



Rochelle, IL

Balance Sheet

Account Summary

As Of 09/30/2026

Account	Name	Balance
Fund: 01 - General		
Assets		
Category: 1000 - Cash and Investments		
01-00-10110	Petty Cash	800.00
01-00-10120	Flex Spending	11,443.27
01-00-10121	Police K-9 Fund	33,544.20
01-00-10122	Police Bond Fund	2,462.36
01-00-10123	Police DUI Fund	46,137.60
01-00-10124	Police Vehicle Fund	2,887.66
01-00-10125	Police Drug Enforcement Fund	9,411.47
01-00-10126	Illinois Funds - Cemetery	148,458.66
01-00-10127	Illinois Funds - Taxes	5,676,906.28
01-00-10129	Police E-Citation Fees	4,567.99
01-00-11101	Allocated Cash	3,579,660.69
Total Category 1000 - Cash and Investments:		9,516,280.18
Category: 1210 - Accounts Receivable		
01-00-12130	Ambulance Receivables	543,325.83
01-00-12131	Miscellaneous Accounts Receivable	544,839.28
01-00-12160	Property Tax Receivable	2,344,668.52
01-00-12161	Accounts Receivable From Other Governn	1,102,269.17
01-00-12162	Accounts Receivable	29,207.49
01-00-12190	Grant Receivable	70,672.70
Total Category 1210 - Accounts Receivable:		4,634,982.99
Category: 1212 - Customer Billing		
01-00-12120	Customer Billing	10,624.36
01-00-12129	Collections Receivable	2,030.19
Total Category 1212 - Customer Billing:		12,654.55
Category: 1600 - Prepaid Expenses		
01-00-16000	Prepaid Insurance	200,805.08
01-00-16110	Pre Paid Expenses	475.00
Total Category 1600 - Prepaid Expenses:		201,280.08
Total Assets:		14,365,197.80
		14,365,197.80
Liability		
Category: 2110 - Accounts Payable		
01-00-21211	FICA OASB Tax Payable	0.34
01-00-21213	State Tax Withholding Tax Payable	-447.36
01-00-21233	Health Insurance Payable	-158,824.82
01-00-21234	Life Insurance	-2,773.08
01-00-21250	Donations	80.00
01-00-21262	Police Bonds Payable	921.91
01-00-21264	Dental & Vision Insurance	-10,822.24
01-00-21300	Accounts Payable Allocation	137,213.79
01-00-21902	Ambulance Fees Payable (MEDICAID OVEI	192,314.61
Total Category 2110 - Accounts Payable:		157,663.15
Category: 2200 - Accrued Payroll		
01-00-22001	Accrued Wages	303,571.10
Total Category 2200 - Accrued Payroll:		303,571.10
Category: 2600 - Deferred Revenues		
01-00-26000	Deferred Revenue	2,362,668.52
Total Category 2600 - Deferred Revenues:		2,362,668.52
Total Liability:		2,823,902.77

Balance Sheet

As Of 09/30/2026

Account	Name	Balance
Equity		
Category: 2900 - Equity		
01-00-29100	Fund Balance (Reserved)	184,091.58
01-00-29200	Fund Balance (Unreserved)	11,178,952.91
	Total Category 2900 - Equity:	11,363,044.49
	Total Beginning Equity:	11,363,044.49
Total Revenue		10,549,569.94
Total Expense		10,371,319.40
Revenues Over/Under Expenses		178,250.54
	Total Equity and Current Surplus (Deficit):	11,541,295.03
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>14,365,197.80</u>

Balance Sheet

As Of 09/30/2026

Account	Name	Balance	
Fund: 11 - Audit			
Assets			
Category: 1000 - Cash and Investments			
11-00-11101	Allocated Cash	2,251.88	
	Total Category 1000 - Cash and Investments:	2,251.88	
Category: 1210 - Accounts Receivable			
11-00-12160	Property Tax Receivable	31,993.58	
	Total Category 1210 - Accounts Receivable:	31,993.58	
	Total Assets:	34,245.46	34,245.46
Liability			
Category: 2600 - Deferred Revenues			
11-00-26000	Deferred Revenue	31,993.58	
	Total Category 2600 - Deferred Revenues:	31,993.58	
	Total Liability:	31,993.58	
Equity			
Category: 2900 - Equity			
11-00-29100	Fund Balance (Reserved)	1,395.68	
	Total Category 2900 - Equity:	1,395.68	
	Total Beginning Equity:	1,395.68	
Total Revenue		30,868.80	
Total Expense		30,012.60	
Revenues Over/Under Expenses		856.20	
	Total Equity and Current Surplus (Deficit):	2,251.88	
	Total Liabilities, Equity and Current Surplus (Deficit):		34,245.46

Balance Sheet

As Of 09/30/2026

Account	Name	Balance	
Fund: 12 - Insurance			
Assets			
Category: 1000 - Cash and Investments			
12-00-11101	Allocated Cash	107,891.99	
	Total Category 1000 - Cash and Investments:	107,891.99	
Category: 1210 - Accounts Receivable			
12-00-12160	Property Tax Receivable	455,134.42	
	Total Category 1210 - Accounts Receivable:	455,134.42	
Category: 1600 - Prepaid Expenses			
12-00-16000	Prepaid Insurance	85,135.81	
	Total Category 1600 - Prepaid Expenses:	85,135.81	
	Total Assets:	648,162.22	648,162.22
Liability			
Category: 2600 - Deferred Revenues			
12-00-26000	Deferred Revenue	455,134.42	
	Total Category 2600 - Deferred Revenues:	455,134.42	
	Total Liability:	455,134.42	
Equity			
Category: 2900 - Equity			
12-00-29100	Fund Balance (Reserved)	91,626.74	
	Total Category 2900 - Equity:	91,626.74	
	Total Beginning Equity:	91,626.74	
Total Revenue		439,079.93	
Total Expense		337,678.87	
Revenues Over/Under Expenses		101,401.06	
	Total Equity and Current Surplus (Deficit):	193,027.80	
	Total Liabilities, Equity and Current Surplus (Deficit):		648,162.22

Balance Sheet

As Of 09/30/2026

Account	Name	Balance	
Fund: 13 - Illinois Municipal Fund			
Assets			
Category: 1000 - Cash and Investments			
13-00-11101	Allocated Cash	19,842.92	
	Total Category 1000 - Cash and Investments:	19,842.92	
Category: 1210 - Accounts Receivable			
13-00-12160	Property Tax Receivable	114,901.66	
	Total Category 1210 - Accounts Receivable:	114,901.66	
	Total Assets:	134,744.58	134,744.58
Liability			
Category: 2600 - Deferred Revenues			
13-00-26000	Deferred Revenue	114,901.66	
	Total Category 2600 - Deferred Revenues:	114,901.66	
	Total Liability:	114,901.66	
Equity			
Category: 2900 - Equity			
13-00-29100	Fund Balance (Reserved)	24,092.13	
	Total Category 2900 - Equity:	24,092.13	
	Total Beginning Equity:	24,092.13	
Total Revenue		110,997.67	
Total Expense		115,246.88	
Revenues Over/Under Expenses		-4,249.21	
	Total Equity and Current Surplus (Deficit):	19,842.92	
	Total Liabilities, Equity and Current Surplus (Deficit):		134,744.58

