

Trust and Agency Funds

Trust funds are used to account for assets held by the government in a trustee capacity. Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments and/or other funds.

Employee Benefits Fund

To account for the receipt and disbursement of amounts withheld from employees' wages such as payroll taxes and health insurance which are remitted to other agencies or governments.

Taxes and Licenses Fund

To account for payments received for taxes and licenses which are remitted to other funds and governments.

Child Support Fund

To account for child support payments received and held by the Clerk of Courts in a fiduciary capacity and remitted to a court designated individual.

County Court Registry Fund

To account for resources received and held by the Clerk of Courts in a fiduciary capacity. These resources represent fines, forfeitures and filing fees collected for other governmental agencies.

Clerk Suspense Fund

To account for assets held in a fiduciary capacity such as intangible tax and documentary stamp receipts which are remitted to the State of Florida.

Tax Deed Redemption Fund

To account for fees and other monies received from sale of tax deeds as well as account for the associated costs involved.

Juror and Witness Trust Fund

To account for payments received from the State of Florida and remitted to jurors and witnesses.

County Court Trust Fund

To account for resources received and held by the Clerk of Courts in a fiduciary capacity. These resources represent fines, forfeitures and filing fees collected for other governmental agencies.

Trust and Agency Funds

(continued)

Restitution Trust Fund

To account for monies received in court ordered restitution and the disbursement to the court ordered recipient.

Condemnation Fund

To account for resources received and held by the Clerk of Courts in a fiduciary capacity from governmental agencies for condemnation of property while awaiting final judgment in Circuit Court. The resources are then disbursed in accordance with court ordered judgment.

Non-Condemnation Fund

To account for resources received and held by the Clerk of Courts in a fiduciary capacity from sources other than governmental agencies requiring monies to be posted for civil actions in the circuit court. The monies are expended in accordance with court order.

Probate Registry Fund

To account for deposits held for probate and guardianship cases.

Bail Bond Trust Fund

To account for monies received and held by the Clerk of Courts in a fiduciary capacity received from the Sheriff's Department on misdemeanor and felony cases.

Flower and Gift

To account for employee contributions which are to be expended for a designated purpose.

IDA

To account for warrant fees, prisoner housing and work release fees which are remitted to other agencies.

Sheriff Suspense

To account for monies such as restitution, forfeitures, and miscellaneous revenue which are remitted to a third party.

Sheriff Inmate Expendable Trust

To account for the assets held by the Sheriff for prisoners which is expended on their personal effects.

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Leon County, Florida
Trust and Agency Funds
Combining Balance Sheet
September 30, 2001

	Employee Benefits Agency Fund	Taxes and Licenses Agency Fund	Child Support Agency Fund
Assets			
Cash	\$ 38	\$ 1,161,472	\$ 14,229
Cash with fiscal agent	120,000	-	-
Investments	-	1,324,994	-
Accounts receivable	191,203	41,090	17,793
Intergovernmental receivables	-	-	-
Due from other funds	-	-	33,969
Inventories	-	-	-
Total assets	<u>\$ 311,241</u>	<u>\$ 2,527,556</u>	<u>\$ 65,991</u>
Liabilities and fund balances			
Liabilities:			
Accounts payable	\$ -	\$ 425,701	\$ 43,444
Accrued expenses	229,614	-	-
Intergovernmental payables	-	801,083	1,299
Due to other funds	81,627	338,671	21,248
Deposits	-	962,101	-
Total liabilities	<u>311,241</u>	<u>2,527,556</u>	<u>65,991</u>
Fund balances:			
Reserved for inmate expenditures	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 311,241</u>	<u>\$ 2,527,556</u>	<u>\$ 65,991</u>

