



Rochelle, IL

# Balance Sheet

## Account Summary

As Of 11/30/2024

Account	Name	Balance	
<b>Fund: 01 - General</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">01-00-10110</a>	Petty Cash	900.00	
<a href="#">01-00-10120</a>	Flex Spending	9,410.51	
<a href="#">01-00-10121</a>	Police K-9 Fund	38,310.19	
<a href="#">01-00-10122</a>	Police Bond Fund	825.01	
<a href="#">01-00-10123</a>	Police DUI Fund	36,251.09	
<a href="#">01-00-10124</a>	Police Vehicle Fund	2,734.59	
<a href="#">01-00-10125</a>	Police Drug Enforcement Fund	5,279.87	
<a href="#">01-00-10126</a>	Illinois Funds - Cemetery	137,661.74	
<a href="#">01-00-10127</a>	Illinois Funds - Taxes	16,754,283.66	
<a href="#">01-00-10129</a>	Police E-Citation Fees	1,691.13	
<a href="#">01-00-11101</a>	Allocated Cash	-6,047,525.06	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>10,939,822.73</b>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">01-00-12130</a>	Ambulance Receivables	472,294.86	
<a href="#">01-00-12131</a>	Miscellaneous Accounts Receivable	16,485.82	
<a href="#">01-00-12160</a>	Property Tax Receivable	2,350,031.96	
<a href="#">01-00-12161</a>	Accounts Receivable From Other Govern	971,510.01	
<a href="#">01-00-12162</a>	Accounts Receivable	33,046.89	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>3,843,369.54</b>	
<b>Category: 1212 - Customer Billing</b>			
<a href="#">01-00-12120</a>	Customer Billing	11,376.73	
<a href="#">01-00-12129</a>	Collections Receivable	2,329.09	
	<b>Total Category 1212 - Customer Billing:</b>	<b>13,705.82</b>	
<b>Category: 1600 - Prepaid Expenses</b>			
<a href="#">01-00-16000</a>	Prepaid Insurance	108,088.24	
	<b>Total Category 1600 - Prepaid Expenses:</b>	<b>108,088.24</b>	
	<b>Total Assets:</b>	<b>14,904,986.33</b>	<b>14,904,986.33</b>
<b>Liability</b>			
<b>Category: 2110 - Accounts Payable</b>			
<a href="#">01-00-21211</a>	FICA OASB Tax Payable	-0.02	
<a href="#">01-00-21233</a>	Health Insurance Payable	-2,303.84	
<a href="#">01-00-21234</a>	Life Insurance	-4,755.38	
<a href="#">01-00-21262</a>	Police Bonds Payable	-678.15	
<a href="#">01-00-21264</a>	Dental & Vision Insurance	-10,698.69	
<a href="#">01-00-21300</a>	Accounts Payable Allocation	273,614.77	
<a href="#">01-00-21902</a>	Ambulance Fees Payable (MEDICAID OVEF	213,659.06	
	<b>Total Category 2110 - Accounts Payable:</b>	<b>468,837.75</b>	
<b>Category: 2600 - Deferred Revenues</b>			
<a href="#">01-00-26000</a>	Deferred Revenue	2,350,031.96	
	<b>Total Category 2600 - Deferred Revenues:</b>	<b>2,350,031.96</b>	
	<b>Total Liability:</b>	<b>2,818,869.71</b>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">01-00-29100</a>	Fund Balance (Reserved)	184,091.58	
<a href="#">01-00-29200</a>	Fund Balance (Unreserved)	11,664,889.21	
	<b>Total Category 2900 - Equity:</b>	<b>11,848,980.79</b>	
	<b>Total Beginning Equity:</b>	<b>11,848,980.79</b>	

**Balance Sheet**

As Of 11/30/2024

<b>Account</b>	<b>Name</b>	<b>Balance</b>
Total Revenue		13,289,913.51
Total Expense		<u>13,052,777.68</u>
<b>Revenues Over/Under Expenses</b>		<b>237,135.83</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>12,086,116.62</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u>14,904,986.33</u></b>

**Balance Sheet**

**As Of 11/30/2024**

Account	Name	Balance	
<b>Fund: 11 - Audit</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">11-00-11101</a>	Allocated Cash	1,629.25	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>1,629.25</b>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">11-00-12160</a>	Property Tax Receivable	28,009.73	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>28,009.73</b>	
	<b>Total Assets:</b>	<b>29,638.98</b>	<b><u>29,638.98</u></b>
<b>Liability</b>			
<b>Category: 2600 - Deferred Revenues</b>			
<a href="#">11-00-26000</a>	Deferred Revenue	28,009.73	
	<b>Total Category 2600 - Deferred Revenues:</b>	<b>28,009.73</b>	
	<b>Total Liability:</b>	<b>28,009.73</b>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">11-00-29100</a>	Fund Balance (Reserved)	4,036.35	
	<b>Total Category 2900 - Equity:</b>	<b>4,036.35</b>	
	<b>Total Beginning Equity:</b>	<b>4,036.35</b>	
Total Revenue		27,992.90	
Total Expense		30,400.00	
<b>Revenues Over/Under Expenses</b>		<b>-2,407.10</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>1,629.25</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>29,638.98</u></b>

**Balance Sheet**

**As Of 11/30/2024**

Account	Name	Balance	
<b>Fund: 12 - Insurance</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">12-00-11101</a>	Allocated Cash	152,655.37	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>152,655.37</b>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">12-00-12160</a>	Property Tax Receivable	375,000.09	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>375,000.09</b>	
<b>Category: 1600 - Prepaid Expenses</b>			
<a href="#">12-00-16000</a>	Prepaid Insurance	48,732.18	
	<b>Total Category 1600 - Prepaid Expenses:</b>	<b>48,732.18</b>	
	<b>Total Assets:</b>	<b>576,387.64</b>	<b><u>576,387.64</u></b>
<b>Liability</b>			
<b>Category: 2110 - Accounts Payable</b>			
<a href="#">12-00-21300</a>	Accounts Payable Allocation	31,316.75	
	<b>Total Category 2110 - Accounts Payable:</b>	<b>31,316.75</b>	
<b>Category: 2600 - Deferred Revenues</b>			
<a href="#">12-00-26000</a>	Deferred Revenue	375,000.09	
	<b>Total Category 2600 - Deferred Revenues:</b>	<b>375,000.09</b>	
	<b>Total Liability:</b>	<b>406,316.84</b>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">12-00-29100</a>	Fund Balance (Reserved)	123,514.54	
	<b>Total Category 2900 - Equity:</b>	<b>123,514.54</b>	
	<b>Total Beginning Equity:</b>	<b>123,514.54</b>	
Total Revenue		375,343.80	
Total Expense		328,787.54	
<b>Revenues Over/Under Expenses</b>		<b>46,556.26</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>170,070.80</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>576,387.64</u></b>

**Balance Sheet**

**As Of 11/30/2024**

Account	Name	Balance	
<b>Fund: 13 - Illinois Municipal Fund</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">13-00-11101</a>	Allocated Cash	80,324.60	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>80,324.60</b>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">13-00-12160</a>	Property Tax Receivable	100,012.49	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>100,012.49</b>	
	<b>Total Assets:</b>	<b>180,337.09</b>	<b><u>180,337.09</u></b>
<b>Liability</b>			
<b>Category: 2600 - Deferred Revenues</b>			
<a href="#">13-00-26000</a>	Deferred Revenue	100,012.49	
	<b>Total Category 2600 - Deferred Revenues:</b>	<b>100,012.49</b>	
	<b>Total Liability:</b>	<b>100,012.49</b>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">13-00-29100</a>	Fund Balance (Reserved)	87,501.01	
	<b>Total Category 2900 - Equity:</b>	<b>87,501.01</b>	
	<b>Total Beginning Equity:</b>	<b>87,501.01</b>	
Total Revenue		122,821.13	
Total Expense		129,997.54	
<b>Revenues Over/Under Expenses</b>		<b>-7,176.41</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>80,324.60</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>180,337.09</u></b>

**Balance Sheet**

**As Of 11/30/2024**

Account	Name	Balance	
<b>Fund: 14 - Social Security</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">14-00-11101</a>	Allocated Cash	2,338.07	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>2,338.07</b>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">14-00-12160</a>	Property Tax Receivable	235,013.77	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>235,013.77</b>	
	<b>Total Assets:</b>	<b>237,351.84</b>	<b><u>237,351.84</u></b>
<b>Liability</b>			
<b>Category: 2600 - Deferred Revenues</b>			
<a href="#">14-00-26000</a>	Deferred Revenue	235,013.77	
	<b>Total Category 2600 - Deferred Revenues:</b>	<b>235,013.77</b>	
	<b>Total Liability:</b>	<b>235,013.77</b>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">14-00-29100</a>	Fund Balance (Reserved)	8,741.50	
	<b>Total Category 2900 - Equity:</b>	<b>8,741.50</b>	
	<b>Total Beginning Equity:</b>	<b>8,741.50</b>	
Total Revenue		234,884.86	
Total Expense		241,288.29	
<b>Revenues Over/Under Expenses</b>		<b>-6,403.43</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>2,338.07</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>237,351.84</u></b>

