
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 and OneStar Foundation, Inc.
Texas Low-Level Radioactive Waste Disposal Compact Commission
Texas Prepaid Tuition Scholarship Foundation
Texas Match the Promise Foundation
Texas Windstorm Insurance Association
Surplus Lines Stamping Office of Texas
Texas FAIR Plan Association
Texas Boll Weevil Eradication Foundation Inc.
Texas Agricultural Finance Authority
Texas Water Resources Finance Authority
Texas Appraiser Licensing and Certification Board
Texas Disaster Relief Fund
Texas Health Services Authority
Beacon State Fund
State Agency Council
Texas Governor's Mansion Administration
Robert G. Carr and Nona K. Carr Scholarship Foundation
University of North Texas Foundation
University of North Texas Health Science Center Foundation
Texas State University Development Foundation
Emmett and Miriam McCoy College of Business Development Foundation

STATE OF TEXAS

Combining Statement of Net Position: Component Units

August 31, 2021 (Amounts in Thousands)¹

	Teacher Retirement System of Texas	State Bar of Texas	Texas State Affordable Housing Corporation	OneStar National Service Commission and OneStar Foundation, Inc.	Texas Low-Level Radioactive Waste Disposal Compact Commission	Texas Prepaid Tuition Scholarship Foundation
ASSETS						
Current Assets:						
Cash and Cash Equivalents	\$ 312,965	\$ 31,109	\$ 1,864	\$ 305	\$ 239	\$ 28
Short-Term Investments		23,478	6,490			
Receivables:						
Accounts	53,935	6,537	4,003			
Federal				2,076		
Other Intergovernmental						
Gifts and Pledges				36		
Interest and Dividends	1,667		112			
Other Receivables						
Loans and Contracts						
Inventories		327				
Prepaid Items		1,282	260			
Other Current Assets		691		31	5	45
Restricted:						
Cash and Cash Equivalents			12,339	1,986		
Short-Term Investments			2,315			
Loans and Contracts			6,041	100		
Total Current Assets	<u>368,567</u>	<u>63,424</u>	<u>33,424</u>	<u>4,534</u>	<u>244</u>	<u>73</u>
Noncurrent Assets:						
Receivables:						
Gifts and Pledges						
Other Receivables						
Investments			37,287			
Loans and Contracts						
Prepaid Items						
Restricted:						
Cash and Cash Equivalents						
Investments			30,721			
Loans and Contracts			135,712	800		
Capital Assets:						
Non-Depreciable or Non-Amortizable		2,216	2,292			
Depreciable or Amortizable, Net		7,133	13,570			
Other Noncurrent Assets			135			
Total Noncurrent Assets	<u>0</u>	<u>9,349</u>	<u>219,717</u>	<u>800</u>	<u>0</u>	<u>0</u>
Total Assets	<u>368,567</u>	<u>72,773</u>	<u>253,141</u>	<u>5,334</u>	<u>244</u>	<u>73</u>

¹ Amounts reported for the fiscal year ended Aug. 31, 2021, unless otherwise indicated in Note 19.

Continued on the following page

STATE OF TEXAS

Combining Statement of Net Position: Component Units (continued)