County Court Registry Agency Fund	Clerk Suspense Agency Fund	Tax Deed Redemption Agency Fund	Juror and Witness Trust Agency Fund	County Court Trust Agency Fund	Restitution Trust Agency Fund
\$ 89,386	\$ 512,128	\$ 19,841	\$ (679)	\$ 751,136	\$ 20,636
-	-	-	-	-	-
26,450	-	14,475	-	-	-
-	-	-	-	-	-
-	-	-	679	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 115,836</u>	<u>\$ 512,128</u>	<u>\$ 34,316</u>	<u>\$ -</u>	<u>\$ 751,136</u>	<u>\$ 20,636</u>
\$ -	\$ 670	\$ 34,316	\$ -	\$ 13,917	\$ 20,636
-	-	-	-	-	-
-	410,367	-	-	216,765	-
-	22,758	-	-	359,895	-
115,836	78,333	-	-	160,559	-
<u>115,836</u>	<u>512,128</u>	<u>34,316</u>	<u>-</u>	<u>751,136</u>	<u>20,636</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 115,836</u>	<u>\$ 512,128</u>	<u>\$ 34,316</u>	<u>\$ -</u>	<u>\$ 751,136</u>	<u>\$ 20,636</u>

(continued)

Leon County, Florida
Trust and Agency Funds
Combining Balance Sheet (continued)
September 30, 2001

	Condemnation Agency Fund	Non- Condemnation Agency Fund	Probate Registry Agency Fund
Assets			
Cash	\$ 79,621	\$ 724,898	\$ 9,868
Cash with fiscal agent	-	-	-
Investments	483,581	-	-
Accounts receivable	-	-	-
Intergovernmental receivables	-	-	-
Due from other funds	-	-	-
Inventories	-	-	-
Total assets	<u>\$ 563,202</u>	<u>\$ 724,898</u>	<u>\$ 9,868</u>
Liabilities and fund balances			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ -
Accrued expenses	-	-	-
Intergovernmental payables	-	-	-
Due to other funds	24,675	-	-
Deposits	538,527	724,898	9,868
Total liabilities	<u>563,202</u>	<u>724,898</u>	<u>9,868</u>
Fund balances:			
Reserved for inmate expenditures	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 563,202</u>	<u>\$ 724,898</u>	<u>\$ 9,868</u>

Bail Bond Trust Agency Fund	Flower and Gift Agency Fund	IDA Agency Fund	Sheriff Suspense Agency Fund	Inmate Expendable Trust Fund	Trust and Agency Funds
\$ 318,410	\$ 3,578	\$ 63,721	\$ 2,081	\$ 370,786	\$ 4,141,150
-	-	-	-	-	120,000
-	-	-	-	-	1,849,500
900	-	-	2,000	-	252,986
-	-	-	561	-	1,240
-	-	17,956	185	-	52,110
-	-	-	-	483	483
<u>\$ 319,310</u>	<u>\$ 3,578</u>	<u>\$ 81,677</u>	<u>\$ 4,827</u>	<u>\$ 371,269</u>	<u>\$ 6,417,469</u>
\$ -	\$ -	\$ -	\$ -	\$ 16,015	\$ 554,699
-	-	-	-	-	229,614
-	-	-	-	-	1,429,514
-	-	77,434	4,827	24,796	955,931
319,310	3,578	4,243	-	19,150	2,936,403
<u>319,310</u>	<u>3,578</u>	<u>81,677</u>	<u>4,827</u>	<u>59,961</u>	<u>6,106,161</u>
-	-	-	-	311,308	311,308
-	-	-	-	311,308	311,308
<u>\$ 319,310</u>	<u>\$ 3,578</u>	<u>\$ 81,677</u>	<u>\$ 4,827</u>	<u>\$ 371,269</u>	<u>\$ 6,417,469</u>

Leon County, Florida
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
Year Ended September 30, 2001

	<u>Balance October 1, 2000</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance September 30, 2001</u>
Board of County Commissioners:				
Employee Benefits Fund:				
Assets				
Cash	\$ 121,453	\$ 146,645,836	\$ 146,767,251	\$ 38
Cash with fiscal agent	120,000	-	-	120,000
Accounts receivable	26,448	18,733,820	18,569,065	191,203
Total assets	<u>\$ 267,901</u>	<u>\$ 165,379,656</u>	<u>\$ 165,336,316</u>	<u>\$ 311,241</u>
Liabilities				
Accrued expenses	\$ 256,789	\$ 7,465,885	\$ 7,493,060	\$ 229,614
Due to other funds	11,112	773,353	702,838	81,627
Total liabilities	<u>\$ 267,901</u>	<u>\$ 8,239,238</u>	<u>\$ 8,195,898</u>	<u>\$ 311,241</u>
Tax Collector:				
Taxes and Licenses Fund:				
Assets				
Cash	\$ 753,979	\$ 200,449,735	\$ 200,042,242	\$ 1,161,472
Investments	1,425,270	76,596,343	76,696,619	1,324,994
Accounts receivable	44,015	1,626,688	1,629,613	41,090
Total assets	<u>\$ 2,223,264</u>	<u>\$ 278,672,766</u>	<u>\$ 278,368,474</u>	<u>\$ 2,527,556</u>
Liabilities				
Accounts payable	\$ 184,898	\$ 6,839,616	\$ 6,598,813	\$ 425,701
Due to other funds	334,644	75,209,142	75,205,115	338,671
Intergovernmental payables	797,397	119,097,641	119,093,955	801,083
Deposits	906,325	2,061,058	2,005,282	962,101
Total liabilities	<u>\$ 2,223,264</u>	<u>\$ 203,207,457</u>	<u>\$ 202,903,165</u>	<u>\$ 2,527,556</u>

