

STATE OF MICHIGAN
NOTES TO FINANCIAL STATEMENTS (Continued)
 FISCAL YEAR ENDED SEPTEMBER 30, 1999

NOTE 20 – INTERFUND RECEIVABLES AND PAYABLES

A. Primary Government

In the following table, the most significant interfund receivable and payable balances are listed by individual fund. Other funds' balances are shown in total for each fund type. Interfund receivables and payables are not eliminated and are presented in the same fund when funds are combined. On the

balance sheet, the current portions of these balances are presented as "Amounts due from other funds" and "Amounts due to other funds" and noncurrent items are classified as "advances." The balances of interfund receivables and payables as of September 30 were (in millions):

	INTERFUND RECEIVABLES		INTERFUND PAYABLES	
	Current	Noncurrent	Current	Noncurrent
GOVERNMENTAL FUND TYPES				
General Fund	\$ 109.8	\$ 16.9	\$ 18.8	\$ -
Special Revenue Funds:				
State Trunkline Fund	51.8	33.6	3.7	33.6
Michigan Transportation Fund	-	-	62.9	-
Combined Environmental Protection Bond Fund	15.2	-	15.2	-
Comprehensive Transportation Fund	13.9	-	-	-
Michigan Underground Storage Tank Financial Assurance Finance Authority	2.8	-	-	-
Michigan Underground Storage Tank Financial Assurance Fund	-	-	2.9	-
State Casino Gaming Fund	-	-	5.5	-
School Aid Fund	-	-	68.4	-
Other Special Revenue Funds	-	-	.9	-
Total Special Revenue Funds	<u>83.8</u>	<u>33.6</u>	<u>159.5</u>	<u>33.6</u>
Capital Projects Funds:				
State Building Authority Advance Financing Fund	37.0	-	36.2	-
State Building Authority	.4	-	37.0	-
Other Capital Projects	.2	-	.2	-
Total Capital Projects Funds	<u>37.5</u>	<u>-</u>	<u>73.3</u>	<u>-</u>
PROPRIETARY FUND TYPES				
Enterprise Funds	-	-	.1	-
Internal Service Funds:				
Correctional Industries Revolving Fund	-	-	.1	10.2
Motor Transport Fund	-	-	8.9	-
Information Technology Revolving Fund	-	-	4.3	18.3
Office Services	-	-	4.5	-
State Sponsored Group Insurance Fund	27.3	18.3	-	-
Total Internal Service Funds	<u>27.3</u>	<u>18.3</u>	<u>17.7</u>	<u>28.5</u>
FIDUCIARY FUND TYPES				
Trust and Agency Funds:				
State Employees' Retirement Fund	8.7	-	-	-
Miscellaneous Trust Accounts Fund	-	-	-	6.7
Other Trust and Agency Funds	2.6	-	.2	-
Total Trust and Agency Funds	<u>11.3</u>	<u>-</u>	<u>.2</u>	<u>6.7</u>
Total Interfund Receivables and Payables - All Funds	<u>\$ 269.7</u>	<u>\$ 68.8</u>	<u>\$ 269.7</u>	<u>\$ 68.8</u>

B. Discretely Presented Component Units

Receivables and related liabilities between the primary government and the discretely presented component units, as well as operating transfers in and out, do not agree because

the Michigan State Housing Development Authority and the ten State universities have a June 30 fiscal year-end.