



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, 2009

	<u>*Agency</u>
ASSETS	
Cash and investments	\$ 5,861,724
Receivables	
Accounts	<u>249,419</u>
 TOTAL ASSETS	 <u>\$ 6,111,143</u>
 LIABILITIES	
Due to others	<u>\$ 6,111,143</u>
 TOTAL LIABILITIES	 <u>\$ 6,111,143</u>

*Aggregate - See pages 176 through 180.

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS

For the Year Ended December 31, 2009

	Balances, January 1, 2009	Additions	Deductions	Balances, December 31, 2009
Total All Agency Funds				
ASSETS				
Cash and investments	\$ 4,996,423	\$ 240,766,581	\$ 239,901,280	\$ 5,861,724
Accounts receivable	151,609	249,419	151,603	249,419
Accrued interest receivable	424	-	422	-
TOTAL ASSETS	\$ 5,148,456	\$ 241,016,000	\$ 240,053,305	\$ 6,111,143
LIABILITIES				
Due to others	\$ 5,148,456	\$ 241,016,000	\$ 240,053,313	\$ 6,111,143
TOTAL LIABILITIES	\$ 5,148,456	\$ 241,016,000	\$ 240,053,313	\$ 6,111,143
1. County Collector				
ASSETS				
Cash and investments	\$ 204,176	\$ 226,053,857	\$ 225,987,586	\$ 270,447
TOTAL ASSETS	\$ 204,176	\$ 226,053,857	\$ 225,987,586	\$ 270,447
LIABILITIES				
Due to others	\$ 204,176	\$ 226,053,857	\$ 225,987,586	\$ 270,447
TOTAL LIABILITIES	\$ 204,176	\$ 226,053,857	\$ 225,987,586	\$ 270,447
2. Special Drainage				
ASSETS				
Cash and investments	\$ 61,137	\$ 47,715	\$ 48,737	\$ 60,115
TOTAL ASSETS	\$ 61,137	\$ 47,715	\$ 48,737	\$ 60,115
LIABILITIES				
Due to others	\$ 61,137	\$ 47,715	\$ 48,737	\$ 60,115
TOTAL LIABILITIES	\$ 61,137	\$ 47,715	\$ 48,737	\$ 60,115

(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, 2009

	Balances, January 1, 2009	Additions	Deductions	Balances, December 31, 2009
3. Treasurer's Special				
ASSETS				
Cash and investments	\$ 706,781	\$ 2,685,604	\$ 2,489,181	\$ 903,204
TOTAL ASSETS	\$ 706,781	\$ 2,685,604	\$ 2,489,181	\$ 903,204
LIABILITIES				
Due to others	\$ 706,781	\$ 2,685,604	\$ 2,489,181	\$ 903,204
TOTAL LIABILITIES	\$ 706,781	\$ 2,685,604	\$ 2,489,181	\$ 903,204
4. Mobile Home Tax				
ASSETS				
Cash and investments	\$ 81	\$ 92,027	\$ 92,050	\$ 58
TOTAL ASSETS	\$ 81	\$ 92,027	\$ 92,050	\$ 58
LIABILITIES				
Due to others	\$ 81	\$ 92,027	\$ 92,050	\$ 58
TOTAL LIABILITIES	\$ 81	\$ 92,027	\$ 92,050	\$ 58
5. Tax Indemnity				
ASSETS				
Cash and investments	\$ 399,647	\$ 27,688	\$ -	\$ 427,335
TOTAL ASSETS	\$ 399,647	\$ 27,688	\$ -	\$ 427,335
LIABILITIES				
Due to others	\$ 399,647	\$ 27,688	\$ -	\$ 427,335
TOTAL LIABILITIES	\$ 399,647	\$ 27,688	\$ -	\$ 427,335

