



Rochelle, IL

Balance Sheet

Account Summary

As Of 07/31/2023

Account	Name	Balance	
Fund: 01 - General			
Assets			
Category: 1000 - Cash and Investments			
01-00-10110	Petty Cash	900.00	
01-00-10120	Flex Spending	466.66	
01-00-10121	Police K-9 Fund	39,087.72	
01-00-10122	Police Bond Fund	700.67	
01-00-10123	Police DUI Fund	28,850.62	
01-00-10124	Police Vehicle Fund	2,507.40	
01-00-10125	Police Drug Enforcement Fund	5,214.13	
01-00-10126	Illinois Funds - Cemetery	128,136.36	
01-00-10127	Illinois Funds - Taxes	10,348,579.66	
01-00-11021	IMET 1-3 Fund - General	3,556,033.45	
01-00-11101	Allocated Cash	-2,713,379.19	
	Total Category 1000 - Cash and Investments:	11,397,097.48	
Category: 1100 - Restricted Assets			
01-00-11020	IMET 1-3 Fund - ARPA	586,923.93	
	Total Category 1100 - Restricted Assets:	586,923.93	
Category: 1210 - Accounts Receivable			
01-00-12130	Ambulance Receivables	397,037.05	
01-00-12131	Miscellaneous Accounts Receivable	47,016.95	
01-00-12160	Property Tax Receivable	2,234,395.05	
01-00-12161	Accounts Receivable From Other Governr	968,611.48	
01-00-12162	Accounts Receivable	35,067.57	
	Total Category 1210 - Accounts Receivable:	3,682,128.10	
Category: 1212 - Customer Billing			
01-00-12120	Customer Billing	12,879.82	
	Total Category 1212 - Customer Billing:	12,879.82	
Category: 1600 - Prepaid Expenses			
01-00-16000	Prepaid Insurance	103,163.04	
	Total Category 1600 - Prepaid Expenses:	103,163.04	
	Total Assets:	15,782,192.37	15,782,192.37
Liability			
Category: 2110 - Accounts Payable			
01-00-21233	Health Insurance Payable	-3,461.06	
01-00-21234	Life Insurance	-3,816.67	
01-00-21262	Police Bonds Payable	-778.15	
01-00-21264	Dental & Vision Insurance	-7,319.87	
01-00-21300	Accounts Payable Allocation	305,634.82	
01-00-21902	Ambulance Fees Payable (MEDICAID OVEF	457,367.65	
	Total Category 2110 - Accounts Payable:	747,626.72	
Category: 2600 - Deferred Revenues			
01-00-26000	Deferred Revenue	3,340,779.05	
	Total Category 2600 - Deferred Revenues:	3,340,779.05	
	Total Liability:	4,088,405.77	
Equity			
Category: 2900 - Equity			
01-00-29100	Fund Balance (Reserved)	184,091.58	
01-00-29200	Fund Balance (Unreserved)	10,980,581.79	
	Total Category 2900 - Equity:	11,164,673.37	
	Total Beginning Equity:	11,164,673.37	

Balance Sheet**As Of 07/31/2023**

Account	Name	Balance
Total Revenue		7,914,848.42
Total Expense		<u>7,385,735.19</u>
Revenues Over/Under Expenses		529,113.23
	Total Equity and Current Surplus (Deficit):	11,693,786.60
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>15,782,192.37</u></u>

Balance Sheet

As Of 07/31/2023

Account	Name	Balance	
Fund: 11 - Audit			
Assets			
Category: 1000 - Cash and Investments			
11-00-11101	Allocated Cash	-3,186.12	
	Total Category 1000 - Cash and Investments:	-3,186.12	
Category: 1210 - Accounts Receivable			
11-00-12160	Property Tax Receivable	28,006.19	
	Total Category 1210 - Accounts Receivable:	28,006.19	
	Total Assets:	24,820.07	<u>24,820.07</u>
Liability			
Category: 2600 - Deferred Revenues			
11-00-26000	Deferred Revenue	28,006.19	
	Total Category 2600 - Deferred Revenues:	28,006.19	
	Total Liability:	28,006.19	
Equity			
Category: 2900 - Equity			
11-00-29100	Fund Balance (Reserved)	9,311.27	
	Total Category 2900 - Equity:	9,311.27	
	Total Beginning Equity:	9,311.27	
	Total Revenue	16,502.61	
	Total Expense	29,000.00	
	Revenues Over/Under Expenses	-12,497.39	
	Total Equity and Current Surplus (Deficit):	-3,186.12	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>24,820.07</u>

Balance Sheet

As Of 07/31/2023

Account	Name	Balance	
Fund: 12 - Insurance			
Assets			
Category: 1000 - Cash and Investments			
12-00-11101	Allocated Cash	54,301.73	
	Total Category 1000 - Cash and Investments:	54,301.73	
Category: 1210 - Accounts Receivable			
12-00-12160	Property Tax Receivable	375,011.06	
	Total Category 1210 - Accounts Receivable:	375,011.06	
Category: 1600 - Prepaid Expenses			
12-00-16000	Prepaid Insurance	57,955.50	
	Total Category 1600 - Prepaid Expenses:	57,955.50	
	Total Assets:	487,268.29	<u>487,268.29</u>
Liability			
Category: 2110 - Accounts Payable			
12-00-21300	Accounts Payable Allocation	12,315.75	
	Total Category 2110 - Accounts Payable:	12,315.75	
Category: 2600 - Deferred Revenues			
12-00-26000	Deferred Revenue	375,011.06	
	Total Category 2600 - Deferred Revenues:	375,011.06	
	Total Liability:	387,326.81	
Equity			
Category: 2900 - Equity			
12-00-29100	Fund Balance (Reserved)	83,815.99	
	Total Category 2900 - Equity:	83,815.99	
	Total Beginning Equity:	83,815.99	
Total Revenue		220,725.60	
Total Expense		204,600.11	
Revenues Over/Under Expenses		16,125.49	
	Total Equity and Current Surplus (Deficit):	99,941.48	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>487,268.29</u>

