



Rochelle, IL

# Balance Sheet

## Account Summary

As Of 03/31/2024

Account	Name	Balance	
<b>Fund: 01 - General</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">01-00-10110</a>	Petty Cash	900.00	
<a href="#">01-00-10120</a>	Flex Spending	1,976.26	
<a href="#">01-00-10121</a>	Police K-9 Fund	39,546.74	
<a href="#">01-00-10122</a>	Police Bond Fund	937.68	
<a href="#">01-00-10123</a>	Police DUI Fund	33,282.31	
<a href="#">01-00-10124</a>	Police Vehicle Fund	2,600.40	
<a href="#">01-00-10125</a>	Police Drug Enforcement Fund	4,875.67	
<a href="#">01-00-10126</a>	Illinois Funds - Cemetery	132,888.33	
<a href="#">01-00-10127</a>	Illinois Funds - Taxes	12,414,151.39	
<a href="#">01-00-10129</a>	Police E-Citation Fees	441.76	
<a href="#">01-00-11101</a>	Allocated Cash	-2,318,930.06	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>10,312,670.48</b>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">01-00-12130</a>	Ambulance Receivables	422,568.28	
<a href="#">01-00-12131</a>	Miscellaneous Accounts Receivable	523,798.85	
<a href="#">01-00-12161</a>	Accounts Receivable From Other Governn	971,510.01	
<a href="#">01-00-12162</a>	Accounts Receivable	33,046.89	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>1,950,924.03</b>	
<b>Category: 1212 - Customer Billing</b>			
<a href="#">01-00-12120</a>	Customer Billing	11,362.32	
<a href="#">01-00-12129</a>	Collections Receivable	1,960.61	
	<b>Total Category 1212 - Customer Billing:</b>	<b>13,322.93</b>	
<b>Category: 1600 - Prepaid Expenses</b>			
<a href="#">01-00-16000</a>	Prepaid Insurance	108,088.24	
	<b>Total Category 1600 - Prepaid Expenses:</b>	<b>108,088.24</b>	
	<b>Total Assets:</b>	<b>12,385,005.68</b>	<b>12,385,005.68</b>
<b>Liability</b>			
<b>Category: 2110 - Accounts Payable</b>			
<a href="#">01-00-21211</a>	FICA OASB Tax Payable	-0.02	
<a href="#">01-00-21233</a>	Health Insurance Payable	-6,263.61	
<a href="#">01-00-21234</a>	Life Insurance	-4,754.03	
<a href="#">01-00-21262</a>	Police Bonds Payable	-554.15	
<a href="#">01-00-21264</a>	Dental & Vision Insurance	-9,455.90	
<a href="#">01-00-21300</a>	Accounts Payable Allocation	80,387.45	
<a href="#">01-00-21902</a>	Ambulance Fees Payable (MEDICAID OVEF	286,474.14	
	<b>Total Category 2110 - Accounts Payable:</b>	<b>345,833.88</b>	
<b>Category: 2600 - Deferred Revenues</b>			
<a href="#">01-00-26000</a>	Deferred Revenue	1,106,384.00	
	<b>Total Category 2600 - Deferred Revenues:</b>	<b>1,106,384.00</b>	
	<b>Total Liability:</b>	<b>1,452,217.88</b>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">01-00-29100</a>	Fund Balance (Reserved)	184,091.58	
<a href="#">01-00-29200</a>	Fund Balance (Unreserved)	10,539,598.87	
	<b>Total Category 2900 - Equity:</b>	<b>10,723,690.45</b>	
	<b>Total Beginning Equity:</b>	<b>10,723,690.45</b>	

**Balance Sheet**

**As Of 03/31/2024**

<b>Account</b>	<b>Name</b>	<b>Balance</b>
Total Revenue		3,006,793.08
Total Expense		<u>2,797,695.73</u>
<b>Revenues Over/Under Expenses</b>		<b>209,097.35</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>10,932,787.80</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u>12,385,005.68</u></b>

**Balance Sheet**

**As Of 03/31/2024**

Account	Name	Balance
<b>Fund: 11 - Audit</b>		
<b>Assets</b>		
<b>Category: 1000 - Cash and Investments</b>		
<a href="#">11-00-11101</a>	Allocated Cash	-6,958.25
	<b>Total Category 1000 - Cash and Investments:</b>	<u>-6,958.25</u>
	<b>Total Assets:</b>	<u>-6,958.25</u> <u><u>-6,958.25</u></u>
<b>Liability</b>		
	<b>Total Liability:</b>	<u>0.00</u>
<b>Equity</b>		
<b>Category: 2900 - Equity</b>		
<a href="#">11-00-29100</a>	Fund Balance (Reserved)	4,036.35
	<b>Total Category 2900 - Equity:</b>	<u>4,036.35</u>
	<b>Total Beginning Equity:</b>	<u>4,036.35</u>
Total Revenue		5.40
Total Expense		<u>11,000.00</u>
<b>Revenues Over/Under Expenses</b>		<u>-10,994.60</u>
	<b>Total Equity and Current Surplus (Deficit):</b>	<u>-6,958.25</u>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<u><u>-6,958.25</u></u>

**Balance Sheet**

**As Of 03/31/2024**

Account	Name	Balance	
<b>Fund: 12 - Insurance</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">12-00-11101</a>	Allocated Cash	-35,452.39	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>-35,452.39</b>	
<b>Category: 1600 - Prepaid Expenses</b>			
<a href="#">12-00-16000</a>	Prepaid Insurance	69,071.26	
	<b>Total Category 1600 - Prepaid Expenses:</b>	<b>69,071.26</b>	
	<b>Total Assets:</b>	<b>33,618.87</b>	<b><u>33,618.87</u></b>
<b>Liability</b>			
<b>Category: 2110 - Accounts Payable</b>			
<a href="#">12-00-21300</a>	Accounts Payable Allocation	15,013.34	
	<b>Total Category 2110 - Accounts Payable:</b>	<b>15,013.34</b>	
	<b>Total Liability:</b>	<b>15,013.34</b>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">12-00-29100</a>	Fund Balance (Reserved)	123,514.54	
	<b>Total Category 2900 - Equity:</b>	<b>123,514.54</b>	
	<b>Total Beginning Equity:</b>	<b>123,514.54</b>	
Total Revenue		25.98	
Total Expense		104,934.99	
<b>Revenues Over/Under Expenses</b>		<b>-104,909.01</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>18,605.53</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>33,618.87</u></b>

**Balance Sheet**

**As Of 03/31/2024**

Account	Name	Balance	
<b>Fund: 13 - Illinois Municipal Fund</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">13-00-11101</a>	Allocated Cash	54,571.30	
	<b>Total Category 1000 - Cash and Investments:</b>	<u>54,571.30</u>	
	<b>Total Assets:</b>	<u>54,571.30</u>	<u><u>54,571.30</u></u>
<b>Liability</b>			
	<b>Total Liability:</b>	<u>0.00</u>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">13-00-29100</a>	Fund Balance (Reserved)	87,501.01	
	<b>Total Category 2900 - Equity:</b>	<u>87,501.01</u>	
	<b>Total Beginning Equity:</b>	<u>87,501.01</u>	
Total Revenue		261.17	
Total Expense		<u>33,190.88</u>	
<b>Revenues Over/Under Expenses</b>		<u>-32,929.71</u>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<u>54,571.30</u>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<u><u>54,571.30</u></u>

**Balance Sheet**

**As Of 03/31/2024**

Account	Name	Balance	
<b>Fund: 14 - Social Security</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">14-00-11101</a>	Allocated Cash	-50,768.71	
	<b>Total Category 1000 - Cash and Investments:</b>	<u>-50,768.71</u>	
	<b>Total Assets:</b>	<u>-50,768.71</u>	<u><u>-50,768.71</u></u>
<b>Liability</b>			
	<b>Total Liability:</b>	<u>0.00</u>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">14-00-29100</a>	Fund Balance (Reserved)	8,741.50	
	<b>Total Category 2900 - Equity:</b>	<u>8,741.50</u>	
	<b>Total Beginning Equity:</b>	<u>8,741.50</u>	
Total Revenue		0.00	
Total Expense		<u>59,510.21</u>	
<b>Revenues Over/Under Expenses</b>		<u>-59,510.21</u>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<u>-50,768.71</u>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<u><u>-50,768.71</u></u>

**Balance Sheet**

**As Of 03/31/2024**

Account	Name	Balance	
<b>Fund: 15 - Ambulance</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">15-00-10130</a>	Holcomb Bank CD	621,897.30	
<a href="#">15-00-11101</a>	Allocated Cash	215,052.61	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>836,949.91</b>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">15-00-12108</a>	Interest & Dividends Receivable	1,019.50	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>1,019.50</b>	
	<b>Total Assets:</b>	<b>837,969.41</b>	<b>837,969.41</b>
<b>Liability</b>			
	<b>Total Liability:</b>	<b>0.00</b>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">15-00-29100</a>	Fund Balance (Reserved)	773,961.82	
	<b>Total Category 2900 - Equity:</b>	<b>773,961.82</b>	
	<b>Total Beginning Equity:</b>	<b>773,961.82</b>	
Total Revenue		100,689.79	
Total Expense		36,682.20	
<b>Revenues Over/Under Expenses</b>		<b>64,007.59</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>837,969.41</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b>837,969.41</b>

**Balance Sheet**

**As Of 03/31/2024**

Account	Name	Balance	
<b>Fund: 17 - Motor Fuel Tax</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">17-00-10100</a>	Illinois Funds - Motor Fuel Tax	1,423,513.21	
<a href="#">17-00-11101</a>	Allocated Cash	388,653.16	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>1,812,166.37</b>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">17-00-12163</a>	Accounts Receivable From Other Governn	36,867.41	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>36,867.41</b>	
	<b>Total Assets:</b>	<b>1,849,033.78</b>	<b>1,849,033.78</b>
<b>Liability</b>			
	<b>Total Liability:</b>	<b>0.00</b>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">17-00-29100</a>	Fund Balance (Reserved)	1,448,017.60	
	<b>Total Category 2900 - Equity:</b>	<b>1,448,017.60</b>	
	<b>Total Beginning Equity:</b>	<b>1,448,017.60</b>	
Total Revenue		401,016.18	
Total Expense		0.00	
<b>Revenues Over/Under Expenses</b>		<b>401,016.18</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>1,849,033.78</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>1,849,033.78</u></b>



