

FIDUCIARY FUNDS

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AND

ACCOUNT GROUPS

TRUST AND AGENCY FUNDS

EXPENDABLE TRUST FUNDS

Library and Historical Commission Fund - To account for receipt and disbursement of contributions from private sources for the sole benefit of Library or Historical Commission services.

Commissary Fund - To account for receipt and disbursement of net proceeds from the operation of canteens, vending machines, and other such facilities, and any monies which may be assigned to the Sheriff by inmates or others for deposit in said fund. Monies constitute a trust held by the Sheriff for the benefit and welfare of the inmates of the jail.

AGENCY FUNDS

BOARD OF COUNTY COMMISSIONERS

Board Escrow Fund - To account for monies collected on behalf of others and remitted to them on a quarterly basis.

CLERK OF THE CIRCUIT COURT

Registry of Court Fund - To account for the collection and disbursement of deposits required by Circuit and County Court legal actions.

Domestic Relations Fund - To account for the collection and disbursement of court ordered alimony, child support payments, and juvenile restitution.

State Documentary Stamps Fund - To account for the excise tax on documents collected pursuant to Chapter 201, Florida Statutes.

Cash Bond Civil Fund - To account for funds held in escrow pursuant to Court Orders or State Statutes relating to Civil proceedings.

Cash Bond Criminal Fund - To account for funds held in escrow pursuant to Court Orders or State Statutes relating to Criminal proceedings.

Fines, Jury and Witness Payroll Fund - To account for the receipts and disbursements of funds to jurors and witnesses on behalf of County and State Agencies, along with court ordered fines and costs collected on behalf of various governmental agencies; proceeds of tax deed sales in accordance with Section 197, Florida Statutes; and funds, relating to mortgage foreclosures pursuant to Section 702.04, Florida Statutes.

TRUST AND AGENCY FUNDS
SHERIFF
EXPENDABLE TRUST FUNDS

Individual Depository Fund - To account for receipt and disbursement of funds held for individuals pending determination of distribution.

Cash Appearance Bonds Fund - To account for receipt and disbursement of bonds posted by individuals pending judicial proceedings.

Inmate Trust Fund - To account for receipt and disbursement of funds held for individual inmates pending draw as authorized by inmates.

Suspense Fund - To account for receipts and disbursements relating to inmate work release programs pursuant to Section 951.24, Florida Statutes.

FLORIDA COUNTY COMMISSIONERS
TAX COLLECTOR

Property Tax Fund - To account for receipt and distribution of ad valorem tax collections.

State Licenses Fund - To account for receipt and distribution of collections such as vehicle tag and title; marine title and registration fees; and hunting and fishing licenses fees, on behalf of various State agencies.

SEMINOLE COUNTY, FLORIDA
 COMBINING BALANCE SHEET
 ALL FIDUCIARY FUNDS
 September 30, 1999

SEMINOLE COUNTY, FLORIDA
 COMBINING BALANCE SHEET
 ALL FIDUCIARY FUNDS
 EXHIBIT G-1
 PAGE 1 OF 3

	<u>EXPENDABLE TRUST FUNDS</u>	
	<u>LIBRARY AND HISTORICAL COMMISSION</u>	<u>COMMISSARY</u>
<u>ASSETS</u>		
Equity in Pooled Cash and Investments	\$ 117,536	\$ -
Other Cash and Investments	-	429,442
Accounts Receivable	25	-
Intragovernmental Receivable	-	-
Due from Other Governments	-	-
Inventories	-	16,416
TOTAL ASSETS	\$ 117,561	\$ 445,858
<u>LIABILITIES AND FUND EQUITY</u>		
<u>LIABILITIES</u>		
Accounts Payable	\$ 284	\$ -
Intragovernmental Payable	-	-
Due to Other Funds	-	-
Due to Other Governments	-	-
Due to Individuals	-	-
Escrow Deposits	438	-
TOTAL LIABILITIES	\$ 722	\$ -
<u>FUND EQUITY</u>		
Fund Balances:		
Reserved for Inventories	\$ -	\$ 16,416
Undesignated	116,839	429,442
TOTAL FUND EQUITY	\$ 116,839	\$ 445,858
TOTAL LIABILITIES AND FUND EQUITY	\$ 117,561	\$ 445,858

