

Agency Funds

Agency Funds are used to account for money and property held by the City as trustee or custodian. Agency Funds include the following:

Payroll Fund - For the disposition of funds charged to departments for the payment of wages and retirement benefits to City employees.

Treasurer's Trust Fund – For deposits made by developer, governmental agencies and others for disposition under the terms of the agreements for which deposits were made.

Retirees Health Insurance Subsidy – For the deposition of funds charged to departments for the payment of retirees health insurance under the terms of the Memorandum of Understanding between the City of Santa Ana and different represented employees unions.

Housing Rehabilitation Loan Program – For the disposition of the assets deposited for and the liabilities of the City's housing rehabilitation loan program.

Transportation Corridor Fund – For the collection of fees until their disbursement to transportation corridor agencies under the terms of joint exercise of powers agreement.

Transportation System Improvement Authority (TSIA) Santa Ana – Tustin Funds – For the receipt and disbursement of funds under the terms of the joint exercise of powers agreement between the City of Santa Ana and the City of Tustin.

School Districts' Trust Fund – For the receipt of State funds for the Santa Ana Unified School District and disbursements thereof, under the terms of the agreement between the City of Santa Ana, the Community Redevelopment Agency of the City of Santa Ana, and the Santa Ana Unified School District. For the receipt of tax increment pass-throughs allocated to Rancho Santiago College and disbursements thereof, under the terms of the agreement between the Community Redevelopment Agency of the City of Santa Ana and Rancho Santiago College.

Agency Funds
Combining Statement of Fiduciary Assets and Liabilities
June 30, 2006

	Payroll	Treasurer's Trust	Retirees Health Insurance Subsidy
Assets			
Cash and investments	\$ 6,702,808	5,551,642	2,037,297
Receivables:			
Loans and notes	-	-	-
Interest	-	-	16,516
Total assets	<u>\$ 6,702,808</u>	<u>5,551,642</u>	<u>2,053,813</u>
Liabilities			
Accounts payable	-	-	-
Due to City employees	\$ 4,450,555	-	-
Due to governmental agencies	<u>2,252,253</u>	<u>5,551,642</u>	<u>2,053,813</u>
Total liabilities	<u>\$ 6,702,808</u>	<u>5,551,642</u>	<u>2,053,813</u>

<u>Housing Rehabilitation Loan Program</u>	<u>Transportation Corridor</u>	<u>TSIA Santa Ana- Tustin</u>	<u>School Districts' Trust</u>	<u>Total</u>
-	626,455	8,185,147	482,966 \$	23,586,315
208,839	-	-	-	208,839
-	-	94,059	6,732	117,307
<u>208,839</u>	<u>626,455</u>	<u>8,279,206</u>	<u>489,698 \$</u>	<u>23,912,461</u>
-	-	11,635	- \$	11,635
-	-	-	-	4,450,555
<u>208,839</u>	<u>626,455</u>	<u>8,267,571</u>	<u>489,698</u>	<u>19,450,271</u>
<u>208,839</u>	<u>626,455</u>	<u>8,279,206</u>	<u>489,698 \$</u>	<u>23,912,461</u>

Agency Funds
Combining Statement of Changes with Fiduciary Assets and Liabilities
Year ended June 30, 2006

	<u>Balance</u> <u>July 1, 2005</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30,2006</u>
PAYROLL FUND				
Assets				
Cash and investments	\$ 6,314,518	\$ 158,729,331	\$ 158,341,041	\$ 6,702,808
Total assets	<u>\$ 6,314,518</u>	<u>\$ 158,729,331</u>	<u>\$ 158,341,041</u>	<u>\$ 6,702,808</u>
Liabilities				
Due to City employees	\$ 4,241,649	\$ 135,693,543	\$ 135,484,637	\$ 4,450,555
Due to other governmental agencies	2,072,869	17,441,702	17,262,318	2,252,253
Total liabilities	<u>\$ 6,314,518</u>	<u>\$ 153,135,245</u>	<u>\$ 152,746,955</u>	<u>\$ 6,702,808</u>
TREASURER'S TRUST FUND				
Assets				
Cash and investments	\$ 2,972,624	\$ 6,921,216	\$ 4,342,198	\$ 5,551,642
Total assets	<u>\$ 2,972,624</u>	<u>\$ 6,921,216</u>	<u>\$ 4,342,198</u>	<u>\$ 5,551,642</u>
Liabilities				
Due to other governmental agencies	\$ 2,972,624	\$ 6,921,216	\$ 4,342,198	\$ 5,551,642
Total liabilities	<u>\$ 2,972,624</u>	<u>\$ 6,921,216</u>	<u>\$ 4,342,198</u>	<u>\$ 5,551,642</u>
RETIREES HEALTH INSURANCE SUBSIDY				
Assets				
Cash and investments	\$ 1,841,782	\$ 1,484,986	\$ 1,289,471	\$ 2,037,297
Interest receivable	8,020	16,516	8,020	16,516
Total assets	<u>\$ 1,849,802</u>	<u>\$ 1,501,502</u>	<u>\$ 1,297,491</u>	<u>\$ 2,053,813</u>
Liabilities				
Due to other governmental agencies	\$ 1,849,802	\$ 1,501,502	\$ 1,297,491	\$ 2,053,813
Total liabilities	<u>\$ 1,849,802</u>	<u>\$ 1,501,502</u>	<u>\$ 1,297,491</u>	<u>\$ 2,053,813</u>

