



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, 2010

	<u>*Agency</u>
ASSETS	
Cash and investments	\$ 6,149,627
Receivables	
Accounts	86,821
Accrued interest	<u>1,313</u>
TOTAL ASSETS	<u>\$ 6,237,761</u>
LIABILITIES	
Due to others	<u>\$ 6,237,761</u>
TOTAL LIABILITIES	<u>\$ 6,237,761</u>

*Aggregate - See pages 182 through 186.

DEKALB COUNTY, ILLINOIS

COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS

For the Year Ended December 31, 2010

	Balances, January 1, 2010	Additions	Deductions	Balances, December 31, 2010
Total All Agency Funds				
ASSETS				
Cash and investments	\$ 5,861,724	\$ 209,800,286	\$ 209,512,383	\$ 6,149,627
Accounts receivable	249,419	86,821	83,353	86,821
Accrued interest receivable	-	1,313	-	1,313
TOTAL ASSETS	\$ 6,111,143	\$ 209,888,420	\$ 209,595,736	\$ 6,237,761
LIABILITIES				
Due to others	\$ 6,111,143	\$ 209,888,420	\$ 209,761,802	\$ 6,237,761
TOTAL LIABILITIES	\$ 6,111,143	\$ 209,888,420	\$ 209,761,802	\$ 6,237,761
1. County Collector				
ASSETS				
Cash and investments	\$ 270,447	\$ 190,681,017	\$ 190,749,978	\$ 201,486
TOTAL ASSETS	\$ 270,447	\$ 190,681,017	\$ 190,749,978	\$ 201,486
LIABILITIES				
Due to others	\$ 270,447	\$ 190,681,017	\$ 190,749,978	\$ 201,486
TOTAL LIABILITIES	\$ 270,447	\$ 190,681,017	\$ 190,749,978	\$ 201,486
2. Special Drainage				
ASSETS				
Cash and investments	\$ 60,115	\$ 62,529	\$ 66,284	\$ 56,360
TOTAL ASSETS	\$ 60,115	\$ 62,529	\$ 66,284	\$ 56,360
LIABILITIES				
Due to others	\$ 60,115	\$ 62,529	\$ 66,284	\$ 56,360
TOTAL LIABILITIES	\$ 60,115	\$ 62,529	\$ 66,284	\$ 56,360

(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, 2010

	Balances, January 1, 2010	Additions	Deductions	Balances, December 31, 2010
3. Treasurer's Special				
ASSETS				
Cash and investments	\$ 903,204	\$ 7,089,373	\$ 6,844,986	\$ 1,147,591
TOTAL ASSETS	\$ 903,204	\$ 7,089,373	\$ 6,844,986	\$ 1,147,591
LIABILITIES				
Due to others	\$ 903,204	\$ 7,089,373	\$ 6,844,986	\$ 1,147,591
TOTAL LIABILITIES	\$ 903,204	\$ 7,089,373	\$ 6,844,986	\$ 1,147,591
4. Mobile Home Tax				
ASSETS				
Cash and investments	\$ 58	\$ 94,402	\$ 94,132	\$ 328
TOTAL ASSETS	\$ 58	\$ 94,402	\$ 94,132	\$ 328
LIABILITIES				
Due to others	\$ 58	\$ 94,402	\$ 94,132	\$ 328
TOTAL LIABILITIES	\$ 58	\$ 94,402	\$ 94,132	\$ 328
5. Tax Indemnity				
ASSETS				
Cash and investments	\$ 427,335	\$ 27,207	\$ -	\$ 454,542
TOTAL ASSETS	\$ 427,335	\$ 27,207	\$ -	\$ 454,542
LIABILITIES				
Due to others	\$ 427,335	\$ 27,207	\$ -	\$ 454,542
TOTAL LIABILITIES	\$ 427,335	\$ 27,207	\$ -	\$ 454,542

