

**FIDUCIARY FUNDS
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.

SHERIFF

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

Cash Bond 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, 2001

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	\$ 128,773	\$ -
Other Cash and Investments	-	460,222
Accounts Receivable	1,143	-
Due from Other Funds	-	-
Intragovernmental Receivable	-	-
Due from Other Governments	-	-
	-	-
TOTAL ASSETS	\$ 129,916	\$ 460,222
<u>LIABILITIES AND FUND EQUITY</u>		
<u>LIABILITIES</u>		
Accounts Payable	\$ 710	\$ -
Intragovernmental Payable	-	-
Due to Other Funds	-	-
Due to Other Governments	-	-
Due to Individuals	-	-
Escrow Deposits	469	-
	469	-
TOTAL LIABILITIES	\$ 1,179	\$ -
<u>FUND EQUITY</u>		
Fund Balances:		
Undesignated	\$ 128,737	\$ 460,222
	128,737	460,222
TOTAL FUND EQUITY	\$ 128,737	\$ 460,222
TOTAL LIABILITIES AND FUND EQUITY	\$ 129,916	\$ 460,222

SEMINOLE COUNTY, FLORIDA
 COMBINING BALANCE SHEET
 ALL FIDUCIARY FUNDS
 September 30, 2001

	<u>AGENCY FUNDS</u>
	<u>BOARD OF COUNTY COMMISSIONERS</u>
	<u>BOARD ESCROW</u>
<u>ASSETS</u>	
Equity in Pooled Cash and Investments	\$ 1,053,342
Other Cash and Investments	-
Accounts Receivable	1,384
Due from Other Funds	-
Intragovernmental Receivable	-
Due from Other Governments	<u>-</u>
TOTAL ASSETS	<u>\$ 1,054,726</u>
<u>LIABILITIES AND FUND EQUITY</u>	
<u>LIABILITIES</u>	
Accounts Payable	\$ -
Intragovernmental Payable	-
Due to Other Funds	-
Due to Other Governments	1,054,726
Due to Individuals	-
Escrow Deposits	<u>-</u>
TOTAL LIABILITIES	<u>\$ 1,054,726</u>
<u>FUND EQUITY</u>	
Fund Balances:	
Undesignated	<u>\$ -</u>
TOTAL FUND EQUITY	<u>\$ -</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 1,054,726</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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3,659,128	101,185	409,056	346,462	650,519	1,717,408
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 3,659,128</u>	<u>\$ 101,185</u>	<u>\$ 409,056</u>	<u>\$ 346,462</u>	<u>\$ 650,519</u>	<u>\$ 1,717,408</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	434,605
-	-	-	-	-	-
-	-	409,056	-	-	542,601
3,659,128	101,185	-	346,462	650,519	740,202
-	-	-	-	-	-
<u>\$ 3,659,128</u>	<u>\$ 101,185</u>	<u>\$ 409,056</u>	<u>\$ 346,462</u>	<u>\$ 650,519</u>	<u>\$ 1,717,408</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>\$ 3,659,128</u>	<u>\$ 101,185</u>	<u>\$ 409,056</u>	<u>\$ 346,462</u>	<u>\$ 650,519</u>	<u>\$ 1,717,408</u>