**Balance Sheet**

**As Of 11/30/2024**

Account	Name	Balance	
<b>Fund: 15 - Ambulance</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">15-00-10130</a>	Holcomb Bank CD	637,444.73	
<a href="#">15-00-11101</a>	Allocated Cash	99,833.64	
	<b>Total Category 1000 - Cash and Investments:</b>	<u>737,278.37</u>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">15-00-12108</a>	Interest & Dividends Receivable	8,994.09	
	<b>Total Category 1210 - Accounts Receivable:</b>	<u>8,994.09</u>	
	<b>Total Assets:</b>	<u>746,272.46</u>	<u>746,272.46</u>
<b>Liability</b>			
	<b>Total Liability:</b>	<u>0.00</u>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">15-00-29100</a>	Fund Balance (Reserved)	675,885.54	
	<b>Total Category 2900 - Equity:</b>	<u>675,885.54</u>	
	<b>Total Beginning Equity:</b>	<u>675,885.54</u>	
Total Revenue		258,915.15	
Total Expense		188,528.23	
<b>Revenues Over/Under Expenses</b>		<u>70,386.92</u>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<u>746,272.46</u>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<u><u>746,272.46</u></u>

**Balance Sheet**

**As Of 11/30/2024**

Account	Name	Balance	
<b>Fund: 17 - Motor Fuel Tax</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">17-00-10100</a>	Illinois Funds - Motor Fuel Tax	1,761,012.23	
<a href="#">17-00-11101</a>	Allocated Cash	125,844.67	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>1,886,856.90</b>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">17-00-12163</a>	Accounts Receivable From Other Governn	36,867.41	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>36,867.41</b>	
	<b>Total Assets:</b>	<b>1,923,724.31</b>	<b><u>1,923,724.31</u></b>
<b>Liability</b>			
	<b>Total Liability:</b>	<b>0.00</b>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">17-00-29100</a>	Fund Balance (Reserved)	1,448,017.60	
	<b>Total Category 2900 - Equity:</b>	<b>1,448,017.60</b>	
	<b>Total Beginning Equity:</b>	<b>1,448,017.60</b>	
Total Revenue		741,495.38	
Total Expense		265,788.67	
<b>Revenues Over/Under Expenses</b>		<b>475,706.71</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>1,923,724.31</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>1,923,724.31</u></b>



**Balance Sheet**

**As Of 11/30/2024**

Account	Name	Balance	
<b>Fund: 18 - Utility Tax</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">18-00-11101</a>	Allocated Cash	626,112.42	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>626,112.42</b>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">18-00-12168</a>	Utility Tax Receivable	67,528.39	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>67,528.39</b>	
	<b>Total Assets:</b>	<b>693,640.81</b>	<b><u>693,640.81</u></b>
<b>Liability</b>			
	<b>Total Liability:</b>	<b>0.00</b>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">18-00-29200</a>	Fund Balance (Reserved)	624,894.60	
	<b>Total Category 2900 - Equity:</b>	<b>624,894.60</b>	
	<b>Total Beginning Equity:</b>	<b>624,894.60</b>	
Total Revenue		732,872.46	
Total Expense		664,126.25	
<b>Revenues Over/Under Expenses</b>		<b>68,746.21</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>693,640.81</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>693,640.81</u></b>

**Balance Sheet**

**As Of 11/30/2024**

Account	Name	Balance	
<b>Fund: 19 - Hotel-Motel Tax</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">19-00-10160</a>	Stillman Bank 6 m CD	209,883.25	
<a href="#">19-00-11101</a>	Allocated Cash	110,750.41	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>320,633.66</b>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">19-00-12100</a>	Accounts Receivable	15,697.34	
<a href="#">19-00-12108</a>	Interest & Dividends Rreceivable	2,991.26	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>18,688.60</b>	
	<b>Total Assets:</b>	<b>339,322.26</b>	<b>339,322.26</b>
<b>Liability</b>			
<b>Category: 2110 - Accounts Payable</b>			
<a href="#">19-00-21300</a>	Accounts Payable Allocation	4,365.49	
	<b>Total Category 2110 - Accounts Payable:</b>	<b>4,365.49</b>	
	<b>Total Liability:</b>	<b>4,365.49</b>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">19-00-29100</a>	Fund Balance (Reserved)	278,460.69	
	<b>Total Category 2900 - Equity:</b>	<b>278,460.69</b>	
	<b>Total Beginning Equity:</b>	<b>278,460.69</b>	
Total Revenue		256,619.03	
Total Expense		200,122.95	
<b>Revenues Over/Under Expenses</b>		<b>56,496.08</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>334,956.77</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b>339,322.26</b>

**Balance Sheet**

**As Of 11/30/2024**

Account	Name	Balance	
<b>Fund: 20 - Sales Tax</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">20-00-10100</a>	Illinois Funds - Non Home Rule Sales Tax	1,649,520.79	
<a href="#">20-00-11101</a>	Allocated Cash	-712,101.68	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>937,419.11</b>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">20-00-12167</a>	Sales Tax Receivable	353,955.91	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>353,955.91</b>	
	<b>Total Assets:</b>	<b>1,291,375.02</b>	<b>1,291,375.02</b>
<b>Liability</b>			
	<b>Total Liability:</b>	<b>0.00</b>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">20-00-29200</a>	Fund Balance (Reserved)	897,766.65	
	<b>Total Category 2900 - Equity:</b>	<b>897,766.65</b>	
	<b>Total Beginning Equity:</b>	<b>897,766.65</b>	
Total Revenue		1,371,579.75	
Total Expense		977,971.38	
<b>Revenues Over/Under Expenses</b>		<b>393,608.37</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>1,291,375.02</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>1,291,375.02</u></b>

**Balance Sheet**

**As Of 11/30/2024**

Account	Name	Balance	
<b>Fund: 21 - Lighthouse Pointe TIF</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">21-00-10160</a>	Stillman Bank 6 m CD	524,708.14	
<a href="#">21-00-11101</a>	Allocated Cash	741,734.04	
	<b>Total Category 1000 - Cash and Investments:</b>	<u>1,266,442.18</u>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">21-00-12108</a>	Interest & Dividends Receivable	7,478.18	
	<b>Total Category 1210 - Accounts Receivable:</b>	<u>7,478.18</u>	
	<b>Total Assets:</b>	<u>1,273,920.36</u>	<u>1,273,920.36</u>
<b>Liability</b>			
<b>Category: 2110 - Accounts Payable</b>			
<a href="#">21-00-21300</a>	Accounts Payable Allocation	180.00	
	<b>Total Category 2110 - Accounts Payable:</b>	<u>180.00</u>	
	<b>Total Liability:</b>	<u>180.00</u>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">21-00-29200</a>	Fund Balance (Reserved)	993,518.78	
	<b>Total Category 2900 - Equity:</b>	<u>993,518.78</u>	
	<b>Total Beginning Equity:</b>	<u>993,518.78</u>	
Total Revenue		677,031.02	
Total Expense		396,809.44	
<b>Revenues Over/Under Expenses</b>		<u>280,221.58</u>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<u>1,273,740.36</u>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<u><u>1,273,920.36</u></u>

**Balance Sheet**

**As Of 11/30/2024**

Account	Name	Balance	
<b>Fund: 22 - Foreign Fire Insurance</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">22-00-10100</a>	Foreign Fire Insurance	74,007.60	
	<b>Total Category 1000 - Cash and Investments:</b>	<u>74,007.60</u>	
	<b>Total Assets:</b>	<u>74,007.60</u>	<u>74,007.60</u>
<b>Liability</b>			
	<b>Total Liability:</b>	<u>0.00</u>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">22-00-29100</a>	Fund Balance (Reserved)	55,064.67	
	<b>Total Category 2900 - Equity:</b>	<u>55,064.67</u>	
	<b>Total Beginning Equity:</b>	<u>55,064.67</u>	
Total Revenue		56,822.61	
Total Expense		<u>37,879.68</u>	
<b>Revenues Over/Under Expenses</b>		<b>18,942.93</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<u>74,007.60</u>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<u>74,007.60</u>

**Balance Sheet**

**As Of 11/30/2024**

Account	Name	Balance
<b>Fund: 23 - Downtown &amp; Southern Gateway TIF</b>		
<b>Assets</b>		
<b>Category: 1000 - Cash and Investments</b>		
<a href="#">23-00-11101</a>	Allocated Cash	175,504.80
	<b>Total Category 1000 - Cash and Investments:</b>	<b>175,504.80</b>
<b>Category: 1100 - Restricted Assets</b>		
<a href="#">23-00-11017</a>	Downtown TIF Bond	2,570,102.70
	<b>Total Category 1100 - Restricted Assets:</b>	<b>2,570,102.70</b>
	<b>Total Assets:</b>	<b>2,745,607.50</b>
		<b><u>2,745,607.50</u></b>
<b>Liability</b>		
<b>Category: 2110 - Accounts Payable</b>		
<a href="#">23-00-21300</a>	Accounts Payable Allocation	52,236.18
	<b>Total Category 2110 - Accounts Payable:</b>	<b>52,236.18</b>
	<b>Total Liability:</b>	<b>52,236.18</b>
<b>Equity</b>		
<b>Category: 2900 - Equity</b>		
<a href="#">23-00-29200</a>	Fund Balance (Reserved)	2,676,407.30
	<b>Total Category 2900 - Equity:</b>	<b>2,676,407.30</b>
	<b>Total Beginning Equity:</b>	<b>2,676,407.30</b>
Total Revenue		548,404.17
Total Expense		531,440.15
<b>Revenues Over/Under Expenses</b>		<b>16,964.02</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>2,693,371.32</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u>2,745,607.50</u></b>

