



Table with columns: Account, Name, Balance. Includes sections for Assets (Cash and Investments, Accounts Receivable, Customer Billing) and Liability (Accounts Payable, Accrued Payroll, Deferred Revenues). Total Assets: 13,569,438.63; Total Liability: 2,090,265.02.

Balance Sheet

As Of 01/31/2026

Account	Name	Balance
01-00-29200	Fund Balance (Unreserved)	11,509,031.41
	Total Category 2900 - Equity:	11,693,122.99
	Total Beginning Equity:	11,693,122.99
Total Revenue		882,612.39
Total Expense		1,096,561.77
Revenues Over/Under Expenses		-213,949.38
	Total Equity and Current Surplus (Deficit):	11,479,173.61
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>13,569,438.63</u>

Balance Sheet

As Of 01/31/2026

Account	Name	Balance	
Fund: 11 - Audit			
Assets			
Category: 1000 - Cash and Investments			
11-00-11101	Allocated Cash	1,395.68	
	Total Category 1000 - Cash and Investments:	1,395.68	
Category: 1210 - Accounts Receivable			
11-00-12160	Property Tax Receivable	30,991.85	
	Total Category 1210 - Accounts Receivable:	30,991.85	
	Total Assets:	32,387.53	<u>32,387.53</u>
Liability			
Category: 2110 - Accounts Payable			
11-00-21300	Accounts Payable Allocation	7,500.00	
	Total Category 2110 - Accounts Payable:	7,500.00	
Category: 2600 - Deferred Revenues			
11-00-26000	Deferred Revenue	30,991.85	
	Total Category 2600 - Deferred Revenues:	30,991.85	
	Total Liability:	38,491.85	
Equity			
Category: 2900 - Equity			
11-00-29100	Fund Balance (Reserved)	1,395.68	
	Total Category 2900 - Equity:	1,395.68	
	Total Beginning Equity:	1,395.68	
Total Revenue		0.00	
Total Expense		7,500.00	
Revenues Over/Under Expenses		-7,500.00	
	Total Equity and Current Surplus (Deficit):	-6,104.32	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>32,387.53</u>

Balance Sheet

As Of 01/31/2026

Account	Name	Balance	
Fund: 12 - Insurance			
Assets			
Category: 1000 - Cash and Investments			
12-00-11101	Allocated Cash	-313,568.90	
	Total Category 1000 - Cash and Investments:	-313,568.90	
Category: 1210 - Accounts Receivable			
12-00-12160	Property Tax Receivable	385,012.86	
	Total Category 1210 - Accounts Receivable:	385,012.86	
Category: 1600 - Prepaid Expenses			
12-00-16000	Prepaid Insurance	248,510.78	
	Total Category 1600 - Prepaid Expenses:	248,510.78	
	Total Assets:	319,954.74	<u>319,954.74</u>
Liability			
Category: 2600 - Deferred Revenues			
12-00-26000	Deferred Revenue	385,012.86	
	Total Category 2600 - Deferred Revenues:	385,012.86	
	Total Liability:	385,012.86	
Equity			
Category: 2900 - Equity			
12-00-29100	Fund Balance (Reserved)	-62,623.32	
	Total Category 2900 - Equity:	-62,623.32	
	Total Beginning Equity:	-62,623.32	
Total Revenue		0.00	
Total Expense		2,434.80	
Revenues Over/Under Expenses		-2,434.80	
	Total Equity and Current Surplus (Deficit):	-65,058.12	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>319,954.74</u>

Balance Sheet

As Of 01/31/2026

Account	Name	Balance
Fund: 13 - Illinois Municipal Fund		
Assets		
Category: 1000 - Cash and Investments		
13-00-11101	Allocated Cash	10,934.29
	Total Category 1000 - Cash and Investments:	10,934.29
Category: 1210 - Accounts Receivable		
13-00-12160	Property Tax Receivable	99,985.22
	Total Category 1210 - Accounts Receivable:	99,985.22
	Total Assets:	110,919.51
		<u>110,919.51</u>
Liability		
Category: 2600 - Deferred Revenues		
13-00-26000	Deferred Revenue	99,985.22
	Total Category 2600 - Deferred Revenues:	99,985.22
	Total Liability:	99,985.22
Equity		
Category: 2900 - Equity		
13-00-29100	Fund Balance (Reserved)	24,092.13
	Total Category 2900 - Equity:	24,092.13
	Total Beginning Equity:	24,092.13
Total Revenue		9.74
Total Expense		13,167.58
Revenues Over/Under Expenses		-13,157.84
	Total Equity and Current Surplus (Deficit):	10,934.29
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>110,919.51</u>

Balance Sheet

As Of 01/31/2026

Account	Name	Balance	
Fund: 14 - Social Security			
Assets			
Category: 1000 - Cash and Investments			
14-00-11101	Allocated Cash	-54,128.40	
	Total Category 1000 - Cash and Investments:	-54,128.40	
Category: 1210 - Accounts Receivable			
14-00-12160	Property Tax Receivable	289,992.83	
	Total Category 1210 - Accounts Receivable:	289,992.83	
	Total Assets:	235,864.43	235,864.43
Liability			
Category: 2600 - Deferred Revenues			
14-00-26000	Deferred Revenue	289,992.83	
	Total Category 2600 - Deferred Revenues:	289,992.83	
	Total Liability:	289,992.83	
Equity			
Category: 2900 - Equity			
14-00-29100	Fund Balance (Reserved)	-27,901.80	
	Total Category 2900 - Equity:	-27,901.80	
	Total Beginning Equity:	-27,901.80	
Total Revenue		0.00	
Total Expense		26,226.60	
Revenues Over/Under Expenses		-26,226.60	
	Total Equity and Current Surplus (Deficit):	-54,128.40	
	Total Liabilities, Equity and Current Surplus (Deficit):		235,864.43

Balance Sheet

As Of 01/31/2026

Account	Name	Balance	
Fund: 15 - Ambulance			
Assets			
Category: 1000 - Cash and Investments			
15-00-10130	Central Bank CD	655,378.19	
15-00-11101	Allocated Cash	281,312.08	
	Total Category 1000 - Cash and Investments:	<u>936,690.27</u>	
Category: 1210 - Accounts Receivable			
15-00-12108	Interest & Dividends Receivable	2,062.02	
	Total Category 1210 - Accounts Receivable:	<u>2,062.02</u>	
	Total Assets:	<u>938,752.29</u>	<u>938,752.29</u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
Category: 2900 - Equity			
15-00-29100	Fund Balance (Reserved)	938,516.93	
	Total Category 2900 - Equity:	<u>938,516.93</u>	
	Total Beginning Equity:	<u>938,516.93</u>	
Total Revenue		235.36	
Total Expense		0.00	
Revenues Over/Under Expenses		<u>235.36</u>	
	Total Equity and Current Surplus (Deficit):	<u>938,752.29</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>938,752.29</u></u>

Balance Sheet

As Of 01/31/2026

Account	Name	Balance	
Fund: 16 - Eastern Gateway TIF			
Assets			
Category: 1000 - Cash and Investments			
16-00-11101	Allocated Cash	-16,151.53	
	Total Category 1000 - Cash and Investments:	<u>-16,151.53</u>	
	Total Assets:	<u>-16,151.53</u>	<u>-16,151.53</u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
Category: 2900 - Equity			
16-00-29200	Fund Balance (Reserved)	-16,151.53	
	Total Category 2900 - Equity:	<u>-16,151.53</u>	
	Total Beginning Equity:	<u>-16,151.53</u>	
Total Revenue		0.00	
Total Expense		0.00	
Revenues Over/Under Expenses		<u>0.00</u>	
	Total Equity and Current Surplus (Deficit):	<u>-16,151.53</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>-16,151.53</u></u>