SEMINOLE COUNTY, FLORIDA
 COMBINING BALANCE SHEET
 ALL FIDUCIARY FUNDS
 September 30, 1999

SEMINOLE COUNTY, FLORIDA
 COMBINING BALANCE SHEET
 ALL FIDUCIARY FUNDS
 September 30, 1999

AGENCY FUNDS
BOARD OF COUNTY COMMISSIONERS

<u>ASSETS</u>	<u>BOARD ESCROW</u>
Equity in Pooled Cash and Investments	\$ 1,388,945
Other Cash and Investments	-
Accounts Receivable	-
Intragovernmental Receivable	-
Due from Other Governments	-
Inventories	-
TOTAL ASSETS	\$ 1,388,945
 <u>LIABILITIES AND FUND EQUITY</u>	
<u>LIABILITIES</u>	
Accounts Payable	\$ -
Intragovernmental Payable	-
Due to Other Funds	-
Due to Other Governments	-
Due to Individuals	1,388,945
Escrow Deposits	-
TOTAL LIABILITIES	\$ 1,388,945
 <u>FUND EQUITY</u>	
Fund Balances:	
Reserved for Inventories	\$ -
Undesignated	-
TOTAL FUND EQUITY	\$ -
TOTAL LIABILITIES AND FUND EQUITY	\$ 1,388,945

AGENCY FUNDS
CLERK OF CIRCUIT COURT

<u>REGISTRY OF COURT</u>	<u>DOMESTIC RELATIONS</u>	<u>STATE DOCUMENTARY STAMPS</u>	<u>CASH BOND CIVIL</u>	<u>CASH BOND CRIMINAL</u>	<u>FINES JURY AND WITNESS PAYROLL</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4,436,712	304,002	382,753	89,581	614,309	1,345,173
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 4,436,712</u>	<u>\$ 304,002</u>	<u>\$ 382,753</u>	<u>\$89,581</u>	<u>\$ 614,309</u>	<u>\$ 1,345,173</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	388,930
-	-	-	-	-	-
-	-	382,753	-	-	523,961
4,436,712	304,002	-	89,581	614,309	432,282
-	-	-	-	-	-
<u>\$ 4,436,712</u>	<u>\$ 304,002</u>	<u>\$ 382,753</u>	<u>\$89,581</u>	<u>\$ 614,309</u>	<u>\$ 1,345,173</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 4,436,712</u>	<u>\$ 304,002</u>	<u>\$ 382,753</u>	<u>\$89,581</u>	<u>\$ 614,309</u>	<u>\$ 1,345,173</u>

SEMINOLE COUNTY, FLORIDA
 COMBINING BALANCE SHEET
 ALL FIDUCIARY SHEET
 September 30, 1999

	AGENCY FUNDS			
	SHERIFF			
	INDIVIDUAL DEPOSITORY	CASH APPEARANCE BONDS	INMATE TRUST	SUSPENSE
ASSETS				
Equity in Pooled Cash and Investments	\$ -	\$ -	\$ -	\$ -
Other Cash and Investments	76,586	-	158,054	370,053
Accounts Receivable	-	-	-	-
Intragovernmental Receivable	-	-	-	-
Due from Other Governments	-	-	-	-
Inventories	-	-	-	-
TOTAL ASSETS	<u>\$ 76,586</u>	<u>\$ -</u>	<u>\$ 158,054</u>	<u>\$ 370,053</u>
LIABILITIES AND FUND EQUITY				
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Intragovernmental Payable	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Other Governments	-	-	-	-
Due to Individuals	76,586	-	158,054	370,053
Escrow Deposits	-	-	-	-
TOTAL LIABILITIES	<u>\$ 76,586</u>	<u>\$ -</u>	<u>\$ 158,054</u>	<u>\$ 370,053</u>
FUND EQUITY				
Fund Balances:				
Reserved for Inventories	\$ -	\$ -	\$ -	\$ -
Undesignated	-	-	-	-
TOTAL FUND EQUITY	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 76,586</u>	<u>\$ -</u>	<u>\$ 158,054</u>	<u>\$ 370,053</u>