Balance Sheet

As Of 07/31/2023

Account	Name	Balance	
Fund: 13 - Illinois Municipal Fund			
Assets			
Category: 1000 - Cash and Investments			
13-00-11101	Allocated Cash	64,395.79	
	Total Category 1000 - Cash and Investments:	64,395.79	
Category: 1210 - Accounts Receivable			
13-00-12160	Property Tax Receivable	114,998.11	
	Total Category 1210 - Accounts Receivable:	114,998.11	
	Total Assets:	179,393.90	<u>179,393.90</u>
Liability			
Category: 2600 - Deferred Revenues			
13-00-26000	Deferred Revenue	114,998.11	
	Total Category 2600 - Deferred Revenues:	114,998.11	
	Total Liability:	114,998.11	
Equity			
Category: 2900 - Equity			
13-00-29100	Fund Balance (Reserved)	63,446.52	
	Total Category 2900 - Equity:	63,446.52	
	Total Beginning Equity:	63,446.52	
Total Revenue		67,900.88	
Total Expense		66,951.61	
Revenues Over/Under Expenses		949.27	
	Total Equity and Current Surplus (Deficit):	64,395.79	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>179,393.90</u>

Balance Sheet

As Of 07/31/2023

Account	Name	Balance	
Fund: 14 - Social Security			
Assets			
Category: 1000 - Cash and Investments			
14-00-11101	Allocated Cash	10,863.43	
	Total Category 1000 - Cash and Investments:	10,863.43	
Category: 1210 - Accounts Receivable			
14-00-12160	Property Tax Receivable	239,992.35	
	Total Category 1210 - Accounts Receivable:	239,992.35	
	Total Assets:	250,855.78	<u>250,855.78</u>
Liability			
Category: 2600 - Deferred Revenues			
14-00-26000	Deferred Revenue	239,992.35	
	Total Category 2600 - Deferred Revenues:	239,992.35	
	Total Liability:	239,992.35	
Equity			
Category: 2900 - Equity			
14-00-29100	Fund Balance (Reserved)	3,633.14	
	Total Category 2900 - Equity:	3,633.14	
	Total Beginning Equity:	3,633.14	
Total Revenue		141,226.87	
Total Expense		133,996.58	
Revenues Over/Under Expenses		7,230.29	
	Total Equity and Current Surplus (Deficit):	10,863.43	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>250,855.78</u>

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As Of 07/31/2023

Account	Name	Balance	
Fund: 15 - Ambulance			
Assets			
Category: 1000 - Cash and Investments			
15-00-10130	Holcomb Bank CD	600,000.00	
15-00-11101	Allocated Cash	198,950.57	
	Total Category 1000 - Cash and Investments:	798,950.57	
Category: 1210 - Accounts Receivable			
15-00-12108	Interest & Dividends Receivable	5,030.14	
	Total Category 1210 - Accounts Receivable:	5,030.14	
	Total Assets:	803,980.71	803,980.71
Liability			
Category: 2110 - Accounts Payable			
15-00-21300	Accounts Payable Allocation	5,550.00	
	Total Category 2110 - Accounts Payable:	5,550.00	
	Total Liability:	5,550.00	
Equity			
Category: 2900 - Equity			
15-00-29100	Fund Balance (Reserved)	620,570.39	
	Total Category 2900 - Equity:	620,570.39	
	Total Beginning Equity:	620,570.39	
Total Revenue		183,410.32	
Total Expense		5,550.00	
Revenues Over/Under Expenses		177,860.32	
	Total Equity and Current Surplus (Deficit):	798,430.71	
	Total Liabilities, Equity and Current Surplus (Deficit):		803,980.71

Balance Sheet

As Of 07/31/2023

Account	Name	Balance	
Fund: 17 - Motor Fuel Tax			
Assets			
Category: 1000 - Cash and Investments			
17-00-10100	Illinois Funds - Motor Fuel Tax	1,096,760.53	
17-00-11101	Allocated Cash	367,366.02	
	Total Category 1000 - Cash and Investments:	1,464,126.55	
Category: 1210 - Accounts Receivable			
17-00-12163	Accounts Receivable From Other Governn	36,868.13	
	Total Category 1210 - Accounts Receivable:	36,868.13	
	Total Assets:	1,500,994.68	1,500,994.68
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
17-00-29100	Fund Balance (Reserved)	1,242,305.53	
	Total Category 2900 - Equity:	1,242,305.53	
	Total Beginning Equity:	1,242,305.53	
Total Revenue		258,689.15	
Total Expense		0.00	
Revenues Over/Under Expenses		258,689.15	
	Total Equity and Current Surplus (Deficit):	1,500,994.68	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>1,500,994.68</u>

