



Rochelle, IL

Balance Sheet

Account Summary

As Of 07/31/2024

Account	Name	Balance
Fund: 01 - General		
Assets		
Category: 1000 - Cash and Investments		
01-00-10110	Petty Cash	900.00
01-00-10120	Flex Spending	10,264.80
01-00-10121	Police K-9 Fund	38,118.34
01-00-10122	Police Bond Fund	1,120.08
01-00-10123	Police DUI Fund	34,284.21
01-00-10124	Police Vehicle Fund	2,657.43
01-00-10125	Police Drug Enforcement Fund	5,246.45
01-00-10126	Illinois Funds - Cemetery	135,309.46
01-00-10127	Illinois Funds - Taxes	14,724,281.42
01-00-10129	Police E-Citation Fees	1,018.66
01-00-11101	Allocated Cash	-3,923,335.50
Total Category 1000 - Cash and Investments:		11,029,865.35
Category: 1210 - Accounts Receivable		
01-00-12130	Ambulance Receivables	402,212.77
01-00-12131	Miscellaneous Accounts Receivable	16,059.76
01-00-12160	Property Tax Receivable	2,350,031.96
01-00-12161	Accounts Receivable From Other Governm	971,510.01
01-00-12162	Accounts Receivable	33,046.89
Total Category 1210 - Accounts Receivable:		3,772,861.39
Category: 1212 - Customer Billing		
01-00-12120	Customer Billing	10,928.30
01-00-12129	Collections Receivable	2,343.19
Total Category 1212 - Customer Billing:		13,271.49
Category: 1600 - Prepaid Expenses		
01-00-16000	Prepaid Insurance	108,088.24
Total Category 1600 - Prepaid Expenses:		108,088.24
Total Assets:		14,924,086.47
		14,924,086.47
Liability		
Category: 2110 - Accounts Payable		
01-00-21211	FICA OASB Tax Payable	-0.02
01-00-21233	Health Insurance Payable	-6,586.39
01-00-21234	Life Insurance	-4,748.16
01-00-21262	Police Bonds Payable	-377.15
01-00-21264	Dental & Vision Insurance	-10,330.87
01-00-21300	Accounts Payable Allocation	104,247.76
01-00-21902	Ambulance Fees Payable (MEDICAID OVEF	368,372.07
Total Category 2110 - Accounts Payable:		450,577.24
Category: 2600 - Deferred Revenues		
01-00-26000	Deferred Revenue	2,350,031.96
Total Category 2600 - Deferred Revenues:		2,350,031.96
Total Liability:		2,800,609.20
Equity		
Category: 2900 - Equity		
01-00-29100	Fund Balance (Reserved)	184,091.58
01-00-29200	Fund Balance (Unreserved)	11,664,889.21
Total Category 2900 - Equity:		11,848,980.79
Total Beginning Equity:		11,848,980.79

Balance Sheet

As Of 07/31/2024

Account	Name	Balance
Total Revenue		8,402,226.20
Total Expense		8,127,729.72
Revenues Over/Under Expenses		274,496.48
Total Equity and Current Surplus (Deficit):		12,123,477.27
Total Liabilities, Equity and Current Surplus (Deficit):		14,924,086.47

Balance Sheet

As Of 07/31/2024

Account	Name	Balance	
Fund: 11 - Audit			
Assets			
Category: 1000 - Cash and Investments			
11-00-11101	Allocated Cash	-13,923.01	
	Total Category 1000 - Cash and Investments:	-13,923.01	
Category: 1210 - Accounts Receivable			
11-00-12160	Property Tax Receivable	28,009.73	
	Total Category 1210 - Accounts Receivable:	28,009.73	
	Total Assets:	14,086.72	14,086.72
Liability			
Category: 2110 - Accounts Payable			
11-00-21300	Accounts Payable Allocation	4,587.50	
	Total Category 2110 - Accounts Payable:	4,587.50	
Category: 2600 - Deferred Revenues			
11-00-26000	Deferred Revenue	28,009.73	
	Total Category 2600 - Deferred Revenues:	28,009.73	
	Total Liability:	32,597.23	
Equity			
Category: 2900 - Equity			
11-00-29100	Fund Balance (Reserved)	4,036.35	
	Total Category 2900 - Equity:	4,036.35	
	Total Beginning Equity:	4,036.35	
Total Revenue		15,790.64	
Total Expense		38,337.50	
Revenues Over/Under Expenses		-22,546.86	
	Total Equity and Current Surplus (Deficit):	-18,510.51	
	Total Liabilities, Equity and Current Surplus (Deficit):		14,086.72

Balance Sheet

As Of 07/31/2024

Account	Name	Balance	
Fund: 12 - Insurance			
Assets			
Category: 1000 - Cash and Investments			
12-00-11101	Allocated Cash	52,513.44	
	Total Category 1000 - Cash and Investments:	52,513.44	
Category: 1210 - Accounts Receivable			
12-00-12160	Property Tax Receivable	375,000.09	
	Total Category 1210 - Accounts Receivable:	375,000.09	
Category: 1600 - Prepaid Expenses			
12-00-16000	Prepaid Insurance	96,293.38	
	Total Category 1600 - Prepaid Expenses:	96,293.38	
	Total Assets:	523,806.91	523,806.91
Liability			
Category: 2110 - Accounts Payable			
12-00-21300	Accounts Payable Allocation	15,013.34	
	Total Category 2110 - Accounts Payable:	15,013.34	
Category: 2600 - Deferred Revenues			
12-00-26000	Deferred Revenue	375,000.09	
	Total Category 2600 - Deferred Revenues:	375,000.09	
	Total Liability:	390,013.43	
Equity			
Category: 2900 - Equity			
12-00-29100	Fund Balance (Reserved)	123,514.54	
	Total Category 2900 - Equity:	123,514.54	
	Total Beginning Equity:	123,514.54	
Total Revenue		211,481.83	
Total Expense		201,202.89	
Revenues Over/Under Expenses		10,278.94	
	Total Equity and Current Surplus (Deficit):	133,793.48	
	Total Liabilities, Equity and Current Surplus (Deficit):		523,806.91

Balance Sheet

As Of 07/31/2024

Account	Name	Balance	
Fund: 13 - Illinois Municipal Fund			
Assets			
Category: 1000 - Cash and Investments			
13-00-11101	Allocated Cash	84,616.38	
	Total Category 1000 - Cash and Investments:	84,616.38	
Category: 1210 - Accounts Receivable			
13-00-12160	Property Tax Receivable	100,012.49	
	Total Category 1210 - Accounts Receivable:	100,012.49	
	Total Assets:	184,628.87	184,628.87
Liability			
Category: 2600 - Deferred Revenues			
13-00-26000	Deferred Revenue	100,012.49	
	Total Category 2600 - Deferred Revenues:	100,012.49	
	Total Liability:	100,012.49	
Equity			
Category: 2900 - Equity			
13-00-29100	Fund Balance (Reserved)	87,501.01	
	Total Category 2900 - Equity:	87,501.01	
	Total Beginning Equity:	87,501.01	
Total Revenue		78,907.75	
Total Expense		81,792.38	
Revenues Over/Under Expenses		-2,884.63	
	Total Equity and Current Surplus (Deficit):	84,616.38	
	Total Liabilities, Equity and Current Surplus (Deficit):		184,628.87

