

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
STATEMENT OF FIDUCIARY NET ASSETS
AGENCY FUNDS
September 30, 2003

| | Clerk of the Circuit Court Agency Funds | Sheriff Agency Funds | Tax Collector Agency Funds | Totals |
|----------------------------|--|---------------------------------|---------------------------------------|----------------------------|
| ASSETS | | | | |
| Cash and Cash Equivalents | \$ 5,070,142 | \$ 438,091 | \$ 2,595,805 | \$ 8,104,038 |
| Due From Other Governments | - | - | 16,866 | 16,866 |
| Due From Individuals | - | - | 135,989 | 135,989 |
| Total Assets | <u>\$ 5,070,142</u> | <u>\$ 438,091</u> | <u>\$ 2,748,660</u> | <u>\$ 8,256,893</u> |
| LIABILITIES | | | | |
| Due to Other Governments | \$ 1,311,736 | \$ - | \$ 709,686 | \$ 2,021,422 |
| Due to Individuals | 3,758,406 | 438,091 | 110,351 | 4,306,848 |
| Deposits | - | - | 1,928,623 | 1,928,623 |
| Total Liabilities | <u>\$ 5,070,142</u> | <u>\$ 438,091</u> | <u>\$ 2,748,660</u> | <u>\$ 8,256,893</u> |

SEMINOLE COUNTY, FLORIDA
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
September 30, 2003

CLERK OF THE CIRCUIT COURT

| | Balance 10/01/02 | Additions | Deductions | Balance 09/30/03 |
|---------------------------|-----------------------------|-----------------------|-----------------------|-----------------------------|
| ASSETS | | | | |
| Cash and Cash Equivalents | \$ 6,036,109 | \$ 112,457,497 | \$ 113,423,464 | \$ 5,070,142 |
| Total Assets | <u>\$ 6,036,109</u> | <u>\$ 112,457,497</u> | <u>\$ 113,423,464</u> | <u>\$ 5,070,142</u> |
| LIABILITIES | | | | |
| Due to Other Governments | \$ 991,598 | \$ 67,709,252 | \$ 67,389,114 | \$ 1,311,736 |
| Due to Individuals | 5,044,511 | 44,748,245 | 46,034,350 | 3,758,406 |
| Total Liabilities | <u>\$ 6,036,109</u> | <u>\$ 112,457,497</u> | <u>\$ 113,423,464</u> | <u>\$ 5,070,142</u> |

SHERIFF

| | Balance 10/01/02 | Additions | Deductions | Balance 09/30/03 |
|---------------------------|-----------------------------|---------------------|---------------------|-----------------------------|
| ASSETS | | | | |
| Cash and Cash Equivalents | \$ 681,589 | \$ 5,797,710 | \$ 6,041,208 | \$ 438,091 |
| Total Assets | <u>\$ 681,589</u> | <u>\$ 5,797,710</u> | <u>\$ 6,041,208</u> | <u>\$ 438,091</u> |
| LIABILITIES | | | | |
| Due to Individuals | \$ 681,589 | \$ 5,797,710 | \$ 6,041,208 | \$ 438,091 |
| Total Liabilities | <u>\$ 681,589</u> | <u>\$ 5,797,710</u> | <u>\$ 6,041,208</u> | <u>\$ 438,091</u> |

TAX COLLECTOR

| | Balance 10/01/02 | Additions | Deductions | Balance 09/30/03 |
|----------------------------|-----------------------------|-----------------------|-----------------------|-----------------------------|
| ASSETS | | | | |
| Cash and Cash Equivalents | \$ 2,354,019 | \$ 390,920,374 | \$ 390,678,588 | \$ 2,595,805 |
| Due From Other Governments | 33,712 | 16,866 | 33,712 | 16,866 |
| Due From Individuals | 130,765 | 180,065 | 174,841 | 135,989 |
| Total Assets | <u>\$ 2,518,496</u> | <u>\$ 391,117,305</u> | <u>\$ 390,887,141</u> | <u>\$ 2,748,660</u> |
| LIABILITIES | | | | |
| Due to Other Governments | \$ 619,780.00 | \$ 365,318,323 | \$ 365,228,417 | \$ 709,686 |
| Due to Individuals | 172,372 | 8,810,324 | 8,872,345 | 110,351 |
| Deposits | 1,726,344 | 16,988,658 | 16,786,379 | 1,928,623 |
| Total Liabilities | <u>\$ 2,518,496</u> | <u>\$ 391,117,305</u> | <u>\$ 390,887,141</u> | <u>\$ 2,748,660</u> |