Rochelle, IL

Balance Sheet
Account Summary
As Of 02/28/2025

Account	Name	Balance	
Fund: 01 - General			
Assets			
Category: 1000 - Cash and Investments			
01-00-10110	Petty Cash	900.00	
01-00-10120	Flex Spending	7,991.53	
01-00-10121	Police K-9 Fund	37,766.01	
01-00-10122	Police Bond Fund	829.25	
01-00-10123	Police DUI Fund	37,286.43	
01-00-10124	Police Vehicle Fund	2,746.88	
01-00-10125	Police Drug Enforcement Fund	5,342.25	
01-00-10126	Illinois Funds - Cemetery	139,187.60	
01-00-10127	Illinois Funds - Taxes	10,799,995.23	
01-00-10129	Police E-Citation Fees	1,990.99	
01-00-11101	Allocated Cash	-379,948.89	
	Total Category 1000 - Cash and Investments:	**10,654,087.28**	
Category: 1210 - Accounts Receivable			
01-00-12130	Ambulance Receivables	572,067.74	
01-00-12131	Miscellaneous Accounts Receivable	30,167.65	
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:	**3,956,824.25**	
Category: 1212 - Customer Billing			
01-00-12120	Customer Billing	11,102.37	
01-00-12129	Collections Receivable	2,421.68	
	Total Category 1212 - Customer Billing:	**13,524.05**	
Category: 1600 - Prepaid Expenses			
01-00-16000	Prepaid Insurance	117,748.90	
	Total Category 1600 - Prepaid Expenses:	**117,748.90**	
	Total Assets:	**14,742,184.48**	**14,742,184.48**
Liability			
Category: 2110 - Accounts Payable			
01-00-21210	Fed Tax Withholding Tax Payable	-4,268.25	
01-00-21211	FICA OASB Tax Payable	-2,163.52	
01-00-21212	FICA Med Tax Payable	-505.98	
01-00-21213	State Tax Withholding Tax Payable	-781.49	
01-00-21227	Deferred Compensation Payable	-873.63	
01-00-21231	Flex Spending Payable	-25.00	
01-00-21233	Health Insurance Payable	-752.89	
01-00-21234	Life Insurance	-5,365.75	
01-00-21236	IMRF Payable	-1,752.49	
01-00-21258	IBEW Payable	-197.73	
01-00-21261	Ogle County Payable	-593.45	
01-00-21262	Police Bonds Payable	-678.15	
01-00-21264	Dental & Vision Insurance	-11,690.20	
01-00-21300	Accounts Payable Allocation	89,529.63	
01-00-21902	Ambulance Fees Payable (MEDICAID OVEF	265,250.76	
	Total Category 2110 - Accounts Payable:	**325,131.86**	
Category: 2200 - Accrued Payroll			
01-00-22000	Wage Payable	503.50	
01-00-22001	Accrued Wages	53,005.82	
	Total Category 2200 - Accrued Payroll:	**53,509.32**	

Account	Name	Balance	
Category: 2600 - Deferred Revenues			
01-00-26000	Deferred Revenue	2,350,031.96	
	Total Category 2600 - Deferred Revenues:	**2,350,031.96**	
	Total Liability:	**2,728,673.14**	
Equity			
Category: 2900 - Equity			
01-00-29100	Fund Balance (Reserved)	184,091.58	
01-00-29200	Fund Balance (Unreserved)	11,580,856.02	
	Total Category 2900 - Equity:	**11,764,947.60**	
	Total Beginning Equity:	**11,764,947.60**	
Total Revenue		2,262,103.08	
Total Expense		2,013,539.34	
Revenues Over/Under Expenses		**248,563.74**	
	Total Equity and Current Surplus (Deficit):	**12,013,511.34**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**14,742,184.48**

Account	Name	Balance	
Fund: 11 - Audit			
Assets			
Category: 1000 - Cash and Investments			
11-00-11101	Allocated Cash	-6,367.90	
	Total Category 1000 - Cash and Investments:	**-6,367.90**	
Category: 1210 - Accounts Receivable			
11-00-12160	Property Tax Receivable	28,009.73	
	Total Category 1210 - Accounts Receivable:	**28,009.73**	
	Total Assets:	**21,641.83**	**21,641.83**
Liability			
Category: 2600 - Deferred Revenues			
11-00-26000	Deferred Revenue	28,009.73	
	Total Category 2600 - Deferred Revenues:	**28,009.73**	
	Total Liability:	**28,009.73**	
Equity			
Category: 2900 - Equity			
11-00-29100	Fund Balance (Reserved)	1,630.62	
	Total Category 2900 - Equity:	**1,630.62**	
	Total Beginning Equity:	**1,630.62**	
Total Revenue		1.48	
Total Expense		8,000.00	
Revenues Over/Under Expenses		**-7,998.52**	
	Total Equity and Current Surplus (Deficit):	**-6,367.90**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**21,641.83**

Account	Name	Balance	
Fund: 12 - Insurance			
Assets			
Category: 1000 - Cash and Investments			
12-00-11101	Allocated Cash	-39,922.46	
	Total Category 1000 - Cash and Investments:	**-39,922.46**	
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	98,480.28	
	Total Category 1600 - Prepaid Expenses:	**98,480.28**	
	Total Assets:	**433,557.91**	**433,557.91**
Liability			
Category: 2600 - Deferred Revenues			
12-00-26000	Deferred Revenue	375,000.09	
	Total Category 2600 - Deferred Revenues:	**375,000.09**	
	Total Liability:	**375,000.09**	
Equity			
Category: 2900 - Equity			
12-00-29100	Fund Balance (Reserved)	124,557.82	
	Total Category 2900 - Equity:	**124,557.82**	
	Total Beginning Equity:	**124,557.82**	
Total Revenue		0.00	
Total Expense		66,000.00	
Revenues Over/Under Expenses		**-66,000.00**	
	Total Equity and Current Surplus (Deficit):	**58,557.82**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**433,557.91**

