

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, 2009
 (expressed in thousands)

	Suspense	Local Government Distributions	Retiree Health Insurance	Other Agency	Total
ASSETS					
Cash and pooled investments	\$ 4,755	\$ 163,499	\$ -	\$ 49,445	\$ 217,699
Other receivables	-	2,961	5	6,029	8,995
Due from other funds	-	-	-	78	78
Due from other governments	-	7	13,173	3,917	17,097
Investments, noncurrent	-	-	20,545	694	21,239
Other noncurrent assets	-	-	-	35,105	35,105
Total Assets	\$ 4,755	\$ 166,467	\$ 33,723	\$ 95,268	\$ 300,213
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ 6,513	\$ 3,227	\$ 9,740
Contracts and retainages payable	-	-	26,103	7,954	34,057
Accrued liabilities	4,755	1,594	16	42,888	49,253
Obligations under reverse repurchase agreements	-	8,449	1,091	348	9,888
Due to other funds	-	-	-	32	32
Due to other governments	-	156,424	-	5,715	162,139
Other long-term liabilities	-	-	-	35,104	35,104
Total Liabilities	\$ 4,755	\$ 166,467	\$ 33,723	\$ 95,268	\$ 300,213

AGENCY FUNDS
Combining Statement of Changes in Assets and Liabilities

For the Fiscal Year Ended June 30, 2009
(expressed in thousands)

Continued

	Balance July 1, 2008	Additions	Deductions	Balance June 30, 2009
<u>Suspense Fund</u>				
ASSETS				
Cash and pooled investments	\$ 9,751	\$ 1,661,834	\$ 1,666,830	\$ 4,755
Other receivables (net of allowance)	-	7,718	7,718	-
Due from other funds	-	17,263	17,263	-
Due from other governments	-	29	29	-
Investments, noncurrent	-	419	419	-
Total Assets	\$ 9,751	\$ 1,687,263	\$ 1,692,259	\$ 4,755
LIABILITIES				
Accounts payable	\$ -	\$ 20,431	\$ 20,431	\$ -
Accrued liabilities	6,533	453,277	455,055	4,755
Due to other governments	3,218	73,534	76,752	-
Total Liabilities	\$ 9,751	\$ 547,242	\$ 552,238	\$ 4,755
<u>Local Government Distributions Fund</u>				
ASSETS				
Cash and pooled investments	\$ 180,143	\$ 7,844,769	\$ 7,861,413	\$ 163,499
Other receivables (net of allowance)	1,410	2,961	1,410	2,961
Due from other funds	609	-	609	-
Due from other governments	52	-	45	7
Investments, noncurrent	16,064	91,324	107,388	-
Total Assets	\$ 198,278	\$ 7,939,054	\$ 7,970,865	\$ 166,467
LIABILITIES				
Accrued liabilities	\$ 3,902	\$ 1,369	\$ 3,677	\$ 1,594
Obligations under security lending agreements	15,839	-	15,839	-
Obligations under reverse purchase agreements	-	8,449	-	8,449
Due to other funds	535	233	768	-
Due to other governments	178,002	2,711,866	2,733,444	156,424
Other long-term obligations	-	523	523	-
Total Liabilities	\$ 198,278	\$ 2,722,440	\$ 2,754,251	\$ 166,467
<u>Pool of Investments Fund</u>				
ASSETS				
Cash and pooled investments	\$ -	\$ 571,615,627	\$ 571,615,627	\$ -
Other receivables (net of allowance)	-	779,214	779,214	-
Due from other funds	-	11,404	11,404	-
Investments, noncurrent	-	956,104	956,104	-
Total Assets	\$ -	\$ 573,362,349	\$ 573,362,349	\$ -
LIABILITIES				
Accounts payable	\$ -	\$ 355	\$ 355	\$ -
Accrued liabilities	-	63,156,600	63,156,600	-
Due to other funds	-	1,730	1,730	-
Total Liabilities	\$ -	\$ 63,158,685	\$ 63,158,685	\$ -

AGENCY FUNDS
Combining Statement of Changes in Assets and Liabilities
 For the Fiscal Year Ended June 30, 2009
(expressed in thousands)

Concluded

	Balance July 1, 2008	Additions	Deductions	Balance June 30, 2009
Retiree Health Insurance Fund				
ASSETS				
Cash and pooled investments	\$ -	\$ 379,930	\$ 379,930	\$ -
Other receivables (net of allowance)	47	109,652	109,694	5
Due from other governments	13,041	268,588	268,456	13,173
Investments, noncurrent	25,103	1,091	5,649	20,545
Total Assets	\$ 38,191	\$ 759,261	\$ 763,729	\$ 33,723
LIABILITIES				
Accounts payable	\$ 10,375	\$ 247,013	\$ 250,875	\$ 6,513
Contracts and retainages payable	27,797	132,874	134,568	26,103
Accrued liabilities	19	-	3	16
Obligations under reverse purchase agreements	-	1,091	-	1,091
Total Liabilities	\$ 38,191	\$ 380,978	\$ 385,446	\$ 33,723
Other Agency Funds				
ASSETS				
Cash and pooled investments	\$ 91,768	\$ 16,742,691	\$ 16,785,014	\$ 49,445
Other receivables (net of allowance)	14,152	171,382	179,505	6,029
Due from other funds	1,974	19,127	21,023	78
Due from other governments	23,639	12,362	32,084	3,917
Investments, noncurrent	13,749	707	13,762	694
Other noncurrent assets	63,830	2	28,727	35,105
Total Assets	\$ 209,112	\$ 16,946,271	\$ 17,060,115	\$ 95,268
LIABILITIES				
Accounts payable	\$ 11,112	\$ 1,212,724	\$ 1,220,609	\$ 3,227
Contracts and retainages payable	11,669	448,774	452,489	7,954
Accrued liabilities	104,547	5,387,385	5,449,044	42,888
Obligations under security lending agreements	1,093	-	1,093	-
Obligations under reverse purchase agreements	-	348	-	348
Due to other funds	6,233	28,597	34,798	32
Due to other governments	10,628	57,614	62,527	5,715
Other long-term obligations	63,830	-	28,726	35,104
Total Liabilities	\$ 209,112	\$ 7,135,442	\$ 7,249,286	\$ 95,268
Totals - All Agency Funds				
ASSETS				
Cash and pooled investments	\$ 281,662	\$ 598,244,851	\$ 598,308,814	\$ 217,699
Other receivables (net of allowance)	15,609	1,070,927	1,077,541	8,995
Due from other funds	2,583	47,794	50,299	78
Due from other governments	36,732	280,979	300,614	17,097
Investments, noncurrent	54,916	1,049,645	1,083,322	21,239
Other noncurrent assets	63,830	2	28,727	35,105
Total Assets	\$ 455,332	\$ 600,694,198	\$ 600,849,317	\$ 300,213
LIABILITIES				
Accounts payable	\$ 21,487	\$ 1,480,523	\$ 1,492,270	\$ 9,740
Contracts and retainages payable	39,466	581,648	587,057	34,057
Accrued liabilities	115,001	68,998,631	69,064,379	49,253
Obligations under security lending agreements	16,932	-	16,932	-
Obligations under reverse purchase agreements	-	9,888	-	9,888
Due to other funds	6,768	30,560	37,296	32
Due to other governments	191,848	2,843,014	2,872,723	162,139
Other long-term obligations	63,830	523	29,249	35,104
Total Liabilities	\$ 455,332	\$ 73,944,787	\$ 74,099,906	\$ 300,213