SEMINOLE COUNTY, FLORIDA
 COMBINING BALANCE SHEET
 ALL FIDUCIARY SHEET
 September 30, 2001

	AGENCY FUNDS			
	SHERIFF			
	INDIVIDUAL DEPOSITORY	CASH BOND	INMATE TRUST	SUSPENSE
<u>ASSETS</u>				
Equity in Pooled Cash and Investments	\$ -	\$ -	\$ -	\$ -
Other Cash and Investments	92,190	-	176,154	33,172
Accounts Receivable	-	-	-	-
Due From Other Funds	-	-	-	-
Intragovernmental Receivable	-	-	-	-
Due from Other Governments	-	-	-	-
TOTAL ASSETS	\$ 92,190	\$ -	\$ 176,154	\$ 33,172
<u>LIABILITIES AND FUND EQUITY</u>				
<u>LIABILITIES</u>				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Intragovernmental Payable	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Other Governments	-	-	-	-
Due to Individuals	92,190	-	176,154	33,172
Escrow Deposits	-	-	-	-
TOTAL LIABILITIES	\$ 92,190	\$ -	\$ 176,154	\$ 33,172
<u>FUND EQUITY</u>				
Fund Balances:				
Undesignated	\$ -	\$ -	\$ -	\$ -
TOTAL FUND EQUITY	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES AND FUND EQUITY	\$ 92,190	\$ -	\$ 176,154	\$ 33,172

AGENCY FUNDS		ALL FIDUCIARY FUNDS	
TAX COLLECTOR		TOTALS	
PROPERTY TAX	STATE LICENSES	2001	2000
\$ -	\$ -	\$ 1,182,115	\$ 934,283
2,281,502	349,493	10,276,491	8,018,430
110,484	-	113,011	8,850
-	-	-	31,707
-	-	-	5,652
<u>-</u>	<u>43,673</u>	<u>43,673</u>	<u>41,988</u>
<u>\$2,391,986</u>	<u>\$ 393,166</u>	<u>\$11,615,290</u>	<u>\$ 9,040,910</u>
\$ -	\$ -	\$ 710	\$ 346
356,136	-	790,741	450,961
56,797	33,137	89,934	31,707
137,973	354,151	2,498,507	1,748,430
251,934	1,954	6,052,900	4,540,186
<u>1,589,146</u>	<u>3,924</u>	<u>1,593,539</u>	<u>1,603,009</u>
<u>\$2,391,986</u>	<u>\$ 393,166</u>	<u>\$11,026,331</u>	<u>\$ 8,374,639</u>
\$ -	\$ -	\$ 588,959	\$ 666,271
\$ -	\$ -	\$ 588,959	\$ 666,271
<u>\$2,391,986</u>	<u>\$ 393,166</u>	<u>\$11,615,290</u>	<u>\$ 9,040,910</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, 2001

	<u>LIBRARY AND HISTORICAL COMMISSION</u>	<u>COMMISSARY</u>	<u>TOTALS</u>	
			<u>2001</u>	<u>2000</u>
<u>REVENUES</u>				
Miscellaneous				
Gifts and Contributions	\$ 63,204	\$ -	\$ 63,204	\$ 67,820
Interest Earnings	9,703	15,228	24,931	21,286
Sales	<u>-</u>	<u>117,650</u>	<u>117,650</u>	<u>501,785</u>
TOTAL REVENUES	<u>\$ 72,907</u>	<u>\$ 132,878</u>	<u>\$ 205,785</u>	<u>\$ 590,891</u>
<u>EXPENDITURES</u>				
Current:				
Public Safety	\$ 576	\$ 196,040	\$ 196,616	\$ 438,728
Culture and Recreation	39,854	-	39,854	25,618
Capital Outlay	<u>46,626</u>	<u>-</u>	<u>46,626</u>	<u>22,972</u>
TOTAL EXPENDITURES	<u>\$ 87,056</u>	<u>\$ 196,040</u>	<u>\$ 283,096</u>	<u>\$ 487,318</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (14,149)	\$ (63,162)	\$ (77,311)	\$ 103,573
FUND BALANCES AT BEGINNING OF YEAR	<u>142,886</u>	<u>523,384</u>	<u>666,270</u>	<u>562,697</u>
FUND BALANCES AT END OF YEAR	<u>\$ 128,737</u>	<u>\$ 460,222</u>	<u>\$ 588,959</u>	<u>\$ 666,270</u>

SEMINOLE COUNTY, FLORIDA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2001