Account	Name	Balance	
Fund: 13 - Illinois Municipal Fund			
Assets			
Category: 1000 - Cash and Investments			
13-00-11101	Allocated Cash	44,613.08	
	Total Category 1000 - Cash and Investments:	**44,613.08**	
Category: 1210 - Accounts Receivable			
13-00-12160	Property Tax Receivable	100,012.49	
	Total Category 1210 - Accounts Receivable:	**100,012.49**	
	Total Assets:	**144,625.57**	**144,625.57**
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)	69,076.87	
	Total Category 2900 - Equity:	**69,076.87**	
	Total Beginning Equity:	**69,076.87**	
Total Revenue		97.79	
Total Expense		24,561.58	
Revenues Over/Under Expenses		**-24,463.79**	
	Total Equity and Current Surplus (Deficit):	**44,613.08**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**144,625.57**

Account	Name	Balance	
Fund: 14 - Social Security			
Assets			
Category: 1000 - Cash and Investments			
14-00-11101	Allocated Cash	-62,421.93	
	Total Category 1000 - Cash and Investments:	**-62,421.93**	
Category: 1210 - Accounts Receivable			
14-00-12160	Property Tax Receivable	235,013.77	
	Total Category 1210 - Accounts Receivable:	**235,013.77**	
	Total Assets:	**172,591.84**	**172,591.84**
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)	-17,988.87	
	Total Category 2900 - Equity:	**-17,988.87**	
	Total Beginning Equity:	**-17,988.87**	
Total Revenue		0.00	
Total Expense		44,433.06	
Revenues Over/Under Expenses		**-44,433.06**	
	Total Equity and Current Surplus (Deficit):	**-62,421.93**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**172,591.84**

Balance Sheet

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Account	Name	Balance	
Fund: 15 - Ambulance			
Assets			
Category: 1000 - Cash and Investments			
15-00-10130	Central Bank CD	1,292,822.92	
15-00-11101	Allocated Cash	150,207.58	
	Total Category 1000 - Cash and Investments:	**1,443,030.50**	
Category: 1210 - Accounts Receivable			
15-00-12108	Interest & Dividends Receivable	8,994.09	
	Total Category 1210 - Accounts Receivable:	**8,994.09**	
	Total Assets:	**1,452,024.59**	**1,452,024.59**
Liability			
Category: 2110 - Accounts Payable			
15-00-21300	Accounts Payable Allocation	655,378.19	
	Total Category 2110 - Accounts Payable:	**655,378.19**	
	Total Liability:	**655,378.19**	
Equity			
Category: 2900 - Equity			
15-00-29100	Fund Balance (Reserved)	763,036.42	
	Total Category 2900 - Equity:	**763,036.42**	
	Total Beginning Equity:	**763,036.42**	
Total Revenue		33,609.98	
Total Expense		0.00	
Revenues Over/Under Expenses		**33,609.98**	
	Total Equity and Current Surplus (Deficit):	**796,646.40**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**1,452,024.59**

Account	Name	Balance	
Fund: 16 - Eastern Gateway TIF			
Assets			
Category: 1000 - Cash and Investments			
16-00-11101	Allocated Cash	-28,942.47	
	Total Category 1000 - Cash and Investments:	**-28,942.47**	
	Total Assets:	**-28,942.47**	**-28,942.47**
Liability			
	Total Liability:	**0.00**	
Equity			
Category: 2900 - Equity			
16-00-29200	Fund Balance (Reserved)	-28,942.47	
	Total Category 2900 - Equity:	**-28,942.47**	
	Total Beginning Equity:	**-28,942.47**	
Total Revenue		0.00	
Total Expense		0.00	
Revenues Over/Under Expenses		**0.00**	
	Total Equity and Current Surplus (Deficit):	**-28,942.47**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**-28,942.47**

Account	Name	Balance	
Fund: 17 - Motor Fuel Tax			
Assets			
Category: 1000 - Cash and Investments			
17-00-10100	Illinois Funds - Motor Fuel Tax	1,889,479.11	
17-00-11101	Allocated Cash	-1,271,633.95	
	Total Category 1000 - Cash and Investments:	**617,845.16**	
Category: 1210 - Accounts Receivable			
17-00-12163	Accounts Receivable From Other Governm	36,867.41	
	Total Category 1210 - Accounts Receivable:	**36,867.41**	
	Total Assets:	**654,712.57**	**654,712.57**
Liability			
	Total Liability:	**0.00**	
Equity			
Category: 2900 - Equity			
17-00-29100	Fund Balance (Reserved)	571,085.13	
	Total Category 2900 - Equity:	**571,085.13**	
	Total Beginning Equity:	**571,085.13**	
Total Revenue		83,627.44	
Total Expense		0.00	
Revenues Over/Under Expenses		**83,627.44**	
	Total Equity and Current Surplus (Deficit):	**654,712.57**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**654,712.57**

Account	Name	Balance	
Fund: 18 - Utility Tax			
Assets			
Category: 1000 - Cash and Investments			
18-00-11101	Allocated Cash	451,975.81	
	Total Category 1000 - Cash and Investments:	**451,975.81**	
Category: 1210 - Accounts Receivable			
18-00-12168	Utility Tax Receivable	67,528.39	
	Total Category 1210 - Accounts Receivable:	**67,528.39**	
	Total Assets:	**519,504.20**	**519,504.20**
Liability			
	Total Liability:	**0.00**	
Equity			
Category: 2900 - Equity			
18-00-29200	Fund Balance (Reserved)	381,659.14	
	Total Category 2900 - Equity:	**381,659.14**	
	Total Beginning Equity:	**381,659.14**	
Total Revenue		137,845.06	
Total Expense		0.00	
Revenues Over/Under Expenses		**137,845.06**	
	Total Equity and Current Surplus (Deficit):	**519,504.20**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**519,504.20**

