacon State Fund	State Agency Council	Film Texas Fund	Texas Governor's Mansion Administration
LIABILITIES							
Current Liabilities:							
Payables:							
Accounts Payable	\$ 6	\$	\$ 37	\$	\$	\$	\$
Federal Interest							
Due To Primary Government							
Unearned Revenue			1,670				
Capital Lease Obligations							
Employees' Compensable Leave							
Notes and Loans Payable							
Revenue Bonds Payable							
Funds Held for Others							
Other Current Liabilities							
Total Current Liabilities	<u>6</u>	<u>0</u>	<u>1,707</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Noncurrent Liabilities:							
Capital Lease Obligations							
Employees' Compensable Leave							
Notes and Loans Payable							
Revenue Bonds Payable	1,620						
Other Noncurrent Liabilities							
Total Noncurrent Liabilities	<u>1,620</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	<u>1,626</u>	<u>0</u>	<u>1,707</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET POSITION							
Invested in Capital Assets, Net of Related Debt							
Restricted for:							
Education							
Funds Held as Permanent Investments:							
Nonexpendable							
Expendable							
Other							
Unrestricted	<u>831</u>	<u>854</u>	<u>15</u>	<u>136</u>	<u>28</u>	<u>2</u>	<u>7</u>
Total Net Position	<u>\$ 831</u>	<u>\$ 854</u>	<u>\$ 15</u>	<u>\$ 136</u>	<u>\$ 28</u>	<u>\$ 2</u>	<u>\$ 7</u>

Continued on the following page

* Amounts reported as of Aug. 31, 2013, unless otherwise indicated in Note 19.

STATE OF TEXAS

Combining Statement of Net Position – Component Units (continued)

August 31, 2013 (Amounts in Thousands)*

	Rober G. Carr and Nona K. Carr Scholarship Foundation	University of North Texas Foundation	Casa Verde	Mexico Center	National Biosecurity Foundation	Texas 4-H Inc.	Totals
ASSETS							
Current Assets:							
Cash and Cash Equivalents	\$ 526	\$ 8,744	\$ 27	\$ 26	\$	\$ 19	\$ 812,762
Short-Term Investments							533,746
Restricted:							
Cash and Cash Equivalents	237						12,636
Loans and Contracts							2,986
Receivables:							
Federal							34,196
Other Intergovernmental							1,817
Accounts	315	76	9	13	1		194,055
Interest and Dividends							11,619
Other		12					134
Inventories		8					4,532
Prepaid Items		1					44,268
Loans and Contracts							1,471
Other Current Assets			6				2,275
Total Current Assets	<u>1,078</u>	<u>8,841</u>	<u>42</u>	<u>39</u>	<u>1</u>	<u>19</u>	<u>1,656,497</u>
Noncurrent Assets:							
Restricted:							
Cash and Cash Equivalents							11,764
Investments	113,531	114,316					417,549
Loans and Contracts							8,526
Loans and Contracts							8,096
Investments		137,754					589,269
Gifts Receivable		19,889					19,889
Other Receivables							1,938
Other Noncurrent Assets							30,549
Capital Assets:							
Non-Depreciable or Non-Amortizable			4				5,411
Depreciable or Amortizable, Net			643	20			68,103
Assets Held in Trust		6,043					6,043
Total Noncurrent Assets	<u>113,531</u>	<u>278,002</u>	<u>647</u>	<u>20</u>	<u>0</u>	<u>0</u>	<u>1,167,137</u>
Total Assets	<u>114,609</u>	<u>286,843</u>	<u>689</u>	<u>59</u>	<u>1</u>	<u>19</u>	<u>2,823,634</u>

Concluded on the following page

* Amounts reported as of Aug. 31, 2013, unless otherwise indicated in Note 19.

STATE OF TEXAS

Combining Statement of Net Position – Component Units (concluded)

