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. Following are brief descriptions of major agency funds.

The **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.

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

The **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, 2001
(amounts in thousands)

	Revenue Collecting and Disbursing
ASSETS	
Cash and pooled investments	$ 4,037,196
Investments	—
Receivables (net)	6,062,336
Due from other funds	5,579,130
Due from other governments	140,449
Prepaid items	9,780
Loans receivable	31,064
Other assets	2,410
Total Assets	**$ 15,862,365**
LIABILITIES	
Accounts payable	$ 3,087,603
Due to other funds	6,569,937
Due to component units	35
Due to other governments	3,819,742
Advances from other funds	31,064
Tax overpayments	1,970,046
Deposits	39,716
Advance collections	134,377
Other liabilities	209,845
Total Liabilities	**$ 15,862,365**

Deposit	Departmental Trust	Other Agency	Total
$ 2,305,264	$ 118,233	$ 384,089	$ 6,844,782
33	—	—	33
696,349	901	—	6,759,586
20,662	4,025	402,462	6,006,279
13,740	26	68	154,283
—	—	—	9,780
849	—	—	31,913
44	187	—	2,641
$ 3,036,941	**$ 123,372**	**$ 786,619**	**$ 19,809,297**

$ 26,649	$ 43	$ 10,160	$ 3,124,455
856,900	331	526,456	7,953,624
—	—	17,740	17,775
2,580	2	30,982	3,853,306
—	—	—	31,064
—	—	—	1,970,046
343,641	122,265	201,281	706,903
40,747	5	—	175,129
1,766,424	726	—	1,976,995
$ 3,036,941	**$ 123,372**	**$ 786,619**	**$ 19,809,297**

Agency Funds Combining Statement of Changes in Assets and Liabilities

Year Ended June 30, 2001
(amounts in thousands)

Revenue Collecting and Disbursing Fund

	Balance July 1, 2000	Additions	Deductions	Balance June 30, 2001
ASSETS				
Cash and pooled investments	$ 4,146,750	$ 217,805,292	$ 217,914,846	$ 4,037,196
Receivables (net)	6,293,769	5,594,433	5,825,866	6,062,336
Due from other funds	4,817,988	2,552,493	1,791,351	5,579,130
Due from other governments	902,981	5,493,124	6,255,656	140,449
Prepaid items	34,032	55	24,307	9,780
Loans receivable	162,972	23,044	154,952	31,064
Other assets	5,893	11,541	15,024	2,410
Total Assets	**$ 16,364,385**	**$ 231,479,982**	**$ 231,982,002**	**$ 15,862,365**
LIABILITIES				
Accounts payable	$ 2,814,866	$ 90,783,197	$ 90,510,460	$ 3,087,603
Due to other funds	7,633,128	112,097,302	113,160,493	6,569,937
Due to component units	35	35,006	35,006	35
Due to other governments	3,715,968	17,974,492	17,870,718	3,819,742
Advances from other funds	162,972	19,997	151,905	31,064
Tax overpayments	1,830,636	542,489	403,079	1,970,046
Deposits	38,193	100,559	99,036	39,716
Advance collections	68,971	130,124	64,718	134,377
Other liabilities	99,616	5,546,212	5,435,983	209,845
Total Liabilities	**$ 16,364,385**	**$ 227,229,378**	**$ 227,731,398**	**$ 15,862,365**

Deposit Fund

	Balance July 1, 2000	Additions	Deductions	Balance June 30, 2001
ASSETS				
Cash and pooled investments	$ 1,843,489	$ 3,878,370	$ 3,416,595	$ 2,305,264
Investments	33	15,530	15,530	33
Receivables (net)	646,045	2,661,374	2,611,070	696,349
Due from other funds	23,365	16,412	19,115	20,662
Due from other governments	151	13,740	151	13,740
Loans receivable	885	849	885	849
Other assets	44	44	44	44
Total Assets	**$ 2,514,012**	**$ 6,586,319**	**$ 6,063,390**	**$ 3,036,941**
LIABILITIES				
Accounts payable	$ 34,637	$ 405,121	$ 413,109	$ 26,649
Due to other funds	648,870	2,661,938	2,453,908	856,900
Due to other governments	4,810	358	2,588	2,580
Deposits	465,834	186,680	308,873	343,641
Advance collections	42,600	—	1,853	40,747
Other liabilities	1,317,261	711,560	262,397	1,766,424
Total Liabilities	**$ 2,514,012**	**$ 3,965,657**	**$ 3,442,728**	**$ 3,036,941**

