

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.

SHERIFF

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.

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, 2000

EXHIBIT G-1
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	<u>EXPENDABLE TRUST FUNDS</u>	
	<u>LIBRARY AND HISTORICAL COMMISSION</u>	<u>COMMISSARY</u>
<u>ASSETS</u>		
Equity in Pooled Cash and Investments	\$ 143,495	\$ -
Other Cash and Investments	-	523,385
Accounts Receivable	175	-
Intragovernmental Receivable	-	-
Due from Other Governments	-	-
Inventories	-	-
TOTAL ASSETS	<u>\$ 143,670</u>	<u>\$ 523,385</u>
<u>LIABILITIES AND FUND EQUITY</u>		
<u>LIABILITIES</u>		
Accounts Payable	\$ 346	\$ -
Intragovernmental Payable	-	-
Due to Other Funds	-	-
Due to Other Governments	-	-
Due to Individuals	-	-
Escrow Deposits	438	-
TOTAL LIABILITIES	<u>\$ 784</u>	<u>\$ -</u>
<u>FUND EQUITY</u>		
Fund Balances:		
Reserved for Inventories	\$ -	\$ -
Undesignated	142,886	523,385
TOTAL FUND EQUITY	<u>\$ 142,886</u>	<u>\$ 523,385</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 143,670</u>	<u>\$ 523,385</u>

SEMINOLE COUNTY, FLORIDA
 COMBINING BALANCE SHEET
 ALL FIDUCIARY FUNDS
 September 30, 2000

SEMINOLE COUNTY, FLORIDA
 BOARD OF COUNTY COMMISSIONERS
 COMBINING BALANCE SHEET
 ALL FIDUCIARY FUNDS
 SEPTEMBER 30, 2000

AGENCY FUNDS
BOARD OF COUNTY COMMISSIONERS

	<u>BOARD ESCROW</u>
ASSETS	
Equity in Pooled Cash and Investments	\$ 790,788
Other Cash and Investments	-
Accounts Receivable	8,675
Due from Other Funds	-
Intragovernmental Receivable	-
Due from Other Governments	-
Inventories	-
TOTAL ASSETS	<u>\$ 799,463</u>
LIABILITIES AND FUND EQUITY	
LIABILITIES	
Accounts Payable	\$ -
Intragovernmental Payable	-
Due to Other Funds	-
Due to Other Governments	799,463
Due to Individuals	-
Escrow Deposits	-
TOTAL LIABILITIES	<u>\$ 799,463</u>
FUND EQUITY	
Fund Balances:	
Reserved for Inventories	\$ -
Undesignated	-
TOTAL FUND EQUITY	<u>\$ -</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 799,463</u>

AGENCY FUNDS					
CLERK OF CIRCUIT COURT					
REGISTRY OF COURT	DOMESTIC RELATIONS	STATE DOCUMENTARY STAMPS	CASH BOND CIVIL	CASH BOND CRIMINAL	FINES JURY AND WITNESS PAYROLL
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2,295,160	162,776	412,029	284,360	461,743	1,604,165
-	-	-	-	-	-
-	-	-	-	-	5,652
-	-	-	-	-	-
<u>\$ 2,295,160</u>	<u>\$ 162,776</u>	<u>\$ 412,029</u>	<u>\$284,360</u>	<u>\$461,743</u>	<u>\$ 1,609,817</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	436,811
-	-	-	-	-	-
-	-	412,029	-	-	533,952
2,295,160	162,776	-	284,360	461,743	639,054
-	-	-	-	-	-
<u>\$ 2,295,160</u>	<u>\$ 162,776</u>	<u>\$ 412,029</u>	<u>\$284,360</u>	<u>\$461,743</u>	<u>\$ 1,609,817</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>\$ 2,295,160</u>	<u>\$ 162,776</u>	<u>\$ 412,029</u>	<u>\$284,360</u>	<u>\$461,743</u>	<u>\$ 1,609,817</u>