Balance Sheet **As Of 02/28/2025**

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	159,633.79	
	Total Category 1000 - Cash and Investments:	**369,517.04**	
Category: 1210 - Accounts Receivable			
19-00-12100	Accounts Receivable	15,697.34	
19-00-12108	Interest & Dividends Rreceivable	2,991.26	
	Total Category 1210 - Accounts Receivable:	**18,688.60**	
	Total Assets:	**388,205.64**	**388,205.64**
Liability			
Category: 2110 - Accounts Payable			
19-00-21300	Accounts Payable Allocation	11,618.23	
	Total Category 2110 - Accounts Payable:	**11,618.23**	
Category: 2200 - Accrued Payroll			
19-00-22000	Wage Payable	117.26	
19-00-22010	Accrued Benefits	69.57	
	Total Category 2200 - Accrued Payroll:	**186.83**	
	Total Liability:	**11,805.06**	
Equity			
Category: 2900 - Equity			
19-00-29100	Fund Balance (Reserved)	367,130.40	
	Total Category 2900 - Equity:	**367,130.40**	
	Total Beginning Equity:	**367,130.40**	
Total Revenue		52,212.58	
Total Expense		42,942.40	
Revenues Over/Under Expenses		**9,270.18**	
	Total Equity and Current Surplus (Deficit):	**376,400.58**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**388,205.64**

Balance Sheet **As Of 02/28/2025**

Account	Name	Balance	
Fund: 20 - Sales Tax			
Assets			
Category: 1000 - Cash and Investments			
20-00-10100	Illinois Funds - Non Home Rule Sales Tax	2,036,683.19	
20-00-11101	Allocated Cash	-953,179.50	
	Total Category 1000 - Cash and Investments:	**1,083,503.69**	
Category: 1210 - Accounts Receivable			
20-00-12167	Sales Tax Receivable	353,955.91	
	Total Category 1210 - Accounts Receivable:	**353,955.91**	
	Total Assets:	**1,437,459.60**	**1,437,459.60**
Liability			
	Total Liability:	**0.00**	
Equity			
Category: 2900 - Equity			
20-00-29200	Fund Balance (Reserved)	1,175,710.21	
	Total Category 2900 - Equity:	**1,175,710.21**	
	Total Beginning Equity:	**1,175,710.21**	
Total Revenue		261,749.39	
Total Expense		0.00	
Revenues Over/Under Expenses		**261,749.39**	
	Total Equity and Current Surplus (Deficit):	**1,437,459.60**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**1,437,459.60**

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	743,194.33	
	Total Category 1000 - Cash and Investments:	**1,267,902.47**	
Category: 1210 - Accounts Receivable			
21-00-12108	Interest & Dividends Receivable	7,478.18	
	Total Category 1210 - Accounts Receivable:	**7,478.18**	
	Total Assets:	**1,275,380.65**	**1,275,380.65**
Liability			
	Total Liability:	**0.00**	
Equity			
Category: 2900 - Equity			
21-00-29200	Fund Balance (Reserved)	1,273,937.71	
	Total Category 2900 - Equity:	**1,273,937.71**	
	Total Beginning Equity:	**1,273,937.71**	
Total Revenue		1,442.94	
Total Expense		0.00	
Revenues Over/Under Expenses		**1,442.94**	
	Total Equity and Current Surplus (Deficit):	**1,275,380.65**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**1,275,380.65**

Account	Name	Balance	
Fund: 22 - Foreign Fire Insurance			
Assets			
Category: 1000 - Cash and Investments			
22-00-10100	Foreign Fire Insurance	37,335.27	
	Total Category 1000 - Cash and Investments:	**37,335.27**	
	Total Assets:	**37,335.27**	**37,335.27**
Liability			
	Total Liability:	**0.00**	
Equity			
Category: 2900 - Equity			
22-00-29100	Fund Balance (Reserved)	49,631.97	
	Total Category 2900 - Equity:	**49,631.97**	
	Total Beginning Equity:	**49,631.97**	
Total Revenue		946.26	
Total Expense		13,242.96	
Revenues Over/Under Expenses		**-12,296.70**	
	Total Equity and Current Surplus (Deficit):	**37,335.27**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**37,335.27**

Account	Name	Balance	
Fund: 23 - Downtown & Southern Gateway TIF			
Assets			
Category: 1000 - Cash and Investments			
23-00-11101	Allocated Cash	-33,666.98	
	Total Category 1000 - Cash and Investments:	**-33,666.98**	
Category: 1100 - Restricted Assets			
23-00-11017	Downtown TIF Bond	2,581,653.72	
	Total Category 1100 - Restricted Assets:	**2,581,653.72**	
	Total Assets:	**2,547,986.74**	**2,547,986.74**
Liability			
Category: 2110 - Accounts Payable			
23-00-21300	Accounts Payable Allocation	2,670.00	
	Total Category 2110 - Accounts Payable:	**2,670.00**	
	Total Liability:	**2,670.00**	
Equity			
Category: 2900 - Equity			
23-00-29200	Fund Balance (Reserved)	2,627,875.45	
	Total Category 2900 - Equity:	**2,627,875.45**	
	Total Beginning Equity:	**2,627,875.45**	
Total Revenue		7,578.28	
Total Expense		90,136.99	
Revenues Over/Under Expenses		**-82,558.71**	
	Total Equity and Current Surplus (Deficit):	**2,545,316.74**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**2,547,986.74**