Balance Sheet

As Of 01/31/2026

Account	Name	Balance	
Fund: 17 - Motor Fuel Tax			
Assets			
Category: 1000 - Cash and Investments			
17-00-10100	Illinois Funds - Motor Fuel Tax	2,370,198.32	
17-00-11101	Allocated Cash	-1,271,633.95	
	Total Category 1000 - Cash and Investments:	<u>1,098,564.37</u>	
Category: 1210 - Accounts Receivable			
17-00-12163	Accounts Receivable From Other Governn	35,470.60	
	Total Category 1210 - Accounts Receivable:	<u>35,470.60</u>	
	Total Assets:	<u>1,134,034.97</u>	<u>1,134,034.97</u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
Category: 2900 - Equity			
17-00-29100	Fund Balance (Reserved)	1,088,138.94	
	Total Category 2900 - Equity:	<u>1,088,138.94</u>	
	Total Beginning Equity:	<u>1,088,138.94</u>	
Total Revenue		45,896.03	
Total Expense		0.00	
Revenues Over/Under Expenses		<u>45,896.03</u>	
	Total Equity and Current Surplus (Deficit):	<u>1,134,034.97</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>1,134,034.97</u></u>

Balance Sheet

As Of 01/31/2026

Account	Name	Balance	
Fund: 18 - Utility Tax			
Assets			
Category: 1000 - Cash and Investments			
18-00-11101	Allocated Cash	308,949.83	
	Total Category 1000 - Cash and Investments:	308,949.83	
Category: 1210 - Accounts Receivable			
18-00-12168	Utility Tax Receivable	63,300.55	
	Total Category 1210 - Accounts Receivable:	63,300.55	
	Total Assets:	372,250.38	<u>372,250.38</u>
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
18-00-29200	Fund Balance (Reserved)	307,677.69	
	Total Category 2900 - Equity:	307,677.69	
	Total Beginning Equity:	307,677.69	
Total Revenue		64,572.69	
Total Expense		0.00	
Revenues Over/Under Expenses		64,572.69	
	Total Equity and Current Surplus (Deficit):	372,250.38	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>372,250.38</u>

Balance Sheet

As Of 01/31/2026

Account	Name	Balance	
Fund: 19 - Hotel-Motel Tax			
Assets			
Category: 1000 - Cash and Investments			
19-00-10160	Stillman Bank 6 m CD	215,161.95	
19-00-11101	Allocated Cash	96,355.99	
	Total Category 1000 - Cash and Investments:	311,517.94	
Category: 1210 - Accounts Receivable			
19-00-12100	Accounts Receivable	41,257.28	
19-00-12108	Interest & Dividends Rreceivable	2,666.83	
	Total Category 1210 - Accounts Receivable:	43,924.11	
	Total Assets:	355,442.05	355,442.05
Liability			
Category: 2110 - Accounts Payable			
19-00-21300	Accounts Payable Allocation	451.98	
	Total Category 2110 - Accounts Payable:	451.98	
Category: 2200 - Accrued Payroll			
19-00-22000	Wage Payable	-410.41	
	Total Category 2200 - Accrued Payroll:	-410.41	
	Total Liability:	41.57	
Equity			
Category: 2900 - Equity			
19-00-29100	Fund Balance (Reserved)	355,971.61	
	Total Category 2900 - Equity:	355,971.61	
	Total Beginning Equity:	355,971.61	
Total Revenue		3,944.03	
Total Expense		4,515.16	
Revenues Over/Under Expenses		-571.13	
	Total Equity and Current Surplus (Deficit):	355,400.48	
	Total Liabilities, Equity and Current Surplus (Deficit):		355,442.05

Balance Sheet

As Of 01/31/2026

Account	Name	Balance	
Fund: 20 - Sales Tax			
Assets			
Category: 1000 - Cash and Investments			
20-00-10100	Illinois Funds - Non Home Rule Sales Tax	3,742,442.42	
20-00-11101	Allocated Cash	-2,899,387.06	
	Total Category 1000 - Cash and Investments:	843,055.36	
Category: 1210 - Accounts Receivable			
20-00-12167	Sales Tax Receivable	369,280.99	
	Total Category 1210 - Accounts Receivable:	369,280.99	
	Total Assets:	1,212,336.35	<u>1,212,336.35</u>
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
20-00-29200	Fund Balance (Reserved)	1,041,593.20	
	Total Category 2900 - Equity:	1,041,593.20	
	Total Beginning Equity:	1,041,593.20	
Total Revenue		170,743.15	
Total Expense		0.00	
Revenues Over/Under Expenses		170,743.15	
	Total Equity and Current Surplus (Deficit):	1,212,336.35	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>1,212,336.35</u>

Balance Sheet

As Of 01/31/2026

Account	Name	Balance	
Fund: 21 - Lighthouse Pointe TIF			
Assets			
Category: 1000 - Cash and Investments			
21-00-10160	Stillman Bank 6 m CD	537,904.91	
21-00-11101	Allocated Cash	1,102,245.43	
	Total Category 1000 - Cash and Investments:	<u>1,640,150.34</u>	
Category: 1210 - Accounts Receivable			
21-00-12108	Interest & Dividends Receivable	6,667.07	
	Total Category 1210 - Accounts Receivable:	<u>6,667.07</u>	
	Total Assets:	<u>1,646,817.41</u>	<u>1,646,817.41</u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
Category: 2900 - Equity			
21-00-29200	Fund Balance (Reserved)	1,645,895.21	
	Total Category 2900 - Equity:	<u>1,645,895.21</u>	
	Total Beginning Equity:	<u>1,645,895.21</u>	
Total Revenue		922.20	
Total Expense		0.00	
Revenues Over/Under Expenses		<u>922.20</u>	
	Total Equity and Current Surplus (Deficit):	<u>1,646,817.41</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>1,646,817.41</u></u>

Balance Sheet

As Of 01/31/2026

Account	Name	Balance	
Fund: 22 - Foreign Fire Insurance			
Assets			
Category: 1000 - Cash and Investments			
22-00-10100	Foreign Fire Insurance	37,325.72	
	Total Category 1000 - Cash and Investments:	<u>37,325.72</u>	
	Total Assets:	<u>37,325.72</u>	<u><u>37,325.72</u></u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
Category: 2900 - Equity			
22-00-29100	Fund Balance (Reserved)	37,509.56	
	Total Category 2900 - Equity:	<u>37,509.56</u>	
	Total Beginning Equity:	<u>37,509.56</u>	
Total Revenue		57.14	
Total Expense		<u>240.98</u>	
Revenues Over/Under Expenses		-183.84	
	Total Equity and Current Surplus (Deficit):	<u>37,325.72</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>37,325.72</u></u>