**Balance Sheet**

**As Of 03/31/2024**

Account	Name	Balance	
<b>Fund: 18 - Utility Tax</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">18-00-11101</a>	Allocated Cash	781,391.85	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>781,391.85</b>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">18-00-12168</a>	Utility Tax Receivable	67,528.39	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>67,528.39</b>	
	<b>Total Assets:</b>	<b>848,920.24</b>	<b><u>848,920.24</u></b>
<b>Liability</b>			
	<b>Total Liability:</b>	<b>0.00</b>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">18-00-29200</a>	Fund Balance (Reserved)	624,894.60	
	<b>Total Category 2900 - Equity:</b>	<b>624,894.60</b>	
	<b>Total Beginning Equity:</b>	<b>624,894.60</b>	
Total Revenue		224,025.64	
Total Expense		0.00	
<b>Revenues Over/Under Expenses</b>		<b>224,025.64</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>848,920.24</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>848,920.24</u></b>

**Balance Sheet**

**As Of 03/31/2024**

Account	Name	Balance	
<b>Fund: 19 - Hotel-Motel Tax</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">19-00-10160</a>	Stillman Bank 6 m CD	204,635.61	
<a href="#">19-00-11101</a>	Allocated Cash	58,760.93	
	<b>Total Category 1000 - Cash and Investments:</b>	<u>263,396.54</u>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">19-00-12100</a>	Accounts Receivable	15,697.34	
<a href="#">19-00-12108</a>	Interest & Dividends Rreceivable	233.23	
	<b>Total Category 1210 - Accounts Receivable:</b>	<u>15,930.57</u>	
	<b>Total Assets:</b>	<u>279,327.11</u>	<u>279,327.11</u>
<b>Liability</b>			
<b>Category: 2110 - Accounts Payable</b>			
<a href="#">19-00-21300</a>	Accounts Payable Allocation	7,467.11	
	<b>Total Category 2110 - Accounts Payable:</b>	<u>7,467.11</u>	
	<b>Total Liability:</b>	<u>7,467.11</u>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">19-00-29100</a>	Fund Balance (Reserved)	278,460.69	
	<b>Total Category 2900 - Equity:</b>	<u>278,460.69</u>	
	<b>Total Beginning Equity:</b>	<u>278,460.69</u>	
Total Revenue		38,215.13	
Total Expense		44,815.82	
<b>Revenues Over/Under Expenses</b>		<u>-6,600.69</u>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<u>271,860.00</u>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<u><u>279,327.11</u></u>

**Balance Sheet**

**As Of 03/31/2024**

Account	Name	Balance	
<b>Fund: 20 - Sales Tax</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">20-00-10100</a>	Illinois Funds - Non Home Rule Sales Tax	640,458.34	
<a href="#">20-00-11101</a>	Allocated Cash	265,248.71	
	<b>Total Category 1000 - Cash and Investments:</b>	<u>905,707.05</u>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">20-00-12167</a>	Sales Tax Receivable	353,955.91	
	<b>Total Category 1210 - Accounts Receivable:</b>	<u>353,955.91</u>	
	<b>Total Assets:</b>	<u>1,259,662.96</u>	<u>1,259,662.96</u>
<b>Liability</b>			
	<b>Total Liability:</b>	<u>0.00</u>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">20-00-29200</a>	Fund Balance (Reserved)	897,766.65	
	<b>Total Category 2900 - Equity:</b>	<u>897,766.65</u>	
	<b>Total Beginning Equity:</b>	<u>897,766.65</u>	
Total Revenue		361,896.31	
Total Expense		0.00	
<b>Revenues Over/Under Expenses</b>		<u>361,896.31</u>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<u>1,259,662.96</u>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<u><u>1,259,662.96</u></u>

**Balance Sheet**

**As Of 03/31/2024**

Account	Name	Balance	
<b>Fund: 21 - Lighthouse Pointe TIF</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">21-00-10160</a>	Stillman Bank 6 m CD	511,589.04	
<a href="#">21-00-11101</a>	Allocated Cash	483,309.86	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>994,898.90</b>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">21-00-12108</a>	Interest & Dividends Receivable	583.07	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>583.07</b>	
	<b>Total Assets:</b>	<b>995,481.97</b>	<b>995,481.97</b>
<b>Liability</b>			
	<b>Total Liability:</b>	<b>0.00</b>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">21-00-29200</a>	Fund Balance (Reserved)	993,518.78	
	<b>Total Category 2900 - Equity:</b>	<b>993,518.78</b>	
	<b>Total Beginning Equity:</b>	<b>993,518.78</b>	
Total Revenue		1,963.19	
Total Expense		0.00	
<b>Revenues Over/Under Expenses</b>		<b>1,963.19</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>995,481.97</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b>995,481.97</b>

**Balance Sheet**

**As Of 03/31/2024**

Account	Name	Balance	
<b>Fund: 22 - Foreign Fire Insurance</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">22-00-10100</a>	Foreign Fire Insurance	30,439.84	
	<b>Total Category 1000 - Cash and Investments:</b>	<u>30,439.84</u>	
	<b>Total Assets:</b>	<u>30,439.84</u>	<u><u>30,439.84</u></u>
<b>Liability</b>			
	<b>Total Liability:</b>	<u>0.00</u>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">22-00-29100</a>	Fund Balance (Reserved)	55,064.67	
	<b>Total Category 2900 - Equity:</b>	<u>55,064.67</u>	
	<b>Total Beginning Equity:</b>	<u>55,064.67</u>	
Total Revenue		171.11	
Total Expense		<u>24,795.94</u>	
<b>Revenues Over/Under Expenses</b>		<b>-24,624.83</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<u>30,439.84</u>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<u><u>30,439.84</u></u>

**Balance Sheet**

**As Of 03/31/2024**

Account	Name	Balance
<b>Fund: 23 - Downtown &amp; Southern Gateway TIF</b>		
<b>Assets</b>		
<b>Category: 1000 - Cash and Investments</b>		
<a href="#">23-00-11101</a>	Allocated Cash	103,415.08
	<b>Total Category 1000 - Cash and Investments:</b>	<b>103,415.08</b>
<b>Category: 1100 - Restricted Assets</b>		
<a href="#">23-00-11017</a>	Downtown TIF Bond	2,537,445.18
	<b>Total Category 1100 - Restricted Assets:</b>	<b>2,537,445.18</b>
	<b>Total Assets:</b>	<b>2,640,860.26</b>
		<b><u>2,640,860.26</u></b>
<b>Liability</b>		
<b>Category: 2110 - Accounts Payable</b>		
<a href="#">23-00-21300</a>	Accounts Payable Allocation	7,272.70
	<b>Total Category 2110 - Accounts Payable:</b>	<b>7,272.70</b>
<b>Category: 2700 - Long-Term Liabilities</b>		
<a href="#">23-00-27213</a>	Bond Premium - 2023 TIF Bond	77,296.84
	<b>Total Category 2700 - Long-Term Liabilities:</b>	<b>77,296.84</b>
	<b>Total Liability:</b>	<b>84,569.54</b>
<b>Equity</b>		
<b>Category: 2900 - Equity</b>		
<a href="#">23-00-29200</a>	Fund Balance (Reserved)	2,643,524.46
	<b>Total Category 2900 - Equity:</b>	<b>2,643,524.46</b>
	<b>Total Beginning Equity:</b>	<b>2,643,524.46</b>
Total Revenue		13,829.46
Total Expense		101,063.20
<b>Revenues Over/Under Expenses</b>		<b>-87,233.74</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>2,556,290.72</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u>2,640,860.26</u></b>

**Balance Sheet**

**As Of 03/31/2024**

Account	Name	Balance	
<b>Fund: 24 - Overweight Truck Permit</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">24-00-10130</a>	Holcomb Bank CD	51,824.43	
<a href="#">24-00-11101</a>	Allocated Cash	27,589.12	
	<b>Total Category 1000 - Cash and Investments:</b>	<u>79,413.55</u>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">24-00-12108</a>	Interest & Dividends Receivable	84.96	
	<b>Total Category 1210 - Accounts Receivable:</b>	<u>84.96</u>	
	<b>Total Assets:</b>	<u>79,498.51</u>	<u>79,498.51</u>
<b>Liability</b>			
	<b>Total Liability:</b>	<u>0.00</u>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">24-00-29200</a>	Fund Balance (Reserved)	78,545.65	
	<b>Total Category 2900 - Equity:</b>	<u>78,545.65</u>	
	<b>Total Beginning Equity:</b>	<u>78,545.65</u>	
Total Revenue		3,952.86	
Total Expense		3,000.00	
<b>Revenues Over/Under Expenses</b>		<u>952.86</u>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<u>79,498.51</u>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<u><u>79,498.51</u></u>

**Balance Sheet**

**As Of 03/31/2024**

Account	Name	Balance
<b>Fund: 25 - Northern Gateway TIF</b>		
<b>Assets</b>		
<b>Category: 1000 - Cash and Investments</b>		
<a href="#">25-00-11101</a>	Allocated Cash	31,988.02
	<b>Total Category 1000 - Cash and Investments:</b>	<b>31,988.02</b>
	<b>Total Assets:</b>	<b>31,988.02</b>
		<b><u>31,988.02</u></b>
<b>Liability</b>		
<b>Category: 2110 - Accounts Payable</b>		
<a href="#">25-00-21300</a>	Accounts Payable Allocation	135.00
	<b>Total Category 2110 - Accounts Payable:</b>	<b>135.00</b>
	<b>Total Liability:</b>	<b>135.00</b>
<b>Equity</b>		
<b>Category: 2900 - Equity</b>		
<a href="#">25-00-29200</a>	Fund Balance (Reserved)	62,217.66
	<b>Total Category 2900 - Equity:</b>	<b>62,217.66</b>
	<b>Total Beginning Equity:</b>	<b>62,217.66</b>
Total Revenue		130.36
Total Expense		30,495.00
<b>Revenues Over/Under Expenses</b>		<b>-30,364.64</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>31,853.02</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u>31,988.02</u></b>