EXHIBIT G-3
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	BALANCE OCTOBER 1, 2000	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2001
<u>BOARD OF COUNTY COMMISSIONERS</u>				
<u>BOARD ESCROW</u>				
<u>ASSETS</u>				
Equity in Pooled Cash and Investments	\$ 790,788	\$ 4,190,333	\$ 3,927,779	\$ 1,053,342
Accounts Receivable	8,675	1,384	8,675	1,384
TOTAL ASSETS	<u>\$ 799,463</u>	<u>\$ 4,191,717</u>	<u>\$ 3,936,454</u>	<u>\$ 1,054,726</u>
<u>LIABILITIES</u>				
Due to Other Governments	\$ 799,463	\$ 4,191,717	\$ 3,936,454	\$ 1,054,726
TOTAL LIABILITIES	<u>\$ 799,463</u>	<u>\$ 4,191,717</u>	<u>\$ 3,936,454</u>	<u>\$ 1,054,726</u>
<u>CLERK OF CIRCUIT COURT</u>				
<u>REGISTRY OF THE COURT</u>				
<u>ASSETS</u>				
Other Cash and Investments	\$2,295,160	\$ 16,093,836	\$ 14,729,868	\$ 3,659,128
TOTAL ASSETS	<u>\$2,295,160</u>	<u>\$ 16,093,836</u>	<u>\$ 14,729,868</u>	<u>\$ 3,659,128</u>
<u>LIABILITIES</u>				
Due to Individuals	\$2,295,160	\$ 16,093,836	\$ 14,729,868	\$ 3,659,128
TOTAL LIABILITIES	<u>\$2,295,160</u>	<u>\$ 16,093,836</u>	<u>\$ 14,729,868</u>	<u>\$ 3,659,128</u>
<u>DOMESTIC RELATIONS</u>				
<u>ASSETS</u>				
Other Cash and Investments	\$ 162,776	\$ 26,563,930	\$ 26,625,521	\$ 101,185
TOTAL ASSETS	<u>\$ 162,776</u>	<u>\$ 26,563,930</u>	<u>\$ 26,625,521</u>	<u>\$ 101,185</u>
<u>LIABILITIES</u>				
Due to Individuals	\$ 162,776	\$ 26,563,930	\$ 26,625,521	\$ 101,185
TOTAL LIABILITIES	<u>\$ 162,776</u>	<u>\$ 26,563,930</u>	<u>\$ 26,625,521</u>	<u>\$ 101,185</u>
<u>DOCUMENTARY STAMPS</u>				
<u>ASSETS</u>				
Other Cash and Investments	\$ 412,029	\$ 26,172,218	\$ 26,175,191	\$ 409,056
TOTAL ASSETS	<u>\$ 412,029</u>	<u>\$ 26,172,218</u>	<u>\$ 26,175,191</u>	<u>\$ 409,056</u>
<u>LIABILITIES</u>				
Due to Other Governments	\$ 412,029	\$ 26,172,218	\$ 26,175,191	\$ 409,056
TOTAL LIABILITIES	<u>\$ 412,029</u>	<u>\$ 26,172,218</u>	<u>\$ 26,175,191</u>	<u>\$ 409,056</u>
<u>CIVIL BONDS</u>				
<u>ASSETS</u>				
Other Cash and Investments	\$ 284,360	\$ 81,814	\$ 19,712	\$ 346,462
TOTAL ASSETS	<u>\$ 284,360</u>	<u>\$ 81,814</u>	<u>\$ 19,712</u>	<u>\$ 346,462</u>
<u>LIABILITIES</u>				
Due to Individuals	\$ 284,360	\$ 81,814	\$ 19,712	\$ 346,462
TOTAL LIABILITIES	<u>\$ 284,360</u>	<u>\$ 81,814</u>	<u>\$ 19,712</u>	<u>\$ 346,462</u>

SEMINOLE COUNTY, FLORIDA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2001

