



Rochelle, IL

Balance Sheet

Account Summary

As Of 02/28/2023

Account	Name	Balance
Fund: 01 - General		
Assets		
Category: 1000 - Cash and Investments		
01-00-10110	Petty Cash	900.00
01-00-10120	Flex Spending	2,836.90
01-00-10121	Police K-9 Fund	37,202.07
01-00-10122	Police Bond Fund	688.04
01-00-10123	Police DUI Fund	26,425.90
01-00-10124	Police Vehicle Fund	2,370.82
01-00-10125	Police Drug Enforcement Fund	5,176.80
01-00-10126	Illinois Funds - Cemetery	125,468.37
01-00-10127	Illinois Funds - Taxes	7,591,785.51
01-00-11021	IMET 1-3 Fund - General	3,556,033.45
01-00-11101	Allocated Cash	-1,051,651.48
Total Category 1000 - Cash and Investments:		10,297,236.38
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	192,687.09
01-00-12131	Miscellaneous Accounts Receivable	43,328.26
01-00-12160	Property Tax Receivable	2,120,239.38
01-00-12161	Accounts Receivable From Other Governme	899,991.18
01-00-12162	Accounts Receivable	53,812.01
Total Category 1210 - Accounts Receivable:		3,310,057.92
Category: 1212 - Customer Billing		
01-00-12120	Customer Billing	12,341.19
Total Category 1212 - Customer Billing:		12,341.19
Total Assets:		14,206,559.42
		14,206,559.42
Liability		
Category: 2110 - Accounts Payable		
01-00-21233	Health Insurance Payable	-198,755.04
01-00-21234	Life Insurance	-2,851.13
01-00-21262	Police Bonds Payable	-778.15
01-00-21264	Dental & Vision Insurance	-7,266.14
01-00-21300	Accounts Payable Allocation	147,209.20
Total Category 2110 - Accounts Payable:		-62,441.26
Category: 2600 - Deferred Revenues		
01-00-26000	Deferred Revenue	3,226,623.38
Total Category 2600 - Deferred Revenues:		3,226,623.38
Category: 9999 - History		
01-00-21902	Ambulance Fees Payable (MEDICAID OVERP	260,835.74
Total Category 9999 - History:		260,835.74
Total Liability:		3,425,017.86
Equity		
Category: 2900 - Equity		
01-00-29100	Fund Balance (Reserved)	184,091.58
01-00-29200	Fund Balance (Unreserved)	10,885,780.19
Total Category 2900 - Equity:		11,069,871.77
Total Beginning Equity:		11,069,871.77

Balance Sheet**As Of 02/28/2023**

Account	Name	Balance
Total Revenue		1,828,927.60
Total Expense		<u>2,117,257.81</u>
Revenues Over/Under Expenses		-288,330.21
	Total Equity and Current Surplus (Deficit):	10,781,541.56
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>14,206,559.42</u>

Balance Sheet

As Of 02/28/2023

Account	Name	Balance	
Fund: 11 - Audit			
Assets			
Category: 1000 - Cash and Investments			
11-00-11101	Allocated Cash	9,326.41	
	Total Category 1000 - Cash and Investments:	9,326.41	
Category: 1210 - Accounts Receivable			
11-00-12160	Property Tax Receivable	30,000.48	
	Total Category 1210 - Accounts Receivable:	30,000.48	
	Total Assets:	39,326.89	39,326.89
Liability			
Category: 2110 - Accounts Payable			
11-00-21300	Accounts Payable Allocation	2,500.00	
	Total Category 2110 - Accounts Payable:	2,500.00	
Category: 2600 - Deferred Revenues			
11-00-26000	Deferred Revenue	30,000.48	
	Total Category 2600 - Deferred Revenues:	30,000.48	
	Total Liability:	32,500.48	
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		15.14	
Total Expense		2,500.00	
Revenues Over/Under Expenses		-2,484.86	
	Total Equity and Current Surplus (Deficit):	6,826.41	
	Total Liabilities, Equity and Current Surplus (Deficit):		39,326.89

Balance Sheet

As Of 02/28/2023

Account	Name	Balance	
Fund: 12 - Insurance			
Assets			
Category: 1000 - Cash and Investments			
12-00-11101	Allocated Cash	-38,948.42	
	Total Category 1000 - Cash and Investments:	-38,948.42	
Category: 1210 - Accounts Receivable			
12-00-12160	Property Tax Receivable	374,992.54	
	Total Category 1210 - Accounts Receivable:	374,992.54	
Category: 1600 - Prepaid Expenses			
12-00-16000	Prepaid Insurance	60,195.80	
	Total Category 1600 - Prepaid Expenses:	60,195.80	
	Total Assets:	396,239.92	<u>396,239.92</u>
Liability			
Category: 2600 - Deferred Revenues			
12-00-26000	Deferred Revenue	374,992.54	
	Total Category 2600 - Deferred Revenues:	374,992.54	
	Total Liability:	374,992.54	
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		37,934.69	
Revenues Over/Under Expenses		-37,933.11	
	Total Equity and Current Surplus (Deficit):	21,247.38	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>396,239.92</u>

