
Section Two (concluded)

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:

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

STATE OF TEXAS

Combining Statement of Net Position – Component Units

August 31, 2015 (Amounts in Thousands)*

	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
ASSETS								
Current Assets:								
Cash and Cash Equivalents	\$ 370,512	\$ 20,699	\$ 1,743	\$ 647	\$ 333	\$ 17	\$ 48	\$ 1,145,358
Short-Term Investments		21,770	2,457					
Restricted:								
Cash and Cash Equivalents			15,543	163				
Loans and Contracts			3,360					
Receivables:								
Federal				28				
Other Intergovernmental				16				
Accounts		2,434	531					
Interest and Dividends	138		232					
Other				1				
Due from Primary Government								
Inventories		651						
Prepaid Items		946	87					1,149
Loans and Contracts								
Other Current Assets		1,148		12		73	446	1,249
Total Current Assets	<u>370,650</u>	<u>47,648</u>	<u>23,953</u>	<u>867</u>	<u>333</u>	<u>90</u>	<u>494</u>	<u>1,147,756</u>
Noncurrent Assets:								
Restricted:								
Cash and Cash Equivalents								
Investments			103,175					
Loans and Contracts			7,708					
Investments			5,299					
Loans and Contracts								
Gifts Receivable								
Other Receivables								
Assets Held in Trust								
Prepaid Items								
Other Noncurrent Assets			11,555					
Capital Assets:								
Non-Depreciable or Non-Amortizable		314	232					
Depreciable or Amortizable, Net		8,308	1,245					10,183
Total Noncurrent Assets	<u>0</u>	<u>8,622</u>	<u>129,214</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,183</u>
Total Assets	<u>370,650</u>	<u>56,270</u>	<u>153,167</u>	<u>867</u>	<u>333</u>	<u>90</u>	<u>494</u>	<u>1,157,939</u>

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* Amounts reported as of Aug. 31, 2015, unless otherwise indicated in Note 19.

STATE OF TEXAS

Combining Statement of Net Position – Component Units (continued)

August 31, 2015 (Amounts in Thousands)*

	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
LIABILITIES								
Current Liabilities:								
Payables:								
Accounts Payroll	\$ 282,268	\$ 3,806	\$ 415	\$ 57	\$ 25	\$	\$	\$ 299,876
Interest	127		1,230					
Unearned Revenue		13,261	329	684				245,665
Capital Lease Obligations		11						
Employees' Compensable Leave	102	589						
Notes and Loans Payable			1,096					
Revenue Bonds Payable			13,322					
Funds Held for Others		332						
Other Current Liabilities			754			73	162	98,603
Total Current Liabilities	<u>282,497</u>	<u>17,999</u>	<u>17,146</u>	<u>741</u>	<u>25</u>	<u>73</u>	<u>162</u>	<u>644,144</u>
Noncurrent Liabilities:								
Capital Lease Obligations		34						
Employees' Compensable Leave	39	1,067						
Notes and Loans Payable			2,656					
Revenue Bonds Payable			101,344					
Other Noncurrent Liabilities			3,769					500,000
Total Noncurrent Liabilities	<u>39</u>	<u>1,101</u>	<u>107,769</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>500,000</u>
Total Liabilities	<u>282,536</u>	<u>19,100</u>	<u>124,915</u>	<u>741</u>	<u>25</u>	<u>73</u>	<u>162</u>	<u>1,144,144</u>
NET POSITION								
Net Investment in Capital Assets		8,577	1,477					10,183
Restricted for:								
Funds Held as Permanent Investments:								
Nonexpendable								
Expendable								
Other	88,114		7,648	163				
Unrestricted		28,593	19,127	(37)	308	17	332	3,612
Total Net Position	<u>\$ 88,114</u>	<u>\$ 37,170</u>	<u>\$ 28,252</u>	<u>\$ 126</u>	<u>\$ 308</u>	<u>\$ 17</u>	<u>\$ 332</u>	<u>\$ 13,795</u>

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* Amounts reported as of Aug. 31, 2015, unless otherwise indicated in Note 19.