Balance Sheet

As Of 09/30/2026

Account	Name	Balance	
Fund: 14 - Social Security			
Assets			
Category: 1000 - Cash and Investments			
14-00-11101	Allocated Cash	48,511.03	
	Total Category 1000 - Cash and Investments:	48,511.03	
Category: 1210 - Accounts Receivable			
14-00-12160	Property Tax Receivable	319,935.76	
	Total Category 1210 - Accounts Receivable:	319,935.76	
	Total Assets:	368,446.79	368,446.79
Liability			
Category: 2600 - Deferred Revenues			
14-00-26000	Deferred Revenue	319,935.76	
	Total Category 2600 - Deferred Revenues:	319,935.76	
	Total Liability:	319,935.76	
Equity			
Category: 2900 - Equity			
14-00-29100	Fund Balance (Reserved)	-27,901.80	
	Total Category 2900 - Equity:	-27,901.80	
	Total Beginning Equity:	-27,901.80	
Total Revenue		308,788.26	
Total Expense		232,375.43	
Revenues Over/Under Expenses		76,412.83	
	Total Equity and Current Surplus (Deficit):	48,511.03	
	Total Liabilities, Equity and Current Surplus (Deficit):		368,446.79

Balance Sheet

As Of 09/30/2026

Account	Name	Balance	
Fund: 15 - Ambulance			
Assets			
Category: 1000 - Cash and Investments			
15-00-10130	Central Bank CD	681,733.13	
15-00-11101	Allocated Cash	235,775.66	
	Total Category 1000 - Cash and Investments:	917,508.79	
Category: 1210 - Accounts Receivable			
15-00-12108	Interest & Dividends Receivable	8,001.50	
	Total Category 1210 - Accounts Receivable:	8,001.50	
	Total Assets:	925,510.29	925,510.29
Liability			
Category: 2110 - Accounts Payable			
15-00-21300	Accounts Payable Allocation	48,531.00	
	Total Category 2110 - Accounts Payable:	48,531.00	
	Total Liability:	48,531.00	
Equity			
Category: 2900 - Equity			
15-00-29100	Fund Balance (Reserved)	958,313.40	
	Total Category 2900 - Equity:	958,313.40	
	Total Beginning Equity:	958,313.40	
	Total Revenue	165,390.79	
	Total Expense	246,724.90	
	Revenues Over/Under Expenses	-81,334.11	
	Total Equity and Current Surplus (Deficit):	876,979.29	
	Total Liabilities, Equity and Current Surplus (Deficit):	925,510.29	925,510.29

Balance Sheet

As Of 09/30/2026

Account	Name	Balance	
Fund: 16 - Eastern Gateway TIF			
Assets			
Category: 1000 - Cash and Investments			
16-00-11101	Allocated Cash	11,524.14	
	Total Category 1000 - Cash and Investments:	11,524.14	
	Total Assets:	11,524.14	11,524.14
Liability			
Category: 2110 - Accounts Payable			
16-00-21300	Accounts Payable Allocation	302.50	
	Total Category 2110 - Accounts Payable:	302.50	
	Total Liability:	302.50	
Equity			
Category: 2900 - Equity			
16-00-29200	Fund Balance (Reserved)	-16,151.53	
	Total Category 2900 - Equity:	-16,151.53	
	Total Beginning Equity:	-16,151.53	
Total Revenue		31,477.09	
Total Expense		4,103.92	
Revenues Over/Under Expenses		27,373.17	
	Total Equity and Current Surplus (Deficit):	11,221.64	
	Total Liabilities, Equity and Current Surplus (Deficit):		11,524.14

Balance Sheet

As Of 09/30/2026

Account	Name	Balance	
Fund: 17 - Motor Fuel Tax			
Assets			
Category: 1000 - Cash and Investments			
17-00-10100	Illinois Funds - Motor Fuel Tax	1,354,517.33	
17-00-11101	Allocated Cash	28,653.19	
	Total Category 1000 - Cash and Investments:	1,383,170.52	
Category: 1210 - Accounts Receivable			
17-00-12163	Accounts Receivable From Other Governn	38,241.78	
	Total Category 1210 - Accounts Receivable:	38,241.78	
	Total Assets:	1,421,412.30	1,421,412.30
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
17-00-29100	Fund Balance (Reserved)	1,090,910.12	
	Total Category 2900 - Equity:	1,090,910.12	
	Total Beginning Equity:	1,090,910.12	
Total Revenue		330,502.18	
Total Expense		0.00	
Revenues Over/Under Expenses		330,502.18	
	Total Equity and Current Surplus (Deficit):	1,421,412.30	
	Total Liabilities, Equity and Current Surplus (Deficit):		1,421,412.30

Balance Sheet

As Of 09/30/2026

Account	Name	Balance	
Fund: 18 - Utility Tax			
Assets			
Category: 1000 - Cash and Investments			
18-00-11101	Allocated Cash	587,561.69	
	Total Category 1000 - Cash and Investments:	587,561.69	
Category: 1210 - Accounts Receivable			
18-00-12168	Utility Tax Receivable	64,314.21	
	Total Category 1210 - Accounts Receivable:	64,314.21	
	Total Assets:	651,875.90	651,875.90
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
18-00-29200	Fund Balance (Reserved)	308,691.35	
	Total Category 2900 - Equity:	308,691.35	
	Total Beginning Equity:	308,691.35	
Total Revenue		370,924.49	
Total Expense		27,739.94	
Revenues Over/Under Expenses		343,184.55	
	Total Equity and Current Surplus (Deficit):	651,875.90	
	Total Liabilities, Equity and Current Surplus (Deficit):		651,875.90

Balance Sheet

As Of 09/30/2026

Account	Name	Balance	
Fund: 19 - Hotel-Motel Tax			
Assets			
Category: 1000 - Cash and Investments			
19-00-10160	Stillman Bank 6 m CD	228,096.74	
19-00-11101	Allocated Cash	99,119.14	
	Total Category 1000 - Cash and Investments:	327,215.88	
Category: 1210 - Accounts Receivable			
19-00-12100	Accounts Receivable	20,834.21	
19-00-12108	Interest & Dividends Rreceivable	2,767.16	
	Total Category 1210 - Accounts Receivable:	23,601.37	
	Total Assets:	350,817.25	350,817.25
Liability			
Category: 2110 - Accounts Payable			
19-00-21300	Accounts Payable Allocation	4,559.88	
	Total Category 2110 - Accounts Payable:	4,559.88	
Category: 2200 - Accrued Payroll			
19-00-22000	Wage Payable	615.89	
19-00-22010	Accrued Benefits	77.29	
	Total Category 2200 - Accrued Payroll:	693.18	
	Total Liability:	5,253.06	
Equity			
Category: 2900 - Equity			
19-00-29100	Fund Balance (Reserved)	282,566.92	
	Total Category 2900 - Equity:	282,566.92	
	Total Beginning Equity:	282,566.92	
Total Revenue		242,538.93	
Total Expense		179,541.66	
Revenues Over/Under Expenses		62,997.27	
	Total Equity and Current Surplus (Deficit):	345,564.19	
	Total Liabilities, Equity and Current Surplus (Deficit):		350,817.25

Balance Sheet

As Of 09/30/2026

Account	Name	Balance	
Fund: 20 - Sales Tax			
Assets			
Category: 1000 - Cash and Investments			
20-00-10100	Illinois Funds - Non Home Rule Sales Tax	5,212,689.29	
20-00-11101	Allocated Cash	-3,278,505.08	
	Total Category 1000 - Cash and Investments:	1,934,184.21	
Category: 1210 - Accounts Receivable			
20-00-12167	Sales Tax Receivable	485,018.05	
	Total Category 1210 - Accounts Receivable:	485,018.05	
	Total Assets:	2,419,202.26	2,419,202.26
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
20-00-29200	Fund Balance (Reserved)	1,157,330.26	
	Total Category 2900 - Equity:	1,157,330.26	
	Total Beginning Equity:	1,157,330.26	
Total Revenue		1,863,149.13	
Total Expense		601,277.13	
Revenues Over/Under Expenses		1,261,872.00	
	Total Equity and Current Surplus (Deficit):	2,419,202.26	
	Total Liabilities, Equity and Current Surplus (Deficit):		2,419,202.26

