



Rochelle, IL

Balance Sheet

Account Summary

As Of 10/31/2022

Account	Name	Balance
Fund: 01 - General		
Assets		
Category: 1000 - Cash and Investments		
01-00-10110	Petty Cash	900.00
01-00-10120	Flex Spending	4,181.34
01-00-10121	Police K-9 Fund	7,830.66
01-00-10122	Police Bond Fund	682.69
01-00-10123	Police DUI Fund	23,080.47
01-00-10124	Police Vehicle Fund	2,514.72
01-00-10125	Police Drug Enforcement Fund	2,248.79
01-00-10126	Illinois Funds - Cemetery	123,813.00
01-00-10127	Illinois Funds - Taxes	5,630,982.85
01-00-11021	IMET 1-3 Fund - General	3,708,902.30
01-00-11101	Allocated Cash	1,281,344.61
Total Category 1000 - Cash and Investments:		10,786,481.43
Category: 1100 - Restricted Assets		
01-00-11020	IMET 1-3 Fund - ARPA	612,145.83
Total Category 1100 - Restricted Assets:		612,145.83
Category: 1210 - Accounts Receivable		
01-00-12130	Ambulance Receivables	187,882.47
01-00-12131	Miscellaneous Accounts Receivable	17,316.10
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:		3,279,241.14
Category: 1212 - Customer Billing		
01-00-12120	Customer Billing	11,947.55
Total Category 1212 - Customer Billing:		11,947.55
Total Assets:		14,689,815.95
		14,689,815.95
Liability		
Category: 2110 - Accounts Payable		
01-00-21233	Health Insurance Payable	-195,136.35
01-00-21234	Life Insurance	-2,356.49
01-00-21236	IMRF Payable	0.04
01-00-21262	Police Bonds Payable	-778.15
01-00-21264	Dental & Vision Insurance	-9,278.32
01-00-21300	Accounts Payable Allocation	50,852.33
Total Category 2110 - Accounts Payable:		-156,696.94
Category: 2500 - Deposits Payable		
01-00-25000	Developer Deposits	16,500.00
Total Category 2500 - Deposits Payable:		16,500.00
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	76,753.90
Total Category 9999 - History:		76,753.90
Total Liability:		3,163,180.34
Equity		
Category: 2900 - Equity		
01-00-29100	Fund Balance (Reserved)	184,091.58

Balance Sheet**As Of 10/31/2022**

Account	Name	Balance
01-00-29200	Fund Balance (Unreserved)	9,247,604.21
	Total Category 2900 - Equity:	9,431,695.79
	Total Beginning Equity:	9,431,695.79
Total Revenue		12,165,284.43
Total Expense		10,070,344.61
Revenues Over/Under Expenses		2,094,939.82
	Total Equity and Current Surplus (Deficit):	11,526,635.61
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>14,689,815.95</u>

Balance Sheet

As Of 10/31/2022

Account	Name	Balance	
Fund: 11 - Audit			
Assets			
Category: 1000 - Cash and Investments			
11-00-11101	Allocated Cash	8,589.74	
	Total Category 1000 - Cash and Investments:	8,589.74	
Category: 1210 - Accounts Receivable			
11-00-12160	Property Tax Receivable	30,000.48	
	Total Category 1210 - Accounts Receivable:	30,000.48	
	Total Assets:	38,590.22	38,590.22
Liability			
Category: 2600 - Deferred Revenues			
11-00-26000	Deferred Revenue	30,000.48	
	Total Category 2600 - Deferred Revenues:	30,000.48	
	Total Liability:	30,000.48	
Equity			
Category: 2900 - Equity			
11-00-29100	Fund Balance (Reserved)	6,559.05	
	Total Category 2900 - Equity:	6,559.05	
	Total Beginning Equity:	6,559.05	
Total Revenue		29,155.69	
Total Expense		27,125.00	
Revenues Over/Under Expenses		2,030.69	
	Total Equity and Current Surplus (Deficit):	8,589.74	
	Total Liabilities, Equity and Current Surplus (Deficit):		38,590.22

Balance Sheet

As Of 10/31/2022

Account	Name	Balance	
Fund: 12 - Insurance			
Assets			
Category: 1000 - Cash and Investments			
12-00-11101	Allocated Cash	108,051.35	
	Total Category 1000 - Cash and Investments:	108,051.35	
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	20,417.80	
	Total Category 1600 - Prepaid Expenses:	20,417.80	
	Total Assets:	503,461.69	503,461.69
Liability			
Category: 2110 - Accounts Payable			
12-00-21300	Accounts Payable Allocation	13,838.42	
	Total Category 2110 - Accounts Payable:	13,838.42	
Category: 2600 - Deferred Revenues			
12-00-26000	Deferred Revenue	374,992.54	
	Total Category 2600 - Deferred Revenues:	374,992.54	
	Total Liability:	388,830.96	
Equity			
Category: 2900 - Equity			
12-00-29100	Fund Balance (Reserved)	66,965.91	
	Total Category 2900 - Equity:	66,965.91	
	Total Beginning Equity:	66,965.91	
Total Revenue		363,937.84	
Total Expense		316,273.02	
Revenues Over/Under Expenses		47,664.82	
	Total Equity and Current Surplus (Deficit):	114,630.73	
	Total Liabilities, Equity and Current Surplus (Deficit):		503,461.69