EXHIBIT G-3
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	BALANCE OCTOBER 1, 2000	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2001
CRIMINAL BONDS				
<u>ASSETS</u>				
Other Cash and Investments	\$ 461,743	\$ 2,840,185	\$ 2,651,409	\$ 650,519
TOTAL ASSETS	\$ 461,743	\$ 2,840,185	\$ 2,651,409	\$ 650,519
<u>LIABILITIES</u>				
Due to Individuals	\$ 461,743	\$ 2,840,185	\$ 2,651,409	\$ 650,519
TOTAL LIABILITIES	\$ 461,743	\$ 2,840,185	\$ 2,651,409	\$ 650,519
FINES/JURY/WITNESS				
<u>ASSETS</u>				
Other Cash and Investments	\$ 1,604,165	\$ 31,821,599	\$ 31,708,356	\$ 1,717,408
Intragovernmental	5,652	-	5,652	-
TOTAL ASSETS	\$ 1,609,817	\$ 31,821,599	\$ 31,714,008	\$ 1,717,408
<u>LIABILITIES</u>				
Intragovernmental Payables	\$ 421,185	\$ 5,391,007	\$ 5,377,587	\$ 434,605
Due to Other Governments	549,578	12,054,460	12,061,437	542,601
Due to Individuals	639,054	14,376,132	14,274,984	740,202
TOTAL LIABILITIES	\$ 1,609,817	\$ 31,821,599	\$ 31,714,008	\$ 1,717,408
SHERIFF				
INDIVIDUAL DEPOSITORY				
<u>ASSETS</u>				
Other Cash and Investments	\$ 58,047	\$ 366,307	\$ 332,164	\$ 92,190
TOTAL ASSETS	\$ 58,047	\$ 366,307	\$ 332,164	\$ 92,190
<u>LIABILITIES</u>				
Due to Individuals	\$ 58,047	\$ 366,307	\$ 332,164	\$ 92,190
TOTAL LIABILITIES	\$ 58,047	\$ 366,307	\$ 332,164	\$ 92,190
CASH BONDS				
<u>ASSETS</u>				
Other Cash and Investments	\$ -	\$ 2,194,423	\$ 2,194,423	\$ -
TOTAL ASSETS	\$ -	\$ 2,194,423	\$ 2,194,423	\$ -
<u>LIABILITIES</u>				
Due to Individuals	\$ -	\$ 2,194,423	\$ 2,194,423	\$ -
TOTAL LIABILITIES	\$ -	\$ 2,194,423	\$ 2,194,423	\$ -

SEMINOLE COUNTY, FLORIDA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2001