Balance Sheet

As Of 07/31/2023

Account	Name	Balance	
Fund: 18 - Utility Tax			
Assets			
Category: 1000 - Cash and Investments			
18-00-11101	Allocated Cash	1,636,031.77	
	Total Category 1000 - Cash and Investments:	1,636,031.77	
Category: 1210 - Accounts Receivable			
18-00-12168	Utility Tax Receivable	69,261.78	
	Total Category 1210 - Accounts Receivable:	69,261.78	
	Total Assets:	1,705,293.55	<u>1,705,293.55</u>
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
18-00-29200	Fund Balance (Reserved)	1,576,322.25	
	Total Category 2900 - Equity:	1,576,322.25	
	Total Beginning Equity:	1,576,322.25	
Total Revenue		492,953.17	
Total Expense		363,981.87	
Revenues Over/Under Expenses		128,971.30	
	Total Equity and Current Surplus (Deficit):	1,705,293.55	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>1,705,293.55</u>

Balance Sheet

As Of 07/31/2023

Account	Name	Balance	
Fund: 19 - Hotel-Motel Tax			
Assets			
Category: 1000 - Cash and Investments			
19-00-10160	Stillman Bank 6 m CD	200,000.00	
19-00-11101	Allocated Cash	53,582.22	
	Total Category 1000 - Cash and Investments:	253,582.22	
Category: 1210 - Accounts Receivable			
19-00-12100	Accounts Receivable	21,756.96	
	Total Category 1210 - Accounts Receivable:	21,756.96	
	Total Assets:	275,339.18	275,339.18
Liability			
Category: 2110 - Accounts Payable			
19-00-21300	Accounts Payable Allocation	2,164.15	
	Total Category 2110 - Accounts Payable:	2,164.15	
	Total Liability:	2,164.15	
Equity			
Category: 2900 - Equity			
19-00-29100	Fund Balance (Reserved)	408,712.21	
	Total Category 2900 - Equity:	408,712.21	
	Total Beginning Equity:	408,712.21	
Total Revenue		140,460.87	
Total Expense		275,998.05	
Revenues Over/Under Expenses		-135,537.18	
	Total Equity and Current Surplus (Deficit):	273,175.03	
	Total Liabilities, Equity and Current Surplus (Deficit):		275,339.18

Balance Sheet

As Of 07/31/2023

Account	Name	Balance	
Fund: 20 - Sales Tax			
Assets			
Category: 1000 - Cash and Investments			
20-00-10100	Illinois Funds - Non Home Rule Sales Tax	3,581,703.59	
20-00-11101	Allocated Cash	-2,945,692.74	
	Total Category 1000 - Cash and Investments:	636,010.85	
Category: 1210 - Accounts Receivable			
20-00-12167	Sales Tax Receivable	393,879.02	
	Total Category 1210 - Accounts Receivable:	393,879.02	
	Total Assets:	1,029,889.87	1,029,889.87
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
20-00-29200	Fund Balance (Reserved)	1,007,812.82	
	Total Category 2900 - Equity:	1,007,812.82	
	Total Beginning Equity:	1,007,812.82	
Total Revenue		928,811.67	
Total Expense		906,734.62	
Revenues Over/Under Expenses		22,077.05	
	Total Equity and Current Surplus (Deficit):	1,029,889.87	
	Total Liabilities, Equity and Current Surplus (Deficit):		1,029,889.87

Balance Sheet

As Of 07/31/2023

Account	Name	Balance	
Fund: 21 - Lighthouse Pointe TIF			
Assets			
Category: 1000 - Cash and Investments			
21-00-10160	Stillman Bank 6 m CD	500,000.00	
21-00-11101	Allocated Cash	645,704.70	
	Total Category 1000 - Cash and Investments:	<u>1,145,704.70</u>	
	Total Assets:	<u>1,145,704.70</u>	<u>1,145,704.70</u>
Liability			
Category: 2110 - Accounts Payable			
21-00-21300	Accounts Payable Allocation	494.50	
	Total Category 2110 - Accounts Payable:	<u>494.50</u>	
	Total Liability:	<u>494.50</u>	
Equity			
Category: 2900 - Equity			
21-00-29200	Fund Balance (Reserved)	903,331.60	
	Total Category 2900 - Equity:	<u>903,331.60</u>	
	Total Beginning Equity:	<u>903,331.60</u>	
Total Revenue		416,132.35	
Total Expense		174,253.75	
Revenues Over/Under Expenses		<u>241,878.60</u>	
	Total Equity and Current Surplus (Deficit):	<u>1,145,210.20</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>1,145,704.70</u>

Balance Sheet

As Of 07/31/2023

Account	Name	Balance	
Fund: 22 - Foreign Fire Insurance			
Assets			
Category: 1000 - Cash and Investments			
22-00-10100	Foreign Fire Insurance	35,523.67	
	Total Category 1000 - Cash and Investments:	<u>35,523.67</u>	
	Total Assets:	<u>35,523.67</u>	<u><u>35,523.67</u></u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
Category: 2900 - Equity			
22-00-29100	Fund Balance (Reserved)	40,240.21	
	Total Category 2900 - Equity:	<u>40,240.21</u>	
	Total Beginning Equity:	<u>40,240.21</u>	
Total Revenue		363.56	
Total Expense		<u>5,080.10</u>	
Revenues Over/Under Expenses		<u>-4,716.54</u>	
	Total Equity and Current Surplus (Deficit):	<u>35,523.67</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>35,523.67</u></u>

