

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, 2006

(expressed in thousands)

	Human Services Trust	Other Private-Purpose Trust	Total
Assets			
Current Assets:			
Cash and pooled investments	\$ 283	\$ 11,722	\$ 12,005
Other receivables (net of allowance)	4,970	-	4,970
Total Current Assets	5,253	11,722	16,975
Noncurrent Assets:			
Investments, noncurrent	-	93,578	93,578
Capital Assets:			
Furnishings, equipment, and collections	-	86	86
Accumulated depreciation	-	(84)	(84)
Total Noncurrent Assets	-	93,580	93,580
Total Assets	\$ 5,253	\$ 105,302	\$ 110,555
Liabilities:			
Accounts payable	\$ 3,700	\$ 282	\$ 3,982
Accrued liabilities	22	101	123
Due to other funds	-	53,569	53,569
Total Liabilities	3,722	53,952	57,674
Net Assets:			
Net assets held in trust for:			
Individuals, organizations & other governments	1,531	51,350	52,881
Total Net Assets	\$ 1,531	\$ 51,350	\$ 52,881

Combining Statement of Changes in Fiduciary Net Assets

Private-Purpose Trust Funds

For the Fiscal Year Ended June 30, 2006

(expressed in thousands)

	Human Services Trust	Other Private-Purpose Trust	Total
Additions:			
Escheated property	\$ -	\$ 32,115	\$ 32,115
Other contracts, grants and miscellaneous	221	-	221
Total Additions	221	32,115	32,336
Deductions:			
Payments to or on behalf of individuals, organizations and other governments in accordance with trust agreements	212	21,595	21,807
Administrative expenses	2	2,930	2,932
Total Deductions	214	24,525	24,739
Net Increase (Decrease)	7	7,590	7,597
Net Assets - Beginning, as restated	1,524	43,760	45,284
Net Assets - Ending	\$ 1,531	\$ 51,350	\$ 52,881

Combining Statement of Assets and Liabilities

Agency Funds

June 30, 2006

(expressed in thousands)

	Suspense	Local Gov't Distrib.	Pooled Investments	Other Agency	Total
Assets:					
Cash and pooled investments	\$ 22,580	\$ 194,387	\$ -	\$ 55,372	\$ 272,339
Other receivables (net of allowance)	64	-	249,801	6,296	256,161
Due from other funds	33	790	34,037	5,047	39,907
Due from other governments	63	-	18,386	4,632	23,081
Investments, noncurrent	-	10,086	-	999	11,085
Other noncurrent assets	-	-	-	52,924	52,924
Total Assets	\$ 22,740	\$ 205,263	\$ 302,224	\$ 125,270	\$ 655,497
Liabilities:					
Accounts payable	\$ 2,352	\$ -	\$ 4,543	\$ 10,404	\$ 17,299
Contracts and retainages payable	-	-	3,932	10,549	14,481
Accrued liabilities	15,683	-	236,839	42,575	295,097
Obligations under security lending agreements	-	10,499	-	728	11,227
Due to other funds	1,366	5,313	56,910	1,121	64,710
Due to other governments	3,339	189,451	-	6,969	199,759
Other long-term liabilities	-	-	-	52,924	52,924
Total Liabilities	\$ 22,740	\$ 205,263	\$ 302,224	\$ 125,270	\$ 655,497

Combining Statement of Changes in Assets and Liabilities

Agency Funds

Continued

For the Fiscal Year Ended June 30, 2006
(expressed in thousands)

Suspense Fund	Balance July 1, 2005	Additions	Deductions	Balance June 30, 2006
Assets:				
Cash and pooled investments	\$ 13,891	\$ 831,333	\$ 822,644	\$ 22,580
Other receivables (net of allowance)	31	10,105	10,072	64
Due from other funds	11,186	2,837	13,990	33
Due from other governments	136	3	76	63
Investments, noncurrent	-	9	9	-
Total Assets	\$ 25,244	\$ 844,287	\$ 846,791	\$ 22,740
Liabilities:				
Accounts payable	\$ 2,175	\$ 18,654	\$ 18,477	\$ 2,352
Accrued liabilities	6,462	204,210	194,989	15,683
Due to other funds	2,118	1,484	2,236	1,366
Due to other governments	14,489	71,009	82,159	3,339
Total Liabilities	\$ 25,244	\$ 295,357	\$ 297,861	\$ 22,740