August 31, 2013 (Amounts in Thousands)*

	Rober G. Carr and Nona K. Carr Scholarship Foundation	University of North Texas Foundation	Casa Verde	Mexico Center	National Biosecurity Foundation	Texas 4-H Inc.	Totals
LIABILITIES							
Current Liabilities:							
Payables:							
Accounts	\$ 16	\$ 1,397	\$ 9	\$	\$	\$	\$ 328,998
Payroll	23		17				837
Federal							31,031
Interest							2,281
Due To Primary Government							287
Unearned Revenue							379,895
Capital Lease Obligations							65
Employees' Compensable Leave							3,785
Notes and Loans Payable							11,038
Revenue Bonds Payable							3,344
Funds Held for Others		167,571					167,765
Other Current Liabilities		1,996	6	10			882,154
Total Current Liabilities	<u>39</u>	<u>170,964</u>	<u>32</u>	<u>10</u>	<u>0</u>	<u>0</u>	<u>1,811,480</u>
Noncurrent Liabilities:							
Capital Lease Obligations							11
Employees' Compensable Leave							2,309
Notes and Loans Payable							33,299
Revenue Bonds Payable							191,874
Other Noncurrent Liabilities			20	22			195,009
Total Noncurrent Liabilities	<u>0</u>	<u>0</u>	<u>20</u>	<u>22</u>	<u>0</u>	<u>0</u>	<u>422,502</u>
Total Liabilities	<u>39</u>	<u>170,964</u>	<u>52</u>	<u>32</u>	<u>0</u>	<u>0</u>	<u>2,233,982</u>
NET POSITION							
Invested in Capital Assets, Net of Related Debt							72,748
Restricted for:							
Education							178,279
Funds Held as Permanent Investments:							
Nonexpendable	110,965	76,272					187,237
Expendable	3,605	38,044					41,649
Other							40,448
Unrestricted		1,563	637	27	1	19	69,291
Total Net Position	<u>\$ 114,570</u>	<u>\$ 115,879</u>	<u>\$ 637</u>	<u>\$ 27</u>	<u>\$ 1</u>	<u>\$ 19</u>	<u>\$ 589,652</u>

* Amounts reported as of Aug. 31, 2013, unless otherwise indicated in Note 19.

STATE OF TEXAS

Combining Statement of Activities – Component Units

For the Fiscal Year Ended August 31, 2013 (Amounts in Thousands)*

	Texas Guaranteed Student Loan Corporation	Teacher Retirement System of Texas	State Bar of Texas	Texas State Affordable Housing Corporation	OneStar National Service Commission Inc.	Texas Low-Level Radioactive Waste Disposal Compact Commission	Texas Prepaid Higher Education Tuition Scholarship Foundation Inc.
EXPENSES							
Salaries and Wages	\$ 45,604	\$ 1,235	\$ 17,467	\$ 2,003	\$ 1,028	\$	\$
Payroll Related Costs	14,270	349	4,648		228		
Professional Fees and Services	11,408	734	3,136	304	552	4	
Travel	1,599	2	7,595	86	105	32	
Materials and Supplies	1,287	4	1,516		48	9	
Communications and Utilities	1,004	1	1,499		28	2	
Repairs and Maintenance	3,519		881			8	
Rentals and Leases	445	62	1,182	40	143		
Printing and Reproduction	305	1	1,988		13	1	
Claims and Judgments			670				
Bad Debt Expense							
Cost of Goods Sold			539				
Depreciation and Amortization	4,865		347	1,376			
Other Financing Fees	48		59				
Public Assistance Payments	61,663				10,630		
Employee/Participant Benefit Payments		1,970,879					
Direct Interest Expense							
Interest Expense – Other			13	9,006			
Other Expenses	(18,103)	4	4,470	3,124	72	131	(12)
Total Expenses	<u>127,914</u>	<u>1,973,271</u>	<u>46,010</u>	<u>15,939</u>	<u>12,847</u>	<u>187</u>	<u>(12)</u>
PROGRAM REVENUES							
Charges for Services	1,325	1,808,800	41,018	4,581		372	
Operating Grants and Contributions	163,887	79	7,044	(825)	12,850		
Total Program Revenues	<u>165,212</u>	<u>1,808,879</u>	<u>48,062</u>	<u>3,756</u>	<u>12,850</u>	<u>372</u>	<u>0</u>
Net Program Revenues (Expenses)	<u>37,298</u>	<u>(164,392)</u>	<u>2,052</u>	<u>(12,183)</u>	<u>3</u>	<u>185</u>	<u>12</u>
GENERAL REVENUES AND SPECIAL ITEMS							
General Revenues							
Settlement of Claims							
Unrestricted Investment Earnings	(23,395)	748					
Other General Revenues				7,224			
Gain on Sale of Capital Assets							
Special Items	(248,062)						
Total General Revenues and Special Items	<u>(271,457)</u>	<u>748</u>	<u>0</u>	<u>7,224</u>	<u>0</u>	<u>0</u>	<u>0</u>
Change in Net Position	<u>(234,159)</u>	<u>(163,644)</u>	<u>2,052</u>	<u>(4,959)</u>	<u>3</u>	<u>185</u>	<u>12</u>
Net Position, September 1, 2012	551,169	46,029	38,036	36,835	111	(116)	
Restatements			(432)				3
Net Position, September 1, 2012, as Restated	<u>551,169</u>	<u>46,029</u>	<u>37,604</u>	<u>36,835</u>	<u>111</u>	<u>(116)</u>	<u>3</u>
Net Position, August 31, 2013	<u>\$ 317,010</u>	<u>\$ (117,615)</u>	<u>\$ 39,656</u>	<u>\$ 31,876</u>	<u>\$ 114</u>	<u>\$ 69</u>	<u>\$ 15</u>