Balance Sheet

As Of 09/30/2026

Account	Name	Balance	
Fund: 21 - Lighthouse Pointe TIF			
Assets			
Category: 1000 - Cash and Investments			
21-00-10160	Stillman Bank 6 m CD	570,202.14	
21-00-11101	Allocated Cash	1,438,335.69	
	Total Category 1000 - Cash and Investments:	2,008,537.83	
Category: 1210 - Accounts Receivable			
21-00-12108	Interest & Dividends Receivable	1,152.89	
	Total Category 1210 - Accounts Receivable:	1,152.89	
	Total Assets:	2,009,690.72	2,009,690.72
Liability			
Category: 2110 - Accounts Payable			
21-00-21300	Accounts Payable Allocation	55.00	
	Total Category 2110 - Accounts Payable:	55.00	
	Total Liability:	55.00	
Equity			
Category: 2900 - Equity			
21-00-29200	Fund Balance (Reserved)	1,662,410.37	
	Total Category 2900 - Equity:	1,662,410.37	
	Total Beginning Equity:	1,662,410.37	
Total Revenue		520,417.88	
Total Expense		173,192.53	
Revenues Over/Under Expenses		347,225.35	
	Total Equity and Current Surplus (Deficit):	2,009,635.72	
	Total Liabilities, Equity and Current Surplus (Deficit):	2,009,690.72	2,009,690.72

Balance Sheet

As Of 09/30/2026

Account	Name	Balance	
Fund: 22 - Foreign Fire Insurance			
Assets			
Category: 1000 - Cash and Investments			
22-00-10100	Foreign Fire Insurance	13,461.51	
	Total Category 1000 - Cash and Investments:	13,461.51	
	Total Assets:	13,461.51	13,461.51
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
22-00-29100	Fund Balance (Reserved)	37,509.56	
	Total Category 2900 - Equity:	37,509.56	
	Total Beginning Equity:	37,509.56	
Total Revenue		426.32	
Total Expense		24,474.37	
Revenues Over/Under Expenses		-24,048.05	
	Total Equity and Current Surplus (Deficit):	13,461.51	
	Total Liabilities, Equity and Current Surplus (Deficit):		13,461.51

Balance Sheet

As Of 09/30/2026

Account	Name	Balance	
Fund: 23 - Downtown & Southern Gateway TIF			
Assets			
Category: 1000 - Cash and Investments			
23-00-11101	Allocated Cash	-1,371,291.83	
	Total Category 1000 - Cash and Investments:	-1,371,291.83	
Category: 1100 - Restricted Assets			
23-00-11017	Downtown TIF Bond	2,609,470.05	
	Total Category 1100 - Restricted Assets:	2,609,470.05	
Category: 1210 - Accounts Receivable			
23-00-12190	Grant Receivable	184,127.86	
	Total Category 1210 - Accounts Receivable:	184,127.86	
	Total Assets:	1,422,306.08	1,422,306.08
Liability			
Category: 2110 - Accounts Payable			
23-00-21300	Accounts Payable Allocation	522.50	
	Total Category 2110 - Accounts Payable:	522.50	
Category: 2600 - Deferred Revenues			
23-00-26000	Deferred Revenue	184,127.86	
	Total Category 2600 - Deferred Revenues:	184,127.86	
	Total Liability:	184,650.36	
Equity			
Category: 2900 - Equity			
23-00-29200	Fund Balance (Reserved)	2,660,898.58	
	Total Category 2900 - Equity:	2,660,898.58	
	Total Beginning Equity:	2,660,898.58	
Total Revenue		697,296.85	
Total Expense		2,120,539.71	
Revenues Over/Under Expenses		-1,423,242.86	
	Total Equity and Current Surplus (Deficit):	1,237,655.72	
	Total Liabilities, Equity and Current Surplus (Deficit):		1,422,306.08

Balance Sheet

As Of 09/30/2026

Account	Name	Balance	
Fund: 24 - Overweight Truck Permit			
Assets			
Category: 1000 - Cash and Investments			
24-00-10130	Central Bank CD	56,741.48	
24-00-11101	Allocated Cash	157,450.59	
	Total Category 1000 - Cash and Investments:	214,192.07	
Category: 1210 - Accounts Receivable			
24-00-12108	Interest & Dividends Receivable	665.97	
	Total Category 1210 - Accounts Receivable:	665.97	
	Total Assets:	214,858.04	214,858.04
Liability			
Category: 9999 - History			
24-00-21902	OTF Overpayments From County	1,765.50	
	Total Category 9999 - History:	1,765.50	
	Total Liability:	1,765.50	
Equity			
Category: 2900 - Equity			
24-00-29200	Fund Balance (Reserved)	161,846.59	
	Total Category 2900 - Equity:	161,846.59	
	Total Beginning Equity:	161,846.59	
Total Revenue		51,245.95	
Total Expense		0.00	
Revenues Over/Under Expenses		51,245.95	
	Total Equity and Current Surplus (Deficit):	213,092.54	
	Total Liabilities, Equity and Current Surplus (Deficit):		214,858.04

Balance Sheet

As Of 09/30/2026

Account	Name	Balance	
Fund: 25 - Northern Gateway TIF			
Assets			
Category: 1000 - Cash and Investments			
25-00-11101	Allocated Cash	431,655.99	
	Total Category 1000 - Cash and Investments:	431,655.99	
	Total Assets:	431,655.99	431,655.99
Liability			
Category: 2110 - Accounts Payable			
25-00-21300	Accounts Payable Allocation	27,286.28	
	Total Category 2110 - Accounts Payable:	27,286.28	
	Total Liability:	27,286.28	
Equity			
Category: 2900 - Equity			
25-00-29200	Fund Balance (Reserved)	212,356.51	
	Total Category 2900 - Equity:	212,356.51	
	Total Beginning Equity:	212,356.51	
Total Revenue		277,977.39	
Total Expense		85,964.19	
Revenues Over/Under Expenses		192,013.20	
	Total Equity and Current Surplus (Deficit):	404,369.71	
	Total Liabilities, Equity and Current Surplus (Deficit):		431,655.99

Balance Sheet

As Of 09/30/2026

Account	Name	Balance	
Fund: 36 - Capital Improvement			
Assets			
Category: 1000 - Cash and Investments			
36-00-11101	Allocated Cash	-1,800,707.65	
	Total Category 1000 - Cash and Investments:	-1,800,707.65	
Category: 1100 - Restricted Assets			
36-00-11003	Cash Held at Paying Agent	640,100.00	
	Total Category 1100 - Restricted Assets:	640,100.00	
	Total Assets:	-1,160,607.65	-1,160,607.65
Liability			
Category: 2110 - Accounts Payable			
36-00-21100	Accounts Payable	38,160.98	
36-00-21300	Accounts Payable Allocation	30,908.48	
	Total Category 2110 - Accounts Payable:	69,069.46	
Category: 2300 - RETAINAGE PAYABLE			
36-00-23000	Retainage Payable	20,374.50	
	Total Category 2300 - RETAINAGE PAYABLE:	20,374.50	
	Total Liability:	89,443.96	
Equity			
Category: 2900 - Equity			
36-00-29100	Fund Balance (Reserved)	-721,080.12	
	Total Category 2900 - Equity:	-721,080.12	
	Total Beginning Equity:	-721,080.12	
Total Revenue		648,814.46	
Total Expense		1,177,785.95	
Revenues Over/Under Expenses		-528,971.49	
	Total Equity and Current Surplus (Deficit):	-1,250,051.61	
	Total Liabilities, Equity and Current Surplus (Deficit):	-1,160,607.65	-1,160,607.65

Balance Sheet

As Of 09/30/2026

Account	Name	Balance	
Fund: 37 - Stormwater			
Assets			
Category: 1000 - Cash and Investments			
37-00-11101	Allocated Cash	120,455.51	
	Total Category 1000 - Cash and Investments:	120,455.51	
	Total Assets:	120,455.51	<u>120,455.51</u>
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
37-00-29200	Fund Balance (Unreserved)	128,794.68	
	Total Category 2900 - Equity:	128,794.68	
	Total Beginning Equity:	128,794.68	
Total Revenue		4,833.83	
Total Expense		13,173.00	
Revenues Over/Under Expenses		-8,339.17	
	Total Equity and Current Surplus (Deficit):	120,455.51	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>120,455.51</u>