Balance Sheet

As Of 02/28/2023

Account	Name	Balance	
Fund: 13 - Illinois Municipal Fund			
Assets			
Category: 1000 - Cash and Investments			
13-00-11101	Allocated Cash	45,291.35	
	Total Category 1000 - Cash and Investments:	45,291.35	
Category: 1210 - Accounts Receivable			
13-00-12160	Property Tax Receivable	160,002.54	
	Total Category 1210 - Accounts Receivable:	160,002.54	
	Total Assets:	205,293.89	205,293.89
Liability			
Category: 2600 - Deferred Revenues			
13-00-26000	Deferred Revenue	160,002.54	
	Total Category 2600 - Deferred Revenues:	160,002.54	
	Total Liability:	160,002.54	
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		81.54	
Total Expense		18,236.71	
Revenues Over/Under Expenses		-18,155.17	
	Total Equity and Current Surplus (Deficit):	45,291.35	
	Total Liabilities, Equity and Current Surplus (Deficit):		205,293.89

Balance Sheet

As Of 02/28/2023

Account	Name	Balance	
Fund: 14 - Social Security			
Assets			
Category: 1000 - Cash and Investments			
14-00-11101	Allocated Cash	-33,211.26	
	Total Category 1000 - Cash and Investments:	-33,211.26	
Category: 1210 - Accounts Receivable			
14-00-12160	Property Tax Receivable	240,003.80	
	Total Category 1210 - Accounts Receivable:	240,003.80	
	Total Assets:	206,792.54	<u>206,792.54</u>
Liability			
Category: 2600 - Deferred Revenues			
14-00-26000	Deferred Revenue	240,003.80	
	Total Category 2600 - Deferred Revenues:	240,003.80	
	Total Liability:	240,003.80	
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		36,844.40	
Revenues Over/Under Expenses		-36,844.40	
	Total Equity and Current Surplus (Deficit):	-33,211.26	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>206,792.54</u>

Balance Sheet

As Of 02/28/2023

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	56,719.98
Total Category 1000 - Cash and Investments:		656,719.98
Total Assets:		656,719.98
		656,719.98
Liability		
Total Liability:		0.00
Equity		
Category: 2900 - Equity		
15-00-29100	Fund Balance (Reserved)	619,978.61
Total Category 2900 - Equity:		619,978.61
Total Beginning Equity:		619,978.61
Total Revenue		36,741.37
Total Expense		0.00
Revenues Over/Under Expenses		36,741.37
Total Equity and Current Surplus (Deficit):		656,719.98
Total Liabilities, Equity and Current Surplus (Deficit):		656,719.98

Balance Sheet

As Of 02/28/2023

Account	Name	Balance	
Fund: 17 - Motor Fuel Tax			
Assets			
Category: 1000 - Cash and Investments			
17-00-10100	Illinois Funds - Motor Fuel Tax	912,690.25	
17-00-11101	Allocated Cash	365,979.38	
	Total Category 1000 - Cash and Investments:	1,278,669.63	
Category: 1210 - Accounts Receivable			
17-00-12163	Accounts Receivable From Other Governme	35,602.50	
	Total Category 1210 - Accounts Receivable:	35,602.50	
	Total Assets:	1,314,272.13	<u>1,314,272.13</u>
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
17-00-29100	Fund Balance (Reserved)	1,241,039.90	
	Total Category 2900 - Equity:	1,241,039.90	
	Total Beginning Equity:	1,241,039.90	
Total Revenue		73,232.23	
Total Expense		0.00	
Revenues Over/Under Expenses		73,232.23	
	Total Equity and Current Surplus (Deficit):	1,314,272.13	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>1,314,272.13</u>

Balance Sheet

As Of 02/28/2023

Account	Name	Balance	
Fund: 18 - Utility Tax			
Assets			
Category: 1000 - Cash and Investments			
18-00-11101	Allocated Cash	1,675,440.87	
	Total Category 1000 - Cash and Investments:	1,675,440.87	
Category: 1210 - Accounts Receivable			
18-00-12168	Utility Tax Receivable	55,734.86	
	Total Category 1210 - Accounts Receivable:	55,734.86	
	Total Assets:	1,731,175.73	<u>1,731,175.73</u>
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
18-00-29200	Fund Balance (Reserved)	1,562,795.33	
	Total Category 2900 - Equity:	1,562,795.33	
	Total Beginning Equity:	1,562,795.33	
Total Revenue		168,380.40	
Total Expense		0.00	
Revenues Over/Under Expenses		168,380.40	
	Total Equity and Current Surplus (Deficit):	1,731,175.73	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>1,731,175.73</u>