Account	Name	Balance	
Fund: 24 - Overweight Truck Permit			
Assets			
Category: 1000 - Cash and Investments			
24-00-10130	Central Bank CD	107,667.97	
24-00-11101	Allocated Cash	71,219.50	
	Total Category 1000 - Cash and Investments:	**178,887.47**	
Category: 1210 - Accounts Receivable			
24-00-12108	Interest & Dividends Receivable	749.52	
	Total Category 1210 - Accounts Receivable:	**749.52**	
	Total Assets:	**179,636.99**	**179,636.99**
Liability			
Category: 2110 - Accounts Payable			
24-00-21300	Accounts Payable Allocation	54,547.93	
	Total Category 2110 - Accounts Payable:	**54,547.93**	
Category: 9999 - History			
24-00-21902	OTF Overpayments From County	1,765.50	
	Total Category 9999 - History:	**1,765.50**	
	Total Liability:	**56,313.43**	
Equity			
Category: 2900 - Equity			
24-00-29200	Fund Balance (Reserved)	118,654.17	
	Total Category 2900 - Equity:	**118,654.17**	
	Total Beginning Equity:	**118,654.17**	
Total Revenue		4,669.39	
Total Expense		0.00	
Revenues Over/Under Expenses		**4,669.39**	
	Total Equity and Current Surplus (Deficit):	**123,323.56**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**179,636.99**

Account	Name	Balance	
Fund: 25 - Northern Gateway TIF			
Assets			
Category: 1000 - Cash and Investments			
25-00-11101	Allocated Cash	92,265.44	
	Total Category 1000 - Cash and Investments:	**92,265.44**	
	Total Assets:	**92,265.44**	**92,265.44**
Liability			
Category: 2110 - Accounts Payable			
25-00-21300	Accounts Payable Allocation	522.50	
	Total Category 2110 - Accounts Payable:	**522.50**	
	Total Liability:	**522.50**	
Equity			
Category: 2900 - Equity			
25-00-29200	Fund Balance (Reserved)	137,135.74	
	Total Category 2900 - Equity:	**137,135.74**	
	Total Beginning Equity:	**137,135.74**	
Total Revenue		219.70	
Total Expense		45,612.50	
Revenues Over/Under Expenses		**-45,392.80**	
	Total Equity and Current Surplus (Deficit):	**91,742.94**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**92,265.44**

Account	Name	Balance	
Fund: 36 - Capital Improvement			
Assets			
Category: 1000 - Cash and Investments			
36-00-11101	Allocated Cash	-814,209.02	
	Total Category 1000 - Cash and Investments:	**-814,209.02**	
	Total Assets:	**-814,209.02**	**-814,209.02**
Liability			
Category: 2110 - Accounts Payable			
36-00-21100	Accounts Payable	38,160.98	
36-00-21300	Accounts Payable Allocation	246,512.02	
	Total Category 2110 - Accounts Payable:	**284,673.00**	
	Total Liability:	**284,673.00**	
Equity			
Category: 2900 - Equity			
36-00-29100	Fund Balance (Reserved)	-808,864.40	
	Total Category 2900 - Equity:	**-808,864.40**	
	Total Beginning Equity:	**-808,864.40**	
Total Revenue		0.00	
Total Expense		290,017.62	
Revenues Over/Under Expenses		**-290,017.62**	
	Total Equity and Current Surplus (Deficit):	**-1,098,882.02**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**-814,209.02**

Account	Name	Balance	
Fund: 37 - Stormwater			
Assets			
Category: 1000 - Cash and Investments			
37-00-11101	Allocated Cash	143,222.88	
	Total Category 1000 - Cash and Investments:	**143,222.88**	
	Total Assets:	**143,222.88**	**143,222.88**
Liability			
	Total Liability:	**0.00**	
Equity			
Category: 2900 - Equity			
37-00-29200	Fund Balance (Unreserved)	146,741.39	
	Total Category 2900 - Equity:	**146,741.39**	
	Total Beginning Equity:	**146,741.39**	
Total Revenue		281.49	
Total Expense		3,800.00	
Revenues Over/Under Expenses		**-3,518.51**	
	Total Equity and Current Surplus (Deficit):	**143,222.88**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**143,222.88**

Account	Name	Balance	
Fund: 51 - Water			
Assets			
Category: 1000 - Cash and Investments			
51-00-10126	Illinois Funds - Water	1,601,076.74	
51-00-11101	Allocated Cash	134,147.06	
	Total Category 1000 - Cash and Investments:	**1,735,223.80**	
Category: 1100 - Restricted Assets			
51-00-11008	Cash Held at Paying Agent	79,913.13	
	Total Category 1100 - Restricted Assets:	**79,913.13**	
Category: 1210 - Accounts Receivable			
51-00-12130	Miscellaneous Accounts Receivable	1,127.50	
51-00-12140	Lease Receivable	1,528,205.91	
	Total Category 1210 - Accounts Receivable:	**1,529,333.41**	
Category: 1212 - Customer Billing			
51-00-12120	Customer Billing	322,977.50	
51-00-12125	Unbilled Accounts Receivable	96,163.00	
51-00-12129	Collections Receivable	27,217.49	
	Total Category 1212 - Customer Billing:	**446,357.99**	
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	1,803,896.66	
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:	**25,075,820.28**	
Category: 1600 - Prepaid Expenses			
51-00-16000	Prepaid Insurance	31,629.90	
	Total Category 1600 - Prepaid Expenses:	**31,629.90**	
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:	**29,343,583.25**	**29,343,583.25**

