

## 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, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
<b><u>GARNISHMENTS FUND</u></b>		
ASSETS:		
Cash	\$ 2,586	\$ 233
Total Assets	<u>\$ 2,586</u>	<u>\$ 233</u>
LIABILITIES:		
Funds Held for Others	<u>2,586</u>	<u>233</u>
Total Liabilities	<u>\$ 2,586</u>	<u>\$ 233</u>
 <b><u>ESTATE FUND</u></b>		
ASSETS:		
Cash	\$ 39,185	\$ 39,185
Total Assets	<u>\$ 39,185</u>	<u>\$ 39,185</u>
LIABILITIES:		
Funds Held for Others	<u>39,185</u>	<u>39,185</u>
Total Liabilities	<u>\$ 39,185</u>	<u>\$ 39,185</u>
 <b><u>PROPERTY CONDEMNATIONS FUND</u></b>		
ASSETS:		
Cash	\$ 193,488	\$ 181,470
Total Assets	<u>\$ 193,488</u>	<u>\$ 181,470</u>
LIABILITIES:		
Funds Held For Others	<u>193,488</u>	<u>181,470</u>
Total Liabilities	<u>\$ 193,488</u>	<u>\$ 181,470</u>

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	<u>2018</u>	<u>2017</u>
<b><u>SHERIFF FORECLOSURE FUND</u></b>		
ASSETS:		
Cash	\$ 505,772	\$ 739,874
Total Assets	<u>\$ 505,772</u>	<u>\$ 739,874</u>
LIABILITIES:		
Funds Held for Others	<u>505,772</u>	<u>739,874</u>
Total Liabilities	<u>\$ 505,772</u>	<u>\$ 739,874</u>
<b><u>COUNTY COLLECTOR FUND</u></b>		
ASSETS:		
Cash	\$ 1,328,071	\$ 10,000,043
Intergovernmental Receivable	<u>5,711</u>	<u>125,184</u>
Total Assets	<u>\$ 1,333,782</u>	<u>\$ 10,125,227</u>
LIABILITIES:		
Funds Held For Others	<u>1,333,782</u>	<u>10,125,227</u>
Total Liabilities	<u>\$ 1,333,782</u>	<u>\$ 10,125,227</u>
<b><u>CIRCUIT CLERK FUND</u></b>		
ASSETS:		
Cash	\$ 365,947	\$ 194,840
Investments	<u>1,058,847</u>	<u>1,105,436</u>
Total Assets	<u>\$ 1,424,794</u>	<u>\$ 1,300,276</u>
LIABILITIES:		
Funds Held For Others	<u>1,424,794</u>	<u>1,300,276</u>
Total Liabilities	<u>\$ 1,424,794</u>	<u>\$ 1,300,276</u>

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	2018	2017
<b><u>COUNTY CLERK FUND</u></b>		
ASSETS:		
Cash	\$ 684,924	\$ 659,183
Investments	35,758	155,680
Total Assets	\$ 720,682	\$ 814,863
LIABILITIES:		
Funds Held For Others	720,682	814,863
Total Liabilities	\$ 720,682	\$ 814,863
 <b><u>COURT SERVICES FUND</u></b>		
ASSETS:		
Cash	\$ 10,715	\$ 9,106
Total Assets	\$ 10,715	\$ 9,106
LIABILITIES:		
Funds Held For Others	10,715	9,106
Total Liabilities	\$ 10,715	\$ 9,106
 <b><u>ALL AGENCY FUNDS</u></b>		
ASSETS:		
Cash	\$ 3,130,688	\$ 11,823,934
Investments	1,094,605	1,261,116
Intergovernmental Receivable	5,711	125,184
Total Assets	\$ 4,231,004	\$ 13,210,234
LIABILITIES:		
Funds Held For Others	4,231,004	13,210,234
Total Liabilities	\$ 4,231,004	\$ 13,210,234

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