Balance Sheet

As Of 02/28/2023

Account	Name	Balance	
Fund: 19 - Hotel-Motel Tax			
Assets			
Category: 1000 - Cash and Investments			
19-00-11101	Allocated Cash	394,375.94	
	Total Category 1000 - Cash and Investments:	394,375.94	
Category: 1210 - Accounts Receivable			
19-00-12100	Accounts Receivable	19,990.99	
	Total Category 1210 - Accounts Receivable:	19,990.99	
	Total Assets:	414,366.93	414,366.93
Liability			
Category: 2110 - Accounts Payable			
19-00-21300	Accounts Payable Allocation	1,709.00	
	Total Category 2110 - Accounts Payable:	1,709.00	
	Total Liability:	1,709.00	
Equity			
Category: 2900 - Equity			
19-00-29100	Fund Balance (Reserved)	406,946.24	
	Total Category 2900 - Equity:	406,946.24	
	Total Beginning Equity:	406,946.24	
Total Revenue		35,482.85	
Total Expense		29,771.16	
Revenues Over/Under Expenses		5,711.69	
	Total Equity and Current Surplus (Deficit):	412,657.93	
	Total Liabilities, Equity and Current Surplus (Deficit):		414,366.93

Balance Sheet

As Of 02/28/2023

Account	Name	Balance	
Fund: 20 - Sales Tax			
Assets			
Category: 1000 - Cash and Investments			
20-00-10100	Illinois Funds - Non Home Rule Sales Tax	2,930,257.30	
20-00-11101	Allocated Cash	-2,070,624.78	
	Total Category 1000 - Cash and Investments:	859,632.52	
Category: 1210 - Accounts Receivable			
20-00-12167	Sales Tax Receivable	351,776.63	
	Total Category 1210 - Accounts Receivable:	351,776.63	
	Total Assets:	1,211,409.15	<u>1,211,409.15</u>
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
20-00-29200	Fund Balance (Reserved)	965,710.43	
	Total Category 2900 - Equity:	965,710.43	
	Total Beginning Equity:	965,710.43	
Total Revenue		277,365.38	
Total Expense		31,666.66	
Revenues Over/Under Expenses		245,698.72	
	Total Equity and Current Surplus (Deficit):	1,211,409.15	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>1,211,409.15</u>

Balance Sheet

As Of 02/28/2023

Account	Name	Balance
Fund: 21 - Lighthouse Pointe TIF		
Assets		
Category: 1000 - Cash and Investments		
21-00-11101	Allocated Cash	902,287.59
	Total Category 1000 - Cash and Investments:	902,287.59
	Total Assets:	902,287.59
		902,287.59
Liability		
Category: 2110 - Accounts Payable		
21-00-21300	Accounts Payable Allocation	46,321.05
	Total Category 2110 - Accounts Payable:	46,321.05
	Total Liability:	46,321.05
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		1,467.24
Total Expense		48,832.30
Revenues Over/Under Expenses		-47,365.06
	Total Equity and Current Surplus (Deficit):	855,966.54
	Total Liabilities, Equity and Current Surplus (Deficit):	902,287.59

Balance Sheet

As Of 02/28/2023

Account	Name	Balance	
Fund: 22 - Foreign Fire Insurance			
Assets			
Category: 1000 - Cash and Investments			
22-00-10100	Foreign Fire Insurance	38,411.76	
	Total Category 1000 - Cash and Investments:	38,411.76	
	Total Assets:	38,411.76	38,411.76
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		92.56	
Total Expense		1,921.01	
Revenues Over/Under Expenses		-1,828.45	
	Total Equity and Current Surplus (Deficit):	38,411.76	
	Total Liabilities, Equity and Current Surplus (Deficit):		38,411.76

Balance Sheet

As Of 02/28/2023

Account	Name	Balance
Fund: 23 - Downtown & Southern Gateway TIF		
Assets		
Category: 1000 - Cash and Investments		
23-00-11101	Allocated Cash	340,792.09
	Total Category 1000 - Cash and Investments:	340,792.09
	Total Assets:	340,792.09
		<u>340,792.09</u>
Liability		
Category: 2110 - Accounts Payable		
23-00-21300	Accounts Payable Allocation	2,764.50
	Total Category 2110 - Accounts Payable:	2,764.50
	Total Liability:	2,764.50
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		557.70
Total Expense		13,042.00
Revenues Over/Under Expenses		-12,484.30
	Total Equity and Current Surplus (Deficit):	338,027.59
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>340,792.09</u>

Balance Sheet

As Of 02/28/2023

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	13,511.16
Total Category 1000 - Cash and Investments:		63,511.16
Total Assets:		63,511.16
		63,511.16
Liability		
Total Liability:		0.00
Equity		
Category: 2900 - Equity		
24-00-29200	Fund Balance (Reserved)	60,952.64
Total Category 2900 - Equity:		60,952.64
Total Beginning Equity:		60,952.64
Total Revenue		4,558.52
Total Expense		2,000.00
Revenues Over/Under Expenses		2,558.52
Total Equity and Current Surplus (Deficit):		63,511.16
Total Liabilities, Equity and Current Surplus (Deficit):		63,511.16

