



Rochelle, IL

Balance Sheet

Account Summary

As Of 05/31/2023

Account	Name	Balance
Fund: 01 - General		
Assets		
Category: 1000 - Cash and Investments		
01-00-10110	Petty Cash	900.00
01-00-10120	Flex Spending	1,635.53
01-00-10121	Police K-9 Fund	35,024.16
01-00-10122	Police Bond Fund	691.51
01-00-10123	Police DUI Fund	27,967.35
01-00-10124	Police Vehicle Fund	2,475.34
01-00-10125	Police Drug Enforcement Fund	5,198.30
01-00-10126	Illinois Funds - Cemetery	127,019.87
01-00-10127	Illinois Funds - Taxes	9,312,293.81
01-00-11021	IMET 1-3 Fund - General	3,556,033.45
01-00-11101	Allocated Cash	-2,456,657.17
Total Category 1000 - Cash and Investments:		10,612,582.15
Category: 1100 - Restricted Assets		
01-00-11020	IMET 1-3 Fund - ARPA	586,923.93
Total Category 1100 - Restricted Assets:		586,923.93
Category: 1210 - Accounts Receivable		
01-00-12130	Ambulance Receivables	233,598.30
01-00-12131	Miscellaneous Accounts Receivable	36,975.53
01-00-12160	Property Tax Receivable	2,234,395.05
01-00-12161	Accounts Receivable From Other Governme	942,657.83
01-00-12162	Accounts Receivable	35,067.57
Total Category 1210 - Accounts Receivable:		3,482,694.28
Category: 1212 - Customer Billing		
01-00-12120	Customer Billing	11,944.56
Total Category 1212 - Customer Billing:		11,944.56
Total Assets:		14,694,144.92
		14,694,144.92
Liability		
Category: 2110 - Accounts Payable		
01-00-21233	Health Insurance Payable	-198,911.10
01-00-21234	Life Insurance	-3,525.37
01-00-21262	Police Bonds Payable	-778.15
01-00-21264	Dental & Vision Insurance	-7,178.53
01-00-21300	Accounts Payable Allocation	56,645.59
01-00-21902	Ambulance Fees Payable (MEDICAID OVERP	307,339.00
Total Category 2110 - Accounts Payable:		153,591.44
Category: 2600 - Deferred Revenues		
01-00-26000	Deferred Revenue	3,340,779.05
Total Category 2600 - Deferred Revenues:		3,340,779.05
Total Liability:		3,494,370.49
Equity		
Category: 2900 - Equity		
01-00-29100	Fund Balance (Reserved)	184,091.58
01-00-29200	Fund Balance (Unreserved)	10,905,471.14
Total Category 2900 - Equity:		11,089,562.72
Total Beginning Equity:		11,089,562.72

Balance Sheet

As Of 05/31/2023

Account	Name	Balance
Total Revenue		4,809,185.22
Total Expense		4,698,973.51
Revenues Over/Under Expenses		110,211.71
	Total Equity and Current Surplus (Deficit):	11,199,774.43
	Total Liabilities, Equity and Current Surplus (Deficit):	14,694,144.92

Balance Sheet

As Of 05/31/2023

Account	Name	Balance
Fund: 11 - Audit		
Assets		
Category: 1000 - Cash and Investments		
11-00-11101	Allocated Cash	-8,163.11
	Total Category 1000 - Cash and Investments:	-8,163.11
Category: 1210 - Accounts Receivable		
11-00-12160	Property Tax Receivable	28,006.19
	Total Category 1210 - Accounts Receivable:	28,006.19
	Total Assets:	19,843.08
		19,843.08
Liability		
Category: 2600 - Deferred Revenues		
11-00-26000	Deferred Revenue	28,006.19
	Total Category 2600 - Deferred Revenues:	28,006.19
	Total Liability:	28,006.19
Equity		
Category: 2900 - Equity		
11-00-29100	Fund Balance (Reserved)	9,311.27
	Total Category 2900 - Equity:	9,311.27
	Total Beginning Equity:	9,311.27
Total Revenue		25.62
Total Expense		17,500.00
Revenues Over/Under Expenses		-17,474.38
	Total Equity and Current Surplus (Deficit):	-8,163.11
	Total Liabilities, Equity and Current Surplus (Deficit):	19,843.08

Balance Sheet

As Of 05/31/2023

Account	Name	Balance	
Fund: 12 - Insurance			
Assets			
Category: 1000 - Cash and Investments			
12-00-11101	Allocated Cash	-133,698.38	
	Total Category 1000 - Cash and Investments:	-133,698.38	
Category: 1210 - Accounts Receivable			
12-00-12160	Property Tax Receivable	375,011.06	
	Total Category 1210 - Accounts Receivable:	375,011.06	
Category: 1600 - Prepaid Expenses			
12-00-16000	Prepaid Insurance	79,567.60	
	Total Category 1600 - Prepaid Expenses:	79,567.60	
	Total Assets:	320,880.28	320,880.28
Liability			
Category: 2110 - Accounts Payable			
12-00-21300	Accounts Payable Allocation	16,406.32	
	Total Category 2110 - Accounts Payable:	16,406.32	
Category: 2600 - Deferred Revenues			
12-00-26000	Deferred Revenue	375,011.06	
	Total Category 2600 - Deferred Revenues:	375,011.06	
	Total Liability:	391,417.38	
Equity			
Category: 2900 - Equity			
12-00-29100	Fund Balance (Reserved)	59,180.49	
	Total Category 2900 - Equity:	59,180.49	
	Total Beginning Equity:	59,180.49	
Total Revenue		1.58	
Total Expense		129,719.17	
Revenues Over/Under Expenses		-129,717.59	
	Total Equity and Current Surplus (Deficit):	-70,537.10	
	Total Liabilities, Equity and Current Surplus (Deficit):		320,880.28

Balance Sheet

As Of 05/31/2023

Account	Name	Balance	
Fund: 13 - Illinois Municipal Fund			
Assets			
Category: 1000 - Cash and Investments			
13-00-11101	Allocated Cash	18,740.39	
	Total Category 1000 - Cash and Investments:	18,740.39	
Category: 1210 - Accounts Receivable			
13-00-12160	Property Tax Receivable	114,998.11	
	Total Category 1210 - Accounts Receivable:	114,998.11	
	Total Assets:	133,738.50	133,738.50
Liability			
Category: 2600 - Deferred Revenues			
13-00-26000	Deferred Revenue	114,998.11	
	Total Category 2600 - Deferred Revenues:	114,998.11	
	Total Liability:	114,998.11	
Equity			
Category: 2900 - Equity			
13-00-29100	Fund Balance (Reserved)	63,446.52	
	Total Category 2900 - Equity:	63,446.52	
	Total Beginning Equity:	63,446.52	
Total Revenue		147.83	
Total Expense		44,853.96	
Revenues Over/Under Expenses		-44,706.13	
	Total Equity and Current Surplus (Deficit):	18,740.39	
	Total Liabilities, Equity and Current Surplus (Deficit):		133,738.50

