



AGENCY FUNDS

- **County Collector Fund** - to account for the collection 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, 2014

	<u>*Agency</u>
ASSETS	
Cash and investments	\$ 6,095,543
Receivables	
Accounts	<u>99,901</u>
TOTAL ASSETS	<u><u>\$ 6,195,444</u></u>
LIABILITIES	
Due to others	<u>\$ 6,195,444</u>
TOTAL LIABILITIES	<u><u>\$ 6,195,444</u></u>

*Aggregate - See pages 189 through 193.

DEKALB COUNTY, ILLINOIS

COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS

For the Year Ended December 31, 2014

	Balances, January 1, 2014	Additions	Deductions	Balances, December 31, 2014
Total All Agency Funds				
ASSETS				
Cash and investments	\$ 5,890,168	\$ 257,535,643	\$ 257,330,268	\$ 6,095,543
Accounts receivable	99,136	99,901	99,136	99,901
Accrued interest receivable	681	-	681	-
TOTAL ASSETS	\$ 5,989,985	\$ 257,635,544	\$ 257,430,085	\$ 6,195,444
LIABILITIES				
Due to others	\$ 5,989,985	\$ 257,635,544	\$ 257,430,085	\$ 6,195,444
TOTAL LIABILITIES	\$ 5,989,985	\$ 257,635,544	\$ 257,430,085	\$ 6,195,444
1. County Collector				
ASSETS				
Cash and investments	\$ 367,758	\$ 242,005,545	\$ 241,974,290	\$ 399,013
TOTAL ASSETS	\$ 367,758	\$ 242,005,545	\$ 241,974,290	\$ 399,013
LIABILITIES				
Due to others	\$ 367,758	\$ 242,005,545	\$ 241,974,290	\$ 399,013
TOTAL LIABILITIES	\$ 367,758	\$ 242,005,545	\$ 241,974,290	\$ 399,013
2. Special Drainage				
ASSETS				
Cash and investments	\$ 90,635	\$ 86,038	\$ 37,408	\$ 139,265
TOTAL ASSETS	\$ 90,635	\$ 86,038	\$ 37,408	\$ 139,265
LIABILITIES				
Due to others	\$ 90,635	\$ 86,038	\$ 37,408	\$ 139,265
TOTAL LIABILITIES	\$ 90,635	\$ 86,038	\$ 37,408	\$ 139,265

(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, 2014

	Balances, January 1, 2014	Additions	Deductions	Balances, December 31, 2014
3. Treasurer's Special				
ASSETS				
Cash and investments	\$ 631,977	\$ 4,007,394	\$ 4,378,542	\$ 260,829
TOTAL ASSETS	\$ 631,977	\$ 4,007,394	\$ 4,378,542	\$ 260,829
LIABILITIES				
Due to others	\$ 631,977	\$ 4,007,394	\$ 4,378,542	\$ 260,829
TOTAL LIABILITIES	\$ 631,977	\$ 4,007,394	\$ 4,378,542	\$ 260,829
4. Mobile Home Tax				
ASSETS				
Cash and investments	\$ 682	\$ 90,102	\$ 89,620	\$ 1,164
TOTAL ASSETS	\$ 682	\$ 90,102	\$ 89,620	\$ 1,164
LIABILITIES				
Due to others	\$ 682	\$ 90,102	\$ 89,620	\$ 1,164
TOTAL LIABILITIES	\$ 682	\$ 90,102	\$ 89,620	\$ 1,164
5. Tax Indemnity				
ASSETS				
Cash and investments	\$ 504,223	\$ 9,794	\$ -	\$ 514,017
TOTAL ASSETS	\$ 504,223	\$ 9,794	\$ -	\$ 514,017
LIABILITIES				
Due to others	\$ 504,223	\$ 9,794	\$ -	\$ 514,017
TOTAL LIABILITIES	\$ 504,223	\$ 9,794	\$ -	\$ 514,017

