

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, 2013
(expressed in thousands)

	Suspense	Local Government Distributions	Retiree Health Insurance	Other Agency	Total
ASSETS					
Cash and pooled investments	\$ 5,559	\$ 10,572	\$ 15,805	\$ 56,408	\$ 88,344
Other receivables	31	-	417	7,543	7,991
Due from other funds	-	-	-	22	22
Due from other governments	-	-	16,107	3,426	19,533
Investments, noncurrent	-	-	-	156	156
Other noncurrent assets	-	-	-	55,479	55,479
Total Assets	\$ 5,590	\$ 10,572	\$ 32,329	\$ 123,034	\$ 171,525
LIABILITIES					
Accounts payable	\$ 8	\$ -	\$ 7,540	\$ 592	\$ 8,140
Contracts and retainages payable	-	-	19,206	8,480	27,686
Accrued liabilities	5,582	-	405	48,934	54,921
Obligations under security lending agreements	-	278	5,178	415	5,871
Due to other funds	-	-	-	11	11
Due to other governments	-	10,294	-	9,123	19,417
Other long-term liabilities	-	-	-	55,479	55,479
Total Liabilities	\$ 5,590	\$ 10,572	\$ 32,329	\$ 123,034	\$ 171,525

AGENCY FUNDS
Combining Statement of Changes in Assets and Liabilities
 For the Fiscal Year Ended June 30, 2013
(expressed in thousands)

Continued

<u>Suspense Fund</u>	Balance July 1, 2012	Additions	Deductions	Balance June 30, 2013
ASSETS				
Cash and pooled investments	\$ 4,539	\$ 1,241,631	\$ 1,240,611	\$ 5,559
Other receivables	30	6,849	6,848	31
Due from other funds	-	2,341	2,341	-
Due from other governments	-	3,843	3,843	-
Investments, noncurrent	-	353	353	-
Total Assets	\$ 4,569	\$ 1,255,017	\$ 1,253,996	\$ 5,590
LIABILITIES				
Accounts payable	\$ -	\$ 22,021	\$ 22,013	\$ 8
Contracts and retainages payable	-	5	5	-
Accrued liabilities	4,491	250,502	249,411	5,582
Due to other funds	-	5	5	-
Due to other governments	78	144,626	144,704	-
Total Liabilities	\$ 4,569	\$ 417,159	\$ 416,138	\$ 5,590
Local Government Distributions Fund				
ASSETS				
Cash and pooled investments	\$ 240,874	\$ 8,845,904	\$ 9,076,206	\$ 10,572
Other receivables	876	-	876	-
Due from other funds	-	1,521,690	1,521,690	-
Investments, noncurrent	344	-	344	-
Total Assets	\$ 242,094	\$ 10,367,594	\$ 10,599,116	\$ 10,572
LIABILITIES				
Accrued liabilities	\$ 1,406	\$ -	\$ 1,406	\$ -
Obligations under security lending agreements	-	278	-	278
Due to other governments	240,688	3,156,890	3,387,284	10,294
Total Liabilities	\$ 242,094	\$ 3,157,168	\$ 3,388,690	\$ 10,572
Pooled Investments Fund				
ASSETS				
Cash and pooled investments	\$ -	\$ 835,230,719	\$ 835,230,719	\$ -
Other receivables	-	13,964,685	13,964,685	-
Due from other funds	-	487	487	-
Investments, noncurrent	-	197,550	197,550	-
Total Assets	\$ -	\$ 849,393,441	\$ 849,393,441	\$ -
LIABILITIES				
Accounts payable	\$ -	\$ 261	\$ 261	\$ -
Accrued liabilities	-	14,223,213	14,223,213	-
Due to other funds	-	1,206	1,206	-
Total Liabilities	\$ -	\$ 14,224,680	\$ 14,224,680	\$ -

AGENCY FUNDS
Combining Statement of Changes in Assets and Liabilities
 For the Fiscal Year Ended June 30, 2013
(expressed in thousands)

Concluded

	Balance July 1, 2012	Additions	Deductions	Balance June 30, 2013
<u>Retiree Health Insurance Fund</u>				
ASSETS				
Cash and pooled investments	\$ 10,261	\$ 534,204	\$ 528,660	\$ 15,805
Other receivables	436	147,636	147,655	417
Due from other governments	15,564	380,155	379,612	16,107
Total Assets	\$ 26,261	\$ 1,061,995	\$ 1,055,927	\$ 32,329
LIABILITIES				
Accounts payable	\$ 5,661	\$ 349,176	\$ 347,297	\$ 7,540
Contracts and retainages payable	20,373	180,198	181,365	19,206
Accrued liabilities	227	187	9	405
Obligations under security lending agreements	-	5,178	-	5,178
Total Liabilities	\$ 26,261	\$ 534,739	\$ 528,671	\$ 32,329
<u>Other Agency Funds</u>				
ASSETS				
Cash and pooled investments	\$ 53,146	\$ 16,053,639	\$ 16,050,377	\$ 56,408
Restricted Cash and investments	-	41	41	-
Other receivables	3,899	334,887	331,243	7,543
Due from other funds	2	45,698	45,678	22
Due from other governments	3,636	10,156	10,366	3,426
Investments, noncurrent	212	9,382	9,438	156
Other noncurrent assets	46,978	8,501	-	55,479
Total Assets	\$ 107,873	\$ 16,462,304	\$ 16,447,143	\$ 123,034
LIABILITIES				
Accounts payable	\$ 3,775	\$ 1,191,907	\$ 1,195,090	\$ 592
Contracts and retainages payable	8,632	660,341	660,493	8,480
Accrued liabilities	44,011	5,478,734	5,473,811	48,934
Obligations under security lending agreements	-	415	-	415
Due to other funds	73	341,542	341,604	11
Due to other governments	4,404	61,068	56,349	9,123
Other long-term obligations	46,978	8,501	-	55,479
Total Liabilities	\$ 107,873	\$ 7,742,508	\$ 7,727,347	\$ 123,034
<u>Totals - All Agency Funds</u>				
ASSETS				
Cash and pooled investments	\$ 308,820	\$ 861,906,097	\$ 862,126,573	\$ 88,344
Restricted Cash and investments	-	41	41	-
Other receivables	5,241	14,454,057	14,451,307	7,991
Due from other funds	2	1,570,216	1,570,196	22
Due from other governments	19,200	394,154	393,821	19,533
Investments, noncurrent	556	207,285	207,685	156
Other noncurrent assets	46,978	8,501	-	55,479
Total Assets	\$ 380,797	\$ 878,540,351	\$ 878,749,623	\$ 171,525
LIABILITIES				
Accounts payable	\$ 9,436	\$ 1,563,365	\$ 1,564,661	\$ 8,140
Contracts and retainages payable	29,005	840,544	841,863	27,686
Accrued liabilities	50,135	19,952,636	19,947,850	54,921
Obligations under security lending agreements	-	5,871	-	5,871
Due to other funds	73	342,753	342,815	11
Due to other governments	245,170	3,362,584	3,588,337	19,417
Other long-term obligations	46,978	8,501	-	55,479
Total Liabilities	\$ 380,797	\$ 26,076,254	\$ 26,285,526	\$ 171,525