

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, 2004

	<u>Clerk of the Circuit Court Agency Funds</u>	<u>Sheriff Agency Funds</u>	<u>Tax Collector Agency Funds</u>	<u>Totals</u>
ASSETS				
Cash and Cash Equivalents	\$ 6,446,100	\$ 598,228	\$ 3,372,598	\$ 10,416,926
Due From Other Governments	-	-	32,125	32,125
Due From Individuals	-	-	254,483	254,483
Total Assets	<u>\$ 6,446,100</u>	<u>\$ 598,228</u>	<u>\$ 3,659,206</u>	<u>\$ 10,703,534</u>
LIABILITIES				
Due to Other Governments	\$ 2,482,168	\$ -	\$ 1,291,593	\$ 3,773,761
Due to Individuals	3,963,932	598,228	159,522	4,721,682
Deposits	-	-	2,208,091	2,208,091
Total Liabilities	<u>\$ 6,446,100</u>	<u>\$ 598,228</u>	<u>\$ 3,659,206</u>	<u>\$ 10,703,534</u>

SEMINOLE COUNTY, FLORIDA
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
September 30, 2004

CLERK OF THE CIRCUIT COURT

	Balance 10/01/03	Additions	Deductions	Balance 09/30/04
ASSETS				
Cash and Cash Equivalents	\$ 5,070,142	\$ 99,632,235	\$ 98,256,277	\$ 6,446,100
Total Assets	\$ 5,070,142	\$ 99,632,235	\$ 98,256,277	\$ 6,446,100
LIABILITIES				
Due to Other Governments	\$ 1,311,736	\$ 67,555,714	\$ 66,385,282	\$ 2,482,168
Due to Individuals	3,758,406	32,076,521	31,870,995	3,963,932
Total Liabilities	\$ 5,070,142	\$ 99,632,235	\$ 98,256,277	\$ 6,446,100

SHERIFF

	Balance 10/01/03	Additions	Deductions	Balance 09/30/04
ASSETS				
Cash and Cash Equivalents	\$ 438,091	\$ 3,867,972	\$ 3,707,835	\$ 598,228
Total Assets	\$ 438,091	\$ 3,867,972	\$ 3,707,835	\$ 598,228
LIABILITIES				
Due to Individuals	\$ 438,091	\$ 5,991,271	\$ 5,831,134	\$ 598,228
Total Liabilities	\$ 438,091	\$ 5,991,271	\$ 5,831,134	\$ 598,228

TAX COLLECTOR

	Balance 10/01/03	Additions	Deductions	Balance 09/30/04
ASSETS				
Cash and Cash Equivalents	\$ 2,595,805	\$ 413,055,747	\$ 412,278,954	\$ 3,372,598
Due From Other Governments	16,866	32,125	16,866	32,125
Due From Individuals	135,989	319,628	201,134	254,483
Total Assets	\$ 2,748,660	\$ 413,407,500	\$ 412,496,954	\$ 3,659,206
LIABILITIES				
Due to Other Governments	\$ 709,686	\$ 396,002,674	\$ 395,420,767	\$ 1,291,593
Due to Individuals	110,351	11,524,147	11,474,976	159,522
Deposits	1,928,623	5,880,679	5,601,211	2,208,091
Total Liabilities	\$ 2,748,660	\$ 413,407,500	\$ 412,496,954	\$ 3,659,206