Departmental Trust Fund

	Balance July 1, 2000	Additions	Deductions	Balance June 30, 2001
ASSETS				
Cash and pooled investments	$ 88,061	$ 30,172	$ —	$ 118,233
Investments	141	—	141	—
Receivables (net)	475	426	—	901
Due from other funds	3,178	847	—	4,025
Due from other governments	26	—	—	26
Other assets	963	—	776	187
Total Assets	**$ 92,844**	**31,445**	**$ 917**	**$ 123,372**
LIABILITIES				
Accounts payable	$ 40	$ 3	$ —	$ 43
Due to other funds	225	106	—	331
Due to other governments	2	—	—	2
Deposits	92,001	30,264	—	122,265
Advance collections	10	—	5	5
Other liabilities	566	160	—	726
Total Liabilities	**$ 92,844**	**$ 30,533**	**$ 5**	**$ 123,372**

Other Agency Funds

	Balance July 1, 2000	Additions	Deductions	Balance June 30, 2001
ASSETS				
Cash and pooled investments	$ 371,485	$ 953,762	$ 941,158	$ 384,089
Receivables (net)	181	—	181	—
Due from other funds	283,974	1,295,134	1,176,646	402,462
Due from other governments	—	68	—	68
Other assets	165,108	—	165,108	—
Total Assets	**$ 820,748**	**$ 2,248,964**	**$ 2,283,093**	**$ 786,619**
LIABILITIES				
Accounts payable	$ 11,170	$ 4,170	$ 5,180	$ 10,160
Due to other funds	400,112	1,048,261	921,917	526,456
Due to component units	2,848	14,892	—	17,740
Due to other governments	231,904	73	200,995	30,982
Deposits	173,203	28,078	—	201,281
Other liabilities	1,511	—	1,511	—
Total Liabilities	**$ 820,748**	**$ 1,095,474**	**$ 1,129,603**	**$ 786,619**

(continued)

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

Year Ended June 30, 2001
(amounts in thousands)

Total	Balance July 1, 2000	Additions	Deductions	Balance June 30, 2001
ASSETS				
Cash and pooled investments	$ 6,449,785	$ 222,667,596	$ 222,272,599	$ 6,844,782
Investments	174	15,530	15,671	33
Receivables (net)	6,940,470	8,256,233	8,437,117	6,759,586
Due from other funds	5,128,505	3,864,886	2,987,112	6,006,279
Due from other governments	903,158	5,506,932	6,255,807	154,283
Prepaid items	34,032	55	24,307	9,780
Loans receivable	163,857	23,893	155,837	31,913
Other assets	172,008	11,585	180,952	2,641
Total Assets	**$ 19,791,989**	**$ 240,346,710**	**$ 240,329,402**	**$ 19,809,297**
LIABILITIES				
Accounts payable	$ 2,860,713	$ 91,192,491	$ 90,928,749	$ 3,124,455
Due to other funds	8,682,335	115,807,607	116,536,318	7,953,624
Due to component units	2,883	49,898	35,006	17,775
Due to other governments	3,952,684	17,974,923	18,074,301	3,853,306
Advances from other funds	162,972	19,997	151,905	31,064
Tax overpayments	1,830,636	542,489	403,079	1,970,046
Deposits	769,231	345,581	407,909	706,903
Advance collections	111,581	130,124	66,576	175,129
Other liabilities	1,418,954	6,257,932	5,699,891	1,976,995
Total Liabilities	**$ 19,791,989**	**$ 232,321,042**	**$ 232,303,734**	**$ 19,809,297**

(concluded)