



Rochelle, IL

Balance Sheet

Account Summary

As Of 02/29/2024

Account	Name	Balance	
Fund: 01 - General			
Assets			
Category: 1000 - Cash and Investments			
01-00-10110	Petty Cash	900.00	
01-00-10120	Flex Spending	3,190.37	
01-00-10121	Police K-9 Fund	39,594.06	
01-00-10122	Police Bond Fund	1,742.91	
01-00-10123	Police DUI Fund	32,924.32	
01-00-10124	Police Vehicle Fund	2,594.43	
01-00-10125	Police Drug Enforcement Fund	4,805.28	
01-00-10126	Illinois Funds - Cemetery	132,281.33	
01-00-10127	Illinois Funds - Taxes	11,907,088.22	
01-00-10129	Police E-Citation Fees	302.95	
01-00-11101	Allocated Cash	-1,481,025.97	
	Total Category 1000 - Cash and Investments:	10,644,397.90	
Category: 1210 - Accounts Receivable			
01-00-12130	Ambulance Receivables	504,598.86	
01-00-12131	Miscellaneous Accounts Receivable	23,321.04	
01-00-12160	Property Tax Receivable	2,234,395.05	
01-00-12161	Accounts Receivable From Other Governn	968,611.48	
01-00-12162	Accounts Receivable	35,067.57	
	Total Category 1210 - Accounts Receivable:	3,765,994.00	
Category: 1212 - Customer Billing			
01-00-12120	Customer Billing	13,561.45	
	Total Category 1212 - Customer Billing:	13,561.45	
Category: 1600 - Prepaid Expenses			
01-00-16000	Prepaid Insurance	108,088.24	
	Total Category 1600 - Prepaid Expenses:	108,088.24	
	Total Assets:	14,532,041.59	14,532,041.59
Liability			
Category: 2110 - Accounts Payable			
01-00-21233	Health Insurance Payable	-37,885.77	
01-00-21234	Life Insurance	-4,755.78	
01-00-21262	Police Bonds Payable	253.85	
01-00-21264	Dental & Vision Insurance	-8,760.08	
01-00-21300	Accounts Payable Allocation	81,513.70	
01-00-21902	Ambulance Fees Payable (MEDICAID OVEF	259,639.32	
	Total Category 2110 - Accounts Payable:	290,005.24	
Category: 2200 - Accrued Payroll			
01-00-22000	Wage Payable	-0.01	
	Total Category 2200 - Accrued Payroll:	-0.01	
Category: 2600 - Deferred Revenues			
01-00-26000	Deferred Revenue	2,772,919.02	
	Total Category 2600 - Deferred Revenues:	2,772,919.02	
	Total Liability:	3,062,924.25	
Equity			
Category: 2900 - Equity			
01-00-29100	Fund Balance (Reserved)	184,091.58	
01-00-29200	Fund Balance (Unreserved)	11,109,913.22	
	Total Category 2900 - Equity:	11,294,004.80	
	Total Beginning Equity:	11,294,004.80	

Balance Sheet

As Of 02/29/2024

Account	Name	Balance
Total Revenue		2,099,353.25
Total Expense		<u>1,924,240.71</u>
Revenues Over/Under Expenses		175,112.54
	Total Equity and Current Surplus (Deficit):	11,469,117.34
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>14,532,041.59</u></u>

Balance Sheet

As Of 02/29/2024

Account	Name	Balance	
Fund: 11 - Audit			
Assets			
Category: 1000 - Cash and Investments			
11-00-11101	Allocated Cash	-3,458.25	
	Total Category 1000 - Cash and Investments:	-3,458.25	
Category: 1210 - Accounts Receivable			
11-00-12160	Property Tax Receivable	28,006.19	
	Total Category 1210 - Accounts Receivable:	28,006.19	
	Total Assets:	24,547.94	<u>24,547.94</u>
Liability			
Category: 2110 - Accounts Payable			
11-00-21300	Accounts Payable Allocation	3,500.00	
	Total Category 2110 - Accounts Payable:	3,500.00	
Category: 2600 - Deferred Revenues			
11-00-26000	Deferred Revenue	28,006.19	
	Total Category 2600 - Deferred Revenues:	28,006.19	
	Total Liability:	31,506.19	
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		5.40	
Total Expense		11,000.00	
Revenues Over/Under Expenses		-10,994.60	
	Total Equity and Current Surplus (Deficit):	-6,958.25	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>24,547.94</u>

Balance Sheet

As Of 02/29/2024

Account	Name	Balance	
Fund: 12 - Insurance			
Assets			
Category: 1000 - Cash and Investments			
12-00-11101	Allocated Cash	1,951.68	
	Total Category 1000 - Cash and Investments:	1,951.68	
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	80,961.56	
	Total Category 1600 - Prepaid Expenses:	80,961.56	
	Total Assets:	457,924.30	<u>457,924.30</u>
Liability			
Category: 2110 - Accounts Payable			
12-00-21300	Accounts Payable Allocation	21,474.06	
	Total Category 2110 - Accounts Payable:	21,474.06	
Category: 2600 - Deferred Revenues			
12-00-26000	Deferred Revenue	375,011.06	
	Total Category 2600 - Deferred Revenues:	375,011.06	
	Total Liability:	396,485.12	
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		25.98	
Total Expense		62,101.34	
Revenues Over/Under Expenses		-62,075.36	
	Total Equity and Current Surplus (Deficit):	61,439.18	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>457,924.30</u>

Balance Sheet

As Of 02/29/2024

Account	Name	Balance	
Fund: 13 - Illinois Municipal Fund			
Assets			
Category: 1000 - Cash and Investments			
13-00-11101	Allocated Cash	65,001.61	
	Total Category 1000 - Cash and Investments:	65,001.61	
Category: 1210 - Accounts Receivable			
13-00-12160	Property Tax Receivable	114,998.11	
	Total Category 1210 - Accounts Receivable:	114,998.11	
	Total Assets:	179,999.72	<u>179,999.72</u>
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)	87,501.01	
	Total Category 2900 - Equity:	87,501.01	
	Total Beginning Equity:	87,501.01	
Total Revenue		171.51	
Total Expense		22,670.91	
Revenues Over/Under Expenses		-22,499.40	
	Total Equity and Current Surplus (Deficit):	65,001.61	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>179,999.72</u>