(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, 2010

	Balances, January 1, 2010	Additions	Deductions	Balances, December 31, 2010
6. Tax Sale in Error				
ASSETS				
Cash and investments	\$ 358,263	\$ 56,896	\$ 14,897	\$ 400,262
TOTAL ASSETS	\$ 358,263	\$ 56,896	\$ 14,897	\$ 400,262
LIABILITIES				
Due to others	\$ 358,263	\$ 56,896	\$ 14,897	\$ 400,262
TOTAL LIABILITIES	\$ 358,263	\$ 56,896	\$ 14,897	\$ 400,262
7. Circuit Clerk				
ASSETS				
Cash and investments	\$ 2,159,855	\$ 5,984,476	\$ 6,032,498	\$ 2,111,833
TOTAL ASSETS	\$ 2,159,855	\$ 5,984,476	\$ 6,032,498	\$ 2,111,833
LIABILITIES				
Due to others	\$ 2,159,855	\$ 5,984,476	\$ 6,032,498	\$ 2,111,833
TOTAL LIABILITIES	\$ 2,159,855	\$ 5,984,476	\$ 6,032,498	\$ 2,111,833
8. Township Bridges				
ASSETS				
Cash and investments	\$ 15,340	\$ 165,325	\$ 165,284	\$ 15,381
Accounts receivable	166,066	-	166,066	-
TOTAL ASSETS	\$ 181,406	\$ 165,325	\$ 331,350	\$ 15,381
LIABILITIES				
Due to others	\$ 181,406	\$ 165,325	\$ 331,350	\$ 15,381
TOTAL LIABILITIES	\$ 181,406	\$ 165,325	\$ 331,350	\$ 15,381

(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, 2010

	Balances, January 1, 2010	Additions	Deductions	Balances, December 31, 2010
9. Township Motor Fuel Tax				
ASSETS				
Cash and investments	\$ 1,009,731	\$ 1,207,931	\$ 839,960	\$ 1,377,702
Accounts receivable	83,353	86,821	83,353	86,821
Accrued interest receivable	-	1,313	-	1,313
TOTAL ASSETS	\$ 1,093,084	\$ 1,296,065	\$ 923,313	\$ 1,465,836
LIABILITIES				
Due to others	\$ 1,093,084	\$ 1,296,065	\$ 923,313	\$ 1,465,836
TOTAL LIABILITIES	\$ 1,093,084	\$ 1,296,065	\$ 923,313	\$ 1,465,836
10. Regional Superintendent of Schools				
ASSETS				
Cash and investments	\$ 226,725	\$ 918,082	\$ 971,344	\$ 173,463
TOTAL ASSETS	\$ 226,725	\$ 918,082	\$ 971,344	\$ 173,463
LIABILITIES				
Due to others	\$ 226,725	\$ 918,082	\$ 971,344	\$ 173,463
TOTAL LIABILITIES	\$ 226,725	\$ 918,082	\$ 971,344	\$ 173,463
11. Nursing Home Residents' Accounts				
ASSETS				
Cash and investments	\$ 49,110	\$ 136,760	\$ 147,213	\$ 38,657
TOTAL ASSETS	\$ 49,110	\$ 136,760	\$ 147,213	\$ 38,657
LIABILITIES				
Due to others	\$ 49,110	\$ 136,760	\$ 147,213	\$ 38,657
TOTAL LIABILITIES	\$ 49,110	\$ 136,760	\$ 147,213	\$ 38,657

(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, 2010

	Balances, January 1, 2010	Additions	Deductions	Balances, December 31, 2010
12. Tax Sale Redemption Account				
ASSETS				
Cash and investments	\$ 381,378	\$ 3,366,243	\$ 3,575,799	\$ 171,822
TOTAL ASSETS	\$ 381,378	\$ 3,366,243	\$ 3,575,799	\$ 171,822
LIABILITIES				
Due to others	\$ 381,378	\$ 3,366,243	\$ 3,575,799	\$ 171,822
TOTAL LIABILITIES	\$ 381,378	\$ 3,366,243	\$ 3,575,799	\$ 171,822
13. Passport Account				
ASSETS				
Cash and investments	\$ 163	\$ 10,045	\$ 10,008	\$ 200
TOTAL ASSETS	\$ 163	\$ 10,045	\$ 10,008	\$ 200
LIABILITIES				
Due to others	\$ 163	\$ 10,045	\$ 10,008	\$ 200
TOTAL LIABILITIES	\$ 163	\$ 10,045	\$ 10,008	\$ 200

(See independent auditor's report.)