

## 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**

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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, 2014  
*(expressed in thousands)*

	Suspense	Local Government Distributions	Retiree Health Insurance	Other Agency	Total
<b>ASSETS</b>					
Cash and pooled investments	\$ 6,922	\$ 9,873	\$ 14,608	\$ 56,165	\$ 87,568
Other receivables	35	-	215	5,363	5,613
Due from other governments	-	10	16,567	624	17,201
Investments, noncurrent	-	-	-	194	194
Other noncurrent assets	-	-	-	55,976	55,976
<b>Total Assets</b>	<b>\$ 6,957</b>	<b>\$ 9,883</b>	<b>\$ 31,390</b>	<b>\$ 118,322</b>	<b>\$ 166,552</b>
<b>LIABILITIES</b>					
Accounts payable	\$ 1	\$ -	\$ 3,836	\$ 781	\$ 4,618
Contracts and retainages payable	-	-	23,511	3,908	27,419
Accrued liabilities	6,956	-	355	50,576	57,887
Obligations under security lending agreements	-	185	3,688	261	4,134
Due to other governments	-	9,698	-	6,821	16,519
Other long-term liabilities	-	-	-	55,975	55,975
<b>Total Liabilities</b>	<b>\$ 6,957</b>	<b>\$ 9,883</b>	<b>\$ 31,390</b>	<b>\$ 118,322</b>	<b>\$ 166,552</b>

AGENCY FUNDS  
**Combining Statement of Changes in Assets and Liabilities**  
 For the Fiscal Year Ended June 30, 2014  
*(expressed in thousands)*

Continued

<b>Suspense Fund</b>	<b>Balance July 1, 2013</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance June 30, 2014</b>
<b>ASSETS</b>				
Cash and pooled investments	\$ 5,559	\$ 1,360,879	\$ 1,359,516	\$ 6,922
Other receivables	31	30,548	30,544	35
Due from other funds	-	3,177	3,177	-
Due from other governments	-	353	353	-
Investments, noncurrent	-	1,400	1,400	-
<b>Total Assets</b>	<b>\$ 5,590</b>	<b>\$ 1,396,357</b>	<b>\$ 1,394,990</b>	<b>\$ 6,957</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 8	\$ 10,859	\$ 10,866	\$ 1
Accrued liabilities	5,582	256,150	254,776	6,956
Due to other funds	-	44	44	-
Due to other governments	-	183,356	183,356	-
<b>Total Liabilities</b>	<b>\$ 5,590</b>	<b>\$ 450,409</b>	<b>\$ 449,042</b>	<b>\$ 6,957</b>
<b>Local Government Distributions Fund</b>				
<b>ASSETS</b>				
Cash and pooled investments	\$ 10,572	\$ 9,987,515	\$ 9,988,214	\$ 9,873
Due from other funds	-	3,226,411	3,226,411	-
Due from other governments	-	10	-	10
<b>Total Assets</b>	<b>\$ 10,572</b>	<b>\$ 13,213,936</b>	<b>\$ 13,214,625</b>	<b>\$ 9,883</b>
<b>LIABILITIES</b>				
Obligations under security lending agreements	\$ 278	\$ -	\$ 93	\$ 185
Due to other governments	10,294	3,352,466	3,353,062	9,698
Other long-term obligations	-	477	477	-
<b>Total Liabilities</b>	<b>\$ 10,572</b>	<b>\$ 3,352,943</b>	<b>\$ 3,353,632</b>	<b>\$ 9,883</b>
<b>Pooled Investments Fund</b>				
<b>ASSETS</b>				
Cash and pooled investments	\$ -	\$ 353,434,382	\$ 353,434,382	\$ -
Other receivables	-	61,098,458	61,098,458	-
Investments, noncurrent	-	779,324	779,324	-
<b>Total Assets</b>	<b>\$ -</b>	<b>\$ 415,312,164</b>	<b>\$ 415,312,164</b>	<b>\$ -</b>
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ 215	\$ 215	\$ -
Accrued liabilities	-	321,190,486	321,190,486	-
<b>Total Liabilities</b>	<b>\$ -</b>	<b>\$ 321,190,701</b>	<b>\$ 321,190,701</b>	<b>\$ -</b>