Balance Sheet

As Of 02/29/2024

Account	Name	Balance	
Fund: 14 - Social Security			
Assets			
Category: 1000 - Cash and Investments			
14-00-11101	Allocated Cash	-31,983.41	
	Total Category 1000 - Cash and Investments:	-31,983.41	
Category: 1210 - Accounts Receivable			
14-00-12160	Property Tax Receivable	239,992.35	
	Total Category 1210 - Accounts Receivable:	239,992.35	
	Total Assets:	208,008.94	<u>208,008.94</u>
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)	8,741.50	
	Total Category 2900 - Equity:	8,741.50	
	Total Beginning Equity:	8,741.50	
Total Revenue		0.00	
Total Expense		40,724.91	
Revenues Over/Under Expenses		-40,724.91	
	Total Equity and Current Surplus (Deficit):	-31,983.41	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>208,008.94</u>

Balance Sheet

As Of 02/29/2024

Account	Name	Balance	
Fund: 15 - Ambulance			
Assets			
Category: 1000 - Cash and Investments			
15-00-10130	Holcomb Bank CD	621,897.30	
15-00-11101	Allocated Cash	148,032.59	
	Total Category 1000 - Cash and Investments:	<u>769,929.89</u>	
Category: 1210 - Accounts Receivable			
15-00-12108	Interest & Dividends Receivable	1,019.50	
	Total Category 1210 - Accounts Receivable:	<u>1,019.50</u>	
	Total Assets:	<u>770,949.39</u>	<u>770,949.39</u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
Category: 2900 - Equity			
15-00-29100	Fund Balance (Reserved)	773,961.82	
	Total Category 2900 - Equity:	<u>773,961.82</u>	
	Total Beginning Equity:	<u>773,961.82</u>	
Total Revenue		33,669.77	
Total Expense		36,682.20	
Revenues Over/Under Expenses		<u>-3,012.43</u>	
	Total Equity and Current Surplus (Deficit):	<u>770,949.39</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>770,949.39</u>

Balance Sheet

As Of 02/29/2024

Account	Name	Balance	
Fund: 17 - Motor Fuel Tax			
Assets			
Category: 1000 - Cash and Investments			
17-00-10100	Illinois Funds - Motor Fuel Tax	1,383,436.91	
17-00-11101	Allocated Cash	108,339.57	
	Total Category 1000 - Cash and Investments:	1,491,776.48	
Category: 1210 - Accounts Receivable			
17-00-12163	Accounts Receivable From Other Governn	36,868.13	
	Total Category 1210 - Accounts Receivable:	36,868.13	
	Total Assets:	1,528,644.61	1,528,644.61
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
17-00-29100	Fund Balance (Reserved)	1,448,018.32	
	Total Category 2900 - Equity:	1,448,018.32	
	Total Beginning Equity:	1,448,018.32	
Total Revenue		80,626.29	
Total Expense		0.00	
Revenues Over/Under Expenses		80,626.29	
	Total Equity and Current Surplus (Deficit):	1,528,644.61	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>1,528,644.61</u>

Balance Sheet

As Of 02/29/2024

Account	Name	Balance	
Fund: 18 - Utility Tax			
Assets			
Category: 1000 - Cash and Investments			
18-00-11101	Allocated Cash	692,400.89	
	Total Category 1000 - Cash and Investments:	692,400.89	
Category: 1210 - Accounts Receivable			
18-00-12168	Utility Tax Receivable	69,261.78	
	Total Category 1210 - Accounts Receivable:	69,261.78	
	Total Assets:	761,662.67	<u>761,662.67</u>
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
18-00-29200	Fund Balance (Reserved)	626,627.99	
	Total Category 2900 - Equity:	626,627.99	
	Total Beginning Equity:	626,627.99	
Total Revenue		135,034.68	
Total Expense		0.00	
Revenues Over/Under Expenses		135,034.68	
	Total Equity and Current Surplus (Deficit):	761,662.67	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>761,662.67</u>

Balance Sheet

As Of 02/29/2024

Account	Name	Balance	
Fund: 19 - Hotel-Motel Tax			
Assets			
Category: 1000 - Cash and Investments			
19-00-10160	Stillman Bank 6 m CD	204,635.61	
19-00-11101	Allocated Cash	61,000.94	
	Total Category 1000 - Cash and Investments:	<u>265,636.55</u>	
Category: 1210 - Accounts Receivable			
19-00-12100	Accounts Receivable	21,756.96	
19-00-12108	Interest & Dividends Rreceivable	233.23	
	Total Category 1210 - Accounts Receivable:	<u>21,990.19</u>	
	Total Assets:	<u>287,626.74</u>	<u>287,626.74</u>
Liability			
Category: 2110 - Accounts Payable			
19-00-21300	Accounts Payable Allocation	594.33	
	Total Category 2110 - Accounts Payable:	<u>594.33</u>	
	Total Liability:	<u>594.33</u>	
Equity			
Category: 2900 - Equity			
19-00-29100	Fund Balance (Reserved)	287,575.85	
	Total Category 2900 - Equity:	<u>287,575.85</u>	
	Total Beginning Equity:	<u>287,575.85</u>	
Total Revenue		18,667.19	
Total Expense		19,210.63	
Revenues Over/Under Expenses		<u>-543.44</u>	
	Total Equity and Current Surplus (Deficit):	<u>287,032.41</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>287,626.74</u>