STATE OF TEXAS

Combining Statement of Net Position – Component Units (continued)

August 31, 2015 (Amounts in Thousands)*

	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.
ASSETS								
Current Assets:								
Cash and Cash Equivalents	\$ 603	\$ 413	\$ 4,124	\$ 12,959	\$ 3,247	\$ 21,896	\$ 87,933	\$ 97,164
Short-Term Investments	5,132		12,776		21,921			
Restricted:								
Cash and Cash Equivalents								
Loans and Contracts								
Receivables:								
Federal								
Other Intergovernmental								
Accounts	279		38		72	233	15,132	4,370
Interest and Dividends					18	2,347	11	1,436
Other	19				13			9
Due from Primary Government								
Inventories								
Prepaid Items	82						40	1,365
Loans and Contracts								
Other Current Assets								
Total Current Assets	<u>6,115</u>	<u>413</u>	<u>16,938</u>	<u>12,959</u>	<u>25,271</u>	<u>24,476</u>	<u>103,515</u>	<u>105,183</u>
Noncurrent Assets:								
Restricted:								
Cash and Cash Equivalents								
Investments								
Loans and Contracts								
Investments								
Loans and Contracts								
Gifts Receivable								
Other Receivables								
Assets Held in Trust								
Prepaid Items								2,481
Other Noncurrent Assets	44							
Capital Assets:								
Non-Depreciable or Non-Amortizable								
Depreciable or Amortizable, Net								
Total Noncurrent Assets	<u>1,263</u>	<u>0</u>	<u>1</u>	<u>0</u>	<u>112</u>	<u>434</u>	<u>0</u>	<u>3,177</u>
Total Assets	<u>7,422</u>	<u>413</u>	<u>16,939</u>	<u>12,959</u>	<u>30,222</u>	<u>467,136</u>	<u>103,515</u>	<u>125,016</u>

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* Amounts reported as of Aug. 31, 2015, unless otherwise indicated in Note 19.

STATE OF TEXAS

Combining Statement of Net Position – Component Units (continued)

August 31, 2015 (Amounts in Thousands)*

	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.
LIABILITIES								
Current Liabilities:								
Payables:								
Accounts Payroll	\$ 31	\$ 15	\$ 1,033	\$ 155	\$ 4	\$ 956	\$ 18,132	\$ 104
Interest	66							443
Unearned Revenue			16,025			27,079	45,938	
Capital Lease Obligations								
Employees' Compensable Leave	99							786
Notes and Loans Payable								2,000
Revenue Bonds Payable								
Funds Held for Others								
Other Current Liabilities	93		256	2,903	8,839	495,138	31,449	
Total Current Liabilities	<u>289</u>	<u>15</u>	<u>17,314</u>	<u>3,058</u>	<u>8,843</u>	<u>523,173</u>	<u>95,519</u>	<u>3,333</u>
Noncurrent Liabilities:								
Capital Lease Obligations								
Employees' Compensable Leave								
Notes and Loans Payable								11,417
Revenue Bonds Payable								
Other Noncurrent Liabilities					8,238			191
Total Noncurrent Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,238</u>	<u>0</u>	<u>0</u>	<u>11,608</u>
Total Liabilities	<u>289</u>	<u>15</u>	<u>17,314</u>	<u>3,058</u>	<u>17,081</u>	<u>523,173</u>	<u>95,519</u>	<u>14,941</u>
NET POSITION								
Net Investment in Capital Assets	1,263		(1)		112	434		3,176
Restricted for:								
Funds Held as Permanent Investments:								
Nonexpendable								
Expendable								
Other				13,480				12,983
Unrestricted	<u>5,870</u>	<u>398</u>	<u>(374)</u>	<u>(3,579)</u>	<u>13,029</u>	<u>(56,471)</u>	<u>7,996</u>	<u>93,916</u>
Total Net Position	<u>\$ 7,133</u>	<u>\$ 398</u>	<u>\$ (375)</u>	<u>\$ 9,901</u>	<u>\$ 13,141</u>	<u>\$ (56,037)</u>	<u>\$ 7,996</u>	<u>\$ 110,075</u>

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* Amounts reported as of Aug. 31, 2015, unless otherwise indicated in Note 19.

