

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, 2014 AND NOVEMBER 30, 2013

	<u>2014</u>	<u>2013</u>
<u>GARNISHMENTS FUND</u>		
ASSETS:		
Cash	<u>\$161</u>	<u>\$3,585</u>
Total Assets	<u><u>161</u></u>	<u><u>3,585</u></u>
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held for Others	<u>161</u>	<u>3,585</u>
Total Liabilities	<u><u>161</u></u>	<u><u>3,585</u></u>
 <u>ESTATE FUND</u>		
ASSETS:		
Cash	\$30,761	\$30,761
Investments	<u>0</u>	<u>0</u>
Total Assets	<u><u>30,761</u></u>	<u><u>30,761</u></u>
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held for Others	<u>30,761</u>	<u>30,761</u>
Total Liabilities	<u><u>30,761</u></u>	<u><u>30,761</u></u>
 <u>PROPERTY CONDEMNATIONS FUND</u>		
ASSETS:		
Cash	\$60,470	\$41,920
Investments	<u>0</u>	<u>0</u>
Total Assets	<u><u>60,470</u></u>	<u><u>41,920</u></u>
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held For Others	<u>60,470</u>	<u>41,920</u>
Total Liabilities	<u><u>60,470</u></u>	<u><u>41,920</u></u>

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	<u>2014</u>	<u>2013</u>
<u>SHERIFF FORECLOSURE FUND</u>		
ASSETS:		
Cash	\$90,725	\$231,114
Other Receivable	<u>0</u>	<u>112,761</u>
Total Assets	<u><u>90,725</u></u>	<u><u>343,875</u></u>
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held for Others	<u>90,725</u>	<u>343,875</u>
Total Liabilities	<u><u>90,725</u></u>	<u><u>343,875</u></u>
<u>COUNTY COLLECTOR FUND</u>		
ASSETS:		
Cash	\$767,541	\$220,955
Investments	0	0
Intergovernmental Receivable	<u>61,981</u>	<u>6,860</u>
Total Assets	<u><u>829,522</u></u>	<u><u>227,815</u></u>
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held For Others	<u>829,522</u>	<u>227,815</u>
Total Liabilities	<u><u>829,522</u></u>	<u><u>227,815</u></u>
<u>CIRCUIT CLERK FUND</u>		
ASSETS:		
Cash	\$335,637	\$246,875
Investments	875,144	1,456,992
Intergovernmental Receivable	<u>5</u>	<u>0</u>
Total Assets	<u><u>1,210,786</u></u>	<u><u>1,703,867</u></u>
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held For Others	<u>1,210,786</u>	<u>1,703,867</u>
Total Liabilities	<u><u>1,210,786</u></u>	<u><u>1,703,867</u></u>

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	<u>2014</u>	<u>2013</u>
<u>COUNTY CLERK FUND</u>		
ASSETS:		
Cash	\$342,222	\$229,043
Investments	<u>104,774</u>	<u>104,595</u>
Total Assets	<u><u>446,996</u></u>	<u><u>333,638</u></u>
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held For Others	<u>446,996</u>	<u>333,638</u>
Total Liabilities	<u><u>446,996</u></u>	<u><u>333,638</u></u>
 <u>COURT SERVICES FUND</u>		
ASSETS:		
Cash	<u>\$16,271</u>	<u>\$14,846</u>
Total Assets	<u><u>16,271</u></u>	<u><u>14,846</u></u>
LIABILITIES:		
Funds Held For Others	<u>\$16,271</u>	<u>\$14,846</u>
Total Liabilities	<u><u>16,271</u></u>	<u><u>14,846</u></u>

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