Balance Sheet

As Of 09/30/2026

Account	Name	Balance
Fund: 51 - Water		
Assets		
Category: 1000 - Cash and Investments		
51-00-10126	Illinois Funds - Water	1,707,721.88
51-00-11101	Allocated Cash	-61,538.20
Total Category 1000 - Cash and Investments:		1,646,183.68
Category: 1100 - Restricted Assets		
51-00-11008	Cash Held at Paying Agent	79,913.13
Total Category 1100 - Restricted Assets:		79,913.13
Category: 1210 - Accounts Receivable		
51-00-12100	Accounts Receivable	799,828.98
51-00-12130	Miscellaneous Accounts Receivable	2,543.66
51-00-12140	Lease Receivable	976,672.66
Total Category 1210 - Accounts Receivable:		1,779,045.30
Category: 1212 - Customer Billing		
51-00-12120	Customer Billing	392,764.29
51-00-12125	Unbilled Accounts Receivable	67,243.00
51-00-12129	Collections Receivable	22,792.31
Total Category 1212 - Customer Billing:		482,799.60
Category: 1430 - 1430		
51-00-14300	Accum Prov For Uncollectible	-217,370.71
Total Category 1430 - 1430:		-217,370.71
Category: 1500 - Capital Assets		
51-00-15100	General Plant	692,799.66
51-00-15101	Land and Land Rights	257,914.69
51-00-15102	Water Well # 11	4,537,805.60
51-00-15103	Dist Reservoirs & Standpipes	953,208.22
51-00-15104	Services	1,808,661.54
51-00-15105	Water Mains	13,254,650.14
51-00-15106	UPIS-Transportation Equipment	59,363.49
51-00-15107	Water Valves	241,607.49
51-00-15108	Water Hydrants	421,495.10
51-00-15109	Water Well # 4	2,639,352.07
51-00-15110	Water Well # 10	1,290,923.25
51-00-15111	Miscellaneous Equipment	148,874.80
51-00-15112	Water Well # 12	7,621,222.67
51-00-15113	Water Well # 9	31,639.81
51-00-15114	Land and Land Rights	14,610.47
51-00-15115	Meters	887,620.67
51-00-15116	Communication Equipment	17,599.00
51-00-15120	Construction Work in Progress	7,530,002.45
51-00-15122	Completed Const Not Classified	2,730,126.51
51-00-15123	Accumulated Provision For Depr	-14,844,606.92
51-00-15124	Water Well #8	256,891.10
51-00-15306	Intangible Asset	32,191.38
51-00-15336	Accum Amortization - Intangible Asset	-30,297.76
Total Category 1500 - Capital Assets:		30,553,655.43
Category: 1600 - Prepaid Expenses		
51-00-16000	Prepaid Insurance	50,673.24
Total Category 1600 - Prepaid Expenses:		50,673.24
Category: 1900 - Deferred Assets		
51-00-19100	Deferred Outflows of Resources	135,748.09
51-00-19101	Deferred Outflows - OPEB	28,385.00
51-00-19102	Deferred Outflows - ARO	433,719.54
Total Category 1900 - Deferred Assets:		597,852.63
Total Assets:		34,972,752.30
		34,972,752.30

Liability

Balance Sheet
As Of 09/30/2026

Account	Name	Balance
Category: 2110 - Accounts Payable		
51-00-21300	Accounts Payable Allocation	63,561.86
	Total Category 2110 - Accounts Payable:	63,561.86
Category: 2200 - Accrued Payroll		
51-00-22000	Wage Payable	22,651.53
51-00-22009	Accrued Vacation	117,899.60
51-00-22010	Accrued Benefits	2,669.14
	Total Category 2200 - Accrued Payroll:	143,220.27
Category: 2300 - RETAINAGE PAYABLE		
51-00-23000	Retainage Payable	335,985.03
	Total Category 2300 - RETAINAGE PAYABLE:	335,985.03
Category: 2600 - Deferred Revenues		
51-00-26500	Lessor Deferred Inflow	879,440.95
	Total Category 2600 - Deferred Revenues:	879,440.95
Category: 2700 - Long-Term Liabilities		
51-00-27102	IEPA Loan - Well #12 and Tower L174882	2,234,689.29
51-00-27103	IEPA Loan - Well #11 Radium Removal L17	1,903,493.67
51-00-27104	IEPA Loan - Well #12 Radium Removal L17	1,181,140.95
51-00-27303	Interest Payable-IEPA L174882	3,463.77
51-00-27304	Interest Payable-IEPA L175426	12,563.06
51-00-27305	Interest Payable-IEPA L175571	2,037.47
51-00-27403	IMRF Payable - Net Pension Obligation	17,524.22
51-00-27406	OPEB Liability	51,495.00
51-00-27600	Lease Liability	1,915.53
	Total Category 2700 - Long-Term Liabilities:	5,408,322.96
Category: 2790 - Deferred Liabilities		
51-00-26300	Deferred Inflows - OPEB	6,516.00
51-00-27905	Deferred Inflows	2,178.50
	Total Category 2790 - Deferred Liabilities:	8,694.50
Category: 28000 - Asset Retirement		
51-00-28000	Asset Retirement Obligation	465,300.00
	Total Category 28000 - Asset Retirement:	465,300.00
	Total Liability:	7,304,525.57
Equity		
Category: 2900 - Equity		
51-00-29100	Fund Balance (Reserved)	4,637,018.74
51-00-29300	Unappropriated Retained Earnings	22,215,020.53
51-00-29500	Contributions In Aid Of Construction	224,179.33
51-00-29501	Accum Amort of Contribution in Aid of Co	-40,491.28
	Total Category 2900 - Equity:	27,035,727.32
	Total Beginning Equity:	27,035,727.32
Total Revenue		3,643,688.51
Total Expense		3,011,189.10
Revenues Over/Under Expenses		632,499.41
	Total Equity and Current Surplus (Deficit):	27,668,226.73
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>34,972,752.30</u>

Balance Sheet

As Of 09/30/2026

Account	Name	Balance
Fund: 52 - Water Reclamation		
Assets		
Category: 1000 - Cash and Investments		
52-50-10110	Petty Cash	200.00
52-50-10126	Illinois Funds - Water Reclamation	1,708,061.10
52-50-11002	First State Bank CD	313,825.19
52-50-11006	Stillman Bank 6 m CD	3,509,321.10
52-50-11101	Allocated Cash	853,610.57
Total Category 1000 - Cash and Investments:		6,385,017.96
Category: 1100 - Restricted Assets		
52-50-11008	Cash Held at Paying Agent	138,795.88
Total Category 1100 - Restricted Assets:		138,795.88
Category: 1210 - Accounts Receivable		
52-50-12100	Accounts Receivable	875,561.75
52-50-12108	Interest & Dividends Receivable	6,733.52
52-50-12130	Miscellaneous Accounts Receivable	27,009.99
Total Category 1210 - Accounts Receivable:		909,305.26
Category: 1212 - Customer Billing		
52-50-12120	Customer Billing	392,532.08
52-50-12125	Unbilled Accounts Receivable	75,258.00
52-50-12129	Collections Receivable	25,344.59
Total Category 1212 - Customer Billing:		493,134.67
Category: 1290 - Special Assessments		
52-50-12900	Special Assessments - Deferred	11,571.46
Total Category 1290 - Special Assessments:		11,571.46
Category: 1430 - 1430		
52-50-14300	Accum Prov For Uncollectible	-68,212.58
Total Category 1430 - 1430:		-68,212.58
Category: 1500 - Capital Assets		
52-50-15000	Utility Plant in Service	814,519.64
52-50-15124	Utility Plant in Service - General Plant	4,227,742.16
52-50-15125	Utility Plant in Service - Treatment Plant	19,358,830.35
52-50-15126	Utility Plant in Service - Lift Stations	1,526,844.49
52-50-15127	Utility Plant in Service - Manholes	688,586.64
52-50-15128	Treatment Plant Equipment	894,198.59
52-50-15129	Southview Lift Station	10,876.34
52-50-15130	1st Avenue Lift Station	223,073.60
52-50-15131	Wiscold Lift Station	2,366.54
52-50-15132	Route 38 Lift Station	251,712.01
52-50-15133	Akeson Park Lift Station	328,680.00
52-50-15134	Treatment Plant Domestic Lift Station	236,550.00
52-50-15135	Veteran's Parkway Replacement	532,645.50
52-50-15136	Westwood Sewer Extension	945,362.52
52-50-15137	Squires Landing	1,820.19
52-50-15138	Janet Avenue Sewer Replacement	4,500.00
52-50-15139	Sewer Mains	7,951,051.27
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