STATE OF TEXAS

Combining Statement of Net Position – Component Units (continued)

August 31, 2015 (Amounts in Thousands)*

	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
ASSETS								
Current Assets:								
Cash and Cash Equivalents	\$ 16,524	\$ 3,407	\$ 758	\$ 951	\$ 845	\$ 854	\$ 6,997	\$ 42
Short-Term Investments		18,412						
Restricted:								
Cash and Cash Equivalents								
Loans and Contracts								
Receivables:								
Federal								
Other Intergovernmental								
Accounts				48				
Interest and Dividends	24	166						
Other								
Due from Primary Government	1,500							
Inventories			5					
Prepaid Items	5			46				
Loans and Contracts	187	332						
Other Current Assets							23	
Total Current Assets	<u>18,240</u>	<u>22,317</u>	<u>763</u>	<u>1,045</u>	<u>845</u>	<u>854</u>	<u>7,020</u>	<u>42</u>
Noncurrent Assets:								
Restricted:								
Cash and Cash Equivalents								
Investments								
Loans and Contracts								
Investments		48	301					
Loans and Contracts	2,307	4,118						
Gifts Receivable								
Other Receivables								
Assets Held in Trust								
Prepaid Items								
Other Noncurrent Assets								
Capital Assets:								
Non-Depreciable or Non-Amortizable								
Depreciable or Amortizable, Net			61	2			14	
Total Noncurrent Assets	<u>2,307</u>	<u>4,166</u>	<u>362</u>	<u>2</u>	<u>0</u>	<u>0</u>	<u>14</u>	<u>0</u>
Total Assets	<u>20,547</u>	<u>26,483</u>	<u>1,125</u>	<u>1,047</u>	<u>845</u>	<u>854</u>	<u>7,034</u>	<u>42</u>

Continued on the following page

* Amounts reported as of Aug. 31, 2015, unless otherwise indicated in Note 19.

STATE OF TEXAS

Combining Statement of Net Position – Component Units (continued)

August 31, 2015 (Amounts in Thousands)*

	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
LIABILITIES								
Current Liabilities:								
Payables:								
Accounts Payable	\$ 58	\$	\$ 14	\$ 9	\$	\$	\$ 47	\$ 1
Interest								
Unearned Revenue							1,981	
Capital Lease Obligations								
Employees' Compensable Leave	15		62					
Notes and Loans Payable	6,745							
Revenue Bonds Payable								
Funds Held for Others								
Other Current Liabilities								
Total Current Liabilities	<u>6,837</u>	<u>0</u>	<u>163</u>	<u>9</u>	<u>0</u>	<u>0</u>	<u>2,028</u>	<u>1</u>
Noncurrent Liabilities:								
Capital Lease Obligations								
Employees' Compensable Leave	10		44					
Notes and Loans Payable								
Revenue Bonds Payable								
Other Noncurrent Liabilities								
Total Noncurrent Liabilities	<u>10</u>	<u>0</u>	<u>44</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	<u>6,847</u>	<u>0</u>	<u>207</u>	<u>9</u>	<u>0</u>	<u>0</u>	<u>2,028</u>	<u>1</u>
NET POSITION								
Net Investment in Capital Assets								
Restricted for:								
Funds Held as Permanent Investments:								
Nonexpendable								
Expendable								
Other			945					
Unrestricted	13,700	26,483	(27)	1,038	845	854	5,006	41
Total Net Position	<u>\$ 13,700</u>	<u>\$ 26,483</u>	<u>\$ 918</u>	<u>\$ 1,038</u>	<u>\$ 845</u>	<u>\$ 854</u>	<u>\$ 5,006</u>	<u>\$ 41</u>

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* Amounts reported as of Aug. 31, 2015, unless otherwise indicated in Note 19.