(continued)

Leon County, Florida
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
Year Ended September 30, 2001

	Balance October 1, 2000	Additions	Deletions	Balance September 30, 2001
Clerk of the Circuit Court:				
Child Support Fund:				
Assets				
Cash	\$ 17,790	\$ 4,473,043	\$ 4,476,604	\$ 14,229
Accounts receivable	37,274	130,262	149,743	17,793
Due from other funds	6,966	35,784	8,781	33,969
Total assets	<u>\$ 62,030</u>	<u>\$ 4,639,089</u>	<u>\$ 4,635,128</u>	<u>\$ 65,991</u>
Liabilities				
Accounts payable	\$ 53,524	\$ 4,283,747	\$ 4,293,827	\$ 43,444
Intergovernmental payables	1,276	17,240	17,217	1,299
Due to other funds	7,230	182,254	168,236	21,248
Total liabilities	<u>\$ 62,030</u>	<u>\$ 4,483,241</u>	<u>\$ 4,479,280</u>	<u>\$ 65,991</u>
County Court Registry Fund:				
Assets				
Cash	\$ 113,114	\$ 365,567	\$ 389,295	\$ 89,386
Investments	26,450	-	-	26,450
Due from other funds	216	1,415	1,631	-
Total assets	<u>\$ 139,780</u>	<u>\$ 366,982</u>	<u>\$ 390,926</u>	<u>\$ 115,836</u>
Liabilities				
Due to other funds	\$ -	\$ 10,259	\$ 10,259	\$ -
Deposits	139,780	399,404	423,348	115,836
Total liabilities	<u>\$ 139,780</u>	<u>\$ 409,663</u>	<u>\$ 433,607</u>	<u>\$ 115,836</u>
Suspense Fund:				
Assets				
Cash	\$ 452,408	\$ 16,135,469	\$ 16,075,749	\$ 512,128
Due from other funds	-	33,611	33,611	-
Total assets	<u>\$ 452,408</u>	<u>\$ 16,169,080</u>	<u>\$ 16,109,360</u>	<u>\$ 512,128</u>
Liabilities				
Accounts payable	\$ 40,189	\$ 7,824	\$ 47,343	\$ 670
Intergovernmental payables	329,937	16,145,548	16,065,118	410,367
Due to other funds	21,233	28,407	26,882	22,758
Deposits	61,049	55,084	37,800	78,333
Total liabilities	<u>\$ 452,408</u>	<u>\$ 16,236,863</u>	<u>\$ 16,177,143</u>	<u>\$ 512,128</u>

(continued)

Leon County, Florida
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
Year Ended September 30, 2001