Balance Sheet

As Of 07/31/2023

Account	Name	Balance
Fund: 23 - Downtown & Southern Gateway TIF		
Assets		
Category: 1000 - Cash and Investments		
23-00-11101	Allocated Cash	222,583.62
	Total Category 1000 - Cash and Investments:	<u>222,583.62</u>
	Total Assets:	<u><u>222,583.62</u></u>
Liability		
Category: 2110 - Accounts Payable		
23-00-21300	Accounts Payable Allocation	5,243.75
	Total Category 2110 - Accounts Payable:	<u>5,243.75</u>
	Total Liability:	<u>5,243.75</u>
Equity		
Category: 2900 - Equity		
23-00-29200	Fund Balance (Reserved)	350,511.89
	Total Category 2900 - Equity:	<u>350,511.89</u>
	Total Beginning Equity:	<u>350,511.89</u>
Total Revenue		214,311.73
Total Expense		<u>347,483.75</u>
Revenues Over/Under Expenses		<u>-133,172.02</u>
	Total Equity and Current Surplus (Deficit):	<u>217,339.87</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>222,583.62</u></u>

Balance Sheet

As Of 07/31/2023

Account	Name	Balance	
Fund: 24 - Overweight Truck Permit			
Assets			
Category: 1000 - Cash and Investments			
24-00-10130	Holcomb Bank CD	50,000.00	
24-00-11101	Allocated Cash	19,558.64	
	Total Category 1000 - Cash and Investments:	69,558.64	
Category: 1210 - Accounts Receivable			
24-00-12108	Interest & Dividends Receivable	419.19	
	Total Category 1210 - Accounts Receivable:	419.19	
	Total Assets:	69,977.83	69,977.83
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
24-00-29200	Fund Balance (Reserved)	61,001.96	
	Total Category 2900 - Equity:	61,001.96	
	Total Beginning Equity:	61,001.96	
Total Revenue		15,975.87	
Total Expense		7,000.00	
Revenues Over/Under Expenses		8,975.87	
	Total Equity and Current Surplus (Deficit):	69,977.83	
	Total Liabilities, Equity and Current Surplus (Deficit):		69,977.83

Balance Sheet

As Of 07/31/2023

Account	Name	Balance	
Fund: 25 - Northern Gateway TIF			
Assets			
Category: 1000 - Cash and Investments			
25-00-11101	Allocated Cash	105,135.10	
	Total Category 1000 - Cash and Investments:	<u>105,135.10</u>	
	Total Assets:	105,135.10	<u><u>105,135.10</u></u>
Liability			
Category: 2110 - Accounts Payable			
25-00-21300	Accounts Payable Allocation	135.00	
	Total Category 2110 - Accounts Payable:	<u>135.00</u>	
	Total Liability:	135.00	
Equity			
Category: 2900 - Equity			
25-00-29200	Fund Balance (Reserved)	27,481.76	
	Total Category 2900 - Equity:	<u>27,481.76</u>	
	Total Beginning Equity:	<u>27,481.76</u>	
Total Revenue		106,279.34	
Total Expense		<u>28,761.00</u>	
Revenues Over/Under Expenses		77,518.34	
	Total Equity and Current Surplus (Deficit):	105,000.10	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>105,135.10</u></u>

Balance Sheet

As Of 07/31/2023

Account	Name	Balance	
Fund: 36 - Capital Improvement			
Assets			
Category: 1000 - Cash and Investments			
36-00-11101	Allocated Cash	274,797.52	
	Total Category 1000 - Cash and Investments:	274,797.52	
Category: 1100 - Restricted Assets			
36-00-11000	Residential Developers of IL Escrow CD	39,263.12	
	Total Category 1100 - Restricted Assets:	39,263.12	
Category: 1210 - Accounts Receivable			
36-00-12108	Interest & Dividends Receivable	122.15	
	Total Category 1210 - Accounts Receivable:	122.15	
	Total Assets:	314,182.79	<u>314,182.79</u>
Liability			
Category: 2110 - Accounts Payable			
36-00-21100	Accounts Payable	37,670.21	
36-00-21300	Accounts Payable Allocation	408,680.98	
	Total Category 2110 - Accounts Payable:	446,351.19	
Category: 2500 - Deposits Payable			
36-00-25000	Developer Deposits	36,506.20	
	Total Category 2500 - Deposits Payable:	36,506.20	
	Total Liability:	482,857.39	
Equity			
Category: 2900 - Equity			
36-00-29100	Fund Balance (Reserved)	246,424.44	
	Total Category 2900 - Equity:	246,424.44	
	Total Beginning Equity:	246,424.44	
Total Revenue		1,341,750.28	
Total Expense		1,756,849.32	
Revenues Over/Under Expenses		-415,099.04	
	Total Equity and Current Surplus (Deficit):	-168,674.60	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>314,182.79</u>

