
**SUPPLEMENTARY
INFORMATION**

Governmental Funds

Governmental funds include the General Fund, several special revenue funds, a Capital Projects Fund, a Debt Service Fund, and three permanent funds.

This subsection of the Comprehensive Annual Financial Report provides the following supplementary information for the State's governmental funds:

- Combining Balance Sheet—Nonmajor Governmental Funds
- Combining Statement of Revenues, Expenditures, and Changes in Fund Balances—Nonmajor Governmental Funds
- General Reserve Fund Activity—Budgetary General Fund

Generally accepted accounting principles (GAAP) for governments require that a Comprehensive Annual Financial Report (CAFR) include budgetary comparison schedules for “individual nonmajor special revenue funds and other governmental funds of the primary government (including its blended component units).” Such schedules would be included as supplementary information in this subsection of the CAFR if they were applicable. The State of South Carolina, however, does not prepare separate budgets for its individual special revenue funds or for its other governmental funds. Accordingly, this subsection includes no budgetary comparison schedules. (Also see the budgetary comparison schedules within the Required Supplementary Information section of this report.)

Note 1b in the notes to the financial statements describes the State's major governmental funds. The paragraphs below describe all other individual governmental funds that the State uses.

a. Nonmajor Special Revenue Funds

Special revenue funds account for specific revenue sources (other than trusts for individuals, private organizations, or other governments or for major capital projects) that are legally restricted to expenditure for specified purposes. The State uses the nonmajor special revenue funds described below:

Waste Management Fund. This fund accounts for fees collected from consumers, generators of solid and hazardous wastes, and owners and operators of solid waste and hazardous waste storage facilities. These fees must be used for the purposes set forth in the State's Solid Waste Policy and Management Act of 1991 and to cover the State's costs in governmental actions involving uncontrolled hazardous waste sites.

Accommodations and Local Option Sales Tax Fund. This fund accounts for: (1) a special additional 2% sales tax on the gross proceeds on the rental of transient accommodations and (2) a special 1% sales tax applicable in some localities within the State. The State allocates these revenues to counties and municipalities in accordance with State law.

Education Lottery Fund. State law requires the Lottery Commission, a nonmajor discretely presented component unit, to transfer all proceeds from lottery ticket sales and other revenues net of expenses to the Education Lottery Fund. The Fund distributes these monies for education purposes and programs as stipulated in State law. These programs include tuition assistance, needs-based grants, scholarships for the State's universities and technical colleges and acquisition or improvement of physical resources for education.

Tobacco Settlement Revenue Management Authority Fund. The Tobacco Settlement Revenue Management Authority was created to issue bonds that securitized future payments received under the multi-state legal settlement with the tobacco industry. The State transferred to the Authority, from its General Fund, all of its rights to the future tobacco settlement revenues.

The *State Tobacco Settlement Fund* accounts for revenues received from the General Fund and from the Tobacco Settlement Revenue Management Authority. Various healthcare and local government programs use these funds and the related interest.

Public Telecommunications Fund. The Public Telecommunications Fund of the State's Office of Regulatory Staff accounts for revenues collected from telephone companies within the State and redistributed to certain telephone companies in an effort to align prices and cost recovery with costs. This program also is intended to ensure basic telephone service at affordable rates is available to all citizens. Other revenues of the Fund include telephone customer surcharges for the 911 emergency system mandated by the FCC. These monies are collected from the telephone companies and distributed to local governments for their 911 emergency telephone systems.

Other Special Revenue Funds. These funds, aggregated for reporting purposes, account for various other revenues that must be used for specific purposes. These funds include operations of various employment services, water recreation, agricultural boards, forest renewal programs, medical and dental scholarships, energy-related programs, and certain programs administered by the Department of Probation, Parole, and Pardon Services.

b. Capital Projects Fund

The Capital Projects Fund accounts for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds or in trust funds for individuals, private organizations, or other governments). Capital outlays financed from general obligation bond proceeds are accounted for through the Capital Projects Fund.

c. Debt Service Fund

The Debt Service Fund accounts for financial resources to be used for the repayment of debt service where the document executed to acquire the debt requires that the funds be segregated from the uses of the proceeds and other operational activities.

d. Permanent Funds

Permanent funds are used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the State's programs—that is, for the benefit of the State or its citizenry.

Bequests Fund. Sometimes private citizens make bequests of specific assets within their wills to the State. Typically, these gifts provide that the State may expend the earnings, but not the principal, to support certain State agencies or certain programs within a specific State agency. The Bequests Fund accounts for these funds.

Children's Education Endowment Fund. This fund accounts for low-level radioactive waste fees collected from the Barnwell waste facility that are not required to be deposited to the General Fund or remitted to Barnwell County. These funds are to be used for public school facilities assistance and higher education scholarship grants.

Wildlife Endowment Fund. The Wildlife Endowment Fund accounts for funds received from private citizens as gifts and contributions, as well as fees for certain lifetime hunting and fishing licenses. The State may expend the earnings, but not the principal, in furthering the conservation of wildlife resources and the efficient operation of the State's Department of Natural Resources.

Combining Balance Sheet

NONMAJOR GOVERNMENTAL FUNDS

June 30, 2013

(Expressed in Thousands)

	SPECIAL REVENUE					
	Waste Management	Accommodations and Local Option Sales Tax	Education Lottery	Tobacco Settlement Revenue Management Authority	State Tobacco Settlement	Public Tele- communi- cations
ASSETS						
Cash and cash equivalents.....	\$ 171,307	\$ 136,569	\$ 48,212	\$ 5,358	\$ 3,180	\$ 4,073
Investments.....	—	—	—	—	—	—
Invested securities lending collateral.....	214	39	88	—	17	—
Receivables, net:						
Accounts.....	—	—	3	—	—	197
Accrued interest.....	371	41	255	—	37	—
Sales and other taxes.....	39	82,355	—	—	—	—
Loans and notes.....	—	—	—	—	—	—
Due from other funds.....	—	—	—	—	—	—
Due from component units.....	—	—	33,960	—	—	—
Interfund receivables.....	—	—	—	—	—	—
Restricted assets:						
Other.....	—	—	—	37,073	—	—
Prepaid items.....	—	—	24	—	—	—
Total assets.....	\$ 171,931	\$ 219,004	\$ 82,542	\$ 42,431	\$ 3,234	\$ 4,270
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable.....	133	50,225	465	33	—	180
Accrued salaries and related expenditures.....	9	—	20	—	—	—
Retainages payable.....	—	—	—	—	—	—
Tax refunds payable.....	—	220	—	—	—	—
Intergovernmental payables.....	—	89,251	—	—	—	—
Due to other funds.....	3	—	6	—	—	—
Due to component units.....	—	—	2,282	—	—	—
Interfund payables.....	—	—	—	—	—	300
Securities lending collateral.....	739	133	303	—	59	—
Total liabilities.....	884	139,829	3,076	33	59	480
Fund balances:						
Nonspendable.....	—	—	24	—	—	—
Restricted.....	171,044	77,418	79,442	37,073	3,175	3,790
Committed.....	3	1,757	—	—	—	—
Assigned.....	—	—	—	5,325	—	—
Unassigned.....	—	—	—	—	—	—
Total fund balances.....	171,047	79,175	79,466	42,398	3,175	3,790
Total liabilities and fund balances.....	\$ 171,931	\$ 219,004	\$ 82,542	\$ 42,431	\$ 3,234	\$ 4,270

Exhibit D-1

		PERMANENT								
Other Special Revenue	Totals	CAPITAL PROJECTS	DEBT SERVICE	Bequests	Children's Education Endowment	Wildlife Endowment	Totals	TOTALS		
\$ 76,212	\$ 444,911	\$ 155,237	\$ 36,179	\$ 1,398	\$ 7,163	\$ 3,944	\$ 12,505	\$ 648,832		
345	345	—	—	—	—	—	—	345		
85	443	39	—	5	9	18	32	514		
3	203	—	—	—	—	3	3	206		
154	858	121	—	9	10	33	52	1,031		
7	82,401	—	8,519	—	—	—	—	90,920		
1,294	1,294	—	—	—	—	—	—	1,294		
181	181	—	6,881	—	—	—	—	7,062		
448	34,408	8,714	—	—	—	—	—	43,122		
3,067	3,067	—	—	—	—	—	—	3,067		
—	37,073	—	—	—	—	—	—	37,073		
—	24	—	—	—	—	—	—	24		
\$ 81,796	\$ 605,208	\$ 164,111	\$ 51,579	\$ 1,412	\$ 7,182	\$ 3,998	\$ 12,592	\$ 833,490		
4,266	\$ 55,302	887	—	—	—	—	\$ —	\$ 56,189		
125	154	—	—	—	—	21	21	175		
—	—	210	—	—	—	—	—	210		
—	220	—	—	—	—	—	—	220		
1	89,252	—	—	—	—	—	—	89,252		
42	51	—	—	—	—	8	8	59		
—	2,282	7,585	—	—	—	—	—	9,867		
—	300	10,305	—	—	—	—	—	10,605		
295	1,529	136	—	17	33	62	112	1,777		
4,729	149,090	19,123	—	17	33	91	141	168,354		
3,320	3,344	—	—	689	5,189	3,179	9,057	12,401		
65,679	437,621	600	51,579	706	1,960	728	3,394	493,194		
5	1,765	858	—	—	—	—	—	2,623		
8,063	13,388	143,530	—	—	—	—	—	156,918		
—	—	—	—	—	—	—	—	—		
77,067	456,118	144,988	51,579	1,395	7,149	3,907	12,451	665,136		
\$ 81,796	\$ 605,208	\$ 164,111	\$ 51,579	\$ 1,412	\$ 7,182	\$ 3,998	\$ 12,592	\$ 833,490		

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

NONMAJOR GOVERNMENTAL FUNDS

For the Fiscal Year Ended June 30, 2013

(Expressed in Thousands)

	SPECIAL REVENUE					
	Waste Management	Accommodations and Local Option Sales Tax	Education Lottery	Tobacco Settlement Revenue Management Authority	State Tobacco Settlement	Public Tele- communi- cations
Revenues:						
Taxes:						
Retail sales and use.....	\$ 1,643	\$ 639,479	\$ —	\$ —	\$ —	\$ —
Other.....	—	2	—	—	—	—
Licenses, fees, and permits.....	1,143	—	—	—	—	56,566
Interest and other investment income.....	(903)	(48)	872	5	2	(8)
Federal.....	—	—	—	—	—	—
Departmental services.....	—	—	—	—	—	—
Contributions.....	—	—	305,258	—	—	—
Fines and penalties.....	—	—	—	—	—	—
Tobacco legal settlement.....	—	—	—	73,326	—	—
Other.....	397	—	1	—	—	—
Total revenues.....	2,280	639,433	306,131	73,331	2	56,558
Expenditures:						
Current:						
General government.....	—	4,474	—	2,472	—	58,062
Education.....	—	—	241,722	—	—	—
Health and environment.....	882	—	31	—	18,618	—
Resources and economic development.....	—	—	—	—	—	—
Capital outlay.....	7	—	24,331	—	—	—
Debt service:						
Principal retirement.....	—	—	2	—	—	—
Interest and fiscal charges.....	—	—	—	—	—	—
Intergovernmental.....	1,993	630,571	33,479	—	—	—
Total expenditures.....	2,882	635,045	299,565	2,472	18,618	58,062
Excess of revenues over (under) expenditures.....	(602)	4,388	6,566	70,859	(18,616)	(1,504)
Other financing sources (uses):						
Transfers in.....	—	—	—	—	—	—
Transfers out.....	(7)	(4,631)	(28,405)	(81,925)	—	—
Total other financing sources (uses).....	(7)	(4,631)	(28,405)	(81,925)	—	—
Net change in fund balances.....	(609)	(243)	(21,839)	(11,066)	(18,616)	(1,504)
Fund balances at beginning of year, as restated.....						
	171,656	79,418	101,305	53,464	21,791	5,294
Fund balances at end of year.....	\$ 171,047	\$ 79,175	\$ 79,466	\$ 42,398	\$ 3,175	\$ 3,790