**Balance Sheet**

**As Of 03/31/2024**

Account	Name	Balance	
<b>Fund: 36 - Capital Improvement</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">36-00-11101</a>	Allocated Cash	-1,050,582.51	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>-1,050,582.51</b>	
<b>Category: 1100 - Restricted Assets</b>			
<a href="#">36-00-11003</a>	Cash Held at Paying Agent	618,400.00	
	<b>Total Category 1100 - Restricted Assets:</b>	<b>618,400.00</b>	
	<b>Total Assets:</b>	<b>-432,182.51</b>	<b><u><u>-432,182.51</u></u></b>
<b>Liability</b>			
<b>Category: 2110 - Accounts Payable</b>			
<a href="#">36-00-21100</a>	Accounts Payable	121,791.24	
<a href="#">36-00-21300</a>	Accounts Payable Allocation	900.40	
	<b>Total Category 2110 - Accounts Payable:</b>	<b>122,691.64</b>	
	<b>Total Liability:</b>	<b>122,691.64</b>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">36-00-29100</a>	Fund Balance (Reserved)	-481,644.29	
	<b>Total Category 2900 - Equity:</b>	<b>-481,644.29</b>	
	<b>Total Beginning Equity:</b>	<b>-481,644.29</b>	
Total Revenue		0.00	
Total Expense		73,229.86	
<b>Revenues Over/Under Expenses</b>		<b>-73,229.86</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>-554,874.15</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u><u>-432,182.51</u></u></b>

**Balance Sheet**

**As Of 03/31/2024**

Account	Name	Balance	
<b>Fund: 37 - Stormwater</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">37-00-11101</a>	Allocated Cash	165,513.37	
	<b>Total Category 1000 - Cash and Investments:</b>	<u>165,513.37</u>	
	<b>Total Assets:</b>	<u>165,513.37</u>	<u><u>165,513.37</u></u>
<b>Liability</b>			
	<b>Total Liability:</b>	<u>0.00</u>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">37-00-29200</a>	Fund Balance (Unreserved)	168,556.19	
	<b>Total Category 2900 - Equity:</b>	<u>168,556.19</u>	
	<b>Total Beginning Equity:</b>	<u>168,556.19</u>	
Total Revenue		1,157.18	
Total Expense		<u>4,200.00</u>	
<b>Revenues Over/Under Expenses</b>		<b>-3,042.82</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<u>165,513.37</u>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<u><u>165,513.37</u></u>

**Balance Sheet**

**As Of 03/31/2024**

Account	Name	Balance	
<b>Fund: 51 - Water</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">51-00-10126</a>	Illinois Funds - Water	1,528,616.39	
<a href="#">51-00-11101</a>	Allocated Cash	482,580.05	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>2,011,196.44</b>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">51-00-12130</a>	Miscellaneous Accounts Receivable	700.00	
<a href="#">51-00-12140</a>	Lease Receivable	1,601,136.64	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>1,601,836.64</b>	
<b>Category: 1212 - Customer Billing</b>			
<a href="#">51-00-12120</a>	Customer Billing	473,194.47	
<a href="#">51-00-12125</a>	Unbilled Accounts Receivable	43,063.00	
<a href="#">51-00-12129</a>	Collections Receivable	23,890.95	
	<b>Total Category 1212 - Customer Billing:</b>	<b>540,148.42</b>	
<b>Category: 1430 - 1430</b>			
<a href="#">51-00-14300</a>	Accum Prov For Uncollectible	-217,370.71	
	<b>Total Category 1430 - 1430:</b>	<b>-217,370.71</b>	
<b>Category: 1500 - Capital Assets</b>			
<a href="#">51-00-15100</a>	General Plant	692,799.66	
<a href="#">51-00-15101</a>	Land and Land Rights	257,914.69	
<a href="#">51-00-15102</a>	Water Well # 11	4,537,805.60	
<a href="#">51-00-15103</a>	Dist Reservoirs & Standpipes	953,208.22	
<a href="#">51-00-15104</a>	Services	560,664.29	
<a href="#">51-00-15105</a>	Water Mains	13,254,650.14	
<a href="#">51-00-15106</a>	UPIS-Transportation Equipment	59,363.49	
<a href="#">51-00-15107</a>	Water Valves	241,607.49	
<a href="#">51-00-15108</a>	Water Hydrants	421,495.10	
<a href="#">51-00-15109</a>	Water Well # 4	2,639,352.07	
<a href="#">51-00-15110</a>	Water Well # 10	1,203,126.25	
<a href="#">51-00-15111</a>	Miscellaneous Equipment	131,374.80	
<a href="#">51-00-15112</a>	Water Well # 12	7,621,222.67	
<a href="#">51-00-15113</a>	Water Well # 9	31,639.81	
<a href="#">51-00-15114</a>	Land and Land Rights	14,610.47	
<a href="#">51-00-15115</a>	Meters	887,620.67	
<a href="#">51-00-15116</a>	Communication Equipment	17,599.00	
<a href="#">51-00-15120</a>	Construction Work in Progress	464,778.06	
<a href="#">51-00-15122</a>	Completed Const Not Classified	2,730,126.51	
<a href="#">51-00-15123</a>	Accumulated Provision For Depr	-12,814,817.75	
<a href="#">51-00-15124</a>	Water Well #8	256,891.10	
<a href="#">51-00-15306</a>	Intangible Asset	92,569.52	
<a href="#">51-00-15336</a>	Accum Amortization - Intangible Asset	-26,800.09	
<a href="#">51-00-15900</a>	Asset Retirement Obligation	-465,300.00	
	<b>Total Category 1500 - Capital Assets:</b>	<b>23,763,501.77</b>	
<b>Category: 1600 - Prepaid Expenses</b>			
<a href="#">51-00-16000</a>	Prepaid Insurance	31,729.56	
	<b>Total Category 1600 - Prepaid Expenses:</b>	<b>31,729.56</b>	
<b>Category: 1900 - Deferred Assets</b>			
<a href="#">51-00-19100</a>	Deferred Outflows of Resources	48,273.09	
<a href="#">51-00-19101</a>	Deferred Outflows - OPEB	20,239.00	
<a href="#">51-00-19102</a>	Deferred Outflows - ARO	444,246.36	
	<b>Total Category 1900 - Deferred Assets:</b>	<b>512,758.45</b>	
	<b>Total Assets:</b>	<b>28,243,800.57</b>	<b><u><u>28,243,800.57</u></u></b>
<b>Liability</b>			
<b>Category: 2110 - Accounts Payable</b>			
<a href="#">51-00-21300</a>	Accounts Payable Allocation	81,941.24	
	<b>Total Category 2110 - Accounts Payable:</b>	<b>81,941.24</b>	

**Balance Sheet**

**As Of 03/31/2024**

Account	Name	Balance
<b>Category: 2200 - Accrued Payroll</b>		
<a href="#">51-00-22009</a>	Accrued Vacation	53,649.11
	<b>Total Category 2200 - Accrued Payroll:</b>	<b>53,649.11</b>
<b>Category: 2600 - Deferred Revenues</b>		
<a href="#">51-00-26500</a>	Lessor Deferred Inflow	1,562,964.12
	<b>Total Category 2600 - Deferred Revenues:</b>	<b>1,562,964.12</b>
<b>Category: 2700 - Long-Term Liabilities</b>		
<a href="#">51-00-27102</a>	IEPA Loan - Well #12 and Tower L174882	2,594,327.17
<a href="#">51-00-27103</a>	IEPA Loan - Well #11 Radium Removal L17	2,168,506.86
<a href="#">51-00-27104</a>	IEPA Loan - Well #12 Radium Removal L17	1,326,346.65
<a href="#">51-00-27303</a>	Interest Payable-IEPA L174882	4,021.21
<a href="#">51-00-27304</a>	Interest Payable-IEPA L175426	14,312.15
<a href="#">51-00-27305</a>	Interest Payable-IEPA L175571	1,525.30
<a href="#">51-00-27403</a>	IMRF Payable - Net Pension Obligation	-305,789.78
<a href="#">51-00-27406</a>	OPEB Liability	38,000.00
<a href="#">51-00-27600</a>	Lease Liability	65,912.43
	<b>Total Category 2700 - Long-Term Liabilities:</b>	<b>5,907,161.99</b>
<b>Category: 2790 - Deferred Liabilities</b>		
<a href="#">51-00-26300</a>	Deferred Inflows - OPEB	5,643.00
<a href="#">51-00-27905</a>	Deferred Inflows	296,877.50
	<b>Total Category 2790 - Deferred Liabilities:</b>	<b>302,520.50</b>
	<b>Total Liability:</b>	<b>7,908,236.96</b>
<b>Equity</b>		
<b>Category: 2900 - Equity</b>		
<a href="#">51-00-29100</a>	Fund Balance (Reserved)	-482,070.67
<a href="#">51-00-29300</a>	Unappropriated Retained Earnings	20,576,084.04
<a href="#">51-00-29500</a>	Contributions In Aid Of Construction	224,179.33
<a href="#">51-00-29501</a>	Accum Amort of Contribution in Aid of Co	-40,491.28
	<b>Total Category 2900 - Equity:</b>	<b>20,277,701.42</b>
	<b>Total Beginning Equity:</b>	<b>20,277,701.42</b>
Total Revenue		890,188.83
Total Expense		832,326.64
<b>Revenues Over/Under Expenses</b>		<b>57,862.19</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>20,335,563.61</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u>28,243,800.57</u></b>