Balance Sheet

As Of 02/29/2024

Account	Name	Balance	
Fund: 20 - Sales Tax			
Assets			
Category: 1000 - Cash and Investments			
20-00-10100	Illinois Funds - Non Home Rule Sales Tax	519,398.68	
20-00-11101	Allocated Cash	264,812.88	
	Total Category 1000 - Cash and Investments:	784,211.56	
Category: 1210 - Accounts Receivable			
20-00-12167	Sales Tax Receivable	393,879.02	
	Total Category 1210 - Accounts Receivable:	393,879.02	
	Total Assets:	1,178,090.58	1,178,090.58
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
20-00-29200	Fund Balance (Reserved)	937,689.76	
	Total Category 2900 - Equity:	937,689.76	
	Total Beginning Equity:	937,689.76	
Total Revenue		240,400.82	
Total Expense		0.00	
Revenues Over/Under Expenses		240,400.82	
	Total Equity and Current Surplus (Deficit):	1,178,090.58	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>1,178,090.58</u>

Balance Sheet

As Of 02/29/2024

Account	Name	Balance	
Fund: 21 - Lighthouse Pointe TIF			
Assets			
Category: 1000 - Cash and Investments			
21-00-10160	Stillman Bank 6 m CD	511,589.04	
21-00-11101	Allocated Cash	482,515.74	
	Total Category 1000 - Cash and Investments:	994,104.78	
Category: 1210 - Accounts Receivable			
21-00-12108	Interest & Dividends Receivable	583.07	
	Total Category 1210 - Accounts Receivable:	583.07	
	Total Assets:	994,687.85	994,687.85
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		1,169.07	
Total Expense		0.00	
Revenues Over/Under Expenses		1,169.07	
	Total Equity and Current Surplus (Deficit):	994,687.85	
	Total Liabilities, Equity and Current Surplus (Deficit):		994,687.85

Balance Sheet

As Of 02/29/2024

Account	Name	Balance	
Fund: 22 - Foreign Fire Insurance			
Assets			
Category: 1000 - Cash and Investments			
22-00-10100	Foreign Fire Insurance	30,568.98	
	Total Category 1000 - Cash and Investments:	<u>30,568.98</u>	
	Total Assets:	<u>30,568.98</u>	<u><u>30,568.98</u></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		101.13	
Total Expense		<u>24,596.82</u>	
Revenues Over/Under Expenses		<u>-24,495.69</u>	
	Total Equity and Current Surplus (Deficit):	<u>30,568.98</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>30,568.98</u></u>

Balance Sheet

As Of 02/29/2024

Account	Name	Balance
Fund: 23 - Downtown & Southern Gateway TIF		
Assets		
Category: 1000 - Cash and Investments		
23-00-11101	Allocated Cash	109,029.36
	Total Category 1000 - Cash and Investments:	109,029.36
Category: 1100 - Restricted Assets		
23-00-11017	Downtown TIF Bond	2,531,620.37
	Total Category 1100 - Restricted Assets:	2,531,620.37
	Total Assets:	2,640,649.73
		<u>2,640,649.73</u>
Liability		
Category: 2110 - Accounts Payable		
23-00-21300	Accounts Payable Allocation	984.20
	Total Category 2110 - Accounts Payable:	984.20
Category: 2700 - Long-Term Liabilities		
23-00-27213	Bond Issues Costs - 2023 TIF Bond	77,296.84
	Total Category 2700 - Long-Term Liabilities:	77,296.84
	Total Liability:	78,281.04
Equity		
Category: 2900 - Equity		
23-00-29200	Fund Balance (Reserved)	2,643,524.46
	Total Category 2900 - Equity:	2,643,524.46
	Total Beginning Equity:	2,643,524.46
Total Revenue		7,834.73
Total Expense		88,990.50
Revenues Over/Under Expenses		-81,155.77
	Total Equity and Current Surplus (Deficit):	2,562,368.69
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>2,640,649.73</u>

Balance Sheet

As Of 02/29/2024

Account	Name	Balance	
Fund: 24 - Overweight Truck Permit			
Assets			
Category: 1000 - Cash and Investments			
24-00-10130	Holcomb Bank CD	51,824.43	
24-00-11101	Allocated Cash	27,688.79	
	Total Category 1000 - Cash and Investments:	<u>79,513.22</u>	
Category: 1210 - Accounts Receivable			
24-00-12108	Interest & Dividends Receivable	84.96	
	Total Category 1210 - Accounts Receivable:	<u>84.96</u>	
	Total Assets:	<u>79,598.18</u>	<u>79,598.18</u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
Category: 2900 - Equity			
24-00-29200	Fund Balance (Reserved)	78,545.65	
	Total Category 2900 - Equity:	<u>78,545.65</u>	
	Total Beginning Equity:	<u>78,545.65</u>	
Total Revenue		3,052.53	
Total Expense		2,000.00	
Revenues Over/Under Expenses		<u>1,052.53</u>	
	Total Equity and Current Surplus (Deficit):	<u>79,598.18</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>79,598.18</u></u>

Balance Sheet

As Of 02/29/2024

Account	Name	Balance	
Fund: 25 - Northern Gateway TIF			
Assets			
Category: 1000 - Cash and Investments			
25-00-11101	Allocated Cash	31,935.46	
	Total Category 1000 - Cash and Investments:	<u>31,935.46</u>	
	Total Assets:	<u>31,935.46</u>	<u><u>31,935.46</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		77.80	
Total Expense		<u>30,360.00</u>	
Revenues Over/Under Expenses		<u>-30,282.20</u>	
	Total Equity and Current Surplus (Deficit):	<u>31,935.46</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>31,935.46</u></u>