August 31, 2021 (Amounts in Thousands)¹

	Texas Match the Promise Foundation	Texas Windstorm Insurance Association	Surplus Lines Stamping Office of Texas	Texas FAIR Plan Association	Texas Boll Weevil Eradication Foundation Inc.	Texas Agricultural Finance Authority
ASSETS						
Current Assets:						
Cash and Cash Equivalents	\$ 67	\$ 481,675	\$ 2,435	\$ 57,717	\$ 76,531	\$ 17,597
Short-Term Investments			20,816			
Receivables:						
Accounts			1,255	6,831	437	
Federal						
Other Intergovernmental					2,142	
Gifts and Pledges						
Interest and Dividends						45
Other Receivables						
Loans and Contracts						150
Inventories					2,115	
Prepaid Items		5,063	129	45	1,813	
Other Current Assets	1,377	4,923	69	9,206		4
Restricted:						
Cash and Cash Equivalents					23,580	
Short-Term Investments						
Loans and Contracts						
Total Current Assets	<u>1,444</u>	<u>491,661</u>	<u>24,704</u>	<u>73,799</u>	<u>106,618</u>	<u>17,796</u>
Noncurrent Assets:						
Receivables:						
Gifts and Pledges						
Other Receivables					532	
Investments			5,456			
Loans and Contracts						1,157
Prepaid Items					3,135	
Restricted:						
Cash and Cash Equivalents						
Investments					807	
Loans and Contracts						
Capital Assets:						
Non-Depreciable or Non-Amortizable			3,963			
Depreciable or Amortizable, Net		5,025	1,696		4,309	
Other Noncurrent Assets			20			
Total Noncurrent Assets	<u>0</u>	<u>5,025</u>	<u>11,135</u>	<u>0</u>	<u>8,783</u>	<u>1,157</u>
Total Assets	<u>1,444</u>	<u>496,686</u>	<u>35,839</u>	<u>73,799</u>	<u>115,401</u>	<u>18,953</u>

¹ Amounts reported for the fiscal year ended Aug. 31, 2021, unless otherwise indicated in Note 19.

Continued on the following page

STATE OF TEXAS

**Combining Statement of Net Position:
Component Units (continued)**August 31, 2021 (Amounts in Thousands)¹

	Texas Water Resources Finance Authority	Texas Appraiser Licensing and Certification Board	Texas Disaster Relief Fund	Texas Health Services Authority	Beacon State Fund	State Agency Council
ASSETS						
Current Assets:						
Cash and Cash Equivalents	\$	\$ 1,246	\$ 1,175	\$ 507	\$ 138	\$ 26
Short-Term Investments	3,369					
Receivables:						
Accounts					3	
Federal		9				
Other Intergovernmental						
Gifts and Pledges						
Interest and Dividends						
Other Receivables				2,957		
Loans and Contracts						
Inventories		2				
Prepaid Items						
Other Current Assets				23		
Restricted:						
Cash and Cash Equivalents						
Short-Term Investments						
Loans and Contracts						
Total Current Assets	<u>3,369</u>	<u>1,257</u>	<u>1,175</u>	<u>3,487</u>	<u>141</u>	<u>26</u>
Noncurrent Assets:						
Receivables:						
Gifts and Pledges						
Other Receivables						
Investments		1,310				
Loans and Contracts						
Prepaid Items						
Restricted:						
Cash and Cash Equivalents						
Investments						
Loans and Contracts						
Capital Assets:						
Non-Depreciable or Non-Amortizable						
Depreciable or Amortizable, Net						
Other Noncurrent Assets						
Total Noncurrent Assets	<u>0</u>	<u>1,310</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets	<u>3,369</u>	<u>2,567</u>	<u>1,175</u>	<u>3,487</u>	<u>141</u>	<u>26</u>

¹ Amounts reported for the fiscal year ended Aug. 31, 2021, unless otherwise indicated in Note 19.*Continued on the following page*

STATE OF TEXAS

Combining Statement of Net Position: Component Units (continued)