Balance Sheet

As Of 05/31/2023

Account	Name	Balance	
Fund: 14 - Social Security			
Assets			
Category: 1000 - Cash and Investments			
14-00-11101	Allocated Cash	-86,218.09	
	Total Category 1000 - Cash and Investments:	-86,218.09	
Category: 1210 - Accounts Receivable			
14-00-12160	Property Tax Receivable	239,992.35	
	Total Category 1210 - Accounts Receivable:	239,992.35	
	Total Assets:	153,774.26	153,774.26
Liability			
Category: 2600 - Deferred Revenues			
14-00-26000	Deferred Revenue	239,992.35	
	Total Category 2600 - Deferred Revenues:	239,992.35	
	Total Liability:	239,992.35	
Equity			
Category: 2900 - Equity			
14-00-29100	Fund Balance (Reserved)	3,633.14	
	Total Category 2900 - Equity:	3,633.14	
	Total Beginning Equity:	3,633.14	
Total Revenue		0.00	
Total Expense		89,851.23	
Revenues Over/Under Expenses		-89,851.23	
	Total Equity and Current Surplus (Deficit):	-86,218.09	
	Total Liabilities, Equity and Current Surplus (Deficit):		153,774.26

Balance Sheet

As Of 05/31/2023

Account	Name	Balance	
Fund: 15 - Ambulance			
Assets			
Category: 1000 - Cash and Investments			
15-00-10130	Holcomb Bank CD	600,000.00	
15-00-11101	Allocated Cash	162,024.82	
	Total Category 1000 - Cash and Investments:	762,024.82	
Category: 1210 - Accounts Receivable			
15-00-12108	Interest & Dividends Receivable	5,030.14	
	Total Category 1210 - Accounts Receivable:	5,030.14	
	Total Assets:	767,054.96	767,054.96
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
15-00-29100	Fund Balance (Reserved)	620,570.39	
	Total Category 2900 - Equity:	620,570.39	
	Total Beginning Equity:	620,570.39	
Total Revenue		146,484.57	
Total Expense		0.00	
Revenues Over/Under Expenses		146,484.57	
	Total Equity and Current Surplus (Deficit):	767,054.96	
	Total Liabilities, Equity and Current Surplus (Deficit):		767,054.96

Balance Sheet

As Of 05/31/2023

Account	Name	Balance	
Fund: 17 - Motor Fuel Tax			
Assets			
Category: 1000 - Cash and Investments			
17-00-10100	Illinois Funds - Motor Fuel Tax	1,017,865.45	
17-00-11101	Allocated Cash	366,864.46	
	Total Category 1000 - Cash and Investments:	1,384,729.91	
Category: 1210 - Accounts Receivable			
17-00-12163	Accounts Receivable From Other Governme	36,868.13	
	Total Category 1210 - Accounts Receivable:	36,868.13	
	Total Assets:	1,421,598.04	1,421,598.04
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
17-00-29100	Fund Balance (Reserved)	1,242,305.53	
	Total Category 2900 - Equity:	1,242,305.53	
	Total Beginning Equity:	1,242,305.53	
Total Revenue		179,292.51	
Total Expense		0.00	
Revenues Over/Under Expenses		179,292.51	
	Total Equity and Current Surplus (Deficit):	1,421,598.04	
	Total Liabilities, Equity and Current Surplus (Deficit):		1,421,598.04

Balance Sheet

As Of 05/31/2023

Account	Name	Balance	
Fund: 18 - Utility Tax			
Assets			
Category: 1000 - Cash and Investments			
18-00-11101	Allocated Cash	1,892,657.18	
	Total Category 1000 - Cash and Investments:	1,892,657.18	
Category: 1210 - Accounts Receivable			
18-00-12168	Utility Tax Receivable	69,261.78	
	Total Category 1210 - Accounts Receivable:	69,261.78	
	Total Assets:	1,961,918.96	1,961,918.96
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
18-00-29200	Fund Balance (Reserved)	1,576,322.25	
	Total Category 2900 - Equity:	1,576,322.25	
	Total Beginning Equity:	1,576,322.25	
Total Revenue		385,596.71	
Total Expense		0.00	
Revenues Over/Under Expenses		385,596.71	
	Total Equity and Current Surplus (Deficit):	1,961,918.96	
	Total Liabilities, Equity and Current Surplus (Deficit):		1,961,918.96

Balance Sheet

As Of 05/31/2023

Account	Name	Balance
Fund: 19 - Hotel-Motel Tax		
Assets		
Category: 1000 - Cash and Investments		
19-00-11101	Allocated Cash	330,802.33
	Total Category 1000 - Cash and Investments:	330,802.33
Category: 1210 - Accounts Receivable		
19-00-12100	Accounts Receivable	21,756.96
	Total Category 1210 - Accounts Receivable:	21,756.96
	Total Assets:	352,559.29
		352,559.29
Liability		
Category: 2110 - Accounts Payable		
19-00-21300	Accounts Payable Allocation	5,094.06
	Total Category 2110 - Accounts Payable:	5,094.06
	Total Liability:	5,094.06
Equity		
Category: 2900 - Equity		
19-00-29100	Fund Balance (Reserved)	408,712.21
	Total Category 2900 - Equity:	408,712.21
	Total Beginning Equity:	408,712.21
Total Revenue		93,773.03
Total Expense		155,020.01
Revenues Over/Under Expenses		-61,246.98
	Total Equity and Current Surplus (Deficit):	347,465.23
	Total Liabilities, Equity and Current Surplus (Deficit):	352,559.29

Balance Sheet

As Of 05/31/2023

Account	Name	Balance	
Fund: 20 - Sales Tax			
Assets			
Category: 1000 - Cash and Investments			
20-00-10100	Illinois Funds - Non Home Rule Sales Tax	3,321,149.02	
20-00-11101	Allocated Cash	-2,118,124.77	
	Total Category 1000 - Cash and Investments:	1,203,024.25	
Category: 1210 - Accounts Receivable			
20-00-12167	Sales Tax Receivable	393,879.02	
	Total Category 1210 - Accounts Receivable:	393,879.02	
	Total Assets:	1,596,903.27	1,596,903.27
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
20-00-29200	Fund Balance (Reserved)	1,007,812.82	
	Total Category 2900 - Equity:	1,007,812.82	
	Total Beginning Equity:	1,007,812.82	
Total Revenue		668,257.10	
Total Expense		79,166.65	
Revenues Over/Under Expenses		589,090.45	
	Total Equity and Current Surplus (Deficit):	1,596,903.27	
	Total Liabilities, Equity and Current Surplus (Deficit):		1,596,903.27

