



Rochelle, IL

# Balance Sheet

## Account Summary

As Of 03/31/2023

Account	Name	Balance
<b>Fund: 01 - General</b>		
<b>Assets</b>		
<b>Category: 1000 - Cash and Investments</b>		
<a href="#">01-00-10110</a>	Petty Cash	900.00
<a href="#">01-00-10120</a>	Flex Spending	1,625.65
<a href="#">01-00-10121</a>	Police K-9 Fund	35,694.46
<a href="#">01-00-10122</a>	Police Bond Fund	688.99
<a href="#">01-00-10123</a>	Police DUI Fund	26,912.07
<a href="#">01-00-10124</a>	Police Vehicle Fund	2,408.43
<a href="#">01-00-10125</a>	Police Drug Enforcement Fund	5,183.58
<a href="#">01-00-10126</a>	Illinois Funds - Cemetery	125,968.74
<a href="#">01-00-10127</a>	Illinois Funds - Taxes	8,087,365.34
<a href="#">01-00-11021</a>	IMET 1-3 Fund - General	3,556,033.45
<a href="#">01-00-11101</a>	Allocated Cash	-1,394,419.86
<b>Total Category 1000 - Cash and Investments:</b>		<b>10,448,360.85</b>
<b>Category: 1100 - Restricted Assets</b>		
<a href="#">01-00-11020</a>	IMET 1-3 Fund - ARPA	586,923.93
<b>Total Category 1100 - Restricted Assets:</b>		<b>586,923.93</b>
<b>Category: 1210 - Accounts Receivable</b>		
<a href="#">01-00-12130</a>	Ambulance Receivables	169,836.62
<a href="#">01-00-12131</a>	Miscellaneous Accounts Receivable	30,000.00
<a href="#">01-00-12160</a>	Property Tax Receivable	2,234,395.05
<a href="#">01-00-12161</a>	Accounts Receivable From Other Governme	942,657.83
<a href="#">01-00-12162</a>	Accounts Receivable	35,067.57
<b>Total Category 1210 - Accounts Receivable:</b>		<b>3,411,957.07</b>
<b>Category: 1212 - Customer Billing</b>		
<a href="#">01-00-12120</a>	Customer Billing	11,802.58
<b>Total Category 1212 - Customer Billing:</b>		<b>11,802.58</b>
<b>Total Assets:</b>		<b>14,459,044.43</b>
		<b>14,459,044.43</b>
<b>Liability</b>		
<b>Category: 2110 - Accounts Payable</b>		
<a href="#">01-00-21233</a>	Health Insurance Payable	-199,333.18
<a href="#">01-00-21234</a>	Life Insurance	-3,095.71
<a href="#">01-00-21262</a>	Police Bonds Payable	-778.15
<a href="#">01-00-21264</a>	Dental & Vision Insurance	-7,495.69
<a href="#">01-00-21300</a>	Accounts Payable Allocation	75,919.27
<b>Total Category 2110 - Accounts Payable:</b>		<b>-134,783.46</b>
<b>Category: 2600 - Deferred Revenues</b>		
<a href="#">01-00-26000</a>	Deferred Revenue	3,340,779.05
<b>Total Category 2600 - Deferred Revenues:</b>		<b>3,340,779.05</b>
<b>Category: 9999 - History</b>		
<a href="#">01-00-21902</a>	Ambulance Fees Payable (MEDICAID OVERP	286,622.36
<b>Total Category 9999 - History:</b>		<b>286,622.36</b>
<b>Total Liability:</b>		<b>3,492,617.95</b>
<b>Equity</b>		
<b>Category: 2900 - Equity</b>		
<a href="#">01-00-29100</a>	Fund Balance (Reserved)	184,091.58
<a href="#">01-00-29200</a>	Fund Balance (Unreserved)	10,905,471.14
<b>Total Category 2900 - Equity:</b>		<b>11,089,562.72</b>
<b>Total Beginning Equity:</b>		<b>11,089,562.72</b>

**Balance Sheet****As Of 03/31/2023**

Account	Name	Balance
Total Revenue		2,752,725.68
Total Expense		<u>2,875,861.92</u>
Revenues Over/Under Expenses		-123,136.24
Total Equity and Current Surplus (Deficit):		10,966,426.48
Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>14,459,044.43</u></u>

**Balance Sheet**

As Of 03/31/2023

Account	Name	Balance
<b>Fund: 11 - Audit</b>		
<b>Assets</b>		
<b>Category: 1000 - Cash and Investments</b>		
<a href="#">11-00-11101</a>	Allocated Cash	6,832.20
	<b>Total Category 1000 - Cash and Investments:</b>	<b>6,832.20</b>
<b>Category: 1210 - Accounts Receivable</b>		
<a href="#">11-00-12160</a>	Property Tax Receivable	28,006.19
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>28,006.19</b>
	<b>Total Assets:</b>	<b>34,838.39</b>
		<b><u>34,838.39</u></b>
<b>Liability</b>		
<b>Category: 2600 - Deferred Revenues</b>		
<a href="#">11-00-26000</a>	Deferred Revenue	28,006.19
	<b>Total Category 2600 - Deferred Revenues:</b>	<b>28,006.19</b>
	<b>Total Liability:</b>	<b>28,006.19</b>
<b>Equity</b>		
<b>Category: 2900 - Equity</b>		
<a href="#">11-00-29100</a>	Fund Balance (Reserved)	9,311.27
	<b>Total Category 2900 - Equity:</b>	<b>9,311.27</b>
	<b>Total Beginning Equity:</b>	<b>9,311.27</b>
Total Revenue		20.93
Total Expense		2,500.00
<b>Revenues Over/Under Expenses</b>		<b>-2,479.07</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>6,832.20</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u>34,838.39</u></b>

**Balance Sheet**

As Of 03/31/2023

Account	Name	Balance	
<b>Fund: 12 - Insurance</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">12-00-11101</a>	Allocated Cash	-39,865.09	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>-39,865.09</b>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">12-00-12160</a>	Property Tax Receivable	375,011.06	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>375,011.06</b>	
<b>Category: 1600 - Prepaid Expenses</b>			
<a href="#">12-00-16000</a>	Prepaid Insurance	48,305.50	
	<b>Total Category 1600 - Prepaid Expenses:</b>	<b>48,305.50</b>	
	<b>Total Assets:</b>	<b>383,451.47</b>	<b>383,451.47</b>
<b>Liability</b>			
<b>Category: 2110 - Accounts Payable</b>			
<a href="#">12-00-21300</a>	Accounts Payable Allocation	24,641.50	
	<b>Total Category 2110 - Accounts Payable:</b>	<b>24,641.50</b>	
<b>Category: 2600 - Deferred Revenues</b>			
<a href="#">12-00-26000</a>	Deferred Revenue	375,011.06	
	<b>Total Category 2600 - Deferred Revenues:</b>	<b>375,011.06</b>	
	<b>Total Liability:</b>	<b>399,652.56</b>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">12-00-29100</a>	Fund Balance (Reserved)	59,180.49	
	<b>Total Category 2900 - Equity:</b>	<b>59,180.49</b>	
	<b>Total Beginning Equity:</b>	<b>59,180.49</b>	
Total Revenue		1.58	
Total Expense		75,383.16	
Revenues Over/Under Expenses		-75,381.58	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>-16,201.09</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b>383,451.47</b>

**Balance Sheet**

As Of 03/31/2023

Account	Name	Balance	
Fund: 13 - Illinois Municipal Fund			
<b>Assets</b>			
Category: 1000 - Cash and Investments			
<a href="#">13-00-11101</a>	Allocated Cash	36,498.64	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>36,498.64</b>	
Category: 1210 - Accounts Receivable			
<a href="#">13-00-12160</a>	Property Tax Receivable	114,998.11	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>114,998.11</b>	
	<b>Total Assets:</b>	<b>151,496.75</b>	<b>151,496.75</b>
<b>Liability</b>			
Category: 2600 - Deferred Revenues			
<a href="#">13-00-26000</a>	Deferred Revenue	114,998.11	
	<b>Total Category 2600 - Deferred Revenues:</b>	<b>114,998.11</b>	
	<b>Total Liability:</b>	<b>114,998.11</b>	
<b>Equity</b>			
Category: 2900 - Equity			
<a href="#">13-00-29100</a>	Fund Balance (Reserved)	63,446.52	
	<b>Total Category 2900 - Equity:</b>	<b>63,446.52</b>	
	<b>Total Beginning Equity:</b>	<b>63,446.52</b>	
Total Revenue		112.49	
Total Expense		27,060.37	
<b>Revenues Over/Under Expenses</b>		<b>-26,947.88</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>36,498.64</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b>151,496.75</b>

**Balance Sheet**

As Of 03/31/2023

Account	Name	Balance	
<b>Fund: 14 - Social Security</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">14-00-11101</a>	Allocated Cash	-50,658.81	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>-50,658.81</b>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">14-00-12160</a>	Property Tax Receivable	239,992.35	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>239,992.35</b>	
	<b>Total Assets:</b>	<b>189,333.54</b>	<b>189,333.54</b>
<b>Liability</b>			
<b>Category: 2600 - Deferred Revenues</b>			
<a href="#">14-00-26000</a>	Deferred Revenue	239,992.35	
	<b>Total Category 2600 - Deferred Revenues:</b>	<b>239,992.35</b>	
	<b>Total Liability:</b>	<b>239,992.35</b>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">14-00-29100</a>	Fund Balance (Reserved)	3,633.14	
	<b>Total Category 2900 - Equity:</b>	<b>3,633.14</b>	
	<b>Total Beginning Equity:</b>	<b>3,633.14</b>	
Total Revenue		0.00	
Total Expense		54,291.95	
<b>Revenues Over/Under Expenses</b>		<b>-54,291.95</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>-50,658.81</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b>189,333.54</b>