Balance Sheet

As Of 01/31/2026

Account	Name	Balance
Fund: 23 - Downtown & Southern Gateway TIF		
Assets		
Category: 1000 - Cash and Investments		
23-00-11101	Allocated Cash	96,674.33
	Total Category 1000 - Cash and Investments:	96,674.33
Category: 1100 - Restricted Assets		
23-00-11017	Downtown TIF Bond	2,578,536.03
	Total Category 1100 - Restricted Assets:	2,578,536.03
Category: 1210 - Accounts Receivable		
23-00-12190	Grant Receivable	34,020.00
	Total Category 1210 - Accounts Receivable:	34,020.00
	Total Assets:	2,709,230.36
		<u>2,709,230.36</u>
Liability		
Category: 2110 - Accounts Payable		
23-00-21300	Accounts Payable Allocation	19,225.85
	Total Category 2110 - Accounts Payable:	19,225.85
Category: 2600 - Deferred Revenues		
23-00-26000	Deferred Revenue	34,020.00
	Total Category 2600 - Deferred Revenues:	34,020.00
	Total Liability:	53,245.85
Equity		
Category: 2900 - Equity		
23-00-29200	Fund Balance (Reserved)	2,671,592.40
	Total Category 2900 - Equity:	2,671,592.40
	Total Beginning Equity:	2,671,592.40
Total Revenue		3,935.96
Total Expense		19,543.85
Revenues Over/Under Expenses		-15,607.89
	Total Equity and Current Surplus (Deficit):	2,655,984.51
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>2,709,230.36</u>

Balance Sheet

As Of 01/31/2026

Account	Name	Balance	
Fund: 24 - Overweight Truck Permit			
Assets			
Category: 1000 - Cash and Investments			
24-00-10130	Central Bank CD	54,547.93	
24-00-11101	Allocated Cash	110,212.07	
	Total Category 1000 - Cash and Investments:	164,760.00	
Category: 1210 - Accounts Receivable			
24-00-12108	Interest & Dividends Receivable	171.62	
	Total Category 1210 - Accounts Receivable:	171.62	
	Total Assets:	164,931.62	164,931.62
Liability			
Category: 9999 - History			
24-00-21902	OTF Overpayments From County	1,765.50	
	Total Category 9999 - History:	1,765.50	
	Total Liability:	1,765.50	
Equity			
Category: 2900 - Equity			
24-00-29200	Fund Balance (Reserved)	160,198.91	
	Total Category 2900 - Equity:	160,198.91	
	Total Beginning Equity:	160,198.91	
Total Revenue		2,967.21	
Total Expense		0.00	
Revenues Over/Under Expenses		2,967.21	
	Total Equity and Current Surplus (Deficit):	163,166.12	
	Total Liabilities, Equity and Current Surplus (Deficit):		164,931.62

Balance Sheet

As Of 01/31/2026

Account	Name	Balance	
Fund: 25 - Northern Gateway TIF			
Assets			
Category: 1000 - Cash and Investments			
25-00-11101	Allocated Cash	212,559.35	
	Total Category 1000 - Cash and Investments:	<u>212,559.35</u>	
	Total Assets:	<u>212,559.35</u>	<u><u>212,559.35</u></u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
Category: 2900 - Equity			
25-00-29200	Fund Balance (Reserved)	212,381.51	
	Total Category 2900 - Equity:	<u>212,381.51</u>	
	Total Beginning Equity:	<u>212,381.51</u>	
Total Revenue		177.84	
Total Expense		<u>0.00</u>	
Revenues Over/Under Expenses		177.84	
	Total Equity and Current Surplus (Deficit):	<u>212,559.35</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>212,559.35</u></u>

Balance Sheet

As Of 01/31/2026

Account	Name	Balance
Fund: 36 - Capital Improvement		
Assets		
Category: 1000 - Cash and Investments		
36-00-11101	Allocated Cash	-1,302,644.64
	Total Category 1000 - Cash and Investments:	-1,302,644.64
	Total Assets:	-1,302,644.64
		<u>-1,302,644.64</u>
Liability		
Category: 2110 - Accounts Payable		
36-00-21100	Accounts Payable	38,160.98
	Total Category 2110 - Accounts Payable:	38,160.98
	Total Liability:	38,160.98
Equity		
Category: 2900 - Equity		
36-00-29100	Fund Balance (Reserved)	-186,777.40
	Total Category 2900 - Equity:	-186,777.40
	Total Beginning Equity:	-186,777.40
Total Revenue		0.00
Total Expense		1,154,028.22
Revenues Over/Under Expenses		-1,154,028.22
	Total Equity and Current Surplus (Deficit):	-1,340,805.62
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>-1,302,644.64</u>

Balance Sheet

As Of 01/31/2026

Account	Name	Balance	
Fund: 37 - Stormwater			
Assets			
Category: 1000 - Cash and Investments			
37-00-11101	Allocated Cash	128,932.55	
	Total Category 1000 - Cash and Investments:	128,932.55	
	Total Assets:	128,932.55	<u>128,932.55</u>
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
37-00-29200	Fund Balance (Unreserved)	128,794.68	
	Total Category 2900 - Equity:	128,794.68	
	Total Beginning Equity:	128,794.68	
Total Revenue		137.87	
Total Expense		0.00	
Revenues Over/Under Expenses		137.87	
	Total Equity and Current Surplus (Deficit):	128,932.55	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>128,932.55</u>

Balance Sheet

As Of 01/31/2026

Account	Name	Balance
Fund: 51 - Water		
Assets		
Category: 1000 - Cash and Investments		
51-00-10126	Illinois Funds - Water	1,665,476.83
51-00-11101	Allocated Cash	48,606.93
	Total Category 1000 - Cash and Investments:	1,714,083.76
Category: 1210 - Accounts Receivable		
51-00-12130	Miscellaneous Accounts Receivable	2,290.50
51-00-12140	Lease Receivable	1,027,534.93
	Total Category 1210 - Accounts Receivable:	1,029,825.43
Category: 1212 - Customer Billing		
51-00-12120	Customer Billing	312,449.06
51-00-12129	Collections Receivable	25,532.45
	Total Category 1212 - Customer Billing:	337,981.51
Category: 1430 - 1430		
51-00-14300	Accum Prov For Uncollectible	-217,370.71
	Total Category 1430 - 1430:	-217,370.71
Category: 1500 - Capital Assets		
51-00-15100	General Plant	692,799.66
51-00-15101	Land and Land Rights	257,914.69
51-00-15102	Water Well # 11	4,537,805.60
51-00-15103	Dist Reservoirs & Standpipes	953,208.22
51-00-15104	Services	560,664.29
51-00-15105	Water Mains	13,254,650.14
51-00-15106	UPIS-Transportation Equipment	59,363.49
51-00-15107	Water Valves	241,607.49
51-00-15108	Water Hydrants	421,495.10
51-00-15109	Water Well # 4	2,639,352.07
51-00-15110	Water Well # 10	1,203,126.25
51-00-15111	Miscellaneous Equipment	131,374.80
51-00-15112	Water Well # 12	7,621,222.67
51-00-15113	Water Well # 9	31,639.81
51-00-15114	Land and Land Rights	14,610.47
51-00-15115	Meters	887,620.67
51-00-15116	Communication Equipment	17,599.00
51-00-15120	Construction Work in Progress	2,413,486.86
51-00-15122	Completed Const Not Classified	2,730,126.51
51-00-15123	Accumulated Provision For Depr	-13,793,256.55
51-00-15124	Water Well #8	256,891.10
51-00-15306	Intangible Asset	92,569.52
51-00-15336	Accum Amortization - Intangible Asset	-80,400.27
51-00-15900	Asset Retirement Obligation	-465,300.00
	Total Category 1500 - Capital Assets:	24,680,171.59
Category: 1600 - Prepaid Expenses		
51-00-16000	Prepaid Insurance	69,101.39
	Total Category 1600 - Prepaid Expenses:	69,101.39
Category: 1900 - Deferred Assets		
51-00-19100	Deferred Outflows of Resources	173,759.09
51-00-19101	Deferred Outflows - OPEB	31,225.00
51-00-19102	Deferred Outflows - ARO	438,982.95
	Total Category 1900 - Deferred Assets:	643,967.04
	Total Assets:	28,257,760.01
		<u>28,257,760.01</u>
Liability		
Category: 2110 - Accounts Payable		
51-00-21300	Accounts Payable Allocation	50,543.67
	Total Category 2110 - Accounts Payable:	50,543.67