Balance Sheet

As Of 02/29/2024

Account	Name	Balance	
Fund: 36 - Capital Improvement			
Assets			
Category: 1000 - Cash and Investments			
36-00-11101	Allocated Cash	-1,044,880.21	
	Total Category 1000 - Cash and Investments:	-1,044,880.21	
Category: 1100 - Restricted Assets			
36-00-11000	Residential Developers of IL Escrow CD	39,396.05	
36-00-11003	Cash Held at Paying Agent	618,400.00	
	Total Category 1100 - Restricted Assets:	657,796.05	
	Total Assets:	-387,084.16	-387,084.16
Liability			
Category: 2110 - Accounts Payable			
36-00-21100	Accounts Payable	121,791.24	
36-00-21300	Accounts Payable Allocation	8,283.13	
	Total Category 2110 - Accounts Payable:	130,074.37	
Category: 2500 - Deposits Payable			
36-00-25000	Developer Deposits	36,506.20	
	Total Category 2500 - Deposits Payable:	36,506.20	
	Total Liability:	166,580.57	
Equity			
Category: 2900 - Equity			
36-00-29100	Fund Balance (Reserved)	-481,335.27	
	Total Category 2900 - Equity:	-481,335.27	
	Total Beginning Equity:	-481,335.27	
Total Revenue		0.00	
Total Expense		72,329.46	
Revenues Over/Under Expenses		-72,329.46	
	Total Equity and Current Surplus (Deficit):	-553,664.73	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>-387,084.16</u>

Balance Sheet

As Of 02/29/2024

Account	Name	Balance	
Fund: 37 - Stormwater			
Assets			
Category: 1000 - Cash and Investments			
37-00-11101	Allocated Cash	165,151.42	
	Total Category 1000 - Cash and Investments:	<u>165,151.42</u>	
	Total Assets:	<u>165,151.42</u>	<u><u>165,151.42</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		795.23	
Total Expense		<u>4,200.00</u>	
Revenues Over/Under Expenses		<u>-3,404.77</u>	
	Total Equity and Current Surplus (Deficit):	<u>165,151.42</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>165,151.42</u></u>

Balance Sheet

As Of 02/29/2024

Account	Name	Balance	
Fund: 51 - Water			
Assets			
Category: 1000 - Cash and Investments			
51-00-10126	Illinois Funds - Water	1,521,633.99	
51-00-11101	Allocated Cash	415,798.97	
	Total Category 1000 - Cash and Investments:	1,937,432.96	
Category: 1210 - Accounts Receivable			
51-00-12130	Miscellaneous Accounts Receivable	497.00	
51-00-12140	Lease Receivable	1,601,136.64	
	Total Category 1210 - Accounts Receivable:	1,601,633.64	
Category: 1212 - Customer Billing			
51-00-12120	Customer Billing	519,683.90	
51-00-12125	Unbilled Accounts Receivable	50,352.00	
	Total Category 1212 - Customer Billing:	570,035.90	
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	195,107.56	
51-00-15122	Completed Const Not Classified	2,730,126.51	
51-00-15123	Accumulated Provision For Depr	-11,836,378.95	
51-00-15124	Water Well #8	256,891.10	
51-00-15306	Intangible Asset	92,569.52	
51-00-15336	Accum Amortization - Intangible Asset	-26,800.09	
51-00-15900	Asset Retirement Obligation	-465,300.00	
	Total Category 1500 - Capital Assets:	24,472,270.07	
Category: 1600 - Prepaid Expenses			
51-00-16000	Prepaid Insurance	33,755.61	
	Total Category 1600 - Prepaid Expenses:	33,755.61	
Category: 1900 - Deferred Assets			
51-00-19100	Deferred Outflows of Resources	48,273.09	
51-00-19101	Deferred Outflows - OPEB	20,239.00	
51-00-19102	Deferred Outflows - ARO	449,509.77	
	Total Category 1900 - Deferred Assets:	518,021.86	
	Total Assets:	28,915,779.33	<u>28,915,779.33</u>
Liability			
Category: 2110 - Accounts Payable			
51-00-21300	Accounts Payable Allocation	61,985.07	
	Total Category 2110 - Accounts Payable:	61,985.07	

Balance Sheet

As Of 02/29/2024

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	1,562,964.12
	Total Category 2600 - Deferred Revenues:	1,562,964.12
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	-305,789.78
51-00-27406	OPEB Liability	38,000.00
51-00-27600	Lease Liability	65,912.43
	Total Category 2700 - Long-Term Liabilities:	5,907,161.99
Category: 2790 - Deferred Liabilities		
51-00-26300	Deferred Inflows - OPEB	5,643.00
51-00-27905	Deferred Inflows	296,877.50
	Total Category 2790 - Deferred Liabilities:	302,520.50
	Total Liability:	7,888,280.79
Equity		
Category: 2900 - Equity		
51-00-29100	Fund Balance (Reserved)	239,250.04
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:	20,999,022.13
	Total Beginning Equity:	20,999,022.13
Total Revenue		598,714.85
Total Expense		570,238.44
Revenues Over/Under Expenses		28,476.41
	Total Equity and Current Surplus (Deficit):	21,027,498.54
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>28,915,779.33</u>

Balance Sheet

As Of 02/29/2024

Account	Name	Balance
Fund: 52 - Water Reclamation		
Assets		
Category: 1000 - Cash and Investments		
52-50-10110	Petty Cash	100.00
52-50-10126	Illinois Funds - Water Reclamation	1,521,936.25
52-50-11002	First State Bank CD	286,003.67
52-50-11006	Stillman Bank 6 m CD	3,132,343.63
52-50-11101	Allocated Cash	136,256.69
Total Category 1000 - Cash and Investments:		5,076,640.24
Category: 1210 - Accounts Receivable		
52-50-12108	Interest & Dividends Receivable	13,813.71
52-50-12130	Miscellaneous Accounts Receivable	8,939.05
Total Category 1210 - Accounts Receivable:		22,752.76
Category: 1212 - Customer Billing		
52-50-12120	Customer Billing	696,359.07
52-50-12125	Unbilled Accounts Receivable	62,314.00
Total Category 1212 - Customer Billing:		758,673.07
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	354,572.52
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
52-50-15163	One Ton Truck	41,432.31