**Balance Sheet**

**As Of 03/31/2024**

Account	Name	Balance
<b>Fund: 52 - Water Reclamation</b>		
<b>Assets</b>		
<b>Category: 1000 - Cash and Investments</b>		
<a href="#">52-50-10110</a>	Petty Cash	100.00
<a href="#">52-50-10126</a>	Illinois Funds - Water Reclamation	1,528,920.00
<a href="#">52-50-11002</a>	First State Bank CD	286,003.67
<a href="#">52-50-11006</a>	Stillman Bank 6 m CD	3,132,343.63
<a href="#">52-50-11101</a>	Allocated Cash	270,991.73
<b>Total Category 1000 - Cash and Investments:</b>		<b>5,218,359.03</b>
<b>Category: 1210 - Accounts Receivable</b>		
<a href="#">52-50-12108</a>	Interest & Dividends Receivable	13,813.71
<a href="#">52-50-12130</a>	Miscellaneous Accounts Receivable	18,088.03
<b>Total Category 1210 - Accounts Receivable:</b>		<b>31,901.74</b>
<b>Category: 1212 - Customer Billing</b>		
<a href="#">52-50-12120</a>	Customer Billing	607,178.41
<a href="#">52-50-12125</a>	Unbilled Accounts Receivable	255,915.00
<a href="#">52-50-12129</a>	Collections Receivable	26,271.90
<b>Total Category 1212 - Customer Billing:</b>		<b>889,365.31</b>
<b>Category: 1290 - Special Assessments</b>		
<a href="#">52-50-12900</a>	Special Assessments - Deferred	70,347.46
<b>Total Category 1290 - Special Assessments:</b>		<b>70,347.46</b>
<b>Category: 1430 - 1430</b>		
<a href="#">52-50-14300</a>	Accum Prov For Uncollectible	-68,212.58
<b>Total Category 1430 - 1430:</b>		<b>-68,212.58</b>
<b>Category: 1500 - Capital Assets</b>		
<a href="#">52-50-15000</a>	Utility Plant in Service	814,519.64
<a href="#">52-50-15124</a>	Utility Plant in Service - General Plant	4,227,742.16
<a href="#">52-50-15125</a>	Utility Plant in Service - Treatment Plant	19,358,830.35
<a href="#">52-50-15126</a>	Utility Plant in Service - Lift Stations	1,526,844.49
<a href="#">52-50-15127</a>	Utility Plant in Service - Manholes	688,586.64
<a href="#">52-50-15128</a>	Treatment Plant Equipment	894,198.59
<a href="#">52-50-15129</a>	Southview Lift Station	10,876.34
<a href="#">52-50-15130</a>	1st Avenue Lift Station	223,073.60
<a href="#">52-50-15131</a>	Wiscold Lift Station	2,366.54
<a href="#">52-50-15132</a>	Route 38 Lift Station	251,712.01
<a href="#">52-50-15133</a>	Akeson Park Lift Station	328,680.00
<a href="#">52-50-15134</a>	Treatment Plant Domestic Lift Station	236,550.00
<a href="#">52-50-15135</a>	Veteran's Parkway Replacement	532,645.50
<a href="#">52-50-15136</a>	Westwood Sewer Extension	945,362.52
<a href="#">52-50-15137</a>	Squires Landing	1,820.19
<a href="#">52-50-15138</a>	Janet Avenue Sewer Replacement	4,500.00
<a href="#">52-50-15139</a>	Sewer Mains	6,597,126.27
<a href="#">52-50-15140</a>	West Side Sewer Interceptor	2,471,888.02
<a href="#">52-50-15141</a>	West Side Sewer Interceptor Manholes	603,934.41
<a href="#">52-50-15142</a>	Intermodal Interceptor	3,000,696.96
<a href="#">52-50-15143</a>	Lakeview Sewer Lining	515,126.63
<a href="#">52-50-15144</a>	First Avenue Upgrade	957,374.12
<a href="#">52-50-15145</a>	Ritchie Court Sewer	103,718.14
<a href="#">52-50-15146</a>	Land and Land Rights	160,938.40
<a href="#">52-50-15147</a>	Structures and Improvements	378,256.52
<a href="#">52-50-15149</a>	Gravity Collection Sewers	23,654.27
<a href="#">52-50-15150</a>	Meters	221,174.17
<a href="#">52-50-15151</a>	Office Furniture and Equipment	8,417.00
<a href="#">52-50-15152</a>	Laboratory Equipment	2,284.97
<a href="#">52-50-15153</a>	Communication Equipment	93,443.89
<a href="#">52-50-15157</a>	Construction Work in Progress	146,202.41
<a href="#">52-50-15160</a>	SCADA System	7,495.17
<a href="#">52-50-15161</a>	Membrane - Air Diffusers	6,533.92
<a href="#">52-50-15162</a>	Pumps and Control Panels	22,689.78

**Balance Sheet**

**As Of 03/31/2024**

Account	Name	Balance	
<a href="#">52-50-15163</a>	One Ton Truck	41,432.31	
<a href="#">52-50-15164</a>	Completed Const Not Classified	7,329,586.38	
<a href="#">52-50-15165</a>	Accumulated Provision For Depr	-31,129,969.59	
<a href="#">52-50-15166</a>	Transportation	55,114.00	
<a href="#">52-50-15300</a>	Intangible Asset	18,464.07	
<a href="#">52-50-15336</a>	Accum Amortization - Intangible Asset	-5,830.76	
	<b>Total Category 1500 - Capital Assets:</b>	<b>21,678,060.03</b>	
<b>Category: 1600 - Prepaid Expenses</b>			
<a href="#">52-50-16000</a>	Prepaid Insurance	42,017.95	
	<b>Total Category 1600 - Prepaid Expenses:</b>	<b>42,017.95</b>	
<b>Category: 1900 - Deferred Assets</b>			
<a href="#">52-50-19100</a>	Deferred Outflows of Resources	126,541.12	
<a href="#">52-50-19101</a>	Deferred Outflows - OPEB	54,277.00	
	<b>Total Category 1900 - Deferred Assets:</b>	<b>180,818.12</b>	
	<b>Total Assets:</b>	<b>28,042,657.06</b>	<b><u>28,042,657.06</u></b>

**Liability**

<b>Category: 2110 - Accounts Payable</b>			
<a href="#">52-00-21300</a>	Accounts Payable Allocation	52,420.03	
	<b>Total Category 2110 - Accounts Payable:</b>	<b>52,420.03</b>	
<b>Category: 2200 - Accrued Payroll</b>			
<a href="#">52-50-22009</a>	Accrued Vacation	41,468.28	
	<b>Total Category 2200 - Accrued Payroll:</b>	<b>41,468.28</b>	
<b>Category: 2700 - Long-Term Liabilities</b>			
<a href="#">52-50-27105</a>	IEPA Loan - Askvig L1726800	130,135.05	
<a href="#">52-50-27305</a>	Lease Liability	12,658.32	
<a href="#">52-50-27306</a>	Interest Payable Accrued-IEPA WWTP Upg	21,522.62	
<a href="#">52-50-27307</a>	Interest Payable Accrued-IEPA Askvig	271.12	
<a href="#">52-50-27403</a>	IMRF Payable - Net Pension Obligation	-825,053.68	
<a href="#">52-50-27406</a>	OPEB Liability	101,912.00	
<a href="#">52-50-27409</a>	IEPA L175516 Water Recl Plant Improvem	4,377,481.32	
	<b>Total Category 2700 - Long-Term Liabilities:</b>	<b>3,818,926.75</b>	
<b>Category: 2790 - Deferred Liabilities</b>			
<a href="#">52-50-26300</a>	Deferred Inflows - OPEB	15,130.00	
<a href="#">52-50-27905</a>	Deferred Inflows	796,068.08	
	<b>Total Category 2790 - Deferred Liabilities:</b>	<b>811,198.08</b>	
	<b>Total Liability:</b>	<b>4,724,013.14</b>	

**Equity**

<b>Category: 2900 - Equity</b>			
<a href="#">52-50-29100</a>	Fund Balance (Reserved)	-1,138,816.05	
<a href="#">52-50-29300</a>	Unappropriated Retained Earnings	17,250,888.74	
<a href="#">52-50-29510</a>	Contribution In Aid Of Const	687,662.79	
<a href="#">52-50-29511</a>	CIAC-Pumping Structures	72,130.24	
<a href="#">52-50-29512</a>	CIAC-Treatment Structures	5,130,229.31	
<a href="#">52-50-29513</a>	CIAC-Disposal Structures	257,535.89	
<a href="#">52-50-29514</a>	CIAC-General Plant Structures	1,719,759.69	
<a href="#">52-50-29515</a>	CIAC-Pumping Equipment	6,590.49	
<a href="#">52-50-29516</a>	CIAC-Treatment Equipment	1,463,337.97	
<a href="#">52-50-29517</a>	CIAC-Disposal Equipment	647,356.35	
<a href="#">52-50-29518</a>	CIAC-Distribution Main	11,177.00	
<a href="#">52-50-29550</a>	Acc Amort CAOC-Services	-116,276.00	
<a href="#">52-50-29551</a>	Acc Amort CIAC-Pumping Struct	-17,123.88	
<a href="#">52-50-29552</a>	Acc Amort CIAC-Treatmnt Struct	-1,217,941.92	
<a href="#">52-50-29553</a>	Acc Amort CIAC-Disposal Struct	-61,140.12	
<a href="#">52-50-29554</a>	Acc Amort CIAC-Gen Plt Struct	-408,279.12	
<a href="#">52-50-29555</a>	Acc Amort CIAC-Pumping Equip	-3,752.70	
<a href="#">52-50-29556</a>	Acc Amort CIAC-Treatment Plant	-833,302.86	
<a href="#">52-50-29557</a>	Acc Amort CIAC-Disposal Equip	-368,639.22	