STATE OF TEXAS

Combining Statement of Net Position – Component Units (continued)

August 31, 2015 (Amounts in Thousands)*

	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	Totals
ASSETS						
Current Assets:						
Cash and Cash Equivalents	\$ 26	\$ 2	\$ 13	\$ 50	\$ 13,074	\$ 1,811,239
Short-Term Investments					12,190	94,658
Restricted:						
Cash and Cash Equivalents				255		15,961
Loans and Contracts						3,360
Receivables:						
Federal						28
Other Intergovernmental						4,386
Accounts			3	305	3	20,514
Interest and Dividends						2,936
Other					270	312
Due from Primary Government						1,500
Inventories					8	2,029
Prepaid Items				2	1	3,197
Loans and Contracts						519
Other Current Assets						3,350
Total Current Assets	<u>26</u>	<u>2</u>	<u>16</u>	<u>612</u>	<u>25,546</u>	<u>1,963,989</u>
Noncurrent Assets:						
Restricted:						
Cash and Cash Equivalents						12,983
Investments				130,812	246,603	480,781
Loans and Contracts						7,708
Investments				(994)		446,880
Loans and Contracts						6,425
Gifts Receivable					17,031	17,031
Other Receivables						5,840
Assets Held in Trust					6,883	6,883
Prepaid Items						2,481
Other Noncurrent Assets						11,599
Capital Assets:						
Non-Depreciable or Non-Amortizable						546
Depreciable or Amortizable, Net						24,800
Total Noncurrent Assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>129,818</u>	<u>270,517</u>	<u>1,023,957</u>
Total Assets	<u>26</u>	<u>2</u>	<u>16</u>	<u>130,430</u>	<u>296,063</u>	<u>2,987,946</u>

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* Amounts reported as of Aug. 31, 2015, unless otherwise indicated in Note 19.

STATE OF TEXAS

Combining Statement of Net Position – Component Units (concluded)

August 31, 2015 (Amounts in Thousands)*

	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	Totals
LIABILITIES						
Current Liabilities:						
Payables:						
Accounts Payable	\$	\$	\$	\$ 1	\$ 1,496	\$ 608,503
Payroll				27		769
Interest						1,230
Unearned Revenue						350,962
Capital Lease Obligations						11
Employees' Compensable Leave						1,653
Notes and Loans Payable						9,841
Revenue Bonds Payable						13,322
Funds Held for Others					167,946	168,278
Other Current Liabilities					2,362	640,632
Total Current Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>28</u>	<u>171,804</u>	<u>1,795,201</u>
Noncurrent Liabilities:						
Capital Lease Obligations						34
Employees' Compensable Leave				16		1,176
Notes and Loans Payable						14,073
Revenue Bonds Payable						101,344
Other Noncurrent Liabilities						512,198
Total Noncurrent Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>16</u>	<u>0</u>	<u>628,825</u>
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>44</u>	<u>171,804</u>	<u>2,424,026</u>
NET POSITION						
Net Investment in Capital Assets						25,221
Restricted for:						
Funds Held as Permanent Investments:						
Nonexpendable				123,776	85,422	209,198
Expendable				6,610	35,777	42,387
Other						123,333
Unrestricted	<u>26</u>	<u>2</u>	<u>16</u>		<u>3,060</u>	<u>163,781</u>
Total Net Position	<u>\$ 26</u>	<u>\$ 2</u>	<u>\$ 16</u>	<u>\$ 130,386</u>	<u>\$ 124,259</u>	<u>\$ 563,920</u>

* Amounts reported as of Aug. 31, 2015, unless otherwise indicated in Note 19.