Balance Sheet

Account	Name	Balance	
52-50-15164	Completed Const Not Classified	7,329,586.38	
52-50-15165	Accumulated Provision For Depr	-29,528,670.75	
52-50-15166	Transportation	55,114.00	
52-50-15300	Intangible Asset	18,464.07	
52-50-15336	Accum Amortization - Intangible Asset	-5,830.76	
	Total Category 1500 - Capital Assets:	23,139,513.96	
Category: 1600 - Prepaid Expenses			
52-50-16000	Prepaid Insurance	44,572.95	
	Total Category 1600 - Prepaid Expenses:	44,572.95	
Category: 1900 - Deferred Assets			
52-50-19100	Deferred Outflows of Resources	126,541.12	
52-50-19101	Deferred Outflows - OPEB	54,277.00	
	Total Category 1900 - Deferred Assets:	180,818.12	
	Total Assets:	29,254,493.98	29,254,493.98

Liability

Category: 2110 - Accounts Payable			
52-00-21300	Accounts Payable Allocation	97,616.76	
	Total Category 2110 - Accounts Payable:	97,616.76	
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	12,658.32	
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	-825,053.68	
52-50-27406	OPEB Liability	101,912.00	
52-50-27409	IEPA L175516 Water Recl Plant Improvem	4,377,481.32	
	Total Category 2700 - Long-Term Liabilities:	3,818,926.75	
Category: 2790 - Deferred Liabilities			
52-50-26300	Deferred Inflows - OPEB	15,130.00	
52-50-27905	Deferred Inflows	796,068.08	
	Total Category 2790 - Deferred Liabilities:	811,198.08	
	Total Liability:	4,769,209.87	

Equity

Category: 2900 - Equity			
52-50-29100	Fund Balance (Reserved)	158,626.96	
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 02/29/2024

Account	Name	Balance
52-50-29558	Acc Amort CIAC-Dist Main	-558.96
	Total Category 2900 - Equity:	24,378,280.65
	Total Beginning Equity:	24,378,280.65
Total Revenue		794,968.81
Total Expense		687,965.35
Revenues Over/Under Expenses		107,003.46
	Total Equity and Current Surplus (Deficit):	24,485,284.11
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>29,254,493.98</u>

Balance Sheet

As Of 02/29/2024

Account	Name	Balance	
Fund: 53 - Solid Waste			
Assets			
Category: 1000 - Cash and Investments			
53-00-10130	Holcomb Bank Money Market	530,423.63	
53-00-10131	Illinois Funds - Solid Waste	4,109,057.94	
53-00-11101	Allocated Cash	-44,803.53	
	Total Category 1000 - Cash and Investments:	<u>4,594,678.04</u>	
Category: 1210 - Accounts Receivable			
53-00-12100	Accounts Receivable	118,964.86	
	Total Category 1210 - Accounts Receivable:	<u>118,964.86</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	-299,222.74	
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>779,443.82</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>5,502,084.39</u>	<u>5,502,084.39</u>
Liability			
Category: 2110 - Accounts Payable			
53-00-21300	Accounts Payable Allocation	7,967.28	
	Total Category 2110 - Accounts Payable:	<u>7,967.28</u>	
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>188,747.89</u>	
Equity			
Category: 2900 - Equity			
53-00-29200	Fund Balance (Unreserved)	5,353,116.75	
	Total Category 2900 - Equity:	<u>5,353,116.75</u>	
	Total Beginning Equity:	<u>5,353,116.75</u>	
Total Revenue		166,673.05	
Total Expense		206,453.30	
Revenues Over/Under Expenses		<u>-39,780.25</u>	
	Total Equity and Current Surplus (Deficit):	<u>5,313,336.50</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>5,502,084.39</u>

Balance Sheet

As Of 02/29/2024

Account	Name	Balance
Fund: 54 - Electric		
Assets		
Category: 1000 - Cash and Investments		
54-00-11101	Allocated Cash	9,337,055.39
54-60-10110	Petty Cash	200.00
54-90-10110	Petty Cash	1,150.00
54-90-10126	Illinois Funds - Electric	10,661,565.13
54-90-10133	Central Bank Investment	2,119,418.92
54-90-10144	Stillman Bank 12 m CD	5,210,000.00
	Total Category 1000 - Cash and Investments:	27,329,389.44
Category: 1100 - Restricted Assets		
54-90-11010	Other Special Deposits (PJM Collateral)	622,532.63
54-90-11016	2021-2022 Electric Bond	9,060,022.66
	Total Category 1100 - Restricted Assets:	9,682,555.29
Category: 1210 - Accounts Receivable		
54-90-12108	Interest & Dividends Receivable	16,697.62
54-90-12131	Miscellaneous Accounts Receivable	29,057.57
54-90-12164	Accounts Receivable from Other Funds	409,044.42
	Total Category 1210 - Accounts Receivable:	454,799.61
Category: 1212 - Customer Billing		
54-90-12120	Customer Billing	6,038,329.32
54-90-12121	Unapplied Credits	-103,002.58
54-90-12122	Rochelle City Tax Receivable	72,344.81
54-90-12123	Public Utilities Tax Receivable	202,551.82
54-90-12124	Hillcrest Tax Receivable	5,388.66
54-90-12125	Unbilled Accounts Receivable	223,755.00
54-90-12126	Contract Payments Receivable	55,276.10
	Total Category 1212 - Customer Billing:	6,494,643.13
Category: 1430 - 1430		
54-90-14300	Accumulated Provision For Uncollectible	-1,294,163.04
	Total Category 1430 - 1430:	-1,294,163.04
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 - G	12,792,871.47
54-10-15180	Accumulated Provision For Depr - General	-7,775,294.05
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	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
54-60-15200	Power Operated Equipment	32,981.00

