

 **Section
Two**
(continued)

Fiduciary Funds

(And Similar Component Units)



Pension and Other Employee Benefit Trust Funds

The **Teacher Retirement System Trust Account** is for the accumulation of resources for pension benefit payments for qualified employees of public education in Texas.

The **State Employees Retirement System (S.E.R.S.) Trust Account** is for the accumulation of resources for pension benefit payments to qualified state employees or beneficiaries.

The **Law Enforcement and Custodial Officer Supplement Retirement Fund** provides supplemental retirement and death benefits for members of the Employees Retirement System of Texas who completed 20 or more years of service or became occupationally disabled or died while serving as commissioned law enforcement officers of a state agency.

The **Judicial Retirement System – Plan Two Trust Fund** accounts for receipt of monies for retirement and death benefits for certain state-paid judges and judicial officers.

The **Fire Fighters’ Relief and Retirement Fund** accounts for the accumulation of resources for pension, death and disability benefits for fire fighters who serve without monetary reward.

The **Judicial Retirement System – Plan One Fund** accounts for appropriations received from the state’s general revenue fund for annuity and refund payments to eligible judicial employees.

The **Retired School Employees Group Insurance Trust** receives contributions and other funds authorized

to be deposited in the fund to pay insurance premiums, to reimburse for claims paid by a non-state entity and to pay administrative expenses. The Teacher Retirement System of Texas, as trustee, administers the fund for public school retirees and their dependents. The public school entities are not considered part of the reporting entity for the state of Texas.

The **State Retiree Health Plan Trust** accounts for the receipt of monies for postemployment health care, life and dental insurance benefits provided under the Group Benefits Program. The Employees Retirement System of Texas, as trustee, administers the fund for retired employees of the state and other non-state entities as specified by the Legislature.

The **Deferred Compensation Trust Fund** receives employee deferrals in accordance with Internal Revenue Code 457, appropriations by the state for the administration of the deferred compensation plan, trust income, and fees. The state of Texas is the only employer participating in the plan.

The **State Employee Cafeteria Plan Trust Fund** receives salary reduction payments and makes disbursements for benefits included in a cafeteria plan, other than Employees Uniform Group Insurance Program coverages. The fund also receives appropriations by the state for the administration of the cafeteria plan.

The **Texa\$aver Administrative Trust Fund** receives deferrals, purchases qualified investments and pays expenses associated with administration of the deferred compensation plan.

STATE OF TEXAS

Combining Statement of Fiduciary Net Position – Pension and Other Employee Benefit Trust Funds

August 31, 2013 (Amounts in Thousands)

	Teacher Retirement System Trust Account	S.E.R.S. Trust Account	Law Enforcement and Custodial Officer Supplement Retirement Fund	Judicial Retirement System - Plan Two Trust Fund	Fire Fighters' Relief and Retirement Fund
ASSETS					
Cash and Cash Equivalents	\$ 1,317,324	\$ 40,981	\$ 1,953	\$ 1,117	\$ 1,732
Securities Lending Collateral	21,921,126	2,219,340	75,857	30,936	
Investments:					
U.S. Government	20,215,301	5,803,336	198,292	80,743	
Corporate Equity	20,007,123	6,290,269	214,930	87,518	35,596
Corporate Obligations	206,425	471,126	16,098	6,555	
Foreign Securities	26,850,213	5,700,910	194,792	79,318	23,017
Externally Managed Investments	39,004,926	3,154,039	107,769	43,883	
Other	10,420,747	1,347,159	46,009	18,689	17,119
Receivables:					
Federal					
Interest and Dividends	221,516	62,822	2,146	874	86
Accounts	158,292	60,373	1,192	721	1,062
Investment Trades	1,291,126	90,460	3,091	1,259	
Other	462				
Due From Other Funds	1,487	8,062	19	14	
Prepaid Items					
Properties, at Cost, Net of Accumulated Depreciation or Amortization	32,315	11,155			
Total Assets	141,648,383	25,260,032	862,148	351,627	78,612
LIABILITIES					
Payables:					
Accounts	\$ 35,685	\$ 20,718	\$ 526	\$ 228	\$ 108
Investment Trades	1,330,206	149,917	5,122	2,086	2
Payroll	4,015				
Annuities	715,445				1
Due To Other Funds	127,277	2,111	127	50	
Unearned Revenue	38,718	1,346			99
Employees' Compensable Leave	5,752	2,472			
Obligations/Securities Lending	21,914,338	2,214,926	75,703	30,878	
Other Liabilities	88,803				
Total Liabilities	24,260,239	2,391,490	81,478	33,242	210
NET POSITION					
Held in Trust for Pension Benefits and Other Purposes	117,388,144	22,868,542	780,670	318,385	78,402
Total Net Position	\$ 117,388,144	\$ 22,868,542	\$ 780,670	\$ 318,385	\$ 78,402

