Comparative Balance Sheet

Period Ending 03/31/2021

DEPT/ACCOUNT	DESCRIPTION	FUND 01 GENERAL FUND	FUND 20 MOTOR FUEL FUND	FUND 31 WATER & SEWER FUN	FUND 32 DEBT SERVICE FUND	FUND 90 GOV FUNDS CAPITAL	Total
ASSETS							
00-1010	PETTY CASH	203					203
00-1020	CASH IN BANK	(282,414)	377,166	971,712	1,558	87,765	1,155,787
00-1021	CASH IN BANK MONEY MARKET	955,197					955,197
00-1022	CASH IN BANK - BYRON BANK			18,456			18,456
00-1030	MONEY MARKET	25,386			27,574		52,960
00-1040	MFT MONEY MARKET		117,794				117,794
00-1070	CASH WITH PAYING AGENT			559,535			559,535
00-1075	ILLINOIS FUNDS INVESTMENT ACCT.	1,632,860					1,632,860
00-1100	PROPERTY TAXES RECEIVABLE	279,381					279,381
00-1400	ACCOUNTS RECEIVABLE - OTHER	11,711		3,238			14,949
00-1401	ACCOUNTS RECEIVABLE			125,387			125,387
00-1500	PREPAID ITEMS	18,899					18,899
00-1605	VEHICLES			42,017			42,017
00-1610	VILLAGE WATER SYSTEM			13,349,804			13,349,804
00-1620	WATER/SEWER UITLITY SYSTEM			8,063,260			8,063,260
00-1630	STREETS			66,551			66,551
00-1705	ACCUMULATED DEPRECIATION - VEHICL			(12,659)			(12,659)
00-1710	ACCUM DEP-VILLAGE NORTH WATER SY			(1,202,642)			(1,202,642)
00-1711	ACCUM DEP-VILLAGE SOUTH WATER SY			(3,270,628)			(3,270,628)
00-1720	ACCUMULATED DEPRECIATION - WATER/			(5,510,133)			(5,510,133)
00-1730	ACCUM DEP-STREET			(24,124)			(24,124)
00-1850	DEFERRED OUTFLOW			14,200			14,200
00-1900	UNAMORTIZED LOSS ON REFUNDING			66,459			66,459
TOTAL ASSETS		2,641,223	494,960	13,260,433	29,132	87,765	16,513,513
LIABILITIES							
00-1330	ESCROW HAWTHORN MEADOWS PROF SERV	6,378					6,378
00-2100	UNAVAILABLE PROPERTY TAXES	279,381					279,381
00-2200	ACCOUNTS PAYABLE	41,559		671,640		9,252	722,451
00-2201	COMPENSATED ABSENCES - CURRENT PO			7,110			7,110
00-2203	BONDS PAYABLE 2012A - CURRENT POR			25,000			25,000
00-2204	BONDS PAYABLE 2012B - CURRENT POR			130,000			130,000
00-2205	BONDS PAYABLE 2015 - CURRENT PORT			335,000			335,000
00-2230	DUE TO AIRPORT - BEL AIR			23,500			23,500
00-2240	ACCRUED INTEREST PAYABLE			69,535			69,535
00-2302	NOTES PAYABLE - LONG-TERM PORTION	39,510					39,510
00-2303	BONDS PAYABLE 2012A - LONG-TERM P			85,000			85,000
00-2304	BONDS PAYABLE 2012B - LONG-TERM P			1,035,000			1,035,000
00-2305	BONDS PAYABLE 2015 - LONG-TERM PO			2,680,000			2,680,000
00-2340	HEALTH INSURANCE DEDUCTIONS PAYAB	(1,681)					(1,681)
00-2360	UNION DUES/NCPRS PAYABLE	128					128
00-2370	SUI PAYABLE	5,093					5,093
00-2400	OTHER DEFERRED REVENUE	19,741					19,741
00-2410	CUSTOMER DEPOSITS HELD	2,400					2,400
00-2650	NET PENSION LIABILITY			22,832			22,832
00-2660	DEFERRED INFLOWS			7,223			7,223
00-2690	UNAMORTIZED BOND PREMIUM			116,099			116,099
TOTAL LIABILITIES		392,509		5,207,939		9,252	5,609,700
FUND BALANCES							
00-3000	FUND BALANCE	1,998,458	335,599		29,063	471,130	2,834,250
00-3001	NET POSITION			7,945,020			7,945,020
TOTAL FUND EQUITY		1,998,458	335,599	7,945,020	29,063	471,130	10,779,270