Balance Sheet

As Of 05/31/2023

Account	Name	Balance	
Fund: 21 - Lighthouse Pointe TIF			
Assets			
Category: 1000 - Cash and Investments			
21-00-11101	Allocated Cash	826,210.76	
	Total Category 1000 - Cash and Investments:	826,210.76	
	Total Assets:	826,210.76	826,210.76
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
21-00-29200	Fund Balance (Reserved)	903,331.60	
	Total Category 2900 - Equity:	903,331.60	
	Total Beginning Equity:	903,331.60	
Total Revenue		3,487.60	
Total Expense		80,608.44	
Revenues Over/Under Expenses		-77,120.84	
	Total Equity and Current Surplus (Deficit):	826,210.76	
	Total Liabilities, Equity and Current Surplus (Deficit):		826,210.76

Balance Sheet

As Of 05/31/2023

Account	Name	Balance	
Fund: 22 - Foreign Fire Insurance			
Assets			
Category: 1000 - Cash and Investments			
22-00-10100	Foreign Fire Insurance	37,771.91	
	Total Category 1000 - Cash and Investments:	37,771.91	
	Total Assets:	37,771.91	37,771.91
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
22-00-29100	Fund Balance (Reserved)	40,240.21	
	Total Category 2900 - Equity:	40,240.21	
	Total Beginning Equity:	40,240.21	
Total Revenue		250.41	
Total Expense		2,718.71	
Revenues Over/Under Expenses		-2,468.30	
	Total Equity and Current Surplus (Deficit):	37,771.91	
	Total Liabilities, Equity and Current Surplus (Deficit):		37,771.91

Balance Sheet

As Of 05/31/2023

Account	Name	Balance
Fund: 23 - Downtown & Southern Gateway TIF		
Assets		
Category: 1000 - Cash and Investments		
23-00-11101	Allocated Cash	242,740.50
	Total Category 1000 - Cash and Investments:	242,740.50
	Total Assets:	242,740.50
		242,740.50
Liability		
Category: 2110 - Accounts Payable		
23-00-21300	Accounts Payable Allocation	-85,150.00
	Total Category 2110 - Accounts Payable:	-85,150.00
	Total Liability:	-85,150.00
Equity		
Category: 2900 - Equity		
23-00-29200	Fund Balance (Reserved)	350,511.89
	Total Category 2900 - Equity:	350,511.89
	Total Beginning Equity:	350,511.89
Total Revenue		1,290.11
Total Expense		23,911.50
Revenues Over/Under Expenses		-22,621.39
	Total Equity and Current Surplus (Deficit):	327,890.50
	Total Liabilities, Equity and Current Surplus (Deficit):	242,740.50

Balance Sheet

As Of 05/31/2023

Account	Name	Balance	
Fund: 24 - Overweight Truck Permit			
Assets			
Category: 1000 - Cash and Investments			
24-00-10130	Holcomb Bank CD	50,000.00	
24-00-11101	Allocated Cash	17,000.91	
	Total Category 1000 - Cash and Investments:	67,000.91	
Category: 1210 - Accounts Receivable			
24-00-12108	Interest & Dividends Receivable	419.19	
	Total Category 1210 - Accounts Receivable:	419.19	
	Total Assets:	67,420.10	67,420.10
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
24-00-29200	Fund Balance (Reserved)	61,001.96	
	Total Category 2900 - Equity:	61,001.96	
	Total Beginning Equity:	61,001.96	
Total Revenue		11,418.14	
Total Expense		5,000.00	
Revenues Over/Under Expenses		6,418.14	
	Total Equity and Current Surplus (Deficit):	67,420.10	
	Total Liabilities, Equity and Current Surplus (Deficit):		67,420.10

Balance Sheet

As Of 05/31/2023

Account	Name	Balance
Fund: 25 - Northern Gateway TIF		
Assets		
Category: 1000 - Cash and Investments		
25-00-11101	Allocated Cash	24,642.78
	Total Category 1000 - Cash and Investments:	24,642.78
	Total Assets:	24,642.78
		<u>24,642.78</u>
Liability		
	Total Liability:	0.00
Equity		
Category: 2900 - Equity		
25-00-29200	Fund Balance (Reserved)	27,481.76
	Total Category 2900 - Equity:	27,481.76
	Total Beginning Equity:	27,481.76
Total Revenue		108.52
Total Expense		2,947.50
Revenues Over/Under Expenses		-2,838.98
	Total Equity and Current Surplus (Deficit):	24,642.78
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>24,642.78</u>

Balance Sheet

As Of 05/31/2023

Account	Name	Balance	
Fund: 36 - Capital Improvement			
Assets			
Category: 1000 - Cash and Investments			
36-00-11101	Allocated Cash	-839,353.24	
	Total Category 1000 - Cash and Investments:	-839,353.24	
Category: 1100 - Restricted Assets			
36-00-11000	Residential Developers of IL Escrow CD	39,263.12	
	Total Category 1100 - Restricted Assets:	39,263.12	
Category: 1210 - Accounts Receivable			
36-00-12108	Interest & Dividends Receivable	122.15	
	Total Category 1210 - Accounts Receivable:	122.15	
	Total Assets:	-799,967.97	-799,967.97
Liability			
Category: 2110 - Accounts Payable			
36-00-21100	Accounts Payable	68,350.97	
36-00-21300	Accounts Payable Allocation	5,853.94	
	Total Category 2110 - Accounts Payable:	74,204.91	
Category: 2500 - Deposits Payable			
36-00-25000	Developer Deposits	36,506.20	
	Total Category 2500 - Deposits Payable:	36,506.20	
	Total Liability:	110,711.11	
Equity			
Category: 2900 - Equity			
36-00-29100	Fund Balance (Reserved)	215,743.68	
	Total Category 2900 - Equity:	215,743.68	
	Total Beginning Equity:	215,743.68	
Total Revenue		48.46	
Total Expense		1,126,471.22	
Revenues Over/Under Expenses		-1,126,422.76	
	Total Equity and Current Surplus (Deficit):	-910,679.08	
	Total Liabilities, Equity and Current Surplus (Deficit):	-799,967.97	-799,967.97

Balance Sheet

As Of 05/31/2023

Account	Name	Balance	
Fund: 37 - Stormwater			
Assets			
Category: 1000 - Cash and Investments			
37-00-11101	Allocated Cash	172,309.95	
	Total Category 1000 - Cash and Investments:	172,309.95	
	Total Assets:	172,309.95	172,309.95
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
37-00-29200	Fund Balance (Unreserved)	171,435.48	
	Total Category 2900 - Equity:	171,435.48	
	Total Beginning Equity:	171,435.48	
Total Revenue		1,024.47	
Total Expense		150.00	
Revenues Over/Under Expenses		874.47	
	Total Equity and Current Surplus (Deficit):	172,309.95	
	Total Liabilities, Equity and Current Surplus (Deficit):		172,309.95

