

Agency Funds

Agency Funds account for the receipt and disbursement of various taxes, deposits, deductions, and property collected by the State, acting in the capacity of an agent for distribution to other governmental units or other organizations. A brief description of major agency funds follows:

Revenue Collecting and Disbursing Fund accounts for revenues and receipts collected on behalf of other funds and local governments for subsequent disbursement to them. This fund also accounts for receipts from numerous state funds, typically for the purpose of writing a single warrant when the warrant is funded by multiple funding sources.

Deposit Fund accounts for various deposits such as condemnation and litigation.

Departmental Trust Fund accounts for various deposits held in trust by state departments.

Other Agency Funds account for other assets held by the State, which acts as an agent for individuals, private organizations, other governments, or other funds.

Agency Funds Combining Balance Sheet

June 30, 1999
(Amounts in thousands)

	Revenue Collecting and Disbursing
ASSETS	
Cash and pooled investments.....	\$ 3,363,618
Investments.....	—
Receivables (net).....	5,145,849
Due from other funds.....	5,144,032
Due from other governments.....	617,553
Prepaid items.....	38,265
Advances and loans receivable.....	295,956
Other assets.....	86
Total Assets.....	\$ 14,605,359
LIABILITIES	
Accounts payable.....	\$ 2,605,240
Due to other funds.....	6,735,026
Due to component units.....	—
Due to other governments.....	3,124,874
Advances from other funds.....	295,956
Tax overpayments.....	1,620,999
Deposits.....	13,389
Advance collections.....	87,847
Other liabilities.....	122,028
Total Liabilities.....	\$ 14,605,359

<u>Deposit</u>	<u>Departmental Trust</u>	<u>Other Agency</u>	<u>Total</u>
\$ 1,159,034	\$ 75,524	\$ 445,568	\$ 5,043,744
33	42	—	75
491,811	429	—	5,638,089
14,942	3,551	231,014	5,393,539
1,568	13	1,861	620,995
—	—	—	38,265
21,011	—	—	316,967
68	2,624	57,147	59,925
<u>\$ 1,688,467</u>	<u>\$ 82,183</u>	<u>\$ 735,590</u>	<u>\$ 17,111,599</u>

\$ 11,283	\$ 96	\$ 6,075	\$ 2,622,694
526,110	280	331,720	7,593,136
—	—	3,674	3,674
4,076	1	208,595	3,337,546
—	—	—	295,956
—	—	—	1,620,999
550,298	81,155	185,523	830,365
28,772	3	—	116,622
567,928	648	3	690,607
<u>\$ 1,688,467</u>	<u>\$ 82,183</u>	<u>\$ 735,590</u>	<u>\$ 17,111,599</u>

Agency Funds

Combining Statement of Changes in Assets and Liabilities

Year Ended June 30, 1999

(Amounts in thousands)

Revenue Collecting and Disbursing	Balance July 1, 1998	Additions	Deductions	Balance June 30, 1999
ASSETS				
Cash and pooled investments.....	\$ 3,406,598	\$ 190,266,799	\$ 190,309,779	\$ 3,363,618
Receivables (net).....	4,955,243	4,924,033	4,733,427	5,145,849
Due from other funds.....	4,761,264	9,399,815	9,017,047	5,144,032
Due from other governments.....	113,099	8,863,171	8,358,717	617,553
Prepaid items.....	8,359	30,184	278	38,265
Advances and loans receivable.....	423,729	26,446	154,219	295,956
Other assets.....	—	86	—	86
Total Assets.....	\$ 13,668,292	\$ 213,510,534	\$ 212,573,467	\$ 14,605,359
LIABILITIES				
Accounts payable.....	\$ 2,609,231	\$ 64,482,052	\$ 64,486,043	\$ 2,605,240
Due to other funds.....	5,802,949	87,609,416	86,677,339	6,735,026
Due to other governments.....	3,087,785	33,830,139	33,793,050	3,124,874
Advances from other funds.....	423,729	29,700	157,473	295,956
Tax overpayments.....	1,593,009	3,594,111	3,566,121	1,620,999
Deposits.....	5,319	47,346	39,276	13,389
Advance collections.....	62,364	53,562	28,079	87,847
Other liabilities.....	83,906	26,848,204	26,810,082	122,028
Total Liabilities.....	\$ 13,668,292	\$ 216,494,530	\$ 215,557,463	\$ 14,605,359