EXHIBIT G-3
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	BALANCE OCTOBER 1, 2000	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2001
SHERIFF				
INMATE TRUST				
<u>ASSETS</u>				
Other Cash and Investments	\$ 115,962	\$ 2,063,244	\$ 2,003,052	\$ 176,154
TOTAL ASSETS	<u>\$ 115,962</u>	<u>\$ 2,063,244</u>	<u>\$ 2,003,052</u>	<u>\$ 176,154</u>
<u>LIABILITIES</u>				
Due to Individuals	\$ 115,962	\$ 2,063,244	\$ 2,003,052	\$ 176,154
TOTAL LIABILITIES	<u>\$ 115,962</u>	<u>\$ 2,063,244</u>	<u>\$ 2,003,052</u>	<u>\$ 176,154</u>
SUSPENSE				
<u>ASSETS</u>				
Other Cash and Investments	\$ 322,326	\$ 1,624,321	\$ 1,913,475	\$ 33,172
TOTAL ASSETS	<u>\$ 322,326</u>	<u>\$ 1,624,321</u>	<u>\$ 1,913,475</u>	<u>\$ 33,172</u>
<u>LIABILITIES</u>				
Due to Individuals	\$ 322,326	\$ 1,624,321	\$ 1,913,475	\$ 33,172
TOTAL LIABILITIES	<u>\$ 322,326</u>	<u>\$ 1,624,321</u>	<u>\$ 1,913,475</u>	<u>\$ 33,172</u>
TAX COLLECTOR				
PROPERTY TAX				
<u>ASSETS</u>				
Other Cash and Investments	\$ 1,810,164	\$ 318,132,853	\$ 317,661,515	\$ 2,281,502
Accounts Receivable	1,314	131,626	22,456	110,484
TOTAL ASSETS	<u>\$ 1,811,478</u>	<u>\$ 318,264,479</u>	<u>\$ 317,683,971</u>	<u>\$ 2,391,986</u>
<u>LIABILITIES</u>				
Intragovernmental Payables	\$ 14,150	\$ 106,109,944	\$ 105,767,958	\$ 356,136
Due to Other Governments	1,144	191,077,248	190,940,419	137,973
Due to Other Funds	75	1,408,462	1,351,740	56,797
Due to Individuals	200,712	8,525,927	8,474,705	251,934
Escrow Deposits	1,595,397	11,142,898	11,149,149	1,589,146
TOTAL LIABILITIES	<u>\$ 1,811,478</u>	<u>\$ 318,264,479</u>	<u>\$ 317,683,971</u>	<u>\$ 2,391,986</u>
STATE LICENSES				
<u>ASSETS</u>				
Other Cash and Investments	\$ (31,707)	\$ 31,309,951	\$ 30,928,751	\$ 349,493
Due from Other Governments	42,843	111,040	110,210	43,673
TOTAL ASSETS	<u>\$ 11,136</u>	<u>\$ 31,420,991</u>	<u>\$ 31,038,961</u>	<u>\$ 393,166</u>
<u>LIABILITIES</u>				
Due to Other Funds	\$ -	\$ 2,011,066	\$ 1,977,929	\$ 33,137
Due to Other Governments	-	28,754,154	28,400,003	354,151
Due to Individuals	1,197	382,268	381,511	1,954
Escrow Deposits	9,939	273,503	279,518	3,924
TOTAL LIABILITIES	<u>\$ 11,136</u>	<u>\$ 31,420,991</u>	<u>\$ 31,038,961</u>	<u>\$ 393,166</u>

SEMINOLE COUNTY, FLORIDA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2001

EXHIBIT G-3
 PAGE 4 OF 4

	BALANCE OCTOBER 1, 2000	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2001
TOTALS-ALL AGENCY FUNDS				
<u>ASSETS</u>				
Equity in Pooled Cash and Investments	\$ 790,788	\$ 4,190,333	\$ 3,927,779	\$ 1,053,342
Other Cash and Investments	7,495,025	459,264,681	456,943,437	9,816,269
Accounts Receivable	9,989	133,010	31,131	111,868
Intragovernmental Receivables	5,652	-	5,652	-
Due from Other Governments	<u>42,843</u>	<u>111,040</u>	<u>110,210</u>	<u>43,673</u>
TOTAL ASSETS	<u>\$ 8,344,297</u>	<u>\$ 463,699,064</u>	<u>\$ 461,018,209</u>	<u>\$ 11,025,152</u>
<u>LIABILITIES</u>				
Intragovernmental Payables	\$ 435,335	\$ 111,500,951	\$ 111,145,545	\$ 790,741
Due to Other Funds	75	3,419,528	3,329,669	89,934
Due to Other Governments	1,762,214	262,249,797	261,513,504	2,498,507
Due to Individuals	4,541,337	75,112,387	73,600,824	6,052,900
Escrow Deposits	<u>1,605,336</u>	<u>11,416,401</u>	<u>11,428,667</u>	<u>1,593,070</u>
TOTAL LIABILITIES	<u>\$ 8,344,297</u>	<u>\$ 463,699,064</u>	<u>\$ 461,018,209</u>	<u>\$ 11,025,152</u>