Judicial Retirement System - Plan One Fund	Retired School Employees Group Insurance Trust	State Retiree Health Plan Trust	Deferred Compensation Trust Fund	State Employee Cafeteria Plan Trust Fund	TexasSaver Administrative Trust Fund	Totals
\$	\$ 576,832	\$ 11,644	\$ 2,709	\$ 11,659	\$ 7,981	\$ 1,973,932
						24,247,259
						26,297,672
						26,635,436
						700,204
						32,848,250
						42,310,617
		174,417				12,024,140
	17,694	14,829				32,523
	168	2		2	1	287,617
	49,498	19,878	44	6,817	46	297,923
						1,385,936
	41,192					41,654
285		670		3		10,540
				250		250
						43,470
<u>285</u>	<u>685,384</u>	<u>221,440</u>	<u>2,753</u>	<u>18,731</u>	<u>8,028</u>	<u>169,137,423</u>
\$ 285	\$ 127,673	\$ 124,582	\$ 1,505	\$ 14,745	\$ 5,299	\$ 331,354
	212					1,487,333
						4,227
	6,240	96,133	42	42	76	715,446
		725	15			232,098
	209					40,903
						8,433
						24,235,845
						88,803
<u>285</u>	<u>134,334</u>	<u>221,440</u>	<u>1,562</u>	<u>14,787</u>	<u>5,375</u>	<u>27,144,442</u>
	551,050		1,191	3,944	2,653	141,992,981
<u>\$ 0</u>	<u>\$ 551,050</u>	<u>\$ 0</u>	<u>\$ 1,191</u>	<u>\$ 3,944</u>	<u>\$ 2,653</u>	<u>\$ 141,992,981</u>

STATE OF TEXAS

Combining Statement of Changes in Fiduciary Net Position – Pension and Other Employee Benefit Trust Funds