Balance Sheet

As Of 01/31/2026

Account	Name	Balance
Category: 2200 - Accrued Payroll		
51-00-22000	Wage Payable	-16,563.95
51-00-22009	Accrued Vacation	109,278.44
	Total Category 2200 - Accrued Payroll:	92,714.49
Category: 2600 - Deferred Revenues		
51-00-26500	Lessor Deferred Inflow	950,060.44
	Total Category 2600 - Deferred Revenues:	950,060.44
Category: 2700 - Long-Term Liabilities		
51-00-27102	IEPA Loan - Well #12 and Tower L174882	2,416,172.77
51-00-27103	IEPA Loan - Well #11 Radium Removal L17	1,970,402.15
51-00-27104	IEPA Loan - Well #12 Radium Removal L17	1,254,243.03
51-00-27303	Interest Payable-IEPA L174882	3,745.07
51-00-27304	Interest Payable-IEPA L175426	13,443.35
51-00-27305	Interest Payable-IEPA L175571	1,442.38
51-00-27403	IMRF Payable - Net Pension Obligation	56,824.22
51-00-27406	OPEB Liability	55,041.00
51-00-27600	Lease Liability	12,268.32
	Total Category 2700 - Long-Term Liabilities:	5,783,582.29
Category: 2790 - Deferred Liabilities		
51-00-26300	Deferred Inflows - OPEB	4,651.00
51-00-27905	Deferred Inflows	3,190.50
	Total Category 2790 - Deferred Liabilities:	7,841.50
	Total Liability:	6,884,742.39
Equity		
Category: 2900 - Equity		
51-00-29100	Fund Balance (Reserved)	167,699.95
51-00-29300	Unappropriated Retained Earnings	20,576,084.04
51-00-29500	Contributions In Aid Of Construction	224,179.33
51-00-29501	Accum Amort of Contribution in Aid of Co	-40,491.28
	Total Category 2900 - Equity:	20,927,472.04
	Total Beginning Equity:	20,927,472.04
Total Revenue		610,516.08
Total Expense		164,970.50
Revenues Over/Under Expenses		445,545.58
	Total Equity and Current Surplus (Deficit):	21,373,017.62
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>28,257,760.01</u>

Balance Sheet

As Of 01/31/2026

Account	Name	Balance
Fund: 52 - Water Reclamation		
Assets		
Category: 1000 - Cash and Investments		
52-50-10110	Petty Cash	200.00
52-50-10126	Illinois Funds - Water Reclamation	1,665,807.58
52-50-11002	First State Bank CD	296,859.29
52-50-11006	Stillman Bank 6 m CD	3,293,469.75
52-50-11101	Allocated Cash	486,757.13
Total Category 1000 - Cash and Investments:		5,743,093.75
Category: 1210 - Accounts Receivable		
52-50-12100	Accounts Receivable	258,365.18
52-50-12108	Interest & Dividends Receivable	52,229.14
52-50-12130	Miscellaneous Accounts Receivable	67,426.27
Total Category 1210 - Accounts Receivable:		378,020.59
Category: 1212 - Customer Billing		
52-50-12120	Customer Billing	81,288.50
52-50-12129	Collections Receivable	27,992.87
Total Category 1212 - Customer Billing:		109,281.37
Category: 1290 - Special Assessments		
52-50-12900	Special Assessments - Deferred	40,959.46
Total Category 1290 - Special Assessments:		40,959.46
Category: 1430 - 1430		
52-50-14300	Accum Prov For Uncollectible	-68,212.58
Total Category 1430 - 1430:		-68,212.58
Category: 1500 - Capital Assets		
52-50-15000	Utility Plant in Service	814,519.64
52-50-15124	Utility Plant in Service - General Plant	4,227,742.16
52-50-15125	Utility Plant in Service - Treatment Plant	19,358,830.35
52-50-15126	Utility Plant in Service - Lift Stations	1,526,844.49
52-50-15127	Utility Plant in Service - Manholes	688,586.64
52-50-15128	Treatment Plant Equipment	894,198.59
52-50-15129	Southview Lift Station	10,876.34
52-50-15130	1st Avenue Lift Station	223,073.60
52-50-15131	Wiscold Lift Station	2,366.54
52-50-15132	Route 38 Lift Station	251,712.01
52-50-15133	Akeson Park Lift Station	328,680.00
52-50-15134	Treatment Plant Domestic Lift Station	236,550.00
52-50-15135	Veteran's Parkway Replacement	532,645.50
52-50-15136	Westwood Sewer Extension	945,362.52
52-50-15137	Squires Landing	1,820.19
52-50-15138	Janet Avenue Sewer Replacement	4,500.00
52-50-15139	Sewer Mains	6,597,126.27
52-50-15140	West Side Sewer Interceptor	2,471,888.02
52-50-15141	West Side Sewer Interceptor Manholes	603,934.41
52-50-15142	Intermodal Interceptor	3,000,696.96
52-50-15143	Lakeview Sewer Lining	515,126.63
52-50-15144	First Avenue Upgrade	957,374.12
52-50-15145	Ritchie Court Sewer	103,718.14
52-50-15146	Land and Land Rights	160,938.40
52-50-15147	Structures and Improvements	378,256.52
52-50-15149	Gravity Collection Sewers	23,654.27
52-50-15150	Meters	221,174.17
52-50-15151	Office Furniture and Equipment	8,417.00
52-50-15152	Laboratory Equipment	2,284.97
52-50-15153	Communication Equipment	93,443.89
52-50-15157	Construction Work in Progress	4,413,803.46
52-50-15160	SCADA System	7,495.17
52-50-15161	Membrane - Air Diffusers	6,533.92
52-50-15162	Pumps and Control Panels	22,689.78