**Balance Sheet**

As Of 03/31/2023

Account	Name	Balance	
<b>Fund: 15 - Ambulance</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">15-00-10130</a>	Holcomb Bank CD	600,000.00	
<a href="#">15-00-11101</a>	Allocated Cash	75,117.00	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>675,117.00</b>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">15-00-12108</a>	Interest & Dividends Receivable	5,030.14	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>5,030.14</b>	
	<b>Total Assets:</b>	<b>680,147.14</b>	<b>680,147.14</b>
<b>Liability</b>			
	<b>Total Liability:</b>	<b>0.00</b>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">15-00-29100</a>	Fund Balance (Reserved)	620,570.39	
	<b>Total Category 2900 - Equity:</b>	<b>620,570.39</b>	
	<b>Total Beginning Equity:</b>	<b>620,570.39</b>	
Total Revenue		59,576.75	
Total Expense		0.00	
<b>Revenues Over/Under Expenses</b>		<b>59,576.75</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>680,147.14</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b>680,147.14</b>

**Balance Sheet**

As Of 03/31/2023

Account	Name	Balance	
<b>Fund: 17 - Motor Fuel Tax</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">17-00-10100</a>	Illinois Funds - Motor Fuel Tax	946,696.26	
<a href="#">17-00-11101</a>	Allocated Cash	366,289.94	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>1,312,986.20</b>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">17-00-12163</a>	Accounts Receivable From Other Governme	36,868.13	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>36,868.13</b>	
	<b>Total Assets:</b>	<b>1,349,854.33</b>	<b>1,349,854.33</b>
<b>Liability</b>			
	<b>Total Liability:</b>	<b>0.00</b>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">17-00-29100</a>	Fund Balance (Reserved)	1,242,305.53	
	<b>Total Category 2900 - Equity:</b>	<b>1,242,305.53</b>	
	<b>Total Beginning Equity:</b>	<b>1,242,305.53</b>	
Total Revenue		107,548.80	
Total Expense		0.00	
<b>Revenues Over/Under Expenses</b>		<b>107,548.80</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>1,349,854.33</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b>1,349,854.33</b>



# Balance Sheet

As Of 03/31/2023

Account	Name	Balance	
<b>Fund: 18 - Utility Tax</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">18-00-11101</a>	Allocated Cash	1,756,597.34	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>1,756,597.34</b>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">18-00-12168</a>	Utility Tax Receivable	69,261.78	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>69,261.78</b>	
	<b>Total Assets:</b>	<b>1,825,859.12</b>	<b>1,825,859.12</b>
<b>Liability</b>			
	<b>Total Liability:</b>	<b>0.00</b>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">18-00-29200</a>	Fund Balance (Reserved)	1,576,322.25	
	<b>Total Category 2900 - Equity:</b>	<b>1,576,322.25</b>	
	<b>Total Beginning Equity:</b>	<b>1,576,322.25</b>	
Total Revenue		249,536.87	
Total Expense		0.00	
<b>Revenues Over/Under Expenses</b>		<b>249,536.87</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>1,825,859.12</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b>1,825,859.12</b>

# Balance Sheet

As Of 03/31/2023

Account	Name	Balance	
Fund: 19 - Hotel-Motel Tax			
Assets			
Category: 1000 - Cash and Investments			
<a href="#">19-00-11101</a>	Allocated Cash	382,102.71	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>382,102.71</b>	
Category: 1210 - Accounts Receivable			
<a href="#">19-00-12100</a>	Accounts Receivable	21,756.96	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>21,756.96</b>	
	<b>Total Assets:</b>	<b>403,859.67</b>	<b>403,859.67</b>
Liability			
Category: 2110 - Accounts Payable			
<a href="#">19-00-21300</a>	Accounts Payable Allocation	1,899.74	
	<b>Total Category 2110 - Accounts Payable:</b>	<b>1,899.74</b>	
	<b>Total Liability:</b>	<b>1,899.74</b>	
Equity			
Category: 2900 - Equity			
<a href="#">19-00-29100</a>	Fund Balance (Reserved)	408,712.21	
	<b>Total Category 2900 - Equity:</b>	<b>408,712.21</b>	
	<b>Total Beginning Equity:</b>	<b>408,712.21</b>	
Total Revenue		54,431.31	
Total Expense		61,183.59	
Revenues Over/Under Expenses		-6,752.28	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>401,959.93</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b>403,859.67</b>

# Balance Sheet

As Of 03/31/2023

Account	Name	Balance	
Fund: 20 - Sales Tax			
Assets			
Category: 1000 - Cash and Investments			
<a href="#">20-00-10100</a>	Illinois Funds - Non Home Rule Sales Tax	3,078,685.14	
<a href="#">20-00-11101</a>	Allocated Cash	-2,086,458.11	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>992,227.03</b>	
Category: 1210 - Accounts Receivable			
<a href="#">20-00-12167</a>	Sales Tax Receivable	393,879.02	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>393,879.02</b>	
	<b>Total Assets:</b>	<b>1,386,106.05</b>	<b>1,386,106.05</b>
Liability			
	<b>Total Liability:</b>	<b>0.00</b>	
Equity			
Category: 2900 - Equity			
<a href="#">20-00-29200</a>	Fund Balance (Reserved)	1,007,812.82	
	<b>Total Category 2900 - Equity:</b>	<b>1,007,812.82</b>	
	<b>Total Beginning Equity:</b>	<b>1,007,812.82</b>	
Total Revenue		425,793.22	
Total Expense		47,499.99	
<b>Revenues Over/Under Expenses</b>		<b>378,293.23</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>1,386,106.05</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b>1,386,106.05</b>

**Balance Sheet**

As Of 03/31/2023

Account	Name	Balance	
Fund: 21 - Lighthouse Pointe TIF			
Assets			
Category: 1000 - Cash and Investments			
<a href="#">21-00-11101</a>	Allocated Cash	856,692.90	
	Total Category 1000 - Cash and Investments:	856,692.90	
	Total Assets:	856,692.90	856,692.90
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
<a href="#">21-00-29200</a>	Fund Balance (Reserved)	903,331.60	
	Total Category 2900 - Equity:	903,331.60	
	Total Beginning Equity:	903,331.60	
Total Revenue		2,193.60	
Total Expense		48,832.30	
Revenues Over/Under Expenses		-46,638.70	
	Total Equity and Current Surplus (Deficit):	856,692.90	
	Total Liabilities, Equity and Current Surplus (Deficit):		856,692.90

# Balance Sheet

As Of 03/31/2023

Account	Name	Balance	
Fund: 22 - Foreign Fire Insurance			
Assets			
Category: 1000 - Cash and Investments			
<a href="#">22-00-10100</a>	Foreign Fire Insurance	38,273.93	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>38,273.93</b>	
	<b>Total Assets:</b>	<b>38,273.93</b>	<b>38,273.93</b>
Liability			
	<b>Total Liability:</b>	<b>0.00</b>	
Equity			
Category: 2900 - Equity			
<a href="#">22-00-29100</a>	Fund Balance (Reserved)	40,240.21	
	<b>Total Category 2900 - Equity:</b>	<b>40,240.21</b>	
	<b>Total Beginning Equity:</b>	<b>40,240.21</b>	
Total Revenue		142.73	
Total Expense		2,109.01	
<b>Revenues Over/Under Expenses</b>		<b>-1,966.28</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>38,273.93</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b>38,273.93</b>

**Balance Sheet**

As Of 03/31/2023

Account	Name	Balance
Fund: 23 - Downtown & Southern Gateway TIF		
Assets		
Category: 1000 - Cash and Investments		
<a href="#">23-00-11101</a>	Allocated Cash	338,314.43
	Total Category 1000 - Cash and Investments:	338,314.43
	Total Assets:	338,314.43
		<u>338,314.43</u>
Liability		
Category: 2110 - Accounts Payable		
<a href="#">23-00-21300</a>	Accounts Payable Allocation	675.00
	Total Category 2110 - Accounts Payable:	675.00
	Total Liability:	675.00
Equity		
Category: 2900 - Equity		
<a href="#">23-00-29200</a>	Fund Balance (Reserved)	350,511.89
	Total Category 2900 - Equity:	350,511.89
	Total Beginning Equity:	350,511.89
Total Revenue		844.54
Total Expense		13,717.00
Revenues Over/Under Expenses		-12,872.46
	Total Equity and Current Surplus (Deficit):	337,639.43
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>338,314.43</u>

**Balance Sheet**

As Of 03/31/2023

Account	Name	Balance	
<b>Fund: 24 - Overweight Truck Permit</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">24-00-10130</a>	Holcomb Bank CD	50,000.00	
<a href="#">24-00-11101</a>	Allocated Cash	13,845.90	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>63,845.90</b>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">24-00-12108</a>	Interest & Dividends Receivable	419.19	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>419.19</b>	
	<b>Total Assets:</b>	<b>64,265.09</b>	<b>64,265.09</b>
<b>Liability</b>			
	<b>Total Liability:</b>	<b>0.00</b>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">24-00-29200</a>	Fund Balance (Reserved)	61,001.96	
	<b>Total Category 2900 - Equity:</b>	<b>61,001.96</b>	
	<b>Total Beginning Equity:</b>	<b>61,001.96</b>	
Total Revenue		6,263.13	
Total Expense		3,000.00	
<b>Revenues Over/Under Expenses</b>		<b>3,263.13</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>64,265.09</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b>64,265.09</b>