PERMANENT								
Other Special Revenue	Totals	CAPITAL PROJECTS	DEBT SERVICE	Bequests	Children's Education Endowment	Wildlife Endowment	Totals	TOTALS
\$ —	\$ 641,122	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 641,122
2,012	2,014	1,843	389	—	—	—	—	4,246
17,135	74,844	—	—	—	—	383	383	75,227
332	252	636	—	21	104	92	217	1,105
98	98	(2,203)	—	—	—	—	—	(2,105)
6,471	6,471	5	—	—	—	—	—	6,476
167	305,425	1,412	—	—	—	—	—	306,837
7,927	7,927	—	—	—	—	—	—	7,927
—	73,326	—	—	—	—	—	—	73,326
1,331	1,729	—	—	—	3	—	3	1,732
35,473	1,113,208	1,693	389	21	107	475	603	1,115,893
34,179	99,187	—	—	—	—	—	—	99,187
—	241,722	5,448	—	—	3,883	—	3,883	251,053
(329)	19,202	—	—	9	—	—	9	19,211
76	76	—	—	—	—	312	312	388
4	24,342	32,892	—	—	—	—	—	57,234
—	2	1,235	—	—	—	—	—	1,237
—	—	1,143	25,243	—	—	—	—	26,386
14,893	680,936	—	—	—	98	—	98	681,034
48,823	1,065,467	40,718	25,243	9	3,981	312	4,302	1,135,730
(13,350)	47,741	(39,025)	(24,854)	12	(3,874)	163	(3,699)	(19,837)
8,100	8,100	57,404	21,734	—	3,885	—	3,885	91,123
(4,348)	(119,316)	(3,337)	—	—	—	—	—	(122,653)
3,752	(111,216)	54,067	21,734	—	3,885	—	3,885	(31,530)
(9,598)	(63,475)	15,042	(3,120)	12	11	163	186	(51,367)
86,665	519,593	129,946	54,699	1,383	7,138	3,744	12,265	716,503
\$ 77,067	\$ 456,118	\$ 144,988	\$ 51,579	\$ 1,395	\$ 7,149	\$ 3,907	\$ 12,451	\$ 665,136

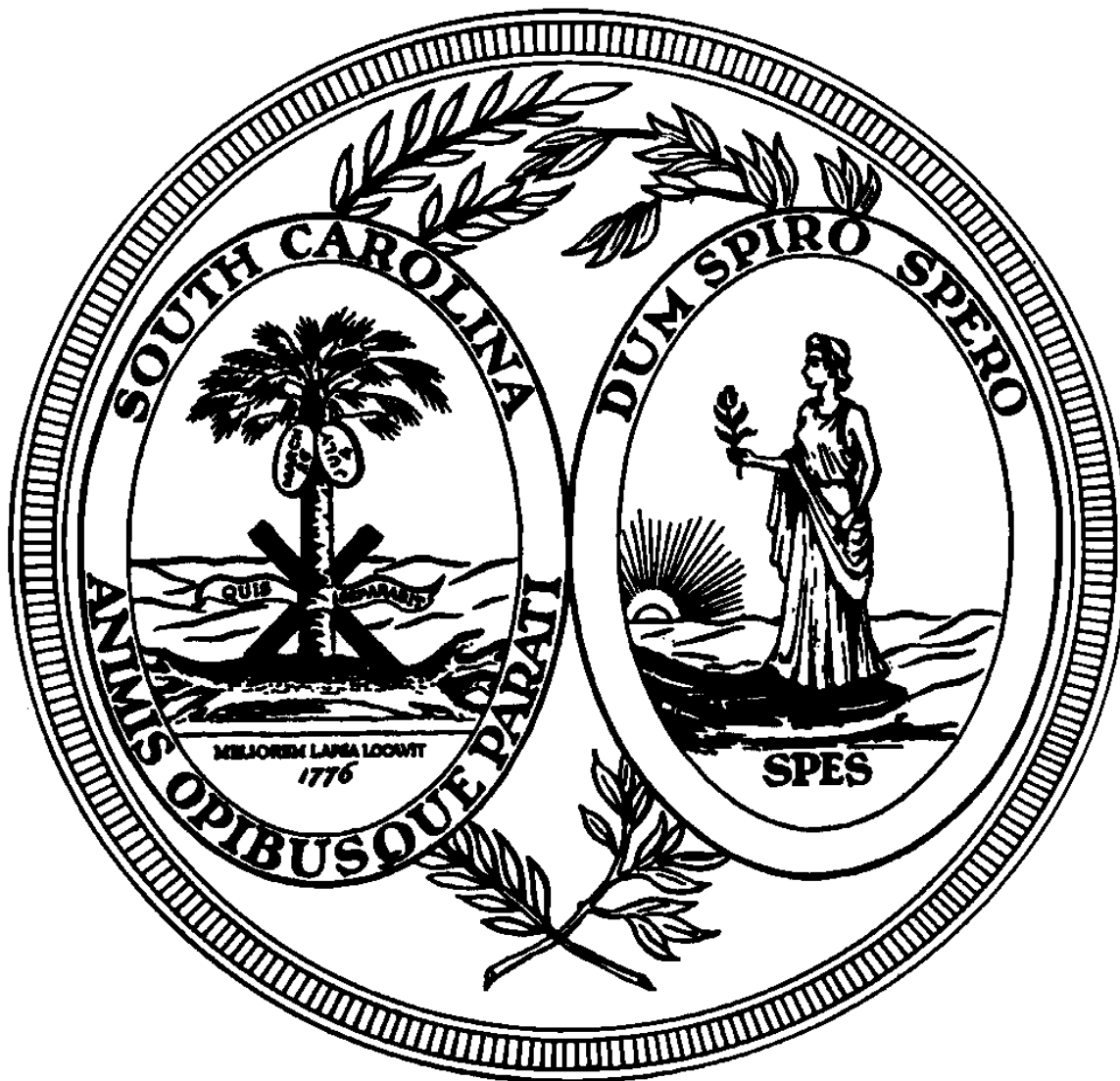
General Reserve Fund Activity**Exhibit D-3****BUDGETARY GENERAL FUND
Last Ten Fiscal Years**

Article III, Section 36, of the South Carolina Constitution establishes requirements relating to the General Reserve Fund (Reserve). The reserve primarily is designed to prevent Budgetary General Fund deficits. On November 4, 1988, a Constitutional amendment was passed, which permanently changed the funding requirement for the Reserve to three percent of the Budgetary General Fund revenue of the previous fiscal year. An additional Constitutional amendment was passed to be effective for the fiscal year 2011-2012, that requires the amount in the Reserve to be gradually increased one-half of one percent annually until the Reserve is five percent of the Budgetary General Fund revenue of the previous fiscal year.

If amounts are withdrawn from the Reserve, the State Constitution requires restoration of the Reserve to full funding within three years.

Key amounts for the General Reserve Fund for the last ten fiscal years are (dollars in thousands):

Fiscal Year Ended June 30	Start-of- Year Balance	Deposits	Withdrawals	End-of-Year Balance	Full-Funding Amount	Actual End-of- Year % Funded
2004	\$ —	\$ 74,455	\$ (49,300)	\$ 25,155	\$ 147,708	17%
2005	25,155	50,000	—	75,155	149,034	50%
2006	75,155	78,333	—	153,488	153,488	100%
2007	153,488	14,244	—	167,732	167,732	100%
2008	167,732	19,049	(91,658)	95,123	186,781	51%
2009	95,123	12,974	(108,097)	—	199,755	—
2010	—	110,883	—	110,883	191,772	58%
2011	110,883	55,442	—	166,325	166,325	100%
2012	166,325	17,141	—	183,466	183,466	100%
2013	183,466	98,175	—	281,641	225,313	125%



Proprietary Funds

Proprietary funds include enterprise and internal service funds. This subsection of the Comprehensive Annual Financial Report provides the following supplementary information for the State's proprietary funds:

- Combining Statement of Net Position—Nonmajor Enterprise Funds
- Combining Statement of Revenues, Expenses, and Changes in Fund Net Position—Nonmajor Enterprise Funds
- Combining Statement of Cash Flows—Nonmajor Enterprise Funds
- Combining Statement of Net Position—Internal Service Funds
- Combining Statement of Revenues, Expenses, and Changes in Fund Net Position—Internal Service Funds
- Combining Statement of Cash Flows—Internal Service Funds

Note 1b in the notes to the financial statements describes the State's major enterprise funds. The paragraphs below describe all nonmajor enterprise funds and the internal service funds that the State uses.

a. Nonmajor Enterprise Funds

The State uses enterprise funds to report activities for which it charges fees to external users for goods or services if *any* of the following situations applies:

- The activity is financed with debt that is secured solely by a pledge of the net revenues from fees and charges of the activity.
- Laws or regulations require that the activity's costs of providing services, including capital costs, be recovered with fees and charges rather than with taxes or similar revenues.
- The pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs.

The State uses the nonmajor enterprise funds described below.

Patients' Compensation Fund. This fund provides medical malpractice insurance to any public or private health care provider within the State. This fund is reported as an insurance enterprise.

Canteen Fund. This fund accounts for the operations of canteens at various correctional institutions.

Second Injury Fund. This fund serves as a claims processor for insurance carriers, self-insurers, and the State Accident Fund. The fund processes claims of employees with existing permanent physical impairment who are further injured in the course of their subsequent employment.

Tuition Prepayment Program Fund. This fund, previously known as the PACE program, allows contributors to make payments, under the terms of a tuition prepayment contract, to cover future undergraduate tuition expenses of a designated beneficiary at a South Carolina public higher education institution. Alternatively, the benefits of this contract can be applied toward the cost of tuition, up to the weighted average tuition at South Carolina public institutions, at any accredited college or university to which the designated beneficiary has been admitted.

Public Railways Fund. The Public Railways Division of the Department of Commerce consists of two divisions: the Ports Utilities Commission and Port Terminal Railroad, which operates the railroad yard at the Charleston Harbor; and the East Cooper and Berkeley Railroad, which operates the railroad line in Berkeley County.

Other Enterprise Funds. Other enterprise activities of the State include: the Savannah Valley Development of the South Carolina Department of Commerce, operation of the Columbia Farmers' Market, and enterprise operations of the Adjutant General's Office and the State Board for Technical and Comprehensive Education.

b. Internal Service Funds

The State uses the internal service funds described below to report activities that provide goods or services to other State funds, departments, agencies, component units, and/or to other governments, on a cost-reimbursement basis if the State is the predominant participant in the activity. If the State is *not* the predominant participant, it reports the activity as an enterprise fund.

Insurance Reserve Fund. This is a risk management/reinsurance fund. It underwrites insurance risks on public buildings and their contents and tort liability, medical malpractice, and automobile liability for public employees. State law limits the Fund's customers to certain governmental persons/entities within the State and certain associated parties.