Liability

Balance Sheet **As Of 02/28/2025**

Account	Name	Balance
Category: 2110 - Accounts Payable		
51-00-21300	Accounts Payable Allocation	57,433.45
	Total Category 2110 - Accounts Payable:	**57,433.45**
Category: 2200 - Accrued Payroll		
51-00-22000	Wage Payable	4,732.54
51-00-22009	Accrued Vacation	109,278.44
51-00-22010	Accrued Benefits	2,702.07
	Total Category 2200 - Accrued Payroll:	**116,713.05**
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	2,416,172.77
51-00-27103	IEPA Loan - Well #11 Radium Removal L17	2,103,341.71
51-00-27104	IEPA Loan - Well #12 Radium Removal L17	1,254,243.03
51-00-27303	Interest Payable-IEPA L174882	3,745.07
51-00-27304	Interest Payable-IEPA L175426	13,443.35
51-00-27305	Interest Payable-IEPA L175571	1,442.38
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:	**6,030,232.49**
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:	**7,669,908.01**

Equity

Account	Name	Balance
Category: 2900 - Equity		
51-00-29100	Fund Balance (Reserved)	-78,054.14
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:	**20,681,717.95**
	Total Beginning Equity:	**20,681,717.95**
Total Revenue		1,451,105.03
Total Expense		459,147.74
Revenues Over/Under Expenses		**991,957.29**
	Total Equity and Current Surplus (Deficit):	**21,673,675.24**

Total Liabilities, Equity and Current Surplus (Deficit): **29,343,583.25**

Account	Name	Balance
Fund: 52 - Water Reclamation		
Assets		
Category: 1000 - Cash and Investments		
52-50-10110	Petty Cash	200.00
52-50-10126	Illinois Funds - Water Reclamation	1,601,394.69
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	923,523.05
	Total Category 1000 - Cash and Investments:	**6,029,123.60**
Category: 1100 - Restricted Assets		
52-50-11008	Cash Held at Paying Agent	138,795.88
	Total Category 1100 - Restricted Assets:	**138,795.88**
Category: 1210 - Accounts Receivable		
52-50-12108	Interest & Dividends Receivable	58,854.44
52-50-12130	Miscellaneous Accounts Receivable	17,394.24
	Total Category 1210 - Accounts Receivable:	**76,248.68**
Category: 1212 - Customer Billing		
52-50-12120	Customer Billing	379,874.07
52-50-12125	Unbilled Accounts Receivable	113,938.00
52-50-12129	Collections Receivable	29,097.29
	Total Category 1212 - Customer Billing:	**522,909.36**
Category: 1290 - Special Assessments		
52-50-12900	Special Assessments - Deferred	40,959.46
	Total Category 1290 - Special Assessments:	**40,959.46**
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	3,830,470.15

Account	Name	Balance	
52-50-15160	SCADA System	7,495.17	
52-50-15161	Membrane - Air Diffusers	6,533.92	
52-50-15162	Pumps and Control Panels	22,689.78	
52-50-15163	One Ton Truck	41,432.31	
52-50-15164	Completed Const Not Classified	7,329,586.38	
52-50-15165	Accumulated Provision For Depr	-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:	**25,388,741.46**	
Category: 1600 - Prepaid Expenses			
52-50-16000	Prepaid Insurance	53,464.56	
	Total Category 1600 - Prepaid Expenses:	**53,464.56**	
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:	**32,764,897.54**	**32,764,897.54**

Liability

Account	Name	Balance
Category: 2110 - Accounts Payable		
52-00-21300	Accounts Payable Allocation	138,805.23
	Total Category 2110 - Accounts Payable:	**138,805.23**
Category: 2200 - Accrued Payroll		
52-50-22000	Wage Payable	4,429.34
52-50-22009	Accrued Vacation	91,426.66
52-50-22010	Accrued Benefits	2,528.64
	Total Category 2200 - Accrued Payroll:	**98,384.64**
Category: 2700 - Long-Term Liabilities		
52-50-27105	IEPA Loan - Askvig L1726800	94,100.29
52-50-27305	Lease Liability	60,179.67
52-50-27306	Interest Payable Accrued-IEPA WWTP Upg	20,408.48
52-50-27307	Interest Payable Accrued-IEPA Askvig	196.05
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	4,263,846.06
	Total Category 2700 - Long-Term Liabilities:	**4,966,589.87**
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:	**5,231,938.82**

Equity

Account	Name	Balance
Category: 2900 - Equity		
52-50-29100	Fund Balance (Reserved)	3,066,081.24
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

Account	Name	Balance	
52-50-29553	Acc Amort CIAC-Disposal Struct	-61,140.12	
52-50-29554	Acc Amort CIAC-Gen Plt Struct	-408,279.12	
52-50-29555	Acc Amort CIAC-Pumping Equip	-3,752.70	
52-50-29556	Acc Amort CIAC-Treatment Plant	-833,302.86	
52-50-29557	Acc Amort CIAC-Disposal Equip	-368,639.22	
52-50-29558	Acc Amort CIAC-Dist Main	-558.96	
	Total Category 2900 - Equity:	**27,285,734.93**	
	Total Beginning Equity:	**27,285,734.93**	
Total Revenue		997,565.15	
Total Expense		750,341.36	
Revenues Over/Under Expenses		**247,223.79**	
	Total Equity and Current Surplus (Deficit):	**27,532,958.72**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**32,764,897.54**