Balance Sheet

As Of 05/31/2023

Account	Name	Balance	
Fund: 51 - Water			
Assets			
Category: 1000 - Cash and Investments			
51-00-11101	Allocated Cash	1,578,636.78	
	Total Category 1000 - Cash and Investments:	1,578,636.78	
Category: 1100 - Restricted Assets			
51-00-11004	IEPA L17-4882 Principal and Interest	97,452.91	
	Total Category 1100 - Restricted Assets:	97,452.91	
Category: 1210 - Accounts Receivable			
51-00-12130	Miscellaneous Accounts Receivable	537.00	
	Total Category 1210 - Accounts Receivable:	537.00	
Category: 1212 - Customer Billing			
51-00-12120	Customer Billing	648,196.78	
51-00-12125	Unbilled Accounts Receivable	50,352.00	
	Total Category 1212 - Customer Billing:	698,548.78	
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	198,006.56	
51-00-15122	Completed Const Not Classified	2,730,126.51	
51-00-15123	Accumulated Provision For Depr	-12,638,007.80	
51-00-15124	Water Well #8	256,891.10	
51-00-15900	Asset Retirement Obligation	-465,300.00	
	Total Category 1500 - Capital Assets:	23,607,770.79	
Category: 1600 - Prepaid Expenses			
51-00-16000	Prepaid Insurance	29,054.32	
	Total Category 1600 - Prepaid Expenses:	29,054.32	
Category: 1900 - Deferred Assets			
51-00-19100	Deferred Outflows of Resources	62,263.09	
51-00-19101	Deferred Outflows - OPEB	7,933.00	
51-00-19102	Deferred Outflows - ARO	454,773.18	
	Total Category 1900 - Deferred Assets:	524,969.27	
	Total Assets:	26,319,599.14	26,319,599.14
Liability			
Category: 2110 - Accounts Payable			
51-00-21300	Accounts Payable Allocation	87,859.05	
	Total Category 2110 - Accounts Payable:	87,859.05	

Balance Sheet
As Of 05/31/2023

Account	Name	Balance
Category: 2200 - Accrued Payroll		
51-00-22009	Accrued Vacation	52,215.57
	Total Category 2200 - Accrued Payroll:	52,215.57
Category: 2700 - Long-Term Liabilities		
51-00-27102	IEPA Loan - Well #12 and Tower L174882	2,769,213.55
51-00-27103	IEPA Loan - Well #11 Radium Removal L1754	2,298,421.27
51-00-27104	IEPA Loan - Well #12 Radium Removal L1754	1,397,465.44
51-00-27303	Interest Payable-IEPA L174882	4,292.28
51-00-27304	Interest Payable-IEPA L175426	11,781.38
51-00-27305	Interest Payable-IEPA L175571	1,607.09
51-00-27403	IMRF Payable - Net Pension Obligation	-92,728.78
51-00-27406	OPEB Liability	31,055.00
	Total Category 2700 - Long-Term Liabilities:	6,421,107.23
Category: 2790 - Deferred Liabilities		
51-00-26300	Deferred Inflows - OPEB	1,801.00
51-00-27905	Deferred Inflows	190,849.50
	Total Category 2790 - Deferred Liabilities:	192,650.50
	Total Liability:	6,753,832.35
Equity		
Category: 2900 - Equity		
51-00-29100	Fund Balance (Reserved)	-1,445,340.74
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 Cons	-40,491.28
	Total Category 2900 - Equity:	19,314,431.35
	Total Beginning Equity:	19,314,431.35
Total Revenue		1,793,314.21
Total Expense		1,541,978.77
Revenues Over/Under Expenses		251,335.44
	Total Equity and Current Surplus (Deficit):	19,565,766.79
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>26,319,599.14</u>

Balance Sheet

As Of 05/31/2023

Account	Name	Balance
Fund: 52 - Water Reclamation		
Assets		
Category: 1000 - Cash and Investments		
52-50-10110	Petty Cash	100.00
52-50-11002	First State Bank CD	275,572.82
52-50-11006	Stillman Bank 6 m CD	3,000,000.00
52-50-11101	Allocated Cash	1,142,278.25
Total Category 1000 - Cash and Investments:		4,417,951.07
Category: 1100 - Restricted Assets		
52-50-11007	IEPA Savings	39,668.68
Total Category 1100 - Restricted Assets:		39,668.68
Category: 1210 - Accounts Receivable		
52-50-12108	Interest & Dividends Receivable	40,508.44
52-50-12130	Miscellaneous Accounts Receivable	1,066.00
Total Category 1210 - Accounts Receivable:		41,574.44
Category: 1212 - Customer Billing		
52-50-12120	Customer Billing	592,618.20
52-50-12125	Unbilled Accounts Receivable	62,314.00
Total Category 1212 - Customer Billing:		654,932.20
Category: 1290 - Special Assessments		
52-50-12900	Special Assessments - Deferred	99,735.46
Total Category 1290 - Special Assessments:		99,735.46
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	19,129,954.57
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	6,477,787.03
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	574,563.38
52-50-15160	SCADA System	7,495.17
52-50-15161	Membrane - Air Diffusers	6,533.92

Balance Sheet

As Of 05/31/2023

Account	Name	Balance
52-50-15162	Pumps and Control Panels	22,689.78
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	-30,826,485.54
52-50-15166	Transportation	55,114.00
Total Category 1500 - Capital Assets:		22,049,056.72
Category: 1600 - Prepaid Expenses		
52-50-16000	Prepaid Insurance	34,899.60
Total Category 1600 - Prepaid Expenses:		34,899.60
Category: 1900 - Deferred Assets		
52-50-19100	Deferred Outflows of Resources	164,060.12
52-50-19101	Deferred Outflows - OPEB	21,274.00
Total Category 1900 - Deferred Assets:		185,334.12
Total Assets:		27,454,939.71
		27,454,939.71

Liability

Category: 2110 - Accounts Payable		
52-00-21300	Accounts Payable Allocation	56,687.86
52-50-21100	Accounts Payable	11,261.24
Total Category 2110 - Accounts Payable:		67,949.10
Category: 2200 - Accrued Payroll		
52-50-22009	Accrued Vacation	24,404.18
Total Category 2200 - Accrued Payroll:		24,404.18
Category: 2700 - Long-Term Liabilities		
52-50-27105	IEPA Loan - Askvig L1726800	165,285.55
52-50-27306	Interest Payable Accrued-IEPA WWTP Upgra	22,865.67
52-50-27307	Interest Payable Accrued-IEPA Askvig	344.35
52-50-27403	IMRF Payable - Net Pension Obligation	-253,663.68
52-50-27406	OPEB Liability	83,285.00
52-50-27409	IEPA L175516 Water Recl Plant Improvemen	4,601,434.86
Total Category 2700 - Long-Term Liabilities:		4,619,551.75
Category: 2790 - Deferred Liabilities		
52-50-26300	Deferred Inflows - OPEB	4,828.00
52-50-27905	Deferred Inflows	511,720.08
Total Category 2790 - Deferred Liabilities:		516,548.08
Total Liability:		5,228,453.11