Balance Sheet

As Of 02/28/2023

Account	Name	Balance
Fund: 25 - Northern Gateway TIF		
Assets		
Category: 1000 - Cash and Investments		
25-00-11101	Allocated Cash	27,481.38
	Total Category 1000 - Cash and Investments:	27,481.38
	Total Assets:	27,481.38
		27,481.38
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		44.62
Total Expense		45.00
Revenues Over/Under Expenses		-0.38
	Total Equity and Current Surplus (Deficit):	27,481.38
	Total Liabilities, Equity and Current Surplus (Deficit):	27,481.38

Balance Sheet

As Of 02/28/2023

Account	Name	Balance	
Fund: 36 - Capital Improvement			
Assets			
Category: 1000 - Cash and Investments			
36-00-11101	Allocated Cash	-345,293.21	
	Total Category 1000 - Cash and Investments:	-345,293.21	
Category: 1100 - Restricted Assets			
36-00-11000	Residential Developers of IL Escrow CD	39,087.03	
36-00-11003	Cash Held at Paying Agent	609,400.00	
	Total Category 1100 - Restricted Assets:	648,487.03	
	Total Assets:	303,193.82	303,193.82
Liability			
Category: 2110 - Accounts Payable			
36-00-21100	Accounts Payable	68,350.97	
36-00-21300	Accounts Payable Allocation	7,676.20	
	Total Category 2110 - Accounts Payable:	76,027.17	
Category: 2500 - Deposits Payable			
36-00-25000	Developer Deposits	36,506.20	
	Total Category 2500 - Deposits Payable:	36,506.20	
	Total Liability:	112,533.37	
Equity			
Category: 2900 - Equity			
36-00-29100	Fund Balance (Reserved)	215,493.90	
	Total Category 2900 - Equity:	215,493.90	
	Total Beginning Equity:	215,493.90	
Total Revenue		0.00	
Total Expense		24,833.45	
Revenues Over/Under Expenses		-24,833.45	
	Total Equity and Current Surplus (Deficit):	190,660.45	
	Total Liabilities, Equity and Current Surplus (Deficit):		303,193.82

Balance Sheet

As Of 02/28/2023

Account	Name	Balance	
Fund: 37 - Stormwater			
Assets			
Category: 1000 - Cash and Investments			
37-00-11101	Allocated Cash	171,744.34	
	Total Category 1000 - Cash and Investments:	171,744.34	
	Total Assets:	171,744.34	171,744.34
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		308.86	
Total Expense		0.00	
Revenues Over/Under Expenses		308.86	
	Total Equity and Current Surplus (Deficit):	171,744.34	
	Total Liabilities, Equity and Current Surplus (Deficit):		171,744.34

Balance Sheet

As Of 02/28/2023

Account	Name	Balance	
Fund: 51 - Water			
Assets			
Category: 1000 - Cash and Investments			
51-00-11101	Allocated Cash	1,636,066.94	
	Total Category 1000 - Cash and Investments:	1,636,066.94	
Category: 1100 - Restricted Assets			
51-00-11004	IEPA L17-4882 Principal and Interest	97,151.01	
	Total Category 1100 - Restricted Assets:	97,151.01	
Category: 1210 - Accounts Receivable			
51-00-12130	Miscellaneous Accounts Receivable	80.00	
	Total Category 1210 - Accounts Receivable:	80.00	
Category: 1212 - Customer Billing			
51-00-12120	Customer Billing	855,362.48	
51-00-12125	Unbilled Accounts Receivable	50,352.00	
	Total Category 1212 - Customer Billing:	905,714.48	
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	-10,857,946.15	
51-00-15124	Water Well #8	256,891.10	
51-00-15900	Asset Retirement Obligation	-465,300.00	
	Total Category 1500 - Capital Assets:	25,387,832.44	
Category: 1600 - Prepaid Expenses			
51-00-16000	Prepaid Insurance	25,753.46	
	Total Category 1600 - Prepaid Expenses:	25,753.46	
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:	28,360,196.89	28,360,196.89
Liability			
Category: 2110 - Accounts Payable			
51-00-21300	Accounts Payable Allocation	90,225.75	
	Total Category 2110 - Accounts Payable:	90,225.75	

Balance Sheet
As Of 02/28/2023

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:	6,756,199.05
Equity		
Category: 2900 - Equity		
51-00-29100	Fund Balance (Reserved)	334,720.91
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:	21,094,493.00
	Total Beginning Equity:	21,094,493.00
Total Revenue		1,064,025.07
Total Expense		554,520.23
Revenues Over/Under Expenses		509,504.84
	Total Equity and Current Surplus (Deficit):	21,603,997.84
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>28,360,196.89</u>

