## COUNTY OF SANTA CRUZ, CALIFORNIA

## Combining Statement of Changes in Assets and Liabilities Agency Funds Year Ended June 30, 1999

Conty Departmental           Assets         S         33,583,995         \$         205,940,856         \$         204,756,258         \$         34,768,593 $2,672,831$ $5,000$ $  5,000$ $  5,000$ $  5,000$ $  5,000$ $  5,000$ $  5,000$ $  5,000$ $  5,000$ $  5,000$ $  5,000$ $  5,000$ $   5,000$ $  2,02,2,831$ $  2,422,073$ $ 2,422,073$ $ 2,422,073$ $ 2,422,073$ $ 2,422,073$ $ 2,422,073$ $ 2,422,073$ $ 2,422,073$ $ 2,422,072,433$ $  1,450,099$ $  1,450,099$ $  1,450,099$ $  1,465,033$ $ -$		Balance at July 1, 1998		Additions		Deductions		Balance at June 30, 1999	
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	<b>County Departmental</b>								
Liabilities       x <t< td=""><td>Cash and investments Receivable</td><td>\$</td><td>3,273,273</td><td>\$</td><td></td><td>\$</td><td></td><td>\$</td><td>2,672,831</td></t<>	Cash and investments Receivable	\$	3,273,273	\$		\$		\$	2,672,831
Accounts payable Due to other funds Agency funds held for others\$ $414,574$ $3,468,045$ \$ $13,167,957$ $-$ \$ $13,429,637$ $642,207$ \$ $152,894$ $2,825,838$ 	Total Assets	\$	36,862,268	\$	232,321,629	\$	231,737,473	\$	37,446,424
Accounts payable Due to other funds Agency funds held for others\$ $414,574$ $3,468,045$ \$ $13,167,957$ $-$ \$ $13,429,637$ $642,207$ \$ $152,894$ $2,825,838$ $34,467,692$ Total Liabilities\$ $36,862,268$ \$ $418,533,035$ $417,044,992$ $34,467,692$ Payroll $ 418,533,035$ $417,044,992$ $34,467,692$ Cash and investments Receivable\$ $926,850$ \$ $159,444,166$ \$ $160,356,082$ \$ $14,934$ Liabilities\$ $926,850$ \$ $159,444,166$ \$ $160,356,082$ \$ $14,934$ Accounts payable Due to other funds\$ $926,850$ \$ $160,394,265$ \$ $160,356,082$ \$ $14,450,039$ Liabilities\$ $926,850$ \$ $160,394,265$ \$ $160,356,082$ \$ $14,450,033$ Liabilities\$ $926,850$ \$ $160,394,265$ \$ $160,356,082$ \$ $14,450,033$ Liabilities\$ $926,850$ \$ $160,394,265$ \$ $160,356,082$ \$ $14,450,033$ Liabilities\$ $926,850$ \$ $439,738,923$ \$ $439,200,740$ \$ $1,465,033$ Agency funds held for others\$ $4,297,243$ \$ $463,409,397$ \$ $459,822,780$ \$ $7,883,860$ Due to other funds\$ $2,29,226$ $ 250,650$ $ 250,650$ $ 250,650$ $-$ Total Liabilities\$ $42,97,243$ \$<	Liabilities								
Payroll         Assets       Cash and investments       \$ 926,850       \$ 159,444,166       \$ 160,356,082       \$ 14,934         Receivable       -       1,450,099       -       1,450,099       -       1,450,099         Total Assets       \$ 926,850       \$ 160,894,265       \$ 160,356,082       \$ 1,465,033         Liabilities       Accounts payable       \$ 896,062       \$ 280,627,307       \$ 281,523,369       \$ -         Due to other funds       1,562       1,463,471       -       1,465,033         Agency funds held for others       29,226       157,648,145       157,677,371       -         Total Liabilities       \$ 926,850       \$ 439,738,923       \$ 439,200,740       \$ 1,465,033         Property Tax Collection       \$ 926,850       \$ 439,738,923       \$ 439,200,740       \$ 1,465,033         Receivable       10,017,673       209,461,274       210,487,896       8,991,051         Due from other funds       250,650       -       250,650       -         Total Assets       \$ 14,565,566       \$ 672,870,671       \$ 670,561,326       \$ 16,874,911         Liabilities       \$ 12,577       \$ 3,457,980       \$ 3,470,557       \$ -         Counts payable       \$ 12,577 <t< td=""><td>Accounts payable Due to other funds</td><td>\$</td><td>3,468,045</td><td>\$</td><td>-</td><td>\$</td><td>642,207</td><td>\$</td><td>2,825,838</td></t<>	Accounts payable Due to other funds	\$	3,468,045	\$	-	\$	642,207	\$	2,825,838
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	Total Liabilities	\$	36,862,268	\$	431,700,992	\$	431,116,836	\$	37,446,424
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	-								
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	Cash and investments	\$	926,850	\$		\$	160,356,082	\$	
Accounts payable Due to other funds Agency funds held for others\$ $896,062$ $1,562$ 	Total Assets	\$	926,850	\$	160,894,265	\$	160,356,082	\$	1,465,033
Property Tax CollectionAssets Cash and investments Receivable\$ 4,297,243 10,017,673\$ 463,409,397 209,461,274\$ 459,822,780 210,487,896\$ 7,883,860 8,991,051Due from other funds $250,650$ $ 250,650$ $-$ Total Assets\$ 14,565,566\$ 672,870,671\$ 670,561,326\$ 16,874,911Liabilities Due to other funds\$ 12,577 257,077\$ 3,457,980 $-$ \$ 3,470,557 251,832\$ - 5,245Due to other governmental units Agency funds held for others\$ 12,577 $-$ \$ 3,457,980 $-$ \$ 3,470,557 $-$ \$ - $-$	Accounts payable Due to other funds	\$	1,562	\$	1,463,471	\$	-	\$	1,465,033
Assets Cash and investments Receivable Due from other funds $\$$ $4,297,243$ $\$$ $463,409,397$ $\$$ $459,822,780$ $\$$ $7,883,860$ Total Assets $10,017,673$ 	Total Liabilities	\$	926,850	\$	439,738,923	\$	439,200,740	\$	1,465,033
Receivable $10,017,673$ $209,461,274$ $210,487,896$ $8,991,051$ Due from other funds $250,650$ $ 250,650$ $-$ Total Assets $\$$ $14,565,566$ $\$$ $672,870,671$ $\$$ $670,561,326$ $\$$ $16,874,911$ LiabilitiesAccounts payable $\$$ $12,577$ $\$$ $3,457,980$ $\$$ $3,470,557$ $\$$ $-$ Due to other funds $257,077$ $ 251,832$ $5,245$ Due to other governmental units $14,295,912$ $  14,295,912$ $-$ Agency funds held for others $ 682,832,720$ $680,258,966$ $2,573,754$	Assets								
Liabilities       \$ 12,577       \$ 3,457,980       \$ 3,470,557       \$ -         Due to other funds       257,077       -       251,832       5,245         Due to other governmental units       14,295,912       -       -       14,295,912         Agency funds held for others       -       682,832,720       680,258,966       2,573,754	Receivable	\$	10,017,673	\$		\$	210,487,896	\$	
Accounts payable       \$ 12,577       \$ 3,457,980       \$ 3,470,557       \$ -         Due to other funds       257,077       -       251,832       5,245         Due to other governmental units       14,295,912       -       -       14,295,912         Agency funds held for others       -       682,832,720       680,258,966       2,573,754	Total Assets	\$	14,565,566	\$	672,870,671	\$	670,561,326	\$	16,874,911
	Accounts payable Due to other funds Due to other governmental units	\$	257,077	\$	-	\$	251,832	\$	14,295,912
	Total Liabilities	\$	14,565,566	\$	686,290,700	\$		\$	16,874,911