**Balance Sheet**

**As Of 03/31/2024**

<b>Account</b>	<b>Name</b>	<b>Balance</b>
<a href="#">52-50-29558</a>	Acc Amort CIAC-Dist Main	-558.96
	<b>Total Category 2900 - Equity:</b>	<b>23,080,837.64</b>
	<b>Total Beginning Equity:</b>	<b>23,080,837.64</b>
Total Revenue		1,167,535.33
Total Expense		929,729.05
<b>Revenues Over/Under Expenses</b>		<b>237,806.28</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>23,318,643.92</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u>28,042,657.06</u></b>

**Balance Sheet**

**As Of 03/31/2024**

Account	Name	Balance	
<b>Fund: 53 - Solid Waste</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">53-00-10130</a>	Holcomb Bank Money Market	531,773.09	
<a href="#">53-00-10131</a>	Illinois Funds - Solid Waste	4,127,913.34	
<a href="#">53-00-11101</a>	Allocated Cash	-74,847.51	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>4,584,838.92</b>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">53-00-12100</a>	Accounts Receivable	126,000.42	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>126,000.42</b>	
<b>Category: 1500 - Capital Assets</b>			
<a href="#">53-00-15167</a>	Land & Land Rights	708,562.77	
<a href="#">53-00-15168</a>	Structures & Improvements	22,694.61	
<a href="#">53-00-15169</a>	Structures & Improvements - Accum Depr	-22,694.61	
<a href="#">53-00-15170</a>	Miscellaneous Equipment	370,103.79	
<a href="#">53-00-15171</a>	Miscellaneous Equipment - Accum Deprec	-329,768.24	
<a href="#">53-00-15172</a>	Other Tangible Property	125,386.27	
<a href="#">53-00-15173</a>	Other Tangible Property - Accum Deprecia	-125,386.27	
	<b>Total Category 1500 - Capital Assets:</b>	<b>748,898.32</b>	
<b>Category: 1600 - Prepaid Expenses</b>			
<a href="#">53-00-16000</a>	Prepaid Insurance	8,997.67	
	<b>Total Category 1600 - Prepaid Expenses:</b>	<b>8,997.67</b>	
	<b>Total Assets:</b>	<b>5,468,735.33</b>	<b><u>5,468,735.33</u></b>
<b>Liability</b>			
<b>Category: 2110 - Accounts Payable</b>			
<a href="#">53-00-21300</a>	Accounts Payable Allocation	2,735.06	
	<b>Total Category 2110 - Accounts Payable:</b>	<b>2,735.06</b>	
<b>Category: 2410 - Other Liabilities</b>			
<a href="#">53-00-24100</a>	Investment - General Fund	180,780.61	
	<b>Total Category 2410 - Other Liabilities:</b>	<b>180,780.61</b>	
	<b>Total Liability:</b>	<b>183,515.67</b>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">53-00-29200</a>	Fund Balance (Unreserved)	5,329,606.81	
	<b>Total Category 2900 - Equity:</b>	<b>5,329,606.81</b>	
	<b>Total Beginning Equity:</b>	<b>5,329,606.81</b>	
Total Revenue		220,988.24	
Total Expense		265,375.39	
<b>Revenues Over/Under Expenses</b>		<b>-44,387.15</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>5,285,219.66</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>5,468,735.33</u></b>



**Balance Sheet**

**As Of 03/31/2024**

Account	Name	Balance
<b>Fund: 54 - Electric</b>		
<b>Assets</b>		
<b>Category: 1000 - Cash and Investments</b>		
<a href="#">54-00-11101</a>	Allocated Cash	10,584,981.42
<a href="#">54-60-10110</a>	Petty Cash	200.00
<a href="#">54-90-10110</a>	Petty Cash	1,150.00
<a href="#">54-90-10126</a>	Illinois Funds - Electric	10,710,488.30
<a href="#">54-90-10133</a>	Central Bank Investment	2,124,295.33
<a href="#">54-90-10144</a>	Stillman Bank 12 m CD	5,210,000.00
	<b>Total Category 1000 - Cash and Investments:</b>	<b>28,631,115.05</b>
<b>Category: 1100 - Restricted Assets</b>		
<a href="#">54-90-11010</a>	Other Special Deposits (PJM Collateral)	622,532.63
<a href="#">54-90-11016</a>	2021-2022 Electric Bond	9,080,868.16
	<b>Total Category 1100 - Restricted Assets:</b>	<b>9,703,400.79</b>
<b>Category: 1210 - Accounts Receivable</b>		
<a href="#">54-90-12108</a>	Interest & Dividends Receivable	16,697.62
<a href="#">54-90-12131</a>	Miscellaneous Accounts Receivable	12,321.37
<a href="#">54-90-12164</a>	Accounts Receivable from Other Funds	409,044.42
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>438,063.41</b>
<b>Category: 1212 - Customer Billing</b>		
<a href="#">54-90-12120</a>	Customer Billing	5,525,194.32
<a href="#">54-90-12121</a>	Unapplied Credits	-102,270.10
<a href="#">54-90-12122</a>	Rochelle City Tax Receivable	64,965.54
<a href="#">54-90-12123</a>	Public Utilities Tax Receivable	183,350.67
<a href="#">54-90-12124</a>	Hillcrest Tax Receivable	4,584.15
<a href="#">54-90-12125</a>	Unbilled Accounts Receivable	147,835.00
<a href="#">54-90-12126</a>	Contract Payments Receivable	54,255.75
<a href="#">54-90-12129</a>	Collections Receivable	183,311.74
	<b>Total Category 1212 - Customer Billing:</b>	<b>6,061,227.07</b>
<b>Category: 1430 - 1430</b>		
<a href="#">54-90-14300</a>	Accumulated Provision For Uncollectible	-1,298,329.71
	<b>Total Category 1430 - 1430:</b>	<b>-1,298,329.71</b>
<b>Category: 1500 - Capital Assets</b>		
<a href="#">54-10-15174</a>	Diesel Prime Movers	193,731.77
<a href="#">54-10-15175</a>	Office Furniture & Equipment	573,254.41
<a href="#">54-10-15176</a>	Transportation Equipment	41,296.05
<a href="#">54-10-15177</a>	Diesel Stores Equipment	139,947.93
<a href="#">54-10-15178</a>	Completed Construction Not Classified - G	12,792,871.47
<a href="#">54-10-15180</a>	Accumulated Provision For Depr - Generat	-8,076,899.71
<a href="#">54-10-15181</a>	Accumulated Provision For Depr - Peaker	-880,046.15
<a href="#">54-10-15182</a>	Solar Gas Turbine	2,684,186.97
<a href="#">54-10-15183</a>	Accumulated Provision For Depr - Gas Tur	-2,684,187.09
<a href="#">54-10-15184</a>	Completed Construction Not Classified - P	880,045.78
<a href="#">54-60-15184</a>	Land & Land Rights	939,044.69
<a href="#">54-60-15185</a>	Structures & Improvements	21,666,875.83
<a href="#">54-60-15186</a>	Equipment	5,129,376.72
<a href="#">54-60-15187</a>	Poles, Towers & Fixtures	5,020,518.11
<a href="#">54-60-15188</a>	Overhead Conductors & Devices	10,556,267.14
<a href="#">54-60-15189</a>	Underground Conductors and Devices	21,300,400.50
<a href="#">54-60-15190</a>	Services	3,482,728.29
<a href="#">54-60-15191</a>	Meters	1,256,151.93
<a href="#">54-60-15192</a>	Security Lights	243,636.42
<a href="#">54-60-15193</a>	Street Lights and Signal System	2,338,793.50
<a href="#">54-60-15194</a>	Structures and Improvements	232,630.77
<a href="#">54-60-15195</a>	Office Furniture and Equipment	299,596.73
<a href="#">54-60-15196</a>	Transportation Equipment	1,473,283.71
<a href="#">54-60-15197</a>	Stores Equipment	10,388.28
<a href="#">54-60-15198</a>	Tools, Shop and Garage Equipment	134,468.59
<a href="#">54-60-15199</a>	Laboratory Equipment	40,630.78