Employee Insurance Programs Fund. This is a risk management fund that underwrites the group health, dental, life, accidental death and dismemberment, disability, and long-term care benefits provided to State and public school employees and retirees.

State Accident Fund. This is a risk management fund that provides workers' compensation benefits predominantly to State employees. Premiums are collected from State agencies.

General Services Fund. This fund accounts for various services provided to State and local governmental units for which user fees are charged. These services include telecommunication and computer services, rental of office buildings, janitorial services, building maintenance, and procurement services.

Central Supplies and Equipment Fund. This fund sells office supplies and equipment, food, and paper products to other governmental units. It also stores food and paper products for State agencies.

Motor Pool Fund. This fund provides daily and permanent lease assignments of vehicles to State agencies. It also maintains an inventory of automotive parts to provide maintenance of these vehicles.

Prison Industries Fund. This fund accounts for goods produced by inmate labor. These goods are sold primarily to State agencies.

Other Internal Service Funds. These funds, aggregated for reporting purposes, account for other miscellaneous activities that meet the definition of internal service funds. Such activities include provision of training programs for State employees and work activity centers of the Vocational Rehabilitation Department.

Combining Statement of Net Position

NONMAJOR ENTERPRISE FUNDS

June 30, 2013

(Expressed in Thousands)

	<u>Patients'</u> <u>Compensation</u>	<u>Canteen</u>	<u>Second</u> <u>Injury</u>	<u>Tuition</u> <u>Prepayment</u> <u>Program</u>
ASSETS				
Current assets:				
Cash and cash equivalents.....	\$ 155	\$ 2,356	\$ 159	\$ 15,351
Investments.....	11,484	—	—	96,822
Invested securities lending collateral.....	—	—	52	4,279
Receivables, net:				
Accounts.....	—	—	—	1,308
Participants.....	—	—	—	1,505
Accrued interest.....	112	—	—	—
Inventories.....	—	1,522	—	—
Restricted assets:				
Cash and cash equivalents.....	—	—	86,713	—
Other.....	—	—	200	—
Prepaid items.....	197	—	—	—
Other current assets.....	—	—	—	—
Total current assets.....	<u>11,948</u>	<u>3,878</u>	<u>87,124</u>	<u>119,265</u>
Long-term assets:				
Receivables, net:				
Participants.....	—	—	—	3,716
Restricted assets:				
Loans receivable.....	—	—	—	—
Non-depreciable capital assets.....	—	—	—	—
Depreciable capital assets, net.....	825	3	1	—
Total long-term assets.....	<u>825</u>	<u>3</u>	<u>1</u>	<u>3,716</u>
Total assets.....	<u>12,773</u>	<u>3,881</u>	<u>87,125</u>	<u>122,981</u>

Exhibit E-1

Public Railways Division	Other Enterprise	Totals
\$ 20,278	\$ 1,574	\$ 39,873
—	—	108,306
20	—	4,351
1,150	—	2,458
—	5	1,510
51	50	213
1,414	—	2,936
—	2	86,715
—	—	200
121	—	318
3,698	—	3,698
<u>26,732</u>	<u>1,631</u>	<u>250,578</u>
—	—	3,716
—	3,208	3,208
50,089	508	50,597
19,670	1,401	21,900
<u>69,759</u>	<u>5,117</u>	<u>79,421</u>
<u>96,491</u>	<u>6,748</u>	<u>329,999</u>

Continued on Next Page

Combining Statement of Net Position

NONMAJOR ENTERPRISE FUNDS (Continued)

June 30, 2013

(Expressed in Thousands)

	<u>Patients'</u> <u>Compensation</u>	<u>Canteen</u>	<u>Second</u> <u>Injury</u>	<u>Tuition</u> <u>Prepayment</u> <u>Program</u>
LIABILITIES				
Current liabilities:				
Accounts payable.....	111	—	12	—
Accrued salaries and related expenses.....	28	133	77	—
Tuition benefits payable.....	—	—	—	26,246
Policy claims.....	6,201	—	—	—
Due to other funds.....	—	53	—	—
Unearned revenues.....	4,357	—	—	—
Securities lending collateral.....	—	—	185	4,282
Liabilities payable from restricted assets:				
Accrued interest payable.....	—	—	—	—
Other.....	69	—	86,914	—
Revenue bonds payable.....	—	—	—	—
Compensated absences payable.....	24	139	69	—
Other current liabilities.....	—	—	—	—
Total current liabilities.....	<u>10,790</u>	<u>325</u>	<u>87,257</u>	<u>30,528</u>
Long-term liabilities:				
Tuition benefits payable.....	—	—	—	155,815
Policy claims.....	84,252	—	—	—
Interfund payables.....	—	—	—	—
Unearned revenues.....	—	—	—	—
Other liabilities payable from restricted assets.....	—	—	—	—
Revenue bonds payable.....	—	—	—	—
Compensated absences payable.....	—	121	—	—
Other long-term liabilities.....	—	—	—	—
Total long-term liabilities.....	<u>84,252</u>	<u>121</u>	<u>—</u>	<u>155,815</u>
Total liabilities.....	<u>95,042</u>	<u>446</u>	<u>87,257</u>	<u>186,343</u>
NET POSITION				
Net investment in capital assets.....	825	3	1	—
Restricted:				
Expendable:				
Education.....	—	—	—	56
Unrestricted.....	(83,094)	3,432	(133)	(63,418)
Total net position.....	<u>\$ (82,269)</u>	<u>\$ 3,435</u>	<u>\$ (132)</u>	<u>\$ (63,362)</u>

Exhibit E-1

Public Railways Division	Other Enterprise	Totals
247	25	\$ 395
262	109	609
—	—	26,246
—	—	6,201
—	35	88
248	—	4,605
68	1	4,536
—	51	51
2,000	—	88,983
150	—	150
249	95	576
—	—	—
3,224	316	132,440
—	—	155,815
—	—	84,252
—	3,208	3,208
1,125	—	1,125
6,000	—	6,000
6,210	—	6,210
—	83	204
—	—	—
13,335	3,291	256,814
16,559	3,607	389,254
69,759	1,909	72,497
—	—	56
10,173	1,232	(131,808)
\$ 79,932	\$ 3,141	\$ (59,255)

Combining Statement of Revenues, Expenses, and Changes in Fund Net Position

NONMAJOR ENTERPRISE FUNDS

For the Fiscal Year Ended June 30, 2013
(Expressed in Thousands)

	Patients' Compensation	Canteen	Second Injury
Operating revenues:			
Charges for services.....	\$ 14,107	\$ 15,971	\$ 1,520
Contributions.....	—	—	—
Interest and other investment income.....	—	—	1
Other operating revenues.....	—	—	—
Total operating revenues.....	14,107	15,971	1,521
Operating expenses:			
General operations and administration.....	1,614	13,291	1,506
Benefits and claims.....	(3,727)	—	—
Tuition plan disbursements.....	—	—	—
Depreciation and amortization.....	93	1	3
Other operating expenses.....	—	—	14
Total operating expenses.....	(2,020)	13,292	1,523
Operating income (loss).....	16,127	2,679	(2)
Nonoperating revenues (expenses):			
Interest income.....	42	—	—
Federal grants and contracts.....	—	—	—
Interest expense.....	—	—	—
Net other nonoperating revenues (expenses).....	—	—	—
Total nonoperating revenues (expenses).....	42	—	—
Income (loss) before transfers.....	16,169	2,679	(2)
Transfers in.....	—	7	—
Transfers out.....	—	(1,650)	—
Change in net position.....	16,169	1,036	(2)
Net position, at beginning of year, as restated.....	(98,438)	2,399	(130)
Net position at end of year.....	\$ (82,269)	\$ 3,435	\$ (132)

Exhibit E-2

Tuition Prepayment Program	Public Railways Division	Other Enterprise	Totals
\$ —	\$ 11,394	\$ 3,811	\$ 46,803
2,839	—	—	2,839
8,023	—	—	8,024
—	110	—	110
10,862	11,504	3,811	57,776
292	6,986	3,618	27,307
—	—	—	(3,727)
29,464	—	—	29,464
—	776	116	989
—	—	14	28
29,756	7,762	3,748	54,061
(18,894)	3,742	63	3,715
—	308	147	497
—	—	3	3
—	(48)	(510)	(558)
—	609	(548)	61
—	869	(908)	3
(18,894)	4,611	(845)	3,718
—	—	97	104
(10,206)	—	(80)	(11,936)
(29,100)	4,611	(828)	(8,114)
(34,262)	75,321	3,969	(51,141)
\$ (63,362)	\$ 79,932	\$ 3,141	\$ (59,255)

Combining Statement of Cash Flows

NONMAJOR ENTERPRISE FUNDS

For the Fiscal Year Ended June 30, 2013

(Expressed in Thousands)

	Patients' Compensation	Canteen	Second Injury	Tuition Prepayment Program
Cash flows from operating activities:				
Receipts from customers, patients, and third-party payers.....	\$ 13,645	\$ 15,972	\$ —	\$ —
Assessments received.....	—	—	98,196	—
Tuition plan contributions received.....	—	—	—	1,753
Claims and benefits paid.....	(18,136)	—	(52,914)	(5,654)
Payments to suppliers for goods and services.....	(1,277)	(12,039)	(384)	—
Payments to employees.....	(387)	(1,418)	(1,178)	—
Other operating cash receipts.....	—	—	353	—
Other operating cash payments.....	—	—	—	(291)
Net cash provided by (used in) operating activities.....	(6,155)	2,515	44,073	(4,192)
Cash flows from noncapital financing activities:				
Interest payments on noncapital debt.....	—	—	—	—
Other noncapital financing cash receipts.....	—	—	—	—
Transfers in.....	—	7	—	—
Transfers out.....	—	(1,650)	—	(10,206)
Net cash provided by (used in) noncapital financing activities.....	—	(1,643)	—	(10,206)
Cash flows from capital and related financing activities:				
Acquisition of capital assets.....	(545)	—	—	—
Proceeds from sale or disposal of capital assets.....	—	18	—	—
Net cash provided by (used in) capital and related financing activities.....	(545)	18	—	—
Cash flows from investing activities:				
Proceeds from sales and maturities of investments.....	14,712	—	—	—
Purchase of investments.....	(8,475)	—	—	(96,825)
Interest and dividends on investments.....	532	—	1,707	8,264
Net cash provided by (used in) investing activities.....	6,769	—	1,707	(88,561)
Net increase (decrease) in cash and cash equivalents.....	69	890	45,780	(102,959)
Cash and cash equivalents at beginning of year, as restated.....	86	1,466	41,092	118,310
Cash and cash equivalents at end of year.....	\$ 155	\$ 2,356	\$ 86,872	\$ 15,351

Exhibit E-3

Public Railways Division	Other Enterprise	Totals
\$ 13,200	\$ 5,394	\$ 48,211
—	—	98,196
—	—	1,753
—	—	(76,704)
(4,452)	(3,158)	(21,310)
(2,705)	(1,736)	(7,424)
110	—	463
—	—	(291)
6,153	500	42,894
—	(532)	(532)
613	199	812
—	97	104
—	(80)	(11,936)
613	(316)	(11,552)
(3,988)	(18)	(4,551)
13	—	31
(3,975)	(18)	(4,520)
—	—	14,712
—	—	(105,300)
327	16	10,846
327	16	(79,742)
3,118	182	(52,920)
17,160	1,394	179,508
\$ 20,278	\$ 1,576	\$ 126,588

Continued on Next Page

Combining Statement of Cash Flows

NONMAJOR ENTERPRISE FUNDS (Continued)