STATE OF TEXAS

Combining Statement of Activities – Component Units

For the Fiscal Year Ended August 31, 2015 (Amounts in Thousands)*

	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	\$ 1,233	\$ 18,400	\$ 2,182	\$ 913	\$	\$
Payroll Related Costs	221	5,579		205		
Professional Fees and Services	783	3,490	351	525	224	
Travel	8	8,276	110	80	31	
Materials and Supplies	1	1,603		32	2	
Communications and Utilities	1	1,530		26	3	
Repairs and Maintenance		898				
Rentals and Leases	57	1,219	53	123	1	
Printing and Reproduction		1,968		34	1	
Claims and Judgments		623				
Bad Debt Expense						
Cost of Goods Sold		484				
Depreciation and Amortization		920	330			
Other Financing Fees		23				
Public Assistance Payments				13,243		
Employee/Participant Benefit Payments	1,856,480					
Direct Interest Expense						
Interest Expense – Other		1	5,388			
Other	22,043	3,450	2,274	106	457	(2)
Total Expenses	<u>1,880,827</u>	<u>48,464</u>	<u>10,688</u>	<u>15,287</u>	<u>719</u>	<u>(2)</u>
PROGRAM REVENUES						
Charges for Services	1,944,139	42,109	3,784	12	3	
Operating Grants and Contributions	96	5,297	2,968	15,287		
Total Program Revenues	<u>1,944,235</u>	<u>47,406</u>	<u>6,752</u>	<u>15,299</u>	<u>3</u>	<u>0</u>
Net Program Revenues (Expenses)	<u>63,408</u>	<u>(1,058)</u>	<u>(3,936)</u>	<u>12</u>	<u>(716)</u>	<u>2</u>
GENERAL REVENUES						
General Revenues						
Unrestricted Investment Earnings	1,539					
Other General Revenues			786		889	
Gain on Sale of Capital Assets						
Total General Revenues	<u>1,539</u>	<u>0</u>	<u>786</u>	<u>0</u>	<u>889</u>	<u>0</u>
Change in Net Position	<u>64,947</u>	<u>(1,058)</u>	<u>(3,150)</u>	<u>12</u>	<u>173</u>	<u>2</u>
Net Position, September 1, 2014	<u>23,167</u>	<u>38,228</u>	<u>31,402</u>	<u>114</u>	<u>135</u>	<u>15</u>
Net Position, August 31, 2015	<u>\$ 88,114</u>	<u>\$ 37,170</u>	<u>\$ 28,252</u>	<u>\$ 126</u>	<u>\$ 308</u>	<u>\$ 17</u>

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* Amounts reported for the fiscal year ended Aug. 31, 2015, unless otherwise indicated in Note 19.

STATE OF TEXAS

Combining Statement of Activities – Component Units (continued)

For the Fiscal Year Ended August 31, 2015 (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
EXPENSES						
Salaries and Wages	\$	\$ 16,150	\$ 1,346	\$	\$ 329	\$
Payroll Related Costs		1,771	380		41	
Professional Fees and Services			479	23	143	301
Travel			4	3	1	
Materials and Supplies			26		2	
Communications and Utilities			46		2	
Repairs and Maintenance			58		4	
Rentals and Leases		1,251	317		18	
Printing and Reproduction			4		3	
Claims and Judgments					9,972	
Bad Debt Expense						
Cost of Goods Sold						
Depreciation and Amortization		763	715		2	
Other Financing Fees		261,868				
Public Assistance Payments						
Employee/Participant Benefit Payments						
Direct Interest Expense		9,779				
Interest Expense – Other						
Other	94	117,155	175	22	2,522	3,127
Total Expenses	94	408,737	3,550	48	13,039	3,428
PROGRAM REVENUES						
Charges for Services		367,556	3,026		7,058	8
Operating Grants and Contributions	87	1,074	23	1	5,606	124
Total Program Revenues	87	368,630	3,049	1	12,664	132
Net Program Revenues (Expenses)	(7)	(40,107)	(501)	(47)	(375)	(3,296)
GENERAL REVENUES						
General Revenues						
Unrestricted Investment Earnings						
Other General Revenues						
Gain on Sale of Capital Assets						
Total General Revenues	0	0	0	0	0	0
Change in Net Position	(7)	(40,107)	(501)	(47)	(375)	(3,296)
Net Position, September 1, 2014	339	53,902	7,634	445	0	13,197
Net Position, August 31, 2015	\$ 332	\$ 13,795	\$ 7,133	\$ 398	\$ (375)	\$ 9,901

