

STATE OF MARYLAND

Combining Statement of Changes in Assets
and Liabilities — All Agency Funds
for the year ended June 30, 1997
(Expressed in Thousands)

	Balance July 1, 1996	Additions	Deletions	Balance June 30, 1997
<i>Patient and Prisoner Accounts</i>				
Assets:				
Cash and cash equivalents	\$ 4,866	\$ 16,171	\$ 15,846	\$ 5,191
Liabilities:				
Accounts payable and accrued liabilities	\$ 4,866	\$ 16,171	\$ 15,846	\$ 5,191
<i>Deferred Compensation Plan</i>				
Assets:				
Cash and cash equivalents	\$ 1,019	\$ 3,917	\$ 3,747	\$ 1,189
Investments	719,285	151,167	33,967	836,485
Other accounts receivable	4,272	4,146	4,272	4,146
Total assets	\$ 724,576	\$ 159,230	\$ 41,986	\$ 841,820
Liabilities:				
Accounts payable and accrued liabilities	\$ 80	\$ 97	\$ 80	\$ 97
Deferred compensation benefits payable	724,496	159,133	41,906	841,723
Total liabilities	\$ 724,576	\$ 159,230	\$ 41,986	\$ 841,820
<i>Local Government Investment Pool</i>				
Assets:				
Investments	\$ 457,411	\$50,307,896	\$50,325,180	\$ 440,127
Other accounts receivable	1,528	24,869	24,871	1,526
Total assets	\$ 458,939	\$50,332,765	\$50,350,051	\$ 441,653
Liabilities:				
Accounts payable and accrued liabilities	\$ 18	\$ 19	\$ 18	\$ 19
Deposits held by local government investment pool	458,921	50,332,746	50,350,033	441,634
Total liabilities	\$ 458,939	\$50,332,765	\$50,350,051	\$ 441,653
<i>Insurance Premium Taxes</i>				
Assets:				
Cash and cash equivalents	\$ 18,447	\$ 17,793	\$ 14,931	\$ 21,309
Liabilities:				
Accounts payable and accrued liabilities	\$ 18,447	\$ 17,793	\$ 14,931	\$ 21,309
<i>Local Income Taxes</i>				
Assets:				
Cash and cash equivalents	\$ 515,302		\$ 515,302	
Taxes receivable	137,515	\$ 141,215	137,515	\$ 141,215
Due from other funds	56,458	2,664,346	2,066,091	654,713
Total assets	\$ 709,275	\$ 2,805,561	\$ 2,718,908	\$ 795,928
Liabilities:				
Accounts payable to political subdivisions and local income tax refunds	\$ 709,275	\$ 2,805,561	\$ 2,718,908	\$ 795,928
<i>Local Transportation Funds and Other Taxes</i>				
Assets:				
Cash and cash equivalents	\$ 22,821	\$ 65,069	\$ 64,815	\$ 23,075
Investments		2,831	2,831	
Other accounts receivable	28	32		60
Total assets	\$ 22,849	\$ 67,932	\$ 67,646	\$ 23,135
Liabilities:				
Accounts payable and accrued liabilities	\$ 13,141	\$ 31,532	\$ 31,424	\$ 13,249
Due to other funds	1,857		1,857	
Accounts payable to political subdivisions	7,851	36,400	34,365	9,886
Total liabilities	\$ 22,849	\$ 67,932	\$ 67,646	\$ 23,135
<i>Payroll Taxes and Fringe benefits</i>				
Assets:				
Cash and cash equivalents	\$ 1,483	\$ 579,350	\$ 579,953	\$ 880
Liabilities:				
Accounts payable and accrued liabilities	\$ 1,483	\$ 579,350	\$ 579,953	\$ 880
Totals — All Agency Funds				
Assets:				
Cash and cash equivalents	\$ 563,938	\$ 682,300	\$ 1,194,594	\$ 51,644
Investments	1,176,696	50,461,894	50,361,978	1,276,612
Taxes receivable	137,515	141,215	137,515	141,215
Other accounts receivable	5,828	29,047	29,143	5,732
Due from other funds	56,458	2,664,346	2,066,091	654,713
Total assets	\$1,940,435	\$53,978,802	\$53,789,321	\$2,129,916
Liabilities:				
Accounts payable and accrued liabilities	\$ 38,035	\$ 644,962	\$ 642,252	\$ 40,745
Due to other funds	1,857		1,857	
Accounts payable to political subdivisions and local income tax refunds	709,275	2,805,561	2,718,908	795,928
Accounts payable to political subdivisions	7,851	36,400	34,365	9,886
Deferred compensation benefits payable	724,496	159,133	41,906	841,723
Deposits held by local government investment pool	458,921	50,332,746	50,350,033	441,634
Total liabilities	\$1,940,435	\$53,978,802	\$53,789,321	\$2,129,916

The accompanying notes to the general purpose financial statements are an integral part of these financial statements.