Balance Sheet

As Of 10/31/2022

Account	Name	Balance	
Fund: 13 - Illinois Municipal Fund			
Assets			
Category: 1000 - Cash and Investments			
13-00-11101	Allocated Cash	91,632.72	
	Total Category 1000 - Cash and Investments:	91,632.72	
Category: 1210 - Accounts Receivable			
13-00-12160	Property Tax Receivable	160,002.54	
	Total Category 1210 - Accounts Receivable:	160,002.54	
	Total Assets:	251,635.26	251,635.26
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)	44,099.94	
	Total Category 2900 - Equity:	44,099.94	
	Total Beginning Equity:	44,099.94	
Total Revenue		190,723.32	
Total Expense		143,190.54	
Revenues Over/Under Expenses		47,532.78	
	Total Equity and Current Surplus (Deficit):	91,632.72	
	Total Liabilities, Equity and Current Surplus (Deficit):		251,635.26

Balance Sheet

As Of 10/31/2022

Account	Name	Balance	
Fund: 14 - Social Security			
Assets			
Category: 1000 - Cash and Investments			
14-00-11101	Allocated Cash	41,974.78	
	Total Category 1000 - Cash and Investments:	41,974.78	
Category: 1210 - Accounts Receivable			
14-00-12160	Property Tax Receivable	240,003.80	
	Total Category 1210 - Accounts Receivable:	240,003.80	
	Total Assets:	281,978.58	281,978.58
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)	-17,623.55	
	Total Category 2900 - Equity:	-17,623.55	
	Total Beginning Equity:	-17,623.55	
Total Revenue		232,893.47	
Total Expense		173,295.14	
Revenues Over/Under Expenses		59,598.33	
	Total Equity and Current Surplus (Deficit):	41,974.78	
	Total Liabilities, Equity and Current Surplus (Deficit):		281,978.58

Balance Sheet

As Of 10/31/2022

Account	Name	Balance	
Fund: 15 - Ambulance			
Assets			
Category: 1000 - Cash and Investments			
15-00-11101	Allocated Cash	586,139.89	
	Total Category 1000 - Cash and Investments:	586,139.89	
	Total Assets:	586,139.89	586,139.89
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
15-00-29100	Fund Balance (Reserved)	160,628.34	
	Total Category 2900 - Equity:	160,628.34	
	Total Beginning Equity:	160,628.34	
Total Revenue		448,965.05	
Total Expense		23,453.50	
Revenues Over/Under Expenses		425,511.55	
	Total Equity and Current Surplus (Deficit):	586,139.89	
	Total Liabilities, Equity and Current Surplus (Deficit):		586,139.89

Balance Sheet

As Of 10/31/2022

Account	Name	Balance	
Fund: 17 - Motor Fuel Tax			
Assets			
Category: 1000 - Cash and Investments			
17-00-10100	Illinois Funds - Motor Fuel Tax	770,623.68	
17-00-11101	Allocated Cash	516,691.54	
	Total Category 1000 - Cash and Investments:	1,287,315.22	
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:	1,322,917.72	1,322,917.72
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
17-00-29100	Fund Balance (Reserved)	785,506.72	
	Total Category 2900 - Equity:	785,506.72	
	Total Beginning Equity:	785,506.72	
Total Revenue		537,411.00	
Total Expense		0.00	
Revenues Over/Under Expenses		537,411.00	
	Total Equity and Current Surplus (Deficit):	1,322,917.72	
	Total Liabilities, Equity and Current Surplus (Deficit):	1,322,917.72	

Balance Sheet

As Of 10/31/2022

Account	Name	Balance	
Fund: 18 - Utility Tax			
Assets			
Category: 1000 - Cash and Investments			
18-00-11101	Allocated Cash	1,992,454.13	
	Total Category 1000 - Cash and Investments:	1,992,454.13	
Category: 1210 - Accounts Receivable			
18-00-12168	Utility Tax Receivable	55,734.86	
	Total Category 1210 - Accounts Receivable:	55,734.86	
	Total Assets:	2,048,188.99	2,048,188.99
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
18-00-29200	Fund Balance (Reserved)	2,133,973.48	
	Total Category 2900 - Equity:	2,133,973.48	
	Total Beginning Equity:	2,133,973.48	
Total Revenue		489,882.04	
Total Expense		575,666.53	
Revenues Over/Under Expenses		-85,784.49	
	Total Equity and Current Surplus (Deficit):	2,048,188.99	
	Total Liabilities, Equity and Current Surplus (Deficit):		2,048,188.99

Balance Sheet

As Of 10/31/2022

Account	Name	Balance	
Fund: 19 - Hotel-Motel Tax			
Assets			
Category: 1000 - Cash and Investments			
19-00-11101	Allocated Cash	402,570.59	
	Total Category 1000 - Cash and Investments:	402,570.59	
Category: 1210 - Accounts Receivable			
19-00-12100	Accounts Receivable	19,990.99	
	Total Category 1210 - Accounts Receivable:	19,990.99	
	Total Assets:	422,561.58	<u>422,561.58</u>
Liability			
Category: 2110 - Accounts Payable			
19-00-21300	Accounts Payable Allocation	6,625.00	
	Total Category 2110 - Accounts Payable:	6,625.00	
	Total Liability:	6,625.00	
Equity			
Category: 2900 - Equity			
19-00-29100	Fund Balance (Reserved)	221,695.86	
	Total Category 2900 - Equity:	221,695.86	
	Total Beginning Equity:	221,695.86	
Total Revenue		384,309.43	
Total Expense		190,068.71	
Revenues Over/Under Expenses		194,240.72	
	Total Equity and Current Surplus (Deficit):	415,936.58	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>422,561.58</u>