**Balance Sheet**

**As Of 11/30/2024**

Account	Name	Balance	
<b>Fund: 24 - Overweight Truck Permit</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">24-00-10130</a>	Holcomb Bank CD	53,120.04	
<a href="#">24-00-11101</a>	Allocated Cash	62,195.08	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>115,315.12</b>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">24-00-12108</a>	Interest & Dividends Receivable	749.52	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>749.52</b>	
	<b>Total Assets:</b>	<b>116,064.64</b>	<b>116,064.64</b>
<b>Liability</b>			
<b>Category: 9999 - History</b>			
<a href="#">24-00-21902</a>	OTF Overpayments From County	1,588.00	
	<b>Total Category 9999 - History:</b>	<b>1,588.00</b>	
	<b>Total Liability:</b>	<b>1,588.00</b>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">24-00-29200</a>	Fund Balance (Reserved)	78,545.65	
	<b>Total Category 2900 - Equity:</b>	<b>78,545.65</b>	
	<b>Total Beginning Equity:</b>	<b>78,545.65</b>	
Total Revenue		46,930.99	
Total Expense		11,000.00	
<b>Revenues Over/Under Expenses</b>		<b>35,930.99</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>114,476.64</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b>116,064.64</b>

**Balance Sheet**

**As Of 11/30/2024**

Account	Name	Balance	
<b>Fund: 25 - Northern Gateway TIF</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">25-00-11101</a>	Allocated Cash	138,202.20	
	<b>Total Category 1000 - Cash and Investments:</b>	<u>138,202.20</u>	
	<b>Total Assets:</b>	<b>138,202.20</b>	<u><u>138,202.20</u></u>
<b>Liability</b>			
<b>Category: 2110 - Accounts Payable</b>			
<a href="#">25-00-21300</a>	Accounts Payable Allocation	382.50	
	<b>Total Category 2110 - Accounts Payable:</b>	<u>382.50</u>	
	<b>Total Liability:</b>	<b>382.50</b>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">25-00-29200</a>	Fund Balance (Reserved)	62,217.66	
	<b>Total Category 2900 - Equity:</b>	<u>62,217.66</u>	
	<b>Total Beginning Equity:</b>	<u>62,217.66</u>	
Total Revenue		175,196.87	
Total Expense		<u>99,594.83</u>	
<b>Revenues Over/Under Expenses</b>		<b>75,602.04</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>137,819.70</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<u><u>138,202.20</u></u>



**Balance Sheet**

**As Of 11/30/2024**

Account	Name	Balance	
<b>Fund: 36 - Capital Improvement</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">36-00-11101</a>	Allocated Cash	-137,664.18	
	<b>Total Category 1000 - Cash and Investments:</b>	<u>-137,664.18</u>	
	<b>Total Assets:</b>	<u>-137,664.18</u>	<u><u>-137,664.18</u></u>
<b>Liability</b>			
<b>Category: 2110 - Accounts Payable</b>			
<a href="#">36-00-21100</a>	Accounts Payable	121,791.24	
<a href="#">36-00-21300</a>	Accounts Payable Allocation	2,032,903.38	
	<b>Total Category 2110 - Accounts Payable:</b>	<u>2,154,694.62</u>	
	<b>Total Liability:</b>	<u>2,154,694.62</u>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">36-00-29100</a>	Fund Balance (Reserved)	-509,771.14	
	<b>Total Category 2900 - Equity:</b>	<u>-509,771.14</u>	
	<b>Total Beginning Equity:</b>	<u>-509,771.14</u>	
Total Revenue		3,293,661.04	
Total Expense		5,076,248.70	
<b>Revenues Over/Under Expenses</b>		<u>-1,782,587.66</u>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<u>-2,292,358.80</u>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<u><u>-137,664.18</u></u>

**Balance Sheet**

**As Of 11/30/2024**

Account	Name	Balance	
<b>Fund: 37 - Stormwater</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">37-00-11101</a>	Allocated Cash	146,576.64	
	<b>Total Category 1000 - Cash and Investments:</b>	<u>146,576.64</u>	
	<b>Total Assets:</b>	<u>146,576.64</u>	<u><u>146,576.64</u></u>
<b>Liability</b>			
	<b>Total Liability:</b>	<u>0.00</u>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">37-00-29200</a>	Fund Balance (Unreserved)	168,556.19	
	<b>Total Category 2900 - Equity:</b>	<u>168,556.19</u>	
	<b>Total Beginning Equity:</b>	<u>168,556.19</u>	
Total Revenue		3,789.45	
Total Expense		<u>25,769.00</u>	
<b>Revenues Over/Under Expenses</b>		<u>-21,979.55</u>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<u>146,576.64</u>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<u><u>146,576.64</u></u>

**Balance Sheet**

**As Of 11/30/2024**

Account	Name	Balance
<b>Fund: 51 - Water</b>		
<b>Assets</b>		
<b>Category: 1000 - Cash and Investments</b>		
<a href="#">51-00-10126</a>	Illinois Funds - Water	1,583,524.48
<a href="#">51-00-11101</a>	Allocated Cash	93,211.43
	<b>Total Category 1000 - Cash and Investments:</b>	<b>1,676,735.91</b>
<b>Category: 1210 - Accounts Receivable</b>		
<a href="#">51-00-12130</a>	Miscellaneous Accounts Receivable	719.90
<a href="#">51-00-12140</a>	Lease Receivable	1,528,205.91
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>1,528,925.81</b>
<b>Category: 1212 - Customer Billing</b>		
<a href="#">51-00-12120</a>	Customer Billing	346,135.69
<a href="#">51-00-12125</a>	Unbilled Accounts Receivable	96,163.00
<a href="#">51-00-12129</a>	Collections Receivable	27,630.41
	<b>Total Category 1212 - Customer Billing:</b>	<b>469,929.10</b>
<b>Category: 1430 - 1430</b>		
<a href="#">51-00-14300</a>	Accum Prov For Uncollectible	-217,370.71
	<b>Total Category 1430 - 1430:</b>	<b>-217,370.71</b>
<b>Category: 1500 - Capital Assets</b>		
<a href="#">51-00-15100</a>	General Plant	692,799.66
<a href="#">51-00-15101</a>	Land and Land Rights	257,914.69
<a href="#">51-00-15102</a>	Water Well # 11	4,537,805.60
<a href="#">51-00-15103</a>	Dist Reservoirs & Standpipes	953,208.22
<a href="#">51-00-15104</a>	Services	560,664.29
<a href="#">51-00-15105</a>	Water Mains	13,254,650.14
<a href="#">51-00-15106</a>	UPIS-Transportation Equipment	59,363.49
<a href="#">51-00-15107</a>	Water Valves	241,607.49
<a href="#">51-00-15108</a>	Water Hydrants	421,495.10
<a href="#">51-00-15109</a>	Water Well # 4	2,639,352.07
<a href="#">51-00-15110</a>	Water Well # 10	1,203,126.25
<a href="#">51-00-15111</a>	Miscellaneous Equipment	131,374.80
<a href="#">51-00-15112</a>	Water Well # 12	7,621,222.67
<a href="#">51-00-15113</a>	Water Well # 9	31,639.81
<a href="#">51-00-15114</a>	Land and Land Rights	14,610.47
<a href="#">51-00-15115</a>	Meters	887,620.67
<a href="#">51-00-15116</a>	Communication Equipment	17,599.00
<a href="#">51-00-15120</a>	Construction Work in Progress	464,778.06
<a href="#">51-00-15122</a>	Completed Const Not Classified	2,730,126.51
<a href="#">51-00-15123</a>	Accumulated Provision For Depr	-12,814,817.75
<a href="#">51-00-15124</a>	Water Well #8	256,891.10
<a href="#">51-00-15306</a>	Intangible Asset	92,569.52
<a href="#">51-00-15336</a>	Accum Amortization - Intangible Asset	-53,600.18
<a href="#">51-00-15900</a>	Asset Retirement Obligation	-465,300.00
	<b>Total Category 1500 - Capital Assets:</b>	<b>23,736,701.68</b>
<b>Category: 1600 - Prepaid Expenses</b>		
<a href="#">51-00-16000</a>	Prepaid Insurance	30,062.83
	<b>Total Category 1600 - Prepaid Expenses:</b>	<b>30,062.83</b>
<b>Category: 1900 - Deferred Assets</b>		
<a href="#">51-00-19100</a>	Deferred Outflows of Resources	198,885.09
<a href="#">51-00-19101</a>	Deferred Outflows - OPEB	19,544.00
<a href="#">51-00-19102</a>	Deferred Outflows - ARO	444,246.36
	<b>Total Category 1900 - Deferred Assets:</b>	<b>662,675.45</b>
	<b>Total Assets:</b>	<b>27,887,660.07</b>
		<b><u>27,887,660.07</u></b>
<b>Liability</b>		
<b>Category: 2110 - Accounts Payable</b>		
<a href="#">51-00-21300</a>	Accounts Payable Allocation	506,112.46
	<b>Total Category 2110 - Accounts Payable:</b>	<b>506,112.46</b>