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

	Teacher Retirement System Trust Account	S.E.R.S. Trust Account	Law Enforcement and Custodial Officer Supplement Retirement Fund	Judicial Retirement System - Plan Two Trust Fund	Fire Fighters' Relief and Retirement Fund
ADDITIONS					
Contributions:					
Member Contributions	\$ 2,252,095	\$ 422,588	\$ 7,185	\$ 4,268	\$ 5,021
State Contributions	1,445,214	375,737	7,117	4,549	
Premium Contributions					
Federal Contributions					
Other Contributions	968,535				
Total Contributions	<u>4,665,844</u>	<u>798,325</u>	<u>14,302</u>	<u>8,817</u>	<u>5,021</u>
Investment Income:					
From Investing Activities:					
Net Appreciation in Fair Value of Investments	8,055,066	1,583,818	54,296	21,678	8,398
Interest and Investment Income	1,880,623	572,273	19,595	7,875	1,466
Total Investing Income	<u>9,935,689</u>	<u>2,156,091</u>	<u>73,891</u>	<u>29,553</u>	<u>9,864</u>
Less Investing Activities Expense	188,925	65,285	2,238	893	476
Net Income from Investing Activities	<u>9,746,764</u>	<u>2,090,806</u>	<u>71,653</u>	<u>28,660</u>	<u>9,388</u>
From Securities Lending Activities:					
Securities Lending Income	144,728	2,120	73	29	
Less Securities Lending Expense:					
Borrower Rebates*	31,679	(5,402)	(185)	(75)	
Management Fees	25,678	752	26	10	
Net Income from Securities Lending	<u>87,371</u>	<u>6,770</u>	<u>232</u>	<u>94</u>	<u>0</u>
Total Net Investment Income	<u>9,834,135</u>	<u>2,097,576</u>	<u>71,885</u>	<u>28,754</u>	<u>9,388</u>
Other Additions:					
Other Revenue	2,629	124	1	2	3
Transfer In	16,446	75,842			
Total Other Additions	<u>19,075</u>	<u>75,966</u>	<u>1</u>	<u>2</u>	<u>3</u>
Total Additions	<u>14,519,054</u>	<u>2,971,867</u>	<u>86,188</u>	<u>37,573</u>	<u>14,412</u>
DEDUCTIONS					
Benefits	8,077,401	1,807,186	50,855	14,586	3,821
Refunds of Contributions	391,292	86,668	1,531	285	
Transfer Out	75,841	16,446			
Administrative Expenses	33,703	16,363	789	224	127
Depreciation and Amortization Expense	1,724	1,229			
Interest Expense					
Loss on Sale of Properties		8			
Loss on Impairment of Capital Assets	104				
Other Expenses	732	1,069	16	6	1
Total Deductions	<u>8,580,797</u>	<u>1,928,969</u>	<u>53,191</u>	<u>15,101</u>	<u>3,949</u>
INCREASE (DECREASE) IN NET POSITION	<u>5,938,257</u>	<u>1,042,898</u>	<u>32,997</u>	<u>22,472</u>	<u>10,463</u>
NET POSITION					
Net Position, September 1, 2012	111,449,887	21,825,644	747,673	295,913	67,939
Net Position, August 31, 2013	<u>\$ 117,388,144</u>	<u>\$ 22,868,542</u>	<u>\$ 780,670</u>	<u>\$ 318,385</u>	<u>\$ 78,402</u>

* The pension funds of the Employees Retirement System of Texas received rebates from borrowers in excess of payments made to borrowers due to increased demand in the securities lending market.

Judicial Retirement System - Plan One Fund	Retired School Employees Group Insurance Trust	State Retiree Health Plan Trust	Deferred Compensation Trust Fund	State Employee Cafeteria Plan Trust Fund	TexaSaver Administrative Trust Fund	Totals
\$	\$ 180,825	\$ 141,008	\$	\$ 93,205	\$	\$ 3,106,195
	229,917	535,905				2,598,439
	355,686					355,686
	74,511	50,874				125,385
	254,688			2,374		1,225,597
<u>0</u>	<u>1,095,627</u>	<u>727,787</u>	<u>0</u>	<u>95,579</u>	<u>0</u>	<u>7,411,302</u>
						9,723,256
	3,041	236	12	21	28	2,485,170
<u>0</u>	<u>3,041</u>	<u>236</u>	<u>12</u>	<u>21</u>	<u>28</u>	<u>12,208,426</u>
				1	1	257,819
<u>0</u>	<u>3,041</u>	<u>236</u>	<u>12</u>	<u>20</u>	<u>27</u>	<u>11,950,607</u>
						146,950
						26,017
						26,466
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>94,467</u>
<u>0</u>	<u>3,041</u>	<u>236</u>	<u>12</u>	<u>20</u>	<u>27</u>	<u>12,045,074</u>
			520	92	550	3,921
25,578						117,866
<u>25,578</u>	<u>0</u>	<u>0</u>	<u>520</u>	<u>92</u>	<u>550</u>	<u>121,787</u>
25,578	1,098,668	728,023	532	95,691	577	19,578,163
25,578	1,285,234	724,382		92,799		12,081,842
						479,776
	3,395	3,436	317	386	738	92,287
						59,478
				2		2,953
						2
						8
						104
	3	205	13	1,978	21	4,044
25,578	1,288,632	728,023	330	95,165	759	12,720,494
0	(189,964)	0	202	526	(182)	6,857,669
0	741,014	0	989	3,418	2,835	135,135,312
<u>\$ 0</u>	<u>\$ 551,050</u>	<u>\$ 0</u>	<u>\$ 1,191</u>	<u>\$ 3,944</u>	<u>\$ 2,653</u>	<u>\$ 141,992,981</u>

