

**Michigan**  
**Notes to the Financial Statements**

**NOTE 23 – DISAGGREGATION OF PAYABLES**

The line “Current Liabilities: Accounts payable and other liabilities,” as presented on the government-wide Statement of Net Assets as of September 30, 2008, consisted of the following (in millions):

	General Fund	School Aid Fund	Non-major Governmental Funds	Other Funds	State Lottery Fund	Michigan Unemployment Compensation Funds	Non-major Enterprise Funds	Total
Medicaid programs	\$ 536.1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 536.1
Non-Medicaid health programs	160.4	-	-	-	-	-	-	160.4
Human services programs	188.7	-	.3	-	-	-	-	189.0
Transportation programs	-	-	488.5	-	-	-	-	488.5
School Aid programs	-	150.2	-	-	-	-	-	150.2
Other State programs	303.4	-	39.7	-	-	-	-	343.1
Merit Award scholarships	-	-	6.7	-	-	-	-	6.7
Payroll and withholdings	195.4	-	25.2	-	.7	-	.6	221.9
Tax refunds other than income tax	193.7	5.5	13.0	-	-	-	-	212.2
Unearned receipts	55.6	.3	11.9	-	-	-	-	67.8
Amounts held for others	26.3	-	74.0	-	1.6	-	-	102.0
Capital project related	-	-	24.1	-	-	-	-	24.1
Prize awards	-	-	-	-	118.8	-	-	118.8
Liquor purchase	-	-	-	-	-	-	62.2	62.2
Unemployment payments	-	-	-	-	-	44.5	-	44.5
Internal Service Fund liabilities	-	-	-	119.7	-	-	-	119.7
Due to fiduciary funds*	-	-	-	36.3	-	-	-	36.3
Miscellaneous	-	-	-	-	11.0	-	.2	11.3
<b>Total</b>	<b>\$ 1,659.6</b>	<b>\$ 155.9</b>	<b>\$ 683.5</b>	<b>\$ 155.9</b>	<b>\$ 132.2</b>	<b>\$ 44.5</b>	<b>\$ 63.0</b>	<b>\$ 2,894.6</b>

\*This amount represents amounts due to fiduciary funds that are reclassified as external payables on the government-wide Statement of Net Assets.

Effective January 1, 2008, the State replaced the Single Business Tax with the Michigan Business Tax (MBT). Due to the change in the law, taxpayers have until April 2009 to submit their final MBT tax returns indicating the total tax liability incurred. As a result, the State is unable to estimate an accrual because the data needed to compare tax payments received to the total tax liability is not available. Therefore, any potential tax refund (payable) is not measurable and has not been recorded in this fiscal year.