	Balance October 1, 2000	Additions	Deletions	Balance September 30, 2001
Clerk of the Circuit Court (continued):				
Tax Deed Redemption Fund:				
Assets				
Cash	\$ 75,547	\$ 110,038	\$ 165,744	\$ 19,841
Investments	14,475	-	-	14,475
Total assets	<u>\$ 90,022</u>	<u>\$ 110,038</u>	<u>\$ 165,744</u>	<u>\$ 34,316</u>
Liabilities				
Accounts payable	\$ 90,022	\$ 119,038	\$ 174,744	\$ 34,316
Total liabilities	<u>\$ 90,022</u>	<u>\$ 119,038</u>	<u>\$ 174,744</u>	<u>\$ 34,316</u>
Juror and Witness Trust Fund:				
Assets				
Cash	\$ 17,392	\$ 69,862	\$ 87,933	\$ (679)
Intergovernmental receivable	322	1,445	1,088	679
Due from other funds	-	155	155	-
Total assets	<u>\$ 17,714</u>	<u>\$ 71,462</u>	<u>\$ 89,176</u>	<u>\$ -</u>
Liabilities				
Intergovernmental payables	\$ 16,014	\$ 61,373	\$ 77,387	\$ -
Due to other funds	1,700	8,710	10,410	-
Total liabilities	<u>\$ 17,714</u>	<u>\$ 70,083</u>	<u>\$ 87,797</u>	<u>\$ -</u>
County Court Trust Fund:				
Assets				
Cash	\$ 692,061	\$ 8,181,643	\$ 8,122,568	\$ 751,136
Due from other funds	-	7,907	7,907	-
Total assets	<u>\$ 692,061</u>	<u>\$ 8,189,550</u>	<u>\$ 8,130,475</u>	<u>\$ 751,136</u>
Liabilities				
Accounts payable	\$ 18,786	\$ 253,874	\$ 258,743	\$ 13,917
Intergovernmental payables	226,331	7,748,728	7,758,294	216,765
Due to other funds	304,545	361,395	306,045	359,895
Deposits	142,399	183,710	165,550	160,559
Total liabilities	<u>\$ 692,061</u>	<u>\$ 8,547,707</u>	<u>\$ 8,488,632</u>	<u>\$ 751,136</u>

(continued)

Leon County, Florida
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
Year Ended September 30, 2001

	<u>Balance October 1, 2000</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance September 30, 2001</u>
Clerk of the Circuit Court (continued):				
Restitution Trust Fund:				
Assets				
Cash	\$ 23,741	\$ 56,183	\$ 59,288	\$ 20,636
Total assets	<u>\$ 23,741</u>	<u>\$ 56,183</u>	<u>\$ 59,288</u>	<u>\$ 20,636</u>
Liabilities				
Accounts payable	\$ 23,741	\$ 56,963	\$ 60,068	\$ 20,636
Total liabilities	<u>\$ 23,741</u>	<u>\$ 56,963</u>	<u>\$ 60,068</u>	<u>\$ 20,636</u>
Condemnation Fund:				
Assets				
Cash	\$ 348,595	\$ 2,138,983	\$ 2,407,957	\$ 79,621
Investments	484,812	24,675	25,906	483,581
Total assets	<u>\$ 833,407</u>	<u>\$ 2,163,658</u>	<u>\$ 2,433,863</u>	<u>\$ 563,202</u>
Liabilities				
Due to other funds	\$ 61,075	\$ 24,675	\$ 61,075	\$ 24,675
Deposits	772,332	2,128,594	2,362,399	538,527
Total liabilities	<u>\$ 833,407</u>	<u>\$ 2,153,269</u>	<u>\$ 2,423,474</u>	<u>\$ 563,202</u>
Non-Condemnation Fund:				
Assets				
Cash	\$ 598,002	\$ 2,285,781	\$ 2,158,885	\$ 724,898
Total assets	<u>\$ 598,002</u>	<u>\$ 2,285,781</u>	<u>\$ 2,158,885</u>	<u>\$ 724,898</u>
Liabilities				
Deposits	\$ 598,002	\$ 2,287,038	\$ 2,160,142	\$ 724,898
Total liabilities	<u>\$ 598,002</u>	<u>\$ 2,287,038</u>	<u>\$ 2,160,142</u>	<u>\$ 724,898</u>

(continued)

Leon County, Florida
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
Year Ended September 30, 2001

