



Rochelle, IL

Balance Sheet

Account Summary

As Of 09/30/2024

Account	Name	Balance	
Fund: 01 - General			
Assets			
Category: 1000 - Cash and Investments			
01-00-10110	Petty Cash	900.00	
01-00-10120	Flex Spending	4,818.81	
01-00-10121	Police K-9 Fund	38,254.93	
01-00-10122	Police Bond Fund	1,061.94	
01-00-10123	Police DUI Fund	35,191.26	
01-00-10124	Police Vehicle Fund	2,726.00	
01-00-10125	Police Drug Enforcement Fund	5,263.30	
01-00-10126	Illinois Funds - Cemetery	136,511.01	
01-00-10127	Illinois Funds - Taxes	15,661,108.61	
01-00-10129	Police E-Citation Fees	1,354.39	
01-00-11101	Allocated Cash	-5,043,557.24	
	Total Category 1000 - Cash and Investments:	10,843,633.01	
Category: 1210 - Accounts Receivable			
01-00-12130	Ambulance Receivables	482,415.66	
01-00-12131	Miscellaneous Accounts Receivable	16,235.82	
01-00-12160	Property Tax Receivable	2,350,031.96	
01-00-12161	Accounts Receivable From Other Govern	971,510.01	
01-00-12162	Accounts Receivable	33,046.89	
	Total Category 1210 - Accounts Receivable:	3,853,240.34	
Category: 1212 - Customer Billing			
01-00-12120	Customer Billing	11,196.65	
01-00-12129	Collections Receivable	2,372.37	
	Total Category 1212 - Customer Billing:	13,569.02	
Category: 1600 - Prepaid Expenses			
01-00-16000	Prepaid Insurance	108,088.24	
	Total Category 1600 - Prepaid Expenses:	108,088.24	
	Total Assets:	14,818,530.61	<u>14,818,530.61</u>
Liability			
Category: 2110 - Accounts Payable			
01-00-21211	FICA OASB Tax Payable	-0.02	
01-00-21233	Health Insurance Payable	-17,392.54	
01-00-21234	Life Insurance	-4,870.32	
01-00-21262	Police Bonds Payable	-438.15	
01-00-21264	Dental & Vision Insurance	-10,646.53	
01-00-21300	Accounts Payable Allocation	77,899.67	
01-00-21902	Ambulance Fees Payable (MEDICAID OVEF	183,793.98	
	Total Category 2110 - Accounts Payable:	228,346.09	
Category: 2600 - Deferred Revenues			
01-00-26000	Deferred Revenue	2,350,031.96	
	Total Category 2600 - Deferred Revenues:	2,350,031.96	
	Total Liability:	2,578,378.05	
Equity			
Category: 2900 - Equity			
01-00-29100	Fund Balance (Reserved)	184,091.58	
01-00-29200	Fund Balance (Unreserved)	11,664,889.21	
	Total Category 2900 - Equity:	11,848,980.79	
	Total Beginning Equity:	11,848,980.79	

Balance Sheet

As Of 09/30/2024

Account	Name	Balance
Total Revenue		11,142,144.29
Total Expense		<u>10,750,972.52</u>
Revenues Over/Under Expenses		391,171.77
	Total Equity and Current Surplus (Deficit):	12,240,152.56
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>14,818,530.61</u>

Balance Sheet

As Of 09/30/2024

Account	Name	Balance	
Fund: 11 - Audit			
Assets			
Category: 1000 - Cash and Investments			
11-00-11101	Allocated Cash	-607.54	
	Total Category 1000 - Cash and Investments:	-607.54	
Category: 1210 - Accounts Receivable			
11-00-12160	Property Tax Receivable	28,009.73	
	Total Category 1210 - Accounts Receivable:	28,009.73	
	Total Assets:	27,402.19	<u>27,402.19</u>
Liability			
Category: 2600 - Deferred Revenues			
11-00-26000	Deferred Revenue	28,009.73	
	Total Category 2600 - Deferred Revenues:	28,009.73	
	Total Liability:	28,009.73	
Equity			
Category: 2900 - Equity			
11-00-29100	Fund Balance (Reserved)	4,036.35	
	Total Category 2900 - Equity:	4,036.35	
	Total Beginning Equity:	4,036.35	
Total Revenue		25,756.11	
Total Expense		30,400.00	
Revenues Over/Under Expenses		-4,643.89	
	Total Equity and Current Surplus (Deficit):	-607.54	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>27,402.19</u>

Balance Sheet

As Of 09/30/2024

Account	Name	Balance	
Fund: 12 - Insurance			
Assets			
Category: 1000 - Cash and Investments			
12-00-11101	Allocated Cash	154,279.15	
	Total Category 1000 - Cash and Investments:	154,279.15	
Category: 1210 - Accounts Receivable			
12-00-12160	Property Tax Receivable	375,000.09	
	Total Category 1210 - Accounts Receivable:	375,000.09	
Category: 1600 - Prepaid Expenses			
12-00-16000	Prepaid Insurance	72,512.78	
	Total Category 1600 - Prepaid Expenses:	72,512.78	
	Total Assets:	601,792.02	<u>601,792.02</u>
Liability			
Category: 2110 - Accounts Payable			
12-00-21300	Accounts Payable Allocation	15,013.34	
	Total Category 2110 - Accounts Payable:	15,013.34	
Category: 2600 - Deferred Revenues			
12-00-26000	Deferred Revenue	375,000.09	
	Total Category 2600 - Deferred Revenues:	375,000.09	
	Total Liability:	390,013.43	
Equity			
Category: 2900 - Equity			
12-00-29100	Fund Balance (Reserved)	123,514.54	
	Total Category 2900 - Equity:	123,514.54	
	Total Beginning Equity:	123,514.54	
Total Revenue		345,107.56	
Total Expense		256,843.51	
Revenues Over/Under Expenses		88,264.05	
	Total Equity and Current Surplus (Deficit):	211,778.59	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>601,792.02</u>

Balance Sheet

As Of 09/30/2024

Account	Name	Balance	
Fund: 13 - Illinois Municipal Fund			
Assets			
Category: 1000 - Cash and Investments			
13-00-11101	Allocated Cash	98,897.55	
	Total Category 1000 - Cash and Investments:	98,897.55	
Category: 1210 - Accounts Receivable			
13-00-12160	Property Tax Receivable	100,012.49	
	Total Category 1210 - Accounts Receivable:	100,012.49	
	Total Assets:	198,910.04	<u>198,910.04</u>
Liability			
Category: 2600 - Deferred Revenues			
13-00-26000	Deferred Revenue	100,012.49	
	Total Category 2600 - Deferred Revenues:	100,012.49	
	Total Liability:	100,012.49	
Equity			
Category: 2900 - Equity			
13-00-29100	Fund Balance (Reserved)	87,501.01	
	Total Category 2900 - Equity:	87,501.01	
	Total Beginning Equity:	87,501.01	
Total Revenue		114,661.29	
Total Expense		103,264.75	
Revenues Over/Under Expenses		11,396.54	
	Total Equity and Current Surplus (Deficit):	98,897.55	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>198,910.04</u>