Equity

Category: 2900 - Equity		
52-50-29100	Fund Balance (Reserved)	-2,352,012.09
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 05/31/2023

Account	Name	Balance
52-50-29558	Acc Amort CIAC-Dist Main	-558.96
	Total Category 2900 - Equity:	21,867,641.60
	Total Beginning Equity:	21,867,641.60
Total Revenue		2,236,826.86
Total Expense		1,877,981.86
Revenues Over/Under Expenses		358,845.00
	Total Equity and Current Surplus (Deficit):	22,226,486.60
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>27,454,939.71</u>

Balance Sheet

As Of 05/31/2023

Account	Name	Balance	
Fund: 53 - Solid Waste			
Assets			
Category: 1000 - Cash and Investments			
53-00-10130	Holcomb Bank Money Market	518,619.18	
53-00-10131	Illinois Funds - Solid Waste	3,160,402.57	
53-00-11101	Allocated Cash	-96,132.83	
	Total Category 1000 - Cash and Investments:	3,582,888.92	
Category: 1210 - Accounts Receivable			
53-00-12100	Accounts Receivable	118,964.86	
	Total Category 1210 - Accounts Receivable:	118,964.86	
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 Deprec	-22,694.61	
53-00-15170	Miscellaneous Equipment	370,103.79	
53-00-15171	Miscellaneous Equipment - Accum Deprecia	-301,706.18	
53-00-15172	Other Tangible Property	125,386.27	
53-00-15173	Other Tangible Property - Accum Depreciati	-125,386.27	
	Total Category 1500 - Capital Assets:	776,960.38	
Category: 1600 - Prepaid Expenses			
53-00-16000	Prepaid Insurance	13,496.50	
	Total Category 1600 - Prepaid Expenses:	13,496.50	
	Total Assets:	4,492,310.66	4,492,310.66
Liability			
Category: 2410 - Other Liabilities			
53-00-24100	Investment - General Fund	180,780.61	
	Total Category 2410 - Other Liabilities:	180,780.61	
	Total Liability:	180,780.61	
Equity			
Category: 2900 - Equity			
53-00-29200	Fund Balance (Unreserved)	4,663,489.46	
	Total Category 2900 - Equity:	4,663,489.46	
	Total Beginning Equity:	4,663,489.46	
Total Revenue		286,765.63	
Total Expense		638,725.04	
Revenues Over/Under Expenses		-351,959.41	
	Total Equity and Current Surplus (Deficit):	4,311,530.05	
	Total Liabilities, Equity and Current Surplus (Deficit):	4,492,310.66	

Balance Sheet

As Of 05/31/2023

Account	Name	Balance
Fund: 54 - Electric		
Assets		
Category: 1000 - Cash and Investments		
54-00-11101	Allocated Cash	5,102,387.84
54-60-10110	Petty Cash	200.00
54-90-10110	Petty Cash	1,150.00
54-90-10132	IMET 1-3 Year Fund	4,766,800.89
54-90-10133	Central Bank Investment	2,090,681.02
54-90-10144	Stillman Bank 12 m CD	5,000,000.00
Total Category 1000 - Cash and Investments:		16,961,219.75
Category: 1100 - Restricted Assets		
54-90-11010	Other Special Deposits (PJM Collateral)	594,141.67
54-90-11016	2021-2022 Electric Bond	9,538,768.77
Total Category 1100 - Restricted Assets:		10,132,910.44
Category: 1210 - Accounts Receivable		
54-90-12108	Interest & Dividends Receivable	65,013.71
54-90-12131	Miscellaneous Accounts Receivable	30,646.37
54-90-12164	Accounts Receivable from Other Funds	409,044.42
Total Category 1210 - Accounts Receivable:		504,704.50
Category: 1212 - Customer Billing		
54-90-12120	Customer Billing	6,203,047.86
54-90-12121	Unapplied Credits	-118,337.39
54-90-12122	Rochelle City Tax Receivable	76,101.63
54-90-12123	Public Utilities Tax Receivable	212,235.47
54-90-12124	Hillcrest Tax Receivable	4,543.81
54-90-12125	Unbilled Accounts Receivable	223,755.00
54-90-12126	Contract Payments Receivable	54,844.94
Total Category 1212 - Customer Billing:		6,656,191.32
Category: 1430 - 1430		
54-90-14300	Accumulated Provision For Uncollectible	-1,256,663.01
Total Category 1430 - 1430:		-1,256,663.01
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	25,353.95
54-10-15178	Completed Construction Not Classified - Ger	12,792,871.47
54-10-15180	Accumulated Provision For Depr - Generatio	-7,802,852.92
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 Turbii	-2,684,187.09
54-10-15184	Completed Construction Not Classified - Pea	880,045.78
54-60-15001	Construction Work in Progress	-7,482,126.97
54-60-15184	Land & Land Rights	939,044.69
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 05/31/2023

