

Fiduciary Funds

Fiduciary Funds account for assets held in a trustee or agent capacity for outside parties, including individuals, private organizations, and other governments.

AGENCY FUNDS

Agency Funds account for resources held by the state in a custodial capacity for other governments, private organizations, or individuals. The Agency Funds are described below:

Suspense Fund

The Suspense Fund accounts for receipts where final disposition is pending.

Local Government Distributions Fund

The Local Government Distributions Fund accounts for the receipt and allocation of taxes and fees imposed by local governments.

Pooled Investments Fund

The Pooled Investments Fund is used to administer the pooling and investing of surplus state funds, and the accumulation and allocation of interest earned among the various accounts and funds from which such investments and investment deposits were made. These balances are distributed to the owner funds at June 30.

Retiree Health Insurance Fund

The Retiree Health Insurance Fund accounts for premiums collected and payments for retiree insurance benefits.

Other Agency Fund

The Other Agency Fund accounts for (1) assets held for employees, foster children, inmates, patients, and residents of state institutions; (2) the local government share of contracted timber sales; and (3) monies held under other custodial responsibilities of the state.

AGENCY FUNDS
Combining Statement of Assets and Liabilities
 June 30, 2010
(expressed in thousands)

	Suspense	Local Government Distributions	Retiree Health Insurance	Other Agency	Total
ASSETS					
Cash and pooled investments	\$ 4,473	\$ 202,521	\$ -	\$ 55,265	\$ 262,259
Other receivables	8	3,961	202	6,442	10,613
Due from other funds	-	-	-	215	215
Due from other governments	-	7	13,198	4,930	18,135
Investments, noncurrent	-	738	16,853	267	17,858
Other noncurrent assets	-	-	-	32,175	32,175
Total Assets	\$ 4,481	\$ 207,227	\$ 30,253	\$ 99,294	\$ 341,255
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ 6,515	\$ 2,533	\$ 9,048
Contracts and retainages payable	-	-	23,715	13,418	37,133
Accrued liabilities	4,454	7,518	23	41,621	53,616
Due to other funds	-	-	-	56	56
Due to other governments	27	199,709	-	9,492	209,228
Other long-term liabilities	-	-	-	32,174	32,174
Total Liabilities	\$ 4,481	\$ 207,227	\$ 30,253	\$ 99,294	\$ 341,255

AGENCY FUNDS
Combining Statement of Changes in Assets and Liabilities

For the Fiscal Year Ended June 30, 2010

(expressed in thousands)

Continued

<u>Suspense Fund</u>	Balance July 1, 2009	Additions	Deductions	Balance June 30, 2010
ASSETS				
Cash and pooled investments	\$ 4,755	\$ 884,558	\$ 884,840	\$ 4,473
Other receivables	-	2,233	2,225	8
Due from other funds	-	1,149	1,149	-
Total Assets	\$ 4,755	\$ 887,940	\$ 888,214	\$ 4,481
LIABILITIES				
Accounts payable	\$ -	\$ 5,081	\$ 5,081	\$ -
Accrued liabilities	4,755	227,296	227,597	4,454
Due to other governments	-	74,946	74,919	27
Total Liabilities	\$ 4,755	\$ 307,323	\$ 307,597	\$ 4,481
 Local Government Distributions Fund				
ASSETS				
Cash and pooled investments	\$ 163,499	\$ 8,271,844	\$ 8,232,822	\$ 202,521
Other receivables	2,961	1,000	-	3,961
Due from other funds	-	14,631	14,631	-
Due from other governments	7	-	-	7
Investments, noncurrent	-	29,429	28,691	738
Total Assets	\$ 166,467	\$ 8,316,904	\$ 8,276,144	\$ 207,227
LIABILITIES				
Accrued liabilities	\$ 1,594	\$ 5,924	\$ -	\$ 7,518
Obligations under reverse purchase agreements	8,449	-	8,449	-
Due to other funds	-	255	255	-
Due to other governments	156,424	3,190,268	3,146,983	199,709
Other long-term obligations	-	974	974	-
Total Liabilities	\$ 166,467	\$ 3,197,421	\$ 3,156,661	\$ 207,227
 Pooled Investments Fund				
ASSETS				
Cash and pooled investments	\$ -	\$ 369,324,519	\$ 369,324,519	\$ -
Other receivables	-	2,044,209	2,044,209	-
Due from other funds	-	3,049	3,049	-
Investments, noncurrent	-	733,805	733,805	-
Total Assets	\$ -	\$ 372,105,582	\$ 372,105,582	\$ -
LIABILITIES				
Accounts payable	\$ -	\$ 518	\$ 518	\$ -
Accrued liabilities	-	2,284,001	2,284,001	-
Due to other funds	-	13,673	13,673	-
Total Liabilities	\$ -	\$ 2,298,192	\$ 2,298,192	\$ -