Local Government Distributions Fund

Assets:				
Cash and pooled investments	\$ 169,210	\$ 7,188,884	\$ 7,163,707	\$ 194,387
Due from other funds	278,503	18,550	296,263	790
Investments, noncurrent	24,654	55	14,623	10,086
Total Assets	\$ 472,367	\$ 7,207,489	\$ 7,474,593	\$ 205,263
Liabilities:				
Accrued liabilities	\$ -	\$ 54	\$ 54	\$ -
Obligations under security lending agreements	25,122	-	14,623	10,499
Due to other funds	7	5,306	-	5,313
Due to other governments	438,174	2,889,127	3,137,850	189,451
Other long-term obligations	9,064	264	9,328	-
Total Liabilities	\$ 472,367	\$ 2,894,751	\$ 3,161,855	\$ 205,263

Pooled Investments Fund*

Assets:				
Cash and pooled investments	\$ 25,268	\$ 451,868,042	\$ 451,893,310	\$ -
Investments	1,980	312,285	314,265	-
Other receivables (net of allowance)	74,543	472,878	297,620	249,801
Due from other funds	53,769	10,715	30,447	34,037
Due from other governments	18,913	5,997	6,524	18,386
Investments, noncurrent	13,194	398,245	411,439	-
Total Assets	\$ 187,667	\$ 453,068,162	\$ 452,953,605	\$ 302,224
Liabilities:				
Accounts payable	\$ 5,887	\$ 10,985	\$ 12,329	\$ 4,543
Contracts and retainages payable	3,718	264,221	264,007	3,932
Accrued liabilities	119,121	442,716	324,998	236,839
Due to other funds	58,940	25,928	27,958	56,910
Due to other governments	1	-	1	-
Total Liabilities	\$ 187,667	\$ 743,850	\$ 629,293	\$ 302,224

* Beginning balances, as restated

Combining Statement of Changes in Assets and Liabilities

Agency Funds

Concluded

For the Fiscal Year Ended June 30, 2006
(expressed in thousands)

	Balance July 1, 2005	Additions	Deductions	Balance June 30, 2006
<u>Other Agency Funds*</u>				
Assets:				
Cash and pooled investments	\$ 53,870	\$ 12,566,283	\$ 12,564,781	\$ 55,372
Other receivables (net of allowance)	6,722	69,726	70,152	6,296
Due from other funds	32,400	-	27,353	5,047
Due from other governments	8,221	171	3,760	4,632
Investments, noncurrent	1,650	-	651	999
Other noncurrent assets	52,724	44,706	44,506	52,924
Total Assets	\$ 155,587	\$ 12,680,886	\$ 12,711,203	\$ 125,270
Liabilities:				
Accounts payable	\$ 9,541	\$ 105,467	\$ 104,604	\$ 10,404
Contracts and retainages payable	14,546	64,917	68,914	10,549
Accrued liabilities	34,945	4,246,781	4,239,151	42,575
Obligations under security lending agreements	1,375	-	647	728
Due to other funds	33,384	-	32,263	1,121
Due to other governments	9,072	73,586	75,689	6,969
Other long-term obligations	52,724	44,706	44,506	52,924
Total Liabilities	\$ 155,587	\$ 4,535,457	\$ 4,565,774	\$ 125,270
<u>Totals - All Agency Funds</u>				
Assets:				
Cash and pooled investments	\$ 262,240	\$ 472,454,542	\$ 472,444,443	\$ 272,339
Investments	1,980	312,285	314,265	-
Other receivables (net of allowance)	81,295	552,709	377,843	256,161
Due from other funds	375,857	32,102	368,052	39,907
Due from other governments	27,270	6,171	10,360	23,081
Investments, noncurrent	39,498	398,309	426,722	11,085
Other noncurrent assets	52,724	44,706	44,506	52,924
Total Assets	\$ 840,864	\$ 473,800,824	\$ 473,986,191	\$ 655,497
Liabilities:				
Accounts payable	\$ 17,603	\$ 135,106	\$ 135,410	\$ 17,299
Contracts and retainages payable	18,263	329,138	332,920	14,481
Accrued liabilities	160,529	4,893,761	4,759,193	295,097
Obligations under security lending agreements	26,497	-	15,270	11,227
Due to other funds	94,449	32,718	62,457	64,710
Due to other governments	461,735	3,033,722	3,295,698	199,759
Other long-term obligations	61,788	44,970	53,834	52,924
Total Liabilities	\$ 840,864	\$ 8,469,414	\$ 8,654,781	\$ 655,497

* Beginning balances, as restated