For the Fiscal Year Ended June 30, 2013

(Expressed in Thousands)

	<u>Patients'</u> <u>Compensation</u>	<u>Canteen</u>	<u>Second</u> <u>Injury</u>	<u>Tuition</u> <u>Prepayment</u> <u>Program</u>
Reconciliation of operating income(loss) to net cash provided by (used in) operating activities:				
Operating income (loss).....	\$ 16,127	\$ 2,679	\$ (2)	\$ (18,894)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation and amortization	93	1	3	—
Interest and dividends on investments and interfund loans.....	—	—	—	(8,022)
Other nonoperating revenues.....	—	—	—	—
Other nonoperating expenses.....	—	—	(14)	—
Effect of change in operating assets and liabilities:				
Accounts receivable, net.....	—	—	—	(1,086)
Inventories.....	—	(40)	—	—
Other assets	31	(1)	(2)	—
Accounts payable.....	(149)	(38)	12	—
Accrued salaries and related expenses.....	(1)	(43)	(13)	—
Tuition benefits payable.....	—	—	—	23,810
Policy claims.....	(21,755)	—	44,135	—
Due to other funds.....	(8)	(10)	(1)	—
Unearned revenues	(462)	—	—	—
Compensated absences payable	6	—	(45)	—
Other liabilities.....	(37)	(33)	—	—
Net cash provided by (used in) operating activities.....	\$ (6,155)	\$ 2,515	\$ 44,073	\$ (4,192)
Noncash capital, investing, and financing activities:				
Decrease in fair value of investments.....	\$ (267)	\$ —	\$ —	\$ —
	<u>\$ (267)</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>

Exhibit E-3

<u>Public Railways Division</u>	<u>Other Enterprise</u>	<u>Totals</u>
\$ 3,742	\$ 63	\$ 3,715
776	116	989
—	(16)	(8,038)
308	48	356
(6)	—	(20)
9	396	(681)
90	—	50
68	—	96
(328)	(121)	(624)
121	5	69
—	—	23,810
—	—	22,380
—	—	(19)
1,339	—	877
—	15	(24)
34	(6)	(42)
<u>\$ 6,153</u>	<u>\$ 500</u>	<u>\$ 42,894</u>
<u>\$ —</u>	<u>\$ —</u>	<u>\$ (267)</u>
<u>\$ —</u>	<u>\$ —</u>	<u>\$ (267)</u>

Combining Statement of Net Position

INTERNAL SERVICE FUNDS

June 30, 2013

(Expressed in Thousands)

	<u>Insurance Reserve</u>	<u>Employee Insurance Programs</u>	<u>State Accident</u>	<u>General Services</u>	<u>Central Supplies and Equipment</u>
ASSETS					
Current assets:					
Cash and cash equivalents.....	\$ 6,704	\$ 360,522	\$ 214,199	\$ 15,805	\$ 2,326
Invested securities lending collateral.....	3,550	894	16	2	—
Receivables, net:					
Accounts	10,240	63,177	66,808	3,512	—
Accrued interest.....	4,399	15	485	3	—
Due from other funds.....	4,920	734	—	2,579	—
Due from component units.....	4,103	—	—	—	—
Inventories.....	—	—	—	556	1,717
Prepaid items.....	26,904	—	13	2,176	—
Total current assets.....	<u>60,820</u>	<u>425,342</u>	<u>281,521</u>	<u>24,633</u>	<u>4,043</u>
Long-term assets:					
Investments.....	441,605	—	—	—	—
Accounts receivable, net.....	—	—	—	—	—
Interfund receivables.....	23,378	—	—	10,305	—
Prepaid items.....	—	—	—	1,583	—
Other long-term assets.....	—	—	369	—	—
Deferred charges.....	—	—	—	54	—
Non-depreciable capital assets.....	—	—	—	6,897	—
Depreciable capital assets, net.....	13	146	121	84,724	—
Total long-term assets.....	<u>464,996</u>	<u>146</u>	<u>490</u>	<u>103,563</u>	<u>—</u>
Total assets.....	<u>525,816</u>	<u>425,488</u>	<u>282,011</u>	<u>128,196</u>	<u>4,043</u>

Exhibit E-4

<u>Motor Pool</u>	<u>Prison Industries</u>	<u>Other Internal Service</u>	<u>Totals</u>
\$ 11,412	\$ 2,547	\$ 546	\$ 614,061
—	—	—	4,462
1,434	2,795	2	147,968
—	—	—	4,902
255	—	—	8,488
—	—	—	4,103
—	3,490	—	5,763
—	35	—	29,128
<u>13,101</u>	<u>8,867</u>	<u>548</u>	<u>818,875</u>
—	—	—	441,605
—	1,169	—	1,169
4,700	—	—	38,383
—	—	—	1,583
—	—	—	369
—	—	—	54
—	—	—	6,897
5,168	5,801	—	95,973
<u>9,868</u>	<u>6,970</u>	<u>—</u>	<u>586,033</u>
<u>22,969</u>	<u>15,837</u>	<u>548</u>	<u>1,404,908</u>

Continued on Next Page

Combining Statement of Net Position

INTERNAL SERVICE FUNDS (Continued)

June 30, 2013

(Expressed in Thousands)

	Insurance Reserve	Employee Insurance Programs	State Accident	General Services	Central Supplies and Equipment
LIABILITIES					
Current liabilities:					
Accounts payable.....	\$ 14	\$ 199	\$ 2,065	\$ 1,284	\$ 23
Accrued salaries and related expenses.....	230	461	263	1,293	—
Accrued interest payable.....	—	—	—	284	—
Policy claims.....	259,649	214,497	78,524	—	—
Due to other funds.....	—	—	—	418	—
Unearned revenues.....	57,396	22,837	69,215	—	—
Securities lending collateral.....	11,786	3,010	31	9	—
Notes payable.....	—	—	—	—	—
Revenue bonds payable.....	—	—	—	1,870	—
Limited obligation bonds payable.....	—	—	—	1,495	—
Compensated absences payable.....	132	198	252	1,198	—
Other current liabilities.....	—	—	3,548	—	—
Total current liabilities.....	329,207	241,202	153,898	7,851	23
Long-term liabilities:					
Policy claims.....	—	—	157,476	—	—
Interfund payables.....	—	—	—	6,698	—
Notes payable.....	—	—	—	—	—
Revenue bonds payable.....	—	—	—	8,847	—
Limited obligation bonds payable.....	—	—	—	913	—
Compensated absences payable.....	173	350	45	963	—
Total long-term liabilities.....	173	350	157,521	17,421	—
Total liabilities.....	329,380	241,552	311,419	25,272	23
NET POSITION					
Net investment in capital assets.....	13	146	121	78,496	—
Restricted:					
Expendable:					
Loan programs.....	16,792	—	—	—	—
Insurance programs.....	—	185,906	—	—	—
Unrestricted.....	179,631	(2,116)	(29,529)	24,428	4,020
Total net position.....	\$ 196,436	\$ 183,936	\$ (29,408)	\$ 102,924	\$ 4,020

<u>Motor Pool</u>	<u>Prison Industries</u>	<u>Other Internal Service</u>	<u>Totals</u>
\$ 618	\$ 6	\$ —	\$ 4,209
99	1,023	10	3,379
—	2	—	286
—	—	—	552,670
37	159	3	617
—	—	—	149,448
—	—	—	14,836
—	275	—	275
—	—	—	1,870
—	—	—	1,495
87	304	13	2,184
—	—	—	3,548
<u>841</u>	<u>1,769</u>	<u>26</u>	<u>734,817</u>
—	—	—	157,476
—	—	—	6,698
—	796	—	796
—	—	—	8,847
—	—	—	913
70	244	11	1,856
<u>70</u>	<u>1,040</u>	<u>11</u>	<u>176,586</u>
<u>911</u>	<u>2,809</u>	<u>37</u>	<u>911,403</u>
5,168	4,730	—	88,674
—	—	—	16,792
—	—	—	185,906
16,890	8,298	511	202,133
<u>\$ 22,058</u>	<u>\$ 13,028</u>	<u>\$ 511</u>	<u>\$ 493,505</u>

Combining Statement of Revenues, Expenses, and Changes in Fund Net Position

INTERNAL SERVICE FUNDS

For the Fiscal Year Ended June 30, 2013
(Expressed in Thousands)

	Insurance Reserve	Employee Insurance Programs	State Accident	General Services	Central Supplies and Equipment
Operating revenues:					
Charges for services.....	\$ 114,542	\$ 1,980,101	\$ 76,240	\$ 58,088	\$ 594
Licenses, fees, and permits.....	—	—	—	4	—
Other operating revenues.....	—	132,720	—	—	—
Total operating revenues.....	114,542	2,112,821	76,240	58,092	594
Operating expenses:					
General operations and administration.....	47,117	229,892	4,554	56,576	628
Benefits and claims.....	79,506	1,882,214	58,840	—	—
Interest.....	—	—	—	1	—
Depreciation and amortization.....	12	20	77	6,324	—
Other operating expenses.....	—	—	3,616	(521)	6
Total operating expenses.....	126,635	2,112,126	67,087	62,380	634
Operating income (loss).....	(12,093)	695	9,153	(4,288)	(40)
Nonoperating revenues (expenses):					
Interest income.....	3,783	5,437	1,804	574	—
Contributions.....	—	—	—	159	—
Federal grants and contracts.....	—	—	—	4,695	—
Interest expense.....	—	—	—	(654)	—
Net other nonoperating revenues (expenses).....	2	—	51	3,280	3
Losses on sale of capital assets.....	—	—	—	(1)	—
Total nonoperating revenues (expenses).....	3,785	5,437	1,855	8,053	3
Income (loss) before transfers.....	(8,308)	6,132	11,008	3,765	(37)
Transfers in.....	—	—	—	1,073	—
Transfers out.....	—	—	—	(10,307)	(17)
Change in net position.....	(8,308)	6,132	11,008	(5,469)	(54)
Net position, beginning, as restated.....	204,744	177,804	(40,416)	108,393	4,074
Net position at end of year.....	\$ 196,436	\$ 183,936	\$ (29,408)	\$ 102,924	\$ 4,020

Exhibit E-5

Motor Pool	Prison Industries	Other Internal Service	Totals
\$ 26,547	\$ 23,127	\$ 681	\$ 2,279,920
—	—	—	4
—	—	—	132,720
26,547	23,127	681	2,412,644
21,655	22,292	397	383,111
—	—	—	2,020,560
—	22	—	23
1,974	400	—	8,807
5	12	—	3,118
23,634	22,726	397	2,415,619
2,913	401	284	(2,975)
—	—	—	11,598
—	—	—	159
—	—	—	4,695
—	—	—	(654)
239	978	—	4,553
(12)	—	—	(13)
227	978	—	20,338
3,140	1,379	284	17,363
2,304	1,312	—	4,689
(2,842)	—	(118)	(13,284)
2,602	2,691	166	8,768
19,456	10,337	345	484,737
\$ 22,058	\$ 13,028	\$ 511	\$ 493,505

Combining Statement of Cash Flows

INTERNAL SERVICE FUNDS

For the Fiscal Year Ended June 30, 2013
(Expressed in Thousands)