Balance Sheet

As Of 10/31/2022

Account	Name	Balance	
Fund: 20 - Sales Tax			
Assets			
Category: 1000 - Cash and Investments			
20-00-10100	Illinois Funds - Non Home Rule Sales Tax	2,371,563.02	
20-00-11101	Allocated Cash	-1,737,884.02	
	Total Category 1000 - Cash and Investments:	633,679.00	
Category: 1210 - Accounts Receivable			
20-00-12167	Sales Tax Receivable	351,776.63	
	Total Category 1210 - Accounts Receivable:	351,776.63	
	Total Assets:	985,455.63	985,455.63
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
20-00-29200	Fund Balance (Reserved)	1,516,976.77	
	Total Category 2900 - Equity:	1,516,976.77	
	Total Beginning Equity:	1,516,976.77	
Total Revenue		1,281,051.15	
Total Expense		1,812,572.29	
Revenues Over/Under Expenses		-531,521.14	
	Total Equity and Current Surplus (Deficit):	985,455.63	
	Total Liabilities, Equity and Current Surplus (Deficit):		985,455.63

Balance Sheet

As Of 10/31/2022

Account	Name	Balance
Fund: 21 - Lighthouse Pointe TIF		
Assets		
Category: 1000 - Cash and Investments		
21-00-11101	Allocated Cash	1,204,127.91
	Total Category 1000 - Cash and Investments:	1,204,127.91
	Total Assets:	1,204,127.91
		1,204,127.91
Liability		
Category: 2110 - Accounts Payable		
21-00-21300	Accounts Payable Allocation	3,499.50
	Total Category 2110 - Accounts Payable:	3,499.50
	Total Liability:	3,499.50
Equity		
Category: 2900 - Equity		
21-00-29200	Fund Balance (Reserved)	1,395,001.33
	Total Category 2900 - Equity:	1,395,001.33
	Total Beginning Equity:	1,395,001.33
Total Revenue		635,939.71
Total Expense		830,312.63
Revenues Over/Under Expenses		-194,372.92
	Total Equity and Current Surplus (Deficit):	1,200,628.41
	Total Liabilities, Equity and Current Surplus (Deficit):	1,204,127.91

Balance Sheet

As Of 10/31/2022

Account	Name	Balance	
Fund: 22 - Foreign Fire Insurance			
Assets			
Category: 1000 - Cash and Investments			
22-00-10100	Foreign Fire Insurance	55,146.93	
	Total Category 1000 - Cash and Investments:	55,146.93	
	Total Assets:	55,146.93	55,146.93
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
22-00-29100	Fund Balance (Reserved)	46,674.91	
	Total Category 2900 - Equity:	46,674.91	
	Total Beginning Equity:	46,674.91	
Total Revenue		30,523.92	
Total Expense		22,051.90	
Revenues Over/Under Expenses		8,472.02	
	Total Equity and Current Surplus (Deficit):	55,146.93	
	Total Liabilities, Equity and Current Surplus (Deficit):		55,146.93

Balance Sheet

As Of 10/31/2022

Account	Name	Balance	
Fund: 23 - Downtown & Southern Gateway TIF			
Assets			
Category: 1000 - Cash and Investments			
23-00-11101	Allocated Cash	403,313.21	
	Total Category 1000 - Cash and Investments:	403,313.21	
	Total Assets:	403,313.21	403,313.21
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
23-00-29200	Fund Balance (Reserved)	172,466.20	
	Total Category 2900 - Equity:	172,466.20	
	Total Beginning Equity:	172,466.20	
Total Revenue		406,992.41	
Total Expense		176,145.40	
Revenues Over/Under Expenses		230,847.01	
	Total Equity and Current Surplus (Deficit):	403,313.21	
	Total Liabilities, Equity and Current Surplus (Deficit):		403,313.21

Balance Sheet

As Of 10/31/2022

Account	Name	Balance
Fund: 24 - Overweight Truck Permit		
Assets		
Category: 1000 - Cash and Investments		
24-00-11101	Allocated Cash	57,645.60
	Total Category 1000 - Cash and Investments:	57,645.60
	Total Assets:	57,645.60
		<u>57,645.60</u>
Liability		
	Total Liability:	0.00
Equity		
Category: 2900 - Equity		
24-00-29200	Fund Balance (Reserved)	204,066.23
	Total Category 2900 - Equity:	204,066.23
	Total Beginning Equity:	204,066.23
Total Revenue		38,579.37
Total Expense		185,000.00
Revenues Over/Under Expenses		-146,420.63
	Total Equity and Current Surplus (Deficit):	57,645.60
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>57,645.60</u>