Balance Sheet

As Of 07/31/2024

Account	Name	Balance	
Fund: 14 - Social Security			
Assets			
Category: 1000 - Cash and Investments			
14-00-11101	Allocated Cash	-7,873.49	
	Total Category 1000 - Cash and Investments:	-7,873.49	
Category: 1210 - Accounts Receivable			
14-00-12160	Property Tax Receivable	235,013.77	
	Total Category 1210 - Accounts Receivable:	235,013.77	
	Total Assets:	227,140.28	227,140.28
Liability			
Category: 2600 - Deferred Revenues			
14-00-26000	Deferred Revenue	235,013.77	
	Total Category 2600 - Deferred Revenues:	235,013.77	
	Total Liability:	235,013.77	
Equity			
Category: 2900 - Equity			
14-00-29100	Fund Balance (Reserved)	8,741.50	
	Total Category 2900 - Equity:	8,741.50	
	Total Beginning Equity:	8,741.50	
Total Revenue		132,455.84	
Total Expense		149,070.83	
Revenues Over/Under Expenses		-16,614.99	
	Total Equity and Current Surplus (Deficit):	-7,873.49	
	Total Liabilities, Equity and Current Surplus (Deficit):		227,140.28

Balance Sheet

As Of 07/31/2024

Account	Name	Balance	
Fund: 15 - Ambulance			
Assets			
Category: 1000 - Cash and Investments			
15-00-10130	Holcomb Bank CD	637,444.73	
15-00-11101	Allocated Cash	125,798.17	
	Total Category 1000 - Cash and Investments:	763,242.90	
Category: 1210 - Accounts Receivable			
15-00-12108	Interest & Dividends Receivable	960.53	
	Total Category 1210 - Accounts Receivable:	960.53	
	Total Assets:	764,203.43	764,203.43
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
15-00-29100	Fund Balance (Reserved)	675,885.54	
	Total Category 2900 - Equity:	675,885.54	
	Total Beginning Equity:	675,885.54	
Total Revenue		183,783.62	
Total Expense		95,465.73	
Revenues Over/Under Expenses		88,317.89	
	Total Equity and Current Surplus (Deficit):	764,203.43	
	Total Liabilities, Equity and Current Surplus (Deficit):		764,203.43

Balance Sheet

As Of 07/31/2024

Account	Name	Balance	
Fund: 17 - Motor Fuel Tax			
Assets			
Category: 1000 - Cash and Investments			
17-00-10100	Illinois Funds - Motor Fuel Tax	1,584,946.45	
17-00-11101	Allocated Cash	390,326.05	
	Total Category 1000 - Cash and Investments:	1,975,272.50	
Category: 1210 - Accounts Receivable			
17-00-12163	Accounts Receivable From Other Governn	36,867.41	
	Total Category 1210 - Accounts Receivable:	36,867.41	
	Total Assets:	2,012,139.91	2,012,139.91
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
17-00-29100	Fund Balance (Reserved)	1,448,017.60	
	Total Category 2900 - Equity:	1,448,017.60	
	Total Beginning Equity:	1,448,017.60	
Total Revenue		564,122.31	
Total Expense		0.00	
Revenues Over/Under Expenses		564,122.31	
	Total Equity and Current Surplus (Deficit):	2,012,139.91	
	Total Liabilities, Equity and Current Surplus (Deficit):		2,012,139.91

Balance Sheet

As Of 07/31/2024

Account	Name	Balance	
Fund: 18 - Utility Tax			
Assets			
Category: 1000 - Cash and Investments			
18-00-11101	Allocated Cash	975,599.23	
	Total Category 1000 - Cash and Investments:	975,599.23	
Category: 1210 - Accounts Receivable			
18-00-12168	Utility Tax Receivable	67,528.39	
	Total Category 1210 - Accounts Receivable:	67,528.39	
	Total Assets:	1,043,127.62	1,043,127.62
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
18-00-29200	Fund Balance (Reserved)	624,894.60	
	Total Category 2900 - Equity:	624,894.60	
	Total Beginning Equity:	624,894.60	
Total Revenue		490,967.82	
Total Expense		72,734.80	
Revenues Over/Under Expenses		418,233.02	
	Total Equity and Current Surplus (Deficit):	1,043,127.62	
	Total Liabilities, Equity and Current Surplus (Deficit):		1,043,127.62

Balance Sheet**As Of 07/31/2024**

Account	Name	Balance	
Fund: 19 - Hotel-Motel Tax			
Assets			
Category: 1000 - Cash and Investments			
19-00-10160	Stillman Bank 6 m CD	209,883.25	
19-00-11101	Allocated Cash	82,581.35	
	Total Category 1000 - Cash and Investments:	292,464.60	
Category: 1210 - Accounts Receivable			
19-00-12100	Accounts Receivable	15,697.34	
19-00-12108	Interest & Dividends Rreceivable	293.26	
	Total Category 1210 - Accounts Receivable:	15,990.60	
	Total Assets:	308,455.20	308,455.20
Liability			
Category: 2110 - Accounts Payable			
19-00-21300	Accounts Payable Allocation	2,832.47	
	Total Category 2110 - Accounts Payable:	2,832.47	
	Total Liability:	2,832.47	
Equity			
Category: 2900 - Equity			
19-00-29100	Fund Balance (Reserved)	278,460.69	
	Total Category 2900 - Equity:	278,460.69	
	Total Beginning Equity:	278,460.69	
Total Revenue		155,507.05	
Total Expense		128,345.01	
Revenues Over/Under Expenses		27,162.04	
	Total Equity and Current Surplus (Deficit):	305,622.73	
	Total Liabilities, Equity and Current Surplus (Deficit):		308,455.20

Balance Sheet

As Of 07/31/2024

Account	Name	Balance	
Fund: 20 - Sales Tax			
Assets			
Category: 1000 - Cash and Investments			
20-00-10100	Illinois Funds - Non Home Rule Sales Tax	1,133,988.83	
20-00-11101	Allocated Cash	-394,083.80	
	Total Category 1000 - Cash and Investments:	739,905.03	
Category: 1210 - Accounts Receivable			
20-00-12167	Sales Tax Receivable	353,955.91	
	Total Category 1210 - Accounts Receivable:	353,955.91	
	Total Assets:	1,093,860.94	1,093,860.94
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
20-00-29200	Fund Balance (Reserved)	897,766.65	
	Total Category 2900 - Equity:	897,766.65	
	Total Beginning Equity:	897,766.65	
Total Revenue		856,047.79	
Total Expense		659,953.50	
Revenues Over/Under Expenses		196,094.29	
	Total Equity and Current Surplus (Deficit):	1,093,860.94	
	Total Liabilities, Equity and Current Surplus (Deficit):		1,093,860.94