	Insurance Reserve	Employee Insurance Programs	State Accident	General Services
Cash flows from operating activities:				
Receipts from customers.....	\$ 63,431	\$ 1,978,946	\$ 18,892	\$ —
Internal activity—payments from other funds.....	48,545	—	58,127	54,905
Claims paid.....	(64,378)	(1,844,518)	(58,239)	—
Payments to suppliers for goods and services.....	(47,115)	(230,150)	(6,237)	(39,485)
Payments to employees.....	(3,636)	(5,495)	(3,650)	(22,135)
Payments of funds held for others.....	—	5,686	(4,159)	—
Internal activity—payments to other funds.....	—	—	—	—
Other operating cash receipts.....	—	100,344	—	4
Other operating cash payments.....	—	—	(238)	—
Net cash provided by (used in) operating activities.....	(3,153)	4,813	4,496	(6,711)
Cash flows from noncapital financing activities:				
Principal payments received from other funds.....	1,174	—	—	1,780
Advances received from other funds.....	—	—	—	2,205
Principal payments made to other funds.....	(20,170)	—	—	(112)
Receipt of interest from other funds.....	168	—	—	—
Interest payments on noncapital debt.....	(1,841)	(1,012)	(14)	(1)
Other noncapital financing cash receipts.....	—	—	—	8,134
Other noncapital financing cash payments.....	—	7,553	(417)	—
Transfers in.....	—	—	—	1,073
Transfers out.....	—	—	—	(10,307)
Net cash provided by (used in) noncapital financing activities.....	(20,669)	6,541	(431)	2,772
Cash flows from capital and related financing activities:				
Acquisition of capital assets.....	—	(149)	(84)	(3,018)
Principal payments on limited obligation bonds.....	—	—	—	(1,420)
Principal payments on capital debt.....	—	—	—	(1,780)
Interest payments on capital debt.....	—	—	—	(790)
Net cash used in capital financing activities.....	—	(149)	(84)	(7,008)
Cash flows from investing activities:				
Proceeds from sales and maturities of investments.....	78,332	—	—	—
Purchase of investments.....	(79,314)	—	—	—
Interest on investments.....	19,976	—	2,168	590
Net cash provided by investing activities.....	18,994	—	2,168	590
Net increase (decrease) in cash and cash equivalents.....	(4,828)	11,205	6,149	(10,357)
Cash and cash equivalents at beginning, as restated.....	11,532	349,317	208,050	26,162
Cash and cash equivalents at end of year.....	\$ 6,704	\$ 360,522	\$ 214,199	\$ 15,805

Exhibit E-6

Central Supplies and Equipment	Motor Pool	Prison Industries	Other Internal Service	Totals
\$ —	\$ —	\$ 21,598	\$ —	\$ 2,082,867
600	22,387	271	686	185,521
—	—	—	—	(1,967,135)
(452)	(20,396)	(8,521)	(235)	(352,591)
—	(1,685)	(13,587)	(162)	(50,350)
—	—	—	—	1,527
—	—	(181)	—	(181)
—	—	—	—	100,348
—	(5)	—	—	(243)
148	301	(420)	289	(237)
—	—	—	—	2,954
—	—	—	—	2,205
—	—	—	—	(20,282)
—	—	—	—	168
(5)	—	—	—	(2,873)
2	20	978	—	9,134
(1)	—	—	—	7,135
—	2,304	1,312	—	4,689
(17)	(2,842)	—	(118)	(13,284)
(21)	(518)	2,290	(118)	(10,154)
—	(3,694)	(1,398)	—	(8,343)
—	—	—	—	(1,420)
—	(1,829)	(246)	—	(3,855)
—	(7)	(35)	—	(832)
—	(5,530)	(1,679)	—	(14,450)
—	—	—	—	78,332
—	—	—	—	(79,314)
—	—	—	—	22,734
—	—	—	—	21,752
127	(5,747)	191	171	(3,089)
2,199	17,159	2,356	375	617,150
\$ 2,326	\$ 11,412	\$ 2,547	\$ 546	\$ 614,061

Continued on Next Page

Combining Statement of Cash Flows

INTERNAL SERVICE FUNDS (Continued)

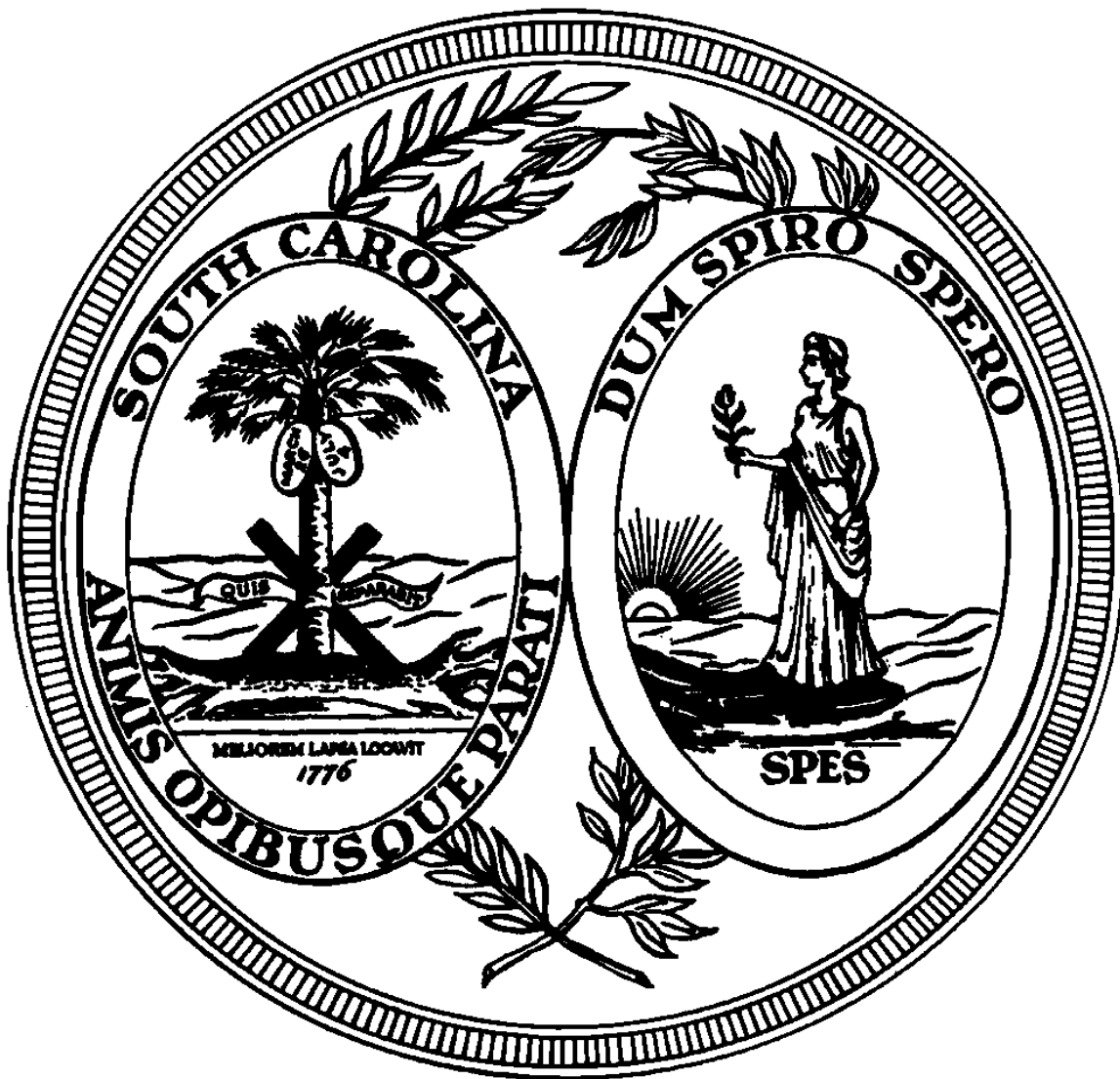
For the Fiscal Year Ended June 30, 2013

(Expressed in Thousands)

	<u>Insurance Reserve</u>	<u>Employee Insurance Programs</u>	<u>State Accident</u>	<u>General Services</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities				
Operating income (loss).....	\$ (12,093)	\$ 695	\$ 9,153	\$ (4,288)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation and amortization.....	12	20	77	6,324
Interest payments reclassified as capital and related financing activities.....	—	—	—	13
Interest and dividends on investments and interfund loans	(459)	—	(230)	—
Realized losses on sale of assets.....	—	—	—	(1)
Other nonoperating revenues.....	—	—	—	28
Other nonoperating expenses.....	—	—	—	(17)
Effect of change in operating assets and liabilities:				
Accounts receivable, net.....	—	(30,336)	(3,234)	(3,185)
Due from other funds	7,476	618	—	—
Inventories.....	—	—	—	68
Other assets.....	(5,324)	—	34	(1,850)
Accounts payable.....	—	(257)	1,407	(1,980)
Accrued salaries and related expenses.....	(61)	66	4	(25)
Policy claims.....	15,129	37,696	549	—
Due to other funds.....	—	(1)	(1)	(1,665)
Unearned revenues	(7,742)	(3,813)	(455)	—
Compensated absences payable.....	(91)	125	(58)	(133)
Other liabilities.....	—	—	(2,750)	—
Net cash provided by (used in) operating activities.....	\$ (3,153)	\$ 4,813	\$ 4,496	\$ (6,711)
Noncash capital, investing, and financing activities				
Disposal of capital assets.....	\$ 207	\$ —	\$ —	\$ 484
Increase (decrease) in fair value of investments.....	(14,527)	1,058	(663)	—
Total noncash capital, investing, and financing activities.....	\$ (14,320)	\$ 1,058	\$ (663)	\$ 484

Exhibit E-6

Central Supplies and Equipment	Motor Pool	Prison Industries	Other Internal Service	Totals
\$ (40)	\$ 2,913	\$ 401	\$ 284	\$ (2,975)
—	1,974	400	—	8,807
5	—	34	—	52
—	—	—	—	(689)
—	(12)	—	—	(13)
2	14	—	—	44
—	—	—	—	(17)
—	(796)	(1,529)	(2)	(39,082)
6	(3,364)	271	7	5,014
237	33	31	—	369
—	—	(34)	—	(7,174)
(62)	(375)	(45)	—	(1,312)
—	(9)	263	—	238
—	—	—	—	53,374
—	(24)	(181)	(1)	(1,873)
—	—	—	—	(12,010)
—	(53)	(31)	1	(240)
—	—	—	—	(2,750)
\$ 148	\$ 301	\$ (420)	\$ 289	\$ (237)
\$ —	\$ 2,670	\$ 201	\$ —	\$ 3,562
—	—	—	—	(14,132)
\$ —	\$ 2,670	\$ 201	\$ —	\$ (10,570)



Fiduciary Funds

Fiduciary funds include pension and other post-employment benefit trust funds, investment trust funds, private-purpose trust funds, and agency funds. Note 1b in the notes to the financial statements provides definitions of each of these fund types.

This subsection of the Comprehensive Annual Financial Report provides the following supplementary information for the State's fiduciary funds:

- Combining Statement of Plan Net Position—Pension and Other Post-Employment Benefit Trust Funds
- Combining Statement of Changes in Plan Net Position—Pension and Other Post-Employment Benefit Trust Funds
- Combining Statement of Fiduciary Net Position—Private-Purpose Trust Funds
- Combining Statement of Changes in Fiduciary Net Position—Private-Purpose Trust Funds
- Combining Statement of Changes in Assets and Liabilities—Agency Funds

The State maintains only one investment trust fund, so no combining statements are necessary for that fund type. The paragraphs below describe all other individual fiduciary funds that the State uses.

a. Pension and Other Post-Employment Benefit Trust Funds

South Carolina Retirement System. This is a multiple-employer pension system that benefits employees of the State, public schools, and political subdivisions of the State.