Balance Sheet

As Of 10/31/2022

Account	Name	Balance
Fund: 25 - Northern Gateway TIF		
Assets		
Category: 1000 - Cash and Investments		
25-00-11101	Allocated Cash	25,504.38
	Total Category 1000 - Cash and Investments:	25,504.38
	Total Assets:	25,504.38
		25,504.38
Liability		
	Total Liability:	0.00
Equity		
Category: 2900 - Equity		
25-00-29200	Fund Balance (Reserved)	-22,224.36
	Total Category 2900 - Equity:	-22,224.36
	Total Beginning Equity:	-22,224.36
Total Revenue		104,515.73
Total Expense		56,786.99
Revenues Over/Under Expenses		47,728.74
	Total Equity and Current Surplus (Deficit):	25,504.38
	Total Liabilities, Equity and Current Surplus (Deficit):	25,504.38

Balance Sheet

As Of 10/31/2022

Account	Name	Balance	
Fund: 36 - Capital Improvement			
Assets			
Category: 1000 - Cash and Investments			
36-00-11101	Allocated Cash	-289,991.77	
	Total Category 1000 - Cash and Investments:	-289,991.77	
Category: 1100 - Restricted Assets			
36-00-11000	Residential Developers of IL Escrow CD	39,087.03	
	Total Category 1100 - Restricted Assets:	39,087.03	
	Total Assets:	-250,904.74	-250,904.74
Liability			
Category: 2110 - Accounts Payable			
36-00-21100	Accounts Payable	85,014.98	
36-00-21300	Accounts Payable Allocation	58,447.90	
	Total Category 2110 - Accounts Payable:	143,462.88	
Category: 2500 - Deposits Payable			
36-00-25000	Developer Deposits	36,506.20	
	Total Category 2500 - Deposits Payable:	36,506.20	
	Total Liability:	179,969.08	
Equity			
Category: 2900 - Equity			
36-00-29100	Fund Balance (Reserved)	11,336.48	
	Total Category 2900 - Equity:	11,336.48	
	Total Beginning Equity:	11,336.48	
Total Revenue		2,879,020.85	
Total Expense		3,321,231.15	
Revenues Over/Under Expenses		-442,210.30	
	Total Equity and Current Surplus (Deficit):	-430,873.82	
	Total Liabilities, Equity and Current Surplus (Deficit):	-250,904.74	-250,904.74

Balance Sheet

As Of 10/31/2022

Account	Name	Balance	
Fund: 37 - Stormwater			
Assets			
Category: 1000 - Cash and Investments			
37-00-11101	Allocated Cash	170,600.13	
	Total Category 1000 - Cash and Investments:	170,600.13	
	Total Assets:	170,600.13	<u>170,600.13</u>
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
37-00-29200	Fund Balance (Unreserved)	169,277.75	
	Total Category 2900 - Equity:	169,277.75	
	Total Beginning Equity:	169,277.75	
Total Revenue		3,822.38	
Total Expense		2,500.00	
Revenues Over/Under Expenses		1,322.38	
	Total Equity and Current Surplus (Deficit):	170,600.13	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>170,600.13</u>

Balance Sheet

As Of 10/31/2022

Account	Name	Balance	
Fund: 51 - Water			
Assets			
Category: 1000 - Cash and Investments			
51-00-11101	Allocated Cash	1,663,645.18	
	Total Category 1000 - Cash and Investments:	1,663,645.18	
Category: 1100 - Restricted Assets			
51-00-11004	IEPA L17-4882 Principal and Interest	96,832.13	
	Total Category 1100 - Restricted Assets:	96,832.13	
Category: 1210 - Accounts Receivable			
51-00-12130	Miscellaneous Accounts Receivable	202.00	
	Total Category 1210 - Accounts Receivable:	202.00	
Category: 1212 - Customer Billing			
51-00-12120	Customer Billing	488,682.98	
51-00-12125	Unbilled Accounts Receivable	95,333.00	
	Total Category 1212 - Customer Billing:	584,015.98	
Category: 1430 - 1430			
51-00-14300	Accum Prov For Uncollectible	-217,924.46	
	Total Category 1430 - 1430:	-217,924.46	
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	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	13,234,827.14	
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	229,934.83	
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	
51-00-15119	Materials & Supplies	279.73	
51-00-15120	Contract Work	1,397,281.68	
51-00-15122	Completed Const Not Classified	2,730,126.51	
51-00-15123	Accumulated Provision For Depr	-10,857,946.15	
51-00-15900	Asset Retirement Obligation	-465,300.00	
	Total Category 1500 - Capital Assets:	23,901,255.95	
Category: 1600 - Prepaid Expenses			
51-00-16000	Prepaid Insurance	5,479.00	
	Total Category 1600 - Prepaid Expenses:	5,479.00	
Category: 1900 - Deferred Assets			
51-00-19100	Deferred Outflows of Resources	62,263.09	
51-00-19101	Deferred Outflows - OPEB	7,933.00	
51-00-19102	Deferred Outflows - ARO	454,773.18	
	Total Category 1900 - Deferred Assets:	524,969.27	
	Total Assets:	26,558,475.05	26,558,475.05
Liability			
Category: 2110 - Accounts Payable			
51-00-21300	Accounts Payable Allocation	260,785.98	
	Total Category 2110 - Accounts Payable:	260,785.98	

