

COUNTY OF SANTA CRUZ, CALIFORNIA

Combining Statement of Changes in Assets and Liabilities
Agency Funds
June 30, 2005

	Balance July 1, 2004	Additions	Deductions	Balance June 30, 2005
<u>Intergovernmental Agency</u>				
Assets:				
Cash and investments	\$ 12,950,270	\$ 302,989,929	\$ 301,453,599	\$ 14,486,600
Total Assets	<u>\$ 12,950,270</u>	<u>\$ 302,989,929</u>	<u>\$ 301,453,599</u>	<u>\$ 14,486,600</u>
Liabilities:				
Accounts payable	\$ 504,169	\$ 37,597,854	\$ 37,639,906	\$ 462,117
Due to other funds	64,622	1,972,923	--	2,037,545
Agency funds held for others	12,381,479	454,066,109	454,460,650	11,986,938
Total Liabilities	<u>\$ 12,950,270</u>	<u>\$ 493,636,886</u>	<u>\$ 492,100,556</u>	<u>\$ 14,486,600</u>
<u>Payroll</u>				
Assets:				
Cash and investments	\$ 1,746,899	\$ 245,466,230	\$ 245,281,462	\$ 1,931,667
Total Assets	<u>\$ 1,746,899</u>	<u>\$ 245,466,230</u>	<u>\$ 245,281,462</u>	<u>\$ 1,931,667</u>
Liabilities:				
Accounts payable	\$ 1,735,291	\$ 574,071,540	\$ 573,886,911	\$ 1,919,920
Due to other funds	11,608	139	--	11,747
Total Liabilities	<u>\$ 1,746,899</u>	<u>\$ 574,071,679</u>	<u>\$ 573,886,911</u>	<u>\$ 1,931,667</u>
<u>Property Tax Collection</u>				
Assets:				
Cash and investments	\$ 5,061,590	\$ 695,946,287	\$ 693,854,373	\$ 7,153,504
Receivable	7,500,687	314,035,780	313,496,879	8,039,588
Due from other funds	70,955	--	70,955	--
Total Assets	<u>\$ 12,633,232</u>	<u>\$ 1,009,982,067</u>	<u>\$ 1,007,422,207</u>	<u>\$ 15,193,092</u>
Liabilities:				
Accounts payable	\$ 1,424	\$ 19,260,283	\$ 11,056,196	\$ 8,205,511
Due to other funds	70,955	--	70,955	--
Due to other governmental units	12,560,853	1,013,986,227	1,019,559,499	6,987,581
Total Liabilities	<u>\$ 12,633,232</u>	<u>\$ 1,033,246,510</u>	<u>\$ 1,030,686,650</u>	<u>\$ 15,193,092</u>
<u>Independent Agencies</u>				
Assets:				
Cash and investments	\$ 378,223,025	\$ 1,472,937,367	\$ 1,496,064,237	\$ 355,096,155
Receivable	1,728,627	--	3,583	1,725,044
Deposits with others	2,936	--	--	2,936
Inventory	--	34,649	34,649	--
Total Assets	<u>\$ 379,954,588</u>	<u>\$ 1,472,972,016</u>	<u>\$ 1,496,102,469</u>	<u>\$ 356,824,135</u>
Liabilities:				
Accounts payable	\$ 4,703,168	\$ 110,013,067	\$ 109,481,009	\$ 5,235,226
Due to other funds	231,005	--	178,915	52,090
Agency funds held for others	374,892,415	4,617,367,744	4,640,851,340	351,408,819
Long-term advances from general fund	128,000	--	--	128,000
Total Liabilities	<u>\$ 379,954,588</u>	<u>\$ 4,727,380,811</u>	<u>\$ 4,750,511,264</u>	<u>\$ 356,824,135</u>

continued

COUNTY OF SANTA CRUZ, CALIFORNIA

Combining Statement of Changes in Assets and Liabilities (continued)
 Agency Funds
 June 30, 2005

	<u>Balance</u> <u>July 1, 2004</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2005</u>
<u>TOTAL</u>				
Assets:				
Cash and investments	\$ 397,981,784	\$ 2,717,339,813	\$2,736,653,671	\$ 378,667,926
Receivable	9,229,314	314,035,780	313,500,462	9,764,632
Deposits with others	2,936	--	--	2,936
Due from other funds	70,955	--	70,955	--
Inventory	--	34,649	34,649	--
Total Assets	<u>\$ 407,284,989</u>	<u>\$ 3,031,410,242</u>	<u>\$3,050,259,737</u>	<u>\$ 388,435,494</u>
Liabilities:				
Accounts payable	\$ 6,944,052	\$ 740,942,744	\$ 732,064,022	\$ 15,822,774
Due to other funds	378,190	1,973,062	249,870	2,101,382
Due to other governmental units	12,560,853	1,013,986,227	1,019,559,499	6,987,581
Agency funds held for others	387,273,894	5,071,433,853	5,095,311,990	363,395,757
Long-term advances from general fund	128,000	--	--	128,000
Total Liabilities	<u>\$ 407,284,989</u>	<u>\$ 6,828,335,886</u>	<u>\$6,847,185,381</u>	<u>\$ 388,435,494</u>