August 31, 2021 (Amounts in Thousands)¹

	Texas Governor's Mansion Administration	Robert G. Carr and Nona K. Carr Scholarship Foundation	University of North Texas Foundation	University of North Texas Health Science Foundation	Texas State Development Foundation	Emmett and Miriam McCoy College of Business Development Foundation	Totals
ASSETS							
Current Assets:							
Cash and Cash Equivalents	\$ 6	\$	\$ 16,221	\$ 1,301	\$ 726	\$ 2,043	\$ 1,005,921
Short-Term Investments			26,195	1,281			81,629
Receivables:							
Accounts	2	141					73,144
Federal							2,085
Other Intergovernmental							2,142
Gifts and Pledges							36
Interest and Dividends							1,824
Other Receivables			6,958				9,915
Loans and Contracts							150
Inventories			3				2,447
Prepaid Items				178	69		8,839
Other Current Assets							16,374
Restricted:							
Cash and Cash Equivalents		75					37,980
Short-Term Investments							2,315
Loans and Contracts							6,141
Total Current Assets	<u>8</u>	<u>216</u>	<u>49,377</u>	<u>2,760</u>	<u>795</u>	<u>2,043</u>	<u>1,250,942</u>
Noncurrent Assets:							
Receivables:							
Gifts and Pledges			7,624	1,792	1,307		10,723
Other Receivables							532
Investments					117,541	61,560	223,154
Loans and Contracts							1,157
Prepaid Items							3,135
Restricted:							
Cash and Cash Equivalents		475					475
Investments		166,810	289,436	130,291			618,065
Loans and Contracts							136,512
Capital Assets:							
Non-Depreciable or Non-Amortizable							8,471
Depreciable or Amortizable, Net							31,733
Other Noncurrent Assets							155
Total Noncurrent Assets	<u>0</u>	<u>167,285</u>	<u>297,060</u>	<u>132,083</u>	<u>118,848</u>	<u>61,560</u>	<u>1,034,112</u>
Total Assets	<u>8</u>	<u>167,501</u>	<u>346,437</u>	<u>134,843</u>	<u>119,643</u>	<u>63,603</u>	<u>2,285,054</u>

¹ Amounts reported for the fiscal year ended Aug. 31, 2021, unless otherwise indicated in Note 19.*Continued on the following page*

STATE OF TEXAS

Combining Statement of Net Position: Component Units (continued)

August 31, 2021 (Amounts in Thousands)¹

	Teacher Retirement System of Texas	State Bar of Texas	Texas State Affordable Housing Corporation	OneStar National Service Commission and OneStar Foundation, Inc.	Texas Low-Level Radioactive Waste Disposal Compact Commission	Texas Prepaid Tuition Scholarship Foundation
LIABILITIES						
Current Liabilities:						
Payables:						
Accounts	\$ 311,651	\$ 1,370	\$ 656	\$ 1,938	\$ 16	\$
Payroll	148	539				
Interest			688			
Annuities						
Notes and Loans			1,965			
Bonds:						
Revenue			7,620			
Obligations:						
Capital Leases		80				
Funds Held for Others						
Employees' Compensable Leave	164	720				
Other Current Liabilities	281		445			45
Unearned Revenue		14,019	2,966	422		
Total Current Liabilities	<u>312,244</u>	<u>16,728</u>	<u>14,340</u>	<u>2,360</u>	<u>16</u>	<u>45</u>
Noncurrent Liabilities:						
Payables:						
Notes and Loans			2,110			
From Restricted Assets						
Bonds:						
Revenue			31,397			
Obligations:						
Capital Leases		202				
Employees' Compensable Leave	80	1,400				
Other Noncurrent Liabilities		268		875		
Total Noncurrent Liabilities	<u>80</u>	<u>1,870</u>	<u>33,507</u>	<u>875</u>	<u>0</u>	<u>0</u>
Total Liabilities	<u>312,324</u>	<u>18,598</u>	<u>47,847</u>	<u>3,235</u>	<u>16</u>	<u>45</u>
NET POSITION						
Net Investment in Capital Assets		9,349	6,008			
Restricted for:						
Education						
Funds Held as Permanent Investments:						
Nonexpendable						
Expendable						
Other Restricted Net Position			6,540	36		
Unrestricted	56,243	44,826	192,746	2,063	228	28
Total Net Position	<u>\$ 56,243</u>	<u>\$ 54,175</u>	<u>\$ 205,294</u>	<u>\$ 2,099</u>	<u>\$ 228</u>	<u>\$ 28</u>

¹ Amounts reported for the fiscal year ended Aug. 31, 2021, unless otherwise indicated in Note 19.