Balance Sheet

As Of 09/30/2024

Account	Name	Balance	
Fund: 14 - Social Security			
Assets			
Category: 1000 - Cash and Investments			
14-00-11101	Allocated Cash	32,819.93	
	Total Category 1000 - Cash and Investments:	32,819.93	
Category: 1210 - Accounts Receivable			
14-00-12160	Property Tax Receivable	235,013.77	
	Total Category 1210 - Accounts Receivable:	235,013.77	
	Total Assets:	267,833.70	<u>267,833.70</u>
Liability			
Category: 2600 - Deferred Revenues			
14-00-26000	Deferred Revenue	235,013.77	
	Total Category 2600 - Deferred Revenues:	235,013.77	
	Total Liability:	235,013.77	
Equity			
Category: 2900 - Equity			
14-00-29100	Fund Balance (Reserved)	8,741.50	
	Total Category 2900 - Equity:	8,741.50	
	Total Beginning Equity:	8,741.50	
Total Revenue		216,104.96	
Total Expense		192,026.53	
Revenues Over/Under Expenses		24,078.43	
	Total Equity and Current Surplus (Deficit):	32,819.93	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>267,833.70</u>

Balance Sheet

As Of 09/30/2024

Account	Name	Balance	
Fund: 15 - Ambulance			
Assets			
Category: 1000 - Cash and Investments			
15-00-10130	Holcomb Bank CD	637,444.73	
15-00-11101	Allocated Cash	89,078.89	
	Total Category 1000 - Cash and Investments:	<u>726,523.62</u>	
Category: 1210 - Accounts Receivable			
15-00-12108	Interest & Dividends Receivable	960.53	
	Total Category 1210 - Accounts Receivable:	<u>960.53</u>	
	Total Assets:	<u>727,484.15</u>	<u>727,484.15</u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
Category: 2900 - Equity			
15-00-29100	Fund Balance (Reserved)	675,885.54	
	Total Category 2900 - Equity:	<u>675,885.54</u>	
	Total Beginning Equity:	<u>675,885.54</u>	
Total Revenue		217,334.84	
Total Expense		165,736.23	
Revenues Over/Under Expenses		<u>51,598.61</u>	
	Total Equity and Current Surplus (Deficit):	<u>727,484.15</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>727,484.15</u>

Balance Sheet

As Of 09/30/2024

Account	Name	Balance	
Fund: 17 - Motor Fuel Tax			
Assets			
Category: 1000 - Cash and Investments			
17-00-10100	Illinois Funds - Motor Fuel Tax	1,673,424.08	
17-00-11101	Allocated Cash	391,068.16	
	Total Category 1000 - Cash and Investments:	<u>2,064,492.24</u>	
Category: 1210 - Accounts Receivable			
17-00-12163	Accounts Receivable From Other Governn	36,867.41	
	Total Category 1210 - Accounts Receivable:	<u>36,867.41</u>	
	Total Assets:	<u>2,101,359.65</u>	<u>2,101,359.65</u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
Category: 2900 - Equity			
17-00-29100	Fund Balance (Reserved)	1,448,017.60	
	Total Category 2900 - Equity:	<u>1,448,017.60</u>	
	Total Beginning Equity:	<u>1,448,017.60</u>	
Total Revenue		653,342.05	
Total Expense		0.00	
Revenues Over/Under Expenses		<u>653,342.05</u>	
	Total Equity and Current Surplus (Deficit):	<u>2,101,359.65</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>2,101,359.65</u></u>

Balance Sheet

As Of 09/30/2024

Account	Name	Balance	
Fund: 18 - Utility Tax			
Assets			
Category: 1000 - Cash and Investments			
18-00-11101	Allocated Cash	799,792.28	
	Total Category 1000 - Cash and Investments:	<u>799,792.28</u>	
Category: 1210 - Accounts Receivable			
18-00-12168	Utility Tax Receivable	67,528.39	
	Total Category 1210 - Accounts Receivable:	<u>67,528.39</u>	
	Total Assets:	<u>867,320.67</u>	<u><u>867,320.67</u></u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
Category: 2900 - Equity			
18-00-29200	Fund Balance (Reserved)	624,894.60	
	Total Category 2900 - Equity:	<u>624,894.60</u>	
	Total Beginning Equity:	<u>624,894.60</u>	
Total Revenue		609,838.53	
Total Expense		<u>367,412.46</u>	
Revenues Over/Under Expenses		<u>242,426.07</u>	
	Total Equity and Current Surplus (Deficit):	<u>867,320.67</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>867,320.67</u></u>

Balance Sheet

As Of 09/30/2024

Account	Name	Balance	
Fund: 19 - Hotel-Motel Tax			
Assets			
Category: 1000 - Cash and Investments			
19-00-10160	Stillman Bank 6 m CD	209,883.25	
19-00-11101	Allocated Cash	128,596.47	
	Total Category 1000 - Cash and Investments:	338,479.72	
Category: 1210 - Accounts Receivable			
19-00-12100	Accounts Receivable	15,697.34	
19-00-12108	Interest & Dividends Rreceivable	293.26	
	Total Category 1210 - Accounts Receivable:	15,990.60	
	Total Assets:	354,470.32	354,470.32
Liability			
Category: 2110 - Accounts Payable			
19-00-21300	Accounts Payable Allocation	1,809.95	
	Total Category 2110 - Accounts Payable:	1,809.95	
	Total Liability:	1,809.95	
Equity			
Category: 2900 - Equity			
19-00-29100	Fund Balance (Reserved)	278,460.69	
	Total Category 2900 - Equity:	278,460.69	
	Total Beginning Equity:	278,460.69	
Total Revenue		238,790.09	
Total Expense		164,590.41	
Revenues Over/Under Expenses		74,199.68	
	Total Equity and Current Surplus (Deficit):	352,660.37	
	Total Liabilities, Equity and Current Surplus (Deficit):		354,470.32