Balance Sheet

As Of 07/31/2024

Account	Name	Balance	
Fund: 21 - Lighthouse Pointe TIF			
Assets			
Category: 1000 - Cash and Investments			
21-00-10160	Stillman Bank 6 m CD	524,708.14	
21-00-11101	Allocated Cash	736,253.76	
	Total Category 1000 - Cash and Investments:	1,260,961.90	
Category: 1210 - Accounts Receivable			
21-00-12108	Interest & Dividends Receivable	733.16	
	Total Category 1210 - Accounts Receivable:	733.16	
	Total Assets:	1,261,695.06	1,261,695.06
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
21-00-29200	Fund Balance (Reserved)	993,518.78	
	Total Category 2900 - Equity:	993,518.78	
	Total Beginning Equity:	993,518.78	
Total Revenue		386,969.25	
Total Expense		118,792.97	
Revenues Over/Under Expenses		268,176.28	
	Total Equity and Current Surplus (Deficit):	1,261,695.06	
	Total Liabilities, Equity and Current Surplus (Deficit):		1,261,695.06

Balance Sheet

As Of 07/31/2024

Account	Name	Balance	
Fund: 22 - Foreign Fire Insurance			
Assets			
Category: 1000 - Cash and Investments			
22-00-10100	Foreign Fire Insurance	26,094.29	
	Total Category 1000 - Cash and Investments:	26,094.29	
	Total Assets:	26,094.29	26,094.29
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
22-00-29100	Fund Balance (Reserved)	55,064.67	
	Total Category 2900 - Equity:	55,064.67	
	Total Beginning Equity:	55,064.67	
Total Revenue		350.12	
Total Expense		29,320.50	
Revenues Over/Under Expenses		-28,970.38	
	Total Equity and Current Surplus (Deficit):	26,094.29	
	Total Liabilities, Equity and Current Surplus (Deficit):		26,094.29

Balance Sheet

As Of 07/31/2024

Account	Name	Balance	
Fund: 23 - Downtown & Southern Gateway TIF			
Assets			
Category: 1000 - Cash and Investments			
23-00-11101	Allocated Cash	227,002.55	
	Total Category 1000 - Cash and Investments:	227,002.55	
Category: 1100 - Restricted Assets			
23-00-11017	Downtown TIF Bond	2,553,835.61	
	Total Category 1100 - Restricted Assets:	2,553,835.61	
	Total Assets:	2,780,838.16	2,780,838.16
Liability			
Category: 2110 - Accounts Payable			
23-00-21300	Accounts Payable Allocation	21,875.88	
	Total Category 2110 - Accounts Payable:	21,875.88	
	Total Liability:	21,875.88	
Equity			
Category: 2900 - Equity			
23-00-29200	Fund Balance (Reserved)	2,676,407.30	
	Total Category 2900 - Equity:	2,676,407.30	
	Total Beginning Equity:	2,676,407.30	
Total Revenue		287,947.08	
Total Expense		205,392.10	
Revenues Over/Under Expenses		82,554.98	
	Total Equity and Current Surplus (Deficit):	2,758,962.28	
	Total Liabilities, Equity and Current Surplus (Deficit):		2,780,838.16

Balance Sheet

As Of 07/31/2024

Account	Name	Balance	
Fund: 24 - Overweight Truck Permit			
Assets			
Category: 1000 - Cash and Investments			
24-00-10130	Holcomb Bank CD	53,120.04	
24-00-11101	Allocated Cash	32,378.56	
	Total Category 1000 - Cash and Investments:	85,498.60	
Category: 1210 - Accounts Receivable			
24-00-12108	Interest & Dividends Receivable	80.06	
	Total Category 1210 - Accounts Receivable:	80.06	
	Total Assets:	85,578.66	85,578.66
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
24-00-29200	Fund Balance (Reserved)	78,545.65	
	Total Category 2900 - Equity:	78,545.65	
	Total Beginning Equity:	78,545.65	
Total Revenue		14,033.01	
Total Expense		7,000.00	
Revenues Over/Under Expenses		7,033.01	
	Total Equity and Current Surplus (Deficit):	85,578.66	
	Total Liabilities, Equity and Current Surplus (Deficit):		85,578.66

Balance Sheet

As Of 07/31/2024

Account	Name	Balance	
Fund: 25 - Northern Gateway TIF			
Assets			
Category: 1000 - Cash and Investments			
25-00-11101	Allocated Cash	102,308.08	
	Total Category 1000 - Cash and Investments:	102,308.08	
	Total Assets:	102,308.08	102,308.08
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
25-00-29200	Fund Balance (Reserved)	62,217.66	
	Total Category 2900 - Equity:	62,217.66	
	Total Beginning Equity:	62,217.66	
Total Revenue		93,266.15	
Total Expense		53,175.73	
Revenues Over/Under Expenses		40,090.42	
	Total Equity and Current Surplus (Deficit):	102,308.08	
	Total Liabilities, Equity and Current Surplus (Deficit):		102,308.08

Balance Sheet

As Of 07/31/2024

Account	Name	Balance	
Fund: 36 - Capital Improvement			
Assets			
Category: 1000 - Cash and Investments			
36-00-11101	Allocated Cash	-1,423,476.98	
	Total Category 1000 - Cash and Investments:	-1,423,476.98	
Category: 1100 - Restricted Assets			
36-00-11003	Cash Held at Paying Agent	618,400.00	
	Total Category 1100 - Restricted Assets:	618,400.00	
	Total Assets:	-805,076.98	-805,076.98
Liability			
Category: 2110 - Accounts Payable			
36-00-21100	Accounts Payable	121,791.24	
36-00-21300	Accounts Payable Allocation	10,773.96	
	Total Category 2110 - Accounts Payable:	132,565.20	
	Total Liability:	132,565.20	
Equity			
Category: 2900 - Equity			
36-00-29100	Fund Balance (Reserved)	-509,771.14	
	Total Category 2900 - Equity:	-509,771.14	
	Total Beginning Equity:	-509,771.14	
Total Revenue		910,888.30	
Total Expense		1,338,759.34	
Revenues Over/Under Expenses		-427,871.04	
	Total Equity and Current Surplus (Deficit):	-937,642.18	
	Total Liabilities, Equity and Current Surplus (Deficit):		-805,076.98

Balance Sheet

As Of 07/31/2024

Account	Name	Balance	
Fund: 37 - Stormwater			
Assets			
Category: 1000 - Cash and Investments			
37-00-11101	Allocated Cash	166,852.61	
	Total Category 1000 - Cash and Investments:	166,852.61	
	Total Assets:	166,852.61	<u>166,852.61</u>
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
37-00-29200	Fund Balance (Unreserved)	168,556.19	
	Total Category 2900 - Equity:	168,556.19	
	Total Beginning Equity:	168,556.19	
Total Revenue		2,496.42	
Total Expense		4,200.00	
Revenues Over/Under Expenses		-1,703.58	
	Total Equity and Current Surplus (Deficit):	166,852.61	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>166,852.61</u>