Continued on the following page

STATE OF TEXAS

Combining Statement of Net Position: Component Units (continued)

August 31, 2021 (Amounts in Thousands)¹

	Texas Match the Promise Foundation	Texas Windstorm Insurance Association	Surplus Lines Stamping Office of Texas	Texas FAIR Plan Association	Texas Boll Weevil Eradication Foundation Inc.	Texas Agricultural Finance Authority
LIABILITIES						
Current Liabilities:						
Payables:						
Accounts	\$ 1	\$ 25,909	\$ 420	\$ 14,104	\$ 11	\$ 6
Payroll			61		397	26
Interest		9,372				
Annuities						
Notes and Loans		50,200				
Bonds:						
Revenue						
Obligations:						
Capital Leases						
Funds Held for Others						
Employees' Compensable Leave			55		755	36
Other Current Liabilities	624	189,221		28,173		
Unearned Revenue		188,268		24,801		
Total Current Liabilities	<u>625</u>	<u>462,970</u>	<u>536</u>	<u>67,078</u>	<u>1,163</u>	<u>68</u>
Noncurrent Liabilities:						
Payables:						
Notes and Loans		177,000				
From Restricted Assets						
Bonds:						
Revenue						
Obligations:						
Capital Leases						
Employees' Compensable Leave						
Other Noncurrent Liabilities			32		807	
Total Noncurrent Liabilities	<u>0</u>	<u>177,000</u>	<u>32</u>	<u>0</u>	<u>807</u>	<u>0</u>
Total Liabilities	<u>625</u>	<u>639,970</u>	<u>568</u>	<u>67,078</u>	<u>1,970</u>	<u>68</u>
NET POSITION						
Net Investment in Capital Assets		5,025	5,659		4,309	
Restricted for:						
Education						
Funds Held as Permanent Investments:						
Nonexpendable						
Expendable						
Other Restricted Net Position					23,580	
Unrestricted	819	(148,309)	29,612	6,721	85,542	18,885
Total Net Position	<u>\$ 819</u>	<u>\$ (143,284)</u>	<u>\$ 35,271</u>	<u>\$ 6,721</u>	<u>\$ 113,431</u>	<u>\$ 18,885</u>

¹ Amounts reported for the fiscal year ended Aug. 31, 2021, unless otherwise indicated in Note 19.

Continued on the following page

STATE OF TEXAS

Combining Statement of Net Position: Component Units (continued)

August 31, 2021 (Amounts in Thousands)¹

	Texas Water Resources Finance Authority	Texas Appraiser Licensing and Certification Board	Texas Disaster Relief Fund	Texas Health Services Authority	Beacon State Fund	State Agency Council
LIABILITIES						
Current Liabilities:						
Payables:						
Accounts	\$	\$ 40	\$	\$ 624	\$	\$
Payroll		127				
Interest						
Annuities						
Notes and Loans						
Bonds:						
Revenue						
Obligations:						
Capital Leases						
Funds Held for Others						
Employees' Compensable Leave		72				
Other Current Liabilities						
Unearned Revenue						
Total Current Liabilities	<u>0</u>	<u>239</u>	<u>0</u>	<u>624</u>	<u>0</u>	<u>0</u>
Noncurrent Liabilities:						
Payables:						
Notes and Loans						
From Restricted Assets						
Bonds:						
Revenue						
Obligations:						
Capital Leases						
Employees' Compensable Leave		49				
Other Noncurrent Liabilities						
Total Noncurrent Liabilities	<u>0</u>	<u>49</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	<u>0</u>	<u>288</u>	<u>0</u>	<u>624</u>	<u>0</u>	<u>0</u>
NET POSITION						
Net Investment in Capital Assets						
Restricted for:						
Education						
Funds Held as Permanent Investments:						
Nonexpendable						
Expendable						
Other Restricted Net Position		2,301				
Unrestricted	3,369	(22)	1,175	2,863	141	26
Total Net Position	<u>\$ 3,369</u>	<u>\$ 2,279</u>	<u>\$ 1,175</u>	<u>\$ 2,863</u>	<u>\$ 141</u>	<u>\$ 26</u>

¹ Amounts reported for the fiscal year ended Aug. 31, 2021, unless otherwise indicated in Note 19.