**Balance Sheet**

**As Of 03/31/2024**

Account	Name	Balance	
<a href="#">54-60-15200</a>	Power Operated Equipment	32,981.00	
<a href="#">54-60-15201</a>	Communication Equipment	1,394,050.10	
<a href="#">54-60-15202</a>	Miscellaneous Equipment	5,214.06	
<a href="#">54-60-15203</a>	Other Tangible Property	636,959.63	
<a href="#">54-60-15204</a>	Accum Prov for Depr - Structures & Impro	-2,773,362.60	
<a href="#">54-60-15205</a>	Accum Prov for Depr - Station Equipment	-3,400,845.35	
<a href="#">54-60-15206</a>	Accum Prov for Depr - Poles, Towers & Fix	-4,085,806.76	
<a href="#">54-60-15207</a>	Accum Prov for Depr - Overhead Conduct	-8,374,376.64	
<a href="#">54-60-15209</a>	Accum Prov for Depr - Underground Cond	-13,219,597.20	
<a href="#">54-60-15210</a>	Accum Prov for Depr - Services	-1,633,331.95	
<a href="#">54-60-15211</a>	Accum Prov for Depr - Meters	-1,243,357.10	
<a href="#">54-60-15212</a>	Accum Prov for Depr - Security Lights	-243,636.42	
<a href="#">54-60-15213</a>	Accum Prov for Depr - Street Lights & Sign	-1,912,532.17	
<a href="#">54-60-15214</a>	Accum Prov for Depr - Structures & Impro	-232,630.77	
<a href="#">54-60-15215</a>	Accum Prov for Depr - Office Furniture & f	-298,971.76	
<a href="#">54-60-15216</a>	Accum Prov for Depr - Transportation Equ	-1,469,717.67	
<a href="#">54-60-15217</a>	Accum Prov for Depr - Stores Equipment	-10,388.28	
<a href="#">54-60-15218</a>	Accum Prov for Depr - Tools, Shop & Gara	-134,468.59	
<a href="#">54-60-15219</a>	Accum Prov for Depr - Laboratory Equipm	-40,630.78	
<a href="#">54-60-15220</a>	Accum Prov for Depr - Power Operated Eq	-32,981.00	
<a href="#">54-60-15221</a>	Accum Prov for Depr - Communication Eq	-913,569.83	
<a href="#">54-60-15222</a>	Accum Prov for Depr - Miscellaneous Equi	-5,214.06	
<a href="#">54-60-15223</a>	Accum Prov for Depr - Other Tangible Proj	-636,959.64	
<a href="#">54-60-15224</a>	Regulatory Asset	1,944,042.36	
<a href="#">54-60-15225</a>	Accum Prov for Depr - Regulatory Asset	-1,788,310.54	
<a href="#">54-60-15301</a>	Intangible Asset	41,425.97	
<a href="#">54-60-15336</a>	Accum Amortization - Intangible Asset	-13,441.19	
<a href="#">54-70-15226</a>	Office Furniture & Equipment	156,820.51	
<a href="#">54-70-15227</a>	Accum Prov for Depr - Office Furniture & f	-46,159.81	
<a href="#">54-90-15001</a>	Construction Work in Progress	5,344,823.62	
<a href="#">54-90-15228</a>	Office Furniture & Equipment	73,661.00	
<a href="#">54-90-15229</a>	Accum Prov for Depr - Office Furniture & f	-23,514.86	
<a href="#">54-90-15230</a>	Utility General Plant	58,805.55	
<a href="#">54-90-15231</a>	Office Furniture & Equipment	84,896.30	
<a href="#">54-90-15232</a>	Other Property	2,000,000.00	
<a href="#">54-90-15233</a>	Completed Const Not Classified	1,305,631.38	
<a href="#">54-90-15234</a>	Accum Prov For Depr - Admin	-1,433,518.52	
	<b>Total Category 1500 - Capital Assets:</b>	<b>48,900,981.41</b>	
<b>Category: 1540 - Inventories</b>			
<a href="#">54-60-15400</a>	Inventories	1,582,701.30	
	<b>Total Category 1540 - Inventories:</b>	<b>1,582,701.30</b>	
<b>Category: 1600 - Prepaid Expenses</b>			
<a href="#">54-90-16000</a>	Prepaid Insurance	338,587.06	
	<b>Total Category 1600 - Prepaid Expenses:</b>	<b>338,587.06</b>	
<b>Category: 1900 - Deferred Assets</b>			
<a href="#">54-00-19100</a>	Deferred Outflows of Resources	370,274.36	
<a href="#">54-00-19101</a>	Deferred Outflows - OPEB	160,990.00	
	<b>Total Category 1900 - Deferred Assets:</b>	<b>531,264.36</b>	
<b>Category: 9999 - History</b>			
<a href="#">54-90-12621</a>	Debit FY98 D.I.E. Funds used	111,745.02	
<a href="#">54-90-12622</a>	Credit FY98 D.I.E. Funds Used	-111,745.02	
<a href="#">54-90-12623</a>	Debit-FY00 D.I.E. Funds used	224,999.62	
<a href="#">54-90-12624</a>	Credit FY00 D.I.E. Funds Used	-224,999.62	
	<b>Total Category 9999 - History:</b>	<b>0.00</b>	
	<b>Total Assets:</b>	<b>94,889,010.74</b>	<b>94,889,010.74</b>

**Liability**

<b>Category: 2110 - Accounts Payable</b>			
<a href="#">54-00-21300</a>	Accounts Payable Allocation	1,830,195.03	

**Balance Sheet**

**As Of 03/31/2024**

Account	Name	Balance
<a href="#">54-90-21265</a>	Rochelle City Tax	81,550.29
<a href="#">54-90-21266</a>	Public Utilities Tax	192,970.48
<a href="#">54-90-21267</a>	Hillcrest Tax	3,558.66
	<b>Total Category 2110 - Accounts Payable:</b>	<b>2,108,274.46</b>
<b>Category: 2200 - Accrued Payroll</b>		
<a href="#">54-90-22009</a>	Accrued Vacation	143,735.68
	<b>Total Category 2200 - Accrued Payroll:</b>	<b>143,735.68</b>
<b>Category: 2600 - Deferred Revenues</b>		
<a href="#">54-90-26000</a>	Other Deferred Credits	1,315,457.04
	<b>Total Category 2600 - Deferred Revenues:</b>	<b>1,315,457.04</b>
<b>Category: 2700 - Long-Term Liabilities</b>		
<a href="#">54-00-27406</a>	OPEB Liability	302,278.00
<a href="#">54-00-27414</a>	2021 Holcomb Bank Loan	663,175.88
<a href="#">54-60-27305</a>	Lease Liability	28,039.83
<a href="#">54-90-27000</a>	IMRF Payable - Net Pension Obligation	-2,455,829.00
<a href="#">54-90-27204</a>	2023 Revenue Bond Payable	4,795,000.00
<a href="#">54-90-27205</a>	2022 Revenue Bond Payable	7,825,000.00
<a href="#">54-90-27206</a>	2021 Revenue Bond Payable	6,895,000.00
<a href="#">54-90-27211</a>	Bond Premium-2021	758,108.88
<a href="#">54-90-27212</a>	Bond Premium-2022	676,604.43
<a href="#">54-90-27213</a>	Bond Premium-2023	260,454.79
<a href="#">54-90-27308</a>	Interest Payable Accrued-2021	38,850.00
<a href="#">54-90-27309</a>	Interest Payable Accrued - 2022	44,091.67
<a href="#">54-90-27311</a>	Interest Payable Accrued - 2023	37,883.33
	<b>Total Category 2700 - Long-Term Liabilities:</b>	<b>19,868,657.81</b>
<b>Category: 2790 - Deferred Liabilities</b>		
<a href="#">54-00-26300</a>	Deferred Inflows - OPEB	44,876.00
<a href="#">54-00-27905</a>	Deferred Inflows	2,361,040.22
	<b>Total Category 2790 - Deferred Liabilities:</b>	<b>2,405,916.22</b>
<b>Category: 9999 - History</b>		
<a href="#">54-90-25210</a>	CAFC-DARCON-Windover Park A&B	29,842.00
<a href="#">54-90-25211</a>	REFDS CAFC-DARCON-Wover Pk A&B	-29,842.00
<a href="#">54-90-25212</a>	CAFC-Windover, Phase II	36,036.00
<a href="#">54-90-25213</a>	REFDS-CAFC Windover, Phase II	-36,036.00
<a href="#">54-90-25214</a>	CAFC Indian Trail Estates	31,288.80
<a href="#">54-90-25215</a>	Refd CAFC Indian Trail Estates	-31,288.80
<a href="#">54-90-25216</a>	CAFC-Hickory Ridge III LLC	69,592.99
<a href="#">54-90-25217</a>	REFD CAFC-Hickory Ridge III LLC	-69,592.99
<a href="#">54-90-25218</a>	CAFC-Westwood Subdivision Acct	89,983.79
<a href="#">54-90-25219</a>	REFD-Westwood Subdivision Acct	-89,983.79
<a href="#">54-90-25220</a>	CAFC-Reed-Deer Creek	17,952.00
<a href="#">54-90-25221</a>	Refunds CAFC-Reed-Deer Creek	-17,952.00
<a href="#">54-90-25224</a>	CAFC-Kyte Road Development	30,503.64
<a href="#">54-90-25225</a>	REFUNDS CAFC-Kyte Rd Dvelop	-15,251.80
<a href="#">54-90-25226</a>	CAFC-B&B SUNNY FIELD DEVELOPER	27,314.66
<a href="#">54-90-25227</a>	REFUNDS CAFC-B & B SUNNY FIELD	-42,536.50
<a href="#">54-90-25228</a>	CAFC-SQUIRES LANDING, L.L.C.	62,434.25
<a href="#">54-90-25229</a>	REFUNDS CAFC-SQUIRES LANDING	-62,434.25
<a href="#">54-90-25230</a>	CAFC-North Ridge PH II	28,480.00
<a href="#">54-90-25231</a>	Refunds CAFC-North Ridge PH II	-28,480.00
<a href="#">54-90-25232</a>	CAFC-N Lake TH, 1-6	7,140.00
<a href="#">54-90-25233</a>	Refds-CAFC N Lake TH, 1-6	-7,140.00
<a href="#">54-90-25234</a>	CAFC-North Ridge Phase 4	14,139.38
<a href="#">54-90-25235</a>	Refund CAFC-North Ridge Ph 4	-14,139.38
<a href="#">54-90-25236</a>	CAFC-North Ridge Phase V	34,653.34
<a href="#">54-90-25237</a>	REFUNDS CAFC-North Ridge Ph V	-34,653.34
<a href="#">54-90-25240</a>	CAFC-Lake Lida PH I	28,314.00
<a href="#">54-90-25241</a>	Refund CAFC-Lake Lida PH I	-28,314.00
<a href="#">54-90-25242</a>	CAFC-Lake Lida Phase II	25,481.82

**Balance Sheet**

**As Of 03/31/2024**

<b>Account</b>	<b>Name</b>	<b>Balance</b>
<a href="#">54-90-25243</a>	Refunds CAFC-Lake Lida Phase II	-25,481.82
<a href="#">54-90-25244</a>	CAFC-ILake Lida Ph III	23,490.65
<a href="#">54-90-25245</a>	Refunds CAFC-Lake Lida Ph III	-23,490.65
<a href="#">54-90-25250</a>	CAFC-John W. Kennay	5,816.23
<a href="#">54-90-25251</a>	Refund CAFC-John W. Kennay	-5,816.23
<a href="#">54-90-25252</a>	CAFC -DAR-CON Developers Inc	10,608.16
<a href="#">54-90-25253</a>	Refund CAFC-DAR-CON Developers	-10,608.16
<a href="#">54-90-25254</a>	CAFC-Creston Commons	283,776.15
<a href="#">54-90-25255</a>	REFUND CAFC-Creston Commons	-283,806.15
	<b>Total Category 9999 - History:</b>	<b>0.00</b>
	<b>Total Liability:</b>	<b>25,842,041.21</b>