Balance Sheet

As Of 01/31/2026

Account	Name	Balance	
52-50-15163	One Ton Truck	41,432.31	
52-50-15164	Completed Const Not Classified	7,329,586.38	
52-50-15165	Accumulated Provision For Depr	-32,773,581.14	
52-50-15166	Transportation	55,114.00	
52-50-15300	Intangible Asset	76,447.42	
52-50-15336	Accum Amortization - Intangible Asset	-33,671.50	
	Total Category 1500 - Capital Assets:	24,332,192.14	
Category: 1600 - Prepaid Expenses			
52-50-16000	Prepaid Insurance	137,602.93	
	Total Category 1600 - Prepaid Expenses:	137,602.93	
Category: 1900 - Deferred Assets			
52-50-19100	Deferred Outflows of Resources	463,071.12	
52-50-19101	Deferred Outflows - OPEB	83,738.00	
	Total Category 1900 - Deferred Assets:	546,809.12	
	Total Assets:	31,219,746.78	<u>31,219,746.78</u>
Liability			
Category: 2110 - Accounts Payable			
52-00-21300	Accounts Payable Allocation	401,697.68	
	Total Category 2110 - Accounts Payable:	401,697.68	
Category: 2200 - Accrued Payroll			
52-50-22000	Wage Payable	-15,502.71	
52-50-22009	Accrued Vacation	91,426.66	
	Total Category 2200 - Accrued Payroll:	75,923.95	
Category: 2700 - Long-Term Liabilities			
52-50-27105	IEPA Loan - Askvig L1726800	94,100.29	
52-50-27305	Lease Liability	43,217.08	
52-50-27306	Interest Payable Accrued-IEPA WWTP Upd	20,408.48	
52-50-27307	Interest Payable Accrued-IEPA Askvig	196.05	
52-50-27403	IMRF Payable - Net Pension Obligation	147,409.32	
52-50-27406	OPEB Liability	147,612.00	
52-50-27409	IEPA L175516 Water Recl Plant Improvem	4,036,571.30	
52-50-27410	IEPA L174374	613,117.34	
	Total Category 2700 - Long-Term Liabilities:	5,102,631.86	
Category: 2790 - Deferred Liabilities			
52-50-26300	Deferred Inflows - OPEB	12,470.00	
52-50-27905	Deferred Inflows	8,453.08	
	Total Category 2790 - Deferred Liabilities:	20,923.08	
	Total Liability:	5,601,176.57	
Equity			
Category: 2900 - Equity			
52-50-29100	Fund Balance (Reserved)	1,280,128.22	
52-50-29300	Unappropriated Retained Earnings	17,250,888.74	
52-50-29510	Contribution In Aid Of Const	687,662.79	
52-50-29511	CIAC-Pumping Structures	72,130.24	
52-50-29512	CIAC-Treatment Structures	5,130,229.31	
52-50-29513	CIAC-Disposal Structures	257,535.89	
52-50-29514	CIAC-General Plant Structures	1,719,759.69	
52-50-29515	CIAC-Pumping Equipment	6,590.49	
52-50-29516	CIAC-Treatment Equipment	1,463,337.97	
52-50-29517	CIAC-Disposal Equipment	647,356.35	
52-50-29518	CIAC-Distribution Main	11,177.00	
52-50-29550	Acc Amort CAOC-Services	-116,276.00	
52-50-29551	Acc Amort CIAC-Pumping Struct	-17,123.88	
52-50-29552	Acc Amort CIAC-Treatmnt Struct	-1,217,941.92	
52-50-29553	Acc Amort CIAC-Disposal Struct	-61,140.12	
52-50-29554	Acc Amort CIAC-Gen Plt Struct	-408,279.12	
52-50-29555	Acc Amort CIAC-Pumping Equip	-3,752.70	

Balance Sheet

As Of 01/31/2026

Account	Name	Balance
52-50-29556	Acc Amort CIAC-Treatment Plant	-833,302.86
52-50-29557	Acc Amort CIAC-Disposal Equip	-368,639.22
52-50-29558	Acc Amort CIAC-Dist Main	-558.96
	Total Category 2900 - Equity:	25,499,781.91
	Total Beginning Equity:	25,499,781.91
Total Revenue		319,143.99
Total Expense		200,355.69
Revenues Over/Under Expenses		118,788.30
	Total Equity and Current Surplus (Deficit):	25,618,570.21
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>31,219,746.78</u>

Balance Sheet

As Of 01/31/2026

Account	Name	Balance	
Fund: 53 - Solid Waste			
Assets			
Category: 1000 - Cash and Investments			
53-00-10130	Holcomb Bank Money Market	557,803.17	
53-00-10131	Illinois Funds - Solid Waste	4,497,494.47	
53-00-11101	Allocated Cash	-1,020,331.05	
	Total Category 1000 - Cash and Investments:	4,034,966.59	
Category: 1210 - Accounts Receivable			
53-00-12100	Accounts Receivable	272,677.26	
	Total Category 1210 - Accounts Receivable:	272,677.26	
Category: 1500 - Capital Assets			
53-00-15167	Land & Land Rights	708,562.77	
53-00-15168	Structures & Improvements	22,694.61	
53-00-15169	Structures & Improvements - Accum Depr	-22,694.61	
53-00-15170	Miscellaneous Equipment	447,076.79	
53-00-15171	Miscellaneous Equipment - Accum Depr	-375,708.30	
53-00-15172	Other Tangible Property	125,386.27	
53-00-15173	Other Tangible Property - Accum Depreci	-125,386.27	
	Total Category 1500 - Capital Assets:	779,931.26	
Category: 1600 - Prepaid Expenses			
53-00-16000	Prepaid Insurance	20,128.35	
	Total Category 1600 - Prepaid Expenses:	20,128.35	
	Total Assets:	5,107,703.46	<u>5,107,703.46</u>
Liability			
Category: 2110 - Accounts Payable			
53-00-21300	Accounts Payable Allocation	1,800.00	
	Total Category 2110 - Accounts Payable:	1,800.00	
Category: 2410 - Other Liabilities			
53-00-24100	Investment - General Fund	180,780.61	
	Total Category 2410 - Other Liabilities:	180,780.61	
	Total Liability:	182,580.61	
Equity			
Category: 2900 - Equity			
53-00-29200	Fund Balance (Unreserved)	4,942,827.50	
	Total Category 2900 - Equity:	4,942,827.50	
	Total Beginning Equity:	4,942,827.50	
Total Revenue		15,645.09	
Total Expense		33,349.74	
Revenues Over/Under Expenses		-17,704.65	
	Total Equity and Current Surplus (Deficit):	4,925,122.85	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>5,107,703.46</u>

Balance Sheet

As Of 01/31/2026

Account	Name	Balance
Fund: 54 - Electric		
Assets		
Category: 1000 - Cash and Investments		
54-00-11101	Allocated Cash	13,832,628.79
54-60-10110	Petty Cash	200.00
54-90-10110	Petty Cash	1,150.00
54-90-10126	Illinois Funds - Electric	11,669,421.80
54-90-10133	Central Bank Investment	2,197,504.69
54-90-10144	Stillman Bank 12 m CD	5,476,437.96
	Total Category 1000 - Cash and Investments:	33,177,343.24
Category: 1100 - Restricted Assets		
54-90-11010	Other Special Deposits (PJM Collateral)	654,745.52
54-90-11016	2021-2022 Electric Bond	1,758,210.49
	Total Category 1100 - Restricted Assets:	2,412,956.01
Category: 1210 - Accounts Receivable		
54-90-12108	Interest & Dividends Receivable	72,904.14
54-90-12131	Miscellaneous Accounts Receivable	85,034.43
54-90-12164	Accounts Receivable from Other Funds	409,044.42
	Total Category 1210 - Accounts Receivable:	566,982.99
Category: 1212 - Customer Billing		
54-90-12120	Customer Billing	3,349,969.98
54-90-12121	Unapplied Credits	-182,232.78
54-90-12122	Rochelle City Tax Receivable	42,148.27
54-90-12123	Public Utilities Tax Receivable	114,023.59
54-90-12124	Hillcrest Tax Receivable	2,806.93
54-90-12126	Contract Payments Receivable	13,238.72
54-90-12129	Collections Receivable	172,050.43
	Total Category 1212 - Customer Billing:	3,512,005.14
Category: 1430 - 1430		
54-90-14300	Accum Prov For Uncollectible	-1,335,829.74
	Total Category 1430 - 1430:	-1,335,829.74
Category: 1500 - Capital Assets		
54-10-15174	Diesel Prime Movers	193,731.77
54-10-15175	Office Furniture & Equipment	573,254.41
54-10-15176	Transportation Equipment	41,296.05
54-10-15177	Diesel Stores Equipment	5,007,871.29
54-10-15178	Completed Construction Not Classified - C	12,792,871.47
54-10-15180	Accumulated Provision For Depr - General	-8,540,769.50
54-10-15181	Accumulated Provision For Depr - Peaker	-880,046.15
54-10-15182	Solar Gas Turbine	2,684,186.97
54-10-15183	Accumulated Provision For Depr - Gas Tur	-2,684,187.09
54-10-15184	Completed Construction Not Classified - P	880,045.78
54-60-15184	Land & Land Rights	1,139,470.96
54-60-15185	Structures & Improvements	21,666,875.83
54-60-15186	Equipment	5,137,226.72
54-60-15187	Poles, Towers & Fixtures	5,020,518.11
54-60-15188	Overhead Conductors & Devices	10,556,267.14
54-60-15189	Underground Conductors and Devices	21,300,400.50
54-60-15190	Services	3,482,728.29
54-60-15191	Meters	1,256,151.93
54-60-15192	Security Lights	243,636.42
54-60-15193	Street Lights and Signal System	2,338,793.50
54-60-15194	Structures and Improvements	232,630.77
54-60-15195	Office Furniture and Equipment	299,596.73
54-60-15196	Transportation Equipment	1,683,507.71
54-60-15197	Stores Equipment	10,388.28
54-60-15198	Tools, Shop and Garage Equipment	134,468.59
54-60-15199	Laboratory Equipment	40,630.78
54-60-15200	Power Operated Equipment	32,981.00