Private-Purpose Trust Funds

The **Tobacco Settlement Permanent Trust (Political Subdivisions)** holds the portion of the money received in the settlement of the State of Texas v. The American Tobacco Co., et. al., designated for the exclusive benefit of other political subdivisions. Other political subdivisions include cities, counties and/or local hospital districts that are responsible for indigent health care. The fund is administered by the Treasury Operations Division of the Texas Comptroller of Public Accounts.

The **Texas Insurance Companies Assets Account – Reserve and Custodial Fund** holds assets in trust for claims associated with insurance company liquidations. Most balances are normally held outside the Treasury. The Department of Insurance administers the fund.

The **Catastrophe Reserve Trust Fund** is a state fund created to provide relief to insurance companies within the state in the event of certain catastrophic losses. Certain property insurers authorized to transact property insurance in Texas make payments to the fund.

The **Inmate Trust and Employee Service Option Fund** accounts for offender commissary and medical accounts along with the Texas Department of Criminal Justice employee commissary, laundry and/or barber contributions.

The **Texas College Savings Plans** receive money contributed by account holders, money acquired from private sources and income from investment of deposits. The plans may be used only to pay costs of program administration and operations, make payments to state, private or independent institutions of higher education and make refunds to account holders.

Other Private-Purpose Trust Funds account for other assets held in a trustee capacity where principal and income benefit individuals, private organizations or other governments.

STATE OF TEXAS

Combining Statement of Fiduciary Net Position – Private-Purpose Trust Funds

August 31, 2013 (Amounts in Thousands)

	Tobacco Settlement Permanent Trust (Political Subdivisions)	Texas Insurance Companies Assets Account - Reserve and Custodial Fund	Catastrophe Reserve Trust Fund	Inmate Trust and Employee Service Option Fund	Texas College Savings Plans	Other Private- Purpose Trust Funds	Totals
ASSETS							
Cash and Cash Equivalents	\$ 251	\$ 285,163	\$ 183,574	\$ 9,325	\$ 2,760	\$ 48,606	\$ 529,679
Restricted Cash and Cash Equivalents						14	14
Investments:							
U.S. Government				19,010		1,245	20,255
Corporate Equity	36,024					11,831	47,855
Corporate Obligations						2,242	2,242
Foreign Securities						6,164	6,164
Other	2,121,533				417,128	10,423	2,549,084
Receivables:							
Interest and Dividends Accounts	3				30	8	41
Investment Trades					988	202	202
Other					110	4,267	4,377
Due From Other Funds Properties, at Cost, Net of Accumulated Depreciation or Amortization						1	1
Other Assets		84,010					84,010
Total Assets	<u>2,157,811</u>	<u>369,173</u>	<u>183,574</u>	<u>28,335</u>	<u>421,016</u>	<u>85,807</u>	<u>3,245,716</u>
LIABILITIES							
Payables:							
Accounts	\$ 1,099	\$	\$	\$ 4,978	\$ 142	\$ 23,099	\$ 29,318
Investment Trades					876		876
Interest						10	10
Due To Other Funds					6		6
Unearned Revenue					465	17	482
Funds Held for Others		84,010					84,010
Total Liabilities	<u>1,099</u>	<u>84,010</u>	<u>0</u>	<u>4,978</u>	<u>1,489</u>	<u>23,126</u>	<u>114,702</u>
NET POSITION							
Held in Trust for Individuals, Organizations and Other Governments	<u>2,156,712</u>	<u>285,163</u>	<u>183,574</u>	<u>23,357</u>	<u>419,527</u>	<u>62,681</u>	<u>3,131,014</u>
Total Net Position	<u>\$ 2,156,712</u>	<u>\$ 285,163</u>	<u>\$ 183,574</u>	<u>\$ 23,357</u>	<u>\$ 419,527</u>	<u>\$ 62,681</u>	<u>\$ 3,131,014</u>