Balance Sheet

As Of 09/30/2026

Account	Name	Balance	
52-50-15157	Construction Work in Progress	11,509,887.44	
52-50-15160	SCADA System	7,495.17	
52-50-15161	Membrane - Air Diffusers	6,533.92	
52-50-15162	Pumps and Control Panels	22,689.78	
52-50-15163	One Ton Truck	41,432.31	
52-50-15164	Completed Const Not Classified	7,329,586.38	
52-50-15165	Accumulated Provision For Depr	-34,444,465.21	
52-50-15166	Transportation	55,114.00	
52-50-15300	Intangible Asset	226,810.91	
52-50-15336	Accum Amortization - Intangible Asset	-42,469.75	
	Total Category 1500 - Capital Assets:	31,252,882.29	
Category: 1600 - Prepaid Expenses			
52-50-16000	Prepaid Insurance	87,091.38	
	Total Category 1600 - Prepaid Expenses:	87,091.38	
Category: 1900 - Deferred Assets			
52-50-19100	Deferred Outflows of Resources	361,132.12	
52-50-19101	Deferred Outflows - OPEB	76,122.00	
	Total Category 1900 - Deferred Assets:	437,254.12	
	Total Assets:	39,646,840.44	39,646,840.44
Liability			
Category: 2110 - Accounts Payable			
52-00-21300	Accounts Payable Allocation	56,465.30	
	Total Category 2110 - Accounts Payable:	56,465.30	
Category: 2200 - Accrued Payroll			
52-50-22000	Wage Payable	25,685.74	
52-50-22009	Accrued Vacation	140,250.52	
52-50-22010	Accrued Benefits	3,048.96	
	Total Category 2200 - Accrued Payroll:	168,985.22	
Category: 2300 - RETAINAGE PAYABLE			
52-50-23000	Retainage Payable	547,947.48	
	Total Category 2300 - RETAINAGE PAYABLE:	547,947.48	
Category: 2700 - Long-Term Liabilities			
52-50-27105	IEPA Loan - Askvig L1726800	57,159.04	
52-50-27305	Lease Liability	183,931.81	
52-50-27306	Interest Payable Accrued-IEPA WWTP Upd	19,281.16	
52-50-27307	Interest Payable Accrued-IEPA Askvig	178.63	
52-50-27403	IMRF Payable - Net Pension Obligation	42,014.32	
52-50-27406	OPEB Liability	138,102.00	
52-50-27409	IEPA L175516 Water Recl Plant Improvem	3,921,591.19	
52-50-27410	IEPA L174374	7,911,795.54	
	Total Category 2700 - Long-Term Liabilities:	12,274,053.69	
Category: 2790 - Deferred Liabilities			
52-50-26300	Deferred Inflows - OPEB	17,472.00	
52-50-27905	Deferred Inflows	5,738.08	
	Total Category 2790 - Deferred Liabilities:	23,210.08	
	Total Liability:	13,070,661.77	
Equity			
Category: 2900 - Equity			
52-50-29100	Fund Balance (Reserved)	1,143,034.23	
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	

Balance Sheet**As Of 09/30/2026**

Account	Name	Balance
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:	25,362,687.92
	Total Beginning Equity:	25,362,687.92
Total Revenue		4,547,552.55
Total Expense		3,334,061.80
Revenues Over/Under Expenses		1,213,490.75
	Total Equity and Current Surplus (Deficit):	26,576,178.67
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>39,646,840.44</u>

Balance Sheet

As Of 09/30/2026

Account	Name	Balance	
Fund: 53 - Solid Waste			
Assets			
Category: 1000 - Cash and Investments			
53-00-10130	Holcomb Bank Money Market	566,186.49	
53-00-10131	Illinois Funds - Solid Waste	4,611,574.17	
53-00-11101	Allocated Cash	-748,131.88	
	Total Category 1000 - Cash and Investments:	4,429,628.78	
Category: 1210 - Accounts Receivable			
53-00-12100	Accounts Receivable	371,458.94	
53-00-12140	Public/Private Partnership Accounts Receivable	842,907.00	
	Total Category 1210 - Accounts Receivable:	1,214,365.94	
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 Depreciation	-22,694.61	
53-00-15170	Miscellaneous Equipment	1,156,117.40	
53-00-15171	Miscellaneous Equipment - Accum Depreciation	-445,673.43	
53-00-15172	Other Tangible Property	3,118,165.27	
53-00-15173	Other Tangible Property - Accum Depreciation	-263,576.14	
	Total Category 1500 - Capital Assets:	4,273,595.87	
Category: 1600 - Prepaid Expenses			
53-00-16000	Prepaid Insurance	15,674.50	
	Total Category 1600 - Prepaid Expenses:	15,674.50	
	Total Assets:	9,933,265.09	9,933,265.09
Liability			
Category: 2110 - Accounts Payable			
53-00-21300	Accounts Payable Allocation	14,151.58	
	Total Category 2110 - Accounts Payable:	14,151.58	
Category: 2790 - Deferred Liabilities			
53-00-27200	Deferred Inflows - PPP	3,899,992.06	
	Total Category 2790 - Deferred Liabilities:	3,899,992.06	
	Total Liability:	3,914,143.64	
Equity			
Category: 2900 - Equity			
53-00-29200	Fund Balance (Unreserved)	5,805,855.71	
	Total Category 2900 - Equity:	5,805,855.71	
	Total Beginning Equity:	5,805,855.71	
Total Revenue		1,202,157.79	
Total Expense		988,892.05	
Revenues Over/Under Expenses		213,265.74	
	Total Equity and Current Surplus (Deficit):	6,019,121.45	
	Total Liabilities, Equity and Current Surplus (Deficit):	9,933,265.09	9,933,265.09

