



AGENCY FUNDS

- **County Collector Fund** - to account for the collections and payment, to the taxing bodies, of current property taxes collected by the County on behalf of the taxing bodies.
- **Special Drainage Fund** - to account for the collection and payment, to the Special Drainage Districts, of deposit taxes collected by the County on behalf of the Special Drainage Districts.
- **Treasurer's Special Fund** - to account for the collection and payment of monies received from tax redemptions, condemnations, restitution, domestic violence, estate, and inheritance taxes. It is also for the collection and payment of tax money received under protest or under appeal. The money is remitted to the appropriate parties when full payment has been received or settlements decided.
- **Mobile Home Tax Fund** - to account for the collection and payment, to the taxing bodies, of mobile home taxes collected by the County on behalf of the taxing bodies.
- **Tax Indemnity Fund** - to account for the collection and payment of tax indemnity fees. The money is remitted to indemnify affected parties should an error be made in the tax sale process.
- **Tax Sale in Error Fund** - to account for the collection and payment of fees related to property taxes sold at the annual delinquent tax sale. These monies are used to reimburse any tax buyers who bought taxes that were sold in error.
- **Circuit Clerk Fund** - to account for the collection and payment of monies received from court related business. The monies are remitted either to the appropriate governmental unit or the payor pending court dispositions.
- **Township Bridges Fund** - to account for the collection and payment, to the townships, of monies received from the State of Illinois on behalf of the townships.
- **Township Motor Fuel Tax Fund** - to account for the collection and payment, to the townships, of State gasoline taxes collected by the County on behalf of the townships.
- **Regional Superintendent of Schools Fund** - to account for the collection and payment, to the school districts, of monies received from the State of Illinois on behalf of the school districts.
- **Nursing Home Residents' Accounts Fund** - to account for the collection and payment of money allocated from a portion of residents' social security checks and other monies which the residents may spend for personal items.
- **Tax Sale Redemption Account Fund** - to account for the collection and payment of monies received by the County Clerk for the redemption of property taxes sold at tax sale.
- **Passport Account Fund** - to account for the collection and payment of monies by the County Clerk, on behalf of the Federal Government, for facilitating passport applications for citizens.

DEKALB COUNTY, ILLINOIS

STATEMENT OF FIDUCIARY NET ASSETS
AGENCY FUNDS

December 31, 2011

	<u>*Agency</u>
ASSETS	
Cash and investments	\$ 6,427,415
Receivables	
Accounts	83,272
Accrued interest	<u>267</u>
TOTAL ASSETS	<u><u>\$ 6,510,954</u></u>
LIABILITIES	
Due to others	<u>\$ 6,510,954</u>
TOTAL LIABILITIES	<u><u>\$ 6,510,954</u></u>

*Aggregate - See pages 190 through 194.

DEKALB COUNTY, ILLINOIS

COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS

For the Year Ended December 31, 2011

	Balances, January 1, 2011	Additions	Deductions	Balances, December 31, 2011
Total All Agency Funds				
ASSETS				
Cash and investments	\$ 6,149,627	\$ 212,051,123	\$ 211,773,335	\$ 6,427,415
Accounts receivable	86,821	83,272	86,821	83,272
Accrued interest receivable	1,313	267	1,313	267
TOTAL ASSETS	\$ 6,237,761	\$ 212,134,662	\$ 211,861,469	\$ 6,510,954
LIABILITIES				
Due to others	\$ 6,237,761	\$ 212,134,662	\$ 211,861,469	\$ 6,510,954
TOTAL LIABILITIES	\$ 6,237,761	\$ 212,134,662	\$ 211,861,469	\$ 6,510,954
1. County Collector				
ASSETS				
Cash and investments	\$ 201,486	\$ 195,585,693	\$ 195,504,946	\$ 282,233
TOTAL ASSETS	\$ 201,486	\$ 195,585,693	\$ 195,504,946	\$ 282,233
LIABILITIES				
Due to others	\$ 201,486	\$ 195,585,693	\$ 195,504,946	\$ 282,233
TOTAL LIABILITIES	\$ 201,486	\$ 195,585,693	\$ 195,504,946	\$ 282,233
2. Special Drainage				
ASSETS				
Cash and investments	\$ 56,360	\$ 75,711	\$ 56,332	\$ 75,739
TOTAL ASSETS	\$ 56,360	\$ 75,711	\$ 56,332	\$ 75,739
LIABILITIES				
Due to others	\$ 56,360	\$ 75,711	\$ 56,332	\$ 75,739
TOTAL LIABILITIES	\$ 56,360	\$ 75,711	\$ 56,332	\$ 75,739

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (Continued)
 AGENCY FUNDS

For the Year Ended December 31, 2011

	Balances, January 1, 2011	Additions	Deductions	Balances, December 31, 2011
3. Treasurer's Special				
ASSETS				
Cash and investments	\$ 1,147,591	\$ 3,948,895	\$ 4,157,231	\$ 939,255
TOTAL ASSETS	\$ 1,147,591	\$ 3,948,895	\$ 4,157,231	\$ 939,255
LIABILITIES				
Due to others	\$ 1,147,591	\$ 3,948,895	\$ 4,157,231	\$ 939,255
TOTAL LIABILITIES	\$ 1,147,591	\$ 3,948,895	\$ 4,157,231	\$ 939,255
4. Mobile Home Tax				
ASSETS				
Cash and investments	\$ 328	\$ 97,872	\$ 98,165	\$ 35
TOTAL ASSETS	\$ 328	\$ 97,872	\$ 98,165	\$ 35
LIABILITIES				
Due to others	\$ 328	\$ 97,872	\$ 98,165	\$ 35
TOTAL LIABILITIES	\$ 328	\$ 97,872	\$ 98,165	\$ 35
5. Tax Indemnity				
ASSETS				
Cash and investments	\$ 454,542	\$ 21,761	\$ -	\$ 476,303
TOTAL ASSETS	\$ 454,542	\$ 21,761	\$ -	\$ 476,303
LIABILITIES				
Due to others	\$ 454,542	\$ 21,761	\$ -	\$ 476,303
TOTAL LIABILITIES	\$ 454,542	\$ 21,761	\$ -	\$ 476,303