# Balance Sheet

As Of 03/31/2023

Account	Name	Balance	
Fund: 25 - Northern Gateway TIF			
Assets			
Category: 1000 - Cash and Investments			
<a href="#">25-00-11101</a>	Allocated Cash	27,504.70	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>27,504.70</b>	
	<b>Total Assets:</b>	<b>27,504.70</b>	<b>27,504.70</b>
Liability			
	<b>Total Liability:</b>	<b>0.00</b>	
Equity			
Category: 2900 - Equity			
<a href="#">25-00-29200</a>	Fund Balance (Reserved)	27,481.76	
	<b>Total Category 2900 - Equity:</b>	<b>27,481.76</b>	
	<b>Total Beginning Equity:</b>	<b>27,481.76</b>	
Total Revenue		67.94	
Total Expense		45.00	
<b>Revenues Over/Under Expenses</b>		<b>22.94</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>27,504.70</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b>27,504.70</b>



# Balance Sheet

As Of 03/31/2023

Account	Name	Balance	
<b>Fund: 36 - Capital Improvement</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">36-00-11101</a>	Allocated Cash	-352,969.41	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>-352,969.41</b>	
<b>Category: 1100 - Restricted Assets</b>			
<a href="#">36-00-11000</a>	Residential Developers of IL Escrow CD	39,263.12	
<a href="#">36-00-11003</a>	Cash Held at Paying Agent	609,400.00	
	<b>Total Category 1100 - Restricted Assets:</b>	<b>648,663.12</b>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">36-00-12108</a>	Interest & Dividends Receivable	122.15	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>122.15</b>	
	<b>Total Assets:</b>	<b>295,815.86</b>	<b>295,815.86</b>
<b>Liability</b>			
<b>Category: 2110 - Accounts Payable</b>			
<a href="#">36-00-21100</a>	Accounts Payable	68,350.97	
	<b>Total Category 2110 - Accounts Payable:</b>	<b>68,350.97</b>	
<b>Category: 2500 - Deposits Payable</b>			
<a href="#">36-00-25000</a>	Developer Deposits	36,506.20	
	<b>Total Category 2500 - Deposits Payable:</b>	<b>36,506.20</b>	
	<b>Total Liability:</b>	<b>104,857.17</b>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">36-00-29100</a>	Fund Balance (Reserved)	215,743.68	
	<b>Total Category 2900 - Equity:</b>	<b>215,743.68</b>	
	<b>Total Beginning Equity:</b>	<b>215,743.68</b>	
Total Revenue		48.46	
Total Expense		24,833.45	
<b>Revenues Over/Under Expenses</b>		<b>-24,784.99</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>190,958.69</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b>295,815.86</b>

**Balance Sheet**

As Of 03/31/2023

Account	Name	Balance	
Fund: 37 - Stormwater			
Assets			
Category: 1000 - Cash and Investments			
<a href="#">37-00-11101</a>	Allocated Cash	172,010.18	
	Total Category 1000 - Cash and Investments:	172,010.18	
	Total Assets:	172,010.18	172,010.18
Liability			
Category: 2110 - Accounts Payable			
<a href="#">37-00-21300</a>	Accounts Payable Allocation	150.00	
	Total Category 2110 - Accounts Payable:	150.00	
	Total Liability:	150.00	
Equity			
Category: 2900 - Equity			
<a href="#">37-00-29200</a>	Fund Balance (Unreserved)	171,435.48	
	Total Category 2900 - Equity:	171,435.48	
	Total Beginning Equity:	171,435.48	
Total Revenue		574.70	
Total Expense		150.00	
Revenues Over/Under Expenses		424.70	
	Total Equity and Current Surplus (Deficit):	171,860.18	
	Total Liabilities, Equity and Current Surplus (Deficit):		172,010.18

# Balance Sheet

As Of 03/31/2023

Account	Name	Balance	
<b>Fund: 51 - Water</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">51-00-11101</a>	Allocated Cash	1,670,968.13	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>1,670,968.13</b>	
<b>Category: 1100 - Restricted Assets</b>			
<a href="#">51-00-11004</a>	IEPA L17-4882 Principal and Interest	97,249.54	
	<b>Total Category 1100 - Restricted Assets:</b>	<b>97,249.54</b>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">51-00-12130</a>	Miscellaneous Accounts Receivable	130.00	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>130.00</b>	
<b>Category: 1212 - Customer Billing</b>			
<a href="#">51-00-12120</a>	Customer Billing	860,372.25	
<a href="#">51-00-12125</a>	Unbilled Accounts Receivable	50,352.00	
	<b>Total Category 1212 - Customer Billing:</b>	<b>910,724.25</b>	
<b>Category: 1430 - 1430</b>			
<a href="#">51-00-14300</a>	Accum Prov For Uncollectible	-217,370.71	
	<b>Total Category 1430 - 1430:</b>	<b>-217,370.71</b>	
<b>Category: 1500 - Capital Assets</b>			
<a href="#">51-00-15100</a>	General Plant	692,799.66	
<a href="#">51-00-15101</a>	Land and Land Rights	257,914.69	
<a href="#">51-00-15102</a>	Water Well # 11	4,537,805.60	
<a href="#">51-00-15103</a>	Dist Reservoirs & Standpipes	953,208.22	
<a href="#">51-00-15104</a>	Services	560,664.29	
<a href="#">51-00-15105</a>	Water Mains	13,254,650.14	
<a href="#">51-00-15106</a>	UPIS-Transportation Equipment	59,363.49	
<a href="#">51-00-15107</a>	Water Valves	241,607.49	
<a href="#">51-00-15108</a>	Water Hydrants	421,495.10	
<a href="#">51-00-15109</a>	Water Well # 4	2,639,352.07	
<a href="#">51-00-15110</a>	Water Well # 10	1,203,126.25	
<a href="#">51-00-15111</a>	Miscellaneous Equipment	131,374.80	
<a href="#">51-00-15112</a>	Water Well # 12	7,621,222.67	
<a href="#">51-00-15113</a>	Water Well # 9	31,639.81	
<a href="#">51-00-15114</a>	Land and Land Rights	14,610.47	
<a href="#">51-00-15115</a>	Meters	887,620.67	
<a href="#">51-00-15116</a>	Communication Equipment	17,599.00	
<a href="#">51-00-15120</a>	Construction Work in Progress	198,006.56	
<a href="#">51-00-15122</a>	Completed Const Not Classified	2,730,126.51	
<a href="#">51-00-15123</a>	Accumulated Provision For Depr	-12,638,007.80	
<a href="#">51-00-15124</a>	Water Well #8	256,891.10	
<a href="#">51-00-15900</a>	Asset Retirement Obligation	-465,300.00	
	<b>Total Category 1500 - Capital Assets:</b>	<b>23,607,770.79</b>	
<b>Category: 1600 - Prepaid Expenses</b>			
<a href="#">51-00-16000</a>	Prepaid Insurance	23,727.41	
	<b>Total Category 1600 - Prepaid Expenses:</b>	<b>23,727.41</b>	
<b>Category: 1900 - Deferred Assets</b>			
<a href="#">51-00-19100</a>	Deferred Outflows of Resources	62,263.09	
<a href="#">51-00-19101</a>	Deferred Outflows - OPEB	7,933.00	
<a href="#">51-00-19102</a>	Deferred Outflows - ARO	454,773.18	
	<b>Total Category 1900 - Deferred Assets:</b>	<b>524,969.27</b>	
	<b>Total Assets:</b>	<b>26,618,168.68</b>	<b>26,618,168.68</b>
<b>Liability</b>			
<b>Category: 2110 - Accounts Payable</b>			
<a href="#">51-00-21300</a>	Accounts Payable Allocation	113,951.55	
	<b>Total Category 2110 - Accounts Payable:</b>	<b>113,951.55</b>	

# Balance Sheet

As Of 03/31/2023

Account	Name	Balance
<b>Category: 2200 - Accrued Payroll</b>		
<a href="#">51-00-22009</a>	Accrued Vacation	52,215.57
	<b>Total Category 2200 - Accrued Payroll:</b>	<b>52,215.57</b>
<b>Category: 2700 - Long-Term Liabilities</b>		
<a href="#">51-00-27102</a>	IEPA Loan - Well #12 and Tower L174882	2,769,213.55
<a href="#">51-00-27103</a>	IEPA Loan - Well #11 Radium Removal L1754	2,298,421.27
<a href="#">51-00-27104</a>	IEPA Loan - Well #12 Radium Removal L1754	1,397,465.44
<a href="#">51-00-27303</a>	Interest Payable-IEPA L174882	4,292.28
<a href="#">51-00-27304</a>	Interest Payable-IEPA L175426	11,781.38
<a href="#">51-00-27305</a>	Interest Payable-IEPA L175571	1,607.09
<a href="#">51-00-27403</a>	IMRF Payable - Net Pension Obligation	-92,728.78
<a href="#">51-00-27406</a>	OPEB Liability	31,055.00
	<b>Total Category 2700 - Long-Term Liabilities:</b>	<b>6,421,107.23</b>
<b>Category: 2790 - Deferred Liabilities</b>		
<a href="#">51-00-26300</a>	Deferred Inflows - OPEB	1,801.00
<a href="#">51-00-27905</a>	Deferred Inflows	190,849.50
	<b>Total Category 2790 - Deferred Liabilities:</b>	<b>192,650.50</b>
	<b>Total Liability:</b>	<b>6,779,924.85</b>
<b>Equity</b>		
<b>Category: 2900 - Equity</b>		
<a href="#">51-00-29100</a>	Fund Balance (Reserved)	-1,445,340.74
<a href="#">51-00-29300</a>	Unappropriated Retained Earnings	20,576,084.04
<a href="#">51-00-29500</a>	Contributions In Aid Of Construction	224,179.33
<a href="#">51-00-29501</a>	Accum Amort of Contribution in Aid of Cons	-40,491.28
	<b>Total Category 2900 - Equity:</b>	<b>19,314,431.35</b>
	<b>Total Beginning Equity:</b>	<b>19,314,431.35</b>
Total Revenue		1,338,503.34
Total Expense		814,690.86
<b>Revenues Over/Under Expenses</b>		<b>523,812.48</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>19,838,243.83</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u>26,618,168.68</u></b>