Balance Sheet

As Of 07/31/2024

Account	Name	Balance
Fund: 51 - Water		
Assets		
Category: 1000 - Cash and Investments		
51-00-10126	Illinois Funds - Water	1,556,466.45
51-00-11101	Allocated Cash	348,529.01
Total Category 1000 - Cash and Investments:		1,904,995.46
Category: 1210 - Accounts Receivable		
51-00-12130	Miscellaneous Accounts Receivable	684.00
51-00-12140	Lease Receivable	1,528,205.91
Total Category 1210 - Accounts Receivable:		1,528,889.91
Category: 1212 - Customer Billing		
51-00-12120	Customer Billing	526,154.89
51-00-12125	Unbilled Accounts Receivable	96,163.00
51-00-12129	Collections Receivable	30,406.36
Total Category 1212 - Customer Billing:		652,724.25
Category: 1430 - 1430		
51-00-14300	Accum Prov For Uncollectible	-217,370.71
Total Category 1430 - 1430:		-217,370.71
Category: 1500 - Capital Assets		
51-00-15100	General Plant	692,799.66
51-00-15101	Land and Land Rights	257,914.69
51-00-15102	Water Well # 11	4,537,805.60
51-00-15103	Dist Reservoirs & Standpipes	953,208.22
51-00-15104	Services	560,664.29
51-00-15105	Water Mains	13,254,650.14
51-00-15106	UPIS-Transportation Equipment	59,363.49
51-00-15107	Water Valves	241,607.49
51-00-15108	Water Hydrants	421,495.10
51-00-15109	Water Well # 4	2,639,352.07
51-00-15110	Water Well # 10	1,203,126.25
51-00-15111	Miscellaneous Equipment	131,374.80
51-00-15112	Water Well # 12	7,621,222.67
51-00-15113	Water Well # 9	31,639.81
51-00-15114	Land and Land Rights	14,610.47
51-00-15115	Meters	887,620.67
51-00-15116	Communication Equipment	17,599.00
51-00-15120	Construction Work in Progress	464,778.06
51-00-15122	Completed Const Not Classified	2,730,126.51
51-00-15123	Accumulated Provision For Depr	-12,814,817.75
51-00-15124	Water Well #8	256,891.10
51-00-15306	Intangible Asset	92,569.52
51-00-15336	Accum Amortization - Intangible Asset	-53,600.18
51-00-15900	Asset Retirement Obligation	-465,300.00
Total Category 1500 - Capital Assets:		23,736,701.68
Category: 1600 - Prepaid Expenses		
51-00-16000	Prepaid Insurance	38,167.03
Total Category 1600 - Prepaid Expenses:		38,167.03
Category: 1900 - Deferred Assets		
51-00-19100	Deferred Outflows of Resources	198,885.09
51-00-19101	Deferred Outflows - OPEB	19,544.00
51-00-19102	Deferred Outflows - ARO	444,246.36
Total Category 1900 - Deferred Assets:		662,675.45
Total Assets:		28,306,783.07
		28,306,783.07

Liability

Category: 2110 - Accounts Payable		
51-00-21300	Accounts Payable Allocation	43,778.68
Total Category 2110 - Accounts Payable:		43,778.68

Balance Sheet

As Of 07/31/2024

Account	Name	Balance
Category: 2200 - Accrued Payroll		
51-00-22009	Accrued Vacation	53,649.11
	Total Category 2200 - Accrued Payroll:	53,649.11
Category: 2600 - Deferred Revenues		
51-00-26500	Lessor Deferred Inflow	1,454,989.52
	Total Category 2600 - Deferred Revenues:	1,454,989.52
Category: 2700 - Long-Term Liabilities		
51-00-27102	IEPA Loan - Well #12 and Tower L174882	2,594,327.17
51-00-27103	IEPA Loan - Well #11 Radium Removal L17	2,168,506.86
51-00-27104	IEPA Loan - Well #12 Radium Removal L17	1,326,346.65
51-00-27303	Interest Payable-IEPA L174882	4,021.21
51-00-27304	Interest Payable-IEPA L175426	14,312.15
51-00-27305	Interest Payable-IEPA L175571	1,525.30
51-00-27403	IMRF Payable - Net Pension Obligation	159,863.22
51-00-27406	OPEB Liability	38,822.00
51-00-27600	Lease Liability	39,158.96
	Total Category 2700 - Long-Term Liabilities:	6,346,883.52
Category: 2790 - Deferred Liabilities		
51-00-26300	Deferred Inflows - OPEB	5,147.00
51-00-27905	Deferred Inflows	5,392.50
	Total Category 2790 - Deferred Liabilities:	10,539.50
	Total Liability:	7,909,840.33

Equity

Category: 2900 - Equity		
51-00-29100	Fund Balance (Reserved)	-418,550.42
51-00-29300	Unappropriated Retained Earnings	20,576,084.04
51-00-29500	Contributions In Aid Of Construction	224,179.33
51-00-29501	Accum Amort of Contribution in Aid of Co	-40,491.28
	Total Category 2900 - Equity:	20,341,221.67
	Total Beginning Equity:	20,341,221.67
Total Revenue		2,246,569.03
Total Expense		2,190,847.96
Revenues Over/Under Expenses		55,721.07
	Total Equity and Current Surplus (Deficit):	20,396,942.74
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>28,306,783.07</u>

Balance Sheet

As Of 07/31/2024

Account	Name	Balance
Fund: 52 - Water Reclamation		
Assets		
Category: 1000 - Cash and Investments		
52-50-10110	Petty Cash	100.00
52-50-10126	Illinois Funds - Water Reclamation	1,556,775.61
52-50-11002	First State Bank CD	291,336.93
52-50-11006	Stillman Bank 6 m CD	3,212,668.93
52-50-11101	Allocated Cash	514,390.97
Total Category 1000 - Cash and Investments:		5,575,272.44
Category: 1210 - Accounts Receivable		
52-50-12108	Interest & Dividends Receivable	14,810.04
52-50-12130	Miscellaneous Accounts Receivable	7,589.69
Total Category 1210 - Accounts Receivable:		22,399.73
Category: 1212 - Customer Billing		
52-50-12120	Customer Billing	677,704.11
52-50-12125	Unbilled Accounts Receivable	113,938.00
52-50-12129	Collections Receivable	33,582.77
Total Category 1212 - Customer Billing:		825,224.88
Category: 1290 - Special Assessments		
52-50-12900	Special Assessments - Deferred	70,347.46
Total Category 1290 - Special Assessments:		70,347.46
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	6,597,126.27
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
52-50-15157	Construction Work in Progress	146,202.41
52-50-15160	SCADA System	7,495.17
52-50-15161	Membrane - Air Diffusers	6,533.92
52-50-15162	Pumps and Control Panels	22,689.78

Balance Sheet

As Of 07/31/2024

Account	Name	Balance
52-50-15163	One Ton Truck	41,432.31
52-50-15164	Completed Const Not Classified	7,329,586.38
52-50-15165	Accumulated Provision For Depr	-31,151,125.94
52-50-15166	Transportation	55,114.00
52-50-15300	Intangible Asset	76,447.42
52-50-15336	Accum Amortization - Intangible Asset	-16,244.07
Total Category 1500 - Capital Assets:		21,704,473.72
Category: 1600 - Prepaid Expenses		
52-50-16000	Prepaid Insurance	63,039.72
Total Category 1600 - Prepaid Expenses:		63,039.72
Category: 1900 - Deferred Assets		
52-50-19100	Deferred Outflows of Resources	530,454.12
52-50-19101	Deferred Outflows - OPEB	52,413.00
Total Category 1900 - Deferred Assets:		582,867.12
Total Assets:		28,775,412.49
		28,775,412.49