(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, 2009

	Balances, January 1, 2009	Additions	Deductions	Balances, December 31, 2009
6. Tax Sale in Error				
ASSETS				
Cash and investments	\$ 320,527	\$ 57,683	\$ 19,947	\$ 358,263
TOTAL ASSETS	\$ 320,527	\$ 57,683	\$ 19,947	\$ 358,263
LIABILITIES				
Due to others	\$ 320,527	\$ 57,683	\$ 19,947	\$ 358,263
TOTAL LIABILITIES	\$ 320,527	\$ 57,683	\$ 19,947	\$ 358,263
7. Circuit Clerk				
ASSETS				
Cash and investments	\$ 2,234,075	\$ 6,412,504	\$ 6,486,724	\$ 2,159,855
TOTAL ASSETS	\$ 2,234,075	\$ 6,412,504	\$ 6,486,724	\$ 2,159,855
LIABILITIES				
Due to others	\$ 2,234,075	\$ 6,412,504	\$ 6,486,724	\$ 2,159,855
TOTAL LIABILITIES	\$ 2,234,075	\$ 6,412,504	\$ 6,486,724	\$ 2,159,855
8. Township Bridges				
ASSETS				
Cash and investments	\$ 15,302	\$ 38	\$ -	\$ 15,340
Accounts receivable	6	166,066	6	166,066
Accrued interest receivable	2	-	2	-
TOTAL ASSETS	\$ 15,310	\$ 166,104	\$ 8	\$ 181,406
LIABILITIES				
Due to others	\$ 15,310	\$ 166,104	\$ 8	\$ 181,406
TOTAL LIABILITIES	\$ 15,310	\$ 166,104	\$ 8	\$ 181,406

(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, 2009

	Balances, January 1, 2009		Additions	Deductions	Balances, December 31, 2009	
9. Township Motor Fuel Tax						
ASSETS						
Cash and investments	\$	501,043	\$ 975,015	\$ 466,327	\$	1,009,731
Accounts receivable		151,603	83,353	151,603		83,353
Accrued interest receivable		422	-	422		-
TOTAL ASSETS	\$	653,068	\$ 1,058,368	\$ 618,352	\$	1,093,084
LIABILITIES						
Due to others	\$	653,068	\$ 1,058,368	\$ 618,352	\$	1,093,084
TOTAL LIABILITIES	\$	653,068	\$ 1,058,368	\$ 618,352	\$	1,093,084
10. Regional Superintendent of Schools						
ASSETS						
Cash and investments	\$	256,053	\$ 528,029	\$ 557,357	\$	226,725
TOTAL ASSETS	\$	256,053	\$ 528,029	\$ 557,357	\$	226,725
LIABILITIES						
Due to others	\$	256,053	\$ 528,029	\$ 557,357	\$	226,725
TOTAL LIABILITIES	\$	256,053	\$ 528,029	\$ 557,357	\$	226,725
11. Nursing Home Residents' Accounts						
ASSETS						
Cash and investments	\$	37,092	\$ 164,441	\$ 152,423	\$	49,110
TOTAL ASSETS	\$	37,092	\$ 164,441	\$ 152,423	\$	49,110
LIABILITIES						
Due to others	\$	37,092	\$ 164,441	\$ 152,423	\$	49,110
TOTAL LIABILITIES	\$	37,092	\$ 164,441	\$ 152,423	\$	49,110

(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, 2009

	Balances, January 1, 2009	Additions	Deductions	Balances, December 31, 2009
12. Tax Sale Redemption Account				
ASSETS				
Cash and investments	\$ 260,304	\$ 3,694,869	\$ 3,573,795	\$ 381,378
TOTAL ASSETS	\$ 260,304	\$ 3,694,869	\$ 3,573,795	\$ 381,378
LIABILITIES				
Due to others	\$ 260,304	\$ 3,694,869	\$ 3,573,795	\$ 381,378
TOTAL LIABILITIES	\$ 260,304	\$ 3,694,869	\$ 3,573,795	\$ 381,378
13. Passport Account				
ASSETS				
Cash and investments	\$ 205	\$ 27,111	\$ 27,153	\$ 163
TOTAL ASSETS	\$ 205	\$ 27,111	\$ 27,153	\$ 163
LIABILITIES				
Due to others	\$ 205	\$ 27,111	\$ 27,153	\$ 163
TOTAL LIABILITIES	\$ 205	\$ 27,111	\$ 27,153	\$ 163

(See independent auditor's report.)