

1984

	Total Budgetary Fund Equities and Other Accounts	Financial Statement Funds						Trust and Agency	Higher Education and University Hospital
		General	Special Revenue	Debt Service	Capital Projects	Enterprise			
Classification of budgetary fund equities and other accounts into GAAP fund structure:									
General	\$ 41,265	\$ 41,265							
Special revenue	398,631	53,880	\$166,435	\$130,771	\$ 9,574	\$ 24,656	\$ 14	\$ 13,301	
Capital projects	158,038				96,015	62,023			
Other accounts (a):									
Non-budgeted	50,720	24,873	2,570		1,080	3		22,394	
Expendable trust	408,605						408,605		
Debt service-transportation bonds	420,786			420,786					
Enterprise	1,008,599					1,008,599			
Non-expendable trust	37,132						37,132		
Pension trust	3,792,035						3,792,035		
Higher education	1,098,870							1,098,870	
Budgetary fund equities and other accounts classified into GAAP fund structure	<u>\$7,414,681</u>	119,818	169,005	551,557	106,669	1,095,281	4,237,786	1,134,565	
Accounting principle differences:									
Assets recognized in the GAAP financial statements not recognized for budgetary purposes:									
Intergovernmental receivables		8,983							
Liabilities recognized in GAAP financial statements not recognized for budgetary purposes:									
Accounts payable and accrued liabilities		(45,364)							
Deferred income tax revenue		13,698							
Local income taxes payable to local income taxes agency fund		(146,826)							
Payroll taxes payable to social security agency fund		(15,077)							
GAAP financial statement fund equities, June 30, 1984		\$ (64,768)	\$169,005	\$551,557	\$106,669	\$1,095,281	\$4,237,786	\$1,134,565	

(a) The State's accounting system is maintained by the Comptroller in compliance with State Law and in accordance with the State's Budgetary Funds. In addition to the accounting systems maintained by the Comptroller, certain individual agencies which are not subject to the State budget maintain accounting systems which permit financial reporting on the basis of generally accepted accounting principles. The change in net assets of agencies whose accounting systems are not entirely maintained by the Comptroller are recorded in the State's accounting system as of June 30 each year.

4. Investments:

Investments (amounts expressed in thousands) as of June 30, 1984, consisted of:

	Funds					
	General	Special Revenue	Debt Service	Enterprise	Fiduciary Fund Types	Higher Education and University Hospital
U.S. Treasury and Agency obligations	\$56,189	\$78,447	\$418,291	\$190,820	\$ 27,176	\$23,313
Certificates of deposit	2,242			22		60
Commercial paper					365,250	3,648
Corporate debt securities					1,542,718	2,690
Corporate equity securities					1,865,506	13,559
Annuity contracts				23,067	150,326	
Other					161,557	1,707
Total	\$58,431(a)	\$78,447(a)	\$418,291(b)	\$213,909(c)	\$4,112,533(d)	\$44,977(a)