Balance Sheet

As Of 02/28/2023

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	273,926.79
52-50-11006	Stillman Bank 6 m CD	3,000,000.00
52-50-11101	Allocated Cash	621,005.47
Total Category 1000 - Cash and Investments:		3,895,032.26
Category: 1100 - Restricted Assets		
52-50-11007	IEPA Savings	39,668.68
52-50-11009	CDBG Grant 20-2406	523,679.45
Total Category 1100 - Restricted Assets:		563,348.13
Category: 1210 - Accounts Receivable		
52-50-12108	Interest & Dividends Receivable	607.89
52-50-12130	Miscellaneous Accounts Receivable	9,782.38
Total Category 1210 - Accounts Receivable:		10,390.27
Category: 1212 - Customer Billing		
52-50-12120	Customer Billing	584,602.08
52-50-12125	Unbilled Accounts Receivable	62,314.00
Total Category 1212 - Customer Billing:		646,916.08
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

Balance Sheet

As Of 02/28/2023

Account	Name	Balance
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
52-50-15164	Completed Const Not Classified	7,329,586.38
52-50-15165	Accumulated Provision For Depr	-27,905,752.17
52-50-15166	Transportation	55,114.00
Total Category 1500 - Capital Assets:		24,969,790.09
Category: 1600 - Prepaid Expenses		
52-50-16000	Prepaid Insurance	27,143.63
Total Category 1600 - Prepaid Expenses:		27,143.63
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:		30,329,477.46
		30,329,477.46

Liability

Category: 2110 - Accounts Payable		
52-00-21300	Accounts Payable Allocation	52,201.14
52-50-21100	Accounts Payable	11,261.24
Total Category 2110 - Accounts Payable:		63,462.38
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:		5,223,966.39

Equity

Category: 2900 - Equity		
52-50-29100	Fund Balance (Reserved)	558,941.97
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 02/28/2023**

Account	Name	Balance
52-50-29558	Acc Amort CIAC-Dist Main	-558.96
	Total Category 2900 - Equity:	24,778,595.66
	Total Beginning Equity:	24,778,595.66
Total Revenue		1,187,920.17
Total Expense		861,004.76
Revenues Over/Under Expenses		326,915.41
	Total Equity and Current Surplus (Deficit):	25,105,511.07
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>30,329,477.46</u>

Balance Sheet

As Of 02/28/2023

Account	Name	Balance
Fund: 53 - Solid Waste		
Assets		
Category: 1000 - Cash and Investments		
53-00-10130	Holcomb Bank Money Market	2,503,945.84
53-00-10131	Illinois Funds - Solid Waste	1,139,852.07
53-00-11101	Allocated Cash	142,325.44
Total Category 1000 - Cash and Investments:		3,786,123.35
Category: 1210 - Accounts Receivable		
53-00-12100	Accounts Receivable	120,151.26
Total Category 1210 - Accounts Receivable:		120,151.26
Category: 1500 - Capital Assets		
53-00-15167	Land & Land Rights	708,562.77
53-00-15168	Structures & Improvements	22,694.61
53-00-15169	Structures & Improvements - Accum Deprec	-22,694.61
53-00-15170	Miscellaneous Equipment	370,103.79
53-00-15171	Miscellaneous Equipment - Accum Deprecia	-268,677.24
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:		809,989.32
Category: 1600 - Prepaid Expenses		
53-00-16000	Prepaid Insurance	13,496.50
Total Category 1600 - Prepaid Expenses:		13,496.50
Total Assets:		4,729,760.43
		4,729,760.43
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)	4,697,704.80
Total Category 2900 - Equity:		4,697,704.80
Total Beginning Equity:		4,697,704.80
Total Revenue		152,993.18
Total Expense		301,718.16
Revenues Over/Under Expenses		-148,724.98
Total Equity and Current Surplus (Deficit):		4,548,979.82
Total Liabilities, Equity and Current Surplus (Deficit):		4,729,760.43