Continued on the following page

* Amounts reported for the fiscal year ended Aug. 31, 2013, unless otherwise indicated in Note 19.

STATE OF TEXAS

Combining Statement of Activities – Component Units (continued)

For the Fiscal Year Ended August 31, 2013 (Amounts in Thousands)*

	Texas Match the Promise Foundation	Texas Windstorm Insurance Association	Surplus Lines Stamping Office of Texas	Texas Health Reinsurance System	Texas Health Insurance Pool	Texas Title Insurance Guaranty Association	Texas Life and Health Insurance Guaranty Association
EXPENSES							
Salaries and Wages	\$	\$ 16,869	\$ 1,181	\$	\$ 377	\$	\$ 398
Payroll Related Costs		2,858	349				59
Professional Fees and Services			375		12,409	360	173
Travel			6		2		
Materials and Supplies			45		33		
Communications and Utilities			37				
Repairs and Maintenance			54				
Rentals and Leases		999	308		71		162
Printing and Reproduction			2				
Claims and Judgments					310,613		10,388
Bad Debt Expense							
Cost of Goods Sold							
Depreciation and Amortization		1,027	712		4		22
Other Financing Fees		2,882					
Public Assistance Payments							
Employee/Participant Benefit Payments							
Direct Interest Expense		3,507					
Interest Expense – Other							
Other Expenses		471,884	146	13	198	1,204	228
Total Expenses	<u>0</u>	<u>500,026</u>	<u>3,215</u>	<u>13</u>	<u>323,707</u>	<u>1,564</u>	<u>11,430</u>
PROGRAM REVENUES							
Charges for Services		321,122	2,410	13	317,516	2,238	3,384
Operating Grants and Contributions	92	632	18		6,191	158	17
Total Program Revenues	<u>92</u>	<u>321,754</u>	<u>2,428</u>	<u>13</u>	<u>323,707</u>	<u>2,396</u>	<u>3,401</u>
Net Program Revenues (Expenses)	<u>92</u>	<u>(178,272)</u>	<u>(787)</u>	<u>0</u>	<u>0</u>	<u>832</u>	<u>(8,029)</u>
GENERAL REVENUES AND SPECIAL ITEMS							
General Revenues							
Settlement of Claims							
Unrestricted Investment Earnings							
Other General Revenues							
Gain on Sale of Capital Assets							
Special Items							
Total General Revenues and Special Items	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Change in Net Position	<u>92</u>	<u>(178,272)</u>	<u>(787)</u>	<u>0</u>	<u>0</u>	<u>832</u>	<u>(8,029)</u>
Net Position, September 1, 2012		55,879	8,957				
Restatements	226					11,274	29,851
Net Position, September 1, 2012, as Restated	<u>226</u>	<u>55,879</u>	<u>8,957</u>	<u>0</u>	<u>0</u>	<u>11,274</u>	<u>29,851</u>
Net Position, August 31, 2013	<u>\$ 318</u>	<u>\$ (122,393)</u>	<u>\$ 8,170</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 12,106</u>	<u>\$ 21,822</u>

Continued on the following page

* Amounts reported for the fiscal year ended Aug. 31, 2013, unless otherwise indicated in Note 19.