	<u>Balance</u> <u>July 1, 2005</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30,2006</u>
HOUSING REHABILITATION LOAN PROGRAM				
Assets				
Loans and notes receivable	\$ 221,557	\$ -	\$ 12,718	\$ 208,839
Total assets	<u>\$ 221,557</u>	<u>\$ -</u>	<u>\$ 12,718</u>	<u>\$ 208,839</u>
Liabilities				
Due to other governmental agencies	\$ 221,557	\$ -	\$ 12,718	\$ 208,839
Total liabilities	<u>\$ 221,557</u>	<u>\$ -</u>	<u>\$ 12,718</u>	<u>\$ 208,839</u>
TRANSPORTATION CORRIDOR FUND				
Assets				
Cash and investments	\$ 68,626	\$ 734,772	\$ 176,943	\$ 626,455
Total assets	<u>\$ 68,626</u>	<u>\$ 734,772</u>	<u>\$ 176,943</u>	<u>\$ 626,455</u>
Liabilities				
Due to other governmental agencies	\$ 68,626	\$ 734,772	\$ 176,943	\$ 626,455
Total liabilities	<u>\$ 68,626</u>	<u>\$ 734,772</u>	<u>\$ 176,943</u>	<u>\$ 626,455</u>
TRANSPORTATION SYSTEM IMPROVEMENT AUTHORITY SANTA-ANA - TUSTIN				
Assets				
Cash and investments	\$ 6,736,009	\$ 1,611,505	\$ 162,367	\$ 8,185,147
Interest receivable	51,213	94,059	51,213	94,059
Total assets	<u>\$ 6,787,222</u>	<u>\$ 1,705,564</u>	<u>\$ 213,580</u>	<u>\$ 8,279,206</u>
Liabilities				
Accounts payable	\$ 5,235	\$ 11,635	\$ 5,235	\$ 11,635
Due to other governmental agencies	6,781,987	1,485,584	-	8,267,571
Total liabilities	<u>\$ 6,787,222</u>	<u>\$ 1,497,219</u>	<u>\$ 5,235</u>	<u>\$ 8,279,206</u>

Agency Funds
Combining Statement of Changes with Fiduciary Assets and Liabilities
Year ended June 30, 2006

	<u>Balance</u> <u>July 1, 2005</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2006</u>
SCHOOL DISTRICTS'				
TRUST FUND				
Assets				
Cash and investments	\$ 150,933	\$ 332,033	\$ -	\$ 482,966
Interest receivable	1,146	6,732	1,146	6,732
Total assets	<u>\$ 152,079</u>	<u>\$ 338,765</u>	<u>\$ 1,146</u>	<u>\$ 489,698</u>
Liabilities				
Due to other governmental agencies	\$ 152,079	\$ 338,765	\$ 1,146	\$ 489,698
Total liabilities	<u>\$ 152,079</u>	<u>\$ 338,765</u>	<u>\$ 1,146</u>	<u>\$ 489,698</u>
TOTAL - ALL AGENCY FUNDS				
Assets				
Cash and investments	\$ 18,084,492	\$ 169,813,843	\$ 164,312,020	\$ 23,586,315
Receivables:				
Loans and notes	221,557	-	12,718	208,839
Interest	60,379	117,307	60,379	117,307
Total assets	<u>\$ 18,366,428</u>	<u>\$ 169,931,150</u>	<u>\$ 164,385,117</u>	<u>\$ 23,912,461</u>
Liabilities				
Accounts payable	\$ 5,235	\$ 11,635	\$ 5,235	\$ 11,635
Due to City employees	4,241,649	135,693,543	135,484,637	4,450,555
Due to other governmental agencies	14,119,544	28,423,541	23,092,814	19,450,271
Total liabilities	<u>\$ 18,366,428</u>	<u>\$ 164,128,719</u>	<u>\$ 158,582,686</u>	<u>\$ 23,912,461</u>