Balance Sheet
As Of 10/31/2022

Account	Name	Balance
Category: 2200 - Accrued Payroll		
51-00-22009	Accrued Vacation	44,109.40
	Total Category 2200 - Accrued Payroll:	44,109.40
Category: 2700 - Long-Term Liabilities		
51-00-27102	IEPA Loan - Well #12 and Tower L174882	2,855,450.01
51-00-27103	IEPA Loan - Well #11 Radium Removal L1754	2,362,740.31
51-00-27104	IEPA Loan - Well #12 Radium Removal L1754	1,449,336.44
51-00-27303	Interest Payable-IEPA L174882	22,129.79
51-00-27304	Interest Payable-IEPA L175426	32,896.90
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:	6,660,879.67
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:	7,158,425.55
Equity		
Category: 2900 - Equity		
51-00-29100	Fund Balance (Reserved)	338,314.15
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:	21,098,086.24
	Total Beginning Equity:	21,098,086.24
Total Revenue		3,123,017.38
Total Expense		4,821,054.12
Revenues Over/Under Expenses		-1,698,036.74
	Total Equity and Current Surplus (Deficit):	19,400,049.50
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>26,558,475.05</u>

Balance Sheet

As Of 10/31/2022

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
52-50-11101	Allocated Cash	4,246,460.30
Total Category 1000 - Cash and Investments:		4,520,487.09
Category: 1100 - Restricted Assets		
52-50-11007	IEPA Savings	39,466.61
Total Category 1100 - Restricted Assets:		39,466.61
Category: 1210 - Accounts Receivable		
52-50-12108	Interest & Dividends Receivable	607.89
52-50-12130	Miscellaneous Accounts Receivable	17,917.90
Total Category 1210 - Accounts Receivable:		18,525.79
Category: 1212 - Customer Billing		
52-50-12120	Customer Billing	654,730.52
52-50-12125	Unbilled Accounts Receivable	112,557.00
Total Category 1212 - Customer Billing:		767,287.52
Category: 1290 - Special Assessments		
52-50-12900	Special Assessments - Deferred	117,064.14
Total Category 1290 - Special Assessments:		117,064.14
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	7,376.33
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	1,322,644.44
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	Contract Work	439,359.10
52-50-15160	SCADA System	7,495.17
52-50-15161	Membrane - Air Diffusers	6,533.92
52-50-15162	Pumps and Control Panels	22,689.78

Balance Sheet

As Of 10/31/2022

Account	Name	Balance
52-50-15163	One Ton Truck	41,432.31
52-50-15164	Completed Const Not Classified	7,329,586.38
52-50-15165	Accumulated Provision For Depr	-27,905,752.17
52-50-15166	Transportation	55,114.00
Total Category 1500 - Capital Assets:		23,823,242.45
Category: 1600 - Prepaid Expenses		
52-50-16000	Prepaid Insurance	11,217.50
Total Category 1600 - Prepaid Expenses:		11,217.50
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:		29,414,412.64
		29,414,412.64

Liability

Category: 2110 - Accounts Payable		
52-00-21300	Accounts Payable Allocation	83,592.04
Total Category 2110 - Accounts Payable:		83,592.04
Category: 2200 - Accrued Payroll		
52-50-22009	Accrued Vacation	36,751.85
Total Category 2200 - Accrued Payroll:		36,751.85
Category: 2700 - Long-Term Liabilities		
52-50-27105	IEPA Loan - Askvig L1726800	182,536.01
52-50-27306	Interest Payable Accrued-IEPA WWTP Upgra	82,543.83
52-50-27307	Interest Payable Accrued-IEPA Askvig	1,990.00
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	4,564,083.45
Total Category 2700 - Long-Term Liabilities:		4,660,774.61
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:		5,297,666.58

Equity

Category: 2900 - Equity		
52-50-29100	Fund Balance (Reserved)	-145,713.30
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
52-50-29558	Acc Amort CIAC-Dist Main	-558.96
Total Category 2900 - Equity:		24,073,940.39
Total Beginning Equity:		24,073,940.39

Balance Sheet**As Of 10/31/2022**

Account	Name	Balance
Total Revenue		3,828,163.03
Total Expense		<u>3,785,357.36</u>
Revenues Over/Under Expenses		42,805.67
	Total Equity and Current Surplus (Deficit):	24,116,746.06
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>29,414,412.64</u>

Balance Sheet

As Of 10/31/2022

Account	Name	Balance	
Fund: 53 - Solid Waste			
Assets			
Category: 1000 - Cash and Investments			
53-00-10128	Central Bank - Waste Connection Escrow	87,640.36	
53-00-10130	Holcomb Bank Money Market	1,983,140.18	
53-00-10131	Illinois Funds - Solid Waste	1,124,813.47	
53-00-11101	Allocated Cash	800,344.17	
	Total Category 1000 - Cash and Investments:	3,995,938.18	
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	
	Total Assets:	4,926,078.76	4,926,078.76
Liability			
Category: 2110 - Accounts Payable			
53-00-21300	Accounts Payable Allocation	19,900.00	
	Total Category 2110 - Accounts Payable:	19,900.00	
Category: 2410 - Other Liabilities			
53-00-24100	Investment - General Fund	180,780.61	
	Total Category 2410 - Other Liabilities:	180,780.61	
Category: 2500 - Deposits Payable			
53-00-25000	Developer Deposits	72,648.63	
	Total Category 2500 - Deposits Payable:	72,648.63	
	Total Liability:	273,329.24	
Equity			
Category: 2900 - Equity			
53-00-29200	Fund Balance (Unreserved)	4,854,354.08	
	Total Category 2900 - Equity:	4,854,354.08	
	Total Beginning Equity:	4,854,354.08	
Total Revenue		755,800.12	
Total Expense		957,404.68	
Revenues Over/Under Expenses		-201,604.56	
	Total Equity and Current Surplus (Deficit):	4,652,749.52	
	Total Liabilities, Equity and Current Surplus (Deficit):	4,926,078.76	