Balance Sheet

As Of 02/28/2023

Account	Name	Balance
Fund: 54 - Electric		
Assets		
Category: 1000 - Cash and Investments		
54-00-11101	Allocated Cash	3,115,054.44
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	4,675,165.41
54-90-10144	Stillman Bank 12 m CD	5,000,000.00
Total Category 1000 - Cash and Investments:		17,558,370.74
Category: 1100 - Restricted Assets		
54-90-11010	Other Special Deposits (PJM Collateral)	594,141.67
54-90-11016	2021-2022 Electric Bond	4,600,182.30
Total Category 1100 - Restricted Assets:		5,194,323.97
Category: 1210 - Accounts Receivable		
54-90-12131	Miscellaneous Accounts Receivable	29,573.47
54-90-12164	Accounts Receivable from Other Funds	409,044.42
Total Category 1210 - Accounts Receivable:		438,617.89
Category: 1212 - Customer Billing		
54-90-12120	Customer Billing	6,579,677.91
54-90-12121	Unapplied Credits	-119,444.07
54-90-12122	Rochelle City Tax Receivable	80,513.47
54-90-12123	Public Utilities Tax Receivable	221,965.68
54-90-12124	Hillcrest Tax Receivable	4,819.30
54-90-12125	Unbilled Accounts Receivable	220,655.68
54-90-12126	Contract Payments Receivable	51,146.43
Total Category 1212 - Customer Billing:		7,039,334.40
Category: 1430 - 1430		
54-90-14300	Accumulated Provision For Uncollectible	-1,244,163.00
Total Category 1430 - 1430:		-1,244,163.00
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	-7,473,688.36
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 Turbin	-2,684,187.09
54-10-15184	Completed Construction Not Classified - Pea	880,045.78
54-60-15001	Construction Work in Progress	13,775,034.79
54-60-15184	Land & Land Rights	939,044.69
54-60-15185	Structures & Improvements	6,840,885.86
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	15,344,833.60
54-60-15190	Services	3,346,559.30
54-60-15191	Meters	1,256,151.93
54-60-15192	Security Lights	243,636.42
54-60-15193	Street Lights and Signal System	1,999,357.60
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 02/28/2023

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 & Improve	-1,616,229.60
54-60-15205	Accum Prov for Depr - Station Equipment	-3,105,875.84
54-60-15206	Accum Prov for Depr - Poles, Towers & Fixtu	-3,734,236.63
54-60-15207	Accum Prov for Depr - Overhead Conduct &	-7,623,468.67
54-60-15209	Accum Prov for Depr - Underground Conduc	-12,184,522.50
54-60-15210	Accum Prov for Depr - Services	-1,354,713.69
54-60-15211	Accum Prov for Depr - Meters	-1,239,701.39
54-60-15212	Accum Prov for Depr - Security Lights	-243,636.42
54-60-15213	Accum Prov for Depr - Street Lights & Signal	-1,800,441.34
54-60-15214	Accum Prov for Depr - Structures & Improve	-232,630.77
54-60-15215	Accum Prov for Depr - Office Furniture & Eq	-292,979.83
54-60-15216	Accum Prov for Depr - Transportation Equip	-1,334,629.97
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 Equipmen	-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	-774,164.77
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	-1,286,622.18
54-70-15226	Office Furniture & Equipment	156,820.51
54-70-15227	Accum Prov for Depr - Office Furniture & Eq	-39,886.99
54-90-15228	Office Furniture & Equipment	73,661.00
54-90-15229	Accum Prov for Depr - Office Furniture & Eq	-20,568.42
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	-1,295,545.21
Total Category 1500 - Capital Assets:		41,448,049.14
Category: 1540 - Inventories		
54-60-15400	Inventories	1,798,101.65
Total Category 1540 - Inventories:		1,798,101.65
Category: 1600 - Prepaid Expenses		
54-90-16000	Prepaid Insurance	87,214.65
Total Category 1600 - Prepaid Expenses:		87,214.65
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:		72,864,506.80
		72,864,506.80
Liability		
Category: 2110 - Accounts Payable		
54-00-21300	Accounts Payable Allocation	348,984.68
54-90-21265	Rochelle City Tax	142,461.09
54-90-21266	Public Utilities Tax	-6,997.96
54-90-21267	Hillcrest Tax	3,749.69
Total Category 2110 - Accounts Payable:		488,197.50

Balance Sheet

As Of 02/28/2023

Account	Name	Balance
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	646,118.23
54-90-27212	Bond Premium-2022	473,510.59
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:	17,340,932.23
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
54-90-25255	REFUND CAFC-Creston Commons	-283,806.15
	Total Category 9999 - History:	0.00
	Total Liability:	19,494,517.80

Balance Sheet

As Of 02/28/2023

Account	Name	Balance
Equity		
Category: 2900 - Equity		
54-90-29100	Fund Balance (Reserved)	4,614,670.14
54-90-29300	Unappropriated Retained Earnings	46,072,926.92
	Total Category 2900 - Equity:	50,687,597.06
	Total Beginning Equity:	50,687,597.06
Total Revenue		7,368,701.74
Total Expense		4,686,309.80
Revenues Over/Under Expenses		2,682,391.94
	Total Equity and Current Surplus (Deficit):	53,369,989.00
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>72,864,506.80</u>

