

FIDUCIARY FUNDS

AGENCY FUNDS

Agency funds are used to account for assets held by the County as an agent for individuals, private organizations, and other governments.

Sheriff – Used to account for the assets held by the Sheriff for individuals such as prisoner's funds, confiscated monies held as evidence, and prepayments of the Sheriff's fees for serving papers.

Tax Collector – Used to account for property taxes and fees for licenses.

Clerk of the Circuit Courts – Used to account for resources received and held by the Clerk in a fiduciary capacity. These resources represent fines, forfeitures and filing fees collected for other governmental agencies and support payments, jury and witness services and posted bonds collected for individuals.

SEMINOLE COUNTY, FLORIDA
COMBINING STATEMENT OF FIDUCIARY NET ASSETS
AGENCY FUNDS
September 30, 2002

	<u>Sheriff</u>	<u>Tax Collector</u>	<u>Clerk of the Circuit Court</u>	<u>Totals</u>
ASSETS				
Cash and Cash Equivalents	\$ 681,589	\$ 2,354,019	\$ 6,036,109	\$ 9,071,717
Due From Other Governments	-	33,712	-	33,712
Due From Individuals	-	130,765	-	130,765
Total Assets	<u>\$ 681,589</u>	<u>\$ 2,518,496</u>	<u>\$ 6,036,109</u>	<u>\$ 9,236,194</u>
LIABILITIES				
Due to Other Governments	\$ -	\$ 619,780	\$ 991,598	\$ 1,611,378
Due to Individuals	681,589	172,372	5,044,511	5,898,472
Deposits	-	1,726,344	-	1,726,344
Total Liabilities	<u>\$ 681,589</u>	<u>\$ 2,518,496</u>	<u>\$ 6,036,109</u>	<u>\$ 9,236,194</u>

SEMINOLE COUNTY, FLORIDA
STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
September 30, 2002

SHERIFF

	Balance 10/01/01	Additions	Deductions	Balance 09/30/02
ASSETS				
Cash and Cash Equivalents	\$ 761,738	\$ 6,554,321	\$ 6,634,470	\$ 681,589
Total Assets	\$ 761,738	\$ 6,554,321	\$ 6,634,470	\$ 681,589
LIABILITIES				
Due to Individuals	\$ 761,738	\$ 6,554,321	\$ 6,634,470	\$ 681,589
Total Liabilities	\$ 761,738	\$ 6,554,321	\$ 6,634,470	\$ 681,589

TAX COLLECTOR

	Balance 10/01/01	Additions	Deductions	Balance 09/30/02
ASSETS				
Cash and Cash Equivalents	\$ 2,630,995	\$ 364,552,632	\$ 364,829,608	\$ 2,354,019
Due From Other Governments	-	33,712	-	33,712
Due From Individuals	154,157	265,112	288,504	130,765
Total Assets	\$ 2,785,152	\$ 364,851,456	\$ 365,118,112	\$ 2,518,496
LIABILITIES				
Due to Other Governments	\$ 938,194	\$ 343,231,201	\$ 343,549,615	\$ 619,780
Due to Individuals	253,888	9,250,366	9,331,882	172,372
Deposits	1,593,070	12,369,889	12,236,615	1,726,344
Total Liabilities	\$ 2,785,152	\$ 364,851,456	\$ 365,118,112	\$ 2,518,496

CLERK OF THE CIRCUIT COURT

	Balance 10/01/01	Additions	Deductions	Balance 09/30/02
ASSETS				
Cash and Cash Equivalents	\$ 6,883,758	\$ 101,523,582	\$ 102,371,231	\$ 6,036,109
Total Assets	\$ 6,883,758	\$ 101,523,582	\$ 102,371,231	\$ 6,036,109
LIABILITIES				
Due to Other Governments	\$ 1,386,262	\$ 48,752,601	\$ 49,147,265	\$ 991,598
Due to Individuals	5,497,496	52,770,981	53,223,966	5,044,511
Total Liabilities	\$ 6,883,758	\$ 101,523,582	\$ 102,371,231	\$ 6,036,109