Liability

Category: 2110 - Accounts Payable		
52-00-21300	Accounts Payable Allocation	657,666.26
Total Category 2110 - Accounts Payable:		657,666.26
Category: 2200 - Accrued Payroll		
52-50-22009	Accrued Vacation	41,468.28
Total Category 2200 - Accrued Payroll:		41,468.28
Category: 2700 - Long-Term Liabilities		
52-50-27105	IEPA Loan - Askvig L1726800	130,135.05
52-50-27305	Lease Liability	60,179.67
52-50-27306	Interest Payable Accrued-IEPA WWTP Upg	21,522.62
52-50-27307	Interest Payable Accrued-IEPA Askvig	271.12
52-50-27403	IMRF Payable - Net Pension Obligation	423,742.32
52-50-27406	OPEB Liability	104,117.00
52-50-27409	IEPA L175516 Water Recl Plant Improvem	2,277,481.32
Total Category 2700 - Long-Term Liabilities:		3,017,449.10
Category: 2790 - Deferred Liabilities		
52-50-26300	Deferred Inflows - OPEB	13,800.00
52-50-27905	Deferred Inflows	14,359.08
Total Category 2790 - Deferred Liabilities:		28,159.08
Total Liability:		3,744,742.72

Equity

Category: 2900 - Equity		
52-50-29100	Fund Balance (Reserved)	-1,367,813.71
52-50-29300	Unappropriated Retained Earnings	17,250,888.74
52-50-29510	Contribution In Aid Of Const	687,662.79
52-50-29511	CIAC-Pumping Structures	72,130.24
52-50-29512	CIAC-Treatment Structures	5,130,229.31
52-50-29513	CIAC-Disposal Structures	257,535.89
52-50-29514	CIAC-General Plant Structures	1,719,759.69
52-50-29515	CIAC-Pumping Equipment	6,590.49
52-50-29516	CIAC-Treatment Equipment	1,463,337.97
52-50-29517	CIAC-Disposal Equipment	647,356.35
52-50-29518	CIAC-Distribution Main	11,177.00
52-50-29550	Acc Amort CAOC-Services	-116,276.00
52-50-29551	Acc Amort CIAC-Pumping Struct	-17,123.88
52-50-29552	Acc Amort CIAC-Treatmnt Struct	-1,217,941.92
52-50-29553	Acc Amort CIAC-Disposal Struct	-61,140.12
52-50-29554	Acc Amort CIAC-Gen Plt Struct	-408,279.12
52-50-29555	Acc Amort CIAC-Pumping Equip	-3,752.70
52-50-29556	Acc Amort CIAC-Treatment Plant	-833,302.86
52-50-29557	Acc Amort CIAC-Disposal Equip	-368,639.22

Balance Sheet

As Of 07/31/2024

Account	Name	Balance
52-50-29558	Acc Amort CIAC-Dist Main	-558.96
	Total Category 2900 - Equity:	22,851,839.98
	Total Beginning Equity:	22,851,839.98
Total Revenue		5,079,502.22
Total Expense		2,900,672.43
Revenues Over/Under Expenses		2,178,829.79
	Total Equity and Current Surplus (Deficit):	25,030,669.77
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>28,775,412.49</u>

Balance Sheet

As Of 07/31/2024

Account	Name	Balance	
Fund: 53 - Solid Waste			
Assets			
Category: 1000 - Cash and Investments			
53-00-10130	Holcomb Bank Money Market	537,117.28	
53-00-10131	Illinois Funds - Solid Waste	4,203,120.30	
53-00-11101	Allocated Cash	-824,186.23	
	Total Category 1000 - Cash and Investments:	3,916,051.35	
Category: 1210 - Accounts Receivable			
53-00-12100	Accounts Receivable	126,000.42	
	Total Category 1210 - Accounts Receivable:	126,000.42	
Category: 1500 - Capital Assets			
53-00-15167	Land & Land Rights	708,562.77	
53-00-15168	Structures & Improvements	22,694.61	
53-00-15169	Structures & Improvements - Accum Depr	-22,694.61	
53-00-15170	Miscellaneous Equipment	370,103.79	
53-00-15171	Miscellaneous Equipment - Accum Deprec	-329,768.24	
53-00-15172	Other Tangible Property	125,386.27	
53-00-15173	Other Tangible Property - Accum Deprecia	-125,386.27	
	Total Category 1500 - Capital Assets:	748,898.32	
Category: 1600 - Prepaid Expenses			
53-00-16000	Prepaid Insurance	8,997.67	
	Total Category 1600 - Prepaid Expenses:	8,997.67	
	Total Assets:	4,799,947.76	4,799,947.76
Liability			
Category: 2410 - Other Liabilities			
53-00-24100	Investment - General Fund	180,780.61	
	Total Category 2410 - Other Liabilities:	180,780.61	
	Total Liability:	180,780.61	
Equity			
Category: 2900 - Equity			
53-00-29200	Fund Balance (Unreserved)	5,329,606.81	
	Total Category 2900 - Equity:	5,329,606.81	
	Total Beginning Equity:	5,329,606.81	
Total Revenue		534,762.73	
Total Expense		1,245,202.39	
Revenues Over/Under Expenses		-710,439.66	
	Total Equity and Current Surplus (Deficit):	4,619,167.15	
	Total Liabilities, Equity and Current Surplus (Deficit):	4,799,947.76	

Balance Sheet

As Of 07/31/2024

Account	Name	Balance
Fund: 54 - Electric		
Assets		
Category: 1000 - Cash and Investments		
54-00-11101	Allocated Cash	11,848,108.55
54-60-10110	Petty Cash	200.00
54-90-10110	Petty Cash	1,150.00
54-90-10126	Illinois Funds - Electric	10,905,623.99
54-90-10133	Central Bank Investment	2,138,017.05
54-90-10144	Stillman Bank 12 m CD	5,210,000.00
Total Category 1000 - Cash and Investments:		30,103,099.59
Category: 1100 - Restricted Assets		
54-90-11010	Other Special Deposits (PJM Collateral)	622,532.63
54-90-11016	2021-2022 Electric Bond	8,832,975.62
Total Category 1100 - Restricted Assets:		9,455,508.25
Category: 1210 - Accounts Receivable		
54-90-12108	Interest & Dividends Receivable	148,826.63
54-90-12131	Miscellaneous Accounts Receivable	38,293.04
54-90-12164	Accounts Receivable from Other Funds	409,044.42
Total Category 1210 - Accounts Receivable:		596,164.09
Category: 1212 - Customer Billing		
54-90-12120	Customer Billing	6,147,314.48
54-90-12121	Unapplied Credits	-178,931.24
54-90-12122	Rochelle City Tax Receivable	69,464.49
54-90-12123	Public Utilities Tax Receivable	196,818.60
54-90-12124	Hillcrest Tax Receivable	5,219.21
54-90-12125	Unbilled Accounts Receivable	355,915.00
54-90-12126	Contract Payments Receivable	31,617.67
54-90-12129	Collections Receivable	215,193.03
Total Category 1212 - Customer Billing:		6,842,611.24
Category: 1430 - 1430		
54-90-14300	Accumulated Provision For Uncollectible	-1,314,996.39
Total Category 1430 - 1430:		-1,314,996.39
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	139,947.93
54-10-15178	Completed Construction Not Classified - G	12,792,871.47
54-10-15180	Accumulated Provision For Depr - General	-8,076,899.71
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	5,129,376.72
54-60-15187	Poles, Towers & Fixtures	5,020,518.11
54-60-15188	Overhead Conductors & Devices	10,556,267.14
54-60-15189	Underground Conductors and Devices	21,300,400.50
54-60-15190	Services	3,482,728.29
54-60-15191	Meters	1,256,151.93
54-60-15192	Security Lights	243,636.42
54-60-15193	Street Lights and Signal System	2,338,793.50
54-60-15194	Structures and Improvements	232,630.77
54-60-15195	Office Furniture and Equipment	299,596.73
54-60-15196	Transportation Equipment	1,473,283.71
54-60-15197	Stores Equipment	10,388.28
54-60-15198	Tools, Shop and Garage Equipment	134,468.59
54-60-15199	Laboratory Equipment	40,630.78