Concluded on the following page

STATE OF TEXAS

Combining Statement of Net Position: Component Units (concluded)

August 31, 2021 (Amounts in Thousands)¹

	Texas Governor's Mansion Administration	Robert G. Carr and Nona K. Carr Scholarship Foundation	University of North Texas Foundation	University of North Texas Health Science Foundation	Texas State Development Foundation	Emmett and Miriam McCoy College of Business Development Foundation	Totals
LIABILITIES							
Current Liabilities:							
Payables:							
Accounts	\$	\$	\$ 213	\$	\$ 326	\$	\$ 357,285
Payroll		15					1,313
Interest							10,060
Annuities					31		31
Notes and Loans							52,165
Bonds:							
Revenue							7,620
Obligations:							
Capital Leases							80
Funds Held for Others			89,507	106,028			195,535
Employees' Compensable Leave							1,802
Other Current Liabilities			3,762				222,551
Unearned Revenue							230,476
Total Current Liabilities	<u>0</u>	<u>15</u>	<u>93,482</u>	<u>106,028</u>	<u>357</u>	<u>0</u>	<u>1,078,918</u>
Noncurrent Liabilities:							
Payables:							
Notes and Loans							179,110
From Restricted Assets					223		223
Bonds:							
Revenue							31,397
Obligations:							
Capital Leases							202
Employees' Compensable Leave		19					1,548
Other Noncurrent Liabilities							1,982
Total Noncurrent Liabilities	<u>0</u>	<u>19</u>	<u>0</u>	<u>0</u>	<u>223</u>	<u>0</u>	<u>214,462</u>
Total Liabilities	<u>0</u>	<u>34</u>	<u>93,482</u>	<u>106,028</u>	<u>580</u>	<u>0</u>	<u>1,293,380</u>
NET POSITION							
Net Investment in Capital Assets							30,350
Restricted for:							
Education		41					41
Funds Held as Permanent Investments:							
Nonexpendable		156,144	246,882	25,590	70,839	36,949	536,404
Expendable		11,282			47,043	26,654	84,979
Other Restricted Net Position							32,457
Unrestricted	8		6,073	3,225	1,181		307,443
Total Net Position	<u>\$ 8</u>	<u>\$ 167,467</u>	<u>\$ 252,955</u>	<u>\$ 28,815</u>	<u>\$ 119,063</u>	<u>\$ 63,603</u>	<u>\$ 991,674</u>

¹ Amounts reported for the fiscal year ended Aug. 31, 2021, unless otherwise indicated in Note 19.

STATE OF TEXAS

Combining Statement of Activities: Component Units

For the Fiscal Year Ended August 31, 2021 (Amounts in Thousands)¹

	Teacher Retirement System of Texas	State Bar of Texas	Texas State Affordable Housing Corporation	OneStar National Service Commission and OneStar Foundation, Inc.	Texas Low-Level Radioactive Waste Disposal Compact Commission	Texas Prepaid Tuition Scholarship Foundation
EXPENSES						
Cost of Goods Sold	\$	\$ 453	\$	\$	\$	\$
Salaries and Wages	1,918	20,665	3,655	1,840		
Payroll Related Costs	205	4,753		435		
Professional Fees and Services	1,247	4,399	539	3,269	272	
Materials and Supplies	82	521		37	5	
Travel		461	18	36	2	
Communication and Utilities	30	1,375		20	3	
Repairs and Maintenance	580	1,063				
Rentals and Leases	1	917	102	168	61	
Printing and Reproduction		1,052		8		
Public Assistance Payments		540		17,503		
Claims and Judgments						
Employee/Participant Benefit Payments	2,114,578					
Depreciation and Amortization		872	615			
Bad Debt						
Direct Interest		14				
Interest			1,237			
Other Financing Fees		218				
Other Expenses	174,413	7,388	2,316	98	318	
Total Expenses	2,293,054	44,691	8,482	23,414	661	0
PROGRAM REVENUES						
Charges for Services	2,031,829	46,882	129,461			
Operating Grants and Contributions	147,047	807	1,087	21,432		
Total Program Revenues	2,178,876	47,689	130,548	21,432	0	0
Net Program Revenues (Expenses)	(114,178)	2,998	122,066	(1,982)	(661)	0
GENERAL REVENUES						
Unrestricted Investment Earnings	2,122					
Gain on Sale of Capital Assets						
Other General Revenues		4,746	354		577	
Contributions to Permanent and Term Endowments						
Total General Revenues	2,122	4,746	354	0	577	0
Change in Net Position	(112,056)	7,744	122,420	(1,982)	(84)	0
Net Position, September 1, 2020	168,299	45,518	82,874	4,081	312	28
Restatements		913				
Net Position, September 1, 2020, as Restated	168,299	46,431	82,874	4,081	312	28
Net Position, August 31, 2021	\$ 56,243	\$ 54,175	\$ 205,294	\$ 2,099	\$ 228	\$ 28