Police Officers' Retirement System. This is a multiple-employer pension system that benefits police officers and fire fighters employed by the State or its political subdivisions.

General Assembly Retirement System. This is a single-employer pension system that benefits members of the South Carolina General Assembly.

Judges' and Solicitors' Retirement System. This is a single-employer pension system that benefits the judges of the State's Supreme Court, Court of Appeals, circuit courts, family courts, and the State's circuit solicitors.

National Guard Retirement System. The State administers this single-employer pension system that provides a supplemental retirement benefit to members of the South Carolina National Guard. The State is a nonemployer contributor to the system.

South Carolina Retiree Health Insurance Trust Fund. This trust was established to fund the State's cost-sharing multiple employer post-employment health and dental benefit plans.

Long-term Disability Insurance Trust Fund. This trust was established to fund the State's cost-sharing multiple employer long-term disability insurance plans.

b. Private-Purpose Trust Funds

College Savings Plan Fund. The Future Scholar 529 College Savings Plan (the Plan), accounted for in this fund, provides participant families a tax-advantaged method of saving for future college costs. A primary objective of both the financial advisor program and the direct program within the Plan is to provide families with flexibility and professional investment management in meeting their college savings objectives.

Other Private-Purpose Trust Funds. This fund accounts for monies the State has received as trustee under various trust arrangements that specify how the principal and interest earnings must be used. In each case, all of the principal and income benefit individuals, private organizations, or governments outside the State reporting entity; none of the monies may be used for State purposes. The purposes to which the resources of these funds are dedicated include scholarships, the operation of the equestrian center and activities at the Springdale Race Course (for the exclusive benefit of the Carolina Cup Racing Association, Inc., a private nonprofit corporation), and the decommissioning of a low-level radioactive waste disposal facility on behalf of Chem-Nuclear Systems, Inc., a for-profit corporation.

c. Agency Funds

Agency Funds are used to account for resources held by the State in a short-term custodial capacity for individuals, private organizations, and other governments. Balances in these funds, aggregated for presentation purposes, represent amounts held for prisoners and patients of State institutions, cash bonds, miscellaneous clearing accounts, and other deposits.

Combining Statement of Plan Net Position

PENSION AND OTHER POST-EMPLOYMENT BENEFIT TRUST FUNDS

June 30, 2013

(Expressed in Thousands)

	PENSION TRUST				
	South Carolina Retirement System	Police Officers' Retirement System	General Assembly Retirement System	Judges' and Solicitors' Retirement System	National Guard Retirement System
ASSETS					
Cash and cash equivalents.....	\$ 2,579,242	\$ 408,862	\$ 5,405	\$ 16,807	\$ 3,415
Receivables:					
Contributions.....	203,822	20,710	202	745	15
Accrued interest.....	58,323	8,402	88	327	44
Unsettled investment sales.....	614,982	92,810	787	3,426	480
Other investment receivables.....	2,441	338	4	13	2
Total receivables.....	<u>879,568</u>	<u>122,260</u>	<u>1,081</u>	<u>4,511</u>	<u>541</u>
Due from other funds.....	—	444	—	48	—
Investments, at fair value:					
Short-term investments.....	411,422	62,090	527	2,292	321
Debt-domestic.....	5,877,851	887,054	7,524	32,743	4,582
Debt-international.....	1,685,096	254,306	2,157	9,387	1,313
Equity-domestic.....	1,532,325	231,250	1,961	8,536	1,195
Equity-international.....	1,491,925	225,153	1,910	8,311	1,163
Alternatives.....	10,224,360	1,543,005	13,088	56,957	7,970
Financial and other.....	—	—	—	—	—
Total investments.....	<u>21,222,979</u>	<u>3,202,858</u>	<u>27,167</u>	<u>118,226</u>	<u>16,544</u>
Invested securities lending collateral.....	92,042	13,890	118	513	72
Capital assets, net.....	2,770	292	8	13	—
Prepaid items.....	1,092	165	2	6	1
Total assets.....	<u>24,777,693</u>	<u>3,748,771</u>	<u>33,781</u>	<u>140,124</u>	<u>20,573</u>
LIABILITIES					
Accounts payable.....	7,965	1,216	10	45	6
Accounts payable—unsettled investment purchases.....	1,174,897	177,309	1,504	6,545	916
Policy claims.....	—	—	—	—	—
Due to other funds.....	53,073	1,646	—	—	—
Deferred retirement benefits.....	468,074	—	—	707	—
Securities lending collateral.....	152,536	23,019	195	850	119
Other liabilities.....	129,829	19,133	168	699	108
Total liabilities.....	<u>1,986,374</u>	<u>222,323</u>	<u>1,877</u>	<u>8,846</u>	<u>1,149</u>
NET POSITION					
Held in trust for pension and other post-employment benefits.....	<u>\$ 22,791,319</u>	<u>\$ 3,526,448</u>	<u>\$ 31,904</u>	<u>\$ 131,278</u>	<u>\$ 19,424</u>

Exhibit F-1

OPEB TRUST		
South Carolina Retiree Health Insurance Trust Fund	Long-term Disability Insurance Trust Fund	Totals
\$ 56,908	\$ 4,291	\$ 3,074,930
—	—	225,494
4,818	327	72,329
—	—	712,485
—	—	2,798
4,818	327	1,013,106
54,220	—	54,712
—	—	476,652
471,417	24,674	7,305,845
—	—	1,952,259
—	—	1,775,267
—	—	1,728,462
—	—	11,845,380
83,896	6,531	90,427
555,313	31,205	25,174,292
1,517	—	108,152
—	—	3,083
—	—	1,266
672,776	35,823	29,429,541
1	—	9,243
—	—	1,361,171
—	281	281
174	116	55,009
—	—	468,781
5,246	—	181,965
—	—	149,937
5,421	397	2,226,387
\$ 667,355	\$ 35,426	\$ 27,203,154

Combining Statement of Changes in Plan Net Position

PENSION AND OTHER POST-EMPLOYMENT BENEFIT TRUST FUNDS

For the Fiscal Year Ended June 30, 2013

(Expressed in Thousands)

	PENSION TRUST				
	South Carolina Retirement System	Police Officers' Retirement System	General Assembly Retirement System	Judges' and Solicitors' Retirement System	National Guard Retirement System
Additions:					
Contributions:					
Employer.....	\$ 948,814	\$ 143,419	\$ 2,831	\$ 8,667	\$ 4,539
Employee.....	674,783	97,164	1,091	2,596	—
Total contributions.....	1,623,597	240,583	3,922	11,263	4,539
Investment income:					
Interest income and net appreciation in investments.....	2,561,809	384,713	3,583	14,650	1,954
Securities lending income.....	2,169	327	3	13	1
Total investment income.....	2,563,978	385,040	3,586	14,663	1,955
Less investment expense:					
Investment expense.....	362,262	54,652	466	2,023	279
Securities lending expense.....	—	—	—	—	—
Net investment income.....	2,201,716	330,388	3,120	12,640	1,676
Assets moved between pension trust funds.....	—	3,013	199	184	—
Total additions.....	3,825,313	573,984	7,241	24,087	6,215
Deductions:					
Regular retirement benefits.....	2,195,625	296,044	6,720	15,745	4,193
Supplemental retirement benefits.....	636	30	—	—	—
Deferred retirement benefits.....	245,596	—	—	121	—
Refunds of retirement contributions					
to members.....	87,212	14,983	3	57	—
Death benefit claims.....	19,133	1,985	16	134	—
Accidental death benefits.....	—	1,557	—	—	—
Other post-employment benefits.....	—	—	—	—	—
Depreciation.....	186	23	1	1	—
Administrative expense.....	19,118	2,904	28	110	15
Assets moved between pension trust funds.....	3,396	—	—	—	—
Total deductions.....	2,570,902	317,526	6,768	16,168	4,208
Change in net position	1,254,411	256,458	473	7,919	2,007
Net position at beginning of year.....	21,536,908	3,269,990	31,431	123,359	17,417
Net position at end of year.....	\$ 22,791,319	\$ 3,526,448	\$ 31,904	\$ 131,278	\$ 19,424

OPEB TRUST		
South Carolina Retiree Health Insurance Trust Fund	Long-term Disability Insurance Trust Fund	Totals
\$ 409,592	\$ 6,797	\$ 1,524,659
—	—	775,634
409,592	6,797	2,300,293
5,336	413	2,972,458
14	—	2,527
5,350	413	2,974,985
—	—	419,682
2	—	2
5,348	413	2,555,301
—	—	3,396
414,940	7,210	4,858,990
—	—	2,518,327
—	—	666
—	—	245,717
—	—	102,255
—	—	21,268
—	—	1,557
345,080	7,355	352,435
—	—	211
83	5	22,263
—	—	3,396
345,163	7,360	3,268,095
69,777	(150)	1,590,895
597,578	35,576	25,612,259
\$ 667,355	\$ 35,426	\$ 27,203,154

Combining Statement of Fiduciary Net Position**Exhibit F-3**

PRIVATE-PURPOSE TRUST FUNDS

June 30, 2013

(Expressed in Thousands)

	College Savings Plan	Other Private-Purpose Trust	Totals
ASSETS			
Cash and cash equivalents.....	\$ —	\$ 19,863	\$ 19,863
Receivables, net:			
Accrued interest.....	1,065	69	1,134
Unsettled investment sales.....	846	—	846
Investments.....	1,753,787	—	1,753,787
Invested securities lending collateral	—	30	30
Other assets.....	—	4,786	4,786
	<u>1,755,698</u>	<u>24,748</u>	<u>1,780,446</u>
LIABILITIES			
Accounts payable.....	389	368	757
Accounts payable—unsettled investment purchases.....	1,287	—	1,287
Securities lending collateral.....	—	103	103
	<u>1,676</u>	<u>471</u>	<u>2,147</u>
NET POSITION			
Held in trust for other purposes.....	<u>\$ 1,754,022</u>	<u>\$ 24,277</u>	<u>\$ 1,778,299</u>

Combining Statement of Changes in Fiduciary Net Position

Exhibit F-4

PRIVATE-PURPOSE TRUST FUNDS

For the Fiscal Year Ended June 30, 2013
(Expressed in Thousands)

	College Savings Plan	Other Private-Purpose Trust	Totals
Additions:			
Licenses, fees, and permits.....	\$ —	\$ 34	\$ 34
Contributions.....	89,956	10,072	100,028
Interest income.....	180,338	439	180,777
Total additions.....	270,294	10,545	280,839
Deductions:			
Administrative expense.....	8,043	2,628	10,671
Other expenses.....	—	567	567
Total deductions.....	8,043	3,195	11,238
Change in net position.....	262,251	7,350	269,601
Net position at beginning of year.....	1,491,771	16,927	1,508,698
Net position at end of year.....	\$ 1,754,022	\$ 24,277	\$ 1,778,299

Combining Statement of Changes in Assets and Liabilities

Exhibit F-5

AGENCY FUNDS

For the Fiscal Year Ended June 30, 2013
(Expressed in Thousands)

