

Fiduciary Funds

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

Private-Purpose Trust Funds

Private-Purpose Trust Funds are used to report trust arrangements, other than pension and investment trusts, under which principal and income benefit individuals, private organizations, or other governments. The Private-Purpose Trust Funds are described below:

The Human Services Trust Fund accounts for miscellaneous human services activities such as recoveries on behalf of children receiving support payments from non-custodial parents.

The Other Private-Purpose Trust Fund accounts for various assets held in trust for other governments, individuals, or the public at large such as the administration of unclaimed property.

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:

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

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

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.

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.

Combining Statement of Fiduciary Net Assets

Private-Purpose Trust Funds

June 30, 2005

(expressed in thousands)

	Human Services Trust	Other Private-Purpose Trust	Total
Assets			
Current Assets:			
Cash and pooled investments	\$ 213	\$ 17,310	\$ 17,523
Other receivables (net of allowance)	4,798	3	4,801
Due from other funds	62	275	337
Due from other governments	-	8	8
Total Current Assets	5,073	17,596	22,669
Noncurrent Assets:			
Investments, noncurrent	-	70,556	70,556
Capital Assets:			
Furnishings, equipment, and collections	-	86	86
Accumulated depreciation	-	(78)	(78)
Total Noncurrent Assets	-	70,564	70,564
Total Assets	\$ 5,073	\$ 88,160	\$ 93,233
Liabilities:			
Accounts payable	\$ 3,485	\$ 278	\$ 3,763
Accrued liabilities	64	16,488	16,552
Due to other funds	-	64	64
Other long-term liabilities	-	70,579	70,579
Total Liabilities	3,549	87,409	90,958
Net Assets:			
Net assets held in trust for:			
Individuals, organizations & other governments	1,524	751	2,275
Total Net Assets	\$ 1,524	\$ 751	\$ 2,275

Combining Statement of Changes in Fiduciary Net Assets

Private-Purpose Trust Funds

For the Fiscal Year Ended June 30, 2005

(expressed in thousands)

	Human Services Trust	Other Private-Purpose Trust	Total
Additions:			
Transfers in	\$ -	\$ 28,237	\$ 28,237
Other contracts, grants and miscellaneous	138	93,303	93,441
Total Additions	138	121,540	121,678
Deductions:			
Transfers out	-	118,229	118,229
Administrative expenses	2	3,167	3,169
Payments to or on behalf of individuals, organizations and other governments in accordance with trust agreements	445	-	445
Total Deductions	447	121,396	121,843
Net Increase (Decrease)	(309)	144	(165)
Net Assets - Beginning, as restated	1,833	607	2,440
Net Assets - Ending	\$ 1,524	\$ 751	\$ 2,275

Combining Statement of Assets and Liabilities

Agency Funds

June 30, 2005

(expressed in thousands)

	Suspense	Local Gov't Distrib.	Pooled Investments	Other Agency	Total
Assets:					
Cash and pooled investments	\$ 13,891	\$ 169,210	\$ -	\$ 79,139	\$ 262,240
Investments	-	-	-	1,980	1,980
Other receivables (net of allowance)	31	-	67,831	13,433	81,295
Due from other funds	11,186	278,503	10,335	75,833	375,857
Due from other governments	136	-	-	27,134	27,270
Investments, noncurrent	-	24,654	-	14,844	39,498
Other noncurrent assets	-	-	-	52,724	52,724
Total Assets	\$ 25,244	\$ 472,367	\$ 78,166	\$ 265,087	\$ 840,864
Liabilities:					
Accounts payable	\$ 2,175	\$ -	\$ -	\$ 15,428	\$ 17,603
Contracts and retainages payable	-	-	-	18,263	18,263
Accrued liabilities	6,462	-	59,025	95,042	160,529
Obligations under security lending agreements	-	25,122	-	1,375	26,497
Due to other funds	2,118	7	19,141	73,183	94,449
Due to other governments	14,489	438,174	-	9,072	461,735
Other long-term liabilities	-	9,064	-	52,724	61,788
Total Liabilities	\$ 25,244	\$ 472,367	\$ 78,166	\$ 265,087	\$ 840,864

Combining Statement of Changes in Assets and Liabilities

Agency Funds

Continued

For the Fiscal Year Ended June 30, 2005
(expressed in thousands)