# Balance Sheet

As Of 03/31/2023

Account	Name	Balance
<b>Fund: 52 - Water Reclamation</b>		
<b>Assets</b>		
<b>Category: 1000 - Cash and Investments</b>		
<a href="#">52-50-10110</a>	Petty Cash	100.00
<a href="#">52-50-11002</a>	First State Bank CD	275,572.82
<a href="#">52-50-11006</a>	Stillman Bank 6 m CD	3,000,000.00
<a href="#">52-50-11101</a>	Allocated Cash	1,235,563.09
<b>Total Category 1000 - Cash and Investments:</b>		<b>4,511,235.91</b>
<b>Category: 1100 - Restricted Assets</b>		
<a href="#">52-50-11007</a>	IEPA Savings	39,668.68
<b>Total Category 1100 - Restricted Assets:</b>		<b>39,668.68</b>
<b>Category: 1210 - Accounts Receivable</b>		
<a href="#">52-50-12108</a>	Interest & Dividends Receivable	40,508.44
<a href="#">52-50-12130</a>	Miscellaneous Accounts Receivable	370.00
<b>Total Category 1210 - Accounts Receivable:</b>		<b>40,878.44</b>
<b>Category: 1212 - Customer Billing</b>		
<a href="#">52-50-12120</a>	Customer Billing	617,322.44
<a href="#">52-50-12125</a>	Unbilled Accounts Receivable	62,314.00
<b>Total Category 1212 - Customer Billing:</b>		<b>679,636.44</b>
<b>Category: 1290 - Special Assessments</b>		
<a href="#">52-50-12900</a>	Special Assessments - Deferred	99,735.46
<b>Total Category 1290 - Special Assessments:</b>		<b>99,735.46</b>
<b>Category: 1430 - 1430</b>		
<a href="#">52-50-14300</a>	Accum Prov For Uncollectible	-68,212.58
<b>Total Category 1430 - 1430:</b>		<b>-68,212.58</b>
<b>Category: 1500 - Capital Assets</b>		
<a href="#">52-50-15000</a>	Utility Plant in Service	814,519.64
<a href="#">52-50-15124</a>	Utility Plant in Service - General Plant	4,227,742.16
<a href="#">52-50-15125</a>	Utility Plant in Service - Treatment Plant	19,129,954.57
<a href="#">52-50-15126</a>	Utility Plant in Service - Lift Stations	1,526,844.49
<a href="#">52-50-15127</a>	Utility Plant in Service - Manholes	688,586.64
<a href="#">52-50-15128</a>	Treatment Plant Equipment	894,198.59
<a href="#">52-50-15129</a>	Southview Lift Station	10,876.34
<a href="#">52-50-15130</a>	1st Avenue Lift Station	223,073.60
<a href="#">52-50-15131</a>	Wiscold Lift Station	2,366.54
<a href="#">52-50-15132</a>	Route 38 Lift Station	251,712.01
<a href="#">52-50-15133</a>	Akeson Park Lift Station	328,680.00
<a href="#">52-50-15134</a>	Treatment Plant Domestic Lift Station	236,550.00
<a href="#">52-50-15135</a>	Veteran's Parkway Replacement	532,645.50
<a href="#">52-50-15136</a>	Westwood Sewer Extension	945,362.52
<a href="#">52-50-15137</a>	Squires Landing	1,820.19
<a href="#">52-50-15138</a>	Janet Avenue Sewer Replacement	4,500.00
<a href="#">52-50-15139</a>	Sewer Mains	6,477,787.03
<a href="#">52-50-15140</a>	West Side Sewer Interceptor	2,471,888.02
<a href="#">52-50-15141</a>	West Side Sewer Interceptor Manholes	603,934.41
<a href="#">52-50-15142</a>	Intermodal Interceptor	3,000,696.96
<a href="#">52-50-15143</a>	Lakeview Sewer Lining	515,126.63
<a href="#">52-50-15144</a>	First Avenue Upgrade	957,374.12
<a href="#">52-50-15145</a>	Ritchie Court Sewer	103,718.14
<a href="#">52-50-15146</a>	Land and Land Rights	160,938.40
<a href="#">52-50-15147</a>	Structures and Improvements	378,256.52
<a href="#">52-50-15149</a>	Gravity Collection Sewers	23,654.27
<a href="#">52-50-15150</a>	Meters	221,174.17
<a href="#">52-50-15151</a>	Office Furniture and Equipment	8,417.00
<a href="#">52-50-15152</a>	Laboratory Equipment	2,284.97
<a href="#">52-50-15153</a>	Communication Equipment	93,443.89
<a href="#">52-50-15157</a>	Construction Work in Progress	574,563.38
<a href="#">52-50-15160</a>	SCADA System	7,495.17
<a href="#">52-50-15161</a>	Membrane - Air Diffusers	6,533.92

## Balance Sheet

As Of 03/31/2023

Account	Name	Balance
<a href="#">52-50-15162</a>	Pumps and Control Panels	22,689.78
<a href="#">52-50-15163</a>	One Ton Truck	41,432.31
<a href="#">52-50-15164</a>	Completed Const Not Classified	7,329,586.38
<a href="#">52-50-15165</a>	Accumulated Provision For Depr	-30,826,485.54
<a href="#">52-50-15166</a>	Transportation	55,114.00
<b>Total Category 1500 - Capital Assets:</b>		<b>22,049,056.72</b>
<b>Category: 1600 - Prepaid Expenses</b>		
<a href="#">52-50-16000</a>	Prepaid Insurance	22,383.04
<b>Total Category 1600 - Prepaid Expenses:</b>		<b>22,383.04</b>
<b>Category: 1900 - Deferred Assets</b>		
<a href="#">52-50-19100</a>	Deferred Outflows of Resources	164,060.12
<a href="#">52-50-19101</a>	Deferred Outflows - OPEB	21,274.00
<b>Total Category 1900 - Deferred Assets:</b>		<b>185,334.12</b>
<b>Total Assets:</b>		<b>27,559,716.23</b>
		<b>27,559,716.23</b>

## Liability

<b>Category: 2110 - Accounts Payable</b>		
<a href="#">52-00-21300</a>	Accounts Payable Allocation	67,703.29
<a href="#">52-50-21100</a>	Accounts Payable	11,261.24
<b>Total Category 2110 - Accounts Payable:</b>		<b>78,964.53</b>
<b>Category: 2200 - Accrued Payroll</b>		
<a href="#">52-50-22009</a>	Accrued Vacation	24,404.18
<b>Total Category 2200 - Accrued Payroll:</b>		<b>24,404.18</b>
<b>Category: 2700 - Long-Term Liabilities</b>		
<a href="#">52-50-27105</a>	IEPA Loan - Askvig L1726800	165,285.55
<a href="#">52-50-27306</a>	Interest Payable Accrued-IEPA WWTP Upgra	22,865.67
<a href="#">52-50-27307</a>	Interest Payable Accrued-IEPA Askvig	344.35
<a href="#">52-50-27403</a>	IMRF Payable - Net Pension Obligation	-253,663.68
<a href="#">52-50-27406</a>	OPEB Liability	83,285.00
<a href="#">52-50-27409</a>	IEPA L175516 Water Recl Plant Improvemen	4,601,434.86
<b>Total Category 2700 - Long-Term Liabilities:</b>		<b>4,619,551.75</b>
<b>Category: 2790 - Deferred Liabilities</b>		
<a href="#">52-50-26300</a>	Deferred Inflows - OPEB	4,828.00
<a href="#">52-50-27905</a>	Deferred Inflows	511,720.08
<b>Total Category 2790 - Deferred Liabilities:</b>		<b>516,548.08</b>
<b>Total Liability:</b>		<b>5,239,468.54</b>

## Equity

<b>Category: 2900 - Equity</b>		
<a href="#">52-50-29100</a>	Fund Balance (Reserved)	-2,352,012.09
<a href="#">52-50-29300</a>	Unappropriated Retained Earnings	17,250,888.74
<a href="#">52-50-29510</a>	Contribution In Aid Of Const	687,662.79
<a href="#">52-50-29511</a>	CIAC-Pumping Structures	72,130.24
<a href="#">52-50-29512</a>	CIAC-Treatment Structures	5,130,229.31
<a href="#">52-50-29513</a>	CIAC-Disposal Structures	257,535.89
<a href="#">52-50-29514</a>	CIAC-General Plant Structures	1,719,759.69
<a href="#">52-50-29515</a>	CIAC-Pumping Equipment	6,590.49
<a href="#">52-50-29516</a>	CIAC-Treatment Equipment	1,463,337.97
<a href="#">52-50-29517</a>	CIAC-Disposal Equipment	647,356.35
<a href="#">52-50-29518</a>	CIAC-Distribution Main	11,177.00
<a href="#">52-50-29550</a>	Acc Amort CAOC-Services	-116,276.00
<a href="#">52-50-29551</a>	Acc Amort CIAC-Pumping Struct	-17,123.88
<a href="#">52-50-29552</a>	Acc Amort CIAC-Treatmnt Struct	-1,217,941.92
<a href="#">52-50-29553</a>	Acc Amort CIAC-Disposal Struct	-61,140.12
<a href="#">52-50-29554</a>	Acc Amort CIAC-Gen Plt Struct	-408,279.12
<a href="#">52-50-29555</a>	Acc Amort CIAC-Pumping Equip	-3,752.70
<a href="#">52-50-29556</a>	Acc Amort CIAC-Treatment Plant	-833,302.86
<a href="#">52-50-29557</a>	Acc Amort CIAC-Disposal Equip	-368,639.22