Balance Sheet

As Of 07/31/2023

Account	Name	Balance
Fund: 37 - Stormwater		
Assets		
Category: 1000 - Cash and Investments		
37-00-11101	Allocated Cash	173,353.22
	Total Category 1000 - Cash and Investments:	<u>173,353.22</u>
	Total Assets:	<u><u>173,353.22</u></u>
Liability		
	Total Liability:	<u>0.00</u>
Equity		
Category: 2900 - Equity		
37-00-29200	Fund Balance (Unreserved)	171,435.48
	Total Category 2900 - Equity:	<u>171,435.48</u>
	Total Beginning Equity:	<u>171,435.48</u>
Total Revenue		2,067.74
Total Expense		<u>150.00</u>
Revenues Over/Under Expenses		1,917.74
	Total Equity and Current Surplus (Deficit):	173,353.22
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>173,353.22</u></u>

Balance Sheet

As Of 07/31/2023

Account	Name	Balance	
Fund: 51 - Water			
Assets			
Category: 1000 - Cash and Investments			
51-00-11101	Allocated Cash	1,521,991.38	
	Total Category 1000 - Cash and Investments:	1,521,991.38	
Category: 1100 - Restricted Assets			
51-00-11004	IEPA L17-4882 Principal and Interest	97,656.70	
	Total Category 1100 - Restricted Assets:	97,656.70	
Category: 1210 - Accounts Receivable			
51-00-12130	Miscellaneous Accounts Receivable	1,008.00	
	Total Category 1210 - Accounts Receivable:	1,008.00	
Category: 1212 - Customer Billing			
51-00-12120	Customer Billing	787,773.87	
51-00-12125	Unbilled Accounts Receivable	50,352.00	
	Total Category 1212 - Customer Billing:	838,125.87	
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	198,006.56	
51-00-15122	Completed Const Not Classified	2,730,126.51	
51-00-15123	Accumulated Provision For Depr	-12,638,007.80	
51-00-15124	Water Well #8	256,891.10	
51-00-15900	Asset Retirement Obligation	-465,300.00	
	Total Category 1500 - Capital Assets:	23,607,770.79	
Category: 1600 - Prepaid Expenses			
51-00-16000	Prepaid Insurance	38,633.28	
	Total Category 1600 - Prepaid Expenses:	38,633.28	
Category: 1900 - Deferred Assets			
51-00-19100	Deferred Outflows of Resources	48,273.09	
51-00-19101	Deferred Outflows - OPEB	20,239.00	
51-00-19102	Deferred Outflows - ARO	449,509.77	
	Total Category 1900 - Deferred Assets:	518,021.86	
	Total Assets:	26,405,837.17	<u>26,405,837.17</u>
Liability			
Category: 2110 - Accounts Payable			
51-00-21300	Accounts Payable Allocation	54,228.64	
	Total Category 2110 - Accounts Payable:	54,228.64	

Balance Sheet

As Of 07/31/2023

Account	Name	Balance
Category: 2200 - Accrued Payroll		
51-00-22009	Accrued Vacation	51,512.38
	Total Category 2200 - Accrued Payroll:	51,512.38
Category: 2700 - Long-Term Liabilities		
51-00-27102	IEPA Loan - Well #12 and Tower L174882	2,769,213.55
51-00-27103	IEPA Loan - Well #11 Radium Removal L17	2,298,421.27
51-00-27104	IEPA Loan - Well #12 Radium Removal L17	1,397,465.44
51-00-27303	Interest Payable-IEPA L174882	4,292.28
51-00-27304	Interest Payable-IEPA L175426	11,781.38
51-00-27305	Interest Payable-IEPA L175571	1,607.09
51-00-27403	IMRF Payable - Net Pension Obligation	-305,789.78
51-00-27406	OPEB Liability	38,000.00
	Total Category 2700 - Long-Term Liabilities:	6,214,991.23
Category: 2790 - Deferred Liabilities		
51-00-26300	Deferred Inflows - OPEB	5,643.00
51-00-27905	Deferred Inflows	296,877.50
	Total Category 2790 - Deferred Liabilities:	302,520.50
	Total Liability:	6,623,252.75

Equity

Category: 2900 - Equity		
51-00-29100	Fund Balance (Reserved)	-1,353,049.78
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:	19,406,722.31
	Total Beginning Equity:	19,406,722.31
Total Revenue		2,545,609.31
Total Expense		2,169,747.20
Revenues Over/Under Expenses		375,862.11
	Total Equity and Current Surplus (Deficit):	19,782,584.42
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>26,405,837.17</u>

Balance Sheet

As Of 07/31/2023

Account	Name	Balance
Fund: 52 - Water Reclamation		
Assets		
Category: 1000 - Cash and Investments		
52-50-10110	Petty Cash	100.00
52-50-11002	First State Bank CD	275,572.82
52-50-11006	Stillman Bank 6 m CD	3,000,000.00
52-50-11101	Allocated Cash	1,121,879.42
	Total Category 1000 - Cash and Investments:	4,397,552.24
Category: 1100 - Restricted Assets		
52-50-11007	IEPA Savings	39,986.71
	Total Category 1100 - Restricted Assets:	39,986.71
Category: 1210 - Accounts Receivable		
52-50-12108	Interest & Dividends Receivable	40,508.44
52-50-12130	Miscellaneous Accounts Receivable	2,955.01
	Total Category 1210 - Accounts Receivable:	43,463.45
Category: 1212 - Customer Billing		
52-50-12120	Customer Billing	601,825.14
52-50-12125	Unbilled Accounts Receivable	62,314.00
	Total Category 1212 - Customer Billing:	664,139.14
Category: 1290 - Special Assessments		
52-50-12900	Special Assessments - Deferred	99,735.46
	Total Category 1290 - Special Assessments:	99,735.46
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	19,129,954.57
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	6,477,787.03
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	574,563.38
52-50-15160	SCADA System	7,495.17
52-50-15161	Membrane - Air Diffusers	6,533.92