Deposit

	Balance July 1, 1998	Additions	Deductions	Balance June 30, 1999
ASSETS				
Cash and pooled investments.....	\$ 556,130	\$ 5,249,341	\$ 4,646,437	\$ 1,159,034
Investments.....	—	33	—	33
Receivables (net).....	510,437	1,786,013	1,804,639	491,811
Due from other funds.....	28,507	5,583	19,148	14,942
Due from other governments.....	3,531	—	1,963	1,568
Advances and loans receivable.....	21,179	—	168	21,011
Other assets.....	—	85,279	85,211	68
Total Assets.....	\$ 1,119,784	\$ 7,126,249	\$ 6,557,566	\$ 1,688,467
LIABILITIES				
Accounts payable.....	\$ 5,416	\$ 27,617	\$ 21,750	\$ 11,283
Due to other funds.....	625,514	2,230,079	2,329,483	526,110
Due to other governments.....	2,169	1,907	—	4,076
Deposits.....	394,285	502,128	346,115	550,298
Advance collections.....	946	27,826	—	28,772
Other liabilities.....	91,454	476,474	—	567,928
Total Liabilities.....	\$ 1,119,784	\$ 3,266,031	\$ 2,697,348	\$ 1,688,467

(Continued)

Agency Funds

Combining Statement of Changes in Assets and Liabilities

Year Ended June 30, 1999

(Amounts in thousands)

	Departmental Trust			Balance June 30, 1999
	Balance July 1, 1998	Additions	Deductions	
ASSETS				
Cash and pooled investments.....	\$ 86,756	\$ —	\$ 11,232	\$ 75,524
Investments.....	51	—	9	42
Receivables (net).....	549	—	120	429
Due from other funds.....	3,254	297	—	3,551
Due from other governments.....	12	1	—	13
Other assets.....	1,687	937	—	2,624
Total Assets.....	\$ 92,309	\$ 1,235	\$ 11,361	\$ 82,183
LIABILITIES				
Accounts payable.....	\$ 44	\$ 52	\$ —	\$ 96
Due to other funds.....	228	52	—	280
Due to other governments.....	—	1	—	1
Deposits.....	91,323	—	10,168	81,155
Advance collections.....	3	—	—	3
Other liabilities.....	711	—	63	648
Total Liabilities.....	\$ 92,309	\$ 105	\$ 10,231	\$ 82,183

	Other Agency			Balance June 30, 1999
	Balance July 1, 1998	Additions	Deductions	
ASSETS				
Cash and pooled investments.....	\$ 297,680	\$ 1,081,894	\$ 934,006	\$ 445,568
Due from other funds.....	279,563	955,830	1,004,379	231,014
Due from other governments.....	3,927	—	2,066	1,861
Other assets.....	16,645	40,502	—	57,147
Total Assets.....	\$ 597,815	\$ 2,078,226	\$ 1,940,451	\$ 735,590
LIABILITIES				
Accounts payable.....	\$ 5,919	\$ 1,369	\$ 1,213	\$ 6,075
Due to other funds.....	373,835	312,153	354,268	331,720
Due to component units.....	2,564	1,110	—	3,674
Due to other governments.....	9,846	198,749	—	208,595
Deposits.....	170,717	17,971	3,165	185,523
Contracts and notes payable.....	34,890	—	34,890	—
Other liabilities.....	44	3	44	3
Total Liabilities.....	\$ 597,815	\$ 531,355	\$ 393,580	\$ 735,590

(Continued)

Agency Funds

Combining Statement of Changes in Assets and Liabilities

Year Ended June 30, 1998

(Amounts in thousands)

Total	Balance July 1, 1998	Additions	Deductions	Balance June 30, 1999
ASSETS				
Cash and pooled investments.....	\$ 4,347,164	\$ 196,598,034	\$ 195,901,454	\$ 5,043,744
Investments.....	51	33	9	75
Receivables (net).....	5,466,229	6,710,046	6,538,186	5,638,089
Due from other funds.....	5,072,588	10,361,525	10,040,574	5,393,539
Due from other governments.....	120,569	8,863,172	8,362,746	620,995
Prepaid items.....	8,359	30,184	278	38,265
Advances and loans receivable.....	444,908	26,446	154,387	316,967
Other assets.....	18,332	126,804	85,211	59,925
Total Assets.....	\$ 15,478,200	\$ 222,716,244	\$ 221,082,845	\$ 17,111,599
LIABILITIES				
Accounts payable.....	\$ 2,620,610	\$ 64,511,090	\$ 64,509,006	\$ 2,622,694
Due to other funds.....	6,802,526	90,151,700	89,361,090	7,593,136
Due to component units.....	2,564	1,110	—	3,674
Due to other governments.....	3,099,800	34,030,796	33,793,050	3,337,546
Advances from other funds.....	423,729	29,700	157,473	295,956
Tax overpayments.....	1,593,009	3,594,111	3,566,121	1,620,999
Deposits.....	661,644	567,445	398,724	830,365
Contracts and notes payable.....	34,890	—	34,890	—
Advance collections.....	63,313	81,388	28,079	116,622
Other liabilities.....	176,115	27,324,681	26,810,189	690,607
Total Liabilities.....	\$ 15,478,200	\$ 220,292,021	\$ 218,658,622	\$ 17,111,599

(Concluded)