AGENCY FUNDS			
TAX COLLECTOR		ALL FIDUCIARY FUNDS	
PROPERTY TAX	STATE LICENSES	TOTALS	
		1999	1998
\$ -	\$ -	\$ 1,506,481	\$ 1,046,826
1,558,506	-	9,765,171	8,918,601
-	-	25	17,000
76,569	44,754	121,323	6,831
-	-	-	39,892
-	-	16,416	17,410
<u>\$1,635,075</u>	<u>\$ 44,754</u>	<u>\$ 11,409,416</u>	<u>\$ 10,046,560</u>
\$ -	\$ -	\$ 284	\$ 1,311
13,759	-	402,689	850,819
-	36,325	36,325	26,627
1,136	-	2,296,796	1,623,139
101,718	-	6,583,297	5,226,440
<u>1,518,462</u>	<u>8,429</u>	<u>1,527,328</u>	<u>1,314,553</u>
<u>\$1,635,075</u>	<u>\$ 44,754</u>	<u>\$ 10,846,719</u>	<u>\$ 9,042,889</u>
\$ -	\$ -	\$ 16,416	\$ 17,410
-	-	546,281	986,261
\$ -	\$ -	\$ 562,697	\$ 1,003,671
<u>\$1,635,075</u>	<u>\$ 44,754</u>	<u>\$ 11,409,416</u>	<u>\$ 10,046,560</u>

SEMINOLE COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES EXHIBIT G-2
 ALL EXPENDABLE TRUST FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 1999

	LIBRARY AND HISTORICAL COMMISSION	COMMISSARY	TOTALS	
			1999	1998
REVENUES				
Gifts and Contributions	\$ 47,017	\$ -	\$ 47,017	\$ 101,801
Interest Earnings	4,742	-	4,742	6,395
Sales	-	714,673	714,673	949,856
TOTAL REVENUES	\$ 51,759	\$ 714,673	\$ 766,432	\$ 1,058,052
EXPENDITURES				
Current:				
General Government	\$ -	\$ -	\$ -	\$ -
Public Safety	596	858,955	859,551	621,765
Human Services	-	-	-	-
Culture and Recreation	44,314	-	44,314	39,490
Capital Outlay	3,541	-	3,541	66,395
TOTAL EXPENDITURES	\$ 48,451	\$ 858,955	\$ 907,406	\$ 727,650
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 3,308	\$ (144,282)	\$ (140,974)	\$ 330,402
OTHER FINANCING (USES)				
Operating Transfers (Out)	\$ -	\$ (300,000)	\$ (300,000)	\$ -
TOTAL OTHER FINANCING (USES)	\$ -	\$ (300,000)	\$ (300,000)	\$ -
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 3,308	\$ (444,282)	\$ (440,974)	\$ -
FUND BALANCES AT BEGINNING OF YEAR	113,531	890,140	1,003,671	673,269
FUND BALANCES AT END OF YEAR	\$ 116,839	\$ 445,858	\$ 562,697	\$ 1,003,671

SEMINOLE COUNTY, FLORIDA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 1999