Balance Sheet

As Of 02/28/2025

Account	Name	Balance	
Fund: 53 - Solid Waste			
Assets			
Category: 1000 - Cash and Investments			
53-00-10130	Holcomb Bank Money Market	545,411.84	
53-00-10131	Illinois Funds - Solid Waste	4,323,586.86	
53-00-11101	Allocated Cash	-420,484.45	
	Total Category 1000 - Cash and Investments:	**4,448,514.25**	
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	4,453.85	
	Total Category 1600 - Prepaid Expenses:	**4,453.85**	
	Total Assets:	**5,327,866.84**	**5,327,866.84**
Liability			
Category: 2110 - Accounts Payable			
53-00-21300	Accounts Payable Allocation	7,234.98	
	Total Category 2110 - Accounts Payable:	**7,234.98**	
Category: 2410 - Other Liabilities			
53-00-24100	Investment - General Fund	180,780.61	
	Total Category 2410 - Other Liabilities:	**180,780.61**	
	Total Liability:	**188,015.59**	
Equity			
Category: 2900 - Equity			
53-00-29200	Fund Balance (Unreserved)	5,012,835.31	
	Total Category 2900 - Equity:	**5,012,835.31**	
	Total Beginning Equity:	**5,012,835.31**	
Total Revenue		321,695.54	
Total Expense		194,679.60	
Revenues Over/Under Expenses		**127,015.94**	
	Total Equity and Current Surplus (Deficit):	**5,139,851.25**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**5,327,866.84**

Account	Name	Balance
Fund: 54 - Electric		
Assets		
Category: 1000 - Cash and Investments		
54-00-11101	Allocated Cash	15,259,854.89
54-60-10110	Petty Cash	200.00
54-90-10110	Petty Cash	1,150.00
54-90-10126	Illinois Funds - Electric	11,218,192.60
54-90-10133	Central Bank Investment	2,161,305.79
54-90-10144	Stillman Bank 12 m CD	5,210,000.00
	Total Category 1000 - Cash and Investments:	**33,850,703.28**
Category: 1100 - Restricted Assets		
54-90-11010	Other Special Deposits (PJM Collateral)	654,745.52
54-90-11016	2021-2022 Electric Bond	6,489,649.99
	Total Category 1100 - Restricted Assets:	**7,144,395.51**
Category: 1210 - Accounts Receivable		
54-90-12108	Interest & Dividends Receivable	215,617.12
54-90-12131	Miscellaneous Accounts Receivable	131,760.01
54-90-12164	Accounts Receivable from Other Funds	409,044.42
	Total Category 1210 - Accounts Receivable:	**756,421.55**
Category: 1212 - Customer Billing		
54-90-12120	Customer Billing	3,768,300.07
54-90-12121	Unapplied Credits	-143,318.83
54-90-12122	Rochelle City Tax Receivable	47,177.62
54-90-12123	Public Utilities Tax Receivable	125,576.18
54-90-12124	Hillcrest Tax Receivable	2,617.10
54-90-12125	Unbilled Accounts Receivable	355,915.00
54-90-12126	Contract Payments Receivable	9,860.00
54-90-12129	Collections Receivable	191,026.45
	Total Category 1212 - Customer Billing:	**4,357,153.59**
Category: 1430 - 1430		
54-90-14300	Accum Prov For Uncollectible	-1,335,829.74
	Total Category 1430 - 1430:	**-1,335,829.74**
Category: 1500 - Capital Assets		
54-10-15174	Diesel Prime Movers	193,731.77
54-10-15175	Office Furniture & Eqiupment	573,254.41
54-10-15176	Transportation Equipment	41,296.05
54-10-15177	Diesel Stores Equipment	5,007,871.29
54-10-15178	Completed Construction Not Classified - G	12,792,871.47
54-10-15180	Accumulated Provision For Depr - Generat	-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	5,137,226.72
54-60-15187	Poles, Towers & Fixtures	5,020,518.11
54-60-15188	Overhead Conductors & Devices	10,556,267.14
54-60-15189	Underground Conductors and Devices	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

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 & E	-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 Pro	-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	163,012.40	
54-70-15227	Accum Prov for Depr - Office Furniture & E	-46,159.81	
54-90-15001	Construction Work in Progress	2,779,455.28	
54-90-15228	Office Furniture & Equipment	73,661.00	
54-90-15229	Accum Prov for Depr - Office Furniture & E	-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:	**51,557,419.41**	
Category: 1540 - Inventories			
54-60-15400	Inventories	2,152,430.17	
	Total Category 1540 - Inventories:	**2,152,430.17**	
Category: 1600 - Prepaid Expenses			
54-90-16000	Prepaid Insurance	353,520.56	
	Total Category 1600 - Prepaid Expenses:	**353,520.56**	
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:	**100,559,995.69**	**100,559,995.69**
Liability			
Category: 2110 - Accounts Payable			
54-00-21300	Accounts Payable Allocation	2,305,642.61	
54-90-21265	Rochelle City Tax	63,739.81	
54-90-21266	Public Utilities Tax	150,151.09	
54-90-21267	Hillcrest Tax	1,653.44	
	Total Category 2110 - Accounts Payable:	**2,521,186.95**	
Category: 2200 - Accrued Payroll			
54-90-22000	Wage Payable	16,603.33	

Account	Name	Balance	
54-90-22009	Accrued Vacation	298,782.76	
54-90-22010	Accrued Benefits	9,496.71	
	Total Category 2200 - Accrued Payroll:	**324,882.80**	
Category: 2700 - Long-Term Liabilities			
54-00-27406	OPEB Liability	308,818.00	
54-00-27414	2021 Holcomb Bank Loan	335,036.82	
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	4,570,000.00	
54-90-27205	2022 Revenue Bond Payable	7,295,000.00	
54-90-27206	2021 Revenue Bond Payable	6,430,000.00	
54-90-27211	Bond Premium-2021	697,806.55	
54-90-27212	Bond Premium-2022	681,849.49	
54-90-27213	Bond Premium-2023	306,280.28	
54-90-27308	Interest Payable Accrued-2021	36,525.00	
54-90-27309	Interest Payable Accrued - 2022	41,441.67	
54-90-27311	Interest Payable Accured - 2023	36,008.33	
	Total Category 2700 - Long-Term Liabilities:	**22,152,182.53**	
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:	**25,081,593.50**	
Equity			
Category: 2900 - Equity			
54-90-29100	Fund Balance (Reserved)	30,668,924.27	
54-90-29300	Unappropriated Retained Earnings	46,072,926.92	
	Total Category 2900 - Equity:	**76,741,851.19**	
	Total Beginning Equity:	**76,741,851.19**	
Total Revenue		7,434,121.48	
Total Expense		8,697,570.48	
Revenues Over/Under Expenses		**-1,263,449.00**	
	Total Equity and Current Surplus (Deficit):	**75,478,402.19**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**100,559,995.69**