**Balance Sheet**

As Of 03/31/2023

Account	Name	Balance
<a href="#">52-50-29558</a>	Acc Amort CIAC-Dist Main	-558.96
	<b>Total Category 2900 - Equity:</b>	<b>21,867,641.60</b>
	<b>Total Beginning Equity:</b>	<b>21,867,641.60</b>
Total Revenue		1,553,128.32
Total Expense		1,100,522.23
<b>Revenues Over/Under Expenses</b>		<b>452,606.09</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>22,320,247.69</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u>27,559,716.23</u></b>

# Balance Sheet

As Of 03/31/2023

Account	Name	Balance
<b>Fund: 53 - Solid Waste</b>		
<b>Assets</b>		
<b>Category: 1000 - Cash and Investments</b>		
<a href="#">53-00-10130</a>	Holcomb Bank Money Market	2,509,822.02
<a href="#">53-00-10131</a>	Illinois Funds - Solid Waste	1,144,397.78
<a href="#">53-00-11101</a>	Allocated Cash	126,911.68
<b>Total Category 1000 - Cash and Investments:</b>		<b>3,781,131.48</b>
<b>Category: 1210 - Accounts Receivable</b>		
<a href="#">53-00-12100</a>	Accounts Receivable	118,964.86
<b>Total Category 1210 - Accounts Receivable:</b>		<b>118,964.86</b>
<b>Category: 1500 - Capital Assets</b>		
<a href="#">53-00-15167</a>	Land & Land Rights	708,562.77
<a href="#">53-00-15168</a>	Structures & Improvements	22,694.61
<a href="#">53-00-15169</a>	Structures & Improvements - Accum Deprec	-22,694.61
<a href="#">53-00-15170</a>	Miscellaneous Equipment	370,103.79
<a href="#">53-00-15171</a>	Miscellaneous Equipment - Accum Deprecia	-301,706.18
<a href="#">53-00-15172</a>	Other Tangible Property	125,386.27
<a href="#">53-00-15173</a>	Other Tangible Property - Accum Depreciati	-125,386.27
<b>Total Category 1500 - Capital Assets:</b>		<b>776,960.38</b>
<b>Category: 1600 - Prepaid Expenses</b>		
<a href="#">53-00-16000</a>	Prepaid Insurance	13,496.50
<b>Total Category 1600 - Prepaid Expenses:</b>		<b>13,496.50</b>
<b>Total Assets:</b>		<b>4,690,553.22</b>
		<b><u>4,690,553.22</u></b>
<b>Liability</b>		
<b>Category: 2410 - Other Liabilities</b>		
<a href="#">53-00-24100</a>	Investment - General Fund	180,780.61
<b>Total Category 2410 - Other Liabilities:</b>		<b>180,780.61</b>
<b>Total Liability:</b>		<b>180,780.61</b>
<b>Equity</b>		
<b>Category: 2900 - Equity</b>		
<a href="#">53-00-29200</a>	Fund Balance (Unreserved)	4,663,489.46
<b>Total Category 2900 - Equity:</b>		<b>4,663,489.46</b>
<b>Total Beginning Equity:</b>		<b>4,663,489.46</b>
Total Revenue		189,561.09
Total Expense		343,277.94
Revenues Over/Under Expenses		-153,716.85
<b>Total Equity and Current Surplus (Deficit):</b>		<b>4,509,772.61</b>
<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>4,690,553.22</u></b>



# Balance Sheet

As Of 03/31/2023

Account	Name	Balance
<b>Fund: 54 - Electric</b>		
<b>Assets</b>		
<b>Category: 1000 - Cash and Investments</b>		
<a href="#">54-00-11101</a>	Allocated Cash	2,561,929.42
<a href="#">54-60-10110</a>	Petty Cash	200.00
<a href="#">54-90-10110</a>	Petty Cash	1,150.00
<a href="#">54-90-10132</a>	IMET 1-3 Year Fund	4,766,800.89
<a href="#">54-90-10133</a>	Central Bank Investment	4,681,284.11
<a href="#">54-90-10144</a>	Stillman Bank 12 m CD	5,000,000.00
<b>Total Category 1000 - Cash and Investments:</b>		<b>17,011,364.42</b>
<b>Category: 1100 - Restricted Assets</b>		
<a href="#">54-90-11010</a>	Other Special Deposits (PJM Collateral)	594,141.67
<a href="#">54-90-11016</a>	2021-2022 Electric Bond	4,564,720.66
<b>Total Category 1100 - Restricted Assets:</b>		<b>5,158,862.33</b>
<b>Category: 1210 - Accounts Receivable</b>		
<a href="#">54-90-12108</a>	Interest & Dividends Receivable	65,013.71
<a href="#">54-90-12131</a>	Miscellaneous Accounts Receivable	2,194.63
<a href="#">54-90-12164</a>	Accounts Receivable from Other Funds	409,044.42
<b>Total Category 1210 - Accounts Receivable:</b>		<b>476,252.76</b>
<b>Category: 1212 - Customer Billing</b>		
<a href="#">54-90-12120</a>	Customer Billing	6,434,361.00
<a href="#">54-90-12121</a>	Unapplied Credits	-118,128.10
<a href="#">54-90-12122</a>	Rochelle City Tax Receivable	77,327.62
<a href="#">54-90-12123</a>	Public Utilities Tax Receivable	215,384.43
<a href="#">54-90-12124</a>	Hillcrest Tax Receivable	4,270.70
<a href="#">54-90-12125</a>	Unbilled Accounts Receivable	223,755.00
<a href="#">54-90-12126</a>	Contract Payments Receivable	51,444.55
<b>Total Category 1212 - Customer Billing:</b>		<b>6,888,415.20</b>
<b>Category: 1430 - 1430</b>		
<a href="#">54-90-14300</a>	Accumulated Provision For Uncollectible	-1,248,329.67
<b>Total Category 1430 - 1430:</b>		<b>-1,248,329.67</b>
<b>Category: 1500 - Capital Assets</b>		
<a href="#">54-10-15174</a>	Diesel Prime Movers	193,731.77
<a href="#">54-10-15175</a>	Office Furniture & Equipment	573,254.41
<a href="#">54-10-15176</a>	Transportation Equipment	41,296.05
<a href="#">54-10-15177</a>	Diesel Stores Equipment	25,353.95
<a href="#">54-10-15178</a>	Completed Construction Not Classified - Ger	12,792,871.47
<a href="#">54-10-15180</a>	Accumulated Provision For Depr - Generatio	-7,802,852.92
<a href="#">54-10-15181</a>	Accumulated Provision For Depr - Peaker	-880,046.15
<a href="#">54-10-15182</a>	Solar Gas Turbine	2,684,186.97
<a href="#">54-10-15183</a>	Accumulated Provision For Depr - Gas Turbii	-2,684,187.09
<a href="#">54-10-15184</a>	Completed Construction Not Classified - Pea	880,045.78
<a href="#">54-60-15001</a>	Construction Work in Progress	-7,482,126.97
<a href="#">54-60-15184</a>	Land & Land Rights	939,044.69
<a href="#">54-60-15185</a>	Structures & Improvements	21,666,875.83
<a href="#">54-60-15186</a>	Equipment	5,129,376.72
<a href="#">54-60-15187</a>	Poles, Towers & Fixtures	5,020,518.11
<a href="#">54-60-15188</a>	Overhead Conductors & Devices	10,556,267.14
<a href="#">54-60-15189</a>	Underground Conductors and Devices	21,300,400.50
<a href="#">54-60-15190</a>	Services	3,482,728.29
<a href="#">54-60-15191</a>	Meters	1,256,151.93
<a href="#">54-60-15192</a>	Security Lights	243,636.42
<a href="#">54-60-15193</a>	Street Lights and Signal System	2,338,793.50
<a href="#">54-60-15194</a>	Structures and Improvements	232,630.77
<a href="#">54-60-15195</a>	Office Furniture and Equipment	299,596.73
<a href="#">54-60-15196</a>	Transportation Equipment	1,473,283.71
<a href="#">54-60-15197</a>	Stores Equipment	10,388.28
<a href="#">54-60-15198</a>	Tools, Shop and Garage Equipment	134,468.59
<a href="#">54-60-15199</a>	Laboratory Equipment	40,630.78

