

# Trust and Agency Funds

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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.

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## **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**

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### **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.

### **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.