Account	Name	Balance	
Fund: 55 - Tech Center/Advance Communications			
Assets			
Category: 1000 - Cash and Investments			
55-00-11101	Allocated Cash	243,497.85	
	Total Category 1000 - Cash and Investments:	**243,497.85**	
Category: 1100 - Restricted Assets			
55-00-11011	2017A Debt Certificate Principal and Inter	386,466.28	
	Total Category 1100 - Restricted Assets:	**386,466.28**	
Category: 1210 - Accounts Receivable			
55-00-12100	Accounts Receivable	38,178.12	
55-00-12140	Lease Receivable	1,311,227.16	
55-32-12100	Accounts Receivable	27,565.31	
	Total Category 1210 - Accounts Receivable:	**1,376,970.59**	
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	2,425.58	
	Total Category 1600 - Prepaid Expenses:	**2,425.58**	
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:	**6,424,659.34**	**6,424,659.34**
Liability			
Category: 2110 - Accounts Payable			
55-00-21300	Accounts Payable Allocation	22,413.26	
	Total Category 2110 - Accounts Payable:	**22,413.26**	
Category: 2200 - Accrued Payroll			
55-00-22000	Wage Payable	35.71	
55-32-22010	Accrued Benefits	12.33	
	Total Category 2200 - Accrued Payroll:	**48.04**	
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	1,345,000.00	

Account	Name	Balance	
55-00-27412	2017 Debt Certificate Premium	31,154.66	
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:	**2,063,613.43**	
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:	**3,369,039.42**	
Equity			
Category: 2900 - Equity			
55-00-29200	Fund Balance (Unreserved)	2,749,468.49	
55-32-29500	Contributed Capital	352,922.11	
	Total Category 2900 - Equity:	**3,102,390.60**	
	Total Beginning Equity:	**3,102,390.60**	
Total Revenue		93,217.19	
Total Expense		139,987.87	
Revenues Over/Under Expenses		**-46,770.68**	
	Total Equity and Current Surplus (Deficit):	**3,055,619.92**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**6,424,659.34**

Account	Name	Balance	
Fund: 56 - Network Administration			
Assets			
Category: 1000 - Cash and Investments			
56-40-11101	Allocated Cash	684,768.58	
	Total Category 1000 - Cash and Investments:	**684,768.58**	
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	5,251.36	
	Total Category 1600 - Prepaid Expenses:	**5,251.36**	
	Total Assets:	**707,607.82**	**707,607.82**
Liability			
Category: 2110 - Accounts Payable			
56-00-21300	Accounts Payable Allocation	33,797.43	
	Total Category 2110 - Accounts Payable:	**33,797.43**	
Category: 2200 - Accrued Payroll			
56-40-22000	Wage Payable	2,430.32	
56-40-22009	Accrued Vacation	58,472.52	
56-40-22010	Accrued Benefits	1,402.20	
	Total Category 2200 - Accrued Payroll:	**62,305.04**	
	Total Liability:	**96,102.47**	
Equity			
Category: 2900 - Equity			
56-00-29100	Fund Balance (Reserved)	483,441.01	
56-40-29300	Unappropriated Retained Earnings	30,839.61	
	Total Category 2900 - Equity:	**514,280.62**	
	Total Beginning Equity:	**514,280.62**	
Total Revenue		231,222.30	
Total Expense		133,997.57	
Revenues Over/Under Expenses		**97,224.73**	
	Total Equity and Current Surplus (Deficit):	**611,505.35**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**707,607.82**

Account	Name	Balance	
Fund: 57 - Airport			
Assets			
Category: 1000 - Cash and Investments			
57-00-10100	Illinois Funds - Airport	9,449.78	
57-00-10110	Petty Cash	200.00	
57-00-11101	Allocated Cash	39,661.84	
	Total Category 1000 - Cash and Investments:	**49,311.62**	
Category: 1100 - Restricted Assets			
57-00-11012	Cash Held at Paying Agent	59,196.88	
	Total Category 1100 - Restricted Assets:	**59,196.88**	
Category: 1210 - Accounts Receivable			
57-00-12100	Accounts Receivable	271.45	
57-00-12130	Miscellaneous Accounts Receivable	12,598.50	
57-00-12140	Lease Receivable	715,128.49	
57-00-12160	Property Tax Receivable	63,403.56	
	Total Category 1210 - Accounts Receivable:	**791,402.00**	
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	7,673.49	
57-00-16001	Prepaid Aviation Fuel	63,686.24	
	Total Category 1600 - Prepaid Expenses:	**71,359.73**	
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:	**4,415,328.02**	**4,415,328.02**
Liability			
Category: 1212 - Customer Billing			
57-00-12121	Unapplied Credits	9,551.12	
	Total Category 1212 - Customer Billing:	**9,551.12**	
Category: 2110 - Accounts Payable			
57-00-21300	Accounts Payable Allocation	5,142.88	
	Total Category 2110 - Accounts Payable:	**5,142.88**	
Category: 2200 - Accrued Payroll			
57-00-22000	Wage Payable	683.49	
57-00-22009	Accrued Vacation	9,613.61	
57-00-22010	Accrued Benefits	389.07	
	Total Category 2200 - Accrued Payroll:	**10,686.17**	
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	280,000.00	
57-00-27313	Interest Payable - 2017B GO Bond	4,196.88	
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:	**341,652.63**	