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* Amounts reported for the fiscal year ended Aug. 31, 2015, unless otherwise indicated in Note 19.

STATE OF TEXAS

Combining Statement of Activities – Component Units (continued)

For the Fiscal Year Ended August 31, 2015 (Amounts in Thousands)*

	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
EXPENSES						
Salaries and Wages	\$ 427	\$ 4,371	\$ 4,004	\$ 10,110	\$ 271	\$ 2
Payroll Related Costs	73		1,968		271	
Professional Fees and Services	231	174		852	32	
Travel	87	25		246	4	
Materials and Supplies	12	79		3,260	6	
Communications and Utilities	12	24		368		
Repairs and Maintenance	1			339		
Rentals and Leases	172	442	395	507	1	
Printing and Reproduction	4	12			1	
Claims and Judgments		33,123				
Bad Debt Expense				(97)		
Cost of Goods Sold						
Depreciation and Amortization	32	157		1,146		
Other Financing Fees			114			
Public Assistance Payments					246	5,990
Employee/Participant Benefit Payments						
Direct Interest Expense	13				(28)	
Interest Expense – Other				75		
Other	10,558	641	70,176	2,428	269	12
Total Expenses	<u>11,622</u>	<u>39,048</u>	<u>76,657</u>	<u>19,234</u>	<u>1,073</u>	<u>6,004</u>
PROGRAM REVENUES						
Charges for Services	8,611	35,586	89,405	20,367	688	
Operating Grants and Contributions	133	13,187	(74)	12,173	1,500	339
Total Program Revenues	<u>8,744</u>	<u>48,773</u>	<u>89,331</u>	<u>32,540</u>	<u>2,188</u>	<u>339</u>
Net Program Revenues (Expenses)	<u>(2,878)</u>	<u>9,725</u>	<u>12,674</u>	<u>13,306</u>	<u>1,115</u>	<u>(5,665)</u>
GENERAL REVENUES						
General Revenues						
Unrestricted Investment Earnings				209	131	
Other General Revenues				6		
Gain on Sale of Capital Assets				1,778		
Total General Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,993</u>	<u>131</u>	<u>0</u>
Change in Net Position	<u>(2,878)</u>	<u>9,725</u>	<u>12,674</u>	<u>15,299</u>	<u>1,246</u>	<u>(5,665)</u>
Net Position, September 1, 2014	<u>16,019</u>	<u>(65,762)</u>	<u>(4,678)</u>	<u>94,776</u>	<u>12,454</u>	<u>32,148</u>
Net Position, August 31, 2015	<u>\$ 13,141</u>	<u>\$ (56,037)</u>	<u>\$ 7,996</u>	<u>\$ 110,075</u>	<u>\$ 13,700</u>	<u>\$ 26,483</u>

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* Amounts reported for the fiscal year ended Aug. 31, 2015, unless otherwise indicated in Note 19.