STATE OF TEXAS

Combining Statement of Activities – Component Units (continued)

For the Fiscal Year Ended August 31, 2013 (Amounts in Thousands)*

	Texas Property and Casualty Insurance Guaranty Association	Texas Fair Access to Insurance Requirements Plan Association	Texas Boll Weevil Eradication Foundation Inc.	Texas Agricultural Finance Authority	Texas Water Resources Finance Authority	Texas Appraiser Licensing and Certification Board	Texas Economic Development Corporation
EXPENSES							
Salaries and Wages	\$ 5,157	\$ 4,497	\$ 13,594	\$ 408	\$ 4	\$ 912	\$ 54
Payroll Related Costs		1,624		194		246	35
Professional Fees and Services	157		809	30		58	558
Travel	24		257	16		19	223
Materials and Supplies	72		5,089	3		13	241
Communications and Utilities	23		442			6	6
Repairs and Maintenance			681				
Rentals and Leases	449	286	619	1		105	507
Printing and Reproduction							15
Claims and Judgments	20,854		71				
Bad Debt Expense			(7)	(14)			
Cost of Goods Sold							
Depreciation and Amortization	251	12	1,356			13	5
Other Financing Fees		(348)		(1)			
Public Assistance Payments				268	3,338		
Employee/Participant Benefit Payments							
Direct Interest Expense				(3)			
Interest Expense – Other			528				
Other Expenses	418	41,860	4,155	170	12	103	1,742
Total Expenses	<u>27,405</u>	<u>47,931</u>	<u>27,594</u>	<u>1,072</u>	<u>3,354</u>	<u>1,475</u>	<u>3,386</u>
PROGRAM REVENUES							
Charges for Services	21,344	56,880	26,895	982		1	60
Operating Grants and Contributions	11,426	(137)	13,147	1,003	942		3,149
Total Program Revenues	<u>32,770</u>	<u>56,743</u>	<u>40,042</u>	<u>1,985</u>	<u>942</u>	<u>1</u>	<u>3,209</u>
Net Program Revenues (Expenses)	<u>5,365</u>	<u>8,812</u>	<u>12,448</u>	<u>913</u>	<u>(2,412)</u>	<u>(1,474)</u>	<u>(177)</u>
GENERAL REVENUES AND SPECIAL ITEMS							
General Revenues							
Settlement of Claims					1		
Unrestricted Investment Earnings			189	175			2
Other General Revenues			(8)			1,414	
Gain on Sale of Capital Assets			1,003				
Special Items							
Total General Revenues and Special Items	<u>0</u>	<u>0</u>	<u>1,184</u>	<u>175</u>	<u>1</u>	<u>1,414</u>	<u>2</u>
Change in Net Position	<u>5,365</u>	<u>8,812</u>	<u>13,632</u>	<u>1,088</u>	<u>(2,411)</u>	<u>(60)</u>	<u>(175)</u>
Net Position, September 1, 2012			59,116	10,257	42,052	435	2,099
Restatements	53,143	(27,855)					
Net Position, September 1, 2012, as Restated	<u>53,143</u>	<u>(27,855)</u>	<u>59,116</u>	<u>10,257</u>	<u>42,052</u>	<u>435</u>	<u>2,099</u>
Net Position, August 31, 2013	<u>\$ 58,508</u>	<u>\$ (19,043)</u>	<u>\$ 72,748</u>	<u>\$ 11,345</u>	<u>\$ 39,641</u>	<u>\$ 375</u>	<u>\$ 1,924</u>

Continued on the following page

* Amounts reported for the fiscal year ended Aug. 31, 2013, unless otherwise indicated in Note 19.

STATE OF TEXAS

Combining Statement of Activities – Component Units (continued)

For the Fiscal Year Ended August 31, 2013 (Amounts in Thousands)*

	Texas Small Business Industrial Development Corporation	Texas Disaster Relief Fund	Texas Health Services Authority	Beacon State Fund	State Agency Council	Film Texas Fund	Texas Governor's Mansion Administration
EXPENSES							
Salaries and Wages	\$	\$	\$ 497	\$	\$	\$	\$
Payroll Related Costs			81				
Professional Fees and Services	10	4	66	13			
Travel	1		25	5			
Materials and Supplies			10	10	5	2	
Communications and Utilities		1	61	2			
Repairs and Maintenance							
Rentals and Leases			27		1		
Printing and Reproduction				5			
Claims and Judgments							
Bad Debt Expense							
Cost of Goods Sold							
Depreciation and Amortization			4				
Other Financing Fees							
Public Assistance Payments				11			
Employee/Participant Benefit Payments							
Direct Interest Expense	19						
Interest Expense – Other							
Other Expenses	206		16	3	1		
Total Expenses	<u>236</u>	<u>5</u>	<u>787</u>	<u>49</u>	<u>7</u>	<u>2</u>	<u>0</u>
PROGRAM REVENUES							
Charges for Services			782		10		
Operating Grants and Contributions	204	172	1	6			
Total Program Revenues	<u>204</u>	<u>172</u>	<u>783</u>	<u>6</u>	<u>10</u>	<u>0</u>	<u>0</u>
Net Program Revenues (Expenses)	<u>(32)</u>	<u>167</u>	<u>(4)</u>	<u>(43)</u>	<u>3</u>	<u>(2)</u>	<u>0</u>
GENERAL REVENUES AND SPECIAL ITEMS							
General Revenues							
Settlement of Claims							
Unrestricted Investment Earnings	1	1					
Other General Revenues							
Gain on Sale of Capital Assets							
Special Items							
Total General Revenues and Special Items	<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Change in Net Position	<u>(31)</u>	<u>168</u>	<u>(4)</u>	<u>(43)</u>	<u>3</u>	<u>(2)</u>	<u>0</u>
Net Position, September 1, 2012	862	686	19	179	25	4	
Restatements							7
Net Position, September 1, 2012, as Restated	<u>862</u>	<u>686</u>	<u>19</u>	<u>179</u>	<u>25</u>	<u>4</u>	<u>7</u>
Net Position, August 31, 2013	<u>\$ 831</u>	<u>\$ 854</u>	<u>\$ 15</u>	<u>\$ 136</u>	<u>\$ 28</u>	<u>\$ 2</u>	<u>\$ 7</u>