Balance Sheet

As Of 09/30/2024

Account	Name	Balance	
Fund: 20 - Sales Tax			
Assets			
Category: 1000 - Cash and Investments			
20-00-10100	Illinois Funds - Non Home Rule Sales Tax	1,390,687.43	
20-00-11101	Allocated Cash	-435,973.80	
	Total Category 1000 - Cash and Investments:	954,713.63	
Category: 1210 - Accounts Receivable			
20-00-12167	Sales Tax Receivable	353,955.91	
	Total Category 1210 - Accounts Receivable:	353,955.91	
	Total Assets:	1,308,669.54	1,308,669.54
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
20-00-29200	Fund Balance (Reserved)	897,766.65	
	Total Category 2900 - Equity:	897,766.65	
	Total Beginning Equity:	897,766.65	
Total Revenue		1,112,746.39	
Total Expense		701,843.50	
Revenues Over/Under Expenses		410,902.89	
	Total Equity and Current Surplus (Deficit):	1,308,669.54	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>1,308,669.54</u>

Balance Sheet

As Of 09/30/2024

Account	Name	Balance	
Fund: 21 - Lighthouse Pointe TIF			
Assets			
Category: 1000 - Cash and Investments			
21-00-10160	Stillman Bank 6 m CD	524,708.14	
21-00-11101	Allocated Cash	1,013,193.71	
	Total Category 1000 - Cash and Investments:	1,537,901.85	
Category: 1210 - Accounts Receivable			
21-00-12108	Interest & Dividends Receivable	733.16	
	Total Category 1210 - Accounts Receivable:	733.16	
	Total Assets:	1,538,635.01	1,538,635.01
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
21-00-29200	Fund Balance (Reserved)	993,518.78	
	Total Category 2900 - Equity:	993,518.78	
	Total Beginning Equity:	993,518.78	
Total Revenue		666,759.20	
Total Expense		121,642.97	
Revenues Over/Under Expenses		545,116.23	
	Total Equity and Current Surplus (Deficit):	1,538,635.01	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>1,538,635.01</u>

Balance Sheet

As Of 09/30/2024

Account	Name	Balance	
Fund: 22 - Foreign Fire Insurance			
Assets			
Category: 1000 - Cash and Investments			
22-00-10100	Foreign Fire Insurance	24,826.63	
	Total Category 1000 - Cash and Investments:	<u>24,826.63</u>	
	Total Assets:	<u>24,826.63</u>	<u>24,826.63</u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
Category: 2900 - Equity			
22-00-29100	Fund Balance (Reserved)	55,064.67	
	Total Category 2900 - Equity:	<u>55,064.67</u>	
	Total Beginning Equity:	<u>55,064.67</u>	
Total Revenue		430.71	
Total Expense		<u>30,668.75</u>	
Revenues Over/Under Expenses		<u>-30,238.04</u>	
	Total Equity and Current Surplus (Deficit):	<u>24,826.63</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>24,826.63</u>

Balance Sheet

As Of 09/30/2024

Account	Name	Balance	
Fund: 23 - Downtown & Southern Gateway TIF			
Assets			
Category: 1000 - Cash and Investments			
23-00-11101	Allocated Cash	376,616.82	
	Total Category 1000 - Cash and Investments:	376,616.82	
Category: 1100 - Restricted Assets			
23-00-11017	Downtown TIF Bond	2,562,036.84	
	Total Category 1100 - Restricted Assets:	2,562,036.84	
	Total Assets:	2,938,653.66	<u>2,938,653.66</u>
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
23-00-29200	Fund Balance (Reserved)	2,676,407.30	
	Total Category 2900 - Equity:	2,676,407.30	
	Total Beginning Equity:	2,676,407.30	
Total Revenue		510,130.93	
Total Expense		247,884.57	
Revenues Over/Under Expenses		262,246.36	
	Total Equity and Current Surplus (Deficit):	2,938,653.66	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>2,938,653.66</u>

Balance Sheet

As Of 09/30/2024

Account	Name	Balance	
Fund: 24 - Overweight Truck Permit			
Assets			
Category: 1000 - Cash and Investments			
24-00-10130	Holcomb Bank CD	53,120.04	
24-00-11101	Allocated Cash	53,614.97	
	Total Category 1000 - Cash and Investments:	106,735.01	
Category: 1210 - Accounts Receivable			
24-00-12108	Interest & Dividends Receivable	80.06	
	Total Category 1210 - Accounts Receivable:	80.06	
	Total Assets:	106,815.07	106,815.07
Liability			
Category: 9999 - History			
24-00-21902	OTF Overpayments From County	135.00	
	Total Category 9999 - History:	135.00	
	Total Liability:	135.00	
Equity			
Category: 2900 - Equity			
24-00-29200	Fund Balance (Reserved)	78,545.65	
	Total Category 2900 - Equity:	78,545.65	
	Total Beginning Equity:	78,545.65	
Total Revenue		37,134.42	
Total Expense		9,000.00	
Revenues Over/Under Expenses		28,134.42	
	Total Equity and Current Surplus (Deficit):	106,680.07	
	Total Liabilities, Equity and Current Surplus (Deficit):		106,815.07

Balance Sheet

As Of 09/30/2024

Account	Name	Balance	
Fund: 25 - Northern Gateway TIF			
Assets			
Category: 1000 - Cash and Investments			
25-00-11101	Allocated Cash	140,016.68	
	Total Category 1000 - Cash and Investments:	<u>140,016.68</u>	
	Total Assets:	<u>140,016.68</u>	<u><u>140,016.68</u></u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
Category: 2900 - Equity			
25-00-29200	Fund Balance (Reserved)	62,217.66	
	Total Category 2900 - Equity:	<u>62,217.66</u>	
	Total Beginning Equity:	<u>62,217.66</u>	
Total Revenue		164,814.08	
Total Expense		<u>87,015.06</u>	
Revenues Over/Under Expenses		<u>77,799.02</u>	
	Total Equity and Current Surplus (Deficit):	<u>140,016.68</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>140,016.68</u></u>

Balance Sheet

As Of 09/30/2024

Account	Name	Balance	
Fund: 36 - Capital Improvement			
Assets			
Category: 1000 - Cash and Investments			
36-00-11101	Allocated Cash	-669,552.67	
	Total Category 1000 - Cash and Investments:	<u>-669,552.67</u>	
	Total Assets:	<u>-669,552.67</u>	<u><u>-669,552.67</u></u>
Liability			
Category: 2110 - Accounts Payable			
36-00-21100	Accounts Payable	121,791.24	
36-00-21300	Accounts Payable Allocation	19,895.26	
	Total Category 2110 - Accounts Payable:	<u>141,686.50</u>	
	Total Liability:	<u>141,686.50</u>	
Equity			
Category: 2900 - Equity			
36-00-29100	Fund Balance (Reserved)	-509,771.14	
	Total Category 2900 - Equity:	<u>-509,771.14</u>	
	Total Beginning Equity:	<u>-509,771.14</u>	
Total Revenue		2,142,920.77	
Total Expense		<u>2,444,388.80</u>	
Revenues Over/Under Expenses		-301,468.03	
	Total Equity and Current Surplus (Deficit):	-811,239.17	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>-669,552.67</u></u>