Balance Sheet

As Of 02/28/2023

Account	Name	Balance	
Fund: 55 - Tech Center/Advance Communications			
Assets			
Category: 1000 - Cash and Investments			
55-00-11101	Allocated Cash	100,304.31	
	Total Category 1000 - Cash and Investments:	100,304.31	
Category: 1100 - Restricted Assets			
55-00-11011	2017A Debt Certificate Principal and Interest	372,292.50	
	Total Category 1100 - Restricted Assets:	372,292.50	
Category: 1210 - Accounts Receivable			
55-00-12100	Accounts Receivable	112,979.61	
55-32-12100	Accounts Receivable	64,617.05	
55-32-12130	Miscellaneous Accounts Receivable	959.00	
	Total Category 1210 - Accounts Receivable:	178,555.66	
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	-1,942,360.77	
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	-3,283,207.23	
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:	4,512,429.33	
Category: 1600 - Prepaid Expenses			
55-00-16000	Prepaid Insurance	2,145.30	
	Total Category 1600 - Prepaid Expenses:	2,145.30	
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:	5,309,809.99	5,309,809.99
Liability			
Category: 2110 - Accounts Payable			
55-00-21300	Accounts Payable Allocation	22,210.67	
	Total Category 2110 - Accounts Payable:	22,210.67	
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	47,650.38	
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:	2,328,591.16	
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 02/28/2023

Account	Name	Balance
55-32-27905	Deferred Inflows	164,846.49
	Total Category 2790 - Deferred Liabilities:	262,724.75
	Total Liability:	2,617,547.87
Equity		
Category: 2900 - Equity		
55-00-29200	Fund Balance (Unreserved)	2,246,755.21
55-32-29500	Contributed Capital	352,922.11
	Total Category 2900 - Equity:	2,599,677.32
	Total Beginning Equity:	2,599,677.32
Total Revenue		237,163.56
Total Expense		144,578.76
Revenues Over/Under Expenses		92,584.80
	Total Equity and Current Surplus (Deficit):	2,692,262.12
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>5,309,809.99</u>

Balance Sheet

As Of 02/28/2023

Account	Name	Balance	
Fund: 56 - Network Administration			
Assets			
Category: 1000 - Cash and Investments			
56-40-11101	Allocated Cash	396,107.93	
	Total Category 1000 - Cash and Investments:	396,107.93	
Category: 1500 - Capital Assets			
56-40-15165	Accumulated Provision For Depr	-9,737.05	
56-40-15245	Equipment	24,139.01	
56-40-15246	Furniture	630.26	
	Total Category 1500 - Capital Assets:	15,032.22	
	Total Assets:	411,140.15	411,140.15
Liability			
Category: 2110 - Accounts Payable			
56-00-21300	Accounts Payable Allocation	21,948.23	
	Total Category 2110 - Accounts Payable:	21,948.23	
Category: 2200 - Accrued Payroll			
56-40-22009	Accrued Vacation	14,991.09	
	Total Category 2200 - Accrued Payroll:	14,991.09	
	Total Liability:	36,939.32	
Equity			
Category: 2900 - Equity			
56-00-29100	Fund Balance (Reserved)	247,895.32	
56-40-29300	Unappropriated Retained Earnings	30,839.61	
	Total Category 2900 - Equity:	278,734.93	
	Total Beginning Equity:	278,734.93	
Total Revenue		198,256.49	
Total Expense		102,790.59	
Revenues Over/Under Expenses		95,465.90	
	Total Equity and Current Surplus (Deficit):	374,200.83	
	Total Liabilities, Equity and Current Surplus (Deficit):		411,140.15

Balance Sheet

As Of 02/28/2023

Account	Name	Balance	
Fund: 57 - Airport			
Assets			
Category: 1000 - Cash and Investments			
57-00-10100	Illinois Funds - Airport	5,049.76	
57-00-10110	Petty Cash	200.00	
57-00-11101	Allocated Cash	-36,474.78	
	Total Category 1000 - Cash and Investments:	-31,225.02	
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	221.71	
57-00-12130	Miscellaneous Accounts Receivable	3,828.00	
57-00-12160	Property Tax Receivable	61,395.07	
	Total Category 1210 - Accounts Receivable:	65,444.78	
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	-1,394,462.46	
57-00-15250	Miscellaneous Equipment	93,704.69	
57-00-15251	Accum Prov for Depr - Miscellaneous Equipr	-88,172.64	
57-00-15253	Other Tangible Property	2,134,355.42	
57-00-15254	Accum Prov for Depr - Other Tangible Prope	-1,823,618.28	
	Total Category 1500 - Capital Assets:	3,766,223.53	
Category: 1600 - Prepaid Expenses			
57-00-16000	Prepaid Insurance	913.01	
57-00-16001	Prepaid Aviation Fuel	58,178.46	
	Total Category 1600 - Prepaid Expenses:	59,091.47	
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:	3,932,485.65	3,932,485.65
Liability			
Category: 1212 - Customer Billing			
57-00-12121	Unapplied Credits	6,714.94	
	Total Category 1212 - Customer Billing:	6,714.94	
Category: 2110 - Accounts Payable			
57-00-21300	Accounts Payable Allocation	2,541.20	
	Total Category 2110 - Accounts Payable:	2,541.20	
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	71,135.02	
	Total Category 2600 - Deferred Revenues:	71,135.02	
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 02/28/2023

Account	Name	Balance
57-00-27905	Deferred Inflows	56,361.83
	Total Category 2790 - Deferred Liabilities:	39,227.46
	Total Liability:	435,137.75