SEMINOLE COUNTY, FLORIDA
 COMBINING BALANCE SHEET
 ALL FIDUCIARY SHEET
 September 30, 2000

	AGENCY FUNDS			
	SHERIFF			
	INDIVIDUAL DEPOSITORY	CASH APPEARANCE BONDS	INMATE TRUST	SUSPENSE
ASSETS				
Equity in Pooled Cash and Investments	\$ -	\$ -	\$ -	\$ -
Other Cash and Investments	58,047	-	115,962	322,326
Accounts Receivable	-	-	-	-
Due From Other Funds	-	-	-	-
Intragovernmental Receivable	-	-	-	-
Due from Other Governments	-	-	-	-
Inventories	-	-	-	-
TOTAL ASSETS	\$ 58,047	\$ -	\$ 115,962	\$ 322,326
LIABILITIES AND FUND EQUITY				
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Intragovernmental Payable	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Other Governments	-	-	-	-
Due to Individuals	58,047	-	115,962	322,326
Escrow Deposits	-	-	-	-
TOTAL LIABILITIES	\$ 58,047	\$ -	\$ 115,962	\$ 322,326
FUND EQUITY				
Fund Balances:				
Reserved for Inventories	\$ -	\$ -	\$ -	\$ -
Undesignated	-	-	-	-
TOTAL FUND EQUITY	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES AND FUND EQUITY	\$ 58,047	\$ -	\$ 115,962	\$ 322,326

<u>AGENCY FUNDS</u>		<u>ALL FIDUCIARY FUNDS</u>	
<u>TAX COLLECTOR</u>			
<u>PROPERTY TAX</u>	<u>STATE LICENSES</u>	<u>TOTALS</u>	
		<u>2000</u>	<u>1999</u>
\$ -	\$ -	\$ 934,283	\$ 1,506,481
1,778,477	-	8,018,430	9,765,171
-	-	8,850	25
31,707	-	31,707	-
-	41,988	5,652	121,323
-	-	41,988	-
-	-	-	16,416
<u>\$1,810,184</u>	<u>\$ 41,988</u>	<u>\$ 9,040,910</u>	<u>\$ 11,409,416</u>
\$ -	\$ -	\$ 346	\$ 284
14,150	-	450,961	402,689
-	31,707	31,707	36,325
-	2,986	1,748,430	2,296,796
199,561	1,197	4,540,186	6,583,297
<u>1,596,473</u>	<u>6,098</u>	<u>1,603,009</u>	<u>1,527,328</u>
<u>\$1,810,184</u>	<u>\$ 41,988</u>	<u>\$ 8,374,639</u>	<u>\$ 10,846,719</u>
\$ -	\$ -	\$ -	\$ 16,416
-	-	666,271	546,281
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 666,271</u>	<u>\$ 562,697</u>
<u>\$1,810,184</u>	<u>\$ 41,988</u>	<u>\$ 9,040,910</u>	<u>\$ 11,409,416</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, 2000

	LIBRARY AND HISTORICAL COMMISSION	COMMISSARY	TOTALS	
			2000	1999
REVENUES				
Miscellaneous				
Gifts and Contributions	\$ 67,820	\$ -	\$ 67,820	\$ 47,017
Interest Earnings	7,275	14,011	21,286	4,742
Sales	-	501,785	501,785	714,673
TOTAL REVENUES	\$ 75,095	\$ 515,796	\$ 590,891	\$ 766,432
EXPENDITURES				
Current:				
Public Safety	\$ 458	\$ 438,270	\$ 438,728	\$ 859,551
Culture and Recreation	25,618	-	25,618	44,314
Capital Outlay	22,972	-	22,972	3,541
TOTAL EXPENDITURES	\$ 49,048	\$ 438,270	\$ 487,318	\$ 907,406
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 26,047	\$ 77,526	\$ 103,573	\$ (140,974)
OTHER FINANCING (USES)				
Operating Transfers (Out)	\$ -	\$ -	\$ -	\$ (300,000)
TOTAL OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ (300,000)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 26,047	\$ 77,526	\$ 103,573	\$ (440,974)
FUND BALANCES AT BEGINNING OF YEAR	116,839	445,858	562,697	1,003,671
FUND BALANCES AT END OF YEAR	\$ 142,886	\$ 523,384	\$ 666,270	\$ 562,697

SEMINOLE COUNTY, FLORIDA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2000