	Balance July 1, 2012 as Restated	Additions	Deductions	Balance June 30, 2013
Assets:				
Cash and cash equivalents.....	\$ 228,590	\$ 7,857,584	\$ 7,850,680	\$ 235,494
Accounts receivable.....	10,184	77,153	86,143	1,194
Accrued interest receivable.....	561	1,392	1,655	298
Taxes receivable.....	548	6,451	6,502	497
Due from other funds.....	11,930	42,421	42,337	12,014
Investments.....	481	815	1,296	—
Invested securities lending collateral.....	27	75	77	25
Prepaid expenses.....	265	266	530	1
Total assets.....	\$ 252,586	\$ 7,986,157	\$ 7,989,220	\$ 249,523
Liabilities:				
Accounts payable.....	\$ 14,427	\$ 1,044,918	\$ 1,049,819	\$ 9,526
Due to other funds.....	600	61,699	62,299	—
Tax refunds payable.....	—	53	49	4
Intergovernmental payables.....	27,621	47,508	56,240	18,889
Deposits.....	4,640	7,564	8,445	3,759
Amounts held in custody for others.....	205,207	1,369,205	1,357,188	217,224
Securities lending collateral.....	91	120	123	88
Due to participants.....	—	33	—	33
Total liabilities.....	\$ 252,586	\$ 2,531,100	\$ 2,534,163	\$ 249,523

Discretely Presented Component Units

This subsection of the Comprehensive Annual Financial Report provides the following supplementary information for the State's nonmajor discretely presented component units:

- Combining Statement of Net Position—Nonmajor Discretely Presented Component Units
- Combining Statement of Activities—Nonmajor Discretely Presented Component Units

The following entities are nonmajor discretely presented component units of the State:

The following universities are nonmajor component units: *The Citadel, Coastal Carolina University, College of Charleston, Francis Marion University, Lander University, South Carolina State University, and Winthrop University.*

The following technical colleges are nonmajor component units: *Aiken Technical College, Central Carolina Technical College, Denmark Technical College, Florence-Darlington Technical College, Greenville Technical College, Horry-Georgetown Technical College, Technical College of the Lowcountry, Midlands Technical College, Northeastern Technical College, Orangeburg-Calhoun Technical College, Piedmont Technical College, Spartanburg Community College, Tri-county Technical College, Trident Technical College, Williamsburg Technical College, and York Technical College.*

Connector 2000 Association, Inc. is a legally separate entity created to contract with the State Department of Transportation (DOT) in financing, acquiring, constructing, and operating turnpikes and other transportation projects, primarily the project known as the Southern Connector in Greenville County.

The *South Carolina Education Assistance Authority* issues bonds to make loans to individuals to enable students to attend higher education institutions. Resources include interest charges, subsidies from the United States Department of Education, loan repayments, and investment earnings.

The *South Carolina Jobs-Economic Development Authority* is a legally separate entity that promotes and develops business and economic welfare in the state.

The *South Carolina Lottery Commission* was created through an act of the General Assembly to generate entertainment for citizens and visitors of the state while providing revenue for educational purposes. State law requires, as nearly practical, that at least 45% of sales must be returned to the public in the form of prizes to achieve its entertainment value and that the Commission must transfer its net proceeds to the State to support improvements and enhancements for educational purposes and programs.

The *Patriots Point Development Authority* was established to develop and maintain a naval and maritime museum on Charleston Harbor, and to provide a place of education and recreation. The Patriots Point Development Authority Board also oversees the stewardship of over 350 acres of property on Charleston Harbor.

The *South Carolina Medical Malpractice Liability Joint Underwriting Association* was established to provide medical malpractice insurance on a self-supporting basis.

The *South Carolina First Steps to School Readiness* is a legally separate non-profit, tax-exempt public charity created specifically to carry out the objectives of The South Carolina First Steps to School Readiness Act and to lessen the burdens on government by overseeing the initiative for improving early childhood development of the Act.

The *Children's Trust Fund of South Carolina, Inc.* is a non-profit, tax-exempt public charity with a purpose to stimulate innovative prevention and treatment programming to meet critical needs of South Carolina's children by awarding grants to private non-profit organizations.

Combining Statement of Net Position

NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS

June 30, 2013

(Expressed in Thousands)

	The Citadel	Coastal Carolina University	College of Charleston	Francis Marion University	Lander University	South Carolina State University	Winthrop University
ASSETS							
Cash and cash equivalents.....	\$ 28,770	\$ 78,737	\$ 50,093	\$ 10,409	\$ 17,598	\$ 641	\$ 14,149
Investments.....	11,409	4,963	1,432	2,968	12,858	—	1
Invested securities lending collateral.....	46	190	104	4	10	19	30
Receivables, net:							
Accounts.....	9,590	3,547	4,482	567	708	475	555
Contributions.....	7,009	—	7,667	1,364	75	—	1,884
Accrued interest.....	101	174	56	25	385	—	36
Student accounts.....	2,613	1,061	1,888	464	801	1,364	2,732
Loans and notes.....	—	—	—	—	—	—	—
Due from Federal government and other grantors.....	351	730	2,980	377	164	4,628	3,468
Due from primary government.....	—	501	—	1,287	646	—	3,543
Inventories.....	1,523	632	252	—	344	—	366
Restricted assets:							
Cash and cash equivalents.....	8,627	93,640	81,069	647	3,373	9,301	8,983
Investments.....	210,395	7,696	73,488	17,757	1,747	108	37,074
Loans receivable.....	789	1,144	2,052	1,668	1,534	3,487	2,352
Other.....	897	—	—	—	—	—	—
Prepaid items.....	1,051	1,680	3,221	723	535	167	1,279
Other assets.....	1,099	2,494	—	879	—	—	—
Deferred charges.....	—	1,506	1,017	—	207	316	—
Capital assets-nondepreciable.....	5,701	51,670	57,764	4,586	10,234	2,573	5,738
Capital assets-depreciable, net.....	123,884	308,176	300,747	69,002	65,659	126,353	119,263
Total assets.....	413,855	558,541	588,312	112,727	116,878	149,432	201,453
LIABILITIES							
Accounts payable.....	5,698	5,486	5,585	506	549	2,241	1,876
Accrued salaries and related expenses.....	2,131	9,899	7,947	179	729	1,835	5,526
Accrued interest payable.....	602	2,012	1,759	31	63	1,148	760
Retainages payable.....	44	23	171	—	72	10	—
Prizes payable.....	—	—	—	—	—	—	—
Intergovernmental payables.....	—	—	—	—	—	—	—
Due to primary government.....	37	—	—	78	19	83	62
Unearned revenues and deferred credits.....	3,813	87,189	4,464	2,607	956	2,802	1,021
Deposits.....	1,930	—	1,763	—	296	376	5,609
Amounts held in custody for others.....	—	356	357	547	60	20	166
Securities lending collateral.....	158	649	354	12	34	63	101
Liabilities payable from restricted assets.....	—	—	—	—	—	—	—
Other liabilities.....	351	57	85	—	—	3,668	—
Long-term liabilities:							
Due within one year.....	6,200	5,833	8,663	1,755	6,652	4,531	8,821
Due in more than one year.....	39,599	220,590	187,193	10,766	31,102	70,995	70,780
Total liabilities.....	60,563	332,094	218,341	16,481	40,532	87,772	94,722
NET POSITION							
Net investment in capital assets.....	89,825	278,437	177,650	64,755	44,066	58,237	56,235
Restricted:							
Expendable:							
Education.....	64,732	—	45,319	9,596	9,769	7,993	5,576
Transportation.....	—	—	—	—	—	—	—
Capital projects.....	4,496	28,022	49,149	1,290	1,226	2,271	—
Debt service.....	251	8,708	3,475	—	4	1,692	638
Loan programs.....	—	—	—	—	—	—	—
Other.....	—	—	—	—	—	—	—
Nonexpendable:							
Education.....	79,131	100	35,267	13,170	4,242	807	34,027
Unrestricted.....	114,857	(88,820)	59,111	7,435	17,039	(9,340)	10,255
Total net position.....	\$ 353,292	\$ 226,447	\$ 369,971	\$ 96,246	\$ 76,346	\$ 61,660	\$ 106,731

Exhibit G-1

Aiken Technical College	Central Carolina Technical College	Denmark Technical College	Florence-Darlington Technical College	Greenville Technical College	Horry-Georgetown Technical College	Technical College of the Lowcountry	Midlands Technical College	Northeastern Technical College	Orangeburg-Calhoun Technical College	Piedmont Technical College
\$ 13,428	\$ 8,574	\$ 4,826	\$ 8,264	\$ 43,524	\$ 13,160	\$ 6,060	\$ 18,879	\$ 2,372	\$ 11,032	\$ 19,724
1,537	1,712	—	—	—	23,145	—	62,969	—	—	—
—	—	—	—	—	—	—	7	—	—	—
—	95	—	307	175	—	51	2	80	106	—
593	—	—	—	440	—	—	—	—	—	—
12	12	—	—	20	82	10	2	—	—	—
631	3,242	426	1,059	418	3,297	3,060	2,640	905	129	303
—	—	—	—	3	29	431	—	—	—	—
1,273	1,028	1,611	3,896	2,785	4,598	2,597	482	111	959	1,474
140	148	—	225	697	267	106	498	—	146	252
596	329	232	1,191	3,238	—	180	2,718	124	246	—
19	252	—	8,610	1,067	128	8	5,694	473	—	—
2,938	—	—	—	4,156	—	—	—	—	—	—
—	—	25	365	—	—	—	—	—	—	—
—	—	—	—	—	—	—	2,426	—	—	—
112	134	—	106	3,545	231	231	477	—	42	52
—	—	—	—	297	—	—	—	16	4	—
—	—	—	260	—	—	—	—	—	—	—
946	1,718	174	1,910	15,122	8,535	3,283	5,381	914	106	1,152
21,359	29,919	4,219	45,123	109,239	52,277	14,787	74,790	8,313	15,822	24,400
<u>43,584</u>	<u>47,163</u>	<u>11,513</u>	<u>71,316</u>	<u>184,726</u>	<u>105,749</u>	<u>30,804</u>	<u>176,965</u>	<u>13,308</u>	<u>28,592</u>	<u>47,357</u>
483	272	7	702	1,050	3,287	94	3,979	119	278	575
31	455	181	293	665	1,266	164	1,552	49	233	—
—	38	—	304	268	—	17	363	—	—	—
—	—	—	—	—	80	—	240	—	—	—
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
10	—	—	—	—	—	—	—	9	—	—
1,116	6,751	504	2,087	6,142	2,951	3,712	4,860	383	588	1,764
—	—	—	—	218	—	12	226	—	—	24
—	23	309	209	1,105	829	8	467	29	—	—
—	—	—	—	1	—	—	26	—	—	—
—	—	—	—	—	—	—	—	—	—	—
—	—	25	—	—	—	4	—	—	—	—
940	369	49	1,132	4,588	55	127	1,533	64	86	540
530	2,780	435	20,196	68,244	1,685	1,830	31,255	336	1,014	866
<u>3,110</u>	<u>10,688</u>	<u>1,510</u>	<u>24,923</u>	<u>82,281</u>	<u>10,153</u>	<u>5,968</u>	<u>44,501</u>	<u>989</u>	<u>2,199</u>	<u>3,769</u>
21,413	29,377	4,393	27,552	59,008	60,795	16,901	52,729	9,227	15,928	25,552
4,178	389	—	42	1,742	175	14	—	29	—	—
—	—	—	—	—	—	—	—	—	—	—
2,319	—	—	—	7,928	—	—	64,126	444	—	9,552
272	—	—	8,567	—	—	—	8,694	—	—	—
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
1,107	252	—	—	4,343	—	—	—	—	—	—
11,185	6,457	5,610	10,232	29,424	34,626	7,921	6,915	2,619	10,465	8,484
<u>\$ 40,474</u>	<u>\$ 36,475</u>	<u>\$ 10,003</u>	<u>\$ 46,393</u>	<u>\$ 102,445</u>	<u>\$ 95,596</u>	<u>\$ 24,836</u>	<u>\$ 132,464</u>	<u>\$ 12,319</u>	<u>\$ 26,393</u>	<u>\$ 43,588</u>

