



## 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.

**DEKALB COUNTY, ILLINOIS**

**STATEMENT OF FIDUCIARY NET POSITION  
AGENCY FUNDS**

December 31, 2013

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	<u>*Agency</u>
<b>ASSETS</b>	
Cash and investments	\$ 5,890,168
Receivables	
Accounts	99,136
Accrued interest	<u>681</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 5,989,985</u></b>
<b>LIABILITIES</b>	
Due to others	<u>\$ 5,989,985</u>
<b>TOTAL LIABILITIES</b>	<b><u>\$ 5,989,985</u></b>

\*Aggregate - See pages 187 through 191.

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES  
AGENCY FUNDS

For the Year Ended December 31, 2013

	<b>Balances, January 1, 2013</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balances, December 31, 2013</b>
<b>Total All Agency Funds</b>				
<b>ASSETS</b>				
Cash and investments	\$ 5,845,004	\$ 254,894,413	\$ 254,849,249	\$ 5,890,168
Accounts receivable	81,995	99,136	81,995	99,136
Accrued interest receivable	393	681	393	681
<b>TOTAL ASSETS</b>	<b>\$ 5,927,392</b>	<b>\$ 254,994,230</b>	<b>\$ 254,931,637</b>	<b>\$ 5,989,985</b>
<b>LIABILITIES</b>				
Due to others	\$ 5,927,392	\$ 254,994,230	\$ 254,931,637	\$ 5,989,985
<b>TOTAL LIABILITIES</b>	<b>\$ 5,927,392</b>	<b>\$ 254,994,230</b>	<b>\$ 254,931,637</b>	<b>\$ 5,989,985</b>
<b>1. County Collector</b>				
<b>ASSETS</b>				
Cash and investments	\$ 264,385	\$ 240,417,752	\$ 240,314,379	\$ 367,758
<b>TOTAL ASSETS</b>	<b>\$ 264,385</b>	<b>\$ 240,417,752</b>	<b>\$ 240,314,379</b>	<b>\$ 367,758</b>
<b>LIABILITIES</b>				
Due to others	\$ 264,385	\$ 240,417,752	\$ 240,314,379	\$ 367,758
<b>TOTAL LIABILITIES</b>	<b>\$ 264,385</b>	<b>\$ 240,417,752</b>	<b>\$ 240,314,379</b>	<b>\$ 367,758</b>
<b>2. Special Drainage</b>				
<b>ASSETS</b>				
Cash and investments	\$ 86,743	\$ 78,688	\$ 74,796	\$ 90,635
<b>TOTAL ASSETS</b>	<b>\$ 86,743</b>	<b>\$ 78,688</b>	<b>\$ 74,796</b>	<b>\$ 90,635</b>
<b>LIABILITIES</b>				
Due to others	\$ 86,743	\$ 78,688	\$ 74,796	\$ 90,635
<b>TOTAL LIABILITIES</b>	<b>\$ 86,743</b>	<b>\$ 78,688</b>	<b>\$ 74,796</b>	<b>\$ 90,635</b>

(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, 2013

	<b>Balances, January 1, 2013</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balances, December 31, 2013</b>
<b>3. Treasurer's Special</b>				
<b>ASSETS</b>				
Cash and investments	\$ 311,402	\$ 2,662,179	\$ 2,341,604	\$ 631,977
<b>TOTAL ASSETS</b>	<b>\$ 311,402</b>	<b>\$ 2,662,179</b>	<b>\$ 2,341,604</b>	<b>\$ 631,977</b>
<b>LIABILITIES</b>				
Due to others	\$ 311,402	\$ 2,662,179	\$ 2,341,604	\$ 631,977
<b>TOTAL LIABILITIES</b>	<b>\$ 311,402</b>	<b>\$ 2,662,179</b>	<b>\$ 2,341,604</b>	<b>\$ 631,977</b>
<b>4. Mobile Home Tax</b>				
<b>ASSETS</b>				
Cash and investments	\$ 415	\$ 91,862	\$ 91,595	\$ 682
<b>TOTAL ASSETS</b>	<b>\$ 415</b>	<b>\$ 91,862</b>	<b>\$ 91,595</b>	<b>\$ 682</b>
<b>LIABILITIES</b>				
Due to others	\$ 415	\$ 91,862	\$ 91,595	\$ 682
<b>TOTAL LIABILITIES</b>	<b>\$ 415</b>	<b>\$ 91,862</b>	<b>\$ 91,595</b>	<b>\$ 682</b>
<b>5. Tax Indemnity</b>				
<b>ASSETS</b>				
Cash and investments	\$ 492,713	\$ 11,510	\$ -	\$ 504,223
<b>TOTAL ASSETS</b>	<b>\$ 492,713</b>	<b>\$ 11,510</b>	<b>\$ -</b>	<b>\$ 504,223</b>
<b>LIABILITIES</b>				
Due to others	\$ 492,713	\$ 11,510	\$ -	\$ 504,223
<b>TOTAL LIABILITIES</b>	<b>\$ 492,713</b>	<b>\$ 11,510</b>	<b>\$ -</b>	<b>\$ 504,223</b>