# Balance Sheet

As Of 03/31/2023

Account	Name	Balance	
<a href="#">54-60-15200</a>	Power Operated Equipment	32,981.00	
<a href="#">54-60-15201</a>	Communication Equipment	1,394,050.10	
<a href="#">54-60-15202</a>	Miscellaneous Equipment	5,214.06	
<a href="#">54-60-15203</a>	Other Tangible Property	636,959.63	
<a href="#">54-60-15204</a>	Accum Prov for Depr - Structures & Improve	-2,026,051.16	
<a href="#">54-60-15205</a>	Accum Prov for Depr - Station Equipment	-3,308,620.59	
<a href="#">54-60-15206</a>	Accum Prov for Depr - Poles, Towers & Fixtu	-4,024,036.55	
<a href="#">54-60-15207</a>	Accum Prov for Depr - Overhead Conduct &	-8,551,612.30	
<a href="#">54-60-15209</a>	Accum Prov for Depr - Underground Conduc	-12,947,793.35	
<a href="#">54-60-15210</a>	Accum Prov for Depr - Services	-1,620,747.03	
<a href="#">54-60-15211</a>	Accum Prov for Depr - Meters	-1,241,529.23	
<a href="#">54-60-15212</a>	Accum Prov for Depr - Security Lights	-243,636.42	
<a href="#">54-60-15213</a>	Accum Prov for Depr - Street Lights & Signal	-1,822,543.18	
<a href="#">54-60-15214</a>	Accum Prov for Depr - Structures & Improve	-232,630.77	
<a href="#">54-60-15215</a>	Accum Prov for Depr - Office Furniture & Eq	-319,447.43	
<a href="#">54-60-15216</a>	Accum Prov for Depr - Transportation Equip	-1,730,978.05	
<a href="#">54-60-15217</a>	Accum Prov for Depr - Stores Equipment	-10,388.28	
<a href="#">54-60-15218</a>	Accum Prov for Depr - Tools, Shop & Garage	-134,468.59	
<a href="#">54-60-15219</a>	Accum Prov for Depr - Laboratory Equipmer	-40,630.78	
<a href="#">54-60-15220</a>	Accum Prov for Depr - Power Operated Equi	-32,981.00	
<a href="#">54-60-15221</a>	Accum Prov for Depr - Communication Equip	-851,650.45	
<a href="#">54-60-15222</a>	Accum Prov for Depr - Miscellaneous Equipr	-5,214.06	
<a href="#">54-60-15223</a>	Accum Prov for Depr - Other Tangible Prope	-636,959.64	
<a href="#">54-60-15224</a>	Regulatory Asset	1,944,042.36	
<a href="#">54-60-15225</a>	Accum Prov for Depr - Regulatory Asset	-1,662,290.83	
<a href="#">54-70-15226</a>	Office Furniture & Equipment	156,820.51	
<a href="#">54-70-15227</a>	Accum Prov for Depr - Office Furniture & Eq	-46,383.31	
<a href="#">54-90-15001</a>	Construction Work in Progress	12,557,397.18	
<a href="#">54-90-15228</a>	Office Furniture & Equipment	73,661.00	
<a href="#">54-90-15229</a>	Accum Prov for Depr - Office Furniture & Eq	-22,085.34	
<a href="#">54-90-15230</a>	Utility General Plant	58,805.55	
<a href="#">54-90-15231</a>	Office Furniture & Equipment	84,896.30	
<a href="#">54-90-15232</a>	Other Property	2,000,000.00	
<a href="#">54-90-15233</a>	Completed Const Not Classified	1,305,631.38	
<a href="#">54-90-15234</a>	Accum Prov For Depr - Admin	-1,366,761.61	
	<b>Total Category 1500 - Capital Assets:</b>	<b>49,837,338.38</b>	
<b>Category: 1540 - Inventories</b>			
<a href="#">54-60-15400</a>	Inventories	1,387,365.49	
	<b>Total Category 1540 - Inventories:</b>	<b>1,387,365.49</b>	
<b>Category: 1600 - Prepaid Expenses</b>			
<a href="#">54-90-16000</a>	Prepaid Insurance	71,041.03	
	<b>Total Category 1600 - Prepaid Expenses:</b>	<b>71,041.03</b>	
<b>Category: 1900 - Deferred Assets</b>			
<a href="#">54-00-19100</a>	Deferred Outflows of Resources	481,558.36	
<a href="#">54-00-19101</a>	Deferred Outflows - OPEB	63,099.00	
	<b>Total Category 1900 - Deferred Assets:</b>	<b>544,657.36</b>	
<b>Category: 9999 - History</b>			
<a href="#">54-90-12621</a>	Debit FY98 D.I.E. Funds used	111,745.02	
<a href="#">54-90-12622</a>	Credit FY98 D.I.E. Funds Used	-111,745.02	
<a href="#">54-90-12623</a>	Debit-FY00 D.I.E. Funds used	224,999.62	
<a href="#">54-90-12624</a>	Credit FY00 D.I.E. Funds Used	-224,999.62	
	<b>Total Category 9999 - History:</b>	<b>0.00</b>	
	<b>Total Assets:</b>	<b>80,126,967.30</b>	<b>80,126,967.30</b>
<b>Liability</b>			
<b>Category: 2110 - Accounts Payable</b>			
<a href="#">54-00-21300</a>	Accounts Payable Allocation	551,352.48	
<a href="#">54-90-21265</a>	Rochelle City Tax	139,273.35	
<a href="#">54-90-21266</a>	Public Utilities Tax	2,315.91	

## Balance Sheet

As Of 03/31/2023

Account	Name	Balance
<a href="#">54-90-21267</a>	Hillcrest Tax	3,201.09
	<b>Total Category 2110 - Accounts Payable:</b>	<b>696,142.83</b>
<b>Category: 2200 - Accrued Payroll</b>		
<a href="#">54-90-22009</a>	Accrued Vacation	133,435.85
	<b>Total Category 2200 - Accrued Payroll:</b>	<b>133,435.85</b>
<b>Category: 2700 - Long-Term Liabilities</b>		
<a href="#">54-00-27406</a>	OPEB Liability	247,030.00
<a href="#">54-00-27414</a>	2021 Holcomb Bank Loan	957,508.74
<a href="#">54-90-27000</a>	IMRF Payable - Net Pension Obligation	-761,027.00
<a href="#">54-90-27205</a>	2022 Revenue Bond Payable	8,340,000.00
<a href="#">54-90-27206</a>	2021 Revenue Bond Payable	7,350,000.00
<a href="#">54-90-27211</a>	Bond Premium-2021	627,546.41
<a href="#">54-90-27212</a>	Bond Premium-2022	455,973.16
<a href="#">54-90-27308</a>	Interest Payable Accrued-2021	41,125.00
<a href="#">54-90-27309</a>	Interest Payable Accrued - 2022	46,666.67
	<b>Total Category 2700 - Long-Term Liabilities:</b>	<b>17,304,822.98</b>
<b>Category: 2790 - Deferred Liabilities</b>		
<a href="#">54-00-26300</a>	Deferred Inflows - OPEB	14,318.00
<a href="#">54-00-27905</a>	Deferred Inflows	1,517,634.22
	<b>Total Category 2790 - Deferred Liabilities:</b>	<b>1,531,952.22</b>
<b>Category: 9999 - History</b>		
<a href="#">54-90-25210</a>	CAFC-DARCON-Windover Park A&B	29,842.00
<a href="#">54-90-25211</a>	REFDS CAFC-DARCON-Wover Pk A&B	-29,842.00
<a href="#">54-90-25212</a>	CAFC-Windover, Phase II	36,036.00
<a href="#">54-90-25213</a>	REFDS-CAFC Windover, Phase II	-36,036.00
<a href="#">54-90-25214</a>	CAFC Indian Trail Estates	31,288.80
<a href="#">54-90-25215</a>	Refd CAFC Indian Trail Estates	-31,288.80
<a href="#">54-90-25216</a>	CAFC-Hickory Ridge III LLC	69,592.99
<a href="#">54-90-25217</a>	REFD CAFC-Hickory Ridge III LLC	-69,592.99
<a href="#">54-90-25218</a>	CAFC-Westwood Subdivision Acct	89,983.79
<a href="#">54-90-25219</a>	REFD-Westwood Subdivision Acct	-89,983.79
<a href="#">54-90-25220</a>	CAFC-Reed-Deer Creek	17,952.00
<a href="#">54-90-25221</a>	Refunds CAFC-Reed-Deer Creek	-17,952.00
<a href="#">54-90-25224</a>	CAFC-Kyte Road Development	30,503.64
<a href="#">54-90-25225</a>	REFUNDS CAFC-Kyte Rd Dvelop	-15,251.80
<a href="#">54-90-25226</a>	CAFC-B&B SUNNY FIELD DEVELOPER	27,314.66
<a href="#">54-90-25227</a>	REFUNDS CAFC-B & B SUNNY FIELD	-42,536.50
<a href="#">54-90-25228</a>	CAFC-SQUIRES LANDING, L.L.C.	62,434.25
<a href="#">54-90-25229</a>	REFUNDS CAFC-SQUIRES LANDING	-62,434.25
<a href="#">54-90-25230</a>	CAFC-North Ridge PH II	28,480.00
<a href="#">54-90-25231</a>	Refunds CAFC-North Ridge PH II	-28,480.00
<a href="#">54-90-25232</a>	CAFC-N Lake TH, 1-6	7,140.00
<a href="#">54-90-25233</a>	Refds-CAFC N Lake TH, 1-6	-7,140.00
<a href="#">54-90-25234</a>	CAFC-North Ridge Phase 4	14,139.38
<a href="#">54-90-25235</a>	Refund CAFC-North Ridge Ph 4	-14,139.38
<a href="#">54-90-25236</a>	CAFC-North Ridge Phase V	34,653.34
<a href="#">54-90-25237</a>	REFUNDS CAFC-North Ridge Ph V	-34,653.34
<a href="#">54-90-25240</a>	CAFC-Lake Lida PH I	28,314.00
<a href="#">54-90-25241</a>	Refund CAFC-Lake Lida PH I	-28,314.00
<a href="#">54-90-25242</a>	CAFC-Lake Lida Phase II	25,481.82
<a href="#">54-90-25243</a>	Refunds CAFC-Lake Lida Phase II	-25,481.82
<a href="#">54-90-25244</a>	CAFC-ILake Lida Ph III	23,490.65
<a href="#">54-90-25245</a>	Refunds CAFC-Lake Lida Ph III	-23,490.65
<a href="#">54-90-25250</a>	CAFC-John W. Kennay	5,816.23
<a href="#">54-90-25251</a>	Refund CAFC-John W. Kennay	-5,816.23
<a href="#">54-90-25252</a>	CAFC -DAR-CON Developers Inc	10,608.16
<a href="#">54-90-25253</a>	Refund CAFC-DAR-CON Developers	-10,608.16
<a href="#">54-90-25254</a>	CAFC-Creston Commons	283,776.15