**Balance Sheet**

**As Of 11/30/2024**

Account	Name	Balance
<b>Category: 2200 - Accrued Payroll</b>		
<a href="#">51-00-22009</a>	Accrued Vacation	53,649.11
	<b>Total Category 2200 - Accrued Payroll:</b>	<b>53,649.11</b>
<b>Category: 2600 - Deferred Revenues</b>		
<a href="#">51-00-26500</a>	Lessor Deferred Inflow	1,454,989.52
	<b>Total Category 2600 - Deferred Revenues:</b>	<b>1,454,989.52</b>
<b>Category: 2700 - Long-Term Liabilities</b>		
<a href="#">51-00-27102</a>	IEPA Loan - Well #12 and Tower L174882	2,594,327.17
<a href="#">51-00-27103</a>	IEPA Loan - Well #11 Radium Removal L17	2,168,506.86
<a href="#">51-00-27104</a>	IEPA Loan - Well #12 Radium Removal L17	1,326,346.65
<a href="#">51-00-27303</a>	Interest Payable-IEPA L174882	4,021.21
<a href="#">51-00-27304</a>	Interest Payable-IEPA L175426	14,312.15
<a href="#">51-00-27305</a>	Interest Payable-IEPA L175571	1,525.30
<a href="#">51-00-27403</a>	IMRF Payable - Net Pension Obligation	159,863.22
<a href="#">51-00-27406</a>	OPEB Liability	38,822.00
<a href="#">51-00-27600</a>	Lease Liability	39,158.96
	<b>Total Category 2700 - Long-Term Liabilities:</b>	<b>6,346,883.52</b>
<b>Category: 2790 - Deferred Liabilities</b>		
<a href="#">51-00-26300</a>	Deferred Inflows - OPEB	5,147.00
<a href="#">51-00-27905</a>	Deferred Inflows	5,392.50
	<b>Total Category 2790 - Deferred Liabilities:</b>	<b>10,539.50</b>
	<b>Total Liability:</b>	<b>8,372,174.11</b>
<b>Equity</b>		
<b>Category: 2900 - Equity</b>		
<a href="#">51-00-29100</a>	Fund Balance (Reserved)	-418,550.42
<a href="#">51-00-29300</a>	Unappropriated Retained Earnings	20,576,084.04
<a href="#">51-00-29500</a>	Contributions In Aid Of Construction	224,179.33
<a href="#">51-00-29501</a>	Accum Amort of Contribution in Aid of Co	-40,491.28
	<b>Total Category 2900 - Equity:</b>	<b>20,341,221.67</b>
	<b>Total Beginning Equity:</b>	<b>20,341,221.67</b>
Total Revenue		3,631,469.08
Total Expense		4,457,204.79
<b>Revenues Over/Under Expenses</b>		<b>-825,735.71</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>19,515,485.96</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u>27,887,660.07</u></b>

**Balance Sheet**

**As Of 11/30/2024**

Account	Name	Balance
<b>Fund: 52 - Water Reclamation</b>		
<b>Assets</b>		
<b>Category: 1000 - Cash and Investments</b>		
<a href="#">52-50-10110</a>	Petty Cash	200.00
<a href="#">52-50-10126</a>	Illinois Funds - Water Reclamation	1,583,838.96
<a href="#">52-50-11002</a>	First State Bank CD	291,336.93
<a href="#">52-50-11006</a>	Stillman Bank 6 m CD	3,212,668.93
<a href="#">52-50-11101</a>	Allocated Cash	957,760.66
	<b>Total Category 1000 - Cash and Investments:</b>	<b>6,045,805.48</b>
<b>Category: 1210 - Accounts Receivable</b>		
<a href="#">52-50-12108</a>	Interest & Dividends Receivable	58,854.44
<a href="#">52-50-12130</a>	Miscellaneous Accounts Receivable	52,714.91
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>111,569.35</b>
<b>Category: 1212 - Customer Billing</b>		
<a href="#">52-50-12120</a>	Customer Billing	376,004.38
<a href="#">52-50-12125</a>	Unbilled Accounts Receivable	113,938.00
<a href="#">52-50-12129</a>	Collections Receivable	29,724.16
	<b>Total Category 1212 - Customer Billing:</b>	<b>519,666.54</b>
<b>Category: 1290 - Special Assessments</b>		
<a href="#">52-50-12900</a>	Special Assessments - Deferred	70,347.46
	<b>Total Category 1290 - Special Assessments:</b>	<b>70,347.46</b>
<b>Category: 1430 - 1430</b>		
<a href="#">52-50-14300</a>	Accum Prov For Uncollectible	-68,212.58
	<b>Total Category 1430 - 1430:</b>	<b>-68,212.58</b>
<b>Category: 1500 - Capital Assets</b>		
<a href="#">52-50-15000</a>	Utility Plant in Service	814,519.64
<a href="#">52-50-15124</a>	Utility Plant in Service - General Plant	4,227,742.16
<a href="#">52-50-15125</a>	Utility Plant in Service - Treatment Plant	19,358,830.35
<a href="#">52-50-15126</a>	Utility Plant in Service - Lift Stations	1,526,844.49
<a href="#">52-50-15127</a>	Utility Plant in Service - Manholes	688,586.64
<a href="#">52-50-15128</a>	Treatment Plant Equipment	894,198.59
<a href="#">52-50-15129</a>	Southview Lift Station	10,876.34
<a href="#">52-50-15130</a>	1st Avenue Lift Station	223,073.60
<a href="#">52-50-15131</a>	Wiscold Lift Station	2,366.54
<a href="#">52-50-15132</a>	Route 38 Lift Station	251,712.01
<a href="#">52-50-15133</a>	Akeson Park Lift Station	328,680.00
<a href="#">52-50-15134</a>	Treatment Plant Domestic Lift Station	236,550.00
<a href="#">52-50-15135</a>	Veteran's Parkway Replacement	532,645.50
<a href="#">52-50-15136</a>	Westwood Sewer Extension	945,362.52
<a href="#">52-50-15137</a>	Squires Landing	1,820.19
<a href="#">52-50-15138</a>	Janet Avenue Sewer Replacement	4,500.00
<a href="#">52-50-15139</a>	Sewer Mains	6,597,126.27
<a href="#">52-50-15140</a>	West Side Sewer Interceptor	2,471,888.02
<a href="#">52-50-15141</a>	West Side Sewer Interceptor Manholes	603,934.41
<a href="#">52-50-15142</a>	Intermodal Interceptor	3,000,696.96
<a href="#">52-50-15143</a>	Lakeview Sewer Lining	515,126.63
<a href="#">52-50-15144</a>	First Avenue Upgrade	957,374.12
<a href="#">52-50-15145</a>	Ritchie Court Sewer	103,718.14
<a href="#">52-50-15146</a>	Land and Land Rights	160,938.40
<a href="#">52-50-15147</a>	Structures and Improvements	378,256.52
<a href="#">52-50-15149</a>	Gravity Collection Sewers	23,654.27
<a href="#">52-50-15150</a>	Meters	221,174.17
<a href="#">52-50-15151</a>	Office Furniture and Equipment	8,417.00
<a href="#">52-50-15152</a>	Laboratory Equipment	2,284.97
<a href="#">52-50-15153</a>	Communication Equipment	93,443.89
<a href="#">52-50-15157</a>	Construction Work in Progress	146,202.41
<a href="#">52-50-15160</a>	SCADA System	7,495.17
<a href="#">52-50-15161</a>	Membrane - Air Diffusers	6,533.92
<a href="#">52-50-15162</a>	Pumps and Control Panels	22,689.78

**Balance Sheet**

**As Of 11/30/2024**

Account	Name	Balance	
<a href="#">52-50-15163</a>	One Ton Truck	41,432.31	
<a href="#">52-50-15164</a>	Completed Const Not Classified	7,329,586.38	
<a href="#">52-50-15165</a>	Accumulated Provision For Depr	-31,151,125.94	
<a href="#">52-50-15166</a>	Transportation	55,114.00	
<a href="#">52-50-15300</a>	Intangible Asset	76,447.42	
<a href="#">52-50-15336</a>	Accum Amortization - Intangible Asset	-16,244.07	
	<b>Total Category 1500 - Capital Assets:</b>	<b>21,704,473.72</b>	
<b>Category: 1600 - Prepaid Expenses</b>			
<a href="#">52-50-16000</a>	Prepaid Insurance	52,819.72	
	<b>Total Category 1600 - Prepaid Expenses:</b>	<b>52,819.72</b>	
<b>Category: 1900 - Deferred Assets</b>			
<a href="#">52-50-19100</a>	Deferred Outflows of Resources	530,454.12	
<a href="#">52-50-19101</a>	Deferred Outflows - OPEB	52,413.00	
	<b>Total Category 1900 - Deferred Assets:</b>	<b>582,867.12</b>	
	<b>Total Assets:</b>	<b>29,019,336.81</b>	<b><u>29,019,336.81</u></b>

**Liability**

<b>Category: 2110 - Accounts Payable</b>			
<a href="#">52-00-21300</a>	Accounts Payable Allocation	954,310.14	
	<b>Total Category 2110 - Accounts Payable:</b>	<b>954,310.14</b>	
<b>Category: 2200 - Accrued Payroll</b>			
<a href="#">52-50-22009</a>	Accrued Vacation	41,468.28	
	<b>Total Category 2200 - Accrued Payroll:</b>	<b>41,468.28</b>	
<b>Category: 2700 - Long-Term Liabilities</b>			
<a href="#">52-50-27105</a>	IEPA Loan - Askvig L1726800	130,135.05	
<a href="#">52-50-27305</a>	Lease Liability	60,179.67	
<a href="#">52-50-27306</a>	Interest Payable Accrued-IEPA WWTP Upg	21,522.62	
<a href="#">52-50-27307</a>	Interest Payable Accrued-IEPA Askvig	271.12	
<a href="#">52-50-27403</a>	IMRF Payable - Net Pension Obligation	423,742.32	
<a href="#">52-50-27406</a>	OPEB Liability	104,117.00	
<a href="#">52-50-27409</a>	IEPA L175516 Water Recl Plant Improvem	4,377,481.32	
	<b>Total Category 2700 - Long-Term Liabilities:</b>	<b>5,117,449.10</b>	
<b>Category: 2790 - Deferred Liabilities</b>			
<a href="#">52-50-26300</a>	Deferred Inflows - OPEB	13,800.00	
<a href="#">52-50-27905</a>	Deferred Inflows	14,359.08	
	<b>Total Category 2790 - Deferred Liabilities:</b>	<b>28,159.08</b>	
	<b>Total Liability:</b>	<b>6,141,386.60</b>	