Balance Sheet

As Of 07/31/2024

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	-2,773,362.60
54-60-15205	Accum Prov for Depr - Station Equipment	-3,400,845.35
54-60-15206	Accum Prov for Depr - Poles, Towers & Fix	-4,085,806.76
54-60-15207	Accum Prov for Depr - Overhead Conduct	-8,371,376.64
54-60-15209	Accum Prov for Depr - Underground Cond	-13,219,597.20
54-60-15210	Accum Prov for Depr - Services	-1,633,331.95
54-60-15211	Accum Prov for Depr - Meters	-1,243,357.10
54-60-15212	Accum Prov for Depr - Security Lights	-243,636.42
54-60-15213	Accum Prov for Depr - Street Lights & Sign	-1,912,532.17
54-60-15214	Accum Prov for Depr - Structures & Impro	-232,630.77
54-60-15215	Accum Prov for Depr - Office Furniture & f	-299,596.73
54-60-15216	Accum Prov for Depr - Transportation Equ	-1,469,717.67
54-60-15217	Accum Prov for Depr - Stores Equipment	-10,388.28
54-60-15218	Accum Prov for Depr - Tools, Shop & Gara	-134,468.59
54-60-15219	Accum Prov for Depr - Laboratory Equipm	-40,630.78
54-60-15220	Accum Prov for Depr - Power Operated Eq	-32,981.00
54-60-15221	Accum Prov for Depr - Communication Eq	-913,569.83
54-60-15222	Accum Prov for Depr - Miscellaneous Equi	-5,214.06
54-60-15223	Accum Prov for Depr - Other Tangible Proj	-636,959.64
54-60-15224	Regulatory Asset	1,944,042.36
54-60-15225	Accum Prov for Depr - Regulatory Asset	-1,788,310.54
54-60-15301	Intangible Asset	208,061.80
54-60-15336	Accum Amortization - Intangible Asset	-43,037.23
54-70-15226	Office Furniture & Equipment	156,820.51
54-70-15227	Accum Prov for Depr - Office Furniture & f	-46,159.81
54-90-15001	Construction Work in Progress	5,344,823.62
54-90-15228	Office Furniture & Equipment	73,661.00
54-90-15229	Accum Prov for Depr - Office Furniture & f	-23,514.86
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	-1,433,518.52
Total Category 1500 - Capital Assets:		49,240,822.50
Category: 1540 - Inventories		
54-60-15400	Inventories	1,676,372.37
Total Category 1540 - Inventories:		1,676,372.37
Category: 1600 - Prepaid Expenses		
54-90-16000	Prepaid Insurance	256,981.20
Total Category 1600 - Prepaid Expenses:		256,981.20
Category: 1900 - Deferred Assets		
54-00-19100	Deferred Outflows of Resources	1,568,320.36
54-00-19101	Deferred Outflows - OPEB	155,461.00
Total Category 1900 - Deferred Assets:		1,723,781.36
Total Assets:		98,580,344.21
		98,580,344.21

Liability

Category: 2110 - Accounts Payable		
54-00-21300	Accounts Payable Allocation	586,439.42
54-90-21265	Rochelle City Tax	86,024.91
54-90-21266	Public Utilities Tax	110,123.65
54-90-21267	Hillcrest Tax	4,193.72
Total Category 2110 - Accounts Payable:		786,781.70

Balance Sheet

As Of 07/31/2024

Account	Name	Balance
Category: 2200 - Accrued Payroll		
54-90-22009	Accrued Vacation	143,735.68
	Total Category 2200 - Accrued Payroll:	143,735.68
Category: 2700 - Long-Term Liabilities		
54-00-27406	OPEB Liability	308,818.00
54-00-27414	2021 Holcomb Bank Loan	663,175.88
54-60-27305	Lease Liability	165,188.39
54-90-27000	IMRF Payable - Net Pension Obligation	1,248,228.00
54-90-27204	2023 Revenue Bond Payable	4,795,000.00
54-90-27205	2022 Revenue Bond Payable	7,825,000.00
54-90-27206	2021 Revenue Bond Payable	6,895,000.00
54-90-27211	Bond Premium-2021	736,180.76
54-90-27212	Bond Premium-2022	718,564.91
54-90-27213	Bond Premium-2023	325,302.28
54-90-27308	Interest Payable Accrued-2021	38,850.00
54-90-27309	Interest Payable Accrued - 2022	44,091.67
54-90-27311	Interest Payable Accrued - 2023	37,883.33
	Total Category 2700 - Long-Term Liabilities:	23,801,283.22
Category: 2790 - Deferred Liabilities		
54-00-26300	Deferred Inflows - OPEB	40,930.00
54-00-27905	Deferred Inflows	42,411.22
	Total Category 2790 - Deferred Liabilities:	83,341.22
	Total Liability:	24,815,141.82
Equity		
Category: 2900 - Equity		
54-90-29100	Fund Balance (Reserved)	20,383,321.12
54-90-29300	Unappropriated Retained Earnings	46,072,926.92
	Total Category 2900 - Equity:	66,456,248.04
	Total Beginning Equity:	66,456,248.04
Total Revenue		27,852,128.22
Total Expense		20,543,173.87
Revenues Over/Under Expenses		7,308,954.35
	Total Equity and Current Surplus (Deficit):	73,765,202.39
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>98,580,344.21</u>