EXHIBIT G-3
 PAGE 1 OF 4

	BALANCE OCTOBER 1, 1998	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 1999
BOARD OF COUNTY COMMISSIONERS				
BOARD ESCROW				
ASSETS				
Equity in Pooled Cash and Investments	\$ 948,984	\$ 5,016,427	\$ 4,576,466	\$ 1,388,945
TOTAL ASSETS	\$ 948,984	\$ 5,016,427	\$ 4,576,466	\$ 1,388,945
LIABILITIES				
Due to Other Governments	\$ 948,984	\$ 5,016,427	\$ 4,576,466	\$ 1,388,945
TOTAL LIABILITIES	\$ 948,984	\$ 5,016,427	\$ 4,576,466	\$ 1,388,945
CLERK OF CIRCUIT COURT REGISTRY OF THE COURT				
ASSETS				
Other Cash and Investments	\$ 3,496,318	\$ 35,638,655	\$ 34,698,261	\$ 4,436,712
TOTAL ASSETS	\$ 3,496,318	\$ 35,638,655	\$ 34,698,261	\$ 4,436,712
LIABILITIES				
Due to Individuals	\$ 3,496,318	\$ 35,638,655	\$ 34,698,261	\$ 4,436,712
TOTAL LIABILITIES	\$ 3,496,318	\$ 35,638,655	\$ 34,698,261	\$ 4,436,712
DOMESTIC RELATIONS				
ASSETS				
Other Cash and Investments	\$ 280,020	\$ 43,038,545	\$ 43,014,563	\$ 304,002
TOTAL ASSETS	\$ 280,020	\$ 43,038,545	\$ 43,014,563	\$ 304,002
LIABILITIES				
Due to Individuals	\$ 280,020	\$ 43,038,545	\$ 43,014,563	\$ 304,002
TOTAL LIABILITIES	\$ 280,020	\$ 43,038,545	\$ 43,014,563	\$ 304,002
DOCUMENTARY STAMPS				
ASSETS				
Other Cash and Investments	\$ 229,749	\$ 27,111,999	\$ 26,958,995	\$ 382,753
TOTAL ASSETS	\$ 229,749	\$ 27,111,999	\$ 26,958,995	\$ 382,753
LIABILITIES				
Due to Other Governments	\$ 229,749	\$ 27,111,999	\$ 26,958,995	\$ 382,753
TOTAL LIABILITIES	\$ 229,749	\$ 27,111,999	\$ 26,958,995	\$ 382,753
CIVIL BONDS				
ASSETS				
Other Cash and Investments	\$ 70,734	\$ 65,905	\$ 47,058	\$ 89,581
TOTAL ASSETS	\$ 70,734	\$ 65,905	\$ 47,058	\$ 89,581
LIABILITIES				
Due to Individuals	\$ 70,734	\$ 65,905	\$ 47,058	\$ 89,581
TOTAL LIABILITIES	\$ 70,734	\$ 65,905	\$ 47,058	\$ 89,581

SEMINOLE COUNTY, FLORIDA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 1999

EXHIBIT G-3
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	BALANCE OCTOBER 1, 1998	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 1999
CRIMINAL BONDS				
ASSETS				
Other Cash and Investments	\$ 515,488	\$ 2,903,014	\$ 2,804,193	\$ 614,309
TOTAL ASSETS	\$ 515,488	\$ 2,903,014	\$ 2,804,193	\$ 614,309
LIABILITIES				
Due to Individuals	\$ 515,488	\$ 2,903,014	\$ 2,804,193	\$ 614,309
TOTAL LIABILITIES	\$ 515,488	\$ 2,903,014	\$ 2,804,193	\$ 614,309
FINES/JURY/WITNESS				
ASSETS				
Other Cash and Investments	\$ 1,207,320	\$ 26,833,424	\$ 26,695,571	\$ 1,345,173
Intragovernmental	6,831	-	6,831	-
TOTAL ASSETS	\$ 1,214,151	\$ 26,833,424	\$ 26,702,402	\$ 1,345,173
LIABILITIES				
Intragovernmental Payables	\$ 333,814	\$ 5,029,471	\$ 4,974,355	\$ 388,930
Due to Other Governments	444,406	12,096,994	12,017,439	523,961
Due to Individuals	435,931	9,706,959	9,710,608	432,282
TOTAL LIABILITIES	\$ 1,214,151	\$ 26,833,424	\$ 26,702,402	\$ 1,345,173
SHERIFF				
INDIVIDUAL DEPOSITORY				
ASSETS				
Other Cash and Investments	\$ 122,294	\$ 317,198	\$ 362,906	\$ 76,586
TOTAL ASSETS	\$ 122,294	\$ 317,198	\$ 362,906	\$ 76,586
LIABILITIES				
Due to Individuals	\$ 122,294	\$ 317,198	\$ 362,906	\$ 76,586
TOTAL LIABILITIES	\$ 122,294	\$ 317,198	\$ 362,906	\$ 76,586
CASH BONDS				
ASSETS				
Other Cash and Investments	\$ -	\$ 2,054,010	\$ 2,054,010	\$ -
TOTAL ASSETS	\$ -	\$ 2,054,010	\$ 2,054,010	\$ -
LIABILITIES				
Due to Individuals	\$ -	\$ 2,054,010	\$ 2,054,010	\$ -
TOTAL LIABILITIES	\$ -	\$ 2,054,010	\$ 2,054,010	\$ -