¹ Amounts reported for the fiscal year ended Aug. 31, 2021, unless otherwise indicated in Note 19.

Continued on the following page

STATE OF TEXAS

Combining Statement of Activities: Component Units (continued)

For the Fiscal Year Ended August 31, 2021 (Amounts in Thousands)¹

	Texas Match the Promise Foundation	Texas Windstorm Insurance Association	Surplus Lines Stamping Office of Texas	Texas FAIR Plan Association	Texas Boll Weevil Eradication Foundation Inc.	Texas Agricultural Finance Authority
EXPENSES						
Cost of Goods Sold	\$	\$	\$	\$	\$	\$
Salaries and Wages		27,853	1,957	6,044	12,389	369
Payroll Related Costs		3,362	565	5,073		163
Professional Fees and Services	1		640		327	14
Materials and Supplies			64		7,613	2
Travel			20		102	2
Communication and Utilities			42		326	1
Repairs and Maintenance			109		546	
Rentals and Leases		1,413	357	562	443	3
Printing and Reproduction			2			
Public Assistance Payments						294
Claims and Judgments					15	
Employee/Participant Benefit Payments						
Depreciation and Amortization		714	752		1,533	
Bad Debt					9	
Direct Interest		47,768				
Interest						
Other Financing Fees		2,964				
Other Expenses	77	149,603	123	47,318	8,477	71
Total Expenses	78	233,677	4,631	58,997	31,780	919
PROGRAM REVENUES						
Charges for Services		261,575	11,886	53,064	10,971	603
Operating Grants and Contributions	119	1,270	455		12,660	
Total Program Revenues	119	262,845	12,341	53,064	23,631	603
Net Program Revenues (Expenses)	41	29,168	7,710	(5,933)	(8,149)	(316)
GENERAL REVENUES						
Unrestricted Investment Earnings	1				6,412	120
Gain on Sale of Capital Assets					339	
Other General Revenues	100				259	
Contributions to Permanent and Term Endowments						
Total General Revenues	101	0	0	0	7,010	120
Change in Net Position	142	29,168	7,710	(5,933)	(1,139)	(196)
Net Position, September 1, 2020	677	(172,452)	27,561	12,654	114,570	19,081
Restatements						
Net Position, September 1, 2020, as Restated	677	(172,452)	27,561	12,654	114,570	19,081
Net Position, August 31, 2021	\$ 819	\$ (143,284)	\$ 35,271	\$ 6,721	\$ 113,431	\$ 18,885

¹ Amounts reported for the fiscal year ended Aug. 31, 2021, unless otherwise indicated in Note 19.

Continued on the following page

STATE OF TEXAS

Combining Statement of Activities: Component Units (continued)