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 & Improve	-2,026,051.16	
54-60-15205	Accum Prov for Depr - Station Equipment	-3,308,620.59	
54-60-15206	Accum Prov for Depr - Poles, Towers & Fixtu	-4,024,036.55	
54-60-15207	Accum Prov for Depr - Overhead Conduct &	-8,551,612.30	
54-60-15209	Accum Prov for Depr - Underground Conduc	-12,947,793.35	
54-60-15210	Accum Prov for Depr - Services	-1,620,747.03	
54-60-15211	Accum Prov for Depr - Meters	-1,241,529.23	
54-60-15212	Accum Prov for Depr - Security Lights	-243,636.42	
54-60-15213	Accum Prov for Depr - Street Lights & Signal	-1,822,543.18	
54-60-15214	Accum Prov for Depr - Structures & Improve	-232,630.77	
54-60-15215	Accum Prov for Depr - Office Furniture & Eq	-319,447.43	
54-60-15216	Accum Prov for Depr - Transportation Equip	-1,730,978.05	
54-60-15217	Accum Prov for Depr - Stores Equipment	-10,388.28	
54-60-15218	Accum Prov for Depr - Tools, Shop & Garage	-134,468.59	
54-60-15219	Accum Prov for Depr - Laboratory Equipmer	-40,630.78	
54-60-15220	Accum Prov for Depr - Power Operated Equi	-32,981.00	
54-60-15221	Accum Prov for Depr - Communication Equip	-851,650.45	
54-60-15222	Accum Prov for Depr - Miscellaneous Equipr	-5,214.06	
54-60-15223	Accum Prov for Depr - Other Tangible Prope	-636,959.64	
54-60-15224	Regulatory Asset	1,944,042.36	
54-60-15225	Accum Prov for Depr - Regulatory Asset	-1,662,290.83	
54-70-15226	Office Furniture & Equipment	156,820.51	
54-70-15227	Accum Prov for Depr - Office Furniture & Eq	-46,383.31	
54-90-15001	Construction Work in Progress	12,557,397.18	
54-90-15228	Office Furniture & Equipment	73,661.00	
54-90-15229	Accum Prov for Depr - Office Furniture & Eq	-22,085.34	
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	-1,366,761.61	
	Total Category 1500 - Capital Assets:	49,837,338.38	
Category: 1540 - Inventories			
54-60-15400	Inventories	1,605,801.63	
	Total Category 1540 - Inventories:	1,605,801.63	
Category: 1600 - Prepaid Expenses			
54-90-16000	Prepaid Insurance	113,564.83	
	Total Category 1600 - Prepaid Expenses:	113,564.83	
Category: 1900 - Deferred Assets			
54-00-19100	Deferred Outflows of Resources	481,558.36	
54-00-19101	Deferred Outflows - OPEB	63,099.00	
	Total Category 1900 - Deferred Assets:	544,657.36	
Category: 9999 - History			
54-90-12621	Debit FY98 D.I.E. Funds used	111,745.02	
54-90-12622	Credit FY98 D.I.E. Funds Used	-111,745.02	
54-90-12623	Debit-FY00 D.I.E. Funds used	224,999.62	
54-90-12624	Credit FY00 D.I.E. Funds Used	-224,999.62	
	Total Category 9999 - History:	0.00	
	Total Assets:	85,099,725.20	85,099,725.20
Liability			
Category: 2110 - Accounts Payable			
54-00-21300	Accounts Payable Allocation	425,401.08	
54-90-21265	Rochelle City Tax	138,044.15	
54-90-21266	Public Utilities Tax	21,408.45	

Balance Sheet

As Of 05/31/2023

Account	Name	Balance
54-90-21267	Hillcrest Tax	3,474.20
	Total Category 2110 - Accounts Payable:	588,327.88
Category: 2200 - Accrued Payroll		
54-90-22009	Accrued Vacation	133,435.85
	Total Category 2200 - Accrued Payroll:	133,435.85
Category: 2700 - Long-Term Liabilities		
54-00-27406	OPEB Liability	247,030.00
54-00-27414	2021 Holcomb Bank Loan	957,508.74
54-90-27000	IMRF Payable - Net Pension Obligation	-761,027.00
54-90-27205	2022 Revenue Bond Payable	8,340,000.00
54-90-27206	2021 Revenue Bond Payable	7,350,000.00
54-90-27211	Bond Premium-2021	590,402.77
54-90-27212	Bond Premium-2022	420,898.30
54-90-27213	Bond Premium-2023	285,117.87
54-90-27308	Interest Payable Accrued-2021	41,125.00
54-90-27309	Interest Payable Accrued - 2022	46,666.67
	Total Category 2700 - Long-Term Liabilities:	17,517,722.35
Category: 2790 - Deferred Liabilities		
54-00-26300	Deferred Inflows - OPEB	14,318.00
54-00-27905	Deferred Inflows	1,517,634.22
	Total Category 2790 - Deferred Liabilities:	1,531,952.22
Category: 9999 - History		
54-90-25210	CAFC-DARCON-Windover Park A&B	29,842.00
54-90-25211	REFDS CAFC-DARCON-Wover Pk A&B	-29,842.00
54-90-25212	CAFC-Windover, Phase II	36,036.00
54-90-25213	REFDS-CAFC Windover, Phase II	-36,036.00
54-90-25214	CAFC Indian Trail Estates	31,288.80
54-90-25215	Refd CAFC Indian Trail Estates	-31,288.80
54-90-25216	CAFC-Hickory Ridge III LLC	69,592.99
54-90-25217	REFD CAFC-Hickory Ridge III LLC	-69,592.99
54-90-25218	CAFC-Westwood Subdivision Acct	89,983.79
54-90-25219	REFD-Westwood Subdivision Acct	-89,983.79
54-90-25220	CAFC-Reed-Deer Creek	17,952.00
54-90-25221	Refunds CAFC-Reed-Deer Creek	-17,952.00
54-90-25224	CAFC-Kyte Road Development	30,503.64
54-90-25225	REFUNDS CAFC-Kyte Rd Dvelop	-15,251.80
54-90-25226	CAFC-B&B SUNNY FIELD DEVELOPER	27,314.66
54-90-25227	REFUNDS CAFC-B & B SUNNY FIELD	-42,536.50
54-90-25228	CAFC-SQUIRES LANDING, L.L.C.	62,434.25
54-90-25229	REFUNDS CAFC-SQUIRES LANDING	-62,434.25
54-90-25230	CAFC-North Ridge PH II	28,480.00
54-90-25231	Refunds CAFC-North Ridge PH II	-28,480.00
54-90-25232	CAFC-N Lake TH, 1-6	7,140.00
54-90-25233	Refds-CAFC N Lake TH, 1-6	-7,140.00
54-90-25234	CAFC-North Ridge Phase 4	14,139.38
54-90-25235	Refund CAFC-North Ridge Ph 4	-14,139.38
54-90-25236	CAFC-North Ridge Phase V	34,653.34
54-90-25237	REFUNDS CAFC-North Ridge Ph V	-34,653.34
54-90-25240	CAFC-Lake Lida PH I	28,314.00
54-90-25241	Refund CAFC-Lake Lida PH I	-28,314.00
54-90-25242	CAFC-Lake Lida Phase II	25,481.82
54-90-25243	Refunds CAFC-Lake Lida Phase II	-25,481.82
54-90-25244	CAFC-ILake Lida Ph III	23,490.65
54-90-25245	Refunds CAFC-Lake Lida Ph III	-23,490.65
54-90-25250	CAFC-John W. Kennay	5,816.23
54-90-25251	Refund CAFC-John W. Kennay	-5,816.23
54-90-25252	CAFC -DAR-CON Developers Inc	10,608.16
54-90-25253	Refund CAFC-DAR-CON Developers	-10,608.16
54-90-25254	CAFC-Creston Commons	283,776.15

Balance Sheet

As Of 05/31/2023

Account	Name	Balance
54-90-25255	REFUND CAFC-Creston Commons	-283,806.15
	Total Category 9999 - History:	0.00
	Total Liability:	19,771,438.30

Equity**Category: 2900 - Equity**

54-90-29100	Fund Balance (Reserved)	13,916,021.47
54-90-29300	Unappropriated Retained Earnings	46,072,926.92
	Total Category 2900 - Equity:	59,988,948.39
	Total Beginning Equity:	59,988,948.39
Total Revenue		22,034,521.67
Total Expense		16,695,183.16
Revenues Over/Under Expenses		5,339,338.51
	Total Equity and Current Surplus (Deficit):	65,328,286.90