SEMINOLE COUNTY, FLORIDA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 1999

EXHIBIT G-3
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	BALANCE OCTOBER 1, 1998	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 1999
SHERIFF				
INMATE TRUST				
ASSETS				
Other Cash and Investments	\$ 58,119	\$ 1,593,481	\$ 1,493,546	\$ 158,054
TOTAL ASSETS	\$ 58,119	\$ 1,593,481	\$ 1,493,546	\$ 158,054
LIABILITIES				
Due to Individuals	\$ 58,119	\$ 1,593,481	\$ 1,493,546	\$ 156,054
TOTAL LIABILITIES	\$ 58,119	\$ 1,593,481	\$ 1,493,546	\$ 156,054
SUSPENSE				
ASSETS				
Other Cash and Investments	\$ 568,896	\$ 2,122,198	\$ 2,321,041	\$ 370,053
TOTAL ASSETS	\$ 568,896	\$ 2,122,198	\$ 2,321,041	\$ 370,053
LIABILITIES				
Intragovernmental Payables	\$ 487,959	\$ -	\$ 487,959	\$ -
Due to Individuals	80,937	2,122,198	1,833,082	370,053
TOTAL LIABILITIES	\$ 568,896	\$ 2,122,198	\$ 2,321,041	\$ 370,053
TAX COLLECTOR				
PROPERTY TAX				
ASSETS				
Other Cash and Investments	\$ 1,496,933	\$ 277,554,725	\$ 277,493,152	\$ 1,558,506
Intragovernmental Receivables	1,049	83,831	8,311	76,569
TOTAL ASSETS	\$ 1,497,982	\$ 277,638,556	\$ 277,501,463	\$ 1,635,075
LIABILITIES				
Intragovernmental Payables	\$ 29,046	\$ -	\$ 15,287	\$ 13,759
Due to Other Governments	-	266,216,928	266,215,791	1,137
Due to Individuals	166,599	8,519,216	8,584,097	101,718
Escrow Deposits	1,302,337	2,902,412	2,686,288	1,518,461
TOTAL LIABILITIES	\$ 1,497,982	\$ 277,638,556	\$ 277,501,463	\$ 1,635,075
STATE LICENSES				
ASSETS				
Other Cash and Investments	\$ -	\$ 28,590,673	\$ 28,590,673	\$ -
Intragovernmental Receivables	38,843	52,944	47,033	44,754
TOTAL ASSETS	\$ 38,843	\$ 28,643,617	\$ 28,637,706	\$ 44,754
LIABILITIES				
Due to Other Funds	\$ 26,627	\$ 36,325	\$ 26,627	\$ 36,325
Due to Other Governments	-	25,444,116	25,444,116	-
Escrow Deposits	12,216	3,163,176	3,166,963	8,429
TOTAL LIABILITIES	\$ 38,843	\$ 28,643,617	\$ 28,637,706	\$ 44,754

SEMINOLE COUNTY, FLORIDA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 1999

EXHIBIT G-3
 PAGE 4 OF 4

	BALANCE OCTOBER 1, 1998	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 1999
TOTALS-ALL AGENCY FUNDS				
ASSETS				
Equity in Pooled Cash and Investmens	\$ 948,984	\$ 5,016,427	\$ 4,576,466	\$ 1,388,945
Other Cash and Investments	8,045,871	447,823,827	446,533,969	9,335,729
Intragovernmental Receivables	6,831	-	6,831	-
Due from Other Governments	39,892	136,775	55,344	121,323
TOTAL ASSETS	\$ 9,041,578	\$ 452,977,029	\$ 451,172,610	\$ 10,845,997
LIABILITIES				
Intragovernmental Payables	\$ 850,819	\$ 5,029,471	\$ 5,477,601	\$ 402,689
Due to Other Funds	26,627	36,325	26,627	36,325
Due to Other Governments	1,623,139	335,886,464	335,212,807	2,296,796
Due to Individuals	5,226,400	105,959,181	104,602,324	6,583,297
Escrow Deposits	1,314,553	6,065,588	5,853,251	1,526,890
TOTAL LIABILITIES	\$ 9,041,538	\$ 452,977,029	\$ 451,172,610	\$ 10,845,997