Balance Sheet

As Of 09/30/2026

Account	Name	Balance
Fund: 54 - Electric		
Assets		
Category: 1000 - Cash and Investments		
54-00-11101	Allocated Cash	8,074,781.55
54-60-10110	Petty Cash	200.00
54-90-10110	Petty Cash	1,250.00
54-90-10126	Illinois Funds - Electric	11,965,418.53
54-90-10133	Central Bank Investment	2,223,867.56
54-90-10144	Stillman Bank 12 m CD	5,711,924.79
Total Category 1000 - Cash and Investments:		27,977,442.43
Category: 1100 - Restricted Assets		
54-90-11010	Other Special Deposits (PJM Collateral)	704,745.52
54-90-11016	2021-2022 Electric Bond	1,779,303.29
Total Category 1100 - Restricted Assets:		2,484,048.81
Category: 1210 - Accounts Receivable		
54-90-12108	Interest & Dividends Receivable	113,330.85
54-90-12131	Miscellaneous Accounts Receivable	9,973.58
54-90-12164	Accounts Receivable from Other Funds	409,044.42
Total Category 1210 - Accounts Receivable:		532,348.85
Category: 1212 - Customer Billing		
54-90-12120	Customer Billing	4,033,906.15
54-90-12121	Unapplied Credits	-161,927.03
54-90-12122	Rochelle City Tax Receivable	35,813.64
54-90-12123	Public Utilities Tax Receivable	118,917.88
54-90-12124	Hillcrest Tax Receivable	4,005.85
54-90-12125	Unbilled Accounts Receivable	302,869.00
54-90-12126	Contract Payments Receivable	11,872.10
54-90-12129	Collections Receivable	148,328.00
Total Category 1212 - Customer Billing:		4,493,785.59
Category: 1430 - 1430		
54-90-14300	Accum Prov For Uncollectible	-1,335,829.74
Total Category 1430 - 1430:		-1,335,829.74
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	5,007,871.29
54-10-15178	Completed Construction Not Classified - C	12,792,871.47
54-10-15180	Accumulated Provision For Depr - General	-9,006,167.21
54-10-15181	Accumulated Provision For Depr - Peaker	-880,046.15
54-10-15182	Solar Gas Turbine	2,684,186.97
54-10-15183	Accumulated Provision For Depr - Gas Tur	-2,684,187.09
54-10-15184	Completed Construction Not Classified - P	880,045.78
54-60-15184	Land & Land Rights	1,139,470.96
54-60-15185	Structures & Improvements	21,666,875.83
54-60-15186	Equipment	5,137,226.72
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	23,104,056.28
54-60-15190	Services	3,482,728.29
54-60-15191	Meters	1,256,151.93
54-60-15192	Security Lights	243,636.42
54-60-15193	Street Lights and Signal System	2,338,793.50
54-60-15194	Structures and Improvements	232,630.77
54-60-15195	Office Furniture and Equipment	299,596.73
54-60-15196	Transportation Equipment	1,689,132.71
54-60-15197	Stores Equipment	10,388.28
54-60-15198	Tools, Shop and Garage Equipment	134,468.59
54-60-15199	Laboratory Equipment	40,630.78

Balance Sheet

As Of 09/30/2026

Account	Name	Balance
54-60-15200	Power Operated Equipment	32,981.00
54-60-15201	Communication Equipment	1,394,050.10
54-60-15202	Miscellaneous Equipment	5,214.06
54-60-15203	Other Tangible Property	636,959.63
54-60-15204	Accum Prov for Depr - Structures & Impro	-3,930,495.60
54-60-15205	Accum Prov for Depr - Station Equipment	-3,695,814.81
54-60-15206	Accum Prov for Depr - Poles, Towers & Fi	-4,385,738.41
54-60-15207	Accum Prov for Depr - Overhead Conduct	-9,054,878.65
54-60-15209	Accum Prov for Depr - Underground Cond	-14,326,816.78
54-60-15210	Accum Prov for Depr - Services	-1,911,950.21
54-60-15211	Accum Prov for Depr - Meters	-1,247,012.84
54-60-15212	Accum Prov for Depr - Security Lights	-243,636.42
54-60-15213	Accum Prov for Depr - Street Lights & Sigr	-2,024,622.97
54-60-15214	Accum Prov for Depr - Structures & Impro	-232,630.77
54-60-15215	Accum Prov for Depr - Office Furniture & I	-299,596.73
54-60-15216	Accum Prov for Depr - Transportation Equ	-1,558,498.27
54-60-15217	Accum Prov for Depr - Stores Equipment	-10,388.28
54-60-15218	Accum Prov for Depr - Tools, Shop & Gara	-134,468.59
54-60-15219	Accum Prov for Depr - Laboratory Equipm	-40,630.78
54-60-15220	Accum Prov for Depr - Power Operated Ec	-32,981.00
54-60-15221	Accum Prov for Depr - Communication Eq	-1,043,977.50
54-60-15222	Accum Prov for Depr - Miscellaneous Equi	-5,214.06
54-60-15223	Accum Prov for Depr - Other Tangible Pro	-636,959.64
54-60-15224	Regulatory Asset	1,944,042.36
54-60-15225	Accum Prov for Depr - Regulatory Asset	-1,944,042.36
54-60-15301	Intangible Asset	626,003.25
54-60-15336	Accum Amortization - Intangible Asset	-206,696.42
54-70-15226	Office Furniture & Equipment	156,820.51
54-70-15227	Accum Prov for Depr - Office Furniture & I	-52,432.63
54-90-15001	Construction Work in Progress	9,478,296.56
54-90-15228	Office Furniture & Equipment	73,661.00
54-90-15229	Accum Prov for Depr - Office Furniture & I	-26,461.30
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	-1,571,491.85
Total Category 1500 - Capital Assets:		55,135,355.16
Category: 1540 - Inventories		
54-60-15400	Inventories	1,719,731.07
Total Category 1540 - Inventories:		1,719,731.07
Category: 1600 - Prepaid Expenses		
54-00-16110	Pre Paid Expenses	20,399.00
54-90-16000	Prepaid Insurance	-656,671.80
Total Category 1600 - Prepaid Expenses:		-636,272.80
Category: 1900 - Deferred Assets		
54-00-19100	Deferred Outflows of Resources	1,066,095.36
54-00-19101	Deferred Outflows - OPEB	225,784.00
Total Category 1900 - Deferred Assets:		1,291,879.36
Total Assets:		91,662,488.73
		91,662,488.73

Liability

Category: 2110 - Accounts Payable		
54-00-21300	Accounts Payable Allocation	259,165.18
54-90-21265	Rochelle City Tax	52,549.63
54-90-21266	Public Utilities Tax	261,938.74
54-90-21267	Hillcrest Tax	3,329.38
Total Category 2110 - Accounts Payable:		576,982.93

Balance Sheet

As Of 09/30/2026

Account	Name	Balance
Category: 2200 - Accrued Payroll		
54-90-22000	Wage Payable	97,260.11
54-90-22009	Accrued Vacation	350,622.26
54-90-22010	Accrued Benefits	11,519.57
	Total Category 2200 - Accrued Payroll:	459,401.94
Category: 2300 - RETAINAGE PAYABLE		
54-60-23000	Retainage Report	171,108.53
	Total Category 2300 - RETAINAGE PAYABLE:	171,108.53
Category: 2700 - Long-Term Liabilities		
54-00-27406	OPEB Liability	409,622.00
54-60-27305	Lease Liability	429,628.56
54-90-27000	IMRF Payable - Net Pension Obligation	115,984.00
54-90-27204	2023 Revenue Bond Payable	4,335,000.00
54-90-27205	2022 Revenue Bond Payable	6,745,000.00
54-90-27206	2021 Revenue Bond Payable	5,945,000.00
54-90-27211	Bond Premium-2021	593,647.98
54-90-27212	Bond Premium-2022	582,193.35
54-90-27213	Bond Premium-2023	276,412.92
54-90-27308	Interest Payable Accrued-2021	33,291.67
54-90-27309	Interest Payable Accrued - 2022	37,775.00
54-90-27311	Interest Payable Accrued - 2023	34,050.00
	Total Category 2700 - Long-Term Liabilities:	19,537,605.48
Category: 2790 - Deferred Liabilities		
54-00-26300	Deferred Inflows - OPEB	51,821.00
54-00-27905	Deferred Inflows	16,843.22
	Total Category 2790 - Deferred Liabilities:	68,664.22
	Total Liability:	20,813,763.10
Equity		
Category: 2900 - Equity		
54-90-29100	Fund Balance (Reserved)	27,144,907.66
54-90-29300	Unappropriated Retained Earnings	46,072,926.92
	Total Category 2900 - Equity:	73,217,834.58
	Total Beginning Equity:	73,217,834.58
Total Revenue		31,629,298.43
Total Expense		33,998,407.38
Revenues Over/Under Expenses		-2,369,108.95
	Total Equity and Current Surplus (Deficit):	70,848,725.63
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>91,662,488.73</u>