Balance Sheet

As Of 02/29/2024

Account	Name	Balance	
54-60-15201	Communication Equipment	1,394,050.10	
54-60-15202	Miscellaneous Equipment	5,214.06	
54-60-15203	Other Tangible Property	636,959.63	
54-60-15204	Accum Prov for Depr - Structures & Impro	-2,194,796.10	
54-60-15205	Accum Prov for Depr - Station Equipment	-3,253,360.62	
54-60-15206	Accum Prov for Depr - Poles, Towers & Fix	-3,910,021.68	
54-60-15207	Accum Prov for Depr - Overhead Conduct	-7,997,422.67	
54-60-15209	Accum Prov for Depr - Underground Cond	-12,702,060.52	
54-60-15210	Accum Prov for Depr - Services	-1,494,022.82	
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 & Sign	-1,856,486.77	
54-60-15214	Accum Prov for Depr - Structures & Impro	-232,630.77	
54-60-15215	Accum Prov for Depr - Office Furniture & I	-298,971.76	
54-60-15216	Accum Prov for Depr - Transportation Equ	-1,467,934.67	
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	-843,867.32	
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	-1,537,466.36	
54-60-15301	Intangible Asset	41,425.97	
54-60-15336	Accum Amortization - Intangible Asset	-13,441.19	
54-70-15226	Office Furniture & Equipment	156,820.51	
54-70-15227	Accum Prov for Depr - Office Furniture & I	-43,023.40	
54-90-15001	Construction Work in Progress	4,929,758.90	
54-90-15228	Office Furniture & Equipment	73,661.00	
54-90-15229	Accum Prov for Depr - Office Furniture & I	-22,041.64	
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	-1,364,531.85	
	Total Category 1500 - Capital Assets:	51,062,363.72	
Category: 1540 - Inventories			
54-60-15400	Inventories	1,569,526.30	
	Total Category 1540 - Inventories:	1,569,526.30	
Category: 1600 - Prepaid Expenses			
54-90-16000	Prepaid Insurance	497,158.98	
	Total Category 1600 - Prepaid Expenses:	497,158.98	
Category: 1900 - Deferred Assets			
54-00-19100	Deferred Outflows of Resources	370,274.36	
54-00-19101	Deferred Outflows - OPEB	160,990.00	
	Total Category 1900 - Deferred Assets:	531,264.36	
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:	96,327,537.79	96,327,537.79

Liability

Category: 2110 - Accounts Payable			
54-00-21300	Accounts Payable Allocation	450,202.16	
54-90-21265	Rochelle City Tax	88,929.56	

Balance Sheet

As Of 02/29/2024

Account	Name	Balance
54-90-21266	Public Utilities Tax	70,861.86
54-90-21267	Hillcrest Tax	4,363.17
	Total Category 2110 - Accounts Payable:	614,356.75
Category: 2200 - Accrued Payroll		
54-90-22009	Accrued Vacation	143,735.68
	Total Category 2200 - Accrued Payroll:	143,735.68
Category: 2600 - Deferred Revenues		
54-90-26000	Other Deferred Credits	1,315,457.04
	Total Category 2600 - Deferred Revenues:	1,315,457.04
Category: 2700 - Long-Term Liabilities		
54-00-27406	OPEB Liability	302,278.00
54-00-27414	2021 Holcomb Bank Loan	663,175.88
54-60-27305	Lease Liability	28,039.83
54-90-27000	IMRF Payable - Net Pension Obligation	-2,455,829.00
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	763,590.91
54-90-27212	Bond Premium-2022	681,849.49
54-90-27213	Bond Premium-2023	268,194.63
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:	19,887,124.74
Category: 2790 - Deferred Liabilities		
54-00-26300	Deferred Inflows - OPEB	44,876.00
54-00-27905	Deferred Inflows	2,361,040.22
	Total Category 2790 - Deferred Liabilities:	2,405,916.22
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

Balance Sheet

As Of 02/29/2024

Account	Name	Balance
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
54-90-25255	REFUND CAFC-Creston Commons	-283,806.15
	Total Category 9999 - History:	0.00
	Total Liability:	24,366,590.43

Equity

Category: 2900 - Equity		
54-90-29100	Fund Balance (Reserved)	23,575,118.93
54-90-29300	Unappropriated Retained Earnings	46,072,926.92
	Total Category 2900 - Equity:	69,648,045.85
	Total Beginning Equity:	69,648,045.85
Total Revenue		8,296,336.18
Total Expense		5,983,434.67
Revenues Over/Under Expenses		2,312,901.51
	Total Equity and Current Surplus (Deficit):	71,960,947.36
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>96,327,537.79</u>

Balance Sheet

As Of 02/29/2024

Account	Name	Balance	
Fund: 55 - Tech Center/Advance Communications			
Assets			
Category: 1000 - Cash and Investments			
55-00-11101	Allocated Cash	304,311.44	
	Total Category 1000 - Cash and Investments:	304,311.44	
Category: 1100 - Restricted Assets			
55-00-11011	2017A Debt Certificate Principal and Inter	378,976.42	
	Total Category 1100 - Restricted Assets:	378,976.42	
Category: 1210 - Accounts Receivable			
55-00-12100	Accounts Receivable	114,365.61	
55-00-12140	Lease Receivable	2,026,966.06	
55-32-12100	Accounts Receivable	64,766.21	
	Total Category 1210 - Accounts Receivable:	2,206,097.88	
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	-2,209,396.82	
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	-5,957.37	
55-32-15239	Accum Prov For Depreciation - Communic	-3,335,461.35	
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:	4,394,131.31	
Category: 1600 - Prepaid Expenses			
55-00-16000	Prepaid Insurance	1,668.39	
	Total Category 1600 - Prepaid Expenses:	1,668.39	
Category: 1900 - Deferred Assets			
55-00-19100	Deferred Outflows of Resources	24,136.56	
55-00-19101	Deferred Outflows - OPEB	27,598.00	
55-00-19106	Loss on Refunding	48,501.01	
55-32-19000	Deferred Outflows of Resources	42,275.10	
	Total Category 1900 - Deferred Assets:	142,510.67	
	Total Assets:	7,418,725.51	<u>7,418,725.51</u>
Liability			
Category: 2110 - Accounts Payable			
55-00-21300	Accounts Payable Allocation	15,361.11	
	Total Category 2110 - Accounts Payable:	15,361.11	
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	2,027,931.15	
	Total Category 2600 - Deferred Revenues:	2,027,931.15	
Category: 2700 - Long-Term Liabilities			
55-00-27305	Lease Liability	12,435.77	
55-00-27310	Notes Payable - Intergovernmental Loan	223,490.29	
55-00-27403	IMRF Payable - Net Pension Obligation	-152,894.88	
55-00-27406	OPEB Liability	51,820.00	
55-00-27411	2017A Debt Certificates	1,655,000.00	
55-00-27412	2017 Debt Certificate Premium	39,010.86	