AGENCY FUNDS
Combining Statement of Changes in Assets and Liabilities

For the Fiscal Year Ended June 30, 2010

(expressed in thousands)

Concluded

	Balance July 1, 2009	Additions	Deductions	Balance June 30, 2010
Retiree Health Insurance Fund				
ASSETS				
Cash and pooled investments	\$ -	\$ 383,160	\$ 383,160	\$ -
Other receivables	5	111,287	111,090	202
Due from other governments	13,173	271,971	271,946	13,198
Investments, noncurrent	20,545	161	3,853	16,853
Total Assets	\$ 33,723	\$ 766,579	\$ 770,049	\$ 30,253
LIABILITIES				
Accounts payable	\$ 6,513	\$ 256,818	\$ 256,816	\$ 6,515
Contracts and retainages payable	26,103	126,717	129,105	23,715
Accrued liabilities	16	7	-	23
Obligations under reverse purchase agreements	1,091	-	1,091	-
Total Liabilities	\$ 33,723	\$ 383,542	\$ 387,012	\$ 30,253
Other Agency Funds				
ASSETS				
Cash and pooled investments	\$ 49,445	\$ 16,279,764	\$ 16,273,944	\$ 55,265
Other receivables	6,029	151,090	150,677	6,442
Due from other funds	78	72,109	71,972	215
Due from other governments	3,917	14,681	13,668	4,930
Investments, noncurrent	694	3,591	4,018	267
Other noncurrent assets	35,105	-	2,930	32,175
Total Assets	\$ 95,268	\$ 16,521,235	\$ 16,517,209	\$ 99,294
LIABILITIES				
Accounts payable	\$ 3,227	\$ 1,213,236	\$ 1,213,930	\$ 2,533
Contracts and retainages payable	7,954	421,511	416,047	13,418
Accrued liabilities	42,888	5,478,139	5,479,406	41,621
Obligations under reverse purchase agreements	348	-	348	-
Due to other funds	32	72,407	72,383	56
Due to other governments	5,715	80,156	76,379	9,492
Other long-term obligations	35,104	-	2,930	32,174
Total Liabilities	\$ 95,268	\$ 7,265,449	\$ 7,261,423	\$ 99,294
Totals - All Agency Funds				
ASSETS				
Cash and pooled investments	\$ 217,699	\$ 395,143,845	\$ 395,099,285	\$ 262,259
Other receivables	8,995	2,309,819	2,308,201	10,613
Due from other funds	78	90,938	90,801	215
Due from other governments	17,097	286,652	285,614	18,135
Investments, noncurrent	21,239	766,986	770,367	17,858
Other noncurrent assets	35,105	-	2,930	32,175
Total Assets	\$ 300,213	\$ 398,598,240	\$ 398,557,198	\$ 341,255
LIABILITIES				
Accounts payable	\$ 9,740	\$ 1,475,653	\$ 1,476,345	\$ 9,048
Contracts and retainages payable	34,057	548,228	545,152	37,133
Accrued liabilities	49,253	7,995,367	7,991,004	53,616
Obligations under reverse purchase agreements	9,888	-	9,888	-
Due to other funds	32	86,335	86,311	56
Due to other governments	162,139	3,345,370	3,298,281	209,228
Other long-term obligations	35,104	974	3,904	32,174
Total Liabilities	\$ 300,213	\$ 13,451,927	\$ 13,410,885	\$ 341,255