Balance Sheet

As Of 10/31/2022

Account	Name	Balance
Fund: 54 - Electric		
Assets		
Category: 1000 - Cash and Investments		
54-00-11101	Allocated Cash	7,278,193.02
54-60-10100	Petty Cash	200.00
54-90-10110	Petty Cash	1,150.00
54-90-10132	IMET 1-3 Year Fund	4,971,718.92
54-90-10133	Central Bank Investment	4,655,195.31
Total Category 1000 - Cash and Investments:		16,906,457.25
Category: 1100 - Restricted Assets		
54-90-11010	Other Special Deposits (PJM Collateral)	587,293.58
54-90-11016	2021-2022 Electric Bond	5,372,252.30
Total Category 1100 - Restricted Assets:		5,959,545.88
Category: 1210 - Accounts Receivable		
54-90-12131	Miscellaneous Accounts Receivable	65,712.00
54-90-12164	Accounts Receivable from Other Funds	409,044.42
Total Category 1210 - Accounts Receivable:		474,756.42
Category: 1212 - Customer Billing		
54-90-12120	Customer Billing	5,630,588.60
54-90-12121	Unapplied Credits	-111,505.88
54-90-12122	Rochelle City Tax Receivable	55,734.11
54-90-12123	Public Utilities Tax Receivable	157,165.46
54-90-12124	Hillcrest Tax Receivable	11,543.09
54-90-12125	Unbilled Accounts Receivable	425,129.32
Total Category 1212 - Customer Billing:		6,168,654.70
Category: 1430 - 1430		
54-90-14300	Accumulated Provision For Uncollectible	-1,236,101.24
Total Category 1430 - 1430:		-1,236,101.24
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
54-20-15001	Work in Progress	424.00
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
54-60-15201	Communication Equipment	1,394,050.10

Balance Sheet
As Of 10/31/2022

Account	Name	Balance	
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	
54-90-15001	Construction Work in Progress	15,000.00	
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:	41,463,473.14	
Category: 1540 - Inventories			
54-60-15400	Inventories	1,744,251.41	
	Total Category 1540 - Inventories:	1,744,251.41	
Category: 1600 - Prepaid Expenses			
54-90-16000	Prepaid Insurance	33,107.20	
	Total Category 1600 - Prepaid Expenses:	33,107.20	
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:	72,058,802.12	<u>72,058,802.12</u>
Liability			
Category: 2110 - Accounts Payable			
54-00-21300	Accounts Payable Allocation	2,156,825.96	
54-90-21265	Rochelle City Tax	117,695.95	
54-90-21266	Public Utilities Tax	-24,813.82	
54-90-21267	Hillcrest Tax	10,473.48	
	Total Category 2110 - Accounts Payable:	2,260,181.57	

Balance Sheet
As Of 10/31/2022

Account	Name	Balance
Category: 2200 - Accrued Payroll		
54-90-22009	Accrued Vacation	115,136.95
	Total Category 2200 - Accrued Payroll:	115,136.95
Category: 2700 - Long-Term Liabilities		
54-00-27406	OPEB Liability	247,030.00
54-00-27413	2021 Electric Bond Payable	7,775,000.00
54-00-27414	2021 Holcomb Bank Loan	1,300,000.00
54-90-27000	IMRF Payable - Net Pension Obligation	-761,027.00
54-90-27211	Bond Premium-2021	720,405.51
54-90-27212	Bond Premium-2022	543,660.31
54-90-27308	Interest Payable Accrued-2021	188,036.85
54-90-27309	Interest Payable Accrued - 2022	101,033.51
	Total Category 2700 - Long-Term Liabilities:	10,114,139.18
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:	14,021,409.92

Equity

Balance Sheet**As Of 10/31/2022**

Account	Name	Balance
Category: 2900 - Equity		
54-90-29100	Fund Balance (Reserved)	11,820,202.77
54-90-29300	Unappropriated Retained Earnings	46,072,926.92
	Total Category 2900 - Equity:	57,893,129.69
	Total Beginning Equity:	57,893,129.69
Total Revenue		42,031,156.92
Total Expense		41,886,894.41
Revenues Over/Under Expenses		144,262.51
	Total Equity and Current Surplus (Deficit):	58,037,392.20
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>72,058,802.12</u>