**Equity**

<b>Category: 2900 - Equity</b>			
<a href="#">52-50-29100</a>	Fund Balance (Reserved)	-1,367,813.71	
<a href="#">52-50-29300</a>	Unappropriated Retained Earnings	17,250,888.74	
<a href="#">52-50-29510</a>	Contribution In Aid Of Const	687,662.79	
<a href="#">52-50-29511</a>	CIAC-Pumping Structures	72,130.24	
<a href="#">52-50-29512</a>	CIAC-Treatment Structures	5,130,229.31	
<a href="#">52-50-29513</a>	CIAC-Disposal Structures	257,535.89	
<a href="#">52-50-29514</a>	CIAC-General Plant Structures	1,719,759.69	
<a href="#">52-50-29515</a>	CIAC-Pumping Equipment	6,590.49	
<a href="#">52-50-29516</a>	CIAC-Treatment Equipment	1,463,337.97	
<a href="#">52-50-29517</a>	CIAC-Disposal Equipment	647,356.35	
<a href="#">52-50-29518</a>	CIAC-Distribution Main	11,177.00	
<a href="#">52-50-29550</a>	Acc Amort CAOC-Services	-116,276.00	
<a href="#">52-50-29551</a>	Acc Amort CIAC-Pumping Struct	-17,123.88	
<a href="#">52-50-29552</a>	Acc Amort CIAC-Treatmnt Struct	-1,217,941.92	
<a href="#">52-50-29553</a>	Acc Amort CIAC-Disposal Struct	-61,140.12	
<a href="#">52-50-29554</a>	Acc Amort CIAC-Gen Plt Struct	-408,279.12	
<a href="#">52-50-29555</a>	Acc Amort CIAC-Pumping Equip	-3,752.70	
<a href="#">52-50-29556</a>	Acc Amort CIAC-Treatment Plant	-833,302.86	
<a href="#">52-50-29557</a>	Acc Amort CIAC-Disposal Equip	-368,639.22	

**Balance Sheet**

**As Of 11/30/2024**

<b>Account</b>	<b>Name</b>	<b>Balance</b>
<a href="#">52-50-29558</a>	Acc Amort CIAC-Dist Main	-558.96
	<b>Total Category 2900 - Equity:</b>	<b>22,851,839.98</b>
	<b>Total Beginning Equity:</b>	<b>22,851,839.98</b>
Total Revenue		7,721,105.68
Total Expense		7,694,995.45
<b>Revenues Over/Under Expenses</b>		<b>26,110.23</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>22,877,950.21</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u>29,019,336.81</u></b>

**Balance Sheet**

**As Of 11/30/2024**

Account	Name	Balance	
<b>Fund: 53 - Solid Waste</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">53-00-10130</a>	Holcomb Bank Money Market	542,063.31	
<a href="#">53-00-10131</a>	Illinois Funds - Solid Waste	4,276,188.36	
<a href="#">53-00-11101</a>	Allocated Cash	-400,432.59	
	<b>Total Category 1000 - Cash and Investments:</b>	<u>4,417,819.08</u>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">53-00-12100</a>	Accounts Receivable	126,000.42	
	<b>Total Category 1210 - Accounts Receivable:</b>	<u>126,000.42</u>	
<b>Category: 1500 - Capital Assets</b>			
<a href="#">53-00-15167</a>	Land & Land Rights	708,562.77	
<a href="#">53-00-15168</a>	Structures & Improvements	22,694.61	
<a href="#">53-00-15169</a>	Structures & Improvements - Accum Depr	-22,694.61	
<a href="#">53-00-15170</a>	Miscellaneous Equipment	370,103.79	
<a href="#">53-00-15171</a>	Miscellaneous Equipment - Accum Deprec	-329,768.24	
<a href="#">53-00-15172</a>	Other Tangible Property	125,386.27	
<a href="#">53-00-15173</a>	Other Tangible Property - Accum Deprecia	-125,386.27	
	<b>Total Category 1500 - Capital Assets:</b>	<u>748,898.32</u>	
<b>Category: 1600 - Prepaid Expenses</b>			
<a href="#">53-00-16000</a>	Prepaid Insurance	8,997.67	
	<b>Total Category 1600 - Prepaid Expenses:</b>	<u>8,997.67</u>	
	<b>Total Assets:</b>	<u>5,301,715.49</u>	<u>5,301,715.49</u>
<b>Liability</b>			
<b>Category: 2410 - Other Liabilities</b>			
<a href="#">53-00-24100</a>	Investment - General Fund	180,780.61	
	<b>Total Category 2410 - Other Liabilities:</b>	<u>180,780.61</u>	
	<b>Total Liability:</b>	<u>180,780.61</u>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">53-00-29200</a>	Fund Balance (Unreserved)	5,329,606.81	
	<b>Total Category 2900 - Equity:</b>	<u>5,329,606.81</u>	
	<b>Total Beginning Equity:</b>	<u>5,329,606.81</u>	
Total Revenue		1,559,863.56	
Total Expense		1,768,535.49	
<b>Revenues Over/Under Expenses</b>		<u>-208,671.93</u>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<u>5,120,934.88</u>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<u>5,301,715.49</u>



**Balance Sheet**

**As Of 11/30/2024**

Account	Name	Balance
<b>Fund: 54 - Electric</b>		
<b>Assets</b>		
<b>Category: 1000 - Cash and Investments</b>		
<a href="#">54-00-11101</a>	Allocated Cash	14,508,681.46
<a href="#">54-60-10110</a>	Petty Cash	200.00
<a href="#">54-90-10110</a>	Petty Cash	1,150.00
<a href="#">54-90-10126</a>	Illinois Funds - Electric	11,095,210.14
<a href="#">54-90-10133</a>	Central Bank Investment	2,151,635.52
<a href="#">54-90-10144</a>	Stillman Bank 12 m CD	5,210,000.00
	<b>Total Category 1000 - Cash and Investments:</b>	<b>32,966,877.12</b>
<b>Category: 1100 - Restricted Assets</b>		
<a href="#">54-90-11010</a>	Other Special Deposits (PJM Collateral)	622,532.63
<a href="#">54-90-11016</a>	2021-2022 Electric Bond	8,536,868.62
	<b>Total Category 1100 - Restricted Assets:</b>	<b>9,159,401.25</b>
<b>Category: 1210 - Accounts Receivable</b>		
<a href="#">54-90-12108</a>	Interest & Dividends Receivable	215,617.12
<a href="#">54-90-12131</a>	Miscellaneous Accounts Receivable	267,549.79
<a href="#">54-90-12164</a>	Accounts Receivable from Other Funds	409,044.42
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>892,211.33</b>
<b>Category: 1212 - Customer Billing</b>		
<a href="#">54-90-12120</a>	Customer Billing	3,950,848.78
<a href="#">54-90-12121</a>	Unapplied Credits	-57,422.80
<a href="#">54-90-12122</a>	Rochelle City Tax Receivable	47,116.70
<a href="#">54-90-12123</a>	Public Utilities Tax Receivable	125,597.66
<a href="#">54-90-12124</a>	Hillcrest Tax Receivable	2,641.70
<a href="#">54-90-12125</a>	Unbilled Accounts Receivable	355,915.00
<a href="#">54-90-12126</a>	Contract Payments Receivable	12,703.23
<a href="#">54-90-12129</a>	Collections Receivable	190,676.23
	<b>Total Category 1212 - Customer Billing:</b>	<b>4,628,076.50</b>
<b>Category: 1430 - 1430</b>		
<a href="#">54-90-14300</a>	Accum Prov For Uncollectible	-1,331,663.07
	<b>Total Category 1430 - 1430:</b>	<b>-1,331,663.07</b>
<b>Category: 1500 - Capital Assets</b>		
<a href="#">54-10-15174</a>	Diesel Prime Movers	193,731.77
<a href="#">54-10-15175</a>	Office Furniture & Equipment	573,254.41
<a href="#">54-10-15176</a>	Transportation Equipment	41,296.05
<a href="#">54-10-15177</a>	Diesel Stores Equipment	139,947.93
<a href="#">54-10-15178</a>	Completed Construction Not Classified - G	12,792,871.47
<a href="#">54-10-15180</a>	Accumulated Provision For Depr - Generat	-8,076,899.71
<a href="#">54-10-15181</a>	Accumulated Provision For Depr - Peaker	-880,046.15
<a href="#">54-10-15182</a>	Solar Gas Turbine	2,684,186.97
<a href="#">54-10-15183</a>	Accumulated Provision For Depr - Gas Tur	-2,684,187.09
<a href="#">54-10-15184</a>	Completed Construction Not Classified - P	880,045.78
<a href="#">54-60-15184</a>	Land & Land Rights	1,139,470.96
<a href="#">54-60-15185</a>	Structures & Improvements	21,666,875.83
<a href="#">54-60-15186</a>	Equipment	5,129,376.72
<a href="#">54-60-15187</a>	Poles, Towers & Fixtures	5,020,518.11
<a href="#">54-60-15188</a>	Overhead Conductors & Devices	10,556,267.14
<a href="#">54-60-15189</a>	Underground Conductors and Devices	21,300,400.50
<a href="#">54-60-15190</a>	Services	3,482,728.29
<a href="#">54-60-15191</a>	Meters	1,256,151.93
<a href="#">54-60-15192</a>	Security Lights	243,636.42
<a href="#">54-60-15193</a>	Street Lights and Signal System	2,338,793.50
<a href="#">54-60-15194</a>	Structures and Improvements	232,630.77
<a href="#">54-60-15195</a>	Office Furniture and Equipment	299,596.73
<a href="#">54-60-15196</a>	Transportation Equipment	1,473,283.71
<a href="#">54-60-15197</a>	Stores Equipment	10,388.28
<a href="#">54-60-15198</a>	Tools, Shop and Garage Equipment	134,468.59
<a href="#">54-60-15199</a>	Laboratory Equipment	40,630.78

