

FIDUCIARY FUNDS AND ACCOUNT GROUPS

FIDUCIARY FUNDS

Expendable Trust Funds

General Trust — To receive and account for donations to be used for a specific purpose.

Park, Open Space and Recreational Trust — To receive gifts and fees and to disburse these monies for parks and recreational needs.

Law Enforcement Trust — To receive proceeds of confiscated property to be used for certain law enforcement purposes.

Pollution Recovery Trust — To collect civil penalties imposed for polluting and expend funds to restore polluted areas.

Other Trust — To receive and account for donations to be used for a specific purpose.

Sheriff Trust — To account for assets held by the Sheriff in a trustee capacity for jail inmates. The fund is used to account for revenue sources that are legally restricted to expenditures for specific purposes.

Agency Funds

Revenue Collection — To account for the collection and distribution of taxes and licenses for the county and other taxing bodies.

Other Agency — To account for funds received and disbursed by Court Trustee, Hunting and Fishing Licenses, the Radon Gas Fund, School Impact, Recording, Tax Certificates, Tags and Other Licenses and Building Permit Surcharge.

Clerk Agency — To account for funds received and disbursed by the Clerk's Office in a fiduciary capacity.

Sheriff Agency — To account for funds received and disbursed by the Sheriff's Office in a fiduciary capacity.

ACCOUNT GROUPS

General Fixed Assets Account Group

To account for general fixed assets other than those accounted for in Proprietary Funds or Trust Funds.

General Long-Term Obligations Account Group

To account for unmatured general long-term obligations intended to be funded from governmental funds.