Balance Sheet

As Of 01/31/2026

Account	Name	Balance
54-60-15201	Communication Equipment	1,394,050.10
54-60-15202	Miscellaneous Equipment	5,214.06
54-60-15203	Other Tangible Property	636,959.63
54-60-15204	Accum Prov for Depr - Structures & Impro	-3,351,929.10
54-60-15205	Accum Prov for Depr - Station Equipment	-3,548,330.08
54-60-15206	Accum Prov for Depr - Poles, Towers & Fi	-4,261,591.84
54-60-15207	Accum Prov for Depr - Overhead Conduct	-8,745,330.61
54-60-15209	Accum Prov for Depr - Underground Cond	-13,737,133.88
54-60-15210	Accum Prov for Depr - Services	-1,772,641.08
54-60-15211	Accum Prov for Depr - Meters	-1,245,184.97
54-60-15212	Accum Prov for Depr - Security Lights	-243,636.42
54-60-15213	Accum Prov for Depr - Street Lights & Sigr	-1,968,577.57
54-60-15214	Accum Prov for Depr - Structures & Impro	-232,630.77
54-60-15215	Accum Prov for Depr - Office Furniture & I	-299,596.73
54-60-15216	Accum Prov for Depr - Transportation Equ	-1,513,545.43
54-60-15217	Accum Prov for Depr - Stores Equipment	-10,388.28
54-60-15218	Accum Prov for Depr - Tools, Shop & Gara	-134,468.59
54-60-15219	Accum Prov for Depr - Laboratory Equipm	-40,630.78
54-60-15220	Accum Prov for Depr - Power Operated Ec	-32,981.00
54-60-15221	Accum Prov for Depr - Communication Eq	-983,272.34
54-60-15222	Accum Prov for Depr - Miscellaneous Equi	-5,214.06
54-60-15223	Accum Prov for Depr - Other Tangible Pro	-636,959.64
54-60-15224	Regulatory Asset	1,944,042.36
54-60-15225	Accum Prov for Depr - Regulatory Asset	-1,944,042.36
54-60-15301	Intangible Asset	464,216.08
54-60-15336	Accum Amortization - Intangible Asset	-120,177.70
54-70-15226	Office Furniture & Equipment	156,820.51
54-70-15227	Accum Prov for Depr - Office Furniture & I	-49,296.22
54-90-15001	Construction Work in Progress	2,779,455.28
54-90-15228	Office Furniture & Equipment	73,661.00
54-90-15229	Accum Prov for Depr - Office Furniture & I	-24,988.08
54-90-15230	Utility General Plant	58,805.55
54-90-15231	Office Furniture & Equipment	84,896.30
54-90-15232	Other Property	2,000,000.00
54-90-15233	Completed Const Not Classified	1,305,631.38
54-90-15234	Accum Prov For Depr - Admin	-1,502,505.19
	Total Category 1500 - Capital Assets:	49,143,227.79
Category: 1540 - Inventories		
54-60-15400	Inventories	2,201,266.15
	Total Category 1540 - Inventories:	2,201,266.15
Category: 1600 - Prepaid Expenses		
54-90-16000	Prepaid Insurance	272,512.32
	Total Category 1600 - Prepaid Expenses:	272,512.32
Category: 1900 - Deferred Assets		
54-00-19100	Deferred Outflows of Resources	1,368,456.36
54-00-19101	Deferred Outflows - OPEB	248,374.00
	Total Category 1900 - Deferred Assets:	1,616,830.36
	Total Assets:	91,567,294.26

91,567,294.26

Liability

Category: 2110 - Accounts Payable		
54-00-21300	Accounts Payable Allocation	1,505,825.84
54-90-21265	Rochelle City Tax	58,884.74
54-90-21266	Public Utilities Tax	149,536.87
54-90-21267	Hillcrest Tax	2,129.93
	Total Category 2110 - Accounts Payable:	1,716,377.38
Category: 2200 - Accrued Payroll		
54-90-22000	Wage Payable	-58,111.78

Balance Sheet

As Of 01/31/2026

Account	Name	Balance
54-90-22009	Accrued Vacation	298,782.76
	Total Category 2200 - Accrued Payroll:	240,670.98
Category: 2700 - Long-Term Liabilities		
54-00-27406	OPEB Liability	437,829.00
54-00-27414	2021 Holcomb Bank Loan	335,036.82
54-60-27305	Lease Liability	344,904.26
54-90-27000	IMRF Payable - Net Pension Obligation	428,597.00
54-90-27204	2023 Revenue Bond Payable	4,570,000.00
54-90-27205	2022 Revenue Bond Payable	7,295,000.00
54-90-27206	2021 Revenue Bond Payable	6,430,000.00
54-90-27211	Bond Premium-2021	642,986.25
54-90-27212	Bond Premium-2022	629,398.89
54-90-27213	Bond Premium-2023	293,336.16
54-90-27308	Interest Payable Accrued-2021	36,525.00
54-90-27309	Interest Payable Accrued - 2022	41,441.67
54-90-27311	Interest Payable Accrued - 2023	36,008.33
	Total Category 2700 - Long-Term Liabilities:	21,521,063.38
Category: 2790 - Deferred Liabilities		
54-00-26300	Deferred Inflows - OPEB	36,984.00
54-00-27905	Deferred Inflows	24,895.22
	Total Category 2790 - Deferred Liabilities:	61,879.22
	Total Liability:	23,539,990.96
Equity		
Category: 2900 - Equity		
54-90-29100	Fund Balance (Reserved)	22,477,446.62
54-90-29300	Unappropriated Retained Earnings	46,072,926.92
	Total Category 2900 - Equity:	68,550,373.54
	Total Beginning Equity:	68,550,373.54
Total Revenue		3,242,524.88
Total Expense		3,765,595.12
Revenues Over/Under Expenses		-523,070.24
	Total Equity and Current Surplus (Deficit):	68,027,303.30
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>91,567,294.26</u>