**Equity**

<b>Category: 2900 - Equity</b>		
<a href="#">54-90-29100</a>	Fund Balance (Reserved)	21,343,676.10
<a href="#">54-90-29300</a>	Unappropriated Retained Earnings	46,072,926.92
	<b>Total Category 2900 - Equity:</b>	<b>67,416,603.02</b>
	<b>Total Beginning Equity:</b>	<b>67,416,603.02</b>
Total Revenue		12,065,045.62
Total Expense		10,434,679.11
<b>Revenues Over/Under Expenses</b>		<b>1,630,366.51</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>69,046,969.53</b>

**Total Liabilities, Equity and Current Surplus (Deficit): 94,889,010.74**

**Balance Sheet**

**As Of 03/31/2024**

Account	Name	Balance	
<b>Fund: 55 - Tech Center/Advance Communications</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">55-00-11101</a>	Allocated Cash	378,824.93	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>378,824.93</b>	
<b>Category: 1100 - Restricted Assets</b>			
<a href="#">55-00-11011</a>	2017A Debt Certificate Principal and Inter	379,848.38	
	<b>Total Category 1100 - Restricted Assets:</b>	<b>379,848.38</b>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">55-00-12100</a>	Accounts Receivable	112,401.29	
<a href="#">55-00-12140</a>	Lease Receivable	2,026,966.06	
<a href="#">55-32-12100</a>	Accounts Receivable	64,285.85	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>2,203,653.20</b>	
<b>Category: 1430 - 1430</b>			
<a href="#">55-32-14300</a>	Accum Prov For Uncollectible	-8,970.60	
	<b>Total Category 1430 - 1430:</b>	<b>-8,970.60</b>	
<b>Category: 1500 - Capital Assets</b>			
<a href="#">55-00-15235</a>	Land	519,453.00	
<a href="#">55-00-15236</a>	Accum Prov For Depreciation - Tech Cente	-2,465,759.45	
<a href="#">55-00-15237</a>	General Plant Equipment	1,225,285.29	
<a href="#">55-00-15238</a>	RMU Technology Center	4,427,154.42	
<a href="#">55-00-15300</a>	Intangible Asset	18,368.57	
<a href="#">55-00-15336</a>	Accum Amortization - Intangible Asset	-5,957.37	
<a href="#">55-32-15239</a>	Accum Prov For Depreciation - Communic	-3,388,734.53	
<a href="#">55-32-15240</a>	General Plant Equipment	2,292,003.90	
<a href="#">55-32-15241</a>	Telecommunications	99,830.69	
<a href="#">55-32-15242</a>	General Plant Fiber	1,331,829.58	
<a href="#">55-32-15243</a>	Utility System	25,731.00	
<a href="#">55-32-15244</a>	Furniture	5,290.40	
	<b>Total Category 1500 - Capital Assets:</b>	<b>4,084,495.50</b>	
<b>Category: 1600 - Prepaid Expenses</b>			
<a href="#">55-00-16000</a>	Prepaid Insurance	1,268.95	
	<b>Total Category 1600 - Prepaid Expenses:</b>	<b>1,268.95</b>	
<b>Category: 1900 - Deferred Assets</b>			
<a href="#">55-00-19100</a>	Deferred Outflows of Resources	24,136.56	
<a href="#">55-00-19101</a>	Deferred Outflows - OPEB	27,598.00	
<a href="#">55-00-19106</a>	Loss on Refunding	40,254.19	
<a href="#">55-32-19000</a>	Deferred Outflows of Resources	42,275.10	
	<b>Total Category 1900 - Deferred Assets:</b>	<b>134,263.85</b>	
	<b>Total Assets:</b>	<b>7,173,384.21</b>	<b><u>7,173,384.21</u></b>
<b>Liability</b>			
<b>Category: 2110 - Accounts Payable</b>			
<a href="#">55-00-21300</a>	Accounts Payable Allocation	36,473.93	
	<b>Total Category 2110 - Accounts Payable:</b>	<b>36,473.93</b>	
<b>Category: 2200 - Accrued Payroll</b>			
<a href="#">55-32-22009</a>	Accrued Vacation	910.74	
	<b>Total Category 2200 - Accrued Payroll:</b>	<b>910.74</b>	
<b>Category: 2600 - Deferred Revenues</b>			
<a href="#">55-00-26500</a>	Lessor Deferred Inflow	2,027,931.15	
	<b>Total Category 2600 - Deferred Revenues:</b>	<b>2,027,931.15</b>	
<b>Category: 2700 - Long-Term Liabilities</b>			
<a href="#">55-00-27305</a>	Lease Liability	12,435.77	
<a href="#">55-00-27310</a>	Notes Payable - Intergovernmental Loan	223,490.29	
<a href="#">55-00-27403</a>	IMRF Payable - Net Pension Obligation	-152,894.88	
<a href="#">55-00-27406</a>	OPEB Liability	51,820.00	
<a href="#">55-00-27411</a>	2017A Debt Certificates	1,655,000.00	
<a href="#">55-00-27412</a>	2017 Debt Certificate Premium	38,290.90	

**Balance Sheet**

As Of 03/31/2024

Account	Name	Balance
<a href="#">55-32-27312</a>	Notes Payable - Intergovernmental Loan	185,554.13
<a href="#">55-32-27403</a>	IMRF Payable - Net Pension Obligation	-263,094.76
	<b>Total Category 2700 - Long-Term Liabilities:</b>	<b>1,750,601.45</b>
<b>Category: 2790 - Deferred Liabilities</b>		
<a href="#">55-00-26300</a>	Deferred Inflows - OPEB	7,692.00
<a href="#">55-00-27905</a>	Deferred Inflows	148,439.26
<a href="#">55-32-27905</a>	Deferred Inflows	256,416.49
	<b>Total Category 2790 - Deferred Liabilities:</b>	<b>412,547.75</b>
	<b>Total Liability:</b>	<b>4,228,465.02</b>
<b>Equity</b>		
<b>Category: 2900 - Equity</b>		
<a href="#">55-00-29200</a>	Fund Balance (Unreserved)	2,419,604.53
<a href="#">55-32-29500</a>	Contributed Capital	352,922.11
	<b>Total Category 2900 - Equity:</b>	<b>2,772,526.64</b>
	<b>Total Beginning Equity:</b>	<b>2,772,526.64</b>
Total Revenue		391,541.21
Total Expense		219,148.66
<b>Revenues Over/Under Expenses</b>		<b>172,392.55</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>2,944,919.19</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u>7,173,384.21</u></b>

**Balance Sheet**

**As Of 03/31/2024**

Account	Name	Balance	
<b>Fund: 56 - Network Administration</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">56-40-11101</a>	Allocated Cash	405,563.88	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>405,563.88</b>	
<b>Category: 1500 - Capital Assets</b>			
<a href="#">56-40-15165</a>	Accumulated Provision For Depr	-22,652.10	
<a href="#">56-40-15245</a>	Equipment	40,038.72	
<a href="#">56-40-15246</a>	Furniture	630.26	
	<b>Total Category 1500 - Capital Assets:</b>	<b>18,016.88</b>	
<b>Category: 1600 - Prepaid Expenses</b>			
<a href="#">56-40-16000</a>	Prepaid Insurance	8,157.60	
	<b>Total Category 1600 - Prepaid Expenses:</b>	<b>8,157.60</b>	
	<b>Total Assets:</b>	<b>431,738.36</b>	<b>431,738.36</b>
<b>Liability</b>			
<b>Category: 2110 - Accounts Payable</b>			
<a href="#">56-00-21300</a>	Accounts Payable Allocation	52,582.69	
	<b>Total Category 2110 - Accounts Payable:</b>	<b>52,582.69</b>	
<b>Category: 2200 - Accrued Payroll</b>			
<a href="#">56-40-22009</a>	Accrued Vacation	21,762.00	
	<b>Total Category 2200 - Accrued Payroll:</b>	<b>21,762.00</b>	
	<b>Total Liability:</b>	<b>74,344.69</b>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">56-00-29100</a>	Fund Balance (Reserved)	349,704.50	
<a href="#">56-40-29300</a>	Unappropriated Retained Earnings	30,839.61	
	<b>Total Category 2900 - Equity:</b>	<b>380,544.11</b>	
	<b>Total Beginning Equity:</b>	<b>380,544.11</b>	
Total Revenue		302,190.47	
Total Expense		325,340.91	
<b>Revenues Over/Under Expenses</b>		<b>-23,150.44</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>357,393.67</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b>431,738.36</b>