Comparative Balance Sheet

Period Ending 03/31/2021

DEPT/ACCOUNT DESCRIPTION	FUND 01 GENERAL FUND	FUND 20 MOTOR FUEL FUND	FUND 31 WATER & SEWER FUN	FUND 32 DEBT SERVICE FUND	FUND 90 GOV FUNDS CAPITAL	Total
Beginning Fund Balance	1,998,458	335,599	7,945,020	29,063	471,130	
Net of Revenues Vs Expenditures	250,257	159,362	107,473	69	(392,617)	
Ending Fund Balance	2,248,715	494,961	8,052,493	29,132	78,513	
Total Liabilities And Fund Balance	2,641,224	494,961	13,260,432	29,132	87,765	

Consolidated Revenue And Expenditure

Calculations as of 03/31/2021

DEPT/ACCOUNT	DESCRIPTION	FUND 01 GENERAL FUND	FUND 31 WATER & SEWER FU	FUND 20 MOTOR FUEL FUND	FUND 32 DEBT SERVICE FUN	FUND 90 GOV FUNDS CAPITA	Total
REVENUES							
00-3010	PROPERTY TAXES - CORPORATE	221,740					221,740
00-3011	PROPERTY TAXES - ROAD & BRIDGE	81,615					81,615
00-3012	PROPERTY TAXES - AUDIT	14,892					14,892
00-3013	PROPERTY TAXES - LIABILITY INSURA	20,847					20,847
00-3014	PROPERTY TAXES - SOCIAL SECURITY	19,856					19,856
00-3100	STATE INCOME TAXES	513,948					513,948
00-3101	STATE USE TAXES	166,764					166,764
00-3102	STATE TELECOMMUNICATIONS TAX	34,626					34,626
00-3103	STATE SALES TAXES	214,151					214,151
00-3104	STATE VIDEO GAMING TAX	39,987					39,987
00-3105	REPLACEMENT TAX	3,056					3,056
00-3106	STATE LOCAL SHARE OF CANNABIS USE	2,871					2,871
00-3120	MOTOR FUEL TAX			178,065			178,065
00-3130	LOCAL RDS & STS REBUILD IL			165,518			165,518
00-3200	MUNICIPAL UTILITY TAX - ELECTRICI	115,664					115,664
00-3201	MUNICIPAL UTILITY TAX - NATURAL G	58,261					58,261
00-3205	MUNICIPAL TAX MEDIACOM	4,099					4,099
00-3300	CODE VIOLATION FEES	2,422					2,422
00-3301	FILING FEES	2,725					2,725
00-3400	BUILDING PERMIT FEES	74,981					74,981
00-3403	OTHER LICENSE FEES	250					250
00-3405	TRUCK PERMITS	125					125
00-3406	LIQUOR LICENSES	(550)					(550)
00-3500	RENTS RECEIVED	19,720					19,720
00-3600	WATER & SEWER SALES		1,461,583				1,461,583
00-3601	WATER / SEWER PENALTIES		(156)				(156)
00-3602	WATER & SEWER CONNECTION FEES		12,000				12,000
00-3603	BULK WATER SALES		443				443
00-3604	METER & MXU SALES		5,940				5,940
00-3605	TURN ON/OFF WATER FEES		1,175				1,175
00-3700	FEDERAL GRANT REVENUE	202,778					202,778
00-3800	MISCELLANEOUS INCOME	26,883	23,165				50,048
00-3801	DONATIONS/CONTRIBUTIONS	1,598					1,598
00-3900	INTEREST	3,744	839	655	69	721	6,028
00-5010	TRANSFERS IN - FROM GENERAL FUND				213,228	123,000	336,228
TOTAL REVENUES		1,847,053	1,504,989	344,238	213,297	123,721	4,033,298
EXPENDITURES							
00-4232	MFT ENGINEERING SERVICES			7,749			7,749
00-4240	PROFESSIONAL SERVICES			765			765
00-4409	ROAD CONSTRUCTION			176,362			176,362
50-4000	SALARIES	153,326					153,326
50-4010	SALARIES - OVERTIME	109					109
50-4100	SOCIAL SECURITY - EMPLOYER	9,123					9,123
50-4101	MEDICARE - EMPLOYER	2,134					2,134
50-4102	WORKERS COMPENSATION INSURANCE	6,857					6,857
50-4103	UNEMPLOYMENT COMPENSATION	3,248					3,248
50-4104	IMRF EMPLOYER	7,274					7,274
50-4105	LIFE INSURANCE - EMPLOYER	461					461
50-4106	HEALTH INSURANCE EXPENSE	29,541					29,541
50-4200	GENERAL INSURANCE EXPENSE	54,344					54,344
50-4202	TELEPHONE & INTERNET SERVICES	8,696	4,754				13,450
50-4203	WEB SITE MAINTENANCE	4,050					4,050
50-4205	TRAVEL/MEALS/LODGING	1,937					1,937