For the Fiscal Year Ended August 31, 2021 (Amounts in Thousands)¹

	Texas Water Resources Finance Authority	Texas Appraiser Licensing and Certification Board	Texas Disaster Relief Fund	Texas Health Services Authority	Beacon State Fund	State Agency Council
EXPENSES						
Cost of Goods Sold	\$	\$	\$	\$	\$	\$
Salaries and Wages		1,088		457		
Payroll Related Costs		393				
Professional Fees and Services		107		1,363		
Materials and Supplies		4		5	16	3
Travel		5				
Communication and Utilities		39	1	10		
Repairs and Maintenance						
Rentals and Leases		30		77		
Printing and Reproduction						
Public Assistance Payments						
Claims and Judgments						
Employee/Participant Benefit Payments						
Depreciation and Amortization						
Bad Debt						
Direct Interest						
Interest						
Other Financing Fees						
Other Expenses	1	66		16	1	
Total Expenses	1	1,732	1	1,928	17	3
PROGRAM REVENUES						
Charges for Services		1,807				
Operating Grants and Contributions	89	89	1	3,550	130	
Total Program Revenues	89	1,896	1	3,550	130	0
Net Program Revenues (Expenses)	88	164	0	1,622	113	(3)
GENERAL REVENUES						
Unrestricted Investment Earnings		31	3			
Gain on Sale of Capital Assets						
Other General Revenues		5				
Contributions to Permanent and Term Endowments						
Total General Revenues	0	36	3	0	0	0
Change in Net Position	88	200	3	1,622	113	(3)
Net Position, September 1, 2020	3,281	2,079	1,172	1,241	28	29
Restatements						
Net Position, September 1, 2020, as Restated	3,281	2,079	1,172	1,241	28	29
Net Position, August 31, 2021	\$ 3,369	\$ 2,279	\$ 1,175	\$ 2,863	\$ 141	\$ 26

¹ Amounts reported for the fiscal year ended Aug. 31, 2021, unless otherwise indicated in Note 19.

Concluded on the following page

STATE OF TEXAS

Combining Statement of Activities: Component Units (concluded)

For the Fiscal Year Ended August 31, 2021 (Amounts in Thousands)¹

	Texas Governor's Mansion Administration	Robert G. Carr and Nona K. Carr Scholarship Foundation	University of North Texas Foundation	University of North Texas Health Science Foundation	Texas State Development Foundation	Emmett and Miriam McCoy College of Business Development Foundation	Totals
EXPENSES							
Cost of Goods Sold	\$	\$	\$	\$	\$	\$	\$ 453
Salaries and Wages		193	1,080			130	79,638
Payroll Related Costs		62					15,011
Professional Fees and Services		34	7,865	168	1,058	123	21,426
Materials and Supplies	8	53			17	3	8,433
Travel		1	5				652
Communication and Utilities		1				1	1,849
Repairs and Maintenance							2,298
Rentals and Leases							4,134
Printing and Reproduction							1,062
Public Assistance Payments			3,166	4,062	3,828	573	29,966
Claims and Judgments							15
Employee/Participant Benefit Payments							2,114,578
Depreciation and Amortization							4,486
Bad Debt							9
Direct Interest							47,782
Interest							1,237
Other Financing Fees		10,520					13,702
Other Expenses	2	8	4,704	162	268	11	395,441
Total Expenses	10	10,872	16,820	4,392	5,171	841	2,742,172
PROGRAM REVENUES							
Charges for Services	14		2,879	243			2,551,214
Operating Grants and Contributions	1	37,320	46,938	6,134	27,241	13,206	319,576
Total Program Revenues	15	37,320	49,817	6,377	27,241	13,206	2,870,790
Net Program Revenues (Expenses)	5	26,448	32,997	1,985	22,070	12,365	128,618
GENERAL REVENUES							
Unrestricted Investment Earnings							8,689
Gain on Sale of Capital Assets							339
Other General Revenues							6,041
Contributions to Permanent and Term Endowments					1,179	510	1,689
Total General Revenues	0	0	0	0	1,179	510	16,758
Change in Net Position	5	26,448	32,997	1,985	23,249	12,875	145,376
Net Position, September 1, 2020	3	141,019	219,958	26,830			698,843
Restatements					95,814	50,728	147,455
Net Position, September 1, 2020, as Restated	3	141,019	219,958	26,830	95,814	50,728	846,298
Net Position, August 31, 2021	\$ 8	\$ 167,467	\$ 252,955	\$ 28,815	\$ 119,063	\$ 63,603	\$ 991,674

¹ Amounts reported for the fiscal year ended Aug. 31, 2021, unless otherwise indicated in Note 19.