Equity**Category: 2900 - Equity**

57-00-29200	Fund Balance (Unreserved)	1,091,627.20
57-00-29800	Investment - Fixed Assets	2,348,148.46
	Total Category 2900 - Equity:	3,439,775.66
	Total Beginning Equity:	3,439,775.66
Total Revenue		89,299.53
Total Expense		31,727.29
Revenues Over/Under Expenses		57,572.24
	Total Equity and Current Surplus (Deficit):	3,497,347.90

Total Liabilities, Equity and Current Surplus (Deficit): 3,932,485.65

Balance Sheet

As Of 02/28/2023

Account	Name	Balance	
Fund: 58 - Railroad			
Assets			
Category: 1000 - Cash and Investments			
58-00-10100	Capital Projects Fund	1,310,483.19	
58-00-11002	First Mid Ag Services	630.67	
58-00-11101	Allocated Cash	-317,682.92	
	Total Category 1000 - Cash and Investments:	993,430.94	
Category: 1210 - Accounts Receivable			
58-00-12105	Accounts Receivable	139,774.50	
	Total Category 1210 - Accounts Receivable:	139,774.50	
	Total Assets:	1,133,205.44	1,133,205.44
Liability			
Category: 2110 - Accounts Payable			
58-00-21300	Accounts Payable Allocation	16,884.79	
	Total Category 2110 - Accounts Payable:	16,884.79	
	Total Liability:	16,884.79	
Equity			
Category: 2900 - Equity			
58-00-29200	Fund Balance (Unreserved)	1,036,608.68	
	Total Category 2900 - Equity:	1,036,608.68	
	Total Beginning Equity:	1,036,608.68	
Total Revenue		197,919.38	
Total Expense		118,207.41	
Revenues Over/Under Expenses		79,711.97	
	Total Equity and Current Surplus (Deficit):	1,116,320.65	
	Total Liabilities, Equity and Current Surplus (Deficit):		1,133,205.44

Balance Sheet

As Of 02/28/2023

Account	Name	Balance	
Fund: 59 - Golf Course			
Assets			
Category: 1000 - Cash and Investments			
59-00-10100	Central Bank Deposit Account	16,631.85	
59-00-10110	Petty Cash	600.00	
59-00-11101	Allocated Cash	68,134.54	
	Total Category 1000 - Cash and Investments:	85,366.39	
Category: 1600 - Prepaid Expenses			
59-00-16000	Prepaid Insurance	3,542.97	
	Total Category 1600 - Prepaid Expenses:	3,542.97	
	Total Assets:	88,909.36	88,909.36
Liability			
Category: 2110 - Accounts Payable			
59-00-21200	Tax Collections Payable	15.19	
59-00-21300	Accounts Payable Allocation	19,234.31	
	Total Category 2110 - Accounts Payable:	19,249.50	
Category: 2600 - Deferred Revenues			
59-00-26000	Deferred Revenue	1,500.00	
	Total Category 2600 - Deferred Revenues:	1,500.00	
	Total Liability:	20,749.50	
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		22,655.99	
Total Expense		45,197.25	
Revenues Over/Under Expenses		-22,541.26	
	Total Equity and Current Surplus (Deficit):	68,159.86	
	Total Liabilities, Equity and Current Surplus (Deficit):	88,909.36	88,909.36

Balance Sheet

As Of 02/28/2023

Account	Name	Balance	
Fund: 64 - Administrative Services			
Assets			
Category: 1000 - Cash and Investments			
64-00-11101	Allocated Cash	10,792.87	
	Total Category 1000 - Cash and Investments:	10,792.87	
Category: 1210 - Accounts Receivable			
64-00-12139	Trash Accounts Receivable	103,563.40	
	Total Category 1210 - Accounts Receivable:	103,563.40	
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:	114,207.27	114,207.27
Liability			
Category: 2110 - Accounts Payable			
64-00-21210	Contracts Payable-Trash	106,761.03	
64-00-21300	Accounts Payable Allocation	4,533.40	
	Total Category 2110 - Accounts Payable:	111,294.43	
Category: 2200 - Accrued Payroll			
64-00-22009	Accrued Vacation	66,780.18	
	Total Category 2200 - Accrued Payroll:	66,780.18	
	Total Liability:	178,074.61	
Equity			
Category: 2900 - Equity			
64-00-29100	Fund Balance (Reserved)	-102,182.69	
64-00-29300	Unappropriated Retained Earnings	-14,712.37	
	Total Category 2900 - Equity:	-116,895.06	
	Total Beginning Equity:	-116,895.06	
Total Revenue		303,582.72	
Total Expense		250,555.00	
Revenues Over/Under Expenses		53,027.72	
	Total Equity and Current Surplus (Deficit):	-63,867.34	
	Total Liabilities, Equity and Current Surplus (Deficit):	114,207.27	