Calculations as of 03/31/2021

DEPT/ACCOUNT	DESCRIPTION	FUND 01 GENERAL FUND	FUND 31 WATER & SEWER FU	FUND 20 MOTOR FUEL FUND	FUND 32 DEBT SERVICE FUN	FUND 90 GOV FUNDS CAPITA	Total
EXPENDITURES							
50-4206	SECURITY SYSTEM	1,798					1,798
50-4207	TRAINING	580					580
50-4208	POSTAGE	1,150					1,150
50-4209	PUBLICATION COST	1,859					1,859
50-4210	PRINTING	300					300
50-4211	AUDITING SERVICES	16,500					16,500
50-4212	ENGINEERING SERVICES	17,692					17,692
50-4213	LEGAL SERVICES	77,591					77,591
50-4214	OFFICE SYSTEM SUPPORT	19,694					19,694
50-4215	CONTRACT INSPECTION SERVICES	450					450
50-4217	PROFESSIONAL DUES	1,625					1,625
50-4219	CUSTODIAL SERVICES	4,326					4,326
50-4220	RENTAL PROPERTY REPAIRS	554					554
50-4223	IT SERVICES	3,345					3,345
50-4235	BOND AGENT FEES		1,500				1,500
50-4237	PLANNING SERVICES	1,441					1,441
50-4240	PROFESSIONAL SERVICES	2,591					2,591
50-4270	BOND AGENT FEE	500					500
50-4300	OFFICE SUPPLIES	4,015	268				4,283
50-4301	MAINTENANCE SUPPLIES	2,935					2,935
50-4302	OPERATING SUPPLIES	834					834
50-4400	CAPITAL OUTLAY - VILLAGE HALL EQU	5,127					5,127
50-4412	CIP GENERAL ADMINISTRATION					125,226	125,226
50-4500	MISCELLANEOUS EXPENSE	127,227	85				127,312
50-4752	INTEREST ON BONDS/NOTES	134					134
50-4801	DEBT PAYMENT - PRINCIPAL 2015B				175,000		175,000
50-4802	BOND PRINCIPAL - SERIES 2012A		25,000				25,000
50-4803	BOND PRINCIPAL - SERIES 2012B		135,000				135,000
50-4804	BOND PRINCIPAL - SERIES 2015		345,000				345,000
50-4811	INTEREST EXPENSE 2015B				38,228		38,228
50-4813	INTEREST - SERIES 2012A		3,145				3,145
50-4814	INTEREST - SERIES 2012B		31,375				31,375
50-4815	INTEREST - SERIES 2015		90,325				90,325
50-4970	SIMERL LAND REPAYMENT	25,832					25,832
50-4971	LAND PURCHASE	66,036					66,036
52-4000	SALARIES	49,372					49,372
52-4010	SALARIES - OVERTIME	278					278
52-4100	SOCIAL SECURITY - EMPLOYER	2,853					2,853
52-4101	MEDICARE - EMPLOYER	668					668
52-4103	UNEMPLOYMENT COMPENSATION	869					869
52-4104	IMRF EMPLOYER	2,972					2,972
52-4105	LIFE INSURANCE - EMPLOYER	176					176
52-4106	HEALTH INSURANCE	19,082					19,082
52-4224	COMMUNITY EVENTS	200					200
52-4225	LANDSCAPING PARKS	3,437					3,437
52-4304	MAINTENANCE SUPPLIES	1,906					1,906
52-4406	CAPITAL OUTLAY - PARK IMPROVEMENT	6,441					6,441
52-4440	PARKS EQUIPMENT	3,080					3,080
53-4000	SALARIES	46,823					46,823
53-4010	SALARIES - OVERTIME	278					278
53-4080	STREETS UNIFORM ALLOWANCE	1,111					1,111
53-4100	SOCIAL SECURITY - EMPLOYER	2,695					2,695
53-4101	MEDICARE - EMPLOYER	630					630
53-4103	UNEMPLOYMENT COMPENSATION	695					695
53-4104	IMRF - EMPLOYER	2,972					2,972