Balance Sheet

As Of 09/30/2024

Account	Name	Balance	
Fund: 37 - Stormwater			
Assets			
Category: 1000 - Cash and Investments			
37-00-11101	Allocated Cash	164,245.68	
	Total Category 1000 - Cash and Investments:	<u>164,245.68</u>	
	Total Assets:	<u>164,245.68</u>	<u><u>164,245.68</u></u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
Category: 2900 - Equity			
37-00-29200	Fund Balance (Unreserved)	168,556.19	
	Total Category 2900 - Equity:	<u>168,556.19</u>	
	Total Beginning Equity:	<u>168,556.19</u>	
Total Revenue		3,168.49	
Total Expense		<u>7,479.00</u>	
Revenues Over/Under Expenses		<u>-4,310.51</u>	
	Total Equity and Current Surplus (Deficit):	<u>164,245.68</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>164,245.68</u></u>

Balance Sheet

As Of 09/30/2024

Account	Name	Balance	
Fund: 51 - Water			
Assets			
Category: 1000 - Cash and Investments			
51-00-10126	Illinois Funds - Water	1,570,287.91	
51-00-11101	Allocated Cash	439,776.35	
	Total Category 1000 - Cash and Investments:	2,010,064.26	
Category: 1210 - Accounts Receivable			
51-00-12130	Miscellaneous Accounts Receivable	381.00	
51-00-12140	Lease Receivable	1,528,205.91	
	Total Category 1210 - Accounts Receivable:	1,528,586.91	
Category: 1212 - Customer Billing			
51-00-12120	Customer Billing	498,993.49	
51-00-12125	Unbilled Accounts Receivable	96,163.00	
51-00-12129	Collections Receivable	29,656.23	
	Total Category 1212 - Customer Billing:	624,812.72	
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	464,778.06	
51-00-15122	Completed Const Not Classified	2,730,126.51	
51-00-15123	Accumulated Provision For Depr	-12,814,817.75	
51-00-15124	Water Well #8	256,891.10	
51-00-15306	Intangible Asset	92,569.52	
51-00-15336	Accum Amortization - Intangible Asset	-53,600.18	
51-00-15900	Asset Retirement Obligation	-465,300.00	
	Total Category 1500 - Capital Assets:	23,736,701.68	
Category: 1600 - Prepaid Expenses			
51-00-16000	Prepaid Insurance	34,114.93	
	Total Category 1600 - Prepaid Expenses:	34,114.93	
Category: 1900 - Deferred Assets			
51-00-19100	Deferred Outflows of Resources	198,885.09	
51-00-19101	Deferred Outflows - OPEB	19,544.00	
51-00-19102	Deferred Outflows - ARO	444,246.36	
	Total Category 1900 - Deferred Assets:	662,675.45	
	Total Assets:	28,379,585.24	<u><u>28,379,585.24</u></u>
Liability			
Category: 2110 - Accounts Payable			
51-00-21300	Accounts Payable Allocation	346,453.65	
	Total Category 2110 - Accounts Payable:	346,453.65	

Balance Sheet

As Of 09/30/2024

Account	Name	Balance
Category: 2200 - Accrued Payroll		
51-00-22009	Accrued Vacation	53,649.11
	Total Category 2200 - Accrued Payroll:	53,649.11
Category: 2600 - Deferred Revenues		
51-00-26500	Lessor Deferred Inflow	1,454,989.52
	Total Category 2600 - Deferred Revenues:	1,454,989.52
Category: 2700 - Long-Term Liabilities		
51-00-27102	IEPA Loan - Well #12 and Tower L174882	2,594,327.17
51-00-27103	IEPA Loan - Well #11 Radium Removal L17	2,168,506.86
51-00-27104	IEPA Loan - Well #12 Radium Removal L17	1,326,346.65
51-00-27303	Interest Payable-IEPA L174882	4,021.21
51-00-27304	Interest Payable-IEPA L175426	14,312.15
51-00-27305	Interest Payable-IEPA L175571	1,525.30
51-00-27403	IMRF Payable - Net Pension Obligation	159,863.22
51-00-27406	OPEB Liability	38,822.00
51-00-27600	Lease Liability	39,158.96
	Total Category 2700 - Long-Term Liabilities:	6,346,883.52
Category: 2790 - Deferred Liabilities		
51-00-26300	Deferred Inflows - OPEB	5,147.00
51-00-27905	Deferred Inflows	5,392.50
	Total Category 2790 - Deferred Liabilities:	10,539.50
	Total Liability:	8,212,515.30

Equity

Category: 2900 - Equity		
51-00-29100	Fund Balance (Reserved)	-418,550.42
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:	20,341,221.67
	Total Beginning Equity:	20,341,221.67
Total Revenue		2,960,599.26
Total Expense		3,134,750.99
Revenues Over/Under Expenses		-174,151.73
	Total Equity and Current Surplus (Deficit):	20,167,069.94
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>28,379,585.24</u>

Balance Sheet

As Of 09/30/2024

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	1,570,599.79
52-50-11002	First State Bank CD	291,336.93
52-50-11006	Stillman Bank 6 m CD	3,212,668.93
52-50-11101	Allocated Cash	991,652.23
Total Category 1000 - Cash and Investments:		6,066,457.88
Category: 1210 - Accounts Receivable		
52-50-12108	Interest & Dividends Receivable	14,810.04
52-50-12130	Miscellaneous Accounts Receivable	16,494.98
Total Category 1210 - Accounts Receivable:		31,305.02
Category: 1212 - Customer Billing		
52-50-12120	Customer Billing	621,074.68
52-50-12125	Unbilled Accounts Receivable	113,938.00
52-50-12129	Collections Receivable	32,586.19
Total Category 1212 - Customer Billing:		767,598.87
Category: 1290 - Special Assessments		
52-50-12900	Special Assessments - Deferred	70,347.46
Total Category 1290 - Special Assessments:		70,347.46
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	146,202.41
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 09/30/2024

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	-31,151,125.94	
52-50-15166	Transportation	55,114.00	
52-50-15300	Intangible Asset	76,447.42	
52-50-15336	Accum Amortization - Intangible Asset	-16,244.07	
	Total Category 1500 - Capital Assets:	21,704,473.72	
Category: 1600 - Prepaid Expenses			
52-50-16000	Prepaid Insurance	57,929.72	
	Total Category 1600 - Prepaid Expenses:	57,929.72	
Category: 1900 - Deferred Assets			
52-50-19100	Deferred Outflows of Resources	530,454.12	
52-50-19101	Deferred Outflows - OPEB	52,413.00	
	Total Category 1900 - Deferred Assets:	582,867.12	
	Total Assets:	29,212,767.21	<u>29,212,767.21</u>