**Balance Sheet**

**As Of 11/30/2024**

Account	Name	Balance	
<a href="#">54-60-15200</a>	Power Operated Equipment	32,981.00	
<a href="#">54-60-15201</a>	Communication Equipment	1,394,050.10	
<a href="#">54-60-15202</a>	Miscellaneous Equipment	5,214.06	
<a href="#">54-60-15203</a>	Other Tangible Property	636,959.63	
<a href="#">54-60-15204</a>	Accum Prov for Depr - Structures & Impro	-2,773,362.60	
<a href="#">54-60-15205</a>	Accum Prov for Depr - Station Equipment	-3,400,845.35	
<a href="#">54-60-15206</a>	Accum Prov for Depr - Poles, Towers & Fix	-4,085,806.76	
<a href="#">54-60-15207</a>	Accum Prov for Depr - Overhead Conduct	-8,371,376.64	
<a href="#">54-60-15209</a>	Accum Prov for Depr - Underground Cond	-13,219,597.20	
<a href="#">54-60-15210</a>	Accum Prov for Depr - Services	-1,633,331.95	
<a href="#">54-60-15211</a>	Accum Prov for Depr - Meters	-1,243,357.10	
<a href="#">54-60-15212</a>	Accum Prov for Depr - Security Lights	-243,636.42	
<a href="#">54-60-15213</a>	Accum Prov for Depr - Street Lights & Sign	-1,912,532.17	
<a href="#">54-60-15214</a>	Accum Prov for Depr - Structures & Impro	-232,630.77	
<a href="#">54-60-15215</a>	Accum Prov for Depr - Office Furniture & f	-299,596.73	
<a href="#">54-60-15216</a>	Accum Prov for Depr - Transportation Equ	-1,469,717.67	
<a href="#">54-60-15217</a>	Accum Prov for Depr - Stores Equipment	-10,388.28	
<a href="#">54-60-15218</a>	Accum Prov for Depr - Tools, Shop & Gara	-134,468.59	
<a href="#">54-60-15219</a>	Accum Prov for Depr - Laboratory Equipm	-40,630.78	
<a href="#">54-60-15220</a>	Accum Prov for Depr - Power Operated Eq	-32,981.00	
<a href="#">54-60-15221</a>	Accum Prov for Depr - Communication Eq	-913,569.83	
<a href="#">54-60-15222</a>	Accum Prov for Depr - Miscellaneous Equi	-5,214.06	
<a href="#">54-60-15223</a>	Accum Prov for Depr - Other Tangible Proj	-636,959.64	
<a href="#">54-60-15224</a>	Regulatory Asset	1,944,042.36	
<a href="#">54-60-15225</a>	Accum Prov for Depr - Regulatory Asset	-1,788,310.54	
<a href="#">54-60-15301</a>	Intangible Asset	208,061.80	
<a href="#">54-60-15336</a>	Accum Amortization - Intangible Asset	-43,037.23	
<a href="#">54-70-15226</a>	Office Furniture & Equipment	162,438.40	
<a href="#">54-70-15227</a>	Accum Prov for Depr - Office Furniture & f	-46,159.81	
<a href="#">54-90-15001</a>	Construction Work in Progress	5,344,823.62	
<a href="#">54-90-15228</a>	Office Furniture & Equipment	73,661.00	
<a href="#">54-90-15229</a>	Accum Prov for Depr - Office Furniture & f	-23,514.86	
<a href="#">54-90-15230</a>	Utility General Plant	58,805.55	
<a href="#">54-90-15231</a>	Office Furniture & Equipment	84,896.30	
<a href="#">54-90-15232</a>	Other Property	2,000,000.00	
<a href="#">54-90-15233</a>	Completed Const Not Classified	1,305,631.38	
<a href="#">54-90-15234</a>	Accum Prov For Depr - Admin	-1,433,518.52	
	<b>Total Category 1500 - Capital Assets:</b>	<b>49,246,440.39</b>	
<b>Category: 1540 - Inventories</b>			
<a href="#">54-60-15400</a>	Inventories	1,883,895.34	
	<b>Total Category 1540 - Inventories:</b>	<b>1,883,895.34</b>	
<b>Category: 1600 - Prepaid Expenses</b>			
<a href="#">54-90-16000</a>	Prepaid Insurance	74,433.52	
	<b>Total Category 1600 - Prepaid Expenses:</b>	<b>74,433.52</b>	
<b>Category: 1900 - Deferred Assets</b>			
<a href="#">54-00-19100</a>	Deferred Outflows of Resources	1,568,320.36	
<a href="#">54-00-19101</a>	Deferred Outflows - OPEB	155,461.00	
	<b>Total Category 1900 - Deferred Assets:</b>	<b>1,723,781.36</b>	
	<b>Total Assets:</b>	<b>99,243,453.74</b>	<b><u>99,243,453.74</u></b>

**Liability**

<b>Category: 2110 - Accounts Payable</b>			
<a href="#">54-00-21300</a>	Accounts Payable Allocation	557,547.83	
<a href="#">54-90-21265</a>	Rochelle City Tax	63,680.63	
<a href="#">54-90-21266</a>	Public Utilities Tax	127,719.79	
<a href="#">54-90-21267</a>	Hillcrest Tax	1,618.04	
	<b>Total Category 2110 - Accounts Payable:</b>	<b>750,566.29</b>	

**Balance Sheet**

**As Of 11/30/2024**

Account	Name	Balance
<b>Category: 2200 - Accrued Payroll</b>		
<a href="#">54-90-22009</a>	Accrued Vacation	143,735.68
	<b>Total Category 2200 - Accrued Payroll:</b>	<b>143,735.68</b>
<b>Category: 2700 - Long-Term Liabilities</b>		
<a href="#">54-00-27406</a>	OPEB Liability	308,818.00
<a href="#">54-00-27414</a>	2021 Holcomb Bank Loan	663,175.88
<a href="#">54-60-27305</a>	Lease Liability	165,188.39
<a href="#">54-90-27000</a>	IMRF Payable - Net Pension Obligation	1,248,228.00
<a href="#">54-90-27204</a>	2023 Revenue Bond Payable	4,795,000.00
<a href="#">54-90-27205</a>	2022 Revenue Bond Payable	7,825,000.00
<a href="#">54-90-27206</a>	2021 Revenue Bond Payable	6,895,000.00
<a href="#">54-90-27211</a>	Bond Premium-2021	714,252.64
<a href="#">54-90-27212</a>	Bond Premium-2022	697,584.67
<a href="#">54-90-27213</a>	Bond Premium-2023	317,780.84
<a href="#">54-90-27308</a>	Interest Payable Accrued-2021	38,850.00
<a href="#">54-90-27309</a>	Interest Payable Accrued - 2022	44,091.67
<a href="#">54-90-27311</a>	Interest Payable Accrued - 2023	37,883.33
	<b>Total Category 2700 - Long-Term Liabilities:</b>	<b>23,750,853.42</b>
<b>Category: 2790 - Deferred Liabilities</b>		
<a href="#">54-00-26300</a>	Deferred Inflows - OPEB	40,930.00
<a href="#">54-00-27905</a>	Deferred Inflows	42,411.22
	<b>Total Category 2790 - Deferred Liabilities:</b>	<b>83,341.22</b>
	<b>Total Liability:</b>	<b>24,728,496.61</b>
<b>Equity</b>		
<b>Category: 2900 - Equity</b>		
<a href="#">54-90-29100</a>	Fund Balance (Reserved)	20,383,321.12
<a href="#">54-90-29300</a>	Unappropriated Retained Earnings	46,072,926.92
	<b>Total Category 2900 - Equity:</b>	<b>66,456,248.04</b>
	<b>Total Beginning Equity:</b>	<b>66,456,248.04</b>
Total Revenue		43,171,001.14
Total Expense		35,112,292.05
<b>Revenues Over/Under Expenses</b>		<b>8,058,709.09</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>74,514,957.13</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u>99,243,453.74</u></b>