Balance Sheet

As Of 10/31/2022

Account	Name	Balance	
Fund: 55 - Tech Center/Advance Communications			
Assets			
Category: 1000 - Cash and Investments			
55-00-11101	Allocated Cash	-29,611.34	
	Total Category 1000 - Cash and Investments:	-29,611.34	
Category: 1100 - Restricted Assets			
55-00-11011	2017A Debt Certificate Principal and Interest	370,651.31	
	Total Category 1100 - Restricted Assets:	370,651.31	
Category: 1210 - Accounts Receivable			
55-00-12100	Accounts Receivable	92,952.98	
55-32-12100	Accounts Receivable	72,179.68	
55-32-12130	Miscellaneous Accounts Receivable	1,959.00	
	Total Category 1210 - Accounts Receivable:	167,091.66	
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	809.00	
	Total Category 1600 - Prepaid Expenses:	809.00	
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:	5,165,452.85	5,165,452.85
Liability			
Category: 2110 - Accounts Payable			
55-00-21300	Accounts Payable Allocation	50,995.49	
	Total Category 2110 - Accounts Payable:	50,995.49	
Category: 2200 - Accrued Payroll			
55-32-22009	Accrued Vacation	3,530.87	
	Total Category 2200 - Accrued Payroll:	3,530.87	
Category: 2700 - Long-Term Liabilities			
55-00-27310	Notes Payable - Intergovernmental Loan	223,490.29	
55-00-27311	Interest Payable - 2017A Debt Certificates	60,541.70	
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	2,245,000.00	
55-00-27412	2017 Debt Certificate Premium	50,530.22	
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:	2,682,012.70	
Category: 2790 - Deferred Liabilities			
55-00-26300	Deferred Inflows - OPEB	2,453.00	

Balance Sheet**As Of 10/31/2022**

Account	Name	Balance
55-00-27905	Deferred Inflows	95,425.26
55-32-27905	Deferred Inflows	164,846.49
Total Category 2790 - Deferred Liabilities:		262,724.75
Total Liability:		2,999,263.81

Equity**Category: 2900 - Equity**

55-00-29200	Fund Balance (Unreserved)	1,746,545.82
55-32-29500	Contributed Capital	352,922.11
Total Category 2900 - Equity:		2,099,467.93

Total Beginning Equity: **2,099,467.93**

Total Revenue	1,434,242.52
Total Expense	1,367,521.41
Revenues Over/Under Expenses	66,721.11

Total Equity and Current Surplus (Deficit): **2,166,189.04****Total Liabilities, Equity and Current Surplus (Deficit):** **5,165,452.85**

Balance Sheet

As Of 10/31/2022

Account	Name	Balance	
Fund: 56 - Network Administration			
Assets			
Category: 1000 - Cash and Investments			
56-40-11101	Allocated Cash	342,793.81	
	Total Category 1000 - Cash and Investments:	342,793.81	
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:	357,826.03	357,826.03
Liability			
Category: 2110 - Accounts Payable			
56-00-21300	Accounts Payable Allocation	13,867.36	
	Total Category 2110 - Accounts Payable:	13,867.36	
Category: 2200 - Accrued Payroll			
56-40-22009	Accrued Vacation	9,372.62	
	Total Category 2200 - Accrued Payroll:	9,372.62	
	Total Liability:	23,239.98	
Equity			
Category: 2900 - Equity			
56-00-29100	Fund Balance (Reserved)	-10,526.71	
56-40-29300	Unappropriated Retained Earnings	30,839.61	
	Total Category 2900 - Equity:	20,312.90	
	Total Beginning Equity:	20,312.90	
Total Revenue		988,753.06	
Total Expense		674,479.91	
Revenues Over/Under Expenses		314,273.15	
	Total Equity and Current Surplus (Deficit):	334,586.05	
	Total Liabilities, Equity and Current Surplus (Deficit):		357,826.03

Balance Sheet

As Of 10/31/2022

Account	Name	Balance
Fund: 57 - Airport		
Assets		
Category: 1000 - Cash and Investments		
57-00-10100	Illinois Funds - Airport	3,796.41
57-00-10110	Petty Cash	200.00
57-00-11101	Allocated Cash	-15,335.06
Total Category 1000 - Cash and Investments:		-11,338.65
Category: 1100 - Restricted Assets		
57-00-11012	Cash Held at Paying Agent	51,371.87
Total Category 1100 - Restricted Assets:		51,371.87
Category: 1210 - Accounts Receivable		
57-00-12100	Accounts Receivable	221.71
57-00-12130	Miscellaneous Accounts Receivable	40,141.44
57-00-12160	Property Tax Receivable	61,395.07
Total Category 1210 - Accounts Receivable:		101,758.22
Category: 1500 - Capital Assets		
57-00-15247	Land and Land Rights	1,209,901.98
57-00-15248	Structures and Improvements	2,913,512.98
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
57-00-15252	Construction Work in Progress	505,806.92
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:		3,551,028.61
Category: 1600 - Prepaid Expenses		
57-00-16000	Prepaid Insurance	344.30
57-00-16001	Prepaid Aviation Fuel	34,348.87
Total Category 1600 - Prepaid Expenses:		34,693.17
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:		3,744,767.24
		<u>3,744,767.24</u>
Liability		
Category: 1212 - Customer Billing		
57-00-12121	Unapplied Credits	15,776.30
Total Category 1212 - Customer Billing:		15,776.30
Category: 2110 - Accounts Payable		
57-00-21300	Accounts Payable Allocation	28,216.80
Total Category 2110 - Accounts Payable:		28,216.80
Category: 2200 - Accrued Payroll		
57-00-22009	Accrued Vacation	6,519.95
Total Category 2200 - Accrued Payroll:		6,519.95
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	420,000.00
57-00-27313	Interest Payable - 2017B GO Bond	16,429.38
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:		416,961.13
Category: 2790 - Deferred Liabilities		
57-00-26300	Deferred Inflows - OPEB	532.00
57-00-27900	Deferred Outflows	-17,666.37