(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, 2014

	Balances, January 1, 2014	Additions	Deductions	Balances, December 31, 2014
6. Tax Sale in Error				
ASSETS				
Cash and investments	\$ 295,574	\$ 18,906	\$ 56,051	\$ 258,429
TOTAL ASSETS	\$ 295,574	\$ 18,906	\$ 56,051	\$ 258,429
LIABILITIES				
Due to others	\$ 295,574	\$ 18,906	\$ 56,051	\$ 258,429
TOTAL LIABILITIES	\$ 295,574	\$ 18,906	\$ 56,051	\$ 258,429
7. Circuit Clerk				
ASSETS				
Cash and investments	\$ 2,390,513	\$ 6,348,909	\$ 6,170,460	\$ 2,568,962
TOTAL ASSETS	\$ 2,390,513	\$ 6,348,909	\$ 6,170,460	\$ 2,568,962
LIABILITIES				
Due to others	\$ 2,390,513	\$ 6,348,909	\$ 6,170,460	\$ 2,568,962
TOTAL LIABILITIES	\$ 2,390,513	\$ 6,348,909	\$ 6,170,460	\$ 2,568,962
8. Township Bridges				
ASSETS				
Cash and investments	\$ 15,416	\$ 164,079	\$ 164,070	\$ 15,425
TOTAL ASSETS	\$ 15,416	\$ 164,079	\$ 164,070	\$ 15,425
LIABILITIES				
Due to others	\$ 15,416	\$ 164,079	\$ 164,070	\$ 15,425
TOTAL LIABILITIES	\$ 15,416	\$ 164,079	\$ 164,070	\$ 15,425

(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, 2014

	Balances, January 1, 2014	Additions	Deductions	Balances, December 31, 2014
9. Township Motor Fuel Tax				
ASSETS				
Cash and investments	\$ 1,088,118	\$ 1,474,765	\$ 1,101,095	\$ 1,461,788
Accounts receivable	99,136	99,901	99,136	99,901
Accrued interest receivable	681	-	681	-
TOTAL ASSETS	\$ 1,187,935	\$ 1,574,666	\$ 1,200,912	\$ 1,561,689
LIABILITIES				
Due to others	\$ 1,187,935	\$ 1,574,666	\$ 1,200,912	\$ 1,561,689
TOTAL LIABILITIES	\$ 1,187,935	\$ 1,574,666	\$ 1,200,912	\$ 1,561,689
10. Regional Superintendent of Schools				
ASSETS				
Cash and investments	\$ 270,536	\$ 1,016,713	\$ 1,011,550	\$ 275,699
TOTAL ASSETS	\$ 270,536	\$ 1,016,713	\$ 1,011,550	\$ 275,699
LIABILITIES				
Due to others	\$ 270,536	\$ 1,016,713	\$ 1,011,550	\$ 275,699
TOTAL LIABILITIES	\$ 270,536	\$ 1,016,713	\$ 1,011,550	\$ 275,699
11. Nursing Home Residents' Accounts				
ASSETS				
Cash and investments	\$ 33,862	\$ 160,107	\$ 153,341	\$ 40,628
TOTAL ASSETS	\$ 33,862	\$ 160,107	\$ 153,341	\$ 40,628
LIABILITIES				
Due to others	\$ 33,862	\$ 160,107	\$ 153,341	\$ 40,628
TOTAL LIABILITIES	\$ 33,862	\$ 160,107	\$ 153,341	\$ 40,628

(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, 2014

	Balances, January 1, 2014	Additions	Deductions	Balances, December 31, 2014
12. Tax Sale Redemption Account				
ASSETS				
Cash and investments	\$ 200,874	\$ 2,153,291	\$ 2,193,841	\$ 160,324
TOTAL ASSETS	\$ 200,874	\$ 2,153,291	\$ 2,193,841	\$ 160,324
LIABILITIES				
Due to others	\$ 200,874	\$ 2,153,291	\$ 2,193,841	\$ 160,324
TOTAL LIABILITIES	\$ 200,874	\$ 2,153,291	\$ 2,193,841	\$ 160,324

(See independent auditor's report.)