**Balance Sheet**

**As Of 11/30/2024**

Account	Name	Balance	
<b>Fund: 55 - Tech Center/Advance Communications</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">55-00-11101</a>	Allocated Cash	267,385.99	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>267,385.99</b>	
<b>Category: 1100 - Restricted Assets</b>			
<a href="#">55-00-11011</a>	2017A Debt Certificate Principal and Inter	384,737.12	
	<b>Total Category 1100 - Restricted Assets:</b>	<b>384,737.12</b>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">55-00-12100</a>	Accounts Receivable	68,144.88	
<a href="#">55-00-12140</a>	Lease Receivable	1,311,227.16	
<a href="#">55-32-12100</a>	Accounts Receivable	27,635.93	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>1,407,007.97</b>	
<b>Category: 1430 - 1430</b>			
<a href="#">55-32-14300</a>	Accum Prov For Uncollectible	-8,970.60	
	<b>Total Category 1430 - 1430:</b>	<b>-8,970.60</b>	
<b>Category: 1500 - Capital Assets</b>			
<a href="#">55-00-15235</a>	Land	519,453.00	
<a href="#">55-00-15236</a>	Accum Prov For Depreciation - Tech Cente	-2,465,759.45	
<a href="#">55-00-15237</a>	General Plant Equipment	1,225,285.29	
<a href="#">55-00-15238</a>	RMU Technology Center	4,427,154.42	
<a href="#">55-00-15300</a>	Intangible Asset	18,368.57	
<a href="#">55-00-15336</a>	Accum Amortization - Intangible Asset	-11,914.74	
<a href="#">55-32-15239</a>	Accum Prov For Depreciation - Communic	-3,388,734.53	
<a href="#">55-32-15240</a>	General Plant Equipment	2,292,003.90	
<a href="#">55-32-15241</a>	Telecommunications	99,830.69	
<a href="#">55-32-15242</a>	General Plant Fiber	1,331,829.58	
<a href="#">55-32-15243</a>	Utility System	25,731.00	
<a href="#">55-32-15244</a>	Furniture	5,290.40	
	<b>Total Category 1500 - Capital Assets:</b>	<b>4,078,538.13</b>	
<b>Category: 1600 - Prepaid Expenses</b>			
<a href="#">55-00-16000</a>	Prepaid Insurance	512.79	
	<b>Total Category 1600 - Prepaid Expenses:</b>	<b>512.79</b>	
<b>Category: 1900 - Deferred Assets</b>			
<a href="#">55-00-19100</a>	Deferred Outflows of Resources	99,442.56	
<a href="#">55-00-19101</a>	Deferred Outflows - OPEB	26,650.00	
<a href="#">55-00-19106</a>	Loss on Refunding	47,289.85	
<a href="#">55-32-19000</a>	Deferred Outflows of Resources	172,349.10	
	<b>Total Category 1900 - Deferred Assets:</b>	<b>345,731.51</b>	
	<b>Total Assets:</b>	<b>6,474,942.91</b>	<b><u>6,474,942.91</u></b>
<b>Liability</b>			
<b>Category: 2110 - Accounts Payable</b>			
<a href="#">55-00-21300</a>	Accounts Payable Allocation	41,930.09	
	<b>Total Category 2110 - Accounts Payable:</b>	<b>41,930.09</b>	
<b>Category: 2200 - Accrued Payroll</b>			
<a href="#">55-32-22009</a>	Accrued Vacation	910.74	
	<b>Total Category 2200 - Accrued Payroll:</b>	<b>910.74</b>	
<b>Category: 2600 - Deferred Revenues</b>			
<a href="#">55-00-26500</a>	Lessor Deferred Inflow	1,268,571.94	
	<b>Total Category 2600 - Deferred Revenues:</b>	<b>1,268,571.94</b>	
<b>Category: 2700 - Long-Term Liabilities</b>			
<a href="#">55-00-27305</a>	Lease Liability	6,481.99	
<a href="#">55-00-27310</a>	Notes Payable - Intergovernmental Loan	223,490.29	
<a href="#">55-00-27403</a>	IMRF Payable - Net Pension Obligation	79,931.12	
<a href="#">55-00-27406</a>	OPEB Liability	52,941.00	
<a href="#">55-00-27411</a>	2017A Debt Certificates	1,655,000.00	
<a href="#">55-00-27412</a>	2017 Debt Certificate Premium	33,314.54	

**Balance Sheet**

As Of 11/30/2024

Account	Name	Balance
<a href="#">55-32-27312</a>	Notes Payable - Intergovernmental Loan	185,554.13
<a href="#">55-32-27403</a>	IMRF Payable - Net Pension Obligation	139,060.24
	<b>Total Category 2700 - Long-Term Liabilities:</b>	<b>2,375,773.31</b>

**Category: 2790 - Deferred Liabilities**

<a href="#">55-00-26300</a>	Deferred Inflows - OPEB	7,016.00
<a href="#">55-00-27905</a>	Deferred Inflows	2,697.26
<a href="#">55-32-27905</a>	Deferred Inflows	4,679.49
	<b>Total Category 2790 - Deferred Liabilities:</b>	<b>14,392.75</b>

**Total Liability: 3,701,578.83****Equity****Category: 2900 - Equity**

<a href="#">55-00-29200</a>	Fund Balance (Unreserved)	2,435,958.59
<a href="#">55-32-29500</a>	Contributed Capital	352,922.11
	<b>Total Category 2900 - Equity:</b>	<b>2,788,880.70</b>

**Total Beginning Equity: 2,788,880.70**

Total Revenue	1,112,440.57
Total Expense	1,127,957.19
<b>Revenues Over/Under Expenses</b>	<b>-15,516.62</b>

**Total Equity and Current Surplus (Deficit): 2,773,364.08****Total Liabilities, Equity and Current Surplus (Deficit): 6,474,942.91**

**Balance Sheet**

**As Of 11/30/2024**

Account	Name	Balance	
<b>Fund: 56 - Network Administration</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">56-40-11101</a>	Allocated Cash	546,380.58	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>546,380.58</b>	
<b>Category: 1500 - Capital Assets</b>			
<a href="#">56-40-15165</a>	Accumulated Provision For Depr	-22,652.10	
<a href="#">56-40-15245</a>	Equipment	39,609.72	
<a href="#">56-40-15246</a>	Furniture	630.26	
	<b>Total Category 1500 - Capital Assets:</b>	<b>17,587.88</b>	
<b>Category: 1600 - Prepaid Expenses</b>			
<a href="#">56-40-16000</a>	Prepaid Insurance	8,157.60	
	<b>Total Category 1600 - Prepaid Expenses:</b>	<b>8,157.60</b>	
	<b>Total Assets:</b>	<b>572,126.06</b>	<b>572,126.06</b>
<b>Liability</b>			
<b>Category: 2110 - Accounts Payable</b>			
<a href="#">56-00-21300</a>	Accounts Payable Allocation	11,963.60	
	<b>Total Category 2110 - Accounts Payable:</b>	<b>11,963.60</b>	
<b>Category: 2200 - Accrued Payroll</b>			
<a href="#">56-40-22009</a>	Accrued Vacation	21,762.00	
	<b>Total Category 2200 - Accrued Payroll:</b>	<b>21,762.00</b>	
	<b>Total Liability:</b>	<b>33,725.60</b>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">56-00-29100</a>	Fund Balance (Reserved)	349,275.50	
<a href="#">56-40-29300</a>	Unappropriated Retained Earnings	30,839.61	
	<b>Total Category 2900 - Equity:</b>	<b>380,115.11</b>	
	<b>Total Beginning Equity:</b>	<b>380,115.11</b>	
Total Revenue		1,107,263.23	
Total Expense		948,977.88	
<b>Revenues Over/Under Expenses</b>		<b>158,285.35</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>538,400.46</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b>572,126.06</b>