Calculations as of 03/31/2021

DEPT/ACCOUNT	DESCRIPTION	FUND 01 GENERAL FUND	FUND 31 WATER & SEWER FU	FUND 20 MOTOR FUEL FUND	FUND 32 DEBT SERVICE FUN	FUND 90 GOV FUNDS CAPITA	Total
EXPENDITURES							
53-4105	LIFE INSURANCE - EMPLOYER	176					176
53-4106	HEALTH INSURANCE	19,115					19,115
53-4107	UNIFORM CLEANING SERVICES	1,085					1,085
53-4202	TELEPHONE & INTERNET SERVICES	1,864					1,864
53-4205	TRAVEL/MEALS/LODGING	482					482
53-4226	VEHCLE MAINTENANCE	23,491					23,491
53-4227	EQUIPMENT MAINTENANCE	7,832					7,832
53-4228	MAINTENANCE	8,842					8,842
53-4229	SNOW PLOW MAINTENANCE	11,006					11,006
53-4230	STREET LIGHTING SERVICES	40,391					40,391
53-4231	SHOP BUILDING - HEAT	2,172					2,172
53-4232	ENGINEERING SERVICES	674					674
53-4233	CONTRACTED SNOW PLOWING	14,466					14,466
53-4240	PROFESSIONAL SERVICES	8,419					8,419
53-4301	MAINTENANCE SUPPLIES	1,643					1,643
53-4302	OPERATING SUPPLIES	8,131					8,131
53-4303	GASOLINE AND OIL	16,210					16,210
53-4304	SALT PURCHASES	26,170					26,170
53-4309	JULIE LOCATES	956					956
53-4407	CAPITAL OUTLAY - VEHICLES & EQUIP	77,678					77,678
53-4409	CAPITAL OUTLAY - ROAD CONSTRUCTIO	21,267					21,267
53-4460	CIP STREETS ADMINISTRATION					379,534	379,534
53-4461	CIP STREETS EQUIPMENT					7,002	7,002
53-4462	CIP STREETS MAINTENANCE					4,576	4,576
53-4500	MISCELLANEOUS EXPENSE	407					407
53-4811	INTEREST EXPENSE	9,939					9,939
55-4209	PUBLICATION COST	1,105					1,105
55-4212	ENGINEERING	5,793					5,793
55-4213	LEGAL	2,582					2,582
55-4215	CONTRACT INSPECTION SERVICES	57,711					57,711
55-4216	CONTRACT CODE ENFORCEMENT	15,627					15,627
55-4237	PLANNING SERVICES	6,380					6,380
55-4240	PROFESSIONAL SERVICES	15,643					15,643
55-4302	OPERATING SUPPLIES	5,942					5,942
57-4000	SALARIES	17,255					17,255
57-4010	SALARIES - OVERTIME	19					19
57-4100	SOCIAL SECURITY - EMPLOYER	1,020					1,020
57-4101	MEDICARE - EMPLOYER	238					238
57-4103	UNEMPLOYMENT COMPENSATION	265					265
57-4104	IMRF EMPLOYER	347					347
57-4105	LIFE INSURANCE - EMPLOYER	35					35
57-4106	HEALTH INSURANCE	3,860					3,860
57-4202	TELEPHONE & INTERNET SERVICES	726					726
57-4205	TRAVEL/MEALS/LODGING	265					265
57-4207	TRAINING	1,055					1,055
57-4213	LEGAL	2,473					2,473
57-4214	OFFICE SYSTEM SUPPORT	3,896					3,896
57-4217	DUES	328					328
57-4218	CODIFICATION	2,620					2,620
57-4223	IT SERVICES	1,194					1,194
68-4202	TELEPHONE & INTERNET SERVICES		2,477				2,477
68-4204	UTILITIES		41,573				41,573
68-4236	WATER &SEWER CONTRACT LABOR		46,415				46,415
68-4240	PROFESSIONAL SERVICES		2,186				2,186
68-4301	MAINTENANCE SUPPLIES		84				84

