

# *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, 2000**  
(Amounts in thousands)

	<b>Revenue Collecting and Disbursing</b>
<b>ASSETS</b>	
Cash and pooled investments .....	\$ 4,146,750
Investments .....	—
Receivables (net) .....	6,293,769
Due from other funds .....	4,817,988
Due from other governments .....	902,981
Prepaid items .....	34,032
Advances and loans receivable .....	162,972
Other assets .....	5,893
<b>Total Assets</b> .....	<b>\$ 16,364,385</b>
<b>LIABILITIES</b>	
Accounts payable .....	\$ 2,814,866
Due to other funds .....	7,633,128
Due to component units .....	35
Due to other governments .....	3,715,968
Advances from other funds .....	162,972
Tax overpayments .....	1,830,636
Deposits .....	38,193
Advance collections .....	68,971
Other liabilities .....	99,616
<b>Total Liabilities</b> .....	<b>\$ 16,364,385</b>

<u>Deposit</u>	<u>Departmental Trust</u>	<u>Other Agency</u>	<u>Total</u>
\$ 1,843,489	\$ 88,061	\$ 371,485	\$ 6,449,785
33	141	—	174
646,045	475	181	6,940,470
23,365	3,178	283,974	5,128,505
151	26	—	903,158
—	—	—	34,032
885	—	—	163,857
44	963	165,108	172,008
<b>\$ 2,514,012</b>	<b>\$ 92,844</b>	<b>\$ 820,748</b>	<b>\$ 19,791,989</b>
\$ 34,637	\$ 40	\$ 11,170	\$ 2,860,713
648,870	225	400,112	8,682,335
—	—	2,848	2,883
4,810	2	231,904	3,952,684
—	—	—	162,972
—	—	—	1,830,636
465,834	92,001	173,203	769,231
42,600	10	—	111,581
1,317,261	566	1,511	1,418,954
<b>\$ 2,514,012</b>	<b>\$ 92,844</b>	<b>\$ 820,748</b>	<b>\$ 19,791,989</b>

# Agency Funds

## Combining Statement of Changes in Assets and Liabilities

Year Ended June 30, 2000

(Amounts in thousands)

	Revenue Collecting and Disbursing			
	Balance			Balance
	July 1, 1999	Additions	Deductions	June 30, 2000
<b>ASSETS</b>				
Cash and pooled investments .....	\$ 3,363,618	\$ 202,494,087	\$ 201,710,955	\$ 4,146,750
Receivables (net) .....	5,145,849	6,729,365	5,581,445	6,293,769
Due from other funds .....	5,144,032	6,015,289	6,341,333	4,817,988
Due from other governments .....	617,553	4,010,452	3,725,024	902,981
Prepaid items .....	38,265	94	4,327	34,032
Advances and loans receivable .....	295,956	45,324	178,308	162,972
Other assets .....	86	14,937	9,130	5,893
<b>Total Assets .....</b>	<b>\$ 14,605,359</b>	<b>\$ 219,309,548</b>	<b>\$ 217,550,522</b>	<b>\$ 16,364,385</b>
<b>LIABILITIES</b>				
Accounts payable .....	\$ 2,605,240	\$ 78,543,987	\$ 78,334,361	\$ 2,814,866
Due to other funds .....	6,735,026	100,020,038	99,121,936	7,633,128
Due to component units .....	—	35	—	35
Due to other governments .....	3,124,874	25,960,285	25,369,191	3,715,968
Advances from other funds .....	295,956	29,707	162,691	162,972
Tax overpayments .....	1,620,999	495,642	286,005	1,830,636
Deposits .....	13,389	64,712	39,908	38,193
Advance collections .....	87,847	66,678	85,554	68,971
Other liabilities .....	122,028	5,996,992	6,019,404	99,616
<b>Total Liabilities .....</b>	<b>\$ 14,605,359</b>	<b>\$ 211,178,076</b>	<b>\$ 209,419,050</b>	<b>\$ 16,364,385</b>

	Deposit			
	Balance			Balance
	July 1, 1999	Additions	Deductions	June 30, 2000
<b>ASSETS</b>				
Cash and pooled investments .....	\$ 1,159,034	\$ 5,667,764	\$ 4,983,309	\$ 1,843,489
Investments .....	33	9	9	33
Receivables (net) .....	491,811	1,850,037	1,695,803	646,045
Due from other funds .....	14,942	10,550	2,127	23,365
Due from other governments .....	1,568	621	2,038	151
Advances and loans receivable .....	21,011	—	20,126	885
Other assets .....	68	—	24	44
<b>Total Assets .....</b>	<b>\$ 1,688,467</b>	<b>\$ 7,528,981</b>	<b>\$ 6,703,436</b>	<b>\$ 2,514,012</b>
<b>LIABILITIES</b>				
Accounts payable .....	\$ 11,283	\$ 526,660	\$ 503,306	\$ 34,637
Due to other funds .....	526,110	1,852,806	1,730,046	648,870
Due to other governments .....	4,076	734	—	4,810
Deposits .....	550,298	884,932	969,396	465,834
Advance collections .....	28,772	13,828	—	42,600
Other liabilities .....	567,928	978,682	229,349	1,317,261
<b>Total Liabilities .....</b>	<b>\$ 1,688,467</b>	<b>\$ 4,257,642</b>	<b>\$ 3,432,097</b>	<b>\$ 2,514,012</b>