Balance Sheet

As Of 07/31/2024

Account	Name	Balance	
Fund: 55 - Tech Center/Advance Communications			
Assets			
Category: 1000 - Cash and Investments			
55-00-11101	Allocated Cash	212,781.90	
	Total Category 1000 - Cash and Investments:	212,781.90	
Category: 1100 - Restricted Assets			
55-00-11011	2017A Debt Certificate Principal and Inter	382,301.98	
	Total Category 1100 - Restricted Assets:	382,301.98	
Category: 1210 - Accounts Receivable			
55-00-12100	Accounts Receivable	48,468.70	
55-00-12140	Lease Receivable	1,311,227.16	
55-32-12100	Accounts Receivable	65,719.07	
	Total Category 1210 - Accounts Receivable:	1,425,414.93	
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	-2,465,759.45	
55-00-15237	General Plant Equipment	1,225,285.29	
55-00-15238	RMU Technology Center	4,427,154.42	
55-00-15300	Intangible Asset	18,368.57	
55-00-15336	Accum Amortization - Intangible Asset	-11,914.74	
55-32-15239	Accum Prov For Depreciation - Communic	-3,388,734.53	
55-32-15240	General Plant Equipment	2,292,003.90	
55-32-15241	Telecommunications	99,830.69	
55-32-15242	General Plant Fiber	1,331,829.58	
55-32-15243	Utility System	25,731.00	
55-32-15244	Furniture	5,290.40	
	Total Category 1500 - Capital Assets:	4,078,538.13	
Category: 1600 - Prepaid Expenses			
55-00-16000	Prepaid Insurance	2,110.55	
	Total Category 1600 - Prepaid Expenses:	2,110.55	
Category: 1900 - Deferred Assets			
55-00-19100	Deferred Outflows of Resources	99,442.56	
55-00-19101	Deferred Outflows - OPEB	26,650.00	
55-00-19106	Loss on Refunding	47,289.85	
55-32-19000	Deferred Outflows of Resources	172,349.10	
	Total Category 1900 - Deferred Assets:	345,731.51	
	Total Assets:	6,437,908.40	6,437,908.40
Liability			
Category: 2110 - Accounts Payable			
55-00-21300	Accounts Payable Allocation	267.19	
	Total Category 2110 - Accounts Payable:	267.19	
Category: 2200 - Accrued Payroll			
55-32-22009	Accrued Vacation	910.74	
	Total Category 2200 - Accrued Payroll:	910.74	
Category: 2600 - Deferred Revenues			
55-00-26500	Lessor Deferred Inflow	1,268,571.94	
	Total Category 2600 - Deferred Revenues:	1,268,571.94	
Category: 2700 - Long-Term Liabilities			
55-00-27305	Lease Liability	6,481.99	
55-00-27310	Notes Payable - Intergovernmental Loan	223,490.29	
55-00-27403	IMRF Payable - Net Pension Obligation	79,931.12	
55-00-27406	OPEB Liability	52,941.00	
55-00-27411	2017A Debt Certificates	1,655,000.00	
55-00-27412	2017 Debt Certificate Premium	36,194.38	

Balance Sheet**As Of 07/31/2024**

Account	Name	Balance
55-32-27312	Notes Payable - Intergovernmental Loan	185,554.13
55-32-27403	IMRF Payable - Net Pension Obligation	139,060.24
Total Category 2700 - Long-Term Liabilities:		2,378,653.15

Category: 2790 - Deferred Liabilities

55-00-26300	Deferred Inflows - OPEB	7,016.00
55-00-27905	Deferred Inflows	2,697.26
55-32-27905	Deferred Inflows	4,679.49

Total Category 2790 - Deferred Liabilities: **14,392.75****Total Liability:** **3,662,795.77****Equity****Category: 2900 - Equity**

55-00-29200	Fund Balance (Unreserved)	2,435,958.59
55-32-29500	Contributed Capital	352,922.11

Total Category 2900 - Equity: **2,788,880.70****Total Beginning Equity:** **2,788,880.70**

Total Revenue 785,505.82

Total Expense 799,273.89

Revenues Over/Under Expenses **-13,768.07****Total Equity and Current Surplus (Deficit):** **2,775,112.63****Total Liabilities, Equity and Current Surplus (Deficit):** **6,437,908.40**

Balance Sheet

As Of 07/31/2024

Account	Name	Balance	
Fund: 56 - Network Administration			
Assets			
Category: 1000 - Cash and Investments			
56-40-11101	Allocated Cash	471,759.02	
	Total Category 1000 - Cash and Investments:	471,759.02	
Category: 1500 - Capital Assets			
56-40-15165	Accumulated Provision For Depr	-22,652.10	
56-40-15245	Equipment	39,609.72	
56-40-15246	Furniture	630.26	
	Total Category 1500 - Capital Assets:	17,587.88	
Category: 1600 - Prepaid Expenses			
56-40-16000	Prepaid Insurance	8,157.60	
	Total Category 1600 - Prepaid Expenses:	8,157.60	
	Total Assets:	497,504.50	497,504.50
Liability			
Category: 2110 - Accounts Payable			
56-00-21300	Accounts Payable Allocation	11,159.90	
	Total Category 2110 - Accounts Payable:	11,159.90	
Category: 2200 - Accrued Payroll			
56-40-22009	Accrued Vacation	21,762.00	
	Total Category 2200 - Accrued Payroll:	21,762.00	
	Total Liability:	32,921.90	
Equity			
Category: 2900 - Equity			
56-00-29100	Fund Balance (Reserved)	349,275.50	
56-40-29300	Unappropriated Retained Earnings	30,839.61	
	Total Category 2900 - Equity:	380,115.11	
	Total Beginning Equity:	380,115.11	
Total Revenue		704,631.91	
Total Expense		620,164.42	
Revenues Over/Under Expenses		84,467.49	
	Total Equity and Current Surplus (Deficit):	464,582.60	
	Total Liabilities, Equity and Current Surplus (Deficit):	497,504.50	

Balance Sheet

As Of 07/31/2024

Account	Name	Balance	
Fund: 57 - Airport			
Assets			
Category: 1000 - Cash and Investments			
57-00-10100	Illinois Funds - Airport	7,559.38	
57-00-10110	Petty Cash	200.00	
57-00-11101	Allocated Cash	21,251.39	
	Total Category 1000 - Cash and Investments:	29,010.77	
Category: 1100 - Restricted Assets			
57-00-11012	Cash Held at Paying Agent	54,946.87	
	Total Category 1100 - Restricted Assets:	54,946.87	
Category: 1210 - Accounts Receivable			
57-00-12100	Accounts Receivable	271.45	
57-00-12130	Miscellaneous Accounts Receivable	34,529.18	
57-00-12140	Lease Receivable	715,128.49	
57-00-12160	Property Tax Receivable	63,403.56	
	Total Category 1210 - Accounts Receivable:	813,332.68	
Category: 1500 - Capital Assets			
57-00-15247	Land and Land Rights	1,209,901.98	
57-00-15248	Structures and Improvements	3,634,514.82	
57-00-15249	Accum Prov for Depr - Structures & Impro	-1,649,871.00	
57-00-15250	Miscellaneous Equipment	107,063.69	
57-00-15251	Accum Prov for Depr - Miscellaneous Equi	-96,376.80	
57-00-15253	Other Tangible Property	2,134,355.42	
57-00-15254	Accum Prov for Depr - Other Tangible Pro	-1,914,085.34	
	Total Category 1500 - Capital Assets:	3,425,502.77	
Category: 1600 - Prepaid Expenses			
57-00-16000	Prepaid Insurance	7,213.97	
57-00-16001	Prepaid Aviation Fuel	19,428.93	
	Total Category 1600 - Prepaid Expenses:	26,642.90	
Category: 1900 - Deferred Assets			
57-00-19101	Deferred Outflows - OPEB	5,775.00	
57-00-19109	Loss on Refunding	12,780.02	
	Total Category 1900 - Deferred Assets:	18,555.02	
	Total Assets:	4,367,991.01	4,367,991.01
Liability			
Category: 1212 - Customer Billing			
57-00-12121	Unapplied Credits	9,512.75	
	Total Category 1212 - Customer Billing:	9,512.75	
Category: 2110 - Accounts Payable			
57-00-21300	Accounts Payable Allocation	26,886.09	
	Total Category 2110 - Accounts Payable:	26,886.09	
Category: 2200 - Accrued Payroll			
57-00-22009	Accrued Vacation	4,079.31	
	Total Category 2200 - Accrued Payroll:	4,079.31	
Category: 2600 - Deferred Revenues			
57-00-26100	Deferred Revenue	73,143.51	
57-00-26500	Lessor Deferred Inflow	688,945.02	
	Total Category 2600 - Deferred Revenues:	762,088.53	
Category: 2700 - Long-Term Liabilities			
57-00-27209	2017B GO Bond	325,000.00	
57-00-27313	Interest Payable - 2017B GO Bond	4,946.88	
57-00-27403	IMRF Payable - Net Pension Obligation	45,985.75	
57-00-27406	OPEB Liability	11,470.00	
	Total Category 2700 - Long-Term Liabilities:	387,402.63	
Category: 2790 - Deferred Liabilities			
57-00-26300	Deferred Inflows - OPEB	1,520.00	