EXHIBIT G-3
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	BALANCE OCTOBER 1, 1999	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2000
BOARD OF COUNTY COMMISSIONERS				
BOARD ESCROW				
ASSETS				
Equity in Pooled Cash and Investments	\$1,388,945	\$ 4,174,361	\$ 4,772,518	\$ 790,788
Accounts Payable	-	8,675	-	8,675
TOTAL ASSETS	<u>\$1,388,945</u>	<u>\$ 4,183,036</u>	<u>\$ 4,772,518</u>	<u>\$ 799,463</u>
LIABILITIES				
Due to Other Governments	\$1,388,945	\$ 4,183,036	\$ 4,772,518	\$ 799,463
TOTAL LIABILITIES	<u>\$1,388,945</u>	<u>\$ 4,183,036</u>	<u>\$ 4,772,518</u>	<u>\$ 799,463</u>
CLERK OF CIRCUIT COURT				
REGISTRY OF THE COURT				
ASSETS				
Other Cash and Investments	\$4,436,712	\$ 24,203,621	\$26,345,173	\$ 2,295,160
TOTAL ASSETS	<u>\$4,436,712</u>	<u>\$ 24,203,621</u>	<u>\$26,345,173</u>	<u>\$ 2,295,160</u>
LIABILITIES				
Due to Individuals	\$4,436,712	\$ 24,203,621	\$26,345,173	\$ 2,295,160
TOTAL LIABILITIES	<u>\$4,436,712</u>	<u>\$ 24,203,621</u>	<u>\$26,345,173</u>	<u>\$ 2,295,160</u>
DOMESTIC RELATIONS				
ASSETS				
Other Cash and Investments	\$ 304,002	\$ 32,616,540	\$32,757,766	\$ 162,776
TOTAL ASSETS	<u>\$ 304,002</u>	<u>\$ 32,616,540</u>	<u>\$32,757,766</u>	<u>\$ 162,776</u>
LIABILITIES				
Due to Individuals	\$ 304,002	\$ 32,616,540	\$32,757,766	\$ 162,776
TOTAL LIABILITIES	<u>\$ 304,002</u>	<u>\$ 32,616,540</u>	<u>\$32,757,766</u>	<u>\$ 162,776</u>
DOCUMENTARY STAMPS				
ASSETS				
Other Cash and Investments	\$ 382,753	\$ 24,834,337	\$24,805,061	\$ 412,029
TOTAL ASSETS	<u>\$ 382,753</u>	<u>\$ 24,834,337</u>	<u>\$24,805,061</u>	<u>\$ 412,029</u>
LIABILITIES				
Due to Other Governments	\$ 382,753	\$ 24,834,337	\$24,805,061	\$ 412,029
TOTAL LIABILITIES	<u>\$ 382,753</u>	<u>\$ 24,834,337</u>	<u>\$24,805,061</u>	<u>\$ 412,029</u>
CIVIL BONDS				
ASSETS				
Other Cash and Investments	\$ 89,581	\$ 261,539	\$ 66,760	\$ 284,360
TOTAL ASSETS	<u>\$ 89,581</u>	<u>\$ 261,539</u>	<u>\$ 66,760</u>	<u>\$ 284,360</u>
LIABILITIES				
Due to Individuals	\$ 89,581	\$ 261,539	\$ 66,760	\$ 284,360
TOTAL LIABILITIES	<u>\$ 89,581</u>	<u>\$ 261,539</u>	<u>\$ 66,760</u>	<u>\$ 284,360</u>

SEMINOLE COUNTY, FLORIDA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2000

EXHIBIT G-3
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	BALANCE OCTOBER 1, 1999	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2000
CRIMINAL BONDS				
ASSETS				
Other Cash and Investments	\$ 614,309	\$ 2,626,671	\$ 2,779,237	\$ 461,743
TOTAL ASSETS	\$ 614,309	\$ 2,626,671	\$ 2,779,237	\$ 461,743
LIABILITIES				
Due to Individuals	\$ 614,309	\$ 2,626,671	\$ 2,779,237	\$ 461,743
TOTAL LIABILITIES	\$ 614,309	\$ 2,626,671	\$ 2,779,237	\$ 461,743
FINES/JURY/WITNESS				
ASSETS				
Other Cash and Investments	\$ 1,345,173	\$26,770,556	\$26,511,564	\$ 1,604,165
Intragovernmental	-	5,652	-	5,652
TOTAL ASSETS	\$ 1,345,173	\$26,776,208	\$26,511,564	\$ 1,609,817
LIABILITIES				
Intragovernmental Payables	\$ 388,930	\$ 5,266,264	\$ 5,218,383	\$ 436,811
Due to Other Governments	523,961	10,199,821	10,189,830	533,952
Due to Individuals	432,282	11,310,123	11,103,351	639,054
TOTAL LIABILITIES	\$ 1,345,173	\$26,776,208	\$26,511,564	\$ 1,609,817
SHERIFF				
INDIVIDUAL DEPOSITORY				
ASSETS				
Other Cash and Investments	\$ 76,586	\$ 365,598	\$ 384,137	\$ 58,047
TOTAL ASSETS	\$ 76,586	\$ 365,598	\$ 384,137	\$ 58,047
LIABILITIES				
Due to Individuals	\$ 76,586	\$ 365,598	\$ 384,137	\$ 58,047
TOTAL LIABILITIES	\$ 76,586	\$ 365,598	\$ 384,137	\$ 58,047
CASH BONDS				
ASSETS				
Other Cash and Investments	\$ -	\$ 1,944,730	\$ 1,944,730	\$ -
TOTAL ASSETS	\$ -	\$ 1,944,730	\$ 1,944,730	\$ -
LIABILITIES				
Due to Individuals	\$ -	\$ 1,944,730	\$ 1,944,730	\$ -
TOTAL LIABILITIES	\$ -	\$ 1,944,730	\$ 1,944,730	\$ -