**Balance Sheet**

As Of 03/31/2023

Account	Name	Balance
<a href="#">54-90-25255</a>	REFUND CAFC-Creston Commons	-283,806.15
	<b>Total Category 9999 - History:</b>	<b>0.00</b>
	<b>Total Liability:</b>	<b>19,666,353.88</b>

**Equity****Category: 2900 - Equity**

<a href="#">54-90-29100</a>	Fund Balance (Reserved)	13,916,021.47
<a href="#">54-90-29300</a>	Unappropriated Retained Earnings	46,072,926.92
	<b>Total Category 2900 - Equity:</b>	<b>59,988,948.39</b>
	<b>Total Beginning Equity:</b>	<b>59,988,948.39</b>
Total Revenue		10,776,511.38
Total Expense		10,304,846.35
<b>Revenues Over/Under Expenses</b>		<b>471,665.03</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>60,460,613.42</b>

**Total Liabilities, Equity and Current Surplus (Deficit): 80,126,967.30**

# Balance Sheet

As Of 03/31/2023

Account	Name	Balance	
Fund: 55 - Tech Center/Advance Communications			
Assets			
Category: 1000 - Cash and Investments			
<a href="#">55-00-11101</a>	Allocated Cash	159,211.59	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>159,211.59</b>	
Category: 1100 - Restricted Assets			
<a href="#">55-00-11011</a>	2017A Debt Certificate Principal and Interest	372,779.74	
	<b>Total Category 1100 - Restricted Assets:</b>	<b>372,779.74</b>	
Category: 1210 - Accounts Receivable			
<a href="#">55-00-12100</a>	Accounts Receivable	105,281.52	
<a href="#">55-32-12100</a>	Accounts Receivable	64,308.43	
<a href="#">55-32-12130</a>	Miscellaneous Accounts Receivable	959.00	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>170,548.95</b>	
Category: 1430 - 1430			
<a href="#">55-32-14300</a>	Accum Prov For Uncollectible	-8,970.60	
	<b>Total Category 1430 - 1430:</b>	<b>-8,970.60</b>	
Category: 1500 - Capital Assets			
<a href="#">55-00-15235</a>	Land	519,453.00	
<a href="#">55-00-15236</a>	Accum Prov For Depreciation - Tech Center	-2,064,537.54	
<a href="#">55-00-15237</a>	General Plant Equipment	1,036,704.34	
<a href="#">55-00-15238</a>	RMU Technology Center	4,427,154.42	
<a href="#">55-32-15239</a>	Accum Prov For Depreciation - Communicat	-3,321,778.47	
<a href="#">55-32-15240</a>	General Plant Equipment	2,292,003.90	
<a href="#">55-32-15241</a>	Telecommunications	99,830.69	
<a href="#">55-32-15242</a>	General Plant Fiber	1,331,829.58	
<a href="#">55-32-15243</a>	Utility System	25,731.00	
<a href="#">55-32-15244</a>	Furniture	5,290.40	
	<b>Total Category 1500 - Capital Assets:</b>	<b>4,351,681.32</b>	
Category: 1600 - Prepaid Expenses			
<a href="#">55-00-16000</a>	Prepaid Insurance	1,745.86	
	<b>Total Category 1600 - Prepaid Expenses:</b>	<b>1,745.86</b>	
Category: 1900 - Deferred Assets			
<a href="#">55-00-19100</a>	Deferred Outflows of Resources	31,131.56	
<a href="#">55-00-19101</a>	Deferred Outflows - OPEB	10,817.00	
<a href="#">55-00-19106</a>	Loss on Refunding	56,747.83	
<a href="#">55-32-19000</a>	Deferred Outflows of Resources	54,357.10	
	<b>Total Category 1900 - Deferred Assets:</b>	<b>153,053.49</b>	
	<b>Total Assets:</b>	<b>5,200,050.35</b>	<b>5,200,050.35</b>
Liability			
Category: 2110 - Accounts Payable			
<a href="#">55-00-21300</a>	Accounts Payable Allocation	17,773.97	
	<b>Total Category 2110 - Accounts Payable:</b>	<b>17,773.97</b>	
Category: 2200 - Accrued Payroll			
<a href="#">55-32-22009</a>	Accrued Vacation	4,021.29	
	<b>Total Category 2200 - Accrued Payroll:</b>	<b>4,021.29</b>	
Category: 2700 - Long-Term Liabilities			
<a href="#">55-00-27310</a>	Notes Payable - Intergovernmental Loan	223,490.29	
<a href="#">55-00-27403</a>	IMRF Payable - Net Pension Obligation	-46,364.88	
<a href="#">55-00-27406</a>	OPEB Liability	42,349.00	
<a href="#">55-00-27411</a>	2017A Debt Certificates	1,955,000.00	
<a href="#">55-00-27412</a>	2017 Debt Certificate Premium	46,930.42	
<a href="#">55-32-27312</a>	Notes Payable - Intergovernmental Loan	185,554.13	
<a href="#">55-32-27403</a>	IMRF Payable - Net Pension Obligation	-79,087.76	
	<b>Total Category 2700 - Long-Term Liabilities:</b>	<b>2,327,871.20</b>	
Category: 2790 - Deferred Liabilities			
<a href="#">55-00-26300</a>	Deferred Inflows - OPEB	2,453.00	
<a href="#">55-00-27905</a>	Deferred Inflows	95,425.26	

**Balance Sheet**

As Of 03/31/2023

Account	Name	Balance
<a href="#">55-32-27905</a>	Deferred Inflows	164,846.49
	<b>Total Category 2790 - Deferred Liabilities:</b>	<b>262,724.75</b>
	<b>Total Liability:</b>	<b>2,612,391.21</b>
<b>Equity</b>		
<b>Category: 2900 - Equity</b>		
<a href="#">55-00-29200</a>	Fund Balance (Unreserved)	2,086,007.20
<a href="#">55-32-29500</a>	Contributed Capital	352,922.11
	<b>Total Category 2900 - Equity:</b>	<b>2,438,929.31</b>
	<b>Total Beginning Equity:</b>	<b>2,438,929.31</b>
Total Revenue		355,214.77
Total Expense		206,484.94
<b>Revenues Over/Under Expenses</b>		<b>148,729.83</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>2,587,659.14</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u>5,200,050.35</u></b>

# Balance Sheet

As Of 03/31/2023

Account	Name	Balance	
<b>Fund: 56 - Network Administration</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">56-40-11101</a>	Allocated Cash	406,134.09	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>406,134.09</b>	
<b>Category: 1500 - Capital Assets</b>			
<a href="#">56-40-15165</a>	Accumulated Provision For Depr	-13,465.81	
<a href="#">56-40-15245</a>	Equipment	24,139.01	
<a href="#">56-40-15246</a>	Furniture	630.26	
	<b>Total Category 1500 - Capital Assets:</b>	<b>11,303.46</b>	
	<b>Total Assets:</b>	<b>417,437.55</b>	<b>417,437.55</b>
<b>Liability</b>			
<b>Category: 2110 - Accounts Payable</b>			
<a href="#">56-00-21300</a>	Accounts Payable Allocation	15,279.65	
	<b>Total Category 2110 - Accounts Payable:</b>	<b>15,279.65</b>	
<b>Category: 2200 - Accrued Payroll</b>			
<a href="#">56-40-22009</a>	Accrued Vacation	14,991.09	
	<b>Total Category 2200 - Accrued Payroll:</b>	<b>14,991.09</b>	
	<b>Total Liability:</b>	<b>30,270.74</b>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">56-00-29100</a>	Fund Balance (Reserved)	244,166.56	
<a href="#">56-40-29300</a>	Unappropriated Retained Earnings	30,839.61	
	<b>Total Category 2900 - Equity:</b>	<b>275,006.17</b>	
	<b>Total Beginning Equity:</b>	<b>275,006.17</b>	
Total Revenue		269,185.02	
Total Expense		157,024.38	
Revenues Over/Under Expenses		112,160.64	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>387,166.81</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b>417,437.55</b>	<b>417,437.55</b>