## COUNTY OF SANTA CRUZ, CALIFORNIA

## Combining Statement of Changes in Assets and Liabilities Agency Funds Year Ended June 30, 1999

	Balance at July 1, 1998		Additions		Deductions		Balance at June 30, 1999	
<b>Independent Agencies</b>								
Assets Cash and investments Receivable	\$	139,729,544 884,222	\$	825,623,194 550,230	\$	772,165,062 500	\$	193,187,676 1,433,952
Total Assets	\$	140,613,766	\$	826,173,424	\$	772,165,562	\$	194,621,628
<u>Liabilities</u> Accounts payable Due to other funds Current portion of other long-term debt Agency funds held for others Long-term advances from general fund Total Liabilities	\$	2,803,705 9,475 25,000 137,647,586 128,000 140,613,766	\$	75,352,300 2,430 2,755,991,512 - 2,831,346,242	\$	73,780,913  2,703,557,467  2,777,338,380	\$	4,375,092 11,905 25,000 190,081,631 128,000 194,621,628
Total								
<u>Assets</u> Cash and investments Receivable Due from other funds	\$	178,537,632 14,175,168 255,650	\$	1,654,417,613 237,842,376 -	\$	1,597,100,182 237,469,611 250,650	\$	235,855,063 14,547,933 5,000
Total Assets	\$	192,968,450	\$	1,892,259,989	\$	1,834,820,443	\$	250,407,996
<u>Liabilities</u> Accounts payable Due to other funds Due to other governmental units Current portion of other long-term debt Agency funds held for others Long-term advances from general fund	\$	4,126,918 3,736,159 14,295,912 25,000 170,656,461 128,000	\$	372,605,544 1,465,901 - - 4,015,005,412 - -	\$	372,204,476 894,039 - - 3,958,538,796 - -	\$	4,527,986 4,308,021 14,295,912 25,000 227,123,077 128,000
Total Liabilities	\$	192,968,450	\$	4,389,076,857	\$	4,331,637,311	\$	250,407,996