Balance Sheet

As Of 07/31/2023

Account	Name	Balance	
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	-30,826,485.54	
52-50-15166	Transportation	55,114.00	
	Total Category 1500 - Capital Assets:	22,049,056.72	
Category: 1600 - Prepaid Expenses			
52-50-16000	Prepaid Insurance	40,919.91	
	Total Category 1600 - Prepaid Expenses:	40,919.91	
Category: 1900 - Deferred Assets			
52-50-19100	Deferred Outflows of Resources	126,541.12	
52-50-19101	Deferred Outflows - OPEB	54,277.00	
	Total Category 1900 - Deferred Assets:	180,818.12	
	Total Assets:	27,447,459.17	27,447,459.17
Liability			
Category: 2110 - Accounts Payable			
52-00-21300	Accounts Payable Allocation	42,349.53	
52-50-21100	Accounts Payable	11,261.24	
	Total Category 2110 - Accounts Payable:	53,610.77	
Category: 2200 - Accrued Payroll			
52-50-22009	Accrued Vacation	22,718.20	
	Total Category 2200 - Accrued Payroll:	22,718.20	
Category: 2700 - Long-Term Liabilities			
52-50-27105	IEPA Loan - Askvig L1726800	165,285.55	
52-50-27306	Interest Payable Accrued-IEPA WWTP Upg	22,865.67	
52-50-27307	Interest Payable Accrued-IEPA Askvig	344.35	
52-50-27403	IMRF Payable - Net Pension Obligation	-825,053.68	
52-50-27406	OPEB Liability	101,912.00	
52-50-27409	IEPA L175516 Water Recl Plant Improvem	4,601,434.86	
	Total Category 2700 - Long-Term Liabilities:	4,066,788.75	
Category: 2790 - Deferred Liabilities			
52-50-26300	Deferred Inflows - OPEB	15,130.00	
52-50-27905	Deferred Inflows	796,068.08	
	Total Category 2790 - Deferred Liabilities:	811,198.08	
	Total Liability:	4,954,315.80	
Equity			
Category: 2900 - Equity			
52-50-29100	Fund Balance (Reserved)	-2,092,847.11	
52-50-29300	Unappropriated Retained Earnings	17,250,888.74	
52-50-29510	Contribution In Aid Of Const	687,662.79	
52-50-29511	CIAC-Pumping Structures	72,130.24	
52-50-29512	CIAC-Treatment Structures	5,130,229.31	
52-50-29513	CIAC-Disposal Structures	257,535.89	
52-50-29514	CIAC-General Plant Structures	1,719,759.69	
52-50-29515	CIAC-Pumping Equipment	6,590.49	
52-50-29516	CIAC-Treatment Equipment	1,463,337.97	
52-50-29517	CIAC-Disposal Equipment	647,356.35	
52-50-29518	CIAC-Distribution Main	11,177.00	
52-50-29550	Acc Amort CAOC-Services	-116,276.00	
52-50-29551	Acc Amort CIAC-Pumping Struct	-17,123.88	
52-50-29552	Acc Amort CIAC-Treatmnt Struct	-1,217,941.92	
52-50-29553	Acc Amort CIAC-Disposal Struct	-61,140.12	
52-50-29554	Acc Amort CIAC-Gen Plt Struct	-408,279.12	
52-50-29555	Acc Amort CIAC-Pumping Equip	-3,752.70	
52-50-29556	Acc Amort CIAC-Treatment Plant	-833,302.86	
52-50-29557	Acc Amort CIAC-Disposal Equip	-368,639.22	

Balance Sheet

As Of 07/31/2023

Account	Name	Balance
52-50-29558	Acc Amort CIAC-Dist Main	-558.96
	Total Category 2900 - Equity:	22,126,806.58
	Total Beginning Equity:	22,126,806.58
Total Revenue		2,965,589.31
Total Expense		2,599,252.52
Revenues Over/Under Expenses		366,336.79
	Total Equity and Current Surplus (Deficit):	22,493,143.37
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>27,447,459.17</u>

Balance Sheet

As Of 07/31/2023

Account	Name	Balance	
Fund: 53 - Solid Waste			
Assets			
Category: 1000 - Cash and Investments			
53-00-10130	Holcomb Bank Money Market	521,225.80	
53-00-10131	Illinois Funds - Solid Waste	3,188,182.03	
53-00-11101	Allocated Cash	-12,620.45	
	Total Category 1000 - Cash and Investments:	3,696,787.38	
Category: 1210 - Accounts Receivable			
53-00-12100	Accounts Receivable	118,964.86	
	Total Category 1210 - Accounts Receivable:	118,964.86	
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	-301,706.18	
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:	776,960.38	
Category: 1600 - Prepaid Expenses			
53-00-16000	Prepaid Insurance	13,496.50	
	Total Category 1600 - Prepaid Expenses:	13,496.50	
	Total Assets:	4,606,209.12	<u>4,606,209.12</u>
Liability			
Category: 2110 - Accounts Payable			
53-00-21300	Accounts Payable Allocation	942.00	
	Total Category 2110 - Accounts Payable:	942.00	
Category: 2410 - Other Liabilities			
53-00-24100	Investment - General Fund	180,780.61	
	Total Category 2410 - Other Liabilities:	180,780.61	
	Total Liability:	181,722.61	
Equity			
Category: 2900 - Equity			
53-00-29200	Fund Balance (Unreserved)	4,466,202.52	
	Total Category 2900 - Equity:	4,466,202.52	
	Total Beginning Equity:	4,466,202.52	
Total Revenue		462,925.68	
Total Expense		504,641.69	
Revenues Over/Under Expenses		-41,716.01	
	Total Equity and Current Surplus (Deficit):	4,424,486.51	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>4,606,209.12</u>