STATE OF TEXAS

Combining Statement of Changes in Fiduciary Net Position – Private-Purpose Trust Funds

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

	Tobacco Settlement Permanent Trust (Political Subdivisions)	Texas Insurance Companies Assets Account - Reserve and Custodial Fund	Catastrophe Reserve Trust Fund	Inmate Trust and Employee Service Option Fund	Texas College Savings Plans	Other Private- Purpose Trust Funds	Totals
ADDITIONS							
Contributions:							
Federal Contributions	\$	\$	\$	\$	\$	\$ 13,343	\$ 13,343
Other Contributions					156,197		156,197
Total Contributions	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>156,197</u>	<u>13,343</u>	<u>169,540</u>
Investment Income:							
From Investing Activities:							
Net Appreciation in							
Fair Value of Investments	133,077				31,564	1,488	166,129
Interest and Investment Income	28,630	220	153		2,250	1,583	32,836
Total Investing Income	<u>161,707</u>	<u>220</u>	<u>153</u>	<u>0</u>	<u>33,814</u>	<u>3,071</u>	<u>198,965</u>
Less Investing Activities Expense							
Net Income from Investing					1,629		1,629
Activities	<u>161,707</u>	<u>220</u>	<u>153</u>	<u>0</u>	<u>32,185</u>	<u>3,071</u>	<u>197,336</u>
Total Net Investment Income	<u>161,707</u>	<u>220</u>	<u>153</u>	<u>0</u>	<u>32,185</u>	<u>3,071</u>	<u>197,336</u>
Other Additions:							
Settlement of Claims						4,202	4,202
Other Revenue		86,670	7,254	143,724	292	2,165	240,105
Transfer In		2				469	471
Total Other Additions	<u>0</u>	<u>86,672</u>	<u>7,254</u>	<u>143,724</u>	<u>292</u>	<u>6,836</u>	<u>244,778</u>
Total Additions	<u>161,707</u>	<u>86,892</u>	<u>7,407</u>	<u>143,724</u>	<u>188,674</u>	<u>23,250</u>	<u>611,654</u>
DEDUCTIONS							
Benefits							
Transfer Out					126,749	413	127,162
Intergovernmental Payments	50,000					29	29
Administrative Expenses	6,412	162			293	246	7,113
Depreciation and Amortization Expense						39	39
Settlement of Claims		41,265				5,188	46,453
Interest Expense						4	4
Other Expenses		19,856	33	143,200		1,190	164,279
Total Deductions	<u>56,412</u>	<u>61,283</u>	<u>33</u>	<u>143,200</u>	<u>127,042</u>	<u>21,820</u>	<u>409,790</u>
INCREASE IN NET POSITION	<u>105,295</u>	<u>25,609</u>	<u>7,374</u>	<u>524</u>	<u>61,632</u>	<u>1,430</u>	<u>201,864</u>
NET POSITION							
Net Position, September 1, 2012	<u>2,051,417</u>	<u>259,554</u>	<u>176,200</u>	<u>22,833</u>	<u>357,895</u>	<u>61,251</u>	<u>2,929,150</u>
Net Position, August 31, 2013	<u>\$ 2,156,712</u>	<u>\$ 285,163</u>	<u>\$ 183,574</u>	<u>\$ 23,357</u>	<u>\$ 419,527</u>	<u>\$ 62,681</u>	<u>\$ 3,131,014</u>

Agency Funds

The **Texas Public Finance Authority Bond Escrow Account** is used to hold funds for various defeased or refunded bonds.

The **Life, Health, Accident and Casualty Insurance Companies Trust Account** holds cash or securities deposited with the state by insurance companies as required by law.

The **Texas Workers' Compensation Self-Insurance Fund** is used to deposit certified self-insurer security deposits. These deposits may be applied to the self-insurer's incurred liabilities for compensation.