Liability

Category: 2110 - Accounts Payable			
52-00-21300	Accounts Payable Allocation	470,710.58	
	Total Category 2110 - Accounts Payable:	470,710.58	
Category: 2200 - Accrued Payroll			
52-50-22009	Accrued Vacation	41,468.28	
	Total Category 2200 - Accrued Payroll:	41,468.28	
Category: 2700 - Long-Term Liabilities			
52-50-27105	IEPA Loan - Askvig L1726800	130,135.05	
52-50-27305	Lease Liability	60,179.67	
52-50-27306	Interest Payable Accrued-IEPA WWTP Upg	21,522.62	
52-50-27307	Interest Payable Accrued-IEPA Askvig	271.12	
52-50-27403	IMRF Payable - Net Pension Obligation	423,742.32	
52-50-27406	OPEB Liability	104,117.00	
52-50-27409	IEPA L175516 Water Recl Plant Improvem	2,277,481.32	
	Total Category 2700 - Long-Term Liabilities:	3,017,449.10	
Category: 2790 - Deferred Liabilities			
52-50-26300	Deferred Inflows - OPEB	13,800.00	
52-50-27905	Deferred Inflows	14,359.08	
	Total Category 2790 - Deferred Liabilities:	28,159.08	
	Total Liability:	3,557,787.04	

Equity

Category: 2900 - Equity			
52-50-29100	Fund Balance (Reserved)	-1,367,813.71	
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	
52-50-29556	Acc Amort CIAC-Treatment Plant	-833,302.86	
52-50-29557	Acc Amort CIAC-Disposal Equip	-368,639.22	

Balance Sheet

As Of 09/30/2024

Account	Name	Balance
52-50-29558	Acc Amort CIAC-Dist Main	-558.96
	Total Category 2900 - Equity:	22,851,839.98
	Total Beginning Equity:	22,851,839.98
Total Revenue		7,933,821.57
Total Expense		5,130,681.38
Revenues Over/Under Expenses		2,803,140.19
	Total Equity and Current Surplus (Deficit):	25,654,980.17
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>29,212,767.21</u>

Balance Sheet

As Of 09/30/2024

Account	Name	Balance	
Fund: 53 - Solid Waste			
Assets			
Category: 1000 - Cash and Investments			
53-00-10130	Holcomb Bank Money Market	539,809.49	
53-00-10131	Illinois Funds - Solid Waste	4,240,444.06	
53-00-11101	Allocated Cash	-309,747.21	
	Total Category 1000 - Cash and Investments:	<u>4,470,506.34</u>	
Category: 1210 - Accounts Receivable			
53-00-12100	Accounts Receivable	126,000.42	
	Total Category 1210 - Accounts Receivable:	<u>126,000.42</u>	
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	370,103.79	
53-00-15171	Miscellaneous Equipment - Accum Deprec	-329,768.24	
53-00-15172	Other Tangible Property	125,386.27	
53-00-15173	Other Tangible Property - Accum Deprecia	-125,386.27	
	Total Category 1500 - Capital Assets:	<u>748,898.32</u>	
Category: 1600 - Prepaid Expenses			
53-00-16000	Prepaid Insurance	8,997.67	
	Total Category 1600 - Prepaid Expenses:	<u>8,997.67</u>	
	Total Assets:	<u>5,354,402.75</u>	<u>5,354,402.75</u>
Liability			
Category: 2410 - Other Liabilities			
53-00-24100	Investment - General Fund	180,780.61	
	Total Category 2410 - Other Liabilities:	<u>180,780.61</u>	
	Total Liability:	<u>180,780.61</u>	
Equity			
Category: 2900 - Equity			
53-00-29200	Fund Balance (Unreserved)	5,329,606.81	
	Total Category 2900 - Equity:	<u>5,329,606.81</u>	
	Total Beginning Equity:	<u>5,329,606.81</u>	
Total Revenue		1,449,399.41	
Total Expense		1,605,384.08	
Revenues Over/Under Expenses		<u>-155,984.67</u>	
	Total Equity and Current Surplus (Deficit):	<u>5,173,622.14</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>5,354,402.75</u>

Balance Sheet

As Of 09/30/2024

Account	Name	Balance
Fund: 54 - Electric		
Assets		
Category: 1000 - Cash and Investments		
54-00-11101	Allocated Cash	14,058,319.31
54-60-10110	Petty Cash	200.00
54-90-10110	Petty Cash	1,150.00
54-90-10126	Illinois Funds - Electric	11,002,466.15
54-90-10133	Central Bank Investment	2,144,882.95
54-90-10144	Stillman Bank 12 m CD	5,210,000.00
	Total Category 1000 - Cash and Investments:	32,417,018.41
Category: 1100 - Restricted Assets		
54-90-11010	Other Special Deposits (PJM Collateral)	622,532.63
54-90-11016	2021-2022 Electric Bond	8,658,009.42
	Total Category 1100 - Restricted Assets:	9,280,542.05
Category: 1210 - Accounts Receivable		
54-90-12108	Interest & Dividends Receivable	148,826.63
54-90-12131	Miscellaneous Accounts Receivable	8,291.64
54-90-12164	Accounts Receivable from Other Funds	409,044.42
	Total Category 1210 - Accounts Receivable:	566,162.69
Category: 1212 - Customer Billing		
54-90-12120	Customer Billing	5,548,403.12
54-90-12121	Unapplied Credits	-147,016.61
54-90-12122	Rochelle City Tax Receivable	55,882.58
54-90-12123	Public Utilities Tax Receivable	157,035.97
54-90-12124	Hillcrest Tax Receivable	5,150.81
54-90-12125	Unbilled Accounts Receivable	355,915.00
54-90-12126	Contract Payments Receivable	35,985.62
54-90-12129	Collections Receivable	205,244.79
	Total Category 1212 - Customer Billing:	6,216,601.28
Category: 1430 - 1430		
54-90-14300	Accum Prov For Uncollectible	-1,323,329.73
	Total Category 1430 - 1430:	-1,323,329.73
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	139,947.93
54-10-15178	Completed Construction Not Classified - G	12,792,871.47
54-10-15180	Accumulated Provision For Depr - Generat	-8,076,899.71
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	5,129,376.72
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	1,473,283.71
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