Balance Sheet

As Of 07/31/2023

Account	Name	Balance
Fund: 54 - Electric		
Assets		
Category: 1000 - Cash and Investments		
54-00-11101	Allocated Cash	7,546,147.18
54-60-10110	Petty Cash	200.00
54-90-10110	Petty Cash	1,150.00
54-90-10132	IMET 1-3 Year Fund	4,766,800.89
54-90-10133	Central Bank Investment	2,097,044.96
54-90-10144	Stillman Bank 12 m CD	5,000,000.00
	Total Category 1000 - Cash and Investments:	19,411,343.03
Category: 1100 - Restricted Assets		
54-90-11010	Other Special Deposits (PJM Collateral)	594,141.67
54-90-11016	2021-2022 Electric Bond	8,975,657.55
	Total Category 1100 - Restricted Assets:	9,569,799.22
Category: 1210 - Accounts Receivable		
54-90-12108	Interest & Dividends Receivable	65,013.71
54-90-12131	Miscellaneous Accounts Receivable	26,028.61
54-90-12164	Accounts Receivable from Other Funds	409,044.42
	Total Category 1210 - Accounts Receivable:	500,086.74
Category: 1212 - Customer Billing		
54-90-12120	Customer Billing	7,146,596.15
54-90-12121	Unapplied Credits	-100,345.23
54-90-12122	Rochelle City Tax Receivable	83,170.79
54-90-12123	Public Utilities Tax Receivable	230,792.13
54-90-12124	Hillcrest Tax Receivable	5,538.26
54-90-12125	Unbilled Accounts Receivable	223,755.00
54-90-12126	Contract Payments Receivable	47,521.99
	Total Category 1212 - Customer Billing:	7,637,029.09
Category: 1430 - 1430		
54-90-14300	Accumulated Provision For Uncollectible	-1,264,996.35
	Total Category 1430 - 1430:	-1,264,996.35
Category: 1500 - Capital Assets		
54-10-15174	Diesel Prime Movers	193,731.77
54-10-15175	Office Furniture & Equipment	573,254.41
54-10-15176	Transportation Equipment	41,296.05
54-10-15177	Diesel Stores Equipment	25,353.95
54-10-15178	Completed Construction Not Classified - G	12,792,871.47
54-10-15180	Accumulated Provision For Depr - General	-7,802,852.92
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
54-60-15001	Construction Work in Progress	-7,482,126.97
54-60-15184	Land & Land Rights	939,044.69
54-60-15185	Structures & Improvements	21,666,875.83
54-60-15186	Equipment	5,129,376.72
54-60-15187	Poles, Towers & Fixtures	5,020,518.11
54-60-15188	Overhead Conductors & Devices	10,556,267.14
54-60-15189	Underground Conductors and Devices	21,300,400.50
54-60-15190	Services	3,482,728.29
54-60-15191	Meters	1,256,151.93
54-60-15192	Security Lights	243,636.42
54-60-15193	Street Lights and Signal System	2,338,793.50
54-60-15194	Structures and Improvements	232,630.77
54-60-15195	Office Furniture and Equipment	299,596.73
54-60-15196	Transportation Equipment	1,473,283.71
54-60-15197	Stores Equipment	10,388.28
54-60-15198	Tools, Shop and Garage Equipment	134,468.59
54-60-15199	Laboratory Equipment	40,630.78