The **City, County, Metropolitan Transit Authority (MTA) and Special Purpose District (SPD) Sales Tax Trust Account** is used to record the receipt of local sales and use tax collected by the Texas Comptroller of Public Accounts for each city, county, metropolitan transit authority and special purpose district authorizing the collection.

Other Agency Funds account for other resources held by the state in an agent capacity for individuals, private organizations or other governments.

STATE OF TEXAS

Combining Statement of Fiduciary Net Position – Agency Funds

August 31, 2013 (Amounts in Thousands)

	Texas Public Finance Authority Bond Escrow Account	Life, Health, Accident and Casualty Insurance Companies Trust Account	Texas Workers' Compensation Self-Insurance Fund	City, County, MTA and SPD Sales Tax Trust Account	Other Agency Funds	Totals
ASSETS						
Cash and Cash Equivalents	\$ 1	\$ 318	\$ 7,970	\$ 834,496	\$ 263,967	\$ 1,106,752
Investments:						
U.S. Government	52,762				31	52,793
Corporate Equity					280,296	280,296
Corporate Obligations					83	83
Repurchase Agreements					32,326	32,326
Other					74,214	74,214
Receivables:						
Interest and Dividends	627					627
Accounts					7,431	7,431
Other Intergovernmental					1,126	1,126
Due From Other Funds					1,035	1,035
Other Assets		980,088	517,566		109,909	1,607,563
Total Assets	<u>\$ 53,390</u>	<u>\$ 980,406</u>	<u>\$ 525,536</u>	<u>\$ 834,496</u>	<u>\$ 770,418</u>	<u>\$ 3,164,246</u>
LIABILITIES						
Payables:						
Accounts	\$	\$	\$	\$	\$ 323	\$ 323
Other Intergovernmental				834,496		834,496
Due To Other Funds					4,087	4,087
Funds Held for Others	53,390	980,406	525,536		765,997	2,325,329
Other Liabilities					11	11
Total Liabilities	<u>\$ 53,390</u>	<u>\$ 980,406</u>	<u>\$ 525,536</u>	<u>\$ 834,496</u>	<u>\$ 770,418</u>	<u>\$ 3,164,246</u>

STATE OF TEXAS

Combining Statement of Changes in Assets and Liabilities – Agency Funds

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

	Balance September 1, 2012	Additions	Deductions	Balance August 31, 2013
Texas Public Finance Authority				
Bond Escrow Account				
ASSETS				
Cash and Cash Equivalents	\$ 148	\$	\$ 147	\$ 1
Investments	215,562		162,800	52,762
Interest and Dividends Receivable	1,236		609	627
Total Assets	<u>\$ 216,946</u>	<u>\$ 0</u>	<u>\$ 163,556</u>	<u>\$ 53,390</u>
LIABILITIES				
Funds Held for Others	\$ 216,946	\$	\$ 163,556	\$ 53,390
Total Liabilities	<u>\$ 216,946</u>	<u>\$ 0</u>	<u>\$ 163,556</u>	<u>\$ 53,390</u>
Life, Health, Accident and Casualty Insurance Companies Trust Account				
ASSETS				
Cash and Cash Equivalents	\$ 317	\$ 318	\$ 317	\$ 318
Other Assets	1,095,984	218,433	334,329	980,088
Total Assets	<u>\$ 1,096,301</u>	<u>\$ 218,751</u>	<u>\$ 334,646</u>	<u>\$ 980,406</u>
LIABILITIES				
Funds Held for Others	\$ 1,096,301	\$ 218,751	\$ 334,646	\$ 980,406
Total Liabilities	<u>\$ 1,096,301</u>	<u>\$ 218,751</u>	<u>\$ 334,646</u>	<u>\$ 980,406</u>
Texas Workers' Compensation Self-Insurance Fund				
ASSETS				
Cash and Cash Equivalents	\$ 8,980	\$ 10,053	\$ 11,063	\$ 7,970
Other Assets	535,066		17,500	517,566
Total Assets	<u>\$ 544,046</u>	<u>\$ 10,053</u>	<u>\$ 28,563</u>	<u>\$ 525,536</u>
LIABILITIES				
Accounts Payable	\$	\$ 1,045	\$ 1,045	\$
Funds Held for Others	544,046	1,073	19,583	525,536
Total Liabilities	<u>\$ 544,046</u>	<u>\$ 2,118</u>	<u>\$ 20,628</u>	<u>\$ 525,536</u>
City, County, MTA and SPD Sales Tax Trust Account				
ASSETS				
Cash and Cash Equivalents	\$ 791,322	\$ 8,509,872	\$ 8,466,698	\$ 834,496
Total Assets	<u>\$ 791,322</u>	<u>\$ 8,509,872</u>	<u>\$ 8,466,698</u>	<u>\$ 834,496</u>
LIABILITIES				
Payables:				
Accounts	\$	\$ 7,278,312	\$ 7,278,312	\$
Other Intergovernmental	791,322	834,496	791,322	834,496
Funds Held for Others		9,301,194	9,301,194	
Total Liabilities	<u>\$ 791,322</u>	<u>\$ 17,414,002</u>	<u>\$ 17,370,828</u>	<u>\$ 834,496</u>

