

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, 2016 AND 2015

	<u>2016</u>	<u>2,015</u>
<u>GARNISHMENTS FUND</u>		
ASSETS:		
Cash	\$ 3,483	\$ 0
Total Assets	<u>3,483</u>	<u>\$ 0</u>
LIABILITIES:		
Funds Held for Others	<u>3,483</u>	<u>0</u>
Total Liabilities	<u>\$ 3,483</u>	<u>\$ 0</u>
 <u>ESTATE FUND</u>		
ASSETS:		
Cash	\$ 39,185	\$ 30,761
Total Assets	<u>\$ 39,185</u>	<u>\$ 30,761</u>
LIABILITIES:		
Funds Held for Others	<u>39,185</u>	<u>30,761</u>
Total Liabilities	<u>\$ 39,185</u>	<u>\$ 30,761</u>
 <u>PROPERTY CONDEMNATIONS FUND</u>		
ASSETS:		
Cash	\$ 135,875	\$ 60,470
Total Assets	<u>\$ 135,875</u>	<u>\$ 60,470</u>
LIABILITIES:		
Funds Held For Others	<u>135,875</u>	<u>60,470</u>
Total Liabilities	<u>\$ 135,875</u>	<u>\$ 60,470</u>

COUNTY OF CHAMPAIGN, ILLINOIS
INDIVIDUAL AGENCY FUNDS
COMPARATIVE STATEMENTS OF FIDUCIARY NET POSITION
DECEMBER 31, 2016 AND 2015

	<u>2016</u>	<u>2,015</u>
<u>SHERIFF FORECLOSURE FUND</u>		
ASSETS:		
Cash	\$ 344,603	\$ 268,040
Total Assets	<u>\$ 344,603</u>	<u>\$ 268,040</u>
LIABILITIES:		
Funds Held for Others	<u>344,603</u>	<u>268,040</u>
Total Liabilities	<u>\$ 344,603</u>	<u>\$ 268,040</u>
<u>COUNTY COLLECTOR FUND</u>		
ASSETS:		
Cash	\$ 883,010	\$ 981,935
Intergovernmental Receivable	<u>75,783</u>	<u>7,404</u>
Total Assets	<u>\$ 958,793</u>	<u>\$ 989,339</u>
LIABILITIES:		
Funds Held For Others	<u>958,793</u>	<u>989,339</u>
Total Liabilities	<u>\$ 958,793</u>	<u>\$ 989,339</u>
<u>CIRCUIT CLERK FUND</u>		
ASSETS:		
Cash	\$ 39,032	\$ 598,923
Investments	<u>1,002,374</u>	<u>1,020,276</u>
Total Assets	<u>\$ 1,041,406</u>	<u>\$ 1,619,199</u>
LIABILITIES:		
Funds Held For Others	<u>1,041,406</u>	<u>1,619,199</u>
Total Liabilities	<u>\$ 1,041,406</u>	<u>\$ 1,619,199</u>

COUNTY OF CHAMPAIGN, ILLINOIS
INDIVIDUAL AGENCY FUNDS
COMPARATIVE STATEMENTS OF FIDUCIARY NET POSITION
DECEMBER 31, 2016 AND 2015

	<u>2016</u>	<u>2,015</u>
<u>COUNTY CLERK FUND</u>		
ASSETS:		
Cash	\$ 448,063	\$ 504,425
Investments	<u>255,346</u>	<u>255,001</u>
Total Assets	<u>\$ 703,409</u>	<u>\$ 759,426</u>
LIABILITIES:		
Funds Held For Others	<u>703,419</u>	<u>759,426</u>
Total Liabilities	<u>\$ 703,419</u>	<u>\$ 759,426</u>
<u>COURT SERVICES FUND</u>		
ASSETS:		
Cash	<u>\$ 6,761</u>	<u>\$ 17,551</u>
Total Assets	<u>\$ 6,761</u>	<u>\$ 17,551</u>
LIABILITIES:		
Funds Held For Others	<u>6,761</u>	<u>17,551</u>
Total Liabilities	<u>\$ 6,761</u>	<u>\$ 17,551</u>
<u>ALL AGENCY FUNDS</u>		
ASSETS:		
Cash	\$ 1,900,012	\$ 2,462,105
Investments	1,257,720	1,275,277
Intergovernmental Receivable	<u>75,783</u>	<u>7,404</u>
Total Assets	<u>\$ 3,233,515</u>	<u>\$ 3,744,786</u>
LIABILITIES:		
Funds Held For Others	<u>3,233,525</u>	<u>3,744,786</u>
Total Liabilities	<u>\$ 3,233,525</u>	<u>\$ 3,744,786</u>

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