Account	Name	Balance	
Category: 2790 - Deferred Liabilities			
57-00-26300	Deferred Inflows - OPEB	1,520.00	
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:	**1,074,176.79**	
Equity			
Category: 2900 - Equity			
57-00-29200	Fund Balance (Unreserved)	943,646.72	
57-00-29800	Investment - Fixed Assets	2,348,148.46	
	Total Category 2900 - Equity:	**3,291,795.18**	
	Total Beginning Equity:	**3,291,795.18**	
Total Revenue		84,137.38	
Total Expense		34,781.33	
Revenues Over/Under Expenses		**49,356.05**	
	Total Equity and Current Surplus (Deficit):	**3,341,151.23**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**4,415,328.02**

Balance Sheet

As Of 02/28/2025

Account	Name	Balance	
Fund: 58 - Railroad			
Assets			
Category: 1000 - Cash and Investments			
58-00-10100	Capital Projects Fund	404,983.74	
58-00-11002	First Mid Ag Services	427.11	
58-00-11101	Allocated Cash	344,237.02	
	Total Category 1000 - Cash and Investments:	**749,647.87**	
Category: 1210 - Accounts Receivable			
58-00-12105	Accounts Receivable	114,513.00	
	Total Category 1210 - Accounts Receivable:	**114,513.00**	
	Total Assets:	**864,160.87**	**864,160.87**
Liability			
Category: 2110 - Accounts Payable			
58-00-21300	Accounts Payable Allocation	53,671.72	
	Total Category 2110 - Accounts Payable:	**53,671.72**	
Category: 2200 - Accrued Payroll			
58-00-22000	Wage Payable	5,239.33	
58-00-22010	Accrued Benefits	3,105.63	
	Total Category 2200 - Accrued Payroll:	**8,344.96**	
	Total Liability:	**62,016.68**	
Equity			
Category: 2900 - Equity			
58-00-29200	Fund Balance (Unreserved)	685,416.94	
	Total Category 2900 - Equity:	**685,416.94**	
	Total Beginning Equity:	**685,416.94**	
Total Revenue		235,500.03	
Total Expense		118,772.78	
Revenues Over/Under Expenses		**116,727.25**	
	Total Equity and Current Surplus (Deficit):	**802,144.19**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**864,160.87**

Balance Sheet

As Of 02/28/2025

Account	Name	Balance	
Fund: 59 - Golf Course			
Assets			
Category: 1000 - Cash and Investments			
59-00-10100	Central Bank Deposit Account	358,723.65	
59-00-10110	Petty Cash	600.00	
59-00-11101	Allocated Cash	-362,080.53	
	Total Category 1000 - Cash and Investments:	**-2,756.88**	
Category: 1600 - Prepaid Expenses			
59-00-16000	Prepaid Insurance	7,160.17	
	Total Category 1600 - Prepaid Expenses:	**7,160.17**	
	Total Assets:	**4,403.29**	**4,403.29**
Liability			
Category: 2110 - Accounts Payable			
59-00-21200	Tax Collections Payable	19.87	
59-00-21300	Accounts Payable Allocation	2,538.90	
	Total Category 2110 - Accounts Payable:	**2,558.77**	
Category: 2200 - Accrued Payroll			
59-00-22000	Wage Payable	581.51	
59-00-22010	Accrued Benefits	344.88	
	Total Category 2200 - Accrued Payroll:	**926.39**	
	Total Liability:	**3,485.16**	
Equity			
Category: 2900 - Equity			
59-00-29200	Fund Balance (Unreserved)	10,715.53	
	Total Category 2900 - Equity:	**10,715.53**	
	Total Beginning Equity:	**10,715.53**	
Total Revenue		21,051.85	
Total Expense		30,849.25	
Revenues Over/Under Expenses		**-9,797.40**	
	Total Equity and Current Surplus (Deficit):	**918.13**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**4,403.29**

Account	Name	Balance	
Fund: 64 - Administrative Services			
Assets			
Category: 1000 - Cash and Investments			
64-00-11101	Allocated Cash	176,678.91	
	Total Category 1000 - Cash and Investments:	**176,678.91**	
Category: 1210 - Accounts Receivable			
64-00-12139	Trash Accounts Receivable	47,902.96	
	Total Category 1210 - Accounts Receivable:	**47,902.96**	
Category: 1212 - Customer Billing			
64-00-12129	Collections Receivable	9,795.16	
	Total Category 1212 - Customer Billing:	**9,795.16**	
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	8,305.44	
	Total Category 1600 - Prepaid Expenses:	**8,305.44**	
	Total Assets:	**440,372.98**	**440,372.98**
Liability			
Category: 2110 - Accounts Payable			
64-00-21210	Contracts Payable-Trash	109,191.62	
64-00-21300	Accounts Payable Allocation	937.69	
	Total Category 2110 - Accounts Payable:	**110,129.31**	
Category: 2200 - Accrued Payroll			
64-00-22000	Wage Payable	5,366.88	
64-00-22009	Accrued Vacation	115,793.67	
64-00-22010	Accrued Benefits	3,088.71	
	Total Category 2200 - Accrued Payroll:	**124,249.26**	
	Total Liability:	**234,378.57**	
Equity			
Category: 2900 - Equity			
64-00-29100	Fund Balance (Reserved)	148,749.37	
64-00-29300	Unappropriated Retained Earnings	-14,712.37	
	Total Category 2900 - Equity:	**134,037.00**	
	Total Beginning Equity:	**134,037.00**	
Total Revenue		288,693.07	
Total Expense		216,735.66	
Revenues Over/Under Expenses		**71,957.41**	
	Total Equity and Current Surplus (Deficit):	**205,994.41**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**440,372.98**