STATE OF TEXAS

Combining Statement of Activities – Component Units (continued)

For the Fiscal Year Ended August 31, 2015 (Amounts in Thousands)*

	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
EXPENSES						
Salaries and Wages	\$ 859	\$ 161	\$	\$	\$ 574	\$
Payroll Related Costs	276				93	
Professional Fees and Services	70	216		1	390	3
Travel	25	339			35	3
Materials and Supplies	11	235			26	3
Communications and Utilities	8	9		1	170	1
Repairs and Maintenance	9					
Rentals and Leases	40	137			33	2
Printing and Reproduction		1				6
Claims and Judgments						
Bad Debt Expense		34				
Cost of Goods Sold						
Depreciation and Amortization	13	6			5	
Other Financing Fees						
Public Assistance Payments						54
Employee/Participant Benefit Payments						
Direct Interest Expense						
Interest Expense – Other						
Other	95	760	1	1	80	43
Total Expenses	<u>1,406</u>	<u>1,898</u>	<u>1</u>	<u>3</u>	<u>1,406</u>	<u>115</u>
PROGRAM REVENUES						
Charges for Services	1,466	72			1,334	
Operating Grants and Contributions		1,367		2	66	4
Total Program Revenues	<u>1,466</u>	<u>1,439</u>	<u>0</u>	<u>2</u>	<u>1,400</u>	<u>4</u>
Net Program Revenues (Expenses)	<u>60</u>	<u>(459)</u>	<u>(1)</u>	<u>(1)</u>	<u>(6)</u>	<u>(111)</u>
GENERAL REVENUES						
General Revenues						
Unrestricted Investment Earnings	2					
Other General Revenues	7					
Gain on Sale of Capital Assets						
Total General Revenues	<u>9</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Change in Net Position	<u>69</u>	<u>(459)</u>	<u>(1)</u>	<u>(1)</u>	<u>(6)</u>	<u>(111)</u>
Net Position, September 1, 2014	<u>849</u>	<u>1,497</u>	<u>846</u>	<u>855</u>	<u>5,012</u>	<u>152</u>
Net Position, August 31, 2015	<u>\$ 918</u>	<u>\$ 1,038</u>	<u>\$ 845</u>	<u>\$ 854</u>	<u>\$ 5,006</u>	<u>\$ 41</u>

* Amounts reported for the fiscal year ended Aug. 31, 2015, unless otherwise indicated in Note 19.

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STATE OF TEXAS

Combining Statement of Activities – Component Units (concluded)

For the Fiscal Year Ended August 31, 2015 (Amounts in Thousands)*

	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	Totals
EXPENSES						
Salaries and Wages	\$	\$	\$	\$ 273	\$ 943	\$ 62,548
Payroll Related Costs				96		10,974
Professional Fees and Services			3	56	403	8,750
Travel				9	21	9,307
Materials and Supplies	10	1	1	57		5,367
Communications and Utilities				1		2,202
Repairs and Maintenance				1		1,310
Rentals and Leases				3		4,771
Printing and Reproduction				1		2,035
Claims and Judgments						43,718
Bad Debt Expense						(63)
Cost of Goods Sold						484
Depreciation and Amortization						4,089
Other Financing Fees				2,722		264,727
Public Assistance Payments	1				1,509	21,043
Employee/Participant Benefit Payments						1,856,480
Direct Interest Expense						9,764
Interest Expense – Other						5,464
Other	2		2	10	4,664	241,165
Total Expenses	13	1	6	3,229	7,540	2,554,135
PROGRAM REVENUES						
Charges for Services	7		6		474	2,525,711
Operating Grants and Contributions	5	2	3	1,684	532	61,486
Total Program Revenues	12	2	9	1,684	1,006	2,587,197
Net Program Revenues (Expenses)	(1)	1	3	(1,545)	(6,534)	33,062
GENERAL REVENUES						
General Revenues						
Unrestricted Investment Earnings						1,881
Other General Revenues						1,688
Gain on Sale of Capital Assets						1,778
Total General Revenues	0	0	0	0	0	5,347
Change in Net Position	(1)	1	3	(1,545)	(6,534)	38,409
Net Position, September 1, 2014	27	1	13	131,931	130,793	525,511
Net Position, August 31, 2015	\$ 26	\$ 2	\$ 16	\$ 130,386	\$ 124,259	\$ 563,920

* Amounts reported for the fiscal year ended Aug. 31, 2015, unless otherwise indicated in Note 19.