Concluded on the following page

STATE OF TEXAS

Combining Statement of Changes in Assets and Liabilities – Agency Funds (concluded)

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

	Balance September 1, 2012	Additions	Deductions	Balance August 31, 2013
Other Agency Funds				
ASSETS				
Cash and Cash Equivalents	\$ 269,567	\$ 10,283,015	\$ 10,288,615	\$ 263,967
Investments	269,524	373,292	255,866	386,950
Receivables:				
Accounts	7,979	7,068	7,616	7,431
Other Intergovernmental	2,358		1,232	1,126
Due From Other Funds	900	2,025	1,890	1,035
Interfund Receivable		11,519	11,519	
Other Assets	111,103	1,855	3,049	109,909
Total Assets	<u>\$ 661,431</u>	<u>\$ 10,678,774</u>	<u>\$ 10,569,787</u>	<u>\$ 770,418</u>
LIABILITIES				
Payables:				
Accounts	\$ 205	\$ 697,471	\$ 697,353	\$ 323
Due To Other Funds	27,229	937,654	960,796	4,087
Interfund Payables		11,452	11,452	
Funds Held for Others	633,986	10,570,888	10,438,877	765,997
Other Liabilities	11	90	90	11
Total Liabilities	<u>\$ 661,431</u>	<u>\$ 12,217,555</u>	<u>\$ 12,108,568</u>	<u>\$ 770,418</u>
Totals – All Agency Funds				
ASSETS				
Cash and Cash Equivalents	\$ 1,070,334	\$ 18,803,258	\$ 18,766,840	\$ 1,106,752
Investments	485,086	373,292	418,666	439,712
Receivables:				
Interest and Dividends	1,236		609	627
Accounts	7,979	7,068	7,616	7,431
Other Intergovernmental	2,358		1,232	1,126
Due From Other Funds	900	2,025	1,890	1,035
Interfund Receivable		11,519	11,519	
Other Assets	1,742,153	220,288	354,878	1,607,563
Total Assets	<u>\$ 3,310,046</u>	<u>\$ 19,417,450</u>	<u>\$ 19,563,250</u>	<u>\$ 3,164,246</u>
LIABILITIES				
Payables:				
Accounts	\$ 205	\$ 7,976,828	\$ 7,976,710	\$ 323
Other Intergovernmental	791,322	834,496	791,322	834,496
Due To Other Funds	27,229	937,654	960,796	4,087
Interfund Payables		11,452	11,452	
Funds Held for Others	2,491,279	20,091,906	20,257,856	2,325,329
Other Liabilities	11	90	90	11
Total Liabilities	<u>\$ 3,310,046</u>	<u>\$ 29,852,426</u>	<u>\$ 29,998,226</u>	<u>\$ 3,164,246</u>