**Balance Sheet**

**As Of 03/31/2024**

Account	Name	Balance	
<b>Fund: 57 - Airport</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">57-00-10100</a>	Illinois Funds - Airport	7,247.15	
<a href="#">57-00-10110</a>	Petty Cash	200.00	
<a href="#">57-00-11101</a>	Allocated Cash	-73,613.43	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>-66,166.28</b>	
<b>Category: 1100 - Restricted Assets</b>			
<a href="#">57-00-11012</a>	Cash Held at Paying Agent	54,946.87	
	<b>Total Category 1100 - Restricted Assets:</b>	<b>54,946.87</b>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">57-00-12100</a>	Accounts Receivable	271.45	
<a href="#">57-00-12130</a>	Miscellaneous Accounts Receivable	2,059.89	
<a href="#">57-00-12140</a>	Lease Receivable	726,860.17	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>729,191.51</b>	
<b>Category: 1500 - Capital Assets</b>			
<a href="#">57-00-15247</a>	Land and Land Rights	1,209,901.98	
<a href="#">57-00-15248</a>	Structures and Improvements	3,634,514.82	
<a href="#">57-00-15249</a>	Accum Prov for Depr - Structures & Impro	-1,649,871.00	
<a href="#">57-00-15250</a>	Miscellaneous Equipment	93,704.69	
<a href="#">57-00-15251</a>	Accum Prov for Depr - Miscellaneous Equi	-96,376.80	
<a href="#">57-00-15253</a>	Other Tangible Property	2,134,355.42	
<a href="#">57-00-15254</a>	Accum Prov for Depr - Other Tangible Prop	-1,914,085.34	
	<b>Total Category 1500 - Capital Assets:</b>	<b>3,412,143.77</b>	
<b>Category: 1600 - Prepaid Expenses</b>			
<a href="#">57-00-16000</a>	Prepaid Insurance	6,855.71	
<a href="#">57-00-16001</a>	Prepaid Aviation Fuel	19,428.93	
	<b>Total Category 1600 - Prepaid Expenses:</b>	<b>26,284.64</b>	
<b>Category: 1900 - Deferred Assets</b>			
<a href="#">57-00-19101</a>	Deferred Outflows - OPEB	5,980.00	
<a href="#">57-00-19109</a>	Loss on Refunding	14,910.02	
	<b>Total Category 1900 - Deferred Assets:</b>	<b>20,890.02</b>	
	<b>Total Assets:</b>	<b>4,177,290.53</b>	<b><u>4,177,290.53</u></b>
<b>Liability</b>			
<b>Category: 1212 - Customer Billing</b>			
<a href="#">57-00-12121</a>	Unapplied Credits	4,476.52	
	<b>Total Category 1212 - Customer Billing:</b>	<b>4,476.52</b>	
<b>Category: 2110 - Accounts Payable</b>			
<a href="#">57-00-21300</a>	Accounts Payable Allocation	5,759.14	
	<b>Total Category 2110 - Accounts Payable:</b>	<b>5,759.14</b>	
<b>Category: 2200 - Accrued Payroll</b>			
<a href="#">57-00-22009</a>	Accrued Vacation	4,079.31	
	<b>Total Category 2200 - Accrued Payroll:</b>	<b>4,079.31</b>	
<b>Category: 2600 - Deferred Revenues</b>			
<a href="#">57-00-26100</a>	Deferred Revenue	9,739.95	
<a href="#">57-00-26500</a>	Lessor Deferred Inflow	714,227.41	
	<b>Total Category 2600 - Deferred Revenues:</b>	<b>723,967.36</b>	
<b>Category: 2700 - Long-Term Liabilities</b>			
<a href="#">57-00-27209</a>	2017B GO Bond	325,000.00	
<a href="#">57-00-27313</a>	Interest Payable - 2017B GO Bond	4,946.88	
<a href="#">57-00-27403</a>	IMRF Payable - Net Pension Obligation	-91,593.25	
<a href="#">57-00-27406</a>	OPEB Liability	11,227.00	
	<b>Total Category 2700 - Long-Term Liabilities:</b>	<b>249,580.63</b>	
<b>Category: 2790 - Deferred Liabilities</b>			
<a href="#">57-00-26300</a>	Deferred Inflows - OPEB	1,667.00	
<a href="#">57-00-27900</a>	Deferred Outflows	-13,533.37	



**Balance Sheet**

As Of 03/31/2024

<b>Account</b>	<b>Name</b>	<b>Balance</b>
<a href="#">57-00-27905</a>	Deferred Inflows	87,688.83
	<b>Total Category 2790 - Deferred Liabilities:</b>	<b>75,822.46</b>
	<b>Total Liability:</b>	<b>1,063,685.42</b>
<b>Equity</b>		
<b>Category: 2900 - Equity</b>		
<a href="#">57-00-29200</a>	Fund Balance (Unreserved)	784,734.29
<a href="#">57-00-29800</a>	Investment - Fixed Assets	2,348,148.46
	<b>Total Category 2900 - Equity:</b>	<b>3,132,882.75</b>
	<b>Total Beginning Equity:</b>	<b>3,132,882.75</b>
Total Revenue		133,543.91
Total Expense		152,821.55
<b>Revenues Over/Under Expenses</b>		<b>-19,277.64</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>3,113,605.11</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u>4,177,290.53</u></b>

**Balance Sheet**

**As Of 03/31/2024**

Account	Name	Balance	
<b>Fund: 58 - Railroad</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">58-00-10100</a>	Capital Projects Fund	398,048.76	
<a href="#">58-00-11002</a>	First Mid Ag Services	534.97	
<a href="#">58-00-11101</a>	Allocated Cash	197,637.57	
	<b>Total Category 1000 - Cash and Investments:</b>	<u>596,221.30</u>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">58-00-12105</a>	Accounts Receivable	114,513.00	
	<b>Total Category 1210 - Accounts Receivable:</b>	<u>114,513.00</u>	
<b>Category: 1600 - Prepaid Expenses</b>			
<a href="#">58-00-16000</a>	Prepaid Insurance	2,039.40	
	<b>Total Category 1600 - Prepaid Expenses:</b>	<u>2,039.40</u>	
	<b>Total Assets:</b>	<u>712,773.70</u>	<u>712,773.70</u>
<b>Liability</b>			
<b>Category: 2110 - Accounts Payable</b>			
<a href="#">58-00-21300</a>	Accounts Payable Allocation	13,891.06	
	<b>Total Category 2110 - Accounts Payable:</b>	<u>13,891.06</u>	
	<b>Total Liability:</b>	<u>13,891.06</u>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">58-00-29200</a>	Fund Balance (Unreserved)	728,196.67	
	<b>Total Category 2900 - Equity:</b>	<u>728,196.67</u>	
	<b>Total Beginning Equity:</b>	<u>728,196.67</u>	
	Total Revenue	195,448.93	
	Total Expense	224,762.96	
	<b>Revenues Over/Under Expenses</b>	<u>-29,314.03</u>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<u>698,882.64</u>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<u><u>712,773.70</u></u>

**Balance Sheet**

**As Of 03/31/2024**

Account	Name	Balance	
<b>Fund: 59 - Golf Course</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">59-00-10100</a>	Central Bank Deposit Account	78,386.02	
<a href="#">59-00-10110</a>	Petty Cash	600.00	
<a href="#">59-00-11101</a>	Allocated Cash	-41,675.98	
	<b>Total Category 1000 - Cash and Investments:</b>	<u>37,310.04</u>	
<b>Category: 1600 - Prepaid Expenses</b>			
<a href="#">59-00-16000</a>	Prepaid Insurance	4,501.79	
	<b>Total Category 1600 - Prepaid Expenses:</b>	<u>4,501.79</u>	
	<b>Total Assets:</b>	<u>41,811.83</u>	<u>41,811.83</u>
<b>Liability</b>			
<b>Category: 2110 - Accounts Payable</b>			
<a href="#">59-00-21200</a>	Tax Collections Payable	57.30	
<a href="#">59-00-21300</a>	Accounts Payable Allocation	12,390.35	
	<b>Total Category 2110 - Accounts Payable:</b>	<u>12,447.65</u>	
	<b>Total Liability:</b>	<u>12,447.65</u>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">59-00-29200</a>	Fund Balance (Unreserved)	38,312.93	
	<b>Total Category 2900 - Equity:</b>	<u>38,312.93</u>	
	<b>Total Beginning Equity:</b>	<u>38,312.93</u>	
Total Revenue		78,177.77	
Total Expense		87,126.52	
<b>Revenues Over/Under Expenses</b>		<u>-8,948.75</u>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<u>29,364.18</u>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<u>41,811.83</u>

**Balance Sheet**

**As Of 03/31/2024**

Account	Name	Balance	
<b>Fund: 64 - Administrative Services</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">64-00-11101</a>	Allocated Cash	85,200.02	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>85,200.02</b>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">64-00-12139</a>	Trash Accounts Receivable	100,801.57	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>100,801.57</b>	
<b>Category: 1212 - Customer Billing</b>			
<a href="#">64-00-12129</a>	Collections Receivable	8,619.38	
	<b>Total Category 1212 - Customer Billing:</b>	<b>8,619.38</b>	
<b>Category: 1500 - Capital Assets</b>			
<a href="#">64-00-15255</a>	General Plant	74,670.34	
<a href="#">64-00-15256</a>	Accum Provision For Depreciation	-116,730.91	
<a href="#">64-00-15257</a>	Equipment	42,060.57	
	<b>Total Category 1500 - Capital Assets:</b>	<b>0.00</b>	
<b>Category: 1600 - Prepaid Expenses</b>			
<a href="#">64-00-16000</a>	Prepaid Insurance	16,315.21	
	<b>Total Category 1600 - Prepaid Expenses:</b>	<b>16,315.21</b>	
	<b>Total Assets:</b>	<b>210,936.18</b>	<b>210,936.18</b>
<b>Liability</b>			
<b>Category: 2110 - Accounts Payable</b>			
<a href="#">64-00-21210</a>	Contracts Payable-Trash	106,620.64	
<a href="#">64-00-21300</a>	Accounts Payable Allocation	839.86	
	<b>Total Category 2110 - Accounts Payable:</b>	<b>107,460.50</b>	
<b>Category: 2200 - Accrued Payroll</b>			
<a href="#">64-00-22009</a>	Accrued Vacation	86,645.52	
	<b>Total Category 2200 - Accrued Payroll:</b>	<b>86,645.52</b>	
	<b>Total Liability:</b>	<b>194,106.02</b>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">64-00-29100</a>	Fund Balance (Reserved)	-54,555.18	
<a href="#">64-00-29300</a>	Unappropriated Retained Earnings	-14,712.37	
	<b>Total Category 2900 - Equity:</b>	<b>-69,267.55</b>	
	<b>Total Beginning Equity:</b>	<b>-69,267.55</b>	
Total Revenue		414,327.23	
Total Expense		328,229.52	
<b>Revenues Over/Under Expenses</b>		<b>86,097.71</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>16,830.16</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b>210,936.18</b>