Total Liabilities, Equity and Current Surplus (Deficit): 85,099,725.20

Balance Sheet

As Of 05/31/2023

Account	Name	Balance
Fund: 55 - Tech Center/Advance Communications		
Assets		
Category: 1000 - Cash and Investments		
55-00-11101	Allocated Cash	-68,792.78
	Total Category 1000 - Cash and Investments:	-68,792.78
Category: 1100 - Restricted Assets		
55-00-11011	2017A Debt Certificate Principal and Interest	373,837.75
	Total Category 1100 - Restricted Assets:	373,837.75
Category: 1210 - Accounts Receivable		
55-00-12100	Accounts Receivable	105,393.37
55-32-12100	Accounts Receivable	65,717.90
	Total Category 1210 - Accounts Receivable:	171,111.27
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 Center	-2,064,537.54
55-00-15237	General Plant Equipment	1,036,704.34
55-00-15238	RMU Technology Center	4,427,154.42
55-32-15239	Accum Prov For Depreciation - Communicat	-3,321,778.47
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:	4,351,681.32
Category: 1600 - Prepaid Expenses		
55-00-16000	Prepaid Insurance	2,796.07
	Total Category 1600 - Prepaid Expenses:	2,796.07
Category: 1900 - Deferred Assets		
55-00-19100	Deferred Outflows of Resources	31,131.56
55-00-19101	Deferred Outflows - OPEB	10,817.00
55-00-19106	Loss on Refunding	56,747.83
55-32-19000	Deferred Outflows of Resources	54,357.10
	Total Category 1900 - Deferred Assets:	153,053.49
	Total Assets:	4,974,716.52
		<u>4,974,716.52</u>
Liability		
Category: 2110 - Accounts Payable		
55-00-21300	Accounts Payable Allocation	23,668.85
	Total Category 2110 - Accounts Payable:	23,668.85
Category: 2200 - Accrued Payroll		
55-32-22009	Accrued Vacation	4,021.29
	Total Category 2200 - Accrued Payroll:	4,021.29
Category: 2700 - Long-Term Liabilities		
55-00-27310	Notes Payable - Intergovernmental Loan	223,490.29
55-00-27403	IMRF Payable - Net Pension Obligation	-46,364.88
55-00-27406	OPEB Liability	42,349.00
55-00-27411	2017A Debt Certificates	1,955,000.00
55-00-27412	2017 Debt Certificate Premium	45,490.50
55-32-27312	Notes Payable - Intergovernmental Loan	185,554.13
55-32-27403	IMRF Payable - Net Pension Obligation	-79,087.76
	Total Category 2700 - Long-Term Liabilities:	2,326,431.28
Category: 2790 - Deferred Liabilities		
55-00-26300	Deferred Inflows - OPEB	2,453.00
55-00-27905	Deferred Inflows	95,425.26

Balance Sheet

As Of 05/31/2023

Account	Name	Balance
55-32-27905	Deferred Inflows	164,846.49
	Total Category 2790 - Deferred Liabilities:	262,724.75
	Total Liability:	2,616,846.17
Equity		
Category: 2900 - Equity		
55-00-29200	Fund Balance (Unreserved)	2,086,007.20
55-32-29500	Contributed Capital	352,922.11
	Total Category 2900 - Equity:	2,438,929.31
	Total Beginning Equity:	2,438,929.31
Total Revenue		595,616.10
Total Expense		676,675.06
Revenues Over/Under Expenses		-81,058.96
	Total Equity and Current Surplus (Deficit):	2,357,870.35
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>4,974,716.52</u>

Balance Sheet

As Of 05/31/2023

Account	Name	Balance	
Fund: 56 - Network Administration			
Assets			
Category: 1000 - Cash and Investments			
56-40-11101	Allocated Cash	386,948.07	
	Total Category 1000 - Cash and Investments:	386,948.07	
Category: 1500 - Capital Assets			
56-40-15165	Accumulated Provision For Depr	-13,465.81	
56-40-15245	Equipment	24,139.01	
56-40-15246	Furniture	630.26	
	Total Category 1500 - Capital Assets:	11,303.46	
	Total Assets:	398,251.53	398,251.53
Liability			
Category: 2110 - Accounts Payable			
56-00-21300	Accounts Payable Allocation	132,994.82	
	Total Category 2110 - Accounts Payable:	132,994.82	
Category: 2200 - Accrued Payroll			
56-40-22009	Accrued Vacation	14,991.09	
	Total Category 2200 - Accrued Payroll:	14,991.09	
	Total Liability:	147,985.91	
Equity			
Category: 2900 - Equity			
56-00-29100	Fund Balance (Reserved)	244,166.56	
56-40-29300	Unappropriated Retained Earnings	30,839.61	
	Total Category 2900 - Equity:	275,006.17	
	Total Beginning Equity:	275,006.17	
Total Revenue		467,363.72	
Total Expense		492,104.27	
Revenues Over/Under Expenses		-24,740.55	
	Total Equity and Current Surplus (Deficit):	250,265.62	
	Total Liabilities, Equity and Current Surplus (Deficit):	398,251.53	398,251.53

Balance Sheet

As Of 05/31/2023

Account	Name	Balance
Fund: 57 - Airport		
Assets		
Category: 1000 - Cash and Investments		
57-00-10100	Illinois Funds - Airport	5,249.32
57-00-10110	Petty Cash	200.00
57-00-11101	Allocated Cash	-58,698.55
Total Category 1000 - Cash and Investments:		-53,249.23
Category: 1100 - Restricted Assets		
57-00-11012	Cash Held at Paying Agent	55,696.87
Total Category 1100 - Restricted Assets:		55,696.87
Category: 1210 - Accounts Receivable		
57-00-12100	Accounts Receivable	317.84
57-00-12130	Miscellaneous Accounts Receivable	21,122.00
57-00-12160	Property Tax Receivable	59,891.90
Total Category 1210 - Accounts Receivable:		81,331.74
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 & Improve	-1,559,996.18
57-00-15250	Miscellaneous Equipment	93,704.69
57-00-15251	Accum Prov for Depr - Miscellaneous Equipr	-95,983.68
57-00-15253	Other Tangible Property	2,134,355.42
57-00-15254	Accum Prov for Depr - Other Tangible Prope	-1,970,050.67
Total Category 1500 - Capital Assets:		3,446,446.38
Category: 1600 - Prepaid Expenses		
57-00-16000	Prepaid Insurance	1,189.98
57-00-16001	Prepaid Aviation Fuel	58,178.46
Total Category 1600 - Prepaid Expenses:		59,368.44
Category: 1900 - Deferred Assets		
57-00-19101	Deferred Outflows - OPEB	2,344.00
57-00-19109	Loss on Refunding	14,910.02
Total Category 1900 - Deferred Assets:		17,254.02
Total Assets:		3,606,848.22
		3,606,848.22
Liability		
Category: 1212 - Customer Billing		
57-00-12121	Unapplied Credits	3.00
Total Category 1212 - Customer Billing:		3.00
Category: 2110 - Accounts Payable		
57-00-21300	Accounts Payable Allocation	38,353.65
Total Category 2110 - Accounts Payable:		38,353.65
Category: 2200 - Accrued Payroll		
57-00-22009	Accrued Vacation	4,290.50
Total Category 2200 - Accrued Payroll:		4,290.50
Category: 2600 - Deferred Revenues		
57-00-26100	Deferred Revenue	69,631.85
Total Category 2600 - Deferred Revenues:		69,631.85
Category: 2700 - Long-Term Liabilities		
57-00-27209	2017B GO Bond	325,000.00
57-00-27313	Interest Payable - 2017B GO Bond	5,696.88
57-00-27403	IMRF Payable - Net Pension Obligation	-28,643.25
57-00-27406	OPEB Liability	9,175.00
Total Category 2700 - Long-Term Liabilities:		311,228.63
Category: 2790 - Deferred Liabilities		
57-00-26300	Deferred Inflows - OPEB	532.00
57-00-27900	Deferred Outflows	-17,666.37