(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, 2013

	<b>Balances, January 1, 2013</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balances, December 31, 2013</b>
<b>6. Tax Sale in Error</b>				
<b>ASSETS</b>				
Cash and investments	\$ 423,902	\$ 24,808	\$ 153,136	\$ 295,574
<b>TOTAL ASSETS</b>	<b>\$ 423,902</b>	<b>\$ 24,808</b>	<b>\$ 153,136</b>	<b>\$ 295,574</b>
<b>LIABILITIES</b>				
Due to others	\$ 423,902	\$ 24,808	\$ 153,136	\$ 295,574
<b>TOTAL LIABILITIES</b>	<b>\$ 423,902</b>	<b>\$ 24,808</b>	<b>\$ 153,136</b>	<b>\$ 295,574</b>
<b>7. Circuit Clerk</b>				
<b>ASSETS</b>				
Cash and investments	\$ 2,200,016	\$ 6,395,513	\$ 6,205,016	\$ 2,390,513
<b>TOTAL ASSETS</b>	<b>\$ 2,200,016</b>	<b>\$ 6,395,513</b>	<b>\$ 6,205,016</b>	<b>\$ 2,390,513</b>
<b>LIABILITIES</b>				
Due to others	\$ 2,200,016	\$ 6,395,513	\$ 6,205,016	\$ 2,390,513
<b>TOTAL LIABILITIES</b>	<b>\$ 2,200,016</b>	<b>\$ 6,395,513</b>	<b>\$ 6,205,016</b>	<b>\$ 2,390,513</b>
<b>8. Township Bridges</b>				
<b>ASSETS</b>				
Cash and investments	\$ 15,412	\$ 164,994	\$ 164,990	\$ 15,416
<b>TOTAL ASSETS</b>	<b>\$ 15,412</b>	<b>\$ 164,994</b>	<b>\$ 164,990</b>	<b>\$ 15,416</b>
<b>LIABILITIES</b>				
Due to others	\$ 15,412	\$ 164,994	\$ 164,990	\$ 15,416
<b>TOTAL LIABILITIES</b>	<b>\$ 15,412</b>	<b>\$ 164,994</b>	<b>\$ 164,990</b>	<b>\$ 15,416</b>

(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, 2013

	<b>Balances, January 1, 2013</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balances, December 31, 2013</b>
<b>9. Township Motor Fuel Tax</b>				
<b>ASSETS</b>				
Cash and investments	\$ 1,324,412	\$ 1,434,347	\$ 1,670,641	\$ 1,088,118
Accounts receivable	81,995	99,136	81,995	99,136
Accrued interest receivable	393	681	393	681
<b>TOTAL ASSETS</b>	<b>\$ 1,406,800</b>	<b>\$ 1,534,164</b>	<b>\$ 1,753,029</b>	<b>\$ 1,187,935</b>
<b>LIABILITIES</b>				
Due to others	\$ 1,406,800	\$ 1,534,164	\$ 1,753,029	\$ 1,187,935
<b>TOTAL LIABILITIES</b>	<b>\$ 1,406,800</b>	<b>\$ 1,534,164</b>	<b>\$ 1,753,029</b>	<b>\$ 1,187,935</b>
<b>10. Regional Superintendent of Schools</b>				
<b>ASSETS</b>				
Cash and investments	\$ 258,186	\$ 389,371	\$ 377,021	\$ 270,536
<b>TOTAL ASSETS</b>	<b>\$ 258,186</b>	<b>\$ 389,371</b>	<b>\$ 377,021</b>	<b>\$ 270,536</b>
<b>LIABILITIES</b>				
Due to others	\$ 258,186	\$ 389,371	\$ 377,021	\$ 270,536
<b>TOTAL LIABILITIES</b>	<b>\$ 258,186</b>	<b>\$ 389,371</b>	<b>\$ 377,021</b>	<b>\$ 270,536</b>
<b>11. Nursing Home Residents' Accounts</b>				
<b>ASSETS</b>				
Cash and investments	\$ 48,759	\$ 114,807	\$ 129,704	\$ 33,862
<b>TOTAL ASSETS</b>	<b>\$ 48,759</b>	<b>\$ 114,807</b>	<b>\$ 129,704</b>	<b>\$ 33,862</b>
<b>LIABILITIES</b>				
Due to others	\$ 48,759	\$ 114,807	\$ 129,704	\$ 33,862
<b>TOTAL LIABILITIES</b>	<b>\$ 48,759</b>	<b>\$ 114,807</b>	<b>\$ 129,704</b>	<b>\$ 33,862</b>

(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, 2013

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	<b>Balances, January 1, 2013</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balances, December 31, 2013</b>
<b>12. Tax Sale Redemption Account</b>				
<b>ASSETS</b>				
Cash and investments	\$ 418,659	\$ 3,108,582	\$ 3,326,367	\$ 200,874
<b>TOTAL ASSETS</b>	<b>\$ 418,659</b>	<b>\$ 3,108,582</b>	<b>\$ 3,326,367</b>	<b>\$ 200,874</b>
<b>LIABILITIES</b>				
Due to others	\$ 418,659	\$ 3,108,582	\$ 3,326,367	\$ 200,874
<b>TOTAL LIABILITIES</b>	<b>\$ 418,659</b>	<b>\$ 3,108,582</b>	<b>\$ 3,326,367</b>	<b>\$ 200,874</b>

(See independent auditor's report.)