	Balance October 1, 2000	Additions	Deletions	Balance September 30, 2001
Clerk of the Circuit Court (continued):				
Probate Registry Fund				
Assets				
Cash	\$ -	\$ 13,889	\$ 4,021	\$ 9,868
Total assets	<u>\$ -</u>	<u>\$ 13,889</u>	<u>\$ 4,021</u>	<u>\$ 9,868</u>
Liabilities				
Deposits	\$ -	\$ 14,206	\$ 4,338	\$ 9,868
Total liabilities	<u>\$ -</u>	<u>\$ 14,206</u>	<u>\$ 4,338</u>	<u>\$ 9,868</u>
Bail Bond Trust Fund:				
Assets				
Cash	\$ 225,010	\$ 670,542	\$ 577,142	\$ 318,410
Accounts Receivable	-	1,000	100	900
Due from other funds	-	500	500	-
Total assets	<u>\$ 225,010</u>	<u>\$ 672,042</u>	<u>\$ 577,742</u>	<u>\$ 319,310</u>
Liabilities				
Accounts payable	\$ 250	\$ 1,207	\$ 1,457	\$ -
Due to other funds	-	31,289	31,289	-
Deposits	224,760	620,652	526,102	319,310
Total liabilities	<u>\$ 225,010</u>	<u>\$ 653,148</u>	<u>\$ 558,848</u>	<u>\$ 319,310</u>
Sheriff				
Flower and Gift:				
Assets				
Cash	\$ 115	\$ 17,379	\$ 13,916	\$ 3,578
Total assets	<u>\$ 115</u>	<u>\$ 17,379</u>	<u>\$ 13,916</u>	<u>\$ 3,578</u>
Liabilities				
Deposits	\$ 115	\$ 17,379	\$ 13,916	\$ 3,578
Total liabilities	<u>\$ 115</u>	<u>\$ 17,379</u>	<u>\$ 13,916</u>	<u>\$ 3,578</u>

(continued)

Leon County, Florida
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
Year Ended September 30, 2001

	Balance October 1, 2000	Additions	Deletions	Balance September 30, 2001
Sheriff (continued):				
IDA:				
Assets				
Cash	\$ 227,681	\$ 744,219	\$ 908,179	\$ 63,721
Accounts Receivable	45	-	45	-
Due from other funds	14,025	18,696	14,765	17,956
Total assets	<u>\$ 241,751</u>	<u>\$ 762,915</u>	<u>\$ 922,989</u>	<u>\$ 81,677</u>
Liabilities				
Due to other funds	\$ 227,183	\$ 88,389	\$ 238,138	\$ 77,434
Deposits	14,568	729,715	740,040	4,243
Total liabilities	<u>\$ 241,751</u>	<u>\$ 818,104</u>	<u>\$ 978,178</u>	<u>\$ 81,677</u>
Suspense:				
Assets				
Cash	\$ 31,532	\$ 314,495	\$ 343,946	\$ 2,081
Accounts recievable	2,000	-	-	2,000
Due from other funds	5,500	185	5,500	185
Intergovernmental receivables	3,371	561	3,371	561
Total assets	<u>\$ 42,403</u>	<u>\$ 315,241</u>	<u>\$ 352,817</u>	<u>\$ 4,827</u>
Liabilities				
Due to other funds	\$ 30,778	\$ 4,827	\$ 30,778	\$ 4,827
Intergovernmental payables	11,625	-	11,625	-
Deposits	-	299,017	299,017	-
Total liabilities	<u>\$ 42,403</u>	<u>\$ 303,844</u>	<u>\$ 341,420</u>	<u>\$ 4,827</u>

Leon County, Florida
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
Year Ended September 30, 2001

	Balance October 1, 2000	Additions	Deletions	Balance September 30, 2001
Total All Agency Funds				
Assets				
Cash	\$ 3,698,420	\$ 382,672,664	\$ 382,600,720	\$ 3,770,364
Cash with fiscal agent	120,000	-	-	120,000
Investments	1,951,007	76,621,018	76,722,525	1,849,500
Accounts receivable	109,782	20,491,770	20,348,566	252,986
Intergovernmental receivables	3,693	2,006	4,459	1,240
Due from other funds	26,707	98,253	72,850	52,110
Total assets	<u>\$ 5,909,609</u>	<u>\$ 479,885,711</u>	<u>\$ 479,749,120</u>	<u>\$ 6,046,200</u>
Liabilities:				
Accounts payable	\$ 411,410	\$ 11,562,269	\$ 11,434,995	\$ 538,684
Accrued expenses	256,789	7,465,885	7,493,060	229,614
Intergovernmental payables	1,382,580	143,070,530	143,023,596	1,429,514
Due to other funds	999,500	76,691,411	76,759,776	931,135
Deposits	2,859,330	8,795,857	8,737,934	2,917,253
Total liabilities	<u>\$ 5,909,609</u>	<u>\$ 247,585,952</u>	<u>\$ 247,449,361</u>	<u>\$ 6,046,200</u>