# Balance Sheet

As Of 03/31/2023

Account	Name	Balance	
<b>Fund: 57 - Airport</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">57-00-10100</a>	Illinois Funds - Airport	5,106.88	
<a href="#">57-00-10110</a>	Petty Cash	200.00	
<a href="#">57-00-11101</a>	Allocated Cash	-36,397.22	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>-31,090.34</b>	
<b>Category: 1100 - Restricted Assets</b>			
<a href="#">57-00-11012</a>	Cash Held at Paying Agent	55,696.87	
	<b>Total Category 1100 - Restricted Assets:</b>	<b>55,696.87</b>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">57-00-12100</a>	Accounts Receivable	317.84	
<a href="#">57-00-12130</a>	Miscellaneous Accounts Receivable	216.00	
<a href="#">57-00-12160</a>	Property Tax Receivable	59,891.90	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>60,425.74</b>	
<b>Category: 1500 - Capital Assets</b>			
<a href="#">57-00-15247</a>	Land and Land Rights	1,209,901.98	
<a href="#">57-00-15248</a>	Structures and Improvements	3,634,514.82	
<a href="#">57-00-15249</a>	Accum Prov for Depr - Structures & Improve	-1,559,996.18	
<a href="#">57-00-15250</a>	Miscellaneous Equipment	93,704.69	
<a href="#">57-00-15251</a>	Accum Prov for Depr - Miscellaneous Equipr	-95,983.68	
<a href="#">57-00-15253</a>	Other Tangible Property	2,134,355.42	
<a href="#">57-00-15254</a>	Accum Prov for Depr - Other Tangible Prope	-1,970,050.67	
	<b>Total Category 1500 - Capital Assets:</b>	<b>3,446,446.38</b>	
<b>Category: 1600 - Prepaid Expenses</b>			
<a href="#">57-00-16000</a>	Prepaid Insurance	743.01	
<a href="#">57-00-16001</a>	Prepaid Aviation Fuel	58,178.46	
	<b>Total Category 1600 - Prepaid Expenses:</b>	<b>58,921.47</b>	
<b>Category: 1900 - Deferred Assets</b>			
<a href="#">57-00-19101</a>	Deferred Outflows - OPEB	2,344.00	
<a href="#">57-00-19109</a>	Loss on Refunding	14,910.02	
	<b>Total Category 1900 - Deferred Assets:</b>	<b>17,254.02</b>	
	<b>Total Assets:</b>	<b>3,607,654.14</b>	<b>3,607,654.14</b>
<b>Liability</b>			
<b>Category: 1212 - Customer Billing</b>			
<a href="#">57-00-12121</a>	Unapplied Credits	4,479.60	
	<b>Total Category 1212 - Customer Billing:</b>	<b>4,479.60</b>	
<b>Category: 2110 - Accounts Payable</b>			
<a href="#">57-00-21300</a>	Accounts Payable Allocation	14,029.66	
	<b>Total Category 2110 - Accounts Payable:</b>	<b>14,029.66</b>	
<b>Category: 2200 - Accrued Payroll</b>			
<a href="#">57-00-22009</a>	Accrued Vacation	4,290.50	
	<b>Total Category 2200 - Accrued Payroll:</b>	<b>4,290.50</b>	
<b>Category: 2600 - Deferred Revenues</b>			
<a href="#">57-00-26100</a>	Deferred Revenue	69,631.85	
	<b>Total Category 2600 - Deferred Revenues:</b>	<b>69,631.85</b>	
<b>Category: 2700 - Long-Term Liabilities</b>			
<a href="#">57-00-27209</a>	2017B GO Bond	325,000.00	
<a href="#">57-00-27313</a>	Interest Payable - 2017B GO Bond	5,696.88	
<a href="#">57-00-27403</a>	IMRF Payable - Net Pension Obligation	-28,643.25	
<a href="#">57-00-27406</a>	OPEB Liability	9,175.00	
	<b>Total Category 2700 - Long-Term Liabilities:</b>	<b>311,228.63</b>	
<b>Category: 2790 - Deferred Liabilities</b>			
<a href="#">57-00-26300</a>	Deferred Inflows - OPEB	532.00	
<a href="#">57-00-27900</a>	Deferred Outflows	-17,666.37	



**Balance Sheet**

As Of 03/31/2023

Account	Name	Balance
<a href="#">57-00-27905</a>	Deferred Inflows	56,361.83
	<b>Total Category 2790 - Deferred Liabilities:</b>	<b>39,227.46</b>
	<b>Total Liability:</b>	<b>442,887.70</b>
<b>Equity</b>		
<b>Category: 2900 - Equity</b>		
<a href="#">57-00-29200</a>	Fund Balance (Unreserved)	771,946.18
<a href="#">57-00-29800</a>	Investment - Fixed Assets	2,348,148.46
	<b>Total Category 2900 - Equity:</b>	<b>3,120,094.64</b>
	<b>Total Beginning Equity:</b>	<b>3,120,094.64</b>
Total Revenue		104,421.06
Total Expense		59,749.26
<b>Revenues Over/Under Expenses</b>		<b>44,671.80</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>3,164,766.44</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u>3,607,654.14</u></b>

**Balance Sheet**

As Of 03/31/2023

Account	Name	Balance	
<b>Fund: 58 - Railroad</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">58-00-10100</a>	Capital Projects Fund	1,477,880.53	
<a href="#">58-00-11002</a>	First Mid Ag Services	630.67	
<a href="#">58-00-11101</a>	Allocated Cash	-227,138.10	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>1,251,373.10</b>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">58-00-12105</a>	Accounts Receivable	155,682.00	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>155,682.00</b>	
	<b>Total Assets:</b>	<b>1,407,055.10</b>	<b>1,407,055.10</b>
<b>Liability</b>			
<b>Category: 2110 - Accounts Payable</b>			
<a href="#">58-00-21300</a>	Accounts Payable Allocation	22,545.29	
	<b>Total Category 2110 - Accounts Payable:</b>	<b>22,545.29</b>	
	<b>Total Liability:</b>	<b>22,545.29</b>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">58-00-29200</a>	Fund Balance (Unreserved)	1,052,516.18	
	<b>Total Category 2900 - Equity:</b>	<b>1,052,516.18</b>	
	<b>Total Beginning Equity:</b>	<b>1,052,516.18</b>	
Total Revenue		507,379.22	
Total Expense		175,385.59	
<b>Revenues Over/Under Expenses</b>		<b>331,993.63</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>1,384,509.81</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b>1,407,055.10</b>

**Balance Sheet**

As Of 03/31/2023

Account	Name	Balance	
Fund: 59 - Golf Course			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">59-00-10100</a>	Central Bank Deposit Account	39,182.85	
<a href="#">59-00-10110</a>	Petty Cash	600.00	
<a href="#">59-00-11101</a>	Allocated Cash	42,999.21	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>82,782.06</b>	
<b>Category: 1600 - Prepaid Expenses</b>			
<a href="#">59-00-16000</a>	Prepaid Insurance	2,676.63	
	<b>Total Category 1600 - Prepaid Expenses:</b>	<b>2,676.63</b>	
	<b>Total Assets:</b>	<b>85,458.69</b>	<b>85,458.69</b>
<b>Liability</b>			
<b>Category: 2110 - Accounts Payable</b>			
<a href="#">59-00-21200</a>	Tax Collections Payable	19.52	
<a href="#">59-00-21300</a>	Accounts Payable Allocation	7,409.16	
	<b>Total Category 2110 - Accounts Payable:</b>	<b>7,428.68</b>	
<b>Category: 2600 - Deferred Revenues</b>			
<a href="#">59-00-26000</a>	Deferred Revenue	1,500.00	
	<b>Total Category 2600 - Deferred Revenues:</b>	<b>1,500.00</b>	
	<b>Total Liability:</b>	<b>8,928.68</b>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">59-00-29200</a>	Fund Balance (Unreserved)	90,701.12	
	<b>Total Category 2900 - Equity:</b>	<b>90,701.12</b>	
	<b>Total Beginning Equity:</b>	<b>90,701.12</b>	
Total Revenue		52,872.46	
Total Expense		67,043.57	
Revenues Over/Under Expenses		-14,171.11	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>76,530.01</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b>85,458.69</b>

# Balance Sheet

As Of 03/31/2023

Account	Name	Balance	
<b>Fund: 64 - Administrative Services</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">64-00-11101</a>	Allocated Cash	45,421.32	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>45,421.32</b>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">64-00-12139</a>	Trash Accounts Receivable	101,518.49	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>101,518.49</b>	
<b>Category: 1500 - Capital Assets</b>			
<a href="#">64-00-15255</a>	General Plant	74,670.34	
<a href="#">64-00-15256</a>	Accum Provision For Depreciation	-116,879.91	
<a href="#">64-00-15257</a>	Equipment	42,060.57	
	<b>Total Category 1500 - Capital Assets:</b>	<b>-149.00</b>	
	<b>Total Assets:</b>	<b>146,790.81</b>	<b>146,790.81</b>
<b>Liability</b>			
<b>Category: 2110 - Accounts Payable</b>			
<a href="#">64-00-21210</a>	Contracts Payable-Trash	104,704.12	
<a href="#">64-00-21300</a>	Accounts Payable Allocation	4,106.75	
	<b>Total Category 2110 - Accounts Payable:</b>	<b>108,810.87</b>	
<b>Category: 2200 - Accrued Payroll</b>			
<a href="#">64-00-22009</a>	Accrued Vacation	66,780.18	
	<b>Total Category 2200 - Accrued Payroll:</b>	<b>66,780.18</b>	
	<b>Total Liability:</b>	<b>175,591.05</b>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">64-00-29100</a>	Fund Balance (Reserved)	-109,618.17	
<a href="#">64-00-29300</a>	Unappropriated Retained Earnings	-14,712.37	
	<b>Total Category 2900 - Equity:</b>	<b>-124,330.54</b>	
	<b>Total Beginning Equity:</b>	<b>-124,330.54</b>	
Total Revenue		455,401.33	
Total Expense		359,871.03	
<b>Revenues Over/Under Expenses</b>		<b>95,530.30</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>-28,800.24</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b>146,790.81</b>	