Balance Sheet

As Of 09/30/2024

Account	Name	Balance	
54-60-15200	Power Operated Equipment	32,981.00	
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	-2,773,362.60	
54-60-15205	Accum Prov for Depr - Station Equipment	-3,400,845.35	
54-60-15206	Accum Prov for Depr - Poles, Towers & Fix	-4,085,806.76	
54-60-15207	Accum Prov for Depr - Overhead Conduct	-8,371,376.64	
54-60-15209	Accum Prov for Depr - Underground Cond	-13,219,597.20	
54-60-15210	Accum Prov for Depr - Services	-1,633,331.95	
54-60-15211	Accum Prov for Depr - Meters	-1,243,357.10	
54-60-15212	Accum Prov for Depr - Security Lights	-243,636.42	
54-60-15213	Accum Prov for Depr - Street Lights & Sign	-1,912,532.17	
54-60-15214	Accum Prov for Depr - Structures & Impro	-232,630.77	
54-60-15215	Accum Prov for Depr - Office Furniture & f	-299,596.73	
54-60-15216	Accum Prov for Depr - Transportation Equ	-1,469,717.67	
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 Eq	-32,981.00	
54-60-15221	Accum Prov for Depr - Communication Eq	-913,569.83	
54-60-15222	Accum Prov for Depr - Miscellaneous Equi	-5,214.06	
54-60-15223	Accum Prov for Depr - Other Tangible Proj	-636,959.64	
54-60-15224	Regulatory Asset	1,944,042.36	
54-60-15225	Accum Prov for Depr - Regulatory Asset	-1,788,310.54	
54-60-15301	Intangible Asset	208,061.80	
54-60-15336	Accum Amortization - Intangible Asset	-43,037.23	
54-70-15226	Office Furniture & Equipment	156,820.51	
54-70-15227	Accum Prov for Depr - Office Furniture & f	-46,159.81	
54-90-15001	Construction Work in Progress	5,344,823.62	
54-90-15228	Office Furniture & Equipment	73,661.00	
54-90-15229	Accum Prov for Depr - Office Furniture & f	-23,514.86	
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	-1,433,518.52	
	Total Category 1500 - Capital Assets:	49,240,822.50	
Category: 1540 - Inventories			
54-60-15400	Inventories	1,744,843.53	
	Total Category 1540 - Inventories:	1,744,843.53	
Category: 1600 - Prepaid Expenses			
54-90-16000	Prepaid Insurance	165,707.36	
	Total Category 1600 - Prepaid Expenses:	165,707.36	
Category: 1900 - Deferred Assets			
54-00-19100	Deferred Outflows of Resources	1,568,320.36	
54-00-19101	Deferred Outflows - OPEB	155,461.00	
	Total Category 1900 - Deferred Assets:	1,723,781.36	
	Total Assets:	100,032,149.45	<u>100,032,149.45</u>

Liability

Category: 2110 - Accounts Payable			
54-00-21300	Accounts Payable Allocation	735,708.60	
54-90-21265	Rochelle City Tax	72,446.51	
54-90-21266	Public Utilities Tax	135,642.09	
54-90-21267	Hillcrest Tax	4,125.32	
	Total Category 2110 - Accounts Payable:	947,922.52	

Balance Sheet

As Of 09/30/2024

Account	Name	Balance
Category: 2200 - Accrued Payroll		
54-90-22009	Accrued Vacation	143,735.68
	Total Category 2200 - Accrued Payroll:	143,735.68
Category: 2700 - Long-Term Liabilities		
54-00-27406	OPEB Liability	308,818.00
54-00-27414	2021 Holcomb Bank Loan	663,175.88
54-60-27305	Lease Liability	165,188.39
54-90-27000	IMRF Payable - Net Pension Obligation	1,248,228.00
54-90-27204	2023 Revenue Bond Payable	4,795,000.00
54-90-27205	2022 Revenue Bond Payable	7,825,000.00
54-90-27206	2021 Revenue Bond Payable	6,895,000.00
54-90-27211	Bond Premium-2021	725,216.70
54-90-27212	Bond Premium-2022	708,074.79
54-90-27213	Bond Premium-2023	321,541.56
54-90-27308	Interest Payable Accrued-2021	38,850.00
54-90-27309	Interest Payable Accrued - 2022	44,091.67
54-90-27311	Interest Payable Accrued - 2023	37,883.33
	Total Category 2700 - Long-Term Liabilities:	23,776,068.32
Category: 2790 - Deferred Liabilities		
54-00-26300	Deferred Inflows - OPEB	40,930.00
54-00-27905	Deferred Inflows	42,411.22
	Total Category 2790 - Deferred Liabilities:	83,341.22
	Total Liability:	24,951,067.74
Equity		
Category: 2900 - Equity		
54-90-29100	Fund Balance (Reserved)	20,383,321.12
54-90-29300	Unappropriated Retained Earnings	46,072,926.92
	Total Category 2900 - Equity:	66,456,248.04
	Total Beginning Equity:	66,456,248.04
Total Revenue		36,293,053.83
Total Expense		27,668,220.16
Revenues Over/Under Expenses		8,624,833.67
	Total Equity and Current Surplus (Deficit):	75,081,081.71
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>100,032,149.45</u>

Balance Sheet

As Of 09/30/2024

Account	Name	Balance	
Fund: 55 - Tech Center/Advance Communications			
Assets			
Category: 1000 - Cash and Investments			
55-00-11101	Allocated Cash	231,662.25	
	Total Category 1000 - Cash and Investments:	231,662.25	
Category: 1100 - Restricted Assets			
55-00-11011	2017A Debt Certificate Principal and Inter	383,529.68	
	Total Category 1100 - Restricted Assets:	383,529.68	
Category: 1210 - Accounts Receivable			
55-00-12100	Accounts Receivable	60,057.65	
55-00-12140	Lease Receivable	1,311,227.16	
55-32-12100	Accounts Receivable	63,806.18	
	Total Category 1210 - Accounts Receivable:	1,435,090.99	
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	-2,465,759.45	
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	-11,914.74	
55-32-15239	Accum Prov For Depreciation - Communic	-3,388,734.53	
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:	4,078,538.13	
Category: 1600 - Prepaid Expenses			
55-00-16000	Prepaid Insurance	1,311.67	
	Total Category 1600 - Prepaid Expenses:	1,311.67	
Category: 1900 - Deferred Assets			
55-00-19100	Deferred Outflows of Resources	99,442.56	
55-00-19101	Deferred Outflows - OPEB	26,650.00	
55-00-19106	Loss on Refunding	47,289.85	
55-32-19000	Deferred Outflows of Resources	172,349.10	
	Total Category 1900 - Deferred Assets:	345,731.51	
	Total Assets:	6,466,893.63	<u>6,466,893.63</u>
Liability			
Category: 2110 - Accounts Payable			
55-00-21300	Accounts Payable Allocation	11,287.11	
	Total Category 2110 - Accounts Payable:	11,287.11	
Category: 2200 - Accrued Payroll			
55-32-22009	Accrued Vacation	910.74	
	Total Category 2200 - Accrued Payroll:	910.74	
Category: 2600 - Deferred Revenues			
55-00-26500	Lessor Deferred Inflow	1,268,571.94	
	Total Category 2600 - Deferred Revenues:	1,268,571.94	
Category: 2700 - Long-Term Liabilities			
55-00-27305	Lease Liability	6,481.99	
55-00-27310	Notes Payable - Intergovernmental Loan	223,490.29	
55-00-27403	IMRF Payable - Net Pension Obligation	79,931.12	
55-00-27406	OPEB Liability	52,941.00	
55-00-27411	2017A Debt Certificates	1,655,000.00	
55-00-27412	2017 Debt Certificate Premium	34,754.46	