Balance Sheet

As Of 02/29/2024

Account	Name	Balance
55-32-27312	Notes Payable - Intergovernmental Loan	185,554.13
55-32-27403	IMRF Payable - Net Pension Obligation	-263,094.76
	Total Category 2700 - Long-Term Liabilities:	1,751,321.41
Category: 2790 - Deferred Liabilities		
55-00-26300	Deferred Inflows - OPEB	7,692.00
55-00-27905	Deferred Inflows	148,439.26
55-32-27905	Deferred Inflows	256,416.49
	Total Category 2790 - Deferred Liabilities:	412,547.75
	Total Liability:	4,208,072.16
Equity		
Category: 2900 - Equity		
55-00-29200	Fund Balance (Unreserved)	2,737,487.16
55-32-29500	Contributed Capital	352,922.11
	Total Category 2900 - Equity:	3,090,409.27
	Total Beginning Equity:	3,090,409.27
Total Revenue		260,308.58
Total Expense		140,064.50
Revenues Over/Under Expenses		120,244.08
	Total Equity and Current Surplus (Deficit):	3,210,653.35
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>7,418,725.51</u>

Balance Sheet

As Of 02/29/2024

Account	Name	Balance	
Fund: 56 - Network Administration			
Assets			
Category: 1000 - Cash and Investments			
56-40-11101	Allocated Cash	481,626.43	
	Total Category 1000 - Cash and Investments:	481,626.43	
Category: 1500 - Capital Assets			
56-40-15165	Accumulated Provision For Depr	-14,604.10	
56-40-15245	Equipment	24,139.01	
56-40-15246	Furniture	630.26	
	Total Category 1500 - Capital Assets:	10,165.17	
Category: 1600 - Prepaid Expenses			
56-40-16000	Prepaid Insurance	8,157.60	
	Total Category 1600 - Prepaid Expenses:	8,157.60	
	Total Assets:	499,949.20	499,949.20
Liability			
Category: 2110 - Accounts Payable			
56-00-21300	Accounts Payable Allocation	19,486.50	
	Total Category 2110 - Accounts Payable:	19,486.50	
Category: 2200 - Accrued Payroll			
56-40-22009	Accrued Vacation	21,762.00	
	Total Category 2200 - Accrued Payroll:	21,762.00	
	Total Liability:	41,248.50	
Equity			
Category: 2900 - Equity			
56-00-29100	Fund Balance (Reserved)	341,852.79	
56-40-29300	Unappropriated Retained Earnings	30,839.61	
	Total Category 2900 - Equity:	372,692.40	
	Total Beginning Equity:	372,692.40	
Total Revenue		201,386.49	
Total Expense		115,378.19	
Revenues Over/Under Expenses		86,008.30	
	Total Equity and Current Surplus (Deficit):	458,700.70	
	Total Liabilities, Equity and Current Surplus (Deficit):		499,949.20

Balance Sheet

As Of 02/29/2024

Account	Name	Balance	
Fund: 57 - Airport			
Assets			
Category: 1000 - Cash and Investments			
57-00-10100	Illinois Funds - Airport	7,177.91	
57-00-10110	Petty Cash	200.00	
57-00-11101	Allocated Cash	-41,725.10	
	Total Category 1000 - Cash and Investments:	-34,347.19	
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	317.84	
57-00-12130	Miscellaneous Accounts Receivable	5,562.67	
57-00-12140	Lease Receivable	726,860.17	
57-00-12160	Property Tax Receivable	59,891.90	
	Total Category 1210 - Accounts Receivable:	792,632.58	
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	-1,524,050.46	
57-00-15250	Miscellaneous Equipment	93,704.69	
57-00-15251	Accum Prov for Depr - Miscellaneous Equi	-92,332.20	
57-00-15253	Other Tangible Property	2,134,355.42	
57-00-15254	Accum Prov for Depr - Other Tangible Pro	-1,869,999.16	
	Total Category 1500 - Capital Assets:	3,586,095.09	
Category: 1600 - Prepaid Expenses			
57-00-16000	Prepaid Insurance	7,025.71	
57-00-16001	Prepaid Aviation Fuel	58,178.46	
	Total Category 1600 - Prepaid Expenses:	65,204.17	
Category: 1900 - Deferred Assets			
57-00-19101	Deferred Outflows - OPEB	5,980.00	
57-00-19109	Loss on Refunding	14,910.02	
	Total Category 1900 - Deferred Assets:	20,890.02	
	Total Assets:	4,485,421.54	<u>4,485,421.54</u>
Liability			
Category: 1212 - Customer Billing			
57-00-12121	Unapplied Credits	6,714.97	
	Total Category 1212 - Customer Billing:	6,714.97	
Category: 2110 - Accounts Payable			
57-00-21300	Accounts Payable Allocation	28,309.84	
	Total Category 2110 - Accounts Payable:	28,309.84	
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	69,631.85	
57-00-26500	Lessor Deferred Inflow	714,227.41	
	Total Category 2600 - Deferred Revenues:	783,859.26	
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	-91,593.25	
57-00-27406	OPEB Liability	11,227.00	
	Total Category 2700 - Long-Term Liabilities:	249,580.63	
Category: 2790 - Deferred Liabilities			
57-00-26300	Deferred Inflows - OPEB	1,667.00	

