

## AGENCY FUNDS

Purpose: Agency funds are used to report resources held by the County in a purely custodial capacity for individuals, private organizations or other governments.



COUNTY OF CHAMPAIGN, ILLINOIS  
INDIVIDUAL AGENCY FUNDS  
COMPARATIVE STATEMENTS OF FIDUCIARY NET POSITION  
DECEMBER 31, 2015 AND 2014

	2015	2014
<b><u>GARNISHMENTS FUND</u></b>		
ASSETS:		
Cash	\$0	\$161
Total Assets	0	161
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held for Others	0	161
Total Liabilities	0	161
 <b><u>ESTATE FUND</u></b>		
ASSETS:		
Cash	\$30,761	\$30,761
Investments	0	0
Total Assets	30,761	30,761
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held for Others	30,761	30,761
Total Liabilities	30,761	30,761
 <b><u>PROPERTY CONDEMNATIONS FUND</u></b>		
ASSETS:		
Cash	\$60,470	\$60,470
Investments	0	0
Total Assets	60,470	60,470
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held For Others	60,470	60,470
Total Liabilities	60,470	60,470

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	<u>2015</u>	<u>2014</u>
<b><u>SHERIFF FORECLOSURE FUND</u></b>		
ASSETS:		
Cash	\$268,040	\$90,725
Other Receivable	<u>0</u>	<u>0</u>
Total Assets	<u><u>268,040</u></u>	<u><u>90,725</u></u>
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held for Others	<u>268,040</u>	<u>90,725</u>
Total Liabilities	<u><u>268,040</u></u>	<u><u>90,725</u></u>
<b><u>COUNTY COLLECTOR FUND</u></b>		
ASSETS:		
Cash	\$981,935	\$767,541
Investments	0	0
Intergovernmental Receivable	<u>7,404</u>	<u>61,981</u>
Total Assets	<u><u>989,339</u></u>	<u><u>829,522</u></u>
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held For Others	<u>989,339</u>	<u>829,522</u>
Total Liabilities	<u><u>989,339</u></u>	<u><u>829,522</u></u>
<b><u>CIRCUIT CLERK FUND</u></b>		
ASSETS:		
Cash	\$598,923	\$335,637
Investments	1,020,276	875,144
Intergovernmental Receivable	<u>0</u>	<u>5</u>
Total Assets	<u><u>1,619,199</u></u>	<u><u>1,210,786</u></u>
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held For Others	<u>1,619,199</u>	<u>1,210,786</u>
Total Liabilities	<u><u>1,619,199</u></u>	<u><u>1,210,786</u></u>

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	2015	2014
<b><u>COUNTY CLERK FUND</u></b>		
ASSETS:		
Cash	\$504,425	\$342,222
Investments	255,001	104,774
Total Assets	759,426	446,996
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held For Others	759,426	446,996
Total Liabilities	759,426	446,996
 <b><u>COURT SERVICES FUND</u></b>		
ASSETS:		
Cash	\$17,551	\$16,271
Total Assets	17,551	16,271
LIABILITIES:		
Funds Held For Others	\$17,551	\$16,271
Total Liabilities	17,551	16,271

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