Balance Sheet

As Of 09/30/2024

Account	Name	Balance
55-32-27312	Notes Payable - Intergovernmental Loan	185,554.13
55-32-27403	IMRF Payable - Net Pension Obligation	139,060.24
	Total Category 2700 - Long-Term Liabilities:	2,377,213.23
Category: 2790 - Deferred Liabilities		
55-00-26300	Deferred Inflows - OPEB	7,016.00
55-00-27905	Deferred Inflows	2,697.26
55-32-27905	Deferred Inflows	4,679.49
	Total Category 2790 - Deferred Liabilities:	14,392.75
	Total Liability:	3,672,375.77
Equity		
Category: 2900 - Equity		
55-00-29200	Fund Balance (Unreserved)	2,435,958.59
55-32-29500	Contributed Capital	352,922.11
	Total Category 2900 - Equity:	2,788,880.70
	Total Beginning Equity:	2,788,880.70
Total Revenue		947,544.27
Total Expense		941,907.11
Revenues Over/Under Expenses		5,637.16
	Total Equity and Current Surplus (Deficit):	2,794,517.86
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>6,466,893.63</u>

Balance Sheet

As Of 09/30/2024

Account	Name	Balance	
Fund: 56 - Network Administration			
Assets			
Category: 1000 - Cash and Investments			
56-40-11101	Allocated Cash	524,258.37	
	Total Category 1000 - Cash and Investments:	524,258.37	
Category: 1500 - Capital Assets			
56-40-15165	Accumulated Provision For Depr	-22,652.10	
56-40-15245	Equipment	39,609.72	
56-40-15246	Furniture	630.26	
	Total Category 1500 - Capital Assets:	17,587.88	
Category: 1600 - Prepaid Expenses			
56-40-16000	Prepaid Insurance	8,157.60	
	Total Category 1600 - Prepaid Expenses:	8,157.60	
	Total Assets:	550,003.85	550,003.85
Liability			
Category: 2110 - Accounts Payable			
56-00-21300	Accounts Payable Allocation	4,272.65	
	Total Category 2110 - Accounts Payable:	4,272.65	
Category: 2200 - Accrued Payroll			
56-40-22009	Accrued Vacation	21,762.00	
	Total Category 2200 - Accrued Payroll:	21,762.00	
	Total Liability:	26,034.65	
Equity			
Category: 2900 - Equity			
56-00-29100	Fund Balance (Reserved)	349,275.50	
56-40-29300	Unappropriated Retained Earnings	30,839.61	
	Total Category 2900 - Equity:	380,115.11	
	Total Beginning Equity:	380,115.11	
Total Revenue		905,864.88	
Total Expense		762,010.79	
Revenues Over/Under Expenses		143,854.09	
	Total Equity and Current Surplus (Deficit):	523,969.20	
	Total Liabilities, Equity and Current Surplus (Deficit):		550,003.85

Balance Sheet

As Of 09/30/2024

Account	Name	Balance	
Fund: 57 - Airport			
Assets			
Category: 1000 - Cash and Investments			
57-00-10100	Illinois Funds - Airport	8,023.17	
57-00-10110	Petty Cash	200.00	
57-00-11101	Allocated Cash	119,734.13	
	Total Category 1000 - Cash and Investments:	127,957.30	
Category: 1100 - Restricted Assets			
57-00-11012	Cash Held at Paying Agent	54,946.87	
	Total Category 1100 - Restricted Assets:	54,946.87	
Category: 1210 - Accounts Receivable			
57-00-12100	Accounts Receivable	271.45	
57-00-12130	Miscellaneous Accounts Receivable	11,767.40	
57-00-12140	Lease Receivable	715,128.49	
57-00-12160	Property Tax Receivable	63,403.56	
	Total Category 1210 - Accounts Receivable:	790,570.90	
Category: 1500 - Capital Assets			
57-00-15247	Land and Land Rights	1,209,901.98	
57-00-15248	Structures and Improvements	3,634,514.82	
57-00-15249	Accum Prov for Depr - Structures & Impro	-1,649,871.00	
57-00-15250	Miscellaneous Equipment	107,063.69	
57-00-15251	Accum Prov for Depr - Miscellaneous Equi	-96,376.80	
57-00-15253	Other Tangible Property	2,134,355.42	
57-00-15254	Accum Prov for Depr - Other Tangible Proj	-1,914,085.34	
	Total Category 1500 - Capital Assets:	3,425,502.77	
Category: 1600 - Prepaid Expenses			
57-00-16000	Prepaid Insurance	6,873.97	
57-00-16001	Prepaid Aviation Fuel	19,428.93	
	Total Category 1600 - Prepaid Expenses:	26,302.90	
Category: 1900 - Deferred Assets			
57-00-19101	Deferred Outflows - OPEB	5,775.00	
57-00-19109	Loss on Refunding	12,780.02	
	Total Category 1900 - Deferred Assets:	18,555.02	
	Total Assets:	4,443,835.76	<u>4,443,835.76</u>
Liability			
Category: 1212 - Customer Billing			
57-00-12121	Unapplied Credits	19,101.48	
	Total Category 1212 - Customer Billing:	19,101.48	
Category: 2110 - Accounts Payable			
57-00-21300	Accounts Payable Allocation	10,959.94	
	Total Category 2110 - Accounts Payable:	10,959.94	
Category: 2200 - Accrued Payroll			
57-00-22009	Accrued Vacation	4,079.31	
	Total Category 2200 - Accrued Payroll:	4,079.31	
Category: 2600 - Deferred Revenues			
57-00-26100	Deferred Revenue	73,143.51	
57-00-26500	Lessor Deferred Inflow	688,945.02	
	Total Category 2600 - Deferred Revenues:	762,088.53	
Category: 2700 - Long-Term Liabilities			
57-00-27209	2017B GO Bond	325,000.00	
57-00-27313	Interest Payable - 2017B GO Bond	4,946.88	
57-00-27403	IMRF Payable - Net Pension Obligation	45,985.75	
57-00-27406	OPEB Liability	11,470.00	
	Total Category 2700 - Long-Term Liabilities:	387,402.63	
Category: 2790 - Deferred Liabilities			
57-00-26300	Deferred Inflows - OPEB	1,520.00	

