

COUNTY OF SANTA CRUZ, CALIFORNIA
Combining Statement of Changes in Assets and Liabilities
Agency Funds
Year Ended June 30, 2002

	Balance at July 1, 2001	Additions	Deductions	Balance at June 30, 2002
County Departmental				
<u>Assets</u>				
Cash and investments	\$ 41,588,774	\$ 239,384,994	\$ 265,815,882	\$ 15,157,886
Receivable	3,331,568	17,285,582	19,458,819	1,158,331
Due from other funds	-	58,515	58,515	-
Inventory	-	10,245	10,245	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	\$ <u>44,920,342</u>	\$ <u>256,739,336</u>	\$ <u>285,343,461</u>	\$ <u>16,316,217</u>
<u>Liabilities</u>				
Accounts payable	\$ 229,702	\$ 31,033,845	\$ 30,891,998	\$ 371,549
Due to other funds	3,531,091	-	2,314,093	1,216,998
Agency funds held for others	41,159,549	412,606,734	439,038,613	14,727,670
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	\$ <u>44,920,342</u>	\$ <u>443,640,579</u>	\$ <u>472,244,704</u>	\$ <u>16,316,217</u>
Payroll				
<u>Assets</u>				
Cash and investments	\$ 1,508,413	\$ 203,591,391	\$ 203,391,219	\$ 1,708,585
Due from other funds	-	20,943	-	20,943
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	\$ <u>1,508,413</u>	\$ <u>203,612,334</u>	\$ <u>203,391,219</u>	\$ <u>1,729,528</u>
<u>Liabilities</u>				
Accounts payable	\$ 1,491,316	\$ 554,715,016	\$ 554,497,747	\$ 1,708,585
Due to other funds	17,097	3,846	-	20,943
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	\$ <u>1,508,413</u>	\$ <u>554,718,862</u>	\$ <u>554,497,747</u>	\$ <u>1,729,528</u>
Property Tax Collection				
<u>Assets</u>				
Cash and investments	\$ 6,826,646	\$ 544,655,850	\$ 551,482,496	\$ -
Receivable	8,720,864	254,998,773	255,578,859	8,140,778
Due from other funds	-	6,977,697	-	6,977,697
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	\$ <u>15,547,510</u>	\$ <u>806,632,320</u>	\$ <u>807,061,355</u>	\$ <u>15,118,475</u>
<u>Liabilities</u>				
Accounts payable	\$ 62,861	\$ 2,596,607	\$ 2,659,468	\$ -
Due to other funds	8,147,181	265,288	-	8,412,469
Due to other governmental units	7,337,468	808,929,292	809,560,754	6,706,006
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	\$ <u>15,547,510</u>	\$ <u>811,791,187</u>	\$ <u>812,220,222</u>	\$ <u>15,118,475</u>

Continued

COUNTY OF SANTA CRUZ, CALIFORNIA
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Year Ended June 30, 2002

Balance at July 1, 2001	Additions	Deductions	Balance at June 30, 2002
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COUNTY OF SANTA CRUZ, CALIFORNIA
Combining Statement of Changes in Assets and Liabilities
Agency Funds
Year Ended June 30, 2002

	Balance at July 1, 2001	Additions	Deductions	Balance at June 30, 2002
Independent Agencies				
<u>Assets</u>				
Cash and investments	\$ 274,786,441	\$ 1,215,280,193	\$ 1,449,261,897	\$ 40,804,737
Receivable	2,285,547	202,518	2,118,906	369,159
Deposits with others	-	734,689	734,689	-
Due from other funds	-	1,061	-	1,061
Inventory	-	127,294	127,294	-
Prepaid items	-	31,545	31,545	-
Total Assets	\$ <u>277,071,988</u>	\$ <u>1,216,377,300</u>	\$ <u>1,452,274,331</u>	\$ <u>41,174,957</u>
<u>Liabilities</u>				
Accounts payable	\$ 5,850,702	\$ 96,423,989	\$ 101,368,051	\$ 906,640
Due to other funds	4,593	-	506	4,087
Current portion of other long-term debt	25,000	-	25,000	-
Agency funds held for others	271,063,693	3,746,978,840	3,977,906,303	40,136,230
Long-term advances from general fund	128,000	-	-	128,000
Total Liabilities	\$ <u>277,071,988</u>	\$ <u>3,843,402,829</u>	\$ <u>4,079,299,860</u>	\$ <u>41,174,957</u>
Total				
<u>Assets</u>				
Cash and investments	\$ 324,710,274	\$ 2,202,912,428	\$ 2,469,951,494	\$ 57,671,208
Receivable	14,337,979	272,486,873	277,156,584	9,668,268
Deposits with others	-	734,689	734,689	-
Due from other funds	-	7,058,216	58,515	6,999,701
Inventory	-	137,539	137,539	-
Prepaid items	-	31,545	31,545	-
Total Assets	\$ <u>339,048,253</u>	\$ <u>2,483,361,290</u>	\$ <u>2,748,070,366</u>	\$ <u>74,339,177</u>
<u>Liabilities</u>				
Accounts payable	\$ 7,634,581	\$ 684,769,457	\$ 689,417,264	\$ 2,986,774
Due to other funds	11,699,962	269,134	2,314,599	9,654,497
Due to other governmental units	7,337,468	808,929,292	809,560,754	6,706,006
Current portion of other long-term debt	25,000	-	25,000	-
Agency funds held for others	312,223,242	4,159,585,574	4,416,944,916	54,863,900
Long-term advances from general fund	128,000	-	-	128,000
Total Liabilities	\$ <u>339,048,253</u>	\$ <u>5,653,553,457</u>	\$ <u>5,918,262,533</u>	\$ <u>74,339,177</u>
				Concluded