Balance Sheet

As Of 09/30/2026

Account	Name	Balance	
Fund: 55 - Tech Center/Advance Communications			
Assets			
Category: 1000 - Cash and Investments			
55-00-11101	Allocated Cash	95,401.45	
	Total Category 1000 - Cash and Investments:	95,401.45	
Category: 1100 - Restricted Assets			
55-00-11011	2017A Debt Certificate Principal and Inter	397,653.04	
	Total Category 1100 - Restricted Assets:	397,653.04	
Category: 1210 - Accounts Receivable			
55-00-12100	Accounts Receivable	64,658.42	
55-00-12140	Lease Receivable	973,780.01	
55-32-12100	Accounts Receivable	25,082.05	
	Total Category 1210 - Accounts Receivable:	1,063,520.48	
Category: 1430 - 1430			
55-32-14300	Accum Prov For Uncollectible	-8,970.60	
	Total Category 1430 - 1430:	-8,970.60	
Category: 1500 - Capital Assets			
55-00-15235	Land	519,453.00	
55-00-15236	Accum Prov For Depreciation - Tech Cente	-2,878,854.35	
55-00-15237	General Plant Equipment	1,230,910.29	
55-00-15238	RMU Technology Center	4,427,154.42	
55-32-15239	Accum Prov For Depreciation - Communic	-3,475,810.75	
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:	3,577,538.18	
Category: 1600 - Prepaid Expenses			
55-00-16000	Prepaid Insurance	2,539.59	
	Total Category 1600 - Prepaid Expenses:	2,539.59	
Category: 1900 - Deferred Assets			
55-00-19100	Deferred Outflows of Resources	67,873.56	
55-00-19101	Deferred Outflows - OPEB	38,705.00	
55-00-19106	Loss on Refunding	28,373.89	
55-32-19000	Deferred Outflows of Resources	117,821.10	
	Total Category 1900 - Deferred Assets:	252,773.55	
	Total Assets:	5,380,455.69	5,380,455.69
Liability			
Category: 2110 - Accounts Payable			
55-00-21300	Accounts Payable Allocation	32,053.78	
	Total Category 2110 - Accounts Payable:	32,053.78	
Category: 2600 - Deferred Revenues			
55-00-26500	Lessor Deferred Inflow	909,364.74	
	Total Category 2600 - Deferred Revenues:	909,364.74	
Category: 2700 - Long-Term Liabilities			
55-00-27310	Notes Payable - Intergovernmental Loan	223,490.29	
55-00-27403	IMRF Payable - Net Pension Obligation	8,761.12	
55-00-27406	OPEB Liability	70,222.00	
55-00-27411	2017A Debt Certificates	1,025,000.00	
55-00-27412	2017 Debt Certificate Premium	17,868.12	
55-32-27312	Notes Payable - Intergovernmental Loan	185,554.13	
55-32-27403	IMRF Payable - Net Pension Obligation	16,130.24	
	Total Category 2700 - Long-Term Liabilities:	1,547,025.90	
Category: 2790 - Deferred Liabilities			
55-00-26300	Deferred Inflows - OPEB	8,884.00	
55-00-27905	Deferred Inflows	1,090.26	

Balance Sheet**As Of 09/30/2026**

Account	Name	Balance
55-32-27905	Deferred Inflows	1,903.49
Total Category 2790 - Deferred Liabilities:		11,877.75
Total Liability:		2,500,322.17
Equity		
Category: 2900 - Equity		
55-00-29200	Fund Balance (Unreserved)	2,624,337.22
55-32-29500	Contributed Capital	352,922.11
Total Category 2900 - Equity:		2,977,259.33
Total Beginning Equity:		2,977,259.33
Total Revenue		838,543.49
Total Expense		935,669.30
Revenues Over/Under Expenses		-97,125.81
Total Equity and Current Surplus (Deficit):		2,880,133.52
Total Liabilities, Equity and Current Surplus (Deficit):		<u>5,380,455.69</u>

Balance Sheet

As Of 09/30/2026

Account	Name	Balance	
Fund: 56 - Network Administration			
Assets			
Category: 1000 - Cash and Investments			
56-40-11101	Allocated Cash	537,994.78	
	Total Category 1000 - Cash and Investments:	537,994.78	
Category: 1500 - Capital Assets			
56-40-15165	Accumulated Provision For Depr	-47,350.03	
56-40-15245	Equipment	174,309.72	
56-40-15246	Furniture	630.26	
	Total Category 1500 - Capital Assets:	127,589.95	
	Total Assets:	665,584.73	665,584.73
Liability			
Category: 2110 - Accounts Payable			
56-00-21300	Accounts Payable Allocation	16,553.07	
	Total Category 2110 - Accounts Payable:	16,553.07	
Category: 2200 - Accrued Payroll			
56-40-22000	Wage Payable	13,653.87	
56-40-22009	Accrued Vacation	73,300.58	
56-40-22010	Accrued Benefits	1,664.77	
	Total Category 2200 - Accrued Payroll:	88,619.22	
	Total Liability:	105,172.29	
Equity			
Category: 2900 - Equity			
56-00-29100	Fund Balance (Reserved)	621,963.88	
56-40-29300	Unappropriated Retained Earnings	30,839.61	
	Total Category 2900 - Equity:	652,803.49	
	Total Beginning Equity:	652,803.49	
Total Revenue		835,087.20	
Total Expense		927,478.25	
Revenues Over/Under Expenses		-92,391.05	
	Total Equity and Current Surplus (Deficit):	560,412.44	
	Total Liabilities, Equity and Current Surplus (Deficit):		665,584.73

Balance Sheet

As Of 09/30/2026

Account	Name	Balance	
Fund: 57 - Airport			
Assets			
Category: 1000 - Cash and Investments			
57-00-10100	Illinois Funds - Airport	12,827.07	
57-00-10110	Petty Cash	200.00	
57-00-11101	Allocated Cash	-32,111.23	
	Total Category 1000 - Cash and Investments:	-19,084.16	
Category: 1100 - Restricted Assets			
57-00-11012	Cash Held at Paying Agent	53,371.88	
	Total Category 1100 - Restricted Assets:	53,371.88	
Category: 1210 - Accounts Receivable			
57-00-12100	Accounts Receivable	12,922.64	
57-00-12130	Miscellaneous Accounts Receivable	40,582.56	
57-00-12140	Lease Receivable	691,008.38	
57-00-12160	Property Tax Receivable	60,546.98	
	Total Category 1210 - Accounts Receivable:	805,060.56	
Category: 1500 - Capital Assets			
57-00-15247	Land and Land Rights	1,850,682.75	
57-00-15248	Structures and Improvements	3,634,514.82	
57-00-15249	Accum Prov for Depr - Structures & Impro	-1,901,511.60	
57-00-15250	Miscellaneous Equipment	107,303.42	
57-00-15251	Accum Prov for Depr - Miscellaneous Equi	-101,720.40	
57-00-15252	Construction Work in Progress	22,870.02	
57-00-15253	Other Tangible Property	2,134,355.42	
57-00-15254	Accum Prov for Depr - Other Tangible Pro	-2,002,258.18	
	Total Category 1500 - Capital Assets:	3,744,236.25	
Category: 1600 - Prepaid Expenses			
57-00-16000	Prepaid Insurance	7,245.26	
57-00-16001	Aviation Fuel	133,920.55	
	Total Category 1600 - Prepaid Expenses:	141,165.81	
Category: 1900 - Deferred Assets			
57-00-19101	Deferred Outflows - OPEB	8,387.00	
57-00-19109	Loss on Refunding	8,520.02	
	Total Category 1900 - Deferred Assets:	16,907.02	
	Total Assets:	4,741,657.36	4,741,657.36
Liability			
Category: 1212 - Customer Billing			
57-00-12121	Unapplied Credits	18,063.96	
	Total Category 1212 - Customer Billing:	18,063.96	
Category: 2110 - Accounts Payable			
57-00-21300	Accounts Payable Allocation	8,654.14	
	Total Category 2110 - Accounts Payable:	8,654.14	
Category: 2200 - Accrued Payroll			
57-00-22000	Wage Payable	3,099.46	
57-00-22009	Accrued Vacation	12,276.35	
57-00-22010	Accrued Benefits	371.87	
	Total Category 2200 - Accrued Payroll:	15,747.68	
Category: 2600 - Deferred Revenues			
57-00-26100	Deferred Revenue	70,286.93	
57-00-26500	Lessor Deferred Inflow	638,380.24	
	Total Category 2600 - Deferred Revenues:	708,667.17	
Category: 2700 - Long-Term Liabilities			
57-00-27209	2017B GO Bond	220,000.00	
57-00-27313	Interest Payable - 2017B GO Bond	3,371.88	
57-00-27403	IMRF Payable - Net Pension Obligation	3,931.75	