Continued on Next Page

Combining Statement of Net Position (Continued)

NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS

June 30, 2013

(Expressed in Thousands)

	Spartanburg Community College	Tri-county Technical College	Trident Technical College	Williamsburg Technical College	York Technical College	Connector 2000
ASSETS						
Cash and cash equivalents.....	\$ 19,215	\$ 32,055	\$ 44,599	\$ 7,540	\$ 29,132	\$ 925
Investments.....	6,228	—	—	—	—	—
Invested securities lending collateral.....	—	—	—	—	—	—
Receivables, net:						
Accounts.....	2	—	634	133	365	—
Contributions.....	763	428	—	—	—	—
Accrued interest.....	—	60	—	1	—	—
Student accounts.....	112	1,138	9,237	205	1,118	—
Loans and notes.....	—	3	—	—	—	—
Due from Federal government and other grantors.....	2,721	1,415	7,191	132	927	—
Due from primary government.....	231	252	3,145	—	328	—
Inventories.....	588	622	1,356	45	—	197
Restricted assets:						
Cash and cash equivalents.....	354	—	—	5	—	6,179
Investments.....	—	17,880	—	—	—	—
Loans receivable.....	—	—	—	—	—	—
Other.....	—	—	—	—	—	—
Prepaid items.....	541	831	784	11	—	56
Other assets.....	—	—	—	—	5	137,787
Deferred charges.....	—	39	—	—	—	249
Capital assets-nondepreciable.....	4,485	5,031	36,696	127	1,633	—
Capital assets-depreciable, net.....	52,695	37,828	65,508	552	22,472	429
Total assets.....	87,935	97,582	169,150	8,751	55,980	145,822
LIABILITIES						
Accounts payable.....	1,275	1,589	4,018	106	875	149
Accrued salaries and related expenses.....	388	51	1,168	99	1,209	—
Accrued interest payable.....	38	—	88	—	—	—
Retainages payable.....	—	—	623	—	—	—
Prizes payable.....	—	—	—	—	—	—
Intergovernmental payables.....	—	—	—	—	—	—
Due to primary government.....	400	—	71	—	159	—
Unearned revenues and deferred credits.....	1,658	2,006	10,984	1,366	2,346	249
Deposits.....	—	—	—	—	—	17
Amounts held in custody for others.....	—	—	153	—	2	—
Securities lending collateral.....	—	—	—	—	—	—
Liabilities payable from restricted assets.....	—	—	—	—	—	—
Other liabilities.....	—	—	80	—	—	—
Long-term liabilities:						
Due within one year.....	351	515	1,254	18	140	3,626
Due in more than one year.....	19,523	6,589	14,157	300	1,250	162,498
Total liabilities.....	23,633	10,750	32,596	1,889	5,981	166,539
NET POSITION						
Net investment in capital assets.....	55,281	37,109	90,664	679	24,105	429
Restricted:						
Expendable:						
Education.....	7,490	5,754	—	—	—	—
Transportation.....	—	—	—	—	—	472
Capital projects.....	3,178	24,311	20,488	—	—	—
Debt service.....	(22)	—	105	—	—	—
Loan programs.....	—	—	—	—	—	—
Other.....	—	—	—	—	—	—
Nonexpendable:						
Education.....	—	12,475	—	5	—	—
Unrestricted.....	(1,625)	7,183	25,297	6,178	25,894	(21,618)
Total net position.....	\$ 64,302	\$ 86,832	\$ 136,554	\$ 6,862	\$ 49,999	\$ (20,717)

Exhibit G-1

Education Assistance Authority	Jobs-Economic Development Authority	Lottery Commission	Patriots Point Development Authority	South Carolina Medical Malpractice Liability Joint Underwriting Association	South Carolina First Steps to School Readiness Board of Trustees	Children's Trust Fund of S.C., Inc.	Totals
\$ 85,266	\$ 448	\$ 18,347	\$ 5,026	\$ 4,460	\$ 2,711	\$ 427	\$ 600,391
—	1,400	—	—	40,612	—	1,002	172,236
2	—	—	6	—	—	—	418
47,455	2,650	38,233	357	1,937	—	1	112,507
—	—	—	—	—	—	—	20,223
404	21	—	—	353	—	—	1,754
—	—	—	—	—	—	—	38,843
91,380	—	—	—	—	—	—	91,846
—	—	—	—	—	421	640	46,959
—	—	—	—	—	—	—	12,412
—	—	1,946	266	—	—	—	16,991
4,553	186	446	—	—	—	—	233,614
—	—	—	—	—	—	—	373,239
—	—	—	—	—	—	—	13,416
—	—	—	—	—	—	—	3,323
5	—	—	9	—	—	99	15,922
—	—	6,424	—	166	—	—	149,171
1,417	—	—	—	1,041	—	—	6,052
—	—	—	4,928	—	—	—	230,407
147	—	806	17,111	—	169	15	1,711,064
<u>230,629</u>	<u>4,705</u>	<u>66,202</u>	<u>27,703</u>	<u>48,569</u>	<u>3,301</u>	<u>2,184</u>	<u>3,850,788</u>
20,536	—	1,557	60	342	203	217	63,714
—	—	882	347	—	—	—	37,279
—	—	—	—	—	—	—	7,491
—	—	—	—	—	—	—	1,263
—	—	26,892	—	—	—	—	26,892
—	—	—	—	—	305	115	420
174	—	33,960	8,820	—	510	—	44,392
—	186	492	562	10,166	112	216	164,053
—	—	—	—	—	—	—	10,471
—	—	—	—	73	—	—	4,713
6	—	—	21	—	—	—	1,425
760	—	—	—	—	—	—	760
2,264	—	493	—	—	214	47	7,288
—	—	506	17	23,000	—	—	81,365
62,315	23	168	310	87,508	126	25	1,114,988
<u>86,055</u>	<u>209</u>	<u>64,950</u>	<u>10,137</u>	<u>121,089</u>	<u>1,470</u>	<u>620</u>	<u>1,566,514</u>
147	—	806	13,339	—	169	15	1,314,823
—	—	—	—	—	—	—	162,798
—	—	—	—	—	—	—	472
—	—	—	—	—	—	—	218,800
7,783	—	—	—	—	—	—	40,167
55,683	—	—	—	—	—	—	55,683
—	—	446	—	2,208	—	21	2,675
—	—	—	—	—	—	—	184,926
80,961	4,496	—	4,227	(74,728)	1,662	1,528	303,930
<u>\$ 144,574</u>	<u>\$ 4,496</u>	<u>\$ 1,252</u>	<u>\$ 17,566</u>	<u>\$ (72,520)</u>	<u>\$ 1,831</u>	<u>\$ 1,564</u>	<u>\$ 2,284,274</u>

Combining Statement of Activities

NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS

For the Fiscal Year Ended June 30, 2013

(Expressed in Thousands)

	Expenses	Program Revenues			Net Revenue (Expenses)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
The Citadel.....	\$ 105,301	\$ 72,049	\$ 47,810	\$ 893	\$ 15,451
Coastal Carolina University.....	166,324	139,574	40,818	22,462	36,530
College of Charleston.....	240,331	204,972	51,464	7,462	23,567
Francis Marion University.....	62,229	31,112	25,125	1,810	(4,182)
Lander University.....	52,810	36,026	17,143	646	1,005
South Carolina State University.....	111,029	73,512	29,911	1,809	(5,797)
Winthrop University.....	122,531	90,137	30,085	1,980	(329)
Aiken Technical College.....	23,670	10,908	13,101	3,486	3,825
Central Carolina Technical College.....	34,444	13,753	18,913	2,907	1,129
Denmark Technical College.....	19,515	16,434	2,619	818	356
Florence- Darlington Technical College.....	59,726	25,519	34,406	879	1,078
Greenville Technical College.....	116,695	58,540	60,404	1,731	3,980
Horry- Georgetown Technical College.....	56,542	28,111	30,856	4,644	7,069
Technical College of the Lowcountry.....	20,897	9,358	10,927	12	(600)
Midlands Technical College.....	104,645	56,007	49,246	2,901	3,509
Northeastern Technical College.....	10,023	3,259	6,489	388	113
Orangeburg- Calhoun Technical College.....	25,024	9,111	15,674	500	261
Piedmont Technical College.....	45,082	21,004	26,732	251	2,905
Spartanburg Community College.....	47,472	21,404	31,784	7,120	12,836
Tri-county Technical College.....	53,343	32,822	24,542	2,292	6,313
Trident Technical College.....	135,335	68,387	68,959	11,480	13,491
Williamsburg Technical College.....	6,513	2,016	4,655	138	296
York Technical College.....	38,256	16,595	22,036	697	1,072
Connector 2000.....	16,977	6,755	33	—	(10,189)
Education Assistance Authority.....	13,199	16,283	97	—	3,181
Jobs- Economic Development Authority.....	9,802	12,757	—	256	3,211
Lottery Commission.....	1,202,530	1,202,892	1	—	363
Patriots Point Development Authority.....	9,878	10,118	84	—	324
South Carolina Medical Malpractice Liability Joint Underwriting Association.....	19,028	21,060	1,807	—	3,839
South Carolina First Steps to School Readiness Board of Trustees.....	26,298	—	25,232	—	(1,066)
Children's Trust Fund of S.C., Inc.....	3,376	—	3,723	—	347
Totals.....	\$ 2,958,825	\$ 2,310,475	\$ 694,676	\$ 77,562	\$ 123,888

Exhibit G-2

Additions to Endowments	Net Position (Deficit) Beginning (Previously Presented)	GASB 61 Restatement	Net Position (Deficit) Beginning (Restated)	Net Position (Deficit) Ending
\$ 1,944	\$ —	\$ 335,897	\$ 335,897	\$ 353,292
—	—	189,917	189,917	226,447
1,522	—	344,882	344,882	369,971
2,006	—	98,422	98,422	96,246
197	—	75,144	75,144	76,346
—	—	67,457	67,457	61,660
1,953	—	105,107	105,107	106,731
2	—	36,647	36,647	40,474
—	—	35,346	35,346	36,475
—	—	9,647	9,647	10,003
—	—	45,315	45,315	46,393
312	—	98,153	98,153	102,445
—	—	88,527	88,527	95,596
—	—	25,436	25,436	24,836
—	—	128,955	128,955	132,464
—	—	12,206	12,206	12,319
—	—	26,132	26,132	26,393
—	—	40,683	40,683	43,588
—	—	51,466	51,466	64,302
482	—	80,037	80,037	86,832
—	—	123,063	123,063	136,554
—	—	6,566	6,566	6,862
—	—	48,927	48,927	49,999
—	(10,528)	—	(10,528)	(20,717)
—	—	141,393	141,393	144,574
—	—	1,285	1,285	4,496
—	889	—	889	1,252
—	—	17,242	17,242	17,566
—	(76,359)	—	(76,359)	(72,520)
—	2,897	—	2,897	1,831
—	1,217	—	1,217	1,564
\$ 8,418	\$ (81,884)	\$ 2,233,852	\$ 2,151,968	\$ 2,284,274