Suspense Fund	Balance June 30, 2004	Additions	Deductions	Balance June 30, 2005
Assets:				
Cash and pooled investments	\$ 8,201	\$ 1,026,456	\$ 1,020,766	\$ 13,891
Other receivables (net of allowance)	33	45,208	45,210	31
Due from other funds	5,110	65,033	58,957	11,186
Due from other governments	-	136	-	136
Total Assets	\$ 13,344	\$ 1,136,833	\$ 1,124,933	\$ 25,244
Liabilities:				
Accounts payable	\$ 1,344	\$ 22,723	\$ 21,892	\$ 2,175
Contracts and retainages payable	-	43	43	-
Accrued liabilities	4,923	181,344	179,805	6,462
Due to other funds	2,014	2,110	2,006	2,118
Due to other governments	5,063	65,677	56,251	14,489
Total Liabilities	\$ 13,344	\$ 271,897	\$ 259,997	\$ 25,244
Local Government Distributions Fund				
Assets:				
Cash and pooled investments	\$ 141,790	\$ 6,438,889	\$ 6,411,469	\$ 169,210
Due from other funds	246,948	31,555	-	278,503
Investments, noncurrent	23,211	1,443	-	24,654
Total Assets	\$ 411,949	\$ 6,471,887	\$ 6,411,469	\$ 472,367
Liabilities:				
Accrued liabilities	\$ -	\$ 309	\$ 309	\$ -
Obligations under security lending agreements	23,987	1,135	-	25,122
Due to other funds	4	3	-	7
Due to other governments	383,184	2,570,802	2,515,812	438,174
Other long-term obligations	4,774	8,580	4,290	9,064
Total Liabilities	\$ 411,949	\$ 2,580,829	\$ 2,520,411	\$ 472,367
Pooled Investments Fund				
Assets:				
Cash and pooled investments	\$ -	\$ 409,529,166	\$ 409,529,166	\$ -
Investments	-	416,720	416,720	-
Other receivables (net of allowance)	84,507	177,363	194,039	67,831
Due from other funds	4,941	5,394	-	10,335
Investments, noncurrent	160,380	-	160,380	-
Total Assets	\$ 249,828	\$ 410,128,643	\$ 410,300,305	\$ 78,166
Liabilities:				
Accounts payable	\$ -	\$ 709	\$ 709	\$ -
Accrued liabilities	240,737	134,715	316,427	59,025
Due to other funds	9,091	10,050	-	19,141
Total Liabilities	\$ 249,828	\$ 145,474	\$ 317,136	\$ 78,166

Combining Statement of Changes in Assets and Liabilities

Agency Funds

Concluded

For the Fiscal Year Ended June 30, 2005
(expressed in thousands)

	Balance June 30, 2004	Additions	Deductions	Balance June 30, 2005
<u>Other Agency Funds</u>				
Assets:				
Cash and pooled investments	\$ 129,767	\$ 12,526,812	\$ 12,577,440	\$ 79,139
Investments	1,500	1,980	1,500	1,980
Other receivables (net of allowance)	15,231	153,943	155,741	13,433
Due from other funds	233,620	57,296	215,083	75,833
Due from other governments	26,787	7,412	7,065	27,134
Investments, noncurrent	9,595	38,996	33,747	14,844
Other noncurrent assets	67,269	64,712	79,257	52,724
Total Assets	\$ 483,769	\$ 12,851,151	\$ 13,069,833	\$ 265,087
Liabilities:				
Accounts payable	\$ 14,379	\$ 68,402	\$ 67,353	\$ 15,428
Contracts and retainages payable	19,078	227,084	227,899	18,263
Accrued liabilities	258,621	4,039,996	4,203,575	95,042
Obligations under security lending agreements	1,443	72	140	1,375
Due to other funds	119,495	3,514	49,826	73,183
Due to other governments	3,484	81,598	76,010	9,072
Other long-term obligations	67,269	64,712	79,257	52,724
Total Liabilities	\$ 483,769	\$ 4,485,378	\$ 4,704,060	\$ 265,087
<u>Totals - All Agency Funds</u>				
Assets:				
Cash and pooled investments	\$ 279,758	\$ 429,521,323	\$ 429,538,841	\$ 262,240
Investments	1,500	418,700	418,220	1,980
Other receivables (net of allowance)	99,771	376,514	394,990	81,295
Due from other funds	490,619	159,278	274,040	375,857
Due from other governments	26,787	7,548	7,065	27,270
Investments, noncurrent	193,186	40,439	194,127	39,498
Other noncurrent assets	67,269	64,712	79,257	52,724
Total Assets	\$ 1,158,890	\$ 430,588,514	\$ 430,906,540	\$ 840,864
Liabilities:				
Accounts payable	\$ 15,723	\$ 91,834	\$ 89,954	\$ 17,603
Contracts and retainages payable	19,078	227,127	227,942	18,263
Accrued liabilities	504,281	4,356,364	4,700,116	160,529
Obligations under security lending agreements	25,430	11,257	140	26,497
Due to other funds	130,604	15,677	51,832	94,449
Due to other governments	391,731	2,718,077	2,648,073	461,735
Other long-term obligations	72,043	73,292	83,547	61,788
Total Liabilities	\$ 1,158,890	\$ 7,493,628	\$ 7,801,604	\$ 840,864