**Balance Sheet**

**As Of 11/30/2024**

Account	Name	Balance	
<b>Fund: 57 - Airport</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">57-00-10100</a>	Illinois Funds - Airport	8,887.51	
<a href="#">57-00-10110</a>	Petty Cash	200.00	
<a href="#">57-00-11101</a>	Allocated Cash	96,999.41	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>106,086.92</b>	
<b>Category: 1100 - Restricted Assets</b>			
<a href="#">57-00-11012</a>	Cash Held at Paying Agent	54,946.87	
	<b>Total Category 1100 - Restricted Assets:</b>	<b>54,946.87</b>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">57-00-12100</a>	Accounts Receivable	271.45	
<a href="#">57-00-12130</a>	Miscellaneous Accounts Receivable	5,148.92	
<a href="#">57-00-12140</a>	Lease Receivable	715,128.49	
<a href="#">57-00-12160</a>	Property Tax Receivable	63,403.56	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>783,952.42</b>	
<b>Category: 1500 - Capital Assets</b>			
<a href="#">57-00-15247</a>	Land and Land Rights	1,209,901.98	
<a href="#">57-00-15248</a>	Structures and Improvements	3,634,514.82	
<a href="#">57-00-15249</a>	Accum Prov for Depr - Structures & Impro	-1,649,871.00	
<a href="#">57-00-15250</a>	Miscellaneous Equipment	107,063.69	
<a href="#">57-00-15251</a>	Accum Prov for Depr - Miscellaneous Equi	-96,376.80	
<a href="#">57-00-15253</a>	Other Tangible Property	2,134,355.42	
<a href="#">57-00-15254</a>	Accum Prov for Depr - Other Tangible Proj	-1,914,085.34	
	<b>Total Category 1500 - Capital Assets:</b>	<b>3,425,502.77</b>	
<b>Category: 1600 - Prepaid Expenses</b>			
<a href="#">57-00-16000</a>	Prepaid Insurance	6,533.97	
<a href="#">57-00-16001</a>	Prepaid Aviation Fuel	19,428.93	
	<b>Total Category 1600 - Prepaid Expenses:</b>	<b>25,962.90</b>	
<b>Category: 1900 - Deferred Assets</b>			
<a href="#">57-00-19101</a>	Deferred Outflows - OPEB	5,775.00	
<a href="#">57-00-19109</a>	Loss on Refunding	12,780.02	
	<b>Total Category 1900 - Deferred Assets:</b>	<b>18,555.02</b>	
	<b>Total Assets:</b>	<b>4,415,006.90</b>	<u><u>4,415,006.90</u></u>
<b>Liability</b>			
<b>Category: 1212 - Customer Billing</b>			
<a href="#">57-00-12121</a>	Unapplied Credits	17,206.14	
	<b>Total Category 1212 - Customer Billing:</b>	<b>17,206.14</b>	
<b>Category: 2110 - Accounts Payable</b>			
<a href="#">57-00-21300</a>	Accounts Payable Allocation	145,514.29	
	<b>Total Category 2110 - Accounts Payable:</b>	<b>145,514.29</b>	
<b>Category: 2200 - Accrued Payroll</b>			
<a href="#">57-00-22009</a>	Accrued Vacation	4,079.31	
	<b>Total Category 2200 - Accrued Payroll:</b>	<b>4,079.31</b>	
<b>Category: 2600 - Deferred Revenues</b>			
<a href="#">57-00-26100</a>	Deferred Revenue	73,143.51	
<a href="#">57-00-26500</a>	Lessor Deferred Inflow	688,945.02	
	<b>Total Category 2600 - Deferred Revenues:</b>	<b>762,088.53</b>	
<b>Category: 2700 - Long-Term Liabilities</b>			
<a href="#">57-00-27209</a>	2017B GO Bond	325,000.00	
<a href="#">57-00-27313</a>	Interest Payable - 2017B GO Bond	4,946.88	
<a href="#">57-00-27403</a>	IMRF Payable - Net Pension Obligation	45,985.75	
<a href="#">57-00-27406</a>	OPEB Liability	11,470.00	
	<b>Total Category 2700 - Long-Term Liabilities:</b>	<b>387,402.63</b>	
<b>Category: 2790 - Deferred Liabilities</b>			
<a href="#">57-00-26300</a>	Deferred Inflows - OPEB	1,520.00	

**Balance Sheet**

As Of 11/30/2024

<b>Account</b>	<b>Name</b>	<b>Balance</b>
<a href="#">57-00-27900</a>	Deferred Outflows	-58,032.37
<a href="#">57-00-27905</a>	Deferred Inflows	1,567.83
	<b>Total Category 2790 - Deferred Liabilities:</b>	<b>-54,944.54</b>
	<b>Total Liability:</b>	<b>1,261,346.36</b>

**Equity****Category: 2900 - Equity**

<a href="#">57-00-29200</a>	Fund Balance (Unreserved)	802,254.00
<a href="#">57-00-29800</a>	Investment - Fixed Assets	2,348,148.46
	<b>Total Category 2900 - Equity:</b>	<b>3,150,402.46</b>
	<b>Total Beginning Equity:</b>	<b>3,150,402.46</b>
Total Revenue		1,962,228.02
Total Expense		1,958,969.94
<b>Revenues Over/Under Expenses</b>		<b>3,258.08</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>3,153,660.54</b>

**Total Liabilities, Equity and Current Surplus (Deficit): 4,415,006.90**



**Balance Sheet**

**As Of 11/30/2024**

Account	Name	Balance	
<b>Fund: 58 - Railroad</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">58-00-10100</a>	Capital Projects Fund	403,171.73	
<a href="#">58-00-11002</a>	First Mid Ag Services	422.04	
<a href="#">58-00-11101</a>	Allocated Cash	162,391.40	
	<b>Total Category 1000 - Cash and Investments:</b>	<u>565,985.17</u>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">58-00-12105</a>	Accounts Receivable	114,513.00	
	<b>Total Category 1210 - Accounts Receivable:</b>	<u>114,513.00</u>	
<b>Category: 1600 - Prepaid Expenses</b>			
<a href="#">58-00-16000</a>	Prepaid Insurance	2,039.40	
	<b>Total Category 1600 - Prepaid Expenses:</b>	<u>2,039.40</u>	
	<b>Total Assets:</b>	<u>682,537.57</u>	<u>682,537.57</u>
<b>Liability</b>			
<b>Category: 2110 - Accounts Payable</b>			
<a href="#">58-00-21300</a>	Accounts Payable Allocation	8,636.04	
	<b>Total Category 2110 - Accounts Payable:</b>	<u>8,636.04</u>	
	<b>Total Liability:</b>	<u>8,636.04</u>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">58-00-29200</a>	Fund Balance (Unreserved)	475,171.29	
	<b>Total Category 2900 - Equity:</b>	<u>475,171.29</u>	
	<b>Total Beginning Equity:</b>	<u>475,171.29</u>	
Total Revenue		835,235.59	
Total Expense		636,505.35	
<b>Revenues Over/Under Expenses</b>		<u>198,730.24</u>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<u>673,901.53</u>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<u><u>682,537.57</u></u>

**Balance Sheet**

**As Of 11/30/2024**

Account	Name	Balance	
<b>Fund: 59 - Golf Course</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">59-00-10100</a>	Central Bank Deposit Account	356,889.35	
<a href="#">59-00-10110</a>	Petty Cash	600.00	
<a href="#">59-00-11101</a>	Allocated Cash	-335,104.18	
	<b>Total Category 1000 - Cash and Investments:</b>	<u>22,385.17</u>	
<b>Category: 1600 - Prepaid Expenses</b>			
<a href="#">59-00-16000</a>	Prepaid Insurance	2,861.87	
	<b>Total Category 1600 - Prepaid Expenses:</b>	<u>2,861.87</u>	
	<b>Total Assets:</b>	<u>25,247.04</u>	<u>25,247.04</u>
<b>Liability</b>			
<b>Category: 2110 - Accounts Payable</b>			
<a href="#">59-00-21200</a>	Tax Collections Payable	73.87	
<a href="#">59-00-21300</a>	Accounts Payable Allocation	6,415.43	
	<b>Total Category 2110 - Accounts Payable:</b>	<u>6,489.30</u>	
	<b>Total Liability:</b>	<u>6,489.30</u>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">59-00-29200</a>	Fund Balance (Unreserved)	38,312.93	
	<b>Total Category 2900 - Equity:</b>	<u>38,312.93</u>	
	<b>Total Beginning Equity:</b>	<u>38,312.93</u>	
Total Revenue		442,287.77	
Total Expense		461,842.96	
<b>Revenues Over/Under Expenses</b>		<u>-19,555.19</u>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<u>18,757.74</u>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<u>25,247.04</u>

**Balance Sheet**

**As Of 11/30/2024**

Account	Name	Balance	
<b>Fund: 64 - Administrative Services</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">64-00-11101</a>	Allocated Cash	117,402.00	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>117,402.00</b>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">64-00-12139</a>	Trash Accounts Receivable	49,647.78	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>49,647.78</b>	
<b>Category: 1212 - Customer Billing</b>			
<a href="#">64-00-12129</a>	Collections Receivable	9,650.14	
	<b>Total Category 1212 - Customer Billing:</b>	<b>9,650.14</b>	
<b>Category: 1500 - Capital Assets</b>			
<a href="#">64-00-15255</a>	General Plant	282,355.15	
<a href="#">64-00-15256</a>	Accum Provision For Depreciation	-127,115.11	
<a href="#">64-00-15257</a>	Equipment	42,060.57	
<a href="#">64-00-15259</a>	Furniture	389.90	
	<b>Total Category 1500 - Capital Assets:</b>	<b>197,690.51</b>	
<b>Category: 1600 - Prepaid Expenses</b>			
<a href="#">64-00-16000</a>	Prepaid Insurance	16,315.21	
	<b>Total Category 1600 - Prepaid Expenses:</b>	<b>16,315.21</b>	
	<b>Total Assets:</b>	<b>390,705.64</b>	<b><u>390,705.64</u></b>
<b>Liability</b>			
<b>Category: 2110 - Accounts Payable</b>			
<a href="#">64-00-21210</a>	Contracts Payable-Trash	110,936.44	
<a href="#">64-00-21300</a>	Accounts Payable Allocation	11,430.47	
	<b>Total Category 2110 - Accounts Payable:</b>	<b>122,366.91</b>	
<b>Category: 2200 - Accrued Payroll</b>			
<a href="#">64-00-22009</a>	Accrued Vacation	86,645.52	
	<b>Total Category 2200 - Accrued Payroll:</b>	<b>86,645.52</b>	
	<b>Total Liability:</b>	<b>209,012.43</b>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">64-00-29100</a>	Fund Balance (Reserved)	142,745.43	
<a href="#">64-00-29300</a>	Unappropriated Retained Earnings	-14,712.37	
	<b>Total Category 2900 - Equity:</b>	<b>128,033.06</b>	
	<b>Total Beginning Equity:</b>	<b>128,033.06</b>	
Total Revenue		1,504,997.05	
Total Expense		1,451,336.90	
<b>Revenues Over/Under Expenses</b>		<b>53,660.15</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>181,693.21</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>390,705.64</u></b>