(Continued)

# Agency Funds

## Combining Statement of Changes in Assets and Liabilities

Year Ended June 30, 2000

(Amounts in thousands)

Departmental Trust	Balance	Additions	Deductions	Balance
	July 1, 1999			June 30, 2000
<b>ASSETS</b>				
Cash and pooled investments .....	\$ 75,524	\$ 12,537	\$ —	\$ 88,061
Investments .....	42	99	—	141
Receivables (net) .....	429	46	—	475
Due from other funds .....	3,551	—	373	3,178
Due from other governments .....	13	13	—	26
Other assets .....	2,624	—	1,661	963
<b>Total Assets .....</b>	<b>\$ 82,183</b>	<b>12,695</b>	<b>\$ 2,034</b>	<b>\$ 92,844</b>
<b>LIABILITIES</b>				
Accounts payable .....	\$ 96	\$ —	\$ 56	\$ 40
Due to other funds .....	280	—	55	225
Due to other governments .....	1	1	—	2
Deposits .....	81,155	10,846	—	92,001
Advance collections .....	3	7	—	10
Other liabilities .....	648	—	82	566
<b>Total Liabilities .....</b>	<b>\$ 82,183</b>	<b>\$ 10,854</b>	<b>\$ 193</b>	<b>\$ 92,844</b>

Other Agency	Balance	Additions	Deductions	Balance
	July 1, 1999			June 30, 2000
<b>ASSETS</b>				
Cash and pooled investments .....	\$ 445,568	\$ 486,269	\$ 560,352	\$ 371,485
Receivables (net) .....	—	181	—	181
Due from other funds .....	231,014	1,027,710	974,750	283,974
Due from other governments .....	1,861	—	1,861	—
Other assets .....	57,147	107,961	—	165,108
<b>Total Assets .....</b>	<b>\$ 735,590</b>	<b>\$ 1,622,121</b>	<b>\$ 1,536,963</b>	<b>\$ 820,748</b>
<b>LIABILITIES</b>				
Accounts payable .....	\$ 6,075	\$ 5,170	\$ 75	\$ 11,170
Due to other funds .....	331,720	403,045	334,653	400,112
Due to component units .....	3,674	—	826	2,848
Due to other governments .....	208,595	29,132	5,823	231,904
Deposits .....	185,523	—	12,320	173,203
Other liabilities .....	3	1,508	—	1,511
<b>Total Liabilities .....</b>	<b>\$ 735,590</b>	<b>\$ 438,855</b>	<b>\$ 353,697</b>	<b>\$ 820,748</b>

(Continued)

# Agency Funds

## Combining Statement of Changes in Assets and Liabilities

**Year Ended June 30, 2000**

(Amounts in thousands)

<b>Total</b>	<b>Balance July 1, 1999</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance June 30, 2000</b>
<b>ASSETS</b>				
Cash and pooled investments .....	\$ 5,043,744	\$ 208,660,657	\$ 207,254,616	\$ 6,449,785
Investments .....	75	32,959	32,860	174
Receivables (net) .....	5,638,089	8,579,629	7,277,248	6,940,470
Due from other funds .....	5,393,539	7,053,549	7,318,583	5,128,505
Due from other governments .....	620,995	4,011,086	3,728,923	903,158
Prepaid items .....	38,265	94	4,327	34,032
Advances and loans receivable .....	316,967	45,324	198,434	163,857
Other assets .....	59,925	122,898	10,815	172,008
<b>Total Assets .....</b>	<b>\$ 17,111,599</b>	<b>\$ 228,506,196</b>	<b>\$ 225,825,806</b>	<b>\$ 19,791,989</b>
<b>LIABILITIES</b>				
Accounts payable .....	\$ 2,622,694	\$ 79,075,817	\$ 78,837,798	\$ 2,860,713
Due to other funds .....	7,593,136	102,275,889	101,186,690	8,682,335
Due to component units .....	3,674	35	826	2,883
Due to other governments .....	3,337,546	25,990,152	25,375,014	3,952,684
Advances from other funds .....	295,956	29,707	162,691	162,972
Tax overpayments .....	1,620,999	495,642	286,005	1,830,636
Deposits .....	830,365	960,490	1,021,624	769,231
Advance collections .....	116,622	80,513	85,554	111,581
Other liabilities .....	690,607	6,977,182	6,248,835	1,418,954
<b>Total Liabilities .....</b>	<b>\$ 17,111,599</b>	<b>\$ 215,885,427</b>	<b>\$ 213,205,037</b>	<b>\$ 19,791,989</b>

(Concluded)