Balance Sheet**As Of 09/30/2026**

Account	Name	Balance
57-00-27406	OPEB Liability	15,214.00
Total Category 2700 - Long-Term Liabilities:		242,517.63
Category: 2790 - Deferred Liabilities		
57-00-26300	Deferred Inflows - OPEB	1,924.00
57-00-27900	Deferred Outflows	-39,377.37
57-00-27905	Deferred Inflows	617.83
Total Category 2790 - Deferred Liabilities:		-36,835.54
Total Liability:		956,815.04
Equity		
Category: 2900 - Equity		
57-00-29200	Fund Balance (Unreserved)	1,349,998.82
57-00-29800	Investment - Fixed Assets	2,348,148.46
Total Category 2900 - Equity:		3,698,147.28
Total Beginning Equity:		3,698,147.28
Total Revenue		544,433.62
Total Expense		457,738.58
Revenues Over/Under Expenses		86,695.04
Total Equity and Current Surplus (Deficit):		3,784,842.32
Total Liabilities, Equity and Current Surplus (Deficit):		<u>4,741,657.36</u>

Balance Sheet

As Of 09/30/2026

Account	Name	Balance	
Fund: 58 - Railroad			
Assets			
Category: 1000 - Cash and Investments			
58-00-10100	Capital Projects Fund	416,706.49	
58-00-11101	Allocated Cash	-107,406.07	
	Total Category 1000 - Cash and Investments:	309,300.42	
Category: 1210 - Accounts Receivable			
58-00-12105	Accounts Receivable	104,374.75	
58-00-12190	Grant Receivable	297,688.09	
	Total Category 1210 - Accounts Receivable:	402,062.84	
	Total Assets:	711,363.26	711,363.26
Liability			
Category: 2110 - Accounts Payable			
58-00-21300	Accounts Payable Allocation	911.44	
	Total Category 2110 - Accounts Payable:	911.44	
Category: 2200 - Accrued Payroll			
58-00-22000	Wage Payable	653.66	
58-00-22010	Accrued Benefits	69.65	
	Total Category 2200 - Accrued Payroll:	723.31	
Category: 2600 - Deferred Revenues			
58-00-26000	Deferred Revenue	297,688.09	
	Total Category 2600 - Deferred Revenues:	297,688.09	
	Total Liability:	299,322.84	
Equity			
Category: 2900 - Equity			
58-00-29200	Fund Balance (Unreserved)	141,175.50	
	Total Category 2900 - Equity:	141,175.50	
	Total Beginning Equity:	141,175.50	
Total Revenue		799,719.69	
Total Expense		528,854.77	
Revenues Over/Under Expenses		270,864.92	
	Total Equity and Current Surplus (Deficit):	412,040.42	
	Total Liabilities, Equity and Current Surplus (Deficit):		711,363.26

Balance Sheet

As Of 09/30/2026

Account	Name	Balance	
Fund: 59 - Golf Course			
Assets			
Category: 1000 - Cash and Investments			
59-00-10100	Central Bank Deposit Account	360,578.20	
59-00-10110	Petty Cash	600.00	
59-00-11101	Allocated Cash	-337,011.91	
	Total Category 1000 - Cash and Investments:	24,166.29	
Category: 1210 - Accounts Receivable			
59-00-12130	Miscellaneous Accounts Receivable	20,000.00	
	Total Category 1210 - Accounts Receivable:	20,000.00	
Category: 1600 - Prepaid Expenses			
59-00-16000	Prepaid Insurance	20,434.02	
	Total Category 1600 - Prepaid Expenses:	20,434.02	
	Total Assets:	64,600.31	64,600.31
Liability			
Category: 2110 - Accounts Payable			
59-00-21200	Tax Collections Payable	2,092.81	
59-00-21300	Accounts Payable Allocation	1,562.94	
	Total Category 2110 - Accounts Payable:	3,655.75	
Category: 2200 - Accrued Payroll			
59-00-22000	Wage Payable	4,018.14	
59-00-22010	Accrued Benefits	455.28	
	Total Category 2200 - Accrued Payroll:	4,473.42	
	Total Liability:	8,129.17	
Equity			
Category: 2900 - Equity			
59-00-29200	Fund Balance (Unreserved)	47,467.09	
	Total Category 2900 - Equity:	47,467.09	
	Total Beginning Equity:	47,467.09	
Total Revenue		396,800.26	
Total Expense		387,796.21	
Revenues Over/Under Expenses		9,004.05	
	Total Equity and Current Surplus (Deficit):	56,471.14	
	Total Liabilities, Equity and Current Surplus (Deficit):		64,600.31

Balance Sheet

As Of 09/30/2026

Account	Name	Balance	
Fund: 64 - Administrative Services			
Assets			
Category: 1000 - Cash and Investments			
64-00-11101	Allocated Cash	423,045.86	
	Total Category 1000 - Cash and Investments:	423,045.86	
Category: 1210 - Accounts Receivable			
64-00-12139	Trash Accounts Receivable	48,878.28	
	Total Category 1210 - Accounts Receivable:	48,878.28	
Category: 1212 - Customer Billing			
64-00-12129	Collections Receivable	7,711.47	
	Total Category 1212 - Customer Billing:	7,711.47	
Category: 1500 - Capital Assets			
64-00-15255	General Plant	282,355.15	
64-00-15256	Accum Provision For Depreciation	-147,883.31	
64-00-15257	Equipment	42,060.57	
64-00-15259	Furniture	2,253.86	
	Total Category 1500 - Capital Assets:	178,786.27	
Category: 1600 - Prepaid Expenses			
64-00-16110	Pre Paid Expenses	230.00	
	Total Category 1600 - Prepaid Expenses:	230.00	
	Total Assets:	658,651.88	658,651.88
Liability			
Category: 2110 - Accounts Payable			
64-00-21210	Contracts Payable-Trash	196,126.53	
64-00-21300	Accounts Payable Allocation	6,502.29	
	Total Category 2110 - Accounts Payable:	202,628.82	
Category: 2200 - Accrued Payroll			
64-00-22000	Wage Payable	63,812.70	
64-00-22009	Accrued Vacation	105,897.47	
64-00-22010	Accrued Benefits	7,811.53	
	Total Category 2200 - Accrued Payroll:	177,521.70	
	Total Liability:	380,150.52	
Equity			
Category: 2900 - Equity			
64-00-29100	Fund Balance (Reserved)	141,132.93	
64-00-29300	Unappropriated Retained Earnings	-14,712.37	
	Total Category 2900 - Equity:	126,420.56	
	Total Beginning Equity:	126,420.56	
Total Revenue		1,317,642.87	
Total Expense		1,165,562.07	
Revenues Over/Under Expenses		152,080.80	
	Total Equity and Current Surplus (Deficit):	278,501.36	
	Total Liabilities, Equity and Current Surplus (Deficit):	658,651.88	658,651.88