Balance Sheet

As Of 09/30/2024

Account	Name	Balance
57-00-27900	Deferred Outflows	-58,032.37
57-00-27905	Deferred Inflows	1,567.83
	Total Category 2790 - Deferred Liabilities:	-54,944.54
	Total Liability:	1,128,687.35

Equity**Category: 2900 - Equity**

57-00-29200	Fund Balance (Unreserved)	802,254.00
57-00-29800	Investment - Fixed Assets	2,348,148.46
	Total Category 2900 - Equity:	3,150,402.46
	Total Beginning Equity:	3,150,402.46
Total Revenue		1,885,010.53
Total Expense		1,720,264.58
Revenues Over/Under Expenses		164,745.95
	Total Equity and Current Surplus (Deficit):	3,315,148.41

Total Liabilities, Equity and Current Surplus (Deficit): 4,443,835.76

Balance Sheet

As Of 09/30/2024

Account	Name	Balance	
Fund: 58 - Railroad			
Assets			
Category: 1000 - Cash and Investments			
58-00-10100	Capital Projects Fund	401,906.44	
58-00-11002	First Mid Ag Services	622.86	
58-00-11101	Allocated Cash	213,089.64	
	Total Category 1000 - Cash and Investments:	<u>615,618.94</u>	
Category: 1210 - Accounts Receivable			
58-00-12105	Accounts Receivable	114,513.00	
	Total Category 1210 - Accounts Receivable:	<u>114,513.00</u>	
Category: 1600 - Prepaid Expenses			
58-00-16000	Prepaid Insurance	2,039.40	
	Total Category 1600 - Prepaid Expenses:	<u>2,039.40</u>	
	Total Assets:	<u>732,171.34</u>	<u>732,171.34</u>
Liability			
Category: 2110 - Accounts Payable			
58-00-21300	Accounts Payable Allocation	13,785.00	
	Total Category 2110 - Accounts Payable:	<u>13,785.00</u>	
	Total Liability:	<u>13,785.00</u>	
Equity			
Category: 2900 - Equity			
58-00-29200	Fund Balance (Unreserved)	475,171.29	
	Total Category 2900 - Equity:	<u>475,171.29</u>	
	Total Beginning Equity:	<u>475,171.29</u>	
Total Revenue		766,719.57	
Total Expense		523,504.52	
Revenues Over/Under Expenses		<u>243,215.05</u>	
	Total Equity and Current Surplus (Deficit):	<u>718,386.34</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>732,171.34</u></u>

Balance Sheet

As Of 09/30/2024

Account	Name	Balance	
Fund: 59 - Golf Course			
Assets			
Category: 1000 - Cash and Investments			
59-00-10100	Central Bank Deposit Account	309,922.04	
59-00-10110	Petty Cash	600.00	
59-00-11101	Allocated Cash	-273,679.69	
	Total Category 1000 - Cash and Investments:	<u>36,842.35</u>	
Category: 1600 - Prepaid Expenses			
59-00-16000	Prepaid Insurance	4,594.55	
	Total Category 1600 - Prepaid Expenses:	<u>4,594.55</u>	
	Total Assets:	<u>41,436.90</u>	<u>41,436.90</u>
Liability			
Category: 2110 - Accounts Payable			
59-00-21200	Tax Collections Payable	62.81	
59-00-21300	Accounts Payable Allocation	11,842.73	
	Total Category 2110 - Accounts Payable:	<u>11,905.54</u>	
	Total Liability:	<u>11,905.54</u>	
Equity			
Category: 2900 - Equity			
59-00-29200	Fund Balance (Unreserved)	38,312.93	
	Total Category 2900 - Equity:	<u>38,312.93</u>	
	Total Beginning Equity:	<u>38,312.93</u>	
Total Revenue		373,304.77	
Total Expense		382,086.34	
Revenues Over/Under Expenses		<u>-8,781.57</u>	
	Total Equity and Current Surplus (Deficit):	<u>29,531.36</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>41,436.90</u>

Balance Sheet

As Of 09/30/2024

Account	Name	Balance	
Fund: 64 - Administrative Services			
Assets			
Category: 1000 - Cash and Investments			
64-00-11101	Allocated Cash	139,504.20	
	Total Category 1000 - Cash and Investments:	139,504.20	
Category: 1210 - Accounts Receivable			
64-00-12139	Trash Accounts Receivable	99,384.38	
	Total Category 1210 - Accounts Receivable:	99,384.38	
Category: 1212 - Customer Billing			
64-00-12129	Collections Receivable	10,646.34	
	Total Category 1212 - Customer Billing:	10,646.34	
Category: 1500 - Capital Assets			
64-00-15255	General Plant	282,355.15	
64-00-15256	Accum Provision For Depreciation	-127,115.11	
64-00-15257	Equipment	42,060.57	
64-00-15259	Furniture	389.90	
	Total Category 1500 - Capital Assets:	197,690.51	
Category: 1600 - Prepaid Expenses			
64-00-16000	Prepaid Insurance	16,315.21	
	Total Category 1600 - Prepaid Expenses:	16,315.21	
	Total Assets:	463,540.64	463,540.64
Liability			
Category: 2110 - Accounts Payable			
64-00-21210	Contracts Payable-Trash	106,091.50	
64-00-21300	Accounts Payable Allocation	7,673.47	
	Total Category 2110 - Accounts Payable:	113,764.97	
Category: 2200 - Accrued Payroll			
64-00-22009	Accrued Vacation	86,645.52	
	Total Category 2200 - Accrued Payroll:	86,645.52	
	Total Liability:	200,410.49	
Equity			
Category: 2900 - Equity			
64-00-29100	Fund Balance (Reserved)	142,745.43	
64-00-29300	Unappropriated Retained Earnings	-14,712.37	
	Total Category 2900 - Equity:	128,033.06	
	Total Beginning Equity:	128,033.06	
Total Revenue		1,238,222.30	
Total Expense		1,103,125.21	
Revenues Over/Under Expenses		135,097.09	
	Total Equity and Current Surplus (Deficit):	263,130.15	
	Total Liabilities, Equity and Current Surplus (Deficit):		463,540.64