

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 STATEMENT OF FIDUCIARY NET POSITION (EXHIBIT I-1)
DECEMBER 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
<u>GARNISHMENTS FUND</u>		
ASSETS:		
Cash	\$ 1,474	\$ 2,586
Total Assets	<u>\$ 1,474</u>	<u>\$ 2,586</u>
LIABILITIES:		
Funds Held for Others	<u>1,474</u>	<u>2,586</u>
Total Liabilities	<u>\$ 1,474</u>	<u>\$ 2,586</u>
<u>ESTATE FUND</u>		
ASSETS:		
Cash	\$ 39,804	\$ 39,185
Total Assets	<u>\$ 39,804</u>	<u>\$ 39,185</u>
LIABILITIES:		
Funds Held for Others	<u>\$ 39,804</u>	<u>\$ 39,185</u>
Total Liabilities	<u>\$ 39,804</u>	<u>\$ 39,185</u>
<u>PROPERTY CONDEMNATIONS FUND</u>		
ASSETS:		
Cash	\$ 199,478	\$ 193,488
Total Assets	<u>\$ 199,478</u>	<u>\$ 193,488</u>
LIABILITIES:		
Funds Held For Others	<u>\$ 199,478</u>	<u>\$ 193,488</u>
Total Liabilities	<u>\$ 199,478</u>	<u>\$ 193,488</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
INDIVIDUAL AGENCY FUNDS COMPARATIVE STATEMENT OF FIDUCIARY NET POSITION (EXHIBIT I-1)
DECEMBER 31, 2019 AND 2018**

	<u>2019</u>	<u>2018</u>
<u>SHERIFF FORECLOSURE FUND</u>		
ASSETS:		
Cash	\$ 328,644	\$ 505,772
Total Assets	<u>\$ 328,644</u>	<u>\$ 505,772</u>
LIABILITIES:		
Funds Held for Others	\$ 328,644	\$ 505,772
Total Liabilities	<u>\$ 328,644</u>	<u>\$ 505,772</u>
<u>COUNTY COLLECTOR FUND</u>		
ASSETS:		
Cash	\$ 11,824,659	\$ 1,328,071
Intergovernmental Receivable	209,030	5,711
Total Assets	<u>\$ 12,033,689</u>	<u>\$ 1,333,782</u>
LIABILITIES:		
Funds Held For Others	\$ 12,033,689	\$ 1,333,782
Total Liabilities	<u>\$ 12,033,689</u>	<u>\$ 1,333,782</u>
<u>CIRCUIT CLERK FUND</u>		
ASSETS:		
Cash	\$ 647,884	\$ 365,947
Investments	1,112,406	1,058,847
Total Assets	<u>\$ 1,760,290</u>	<u>\$ 1,424,794</u>
LIABILITIES:		
Funds Held For Others	\$ 1,760,290	\$ 1,424,794
Total Liabilities	<u>\$ 1,760,290</u>	<u>\$ 1,424,794</u>

COUNTY OF CHAMPAIGN, ILLINOIS
INDIVIDUAL AGENCY FUNDS COMPARATIVE STATEMENT OF FIDUCIARY NET POSITION (EXHIBIT I-1)
DECEMBER 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
<u>COUNTY CLERK FUND</u>		
ASSETS		
Cash	\$ 465,476	\$ 684,924
Investments	36,181	35,758
	<u>501,657</u>	<u>720,682</u>
Total Assets	<u>\$ 501,657</u>	<u>\$ 720,682</u>
LIABILITIES		
Funds Held For Others	\$ 501,657	\$ 720,682
	<u>501,657</u>	<u>720,682</u>
Total Liabilities	<u>\$ 501,657</u>	<u>\$ 720,682</u>
 <u>COURT SERVICES FUND</u>		
ASSETS		
Cash	\$ 16,880	\$ 10,715
	<u>16,880</u>	<u>10,715</u>
Total Assets	<u>\$ 16,880</u>	<u>\$ 10,715</u>
LIABILITIES		
Funds Held For Others	\$ 16,880	\$ 10,715
	<u>16,880</u>	<u>10,715</u>
Total Liabilities	<u>\$ 16,880</u>	<u>\$ 10,715</u>
 <u>ALL AGENCY FUNDS</u>		
ASSETS		
Cash	\$ 13,524,299	\$ 3,130,688
Investments	1,148,587	1,094,605
Intergovernmental Receivable	209,030	5,711
	<u>14,881,916</u>	<u>4,231,004</u>
Total Assets	<u>\$ 14,881,916</u>	<u>\$ 4,231,004</u>
LIABILITIES		
Funds Held For Others	14,881,916	4,231,004
	<u>14,881,916</u>	<u>4,231,004</u>
Total Liabilities	<u>\$ 14,881,916</u>	<u>\$ 4,231,004</u>

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