

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.

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.

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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.