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (Continued)
AGENCY FUNDS

For the Year Ended December 31, 2011

	Balances, January 1, 2011	Additions	Deductions	Balances, December 31, 2011
6. Tax Sale in Error				
ASSETS				
Cash and investments	\$ 400,262	\$ 39,308	\$ 7,352	\$ 432,218
TOTAL ASSETS	\$ 400,262	\$ 39,308	\$ 7,352	\$ 432,218
LIABILITIES				
Due to others	\$ 400,262	\$ 39,308	\$ 7,352	\$ 432,218
TOTAL LIABILITIES	\$ 400,262	\$ 39,308	\$ 7,352	\$ 432,218
7. Circuit Clerk				
ASSETS				
Cash and investments	\$ 2,111,833	\$ 6,222,490	\$ 6,150,862	\$ 2,183,461
TOTAL ASSETS	\$ 2,111,833	\$ 6,222,490	\$ 6,150,862	\$ 2,183,461
LIABILITIES				
Due to others	\$ 2,111,833	\$ 6,222,490	\$ 6,150,862	\$ 2,183,461
TOTAL LIABILITIES	\$ 2,111,833	\$ 6,222,490	\$ 6,150,862	\$ 2,183,461
8. Township Bridges				
ASSETS				
Cash and investments	\$ 15,381	\$ 165,054	\$ 165,031	\$ 15,404
TOTAL ASSETS	\$ 15,381	\$ 165,054	\$ 165,031	\$ 15,404
LIABILITIES				
Due to others	\$ 15,381	\$ 165,054	\$ 165,031	\$ 15,404
TOTAL LIABILITIES	\$ 15,381	\$ 165,054	\$ 165,031	\$ 15,404

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (Continued)
AGENCY FUNDS

For the Year Ended December 31, 2011

	Balances, January 1, 2011	Additions	Deductions	Balances, December 31, 2011
9. Township Motor Fuel Tax				
ASSETS				
Cash and investments	\$ 1,377,702	\$ 1,115,578	\$ 1,079,797	\$ 1,413,483
Accounts receivable	86,821	83,272	86,821	83,272
Accrued interest receivable	1,313	267	1,313	267
TOTAL ASSETS	\$ 1,465,836	\$ 1,199,117	\$ 1,167,931	\$ 1,497,022
LIABILITIES				
Due to others	\$ 1,465,836	\$ 1,199,117	\$ 1,167,931	\$ 1,497,022
TOTAL LIABILITIES	\$ 1,465,836	\$ 1,199,117	\$ 1,167,931	\$ 1,497,022
10. Regional Superintendent of Schools				
ASSETS				
Cash and investments	\$ 173,463	\$ 531,783	\$ 506,222	\$ 199,024
TOTAL ASSETS	\$ 173,463	\$ 531,783	\$ 506,222	\$ 199,024
LIABILITIES				
Due to others	\$ 173,463	\$ 531,783	\$ 506,222	\$ 199,024
TOTAL LIABILITIES	\$ 173,463	\$ 531,783	\$ 506,222	\$ 199,024
11. Nursing Home Residents' Accounts				
ASSETS				
Cash and investments	\$ 38,657	\$ 185,227	\$ 176,219	\$ 47,665
TOTAL ASSETS	\$ 38,657	\$ 185,227	\$ 176,219	\$ 47,665
LIABILITIES				
Due to others	\$ 38,657	\$ 185,227	\$ 176,219	\$ 47,665
TOTAL LIABILITIES	\$ 38,657	\$ 185,227	\$ 176,219	\$ 47,665

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (Continued)
AGENCY FUNDS

For the Year Ended December 31, 2011

	Balances, January 1, 2011	Additions	Deductions	Balances, December 31, 2011
12. Tax Sale Redemption Account				
ASSETS				
Cash and investments	\$ 171,822	\$ 4,051,753	\$ 3,861,066	\$ 362,509
TOTAL ASSETS	\$ 171,822	\$ 4,051,753	\$ 3,861,066	\$ 362,509
LIABILITIES				
Due to others	\$ 171,822	\$ 4,051,753	\$ 3,861,066	\$ 362,509
TOTAL LIABILITIES	\$ 171,822	\$ 4,051,753	\$ 3,861,066	\$ 362,509
13. Passport Account				
ASSETS				
Cash and investments	\$ 200	\$ 9,998	\$ 10,112	\$ 86
TOTAL ASSETS	\$ 200	\$ 9,998	\$ 10,112	\$ 86
LIABILITIES				
Due to others	\$ 200	\$ 9,998	\$ 10,112	\$ 86
TOTAL LIABILITIES	\$ 200	\$ 9,998	\$ 10,112	\$ 86

(See independent auditor's report.)