Calculations as of 03/31/2021

DEPT/ACCOUNT	DESCRIPTION	FUND 01 GENERAL FUND	FUND 31 WATER & SEWER FU	FUND 20 MOTOR FUEL FUND	FUND 32 DEBT SERVICE FUN	FUND 90 GOV FUNDS CAPITA	Total
EXPENDITURES							
68-4302	OPERATING SUPPLIES		1,817				1,817
68-4305	UTILITY SYSTEM CHEMICALS		7,828				7,828
68-4310	IEPA REQUIRED TESTING		8,233				8,233
70-4000	SALARIES		46,826				46,826
70-4010	SALARIES - OVERTIME		278				278
70-4100	SOCIAL SECURITY - EMPLOYER		2,695				2,695
70-4101	MEDICARE - EMPLOYER		630				630
70-4103	UNEMPLOYMENT COMPENSATION		695				695
70-4104	IMRF EMPLOYER		2,972				2,972
70-4105	LIFE INSURANCE - EMPLOYER		176				176
70-4106	HEALTH INSURANCE		19,082				19,082
70-4204	UTILITIES		(2,703)				(2,703)
70-4208	POSTAGE		3,850				3,850
70-4214	OFFICE SYSTEM SUPPORT		1,400				1,400
70-4240	PROFESSIONAL SERVICES		1,618				1,618
70-4301	MAINTENANCE SUPPLIES		856				856
70-4302	OPERATING SUPPLIES		2,702				2,702
70-4305	UTILITY SYSTEM CHEMICALS		1,359				1,359
70-4306	METER & MXU PURCHASES		12,799				12,799
70-4500	MISCELLANEOUS		10,547				10,547
75-4000	SALARIES		46,820				46,820
75-4010	SALARIES - OVERTIME		277				277
75-4100	SOCIAL SECURITY - EMPLOYER		2,695				2,695
75-4101	MEDICARE - EMPLOYER		630				630
75-4103	UNEMPLOYMENT COMPENSATION		695				695
75-4104	IMRF EMPLOYER		2,971				2,971
75-4105	LIFE INSURANCE - EMPLOYER		176				176
75-4106	HEALTH INSURANCE		19,080				19,080
75-4204	UTILITIES		3,414				3,414
75-4208	POSTAGE		3,850				3,850
75-4214	OFFICE SYSTEM SUPPORT		1,895				1,895
75-4232	ENGINEERING		4,160				4,160
75-4236	WATER &SEWER CONTRACT LABOR		27,849				27,849
75-4240	PROFESSIONAL SERVICES		24,467				24,467
75-4301	MAINTENANCE SUPPLIES		4,586				4,586
75-4302	OPERATING SUPPLIES		5,360				5,360
75-4305	UTILITY SYSTEM CHEMICALS		766				766
75-4312	GENERATOR MAINTENANCE		15,051				15,051
75-4930	CAPITAL OUTLAY		77,032				77,032
77-4202	TELEPHONE & INTERNET SERVICES		2,490				2,490
77-4204	UTILITIES		47,677				47,677
77-4223	IT SERVICES		80				80
77-4236	WATER &SEWER CONTRACT LABOR		55,698				55,698
77-4240	PROFESSIONAL SERVICES		4,500				4,500
77-4301	MAINTENANCE SUPPLIES		2,904				2,904
77-4302	OPERATING SUPPLIES		2,766				2,766
77-4305	UTILITY SYSTEM CHEMICALS		1,762				1,762
77-4307	NPDS PERMIT		7,500				7,500
77-4310	IEPA REQUIRED TESTING		536				536
77-4312	GENERATOR MAINTENANCE		1,925				1,925
79-4202	TELEPHONE & INTERNET SERVICES		979				979
79-4204	UTILITIES		82,931				82,931
79-4236	WATER &SEWER CONTRACT LABOR		55,698				55,698
79-4240	PROFESSIONAL SERVICES		720				720
79-4301	MAINTENANCE SUPPLIES		2,311				2,311

Calculations as of 03/31/2021

DEPT/ACCOUNT	DESCRIPTION	FUND 01 GENERAL FUND	FUND 31 WATER & SEWER FU	FUND 20 MOTOR FUEL FUND	FUND 32 DEBT SERVICE FUN	FUND 90 GOV FUNDS CAPITA	Total
EXPENDITURES							
79-4302	OPERATING SUPPLIES		1,937				1,937
79-4305	UTILITY SYSTEM CHEMICALS		11,027				11,027
79-4307	NPDS PERMIT		15,000				15,000
79-4310	IEPA REQUIRED TESTING		779				779
79-4312	GENERATOR MAINTENANCE		3,675				3,675
99-6032	TRANSFER TO DEBT SERVICE	213,227					213,227
99-6050	TRANSFER TO GOV FUNDS CIP FUND	123,000					123,000
TOTAL EXPENDITURES		1,596,796	1,397,516	184,876	213,228	516,338	3,908,754
NET OF REVENUES & EXPENDITURES		250,257	107,473	159,362	69	(392,617)	