SEMINOLE COUNTY, FLORIDA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2000

EXHIBIT G-3
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	BALANCE OCTOBER 1, 1999	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2000
SHERIFF				
INMATE TRUST				
ASSETS				
Other Cash and Investments	\$ 158,054	\$ 1,927,500	\$ 1,969,592	\$ 115,962
TOTAL ASSETS	\$ 158,054	\$ 1,927,500	\$ 1,969,592	\$ 115,962
LIABILITIES				
Due to Individuals	\$ 158,054	\$ 1,927,500	\$ 1,969,592	\$ 115,962
TOTAL LIABILITIES	\$ 158,054	\$ 1,927,500	\$ 1,969,592	\$ 115,962
SUSPENSE				
ASSETS				
Other Cash and Investments	\$ 370,053	\$ 1,117,402	\$ 1,165,129	\$ 322,326
TOTAL ASSETS	\$ 370,053	\$ 1,117,402	\$ 1,165,129	\$ 322,326
LIABILITIES				
Due to Individuals	\$ 370,053	\$ 1,117,402	\$ 1,165,129	\$ 322,326
TOTAL LIABILITIES	\$ 370,053	\$ 1,117,402	\$ 1,165,129	\$ 322,326
TAX COLLECTOR				
PROPERTY TAX				
ASSETS				
Other Cash and Investments	\$ 1,558,506	\$292,822,283	\$292,602,312	\$ 1,778,477
Due from Other Funds	-	31,707	-	31,707
Intragovernmental Receivables	76,569	-	76,569	-
TOTAL ASSETS	\$ 1,635,075	\$292,853,990	\$292,678,881	\$ 1,810,184
LIABILITIES				
Intragovernmental Payables	\$ 13,759	\$ 14,150	\$ 13,759	\$ 14,150
Due to Other Governments	1,137	274,214,088	274,215,225	-
Due to Individuals	101,718	6,875,989	6,778,146	199,561
Escrow Deposits	1,518,461	11,749,763	11,671,751	1,596,473
TOTAL LIABILITIES	\$ 1,635,075	\$292,853,990	\$292,678,881	\$ 1,810,184
STATE LICENSES				
ASSETS				
Other Cash and Investments	\$ -	\$ 28,888,362	\$ 28,888,362	\$ -
Due to Individuals	44,754	46,834	49,600	41,988
TOTAL ASSETS	\$ 44,754	\$ 28,935,196	\$ 28,937,962	\$ 41,988
LIABILITIES				
Due to Other Funds	\$ 36,325	\$ 26,627	\$ 31,245	\$ 31,707
Due to Other Governments	-	28,529,123	28,526,137	2,986
Due to Individuals	-	1,197	-	1,197
Escrow Deposits	8,429	378,249	380,580	6,098
TOTAL LIABILITIES	\$ 44,754	\$ 28,935,196	\$ 28,937,962	\$ 41,988

SEMINOLE COUNTY, FLORIDA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2000

EXHIBIT G-3
 PAGE 4 OF 4

	BALANCE OCTOBER 1, 1999	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2000
TOTALS-ALL AGENCY FUNDS				
ASSETS				
Equity in Pooled Cash and Investments	\$ 1,388,945	\$ 4,174,361	\$ 4,772,518	\$ 790,788
Other Cash and Investments	9,335,729	438,379,139	440,219,823	7,495,045
Accounts Receivable	-	8,675	-	8,675
Intragovernmental Receivables	-	5,652	-	5,652
Due from Other Funds	-	31,707	-	31,707
Due from Other Governments	121,323	46,834	126,169	41,988
TOTAL ASSETS	\$10,845,997	\$442,646,368	\$445,118,510	\$ 8,373,855
LIABILITIES				
Intragovernmental Payables	\$ 402,689	\$ 5,280,414	\$ 5,232,142	\$ 450,961
Due to Other Funds	36,325	26,627	31,245	31,707
Due to Other Governments	2,296,796	341,960,405	342,508,771	1,748,430
Due to Individuals	6,583,297	83,250,910	85,294,021	4,540,186
Escrow Deposits	1,526,890	12,128,012	12,052,331	1,602,571
TOTAL LIABILITIES	\$10,845,997	\$442,646,368	\$445,118,510	\$ 8,373,855