Balance Sheet

As Of 02/29/2024

Account	Name	Balance
57-00-27900	Deferred Outflows	-13,533.37
57-00-27905	Deferred Inflows	87,688.83
	Total Category 2790 - Deferred Liabilities:	75,822.46
	Total Liability:	1,148,366.47

Equity**Category: 2900 - Equity**

57-00-29200	Fund Balance (Unreserved)	997,481.53
57-00-29800	Investment - Fixed Assets	2,348,148.46
	Total Category 2900 - Equity:	3,345,629.99
	Total Beginning Equity:	3,345,629.99
Total Revenue		109,783.79
Total Expense		118,358.71
Revenues Over/Under Expenses		-8,574.92
	Total Equity and Current Surplus (Deficit):	3,337,055.07

Total Liabilities, Equity and Current Surplus (Deficit): 4,485,421.54

Balance Sheet

As Of 02/29/2024

Account	Name	Balance	
Fund: 58 - Railroad			
Assets			
Category: 1000 - Cash and Investments			
58-00-10100	Capital Projects Fund	397,135.02	
58-00-11002	First Mid Ag Services	534.97	
58-00-11101	Allocated Cash	-25,812.63	
	Total Category 1000 - Cash and Investments:	371,857.36	
Category: 1210 - Accounts Receivable			
58-00-12105	Accounts Receivable	194,811.00	
	Total Category 1210 - Accounts Receivable:	194,811.00	
Category: 1600 - Prepaid Expenses			
58-00-16000	Prepaid Insurance	2,039.40	
	Total Category 1600 - Prepaid Expenses:	2,039.40	
	Total Assets:	568,707.76	568,707.76
Liability			
Category: 2110 - Accounts Payable			
58-00-21300	Accounts Payable Allocation	34,459.66	
	Total Category 2110 - Accounts Payable:	34,459.66	
	Total Liability:	34,459.66	
Equity			
Category: 2900 - Equity			
58-00-29200	Fund Balance (Unreserved)	808,494.67	
	Total Category 2900 - Equity:	808,494.67	
	Total Beginning Equity:	808,494.67	
	Total Revenue	118,419.45	
	Total Expense	392,666.02	
	Revenues Over/Under Expenses	-274,246.57	
	Total Equity and Current Surplus (Deficit):	534,248.10	
	Total Liabilities, Equity and Current Surplus (Deficit):		568,707.76

Balance Sheet

As Of 02/29/2024

Account	Name	Balance	
Fund: 59 - Golf Course			
Assets			
Category: 1000 - Cash and Investments			
59-00-10100	Central Bank Deposit Account	55,152.98	
59-00-10110	Petty Cash	600.00	
59-00-11101	Allocated Cash	-796.51	
	Total Category 1000 - Cash and Investments:	<u>54,956.47</u>	
Category: 1600 - Prepaid Expenses			
59-00-16000	Prepaid Insurance	5,368.13	
	Total Category 1600 - Prepaid Expenses:	<u>5,368.13</u>	
	Total Assets:	<u>60,324.60</u>	<u>60,324.60</u>
Liability			
Category: 2110 - Accounts Payable			
59-00-21200	Tax Collections Payable	41.53	
59-00-21300	Accounts Payable Allocation	11,058.45	
	Total Category 2110 - Accounts Payable:	<u>11,099.98</u>	
	Total Liability:	<u>11,099.98</u>	
Equity			
Category: 2900 - Equity			
59-00-29200	Fund Balance (Unreserved)	39,812.93	
	Total Category 2900 - Equity:	<u>39,812.93</u>	
	Total Beginning Equity:	<u>39,812.93</u>	
Total Revenue		44,556.52	
Total Expense		35,144.83	
Revenues Over/Under Expenses		<u>9,411.69</u>	
	Total Equity and Current Surplus (Deficit):	<u>49,224.62</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>60,324.60</u>

Balance Sheet

As Of 02/29/2024

Account	Name	Balance	
Fund: 64 - Administrative Services			
Assets			
Category: 1000 - Cash and Investments			
64-00-11101	Allocated Cash	64,301.34	
	Total Category 1000 - Cash and Investments:	64,301.34	
Category: 1210 - Accounts Receivable			
64-00-12139	Trash Accounts Receivable	109,949.93	
	Total Category 1210 - Accounts Receivable:	109,949.93	
Category: 1500 - Capital Assets			
64-00-15255	General Plant	74,670.34	
64-00-15256	Accum Provision For Depreciation	-116,730.91	
64-00-15257	Equipment	42,060.57	
	Total Category 1500 - Capital Assets:	0.00	
Category: 1600 - Prepaid Expenses			
64-00-16000	Prepaid Insurance	16,315.21	
	Total Category 1600 - Prepaid Expenses:	16,315.21	
	Total Assets:	190,566.48	190,566.48
Liability			
Category: 2110 - Accounts Payable			
64-00-21210	Contracts Payable-Trash	115,803.26	
64-00-21300	Accounts Payable Allocation	131.27	
	Total Category 2110 - Accounts Payable:	115,934.53	
Category: 2200 - Accrued Payroll			
64-00-22009	Accrued Vacation	86,645.52	
	Total Category 2200 - Accrued Payroll:	86,645.52	
	Total Liability:	202,580.05	
Equity			
Category: 2900 - Equity			
64-00-29100	Fund Balance (Reserved)	-54,555.18	
64-00-29300	Unappropriated Retained Earnings	-14,712.37	
	Total Category 2900 - Equity:	-69,267.55	
	Total Beginning Equity:	-69,267.55	
Total Revenue		276,178.00	
Total Expense		218,924.02	
Revenues Over/Under Expenses		57,253.98	
	Total Equity and Current Surplus (Deficit):	-12,013.57	
	Total Liabilities, Equity and Current Surplus (Deficit):		190,566.48