Balance Sheet**As Of 07/31/2024**

Account	Name	Balance
57-00-27900	Deferred Outflows	-58,032.37
57-00-27905	Deferred Inflows	1,567.83
Total Category 2790 - Deferred Liabilities:		-54,944.54
Total Liability:		1,135,024.77

Equity**Category: 2900 - Equity**

57-00-29200	Fund Balance (Unreserved)	802,254.00
57-00-29800	Investment - Fixed Assets	2,348,148.46
Total Category 2900 - Equity:		3,150,402.46
Total Beginning Equity:		3,150,402.46
Total Revenue		1,078,910.90
Total Expense		996,347.12
Revenues Over/Under Expenses		82,563.78
Total Equity and Current Surplus (Deficit):		3,232,966.24

Total Liabilities, Equity and Current Surplus (Deficit): 4,367,991.01

Balance Sheet

As Of 07/31/2024

Account	Name	Balance	
Fund: 58 - Railroad			
Assets			
Category: 1000 - Cash and Investments			
58-00-10100	Capital Projects Fund	400,619.92	
58-00-11002	First Mid Ag Services	622.86	
58-00-11101	Allocated Cash	180,019.74	
	Total Category 1000 - Cash and Investments:	581,262.52	
Category: 1210 - Accounts Receivable			
58-00-12105	Accounts Receivable	114,513.00	
	Total Category 1210 - Accounts Receivable:	114,513.00	
Category: 1600 - Prepaid Expenses			
58-00-16000	Prepaid Insurance	2,039.40	
	Total Category 1600 - Prepaid Expenses:	2,039.40	
	Total Assets:	697,814.92	697,814.92
Liability			
Category: 2110 - Accounts Payable			
58-00-21300	Accounts Payable Allocation	6,881.00	
	Total Category 2110 - Accounts Payable:	6,881.00	
	Total Liability:	6,881.00	
Equity			
Category: 2900 - Equity			
58-00-29200	Fund Balance (Unreserved)	475,171.29	
	Total Category 2900 - Equity:	475,171.29	
	Total Beginning Equity:	475,171.29	
Total Revenue		604,695.34	
Total Expense		388,932.71	
Revenues Over/Under Expenses		215,762.63	
	Total Equity and Current Surplus (Deficit):	690,933.92	
	Total Liabilities, Equity and Current Surplus (Deficit):	697,814.92	

Balance Sheet**As Of 07/31/2024**

Account	Name	Balance	
Fund: 59 - Golf Course			
Assets			
Category: 1000 - Cash and Investments			
59-00-10100	Central Bank Deposit Account	245,756.14	
59-00-10110	Petty Cash	600.00	
59-00-11101	Allocated Cash	-192,604.61	
	Total Category 1000 - Cash and Investments:	53,751.53	
Category: 1600 - Prepaid Expenses			
59-00-16000	Prepaid Insurance	6,327.23	
	Total Category 1600 - Prepaid Expenses:	6,327.23	
	Total Assets:	60,078.76	60,078.76
Liability			
Category: 2110 - Accounts Payable			
59-00-21200	Tax Collections Payable	242.71	
59-00-21300	Accounts Payable Allocation	13,303.93	
	Total Category 2110 - Accounts Payable:	13,546.64	
	Total Liability:	13,546.64	
Equity			
Category: 2900 - Equity			
59-00-29200	Fund Balance (Unreserved)	38,312.93	
	Total Category 2900 - Equity:	38,312.93	
	Total Beginning Equity:	38,312.93	
Total Revenue		288,235.05	
Total Expense		280,015.86	
Revenues Over/Under Expenses		8,219.19	
	Total Equity and Current Surplus (Deficit):	46,532.12	
	Total Liabilities, Equity and Current Surplus (Deficit):		60,078.76

Balance Sheet

As Of 07/31/2024

Account	Name	Balance	
Fund: 64 - Administrative Services			
Assets			
Category: 1000 - Cash and Investments			
64-00-11101	Allocated Cash	76,346.77	
	Total Category 1000 - Cash and Investments:	76,346.77	
Category: 1210 - Accounts Receivable			
64-00-12139	Trash Accounts Receivable	99,526.06	
	Total Category 1210 - Accounts Receivable:	99,526.06	
Category: 1212 - Customer Billing			
64-00-12129	Collections Receivable	11,192.72	
	Total Category 1212 - Customer Billing:	11,192.72	
Category: 1500 - Capital Assets			
64-00-15255	General Plant	282,355.15	
64-00-15256	Accum Provision For Depreciation	-127,115.11	
64-00-15257	Equipment	42,060.57	
64-00-15259	Furniture	389.90	
	Total Category 1500 - Capital Assets:	197,690.51	
Category: 1600 - Prepaid Expenses			
64-00-16000	Prepaid Insurance	16,315.21	
	Total Category 1600 - Prepaid Expenses:	16,315.21	
	Total Assets:	401,071.27	401,071.27
Liability			
Category: 2110 - Accounts Payable			
64-00-21210	Contracts Payable-Trash	106,275.09	
64-00-21300	Accounts Payable Allocation	4,499.24	
	Total Category 2110 - Accounts Payable:	110,774.33	
Category: 2200 - Accrued Payroll			
64-00-22009	Accrued Vacation	86,645.52	
	Total Category 2200 - Accrued Payroll:	86,645.52	
	Total Liability:	197,419.85	
Equity			
Category: 2900 - Equity			
64-00-29100	Fund Balance (Reserved)	142,745.43	
64-00-29300	Unappropriated Retained Earnings	-14,712.37	
	Total Category 2900 - Equity:	128,033.06	
	Total Beginning Equity:	128,033.06	
Total Revenue		966,745.57	
Total Expense		891,127.21	
Revenues Over/Under Expenses		75,618.36	
	Total Equity and Current Surplus (Deficit):	203,651.42	
	Total Liabilities, Equity and Current Surplus (Deficit):	401,071.27	401,071.27