Balance Sheet

As Of 05/31/2023

Account	Name	Balance
57-00-27905	Deferred Inflows	56,361.83
	Total Category 2790 - Deferred Liabilities:	39,227.46
	Total Liability:	462,735.09

Equity**Category: 2900 - Equity**

57-00-29200	Fund Balance (Unreserved)	771,946.18
57-00-29800	Investment - Fixed Assets	2,348,148.46
	Total Category 2900 - Equity:	3,120,094.64
	Total Beginning Equity:	3,120,094.64
Total Revenue		168,527.02
Total Expense		144,508.53
Revenues Over/Under Expenses		24,018.49
	Total Equity and Current Surplus (Deficit):	3,144,113.13

Total Liabilities, Equity and Current Surplus (Deficit): 3,606,848.22

Balance Sheet

As Of 05/31/2023

Account	Name	Balance	
Fund: 58 - Railroad			
Assets			
Category: 1000 - Cash and Investments			
58-00-10100	Capital Projects Fund	1,516,485.87	
58-00-11002	First Mid Ag Services	513.53	
58-00-11101	Allocated Cash	-765,911.66	
	Total Category 1000 - Cash and Investments:	751,087.74	
Category: 1210 - Accounts Receivable			
58-00-12105	Accounts Receivable	155,682.00	
	Total Category 1210 - Accounts Receivable:	155,682.00	
	Total Assets:	906,769.74	906,769.74
Liability			
Category: 2110 - Accounts Payable			
58-00-21300	Accounts Payable Allocation	60,437.56	
	Total Category 2110 - Accounts Payable:	60,437.56	
	Total Liability:	60,437.56	
Equity			
Category: 2900 - Equity			
58-00-29200	Fund Balance (Unreserved)	1,052,516.18	
	Total Category 2900 - Equity:	1,052,516.18	
	Total Beginning Equity:	1,052,516.18	
Total Revenue		622,097.55	
Total Expense		828,281.55	
Revenues Over/Under Expenses		-206,184.00	
	Total Equity and Current Surplus (Deficit):	846,332.18	
	Total Liabilities, Equity and Current Surplus (Deficit):		906,769.74

Balance Sheet

As Of 05/31/2023

Account	Name	Balance	
Fund: 59 - Golf Course			
Assets			
Category: 1000 - Cash and Investments			
59-00-10100	Central Bank Deposit Account	115,806.44	
59-00-10110	Petty Cash	600.00	
59-00-11101	Allocated Cash	-38,121.81	
	Total Category 1000 - Cash and Investments:	78,284.63	
Category: 1600 - Prepaid Expenses			
59-00-16000	Prepaid Insurance	4,954.40	
	Total Category 1600 - Prepaid Expenses:	4,954.40	
	Total Assets:	83,239.03	83,239.03
Liability			
Category: 2110 - Accounts Payable			
59-00-21200	Tax Collections Payable	157.74	
59-00-21300	Accounts Payable Allocation	24,851.68	
	Total Category 2110 - Accounts Payable:	25,009.42	
Category: 2600 - Deferred Revenues			
59-00-26000	Deferred Revenue	1,500.00	
	Total Category 2600 - Deferred Revenues:	1,500.00	
	Total Liability:	26,509.42	
Equity			
Category: 2900 - Equity			
59-00-29200	Fund Balance (Unreserved)	90,701.12	
	Total Category 2900 - Equity:	90,701.12	
	Total Beginning Equity:	90,701.12	
Total Revenue		149,949.06	
Total Expense		183,920.57	
Revenues Over/Under Expenses		-33,971.51	
	Total Equity and Current Surplus (Deficit):	56,729.61	
	Total Liabilities, Equity and Current Surplus (Deficit):		83,239.03

Balance Sheet

As Of 05/31/2023

Account	Name	Balance	
Fund: 64 - Administrative Services			
Assets			
Category: 1000 - Cash and Investments			
64-00-11101	Allocated Cash	120,312.43	
	Total Category 1000 - Cash and Investments:	120,312.43	
Category: 1210 - Accounts Receivable			
64-00-12139	Trash Accounts Receivable	102,899.75	
	Total Category 1210 - Accounts Receivable:	102,899.75	
Category: 1500 - Capital Assets			
64-00-15255	General Plant	74,670.34	
64-00-15256	Accum Provision For Depreciation	-116,879.91	
64-00-15257	Equipment	42,060.57	
	Total Category 1500 - Capital Assets:	-149.00	
	Total Assets:	223,063.18	223,063.18
Liability			
Category: 2110 - Accounts Payable			
64-00-21210	Contracts Payable-Trash	106,059.74	
64-00-21300	Accounts Payable Allocation	1,716.51	
	Total Category 2110 - Accounts Payable:	107,776.25	
Category: 2200 - Accrued Payroll			
64-00-22009	Accrued Vacation	66,780.18	
	Total Category 2200 - Accrued Payroll:	66,780.18	
	Total Liability:	174,556.43	
Equity			
Category: 2900 - Equity			
64-00-29100	Fund Balance (Reserved)	-109,618.17	
64-00-29300	Unappropriated Retained Earnings	-14,712.37	
	Total Category 2900 - Equity:	-124,330.54	
	Total Beginning Equity:	-124,330.54	
Total Revenue		759,109.07	
Total Expense		586,271.78	
Revenues Over/Under Expenses		172,837.29	
	Total Equity and Current Surplus (Deficit):	48,506.75	
	Total Liabilities, Equity and Current Surplus (Deficit):	223,063.18	223,063.18