AGENCY FUNDS  
**Combining Statement of Changes in Assets and Liabilities**

For the Fiscal Year Ended June 30, 2014

(expressed in thousands)

Concluded

	Balance July 1, 2013	Additions	Deductions	Balance June 30, 2014
<b>Retiree Health Insurance Fund</b>				
<b>ASSETS</b>				
Cash and pooled investments	\$ 15,805	\$ 548,113	\$ 549,310	\$ 14,608
Other receivables	417	170,364	170,566	215
Due from other governments	16,107	373,697	373,237	16,567
<b>Total Assets</b>	<b>\$ 32,329</b>	<b>\$ 1,092,174</b>	<b>\$ 1,093,113</b>	<b>\$ 31,390</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 7,540	\$ 363,766	\$ 367,470	\$ 3,836
Contracts and retainages payable	19,206	184,347	180,042	23,511
Accrued liabilities	405	102	152	355
Obligations under security lending agreements	5,178	-	1,490	3,688
<b>Total Liabilities</b>	<b>\$ 32,329</b>	<b>\$ 548,215</b>	<b>\$ 549,154</b>	<b>\$ 31,390</b>
<b>Other Agency Funds</b>				
<b>ASSETS</b>				
Cash and pooled investments	\$ 56,408	\$ 17,014,750	\$ 17,014,993	\$ 56,165
Restricted Cash and investments	-	23	23	-
Other receivables	7,543	229,403	231,583	5,363
Due from other funds	22	17,408	17,430	-
Due from other governments	3,426	20,840	23,642	624
Investments, noncurrent	156	145,822	145,784	194
Other noncurrent assets	55,479	497	-	55,976
<b>Total Assets</b>	<b>\$ 123,034</b>	<b>\$ 17,428,743</b>	<b>\$ 17,433,455</b>	<b>\$ 118,322</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 592	\$ 1,188,441	\$ 1,188,252	\$ 781
Contracts and retainages payable	8,480	615,446	620,018	3,908
Accrued liabilities	48,934	5,536,983	5,535,341	50,576
Obligations under security lending agreements	415	-	154	261
Due to other funds	11	362,885	362,896	-
Due to other governments	9,123	59,150	61,452	6,821
Other long-term obligations	55,479	496	-	55,975
<b>Total Liabilities</b>	<b>\$ 123,034</b>	<b>\$ 7,763,401</b>	<b>\$ 7,768,113</b>	<b>\$ 118,322</b>
<b>Totals - All Agency Funds</b>				
<b>ASSETS</b>				
Cash and pooled investments	\$ 88,344	\$ 382,345,639	\$ 382,346,415	\$ 87,568
Restricted Cash and investments	-	23	23	-
Other receivables	7,991	61,528,773	61,531,151	5,613
Due from other funds	22	3,246,996	3,247,018	-
Due from other governments	19,533	394,900	397,232	17,201
Investments, noncurrent	156	926,546	926,508	194
Other noncurrent assets	55,479	497	-	55,976
<b>Total Assets</b>	<b>\$ 171,525</b>	<b>\$ 448,443,374</b>	<b>\$ 448,448,347</b>	<b>\$ 166,552</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 8,140	\$ 1,563,281	\$ 1,566,803	\$ 4,618
Contracts and retainages payable	27,686	799,793	800,060	27,419
Accrued liabilities	54,921	326,983,721	326,980,755	57,887
Obligations under security lending agreements	5,871	-	1,737	4,134
Due to other funds	11	362,929	362,940	-
Due to other governments	19,417	3,594,972	3,597,870	16,519
Other long-term obligations	55,479	973	477	55,975
<b>Total Liabilities</b>	<b>\$ 171,525</b>	<b>\$ 333,305,669</b>	<b>\$ 333,310,642</b>	<b>\$ 166,552</b>