Balance Sheet

As Of 10/31/2022

Account	Name	Balance
57-00-27905	Deferred Inflows	56,361.83
	Total Category 2790 - Deferred Liabilities:	39,227.46
	Total Liability:	577,836.66
Equity		
Category: 2900 - Equity		
57-00-29200	Fund Balance (Unreserved)	744,944.31
57-00-29800	Investment - Fixed Assets	2,348,148.46
	Total Category 2900 - Equity:	3,093,092.77
	Total Beginning Equity:	3,093,092.77
Total Revenue		810,413.29
Total Expense		736,575.48
Revenues Over/Under Expenses		73,837.81
	Total Equity and Current Surplus (Deficit):	3,166,930.58
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>3,744,767.24</u>

Balance Sheet

As Of 10/31/2022

Account	Name	Balance	
Fund: 58 - Railroad			
Assets			
Category: 1000 - Cash and Investments			
58-00-10100	Capital Projects Fund	1,119,212.92	
58-00-11101	Allocated Cash	399,695.15	
	Total Category 1000 - Cash and Investments:	1,518,908.07	
Category: 1210 - Accounts Receivable			
58-00-12105	Accounts Receivable	139,774.50	
	Total Category 1210 - Accounts Receivable:	139,774.50	
	Total Assets:	1,658,682.57	1,658,682.57
Liability			
Category: 2110 - Accounts Payable			
58-00-21300	Accounts Payable Allocation	6,591.09	
	Total Category 2110 - Accounts Payable:	6,591.09	
	Total Liability:	6,591.09	
Equity			
Category: 2900 - Equity			
58-00-29200	Fund Balance (Unreserved)	1,529,846.79	
	Total Category 2900 - Equity:	1,529,846.79	
	Total Beginning Equity:	1,529,846.79	
Total Revenue		907,141.05	
Total Expense		784,896.36	
Revenues Over/Under Expenses		122,244.69	
	Total Equity and Current Surplus (Deficit):	1,652,091.48	
	Total Liabilities, Equity and Current Surplus (Deficit):		1,658,682.57

Balance Sheet

As Of 10/31/2022

Account	Name	Balance	
Fund: 59 - Golf Course			
Assets			
Category: 1000 - Cash and Investments			
59-00-10100	Central Bank Deposit Account	257,724.79	
59-00-10110	Petty Cash	600.00	
59-00-11101	Allocated Cash	-142,255.00	
	Total Category 1000 - Cash and Investments:	116,069.79	
Category: 1600 - Prepaid Expenses			
59-00-16000	Prepaid Insurance	644.70	
	Total Category 1600 - Prepaid Expenses:	644.70	
	Total Assets:	116,714.49	116,714.49
Liability			
Category: 2110 - Accounts Payable			
59-00-21200	Tax Collections Payable	75.22	
59-00-21300	Accounts Payable Allocation	6,760.33	
	Total Category 2110 - Accounts Payable:	6,835.55	
Category: 2600 - Deferred Revenues			
59-00-26000	Deferred Revenue	1,500.00	
	Total Category 2600 - Deferred Revenues:	1,500.00	
	Total Liability:	8,335.55	
Equity			
Category: 2900 - Equity			
59-00-29200	Fund Balance (Unreserved)	153,268.33	
	Total Category 2900 - Equity:	153,268.33	
	Total Beginning Equity:	153,268.33	
Total Revenue		371,530.64	
Total Expense		416,420.03	
Revenues Over/Under Expenses		-44,889.39	
	Total Equity and Current Surplus (Deficit):	108,378.94	
	Total Liabilities, Equity and Current Surplus (Deficit):	116,714.49	

Balance Sheet

As Of 10/31/2022

Account	Name	Balance	
Fund: 64 - Administrative Services			
Assets			
Category: 1000 - Cash and Investments			
64-00-11101	Allocated Cash	-38,624.96	
	Total Category 1000 - Cash and Investments:	-38,624.96	
Category: 1210 - Accounts Receivable			
64-00-12139	Trash Accounts Receivable	101,557.40	
	Total Category 1210 - Accounts Receivable:	101,557.40	
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	
64-00-15259	Furniture	478.00	
	Total Category 1500 - Capital Assets:	329.00	
	Total Assets:	63,261.44	63,261.44
Liability			
Category: 2110 - Accounts Payable			
64-00-21210	Contracts Payable-Trash	104,785.99	
64-00-21300	Accounts Payable Allocation	5,549.99	
	Total Category 2110 - Accounts Payable:	110,335.98	
Category: 2200 - Accrued Payroll			
64-00-22009	Accrued Vacation	39,953.66	
	Total Category 2200 - Accrued Payroll:	39,953.66	
	Total Liability:	150,289.64	
Equity			
Category: 2900 - Equity			
64-00-29100	Fund Balance (Reserved)	1,500.18	
64-00-29300	Unappropriated Retained Earnings	-14,712.37	
	Total Category 2900 - Equity:	-13,212.19	
	Total Beginning Equity:	-13,212.19	
Total Revenue		1,218,544.96	
Total Expense		1,292,360.97	
Revenues Over/Under Expenses		-73,816.01	
	Total Equity and Current Surplus (Deficit):	-87,028.20	
	Total Liabilities, Equity and Current Surplus (Deficit):	63,261.44	63,261.44