Balance Sheet

Account	Name	Balance	
Fund: 55 - Tech Center/Advance Communications			
Assets			
Category: 1000 - Cash and Investments			
55-00-11101	Allocated Cash	243,721.97	
	Total Category 1000 - Cash and Investments:	243,721.97	
Category: 1100 - Restricted Assets			
55-00-11011	2017A Debt Certificate Principal and Inter	392,939.06	
	Total Category 1100 - Restricted Assets:	392,939.06	
Category: 1210 - Accounts Receivable			
55-00-12100	Accounts Receivable	61,532.09	
55-00-12140	Lease Receivable	1,145,428.61	
55-32-12100	Accounts Receivable	22,579.99	
	Total Category 1210 - Accounts Receivable:	1,229,540.69	
Category: 1430 - 1430			
55-32-14300	Accum Prov For Uncollectible	-8,970.60	
	Total Category 1430 - 1430:	-8,970.60	
Category: 1500 - Capital Assets			
55-00-15235	Land	519,453.00	
55-00-15236	Accum Prov For Depreciation - Tech Cente	-2,719,987.30	
55-00-15237	General Plant Equipment	1,225,285.29	
55-00-15238	RMU Technology Center	4,427,154.42	
55-00-15300	Intangible Asset	18,368.57	
55-00-15336	Accum Amortization - Intangible Asset	-17,872.11	
55-32-15239	Accum Prov For Depreciation - Communic	-3,442,007.71	
55-32-15240	General Plant Equipment	2,292,003.90	
55-32-15241	Telecommunications	99,830.69	
55-32-15242	General Plant Fiber	1,331,829.58	
55-32-15243	Utility System	25,731.00	
55-32-15244	Furniture	5,290.40	
	Total Category 1500 - Capital Assets:	3,765,079.73	
Category: 1600 - Prepaid Expenses			
55-00-16000	Prepaid Insurance	8,771.92	
	Total Category 1600 - Prepaid Expenses:	8,771.92	
Category: 1900 - Deferred Assets			
55-00-19100	Deferred Outflows of Resources	86,879.56	
55-00-19101	Deferred Outflows - OPEB	42,578.00	
55-00-19106	Loss on Refunding	37,831.87	
55-32-19000	Deferred Outflows of Resources	150,649.10	
	Total Category 1900 - Deferred Assets:	317,938.53	
	Total Assets:	5,949,021.30	<u>5,949,021.30</u>
Liability			
Category: 2110 - Accounts Payable			
55-00-21300	Accounts Payable Allocation	12,865.38	
	Total Category 2110 - Accounts Payable:	12,865.38	
Category: 2200 - Accrued Payroll			
55-00-22000	Wage Payable	-125.00	
	Total Category 2200 - Accrued Payroll:	-125.00	
Category: 2600 - Deferred Revenues			
55-00-26500	Lessor Deferred Inflow	1,088,968.34	
	Total Category 2600 - Deferred Revenues:	1,088,968.34	
Category: 2700 - Long-Term Liabilities			
55-00-27305	Lease Liability	499.80	
55-00-27310	Notes Payable - Intergovernmental Loan	223,490.29	
55-00-27403	IMRF Payable - Net Pension Obligation	28,411.12	
55-00-27406	OPEB Liability	75,057.00	
55-00-27411	2017A Debt Certificates	1,345,000.00	
55-00-27412	2017 Debt Certificate Premium	24,347.76	

Balance Sheet

As Of 01/31/2026

Account	Name	Balance
55-32-27312	Notes Payable - Intergovernmental Loan	185,554.13
55-32-27403	IMRF Payable - Net Pension Obligation	50,071.24
	Total Category 2700 - Long-Term Liabilities:	1,932,431.34
Category: 2790 - Deferred Liabilities		
55-00-26300	Deferred Inflows - OPEB	6,340.00
55-00-27905	Deferred Inflows	1,596.26
55-32-27905	Deferred Inflows	2,777.49
	Total Category 2790 - Deferred Liabilities:	10,713.75
	Total Liability:	3,044,853.81
Equity		
Category: 2900 - Equity		
55-00-29200	Fund Balance (Unreserved)	2,493,184.28
55-32-29500	Contributed Capital	352,922.11
	Total Category 2900 - Equity:	2,846,106.39
	Total Beginning Equity:	2,846,106.39
Total Revenue		92,980.26
Total Expense		34,919.16
Revenues Over/Under Expenses		58,061.10
	Total Equity and Current Surplus (Deficit):	2,904,167.49
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>5,949,021.30</u>

Balance Sheet

As Of 01/31/2026

Account	Name	Balance	
Fund: 56 - Network Administration			
Assets			
Category: 1000 - Cash and Investments			
56-40-11101	Allocated Cash	566,244.01	
	Total Category 1000 - Cash and Investments:	566,244.01	
Category: 1500 - Capital Assets			
56-40-15165	Accumulated Provision For Depr	-30,700.17	
56-40-15245	Equipment	39,609.72	
56-40-15246	Furniture	630.26	
	Total Category 1500 - Capital Assets:	9,539.81	
	Total Assets:	575,783.82	<u>575,783.82</u>
Liability			
Category: 2110 - Accounts Payable			
56-00-21300	Accounts Payable Allocation	27,190.78	
	Total Category 2110 - Accounts Payable:	27,190.78	
Category: 2200 - Accrued Payroll			
56-40-22000	Wage Payable	-8,506.12	
56-40-22009	Accrued Vacation	58,472.52	
	Total Category 2200 - Accrued Payroll:	49,966.40	
	Total Liability:	77,157.18	
Equity			
Category: 2900 - Equity			
56-00-29100	Fund Balance (Reserved)	542,566.56	
56-40-29300	Unappropriated Retained Earnings	30,839.61	
	Total Category 2900 - Equity:	573,406.17	
	Total Beginning Equity:	573,406.17	
Total Revenue		473.75	
Total Expense		75,253.28	
Revenues Over/Under Expenses		-74,779.53	
	Total Equity and Current Surplus (Deficit):	498,626.64	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>575,783.82</u>

Balance Sheet

As Of 01/31/2026

Account	Name	Balance	
Fund: 57 - Airport			
Assets			
Category: 1000 - Cash and Investments			
57-00-10100	Illinois Funds - Airport	11,471.45	
57-00-10110	Petty Cash	200.00	
57-00-11101	Allocated Cash	-12,538.66	
	Total Category 1000 - Cash and Investments:	-867.21	
Category: 1210 - Accounts Receivable			
57-00-12100	Accounts Receivable	234.77	
57-00-12130	Miscellaneous Accounts Receivable	35,081.06	
57-00-12140	Lease Receivable	703,179.24	
57-00-12160	Property Tax Receivable	56,758.89	
	Total Category 1210 - Accounts Receivable:	795,253.96	
Category: 1500 - Capital Assets			
57-00-15247	Land and Land Rights	1,850,682.75	
57-00-15248	Structures and Improvements	3,634,514.82	
57-00-15249	Accum Prov for Depr - Structures & Impro	-1,775,691.54	
57-00-15250	Miscellaneous Equipment	107,303.42	
57-00-15251	Accum Prov for Depr - Miscellaneous Equi	-99,048.60	
57-00-15252	Construction Work in Progress	22,870.02	
57-00-15253	Other Tangible Property	2,134,355.42	
57-00-15254	Accum Prov for Depr - Other Tangible Pro	-1,958,171.52	
	Total Category 1500 - Capital Assets:	3,916,814.77	
Category: 1600 - Prepaid Expenses			
57-00-16000	Prepaid Insurance	8,177.52	
57-00-16001	Prepaid Aviation Fuel	63,686.24	
	Total Category 1600 - Prepaid Expenses:	71,863.76	
Category: 1900 - Deferred Assets			
57-00-19101	Deferred Outflows - OPEB	9,226.00	
57-00-19109	Loss on Refunding	10,650.02	
	Total Category 1900 - Deferred Assets:	19,876.02	
	Total Assets:	4,802,941.30	<u>4,802,941.30</u>
Liability			
Category: 1212 - Customer Billing			
57-00-12121	Unapplied Credits	11,191.38	
	Total Category 1212 - Customer Billing:	11,191.38	
Category: 2110 - Accounts Payable			
57-00-21300	Accounts Payable Allocation	4,056.89	
	Total Category 2110 - Accounts Payable:	4,056.89	
Category: 2200 - Accrued Payroll			
57-00-22000	Wage Payable	-2,392.20	
57-00-22009	Accrued Vacation	9,613.61	
	Total Category 2200 - Accrued Payroll:	7,221.41	
Category: 2600 - Deferred Revenues			
57-00-26100	Deferred Revenue	66,498.84	
57-00-26500	Lessor Deferred Inflow	663,662.63	
	Total Category 2600 - Deferred Revenues:	730,161.47	
Category: 2700 - Long-Term Liabilities			
57-00-27209	2017B GO Bond	220,000.00	
57-00-27313	Interest Payable - 2017B GO Bond	4,196.88	
57-00-27403	IMRF Payable - Net Pension Obligation	15,542.75	
57-00-27406	OPEB Liability	16,262.00	
	Total Category 2700 - Long-Term Liabilities:	256,001.63	
Category: 2790 - Deferred Liabilities			
57-00-26300	Deferred Inflows - OPEB	1,373.00	
57-00-27900	Deferred Outflows	-50,608.37	