Concluded on the following page

* Amounts reported for the fiscal year ended Aug. 31, 2013, unless otherwise indicated in Note 19.

STATE OF TEXAS

Combining Statement of Activities – Component Units (concluded)

For the Fiscal Year Ended August 31, 2013 (Amounts in Thousands)*

	Rober G. Carr and Nona K. Carr Scholarship Foundation	University of North Texas Foundation	Casa Verde	Mexico Center	National Biosecurity Foundation	Texas 4-H Inc.	Totals
EXPENSES							
Salaries and Wages	\$ 219	\$ 840	\$ 177	\$	\$	\$	\$ 112,521
Payroll Related Costs	44		43				25,028
Professional Fees and Services	49	2,458	24			3	33,694
Travel	10	12	100				10,119
Materials and Supplies	28		54				8,469
Communications and Utilities	1		33				3,146
Repairs and Maintenance			11				5,154
Rentals and Leases	2		10				5,419
Printing and Reproduction	1						2,331
Claims and Judgments							342,596
Bad Debt Expense							(21)
Cost of Goods Sold				77			616
Depreciation and Amortization			33	10			10,037
Other Financing Fees			40	85			2,765
Public Assistance Payments		1,896					77,806
Employee/Participant Benefit Payments							1,970,879
Direct Interest Expense							3,523
Interest Expense – Other							9,547
Other Expenses	18	5,320	16	126		64	517,589
Total Expenses	<u>372</u>	<u>10,526</u>	<u>541</u>	<u>298</u>	<u>0</u>	<u>67</u>	<u>3,141,218</u>
PROGRAM REVENUES							
Charges for Services		521	172	118		70	2,610,614
Operating Grants and Contributions	11,233	17,112	362	97	1		248,861
Total Program Revenues	<u>11,233</u>	<u>17,633</u>	<u>534</u>	<u>215</u>	<u>1</u>	<u>70</u>	<u>2,859,475</u>
Net Program Revenues (Expenses)	<u>10,861</u>	<u>7,107</u>	<u>(7)</u>	<u>(83)</u>	<u>1</u>	<u>3</u>	<u>(281,743)</u>
GENERAL REVENUES AND SPECIAL ITEMS							
General Revenues							
Settlement of Claims							1
Unrestricted Investment Earnings							(22,279)
Other General Revenues							8,630
Gain on Sale of Capital Assets							1,003
Special Items							(248,062)
Total General Revenues and Special Items	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(260,707)</u>
Change in Net Position	<u>10,861</u>	<u>7,107</u>	<u>(7)</u>	<u>(83)</u>	<u>1</u>	<u>3</u>	<u>(542,450)</u>
Net Position, September 1, 2012			85	110		16	852,845
Restatements	103,709	108,772	559				279,257
Net Position, September 1, 2012, as Restated	<u>103,709</u>	<u>108,772</u>	<u>644</u>	<u>110</u>	<u>0</u>	<u>16</u>	<u>1,132,102</u>
Net Position, August 31, 2013	<u>\$ 114,570</u>	<u>\$ 115,879</u>	<u>\$ 637</u>	<u>\$ 27</u>	<u>\$ 1</u>	<u>\$ 19</u>	<u>\$ 589,652</u>

* Amounts reported for the fiscal year ended Aug. 31, 2013, unless otherwise indicated in Note 19.