Balance Sheet

As Of 01/31/2026

Account	Name	Balance
57-00-27905	Deferred Inflows	916.83
	Total Category 2790 - Deferred Liabilities:	-48,318.54
	Total Liability:	960,314.24
Equity		
Category: 2900 - Equity		
57-00-29200	Fund Balance (Unreserved)	1,446,234.30
57-00-29800	Investment - Fixed Assets	2,348,148.46
	Total Category 2900 - Equity:	3,794,382.76
	Total Beginning Equity:	3,794,382.76
Total Revenue		64,175.83
Total Expense		15,931.53
Revenues Over/Under Expenses		48,244.30
	Total Equity and Current Surplus (Deficit):	3,842,627.06
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>4,802,941.30</u>

Balance Sheet

As Of 01/31/2026

Account	Name	Balance	
Fund: 58 - Railroad			
Assets			
Category: 1000 - Cash and Investments			
58-00-10100	Capital Projects Fund	411,766.64	
58-00-11101	Allocated Cash	422,081.38	
	Total Category 1000 - Cash and Investments:	833,848.02	
Category: 1210 - Accounts Receivable			
58-00-12105	Accounts Receivable	233,618.00	
58-00-12190	Grant Receivable	54,056.43	
	Total Category 1210 - Accounts Receivable:	287,674.43	
	Total Assets:	1,121,522.45	<u>1,121,522.45</u>
Liability			
Category: 2110 - Accounts Payable			
58-00-21300	Accounts Payable Allocation	17,412.25	
	Total Category 2110 - Accounts Payable:	17,412.25	
Category: 2200 - Accrued Payroll			
58-00-22000	Wage Payable	-18,337.69	
	Total Category 2200 - Accrued Payroll:	-18,337.69	
Category: 2600 - Deferred Revenues			
58-00-26000	Deferred Revenue	54,056.43	
	Total Category 2600 - Deferred Revenues:	54,056.43	
	Total Liability:	53,130.99	
Equity			
Category: 2900 - Equity			
58-00-29200	Fund Balance (Unreserved)	1,107,772.35	
	Total Category 2900 - Equity:	1,107,772.35	
	Total Beginning Equity:	1,107,772.35	
Total Revenue		981.68	
Total Expense		40,362.57	
Revenues Over/Under Expenses		-39,380.89	
	Total Equity and Current Surplus (Deficit):	1,068,391.46	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>1,121,522.45</u>

Balance Sheet

As Of 01/31/2026

Account	Name	Balance	
Fund: 59 - Golf Course			
Assets			
Category: 1000 - Cash and Investments			
59-00-10100	Central Bank Deposit Account	56,995.18	
59-00-10110	Petty Cash	600.00	
59-00-11101	Allocated Cash	-101,897.64	
	Total Category 1000 - Cash and Investments:	<u>-44,302.46</u>	
Category: 1210 - Accounts Receivable			
59-00-12130	Miscellaneous Accounts Receivable	5,000.00	
	Total Category 1210 - Accounts Receivable:	<u>5,000.00</u>	
Category: 1600 - Prepaid Expenses			
59-00-16000	Prepaid Insurance	20,925.11	
	Total Category 1600 - Prepaid Expenses:	<u>20,925.11</u>	
	Total Assets:	<u>-18,377.35</u>	<u><u>-18,377.35</u></u>
Liability			
Category: 2110 - Accounts Payable			
59-00-21200	Tax Collections Payable	58.12	
59-00-21300	Accounts Payable Allocation	-159.63	
	Total Category 2110 - Accounts Payable:	<u>-101.51</u>	
Category: 2200 - Accrued Payroll			
59-00-22000	Wage Payable	-2,035.30	
	Total Category 2200 - Accrued Payroll:	<u>-2,035.30</u>	
	Total Liability:	<u>-2,136.81</u>	
Equity			
Category: 2900 - Equity			
59-00-29200	Fund Balance (Unreserved)	-1,533.04	
	Total Category 2900 - Equity:	<u>-1,533.04</u>	
	Total Beginning Equity:	<u>-1,533.04</u>	
Total Revenue		8,508.92	
Total Expense		23,216.42	
Revenues Over/Under Expenses		<u>-14,707.50</u>	
	Total Equity and Current Surplus (Deficit):	<u>-16,240.54</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>-18,377.35</u></u>

Balance Sheet

As Of 01/31/2026

Account	Name	Balance	
Fund: 64 - Administrative Services			
Assets			
Category: 1000 - Cash and Investments			
64-00-11101	Allocated Cash	259,423.26	
	Total Category 1000 - Cash and Investments:	259,423.26	
Category: 1210 - Accounts Receivable			
64-00-12139	Trash Accounts Receivable	49,493.63	
	Total Category 1210 - Accounts Receivable:	49,493.63	
Category: 1212 - Customer Billing			
64-00-12129	Collections Receivable	9,007.92	
	Total Category 1212 - Customer Billing:	9,007.92	
Category: 1500 - Capital Assets			
64-00-15255	General Plant	282,355.15	
64-00-15256	Accum Provision For Depreciation	-137,499.31	
64-00-15257	Equipment	42,060.57	
64-00-15259	Furniture	2,253.86	
	Total Category 1500 - Capital Assets:	189,170.27	
	Total Assets:	507,095.08	507,095.08
Liability			
Category: 2110 - Accounts Payable			
64-00-21210	Contracts Payable-Trash	312,852.55	
64-00-21300	Accounts Payable Allocation	494.01	
	Total Category 2110 - Accounts Payable:	313,346.56	
Category: 2200 - Accrued Payroll			
64-00-22000	Wage Payable	-18,784.07	
64-00-22009	Accrued Vacation	115,793.67	
	Total Category 2200 - Accrued Payroll:	97,009.60	
	Total Liability:	410,356.16	
Equity			
Category: 2900 - Equity			
64-00-29100	Fund Balance (Reserved)	281,382.37	
64-00-29300	Unappropriated Retained Earnings	-14,712.37	
	Total Category 2900 - Equity:	266,670.00	
	Total Beginning Equity:	266,670.00	
Total Revenue		321.20	
Total Expense		170,252.28	
Revenues Over/Under Expenses		-169,931.08	
	Total Equity and Current Surplus (Deficit):	96,738.92	
	Total Liabilities, Equity and Current Surplus (Deficit):		507,095.08