Balance Sheet

As Of 07/31/2023

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	-2,026,051.16	
54-60-15205	Accum Prov for Depr - Station Equipment	-3,308,620.59	
54-60-15206	Accum Prov for Depr - Poles, Towers & Fix	-4,024,036.55	
54-60-15207	Accum Prov for Depr - Overhead Conduct	-8,551,612.30	
54-60-15209	Accum Prov for Depr - Underground Cond	-12,947,793.35	
54-60-15210	Accum Prov for Depr - Services	-1,620,747.03	
54-60-15211	Accum Prov for Depr - Meters	-1,241,529.23	
54-60-15212	Accum Prov for Depr - Security Lights	-243,636.42	
54-60-15213	Accum Prov for Depr - Street Lights & Sign	-1,822,543.18	
54-60-15214	Accum Prov for Depr - Structures & Impro	-232,630.77	
54-60-15215	Accum Prov for Depr - Office Furniture & f	-319,447.43	
54-60-15216	Accum Prov for Depr - Transportation Equ	-1,730,978.05	
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	-851,650.45	
54-60-15222	Accum Prov for Depr - Miscellaneous Equi	-5,214.06	
54-60-15223	Accum Prov for Depr - Other Tangible Proj	-636,959.64	
54-60-15224	Regulatory Asset	1,944,042.36	
54-60-15225	Accum Prov for Depr - Regulatory Asset	-1,662,290.83	
54-70-15226	Office Furniture & Equipment	156,820.51	
54-70-15227	Accum Prov for Depr - Office Furniture & f	-46,383.31	
54-90-15001	Construction Work in Progress	12,557,397.18	
54-90-15228	Office Furniture & Equipment	73,661.00	
54-90-15229	Accum Prov for Depr - Office Furniture & f	-22,085.34	
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	-1,366,761.61	
	Total Category 1500 - Capital Assets:	49,837,338.38	
Category: 1540 - Inventories			
54-60-15400	Inventories	1,700,573.21	
	Total Category 1540 - Inventories:	1,700,573.21	
Category: 1600 - Prepaid Expenses			
54-90-16000	Prepaid Insurance	121,594.63	
	Total Category 1600 - Prepaid Expenses:	121,594.63	
Category: 1900 - Deferred Assets			
54-00-19100	Deferred Outflows of Resources	370,274.36	
54-00-19101	Deferred Outflows - OPEB	160,990.00	
	Total Category 1900 - Deferred Assets:	531,264.36	
Category: 9999 - History			
54-90-12621	Debit FY98 D.I.E. Funds used	111,745.02	
54-90-12622	Credit FY98 D.I.E. Funds Used	-111,745.02	
54-90-12623	Debit-FY00 D.I.E. Funds used	224,999.62	
54-90-12624	Credit FY00 D.I.E. Funds Used	-224,999.62	
	Total Category 9999 - History:	0.00	
	Total Assets:	88,044,032.31	<u>88,044,032.31</u>

Liability

Category: 2110 - Accounts Payable			
54-00-21300	Accounts Payable Allocation	309,069.59	
54-90-21265	Rochelle City Tax	99,774.00	
54-90-21266	Public Utilities Tax	74,077.42	

Balance Sheet

As Of 07/31/2023

Account	Name	Balance
54-90-21267	Hillcrest Tax	4,468.65
	Total Category 2110 - Accounts Payable:	487,389.66
Category: 2200 - Accrued Payroll		
54-90-22009	Accrued Vacation	132,434.59
	Total Category 2200 - Accrued Payroll:	132,434.59
Category: 2600 - Deferred Revenues		
54-90-26000	Other Deferred Credits	1,315,457.04
	Total Category 2600 - Deferred Revenues:	1,315,457.04
Category: 2700 - Long-Term Liabilities		
54-00-27406	OPEB Liability	302,278.00
54-00-27414	2021 Holcomb Bank Loan	957,508.74
54-90-27000	IMRF Payable - Net Pension Obligation	-2,455,829.00
54-90-27205	2022 Revenue Bond Payable	8,340,000.00
54-90-27206	2021 Revenue Bond Payable	7,350,000.00
54-90-27211	Bond Premium-2021	710,336.60
54-90-27212	Bond Premium-2022	632,518.32
54-90-27213	Bond Premium-2023	285,117.87
54-90-27308	Interest Payable Accrued-2021	41,125.00
54-90-27309	Interest Payable Accrued - 2022	46,666.67
	Total Category 2700 - Long-Term Liabilities:	16,209,722.20
Category: 2790 - Deferred Liabilities		
54-00-26300	Deferred Inflows - OPEB	44,876.00
54-00-27905	Deferred Inflows	2,361,040.22
	Total Category 2790 - Deferred Liabilities:	2,405,916.22
Category: 9999 - History		
54-90-25210	CAFC-DARCON-Windover Park A&B	29,842.00
54-90-25211	REFDS CAFC-DARCON-Wover Pk A&B	-29,842.00
54-90-25212	CAFC-Windover, Phase II	36,036.00
54-90-25213	REFDS-CAFC Windover, Phase II	-36,036.00
54-90-25214	CAFC Indian Trail Estates	31,288.80
54-90-25215	Refd CAFC Indian Trail Estates	-31,288.80
54-90-25216	CAFC-Hickory Ridge III LLC	69,592.99
54-90-25217	REFD CAFC-Hickory Ridge III LLC	-69,592.99
54-90-25218	CAFC-Westwood Subdivision Acct	89,983.79
54-90-25219	REFD-Westwood Subdivision Acct	-89,983.79
54-90-25220	CAFC-Reed-Deer Creek	17,952.00
54-90-25221	Refunds CAFC-Reed-Deer Creek	-17,952.00
54-90-25224	CAFC-Kyte Road Development	30,503.64
54-90-25225	REFUNDS CAFC-Kyte Rd Dvelop	-15,251.80
54-90-25226	CAFC-B&B SUNNY FIELD DEVELOPER	27,314.66
54-90-25227	REFUNDS CAFC-B & B SUNNY FIELD	-42,536.50
54-90-25228	CAFC-SQUIRES LANDING, L.L.C.	62,434.25
54-90-25229	REFUNDS CAFC-SQUIRES LANDING	-62,434.25
54-90-25230	CAFC-North Ridge PH II	28,480.00
54-90-25231	Refunds CAFC-North Ridge PH II	-28,480.00
54-90-25232	CAFC-N Lake TH, 1-6	7,140.00
54-90-25233	Refds-CAFC N Lake TH, 1-6	-7,140.00
54-90-25234	CAFC-North Ridge Phase 4	14,139.38
54-90-25235	Refund CAFC-North Ridge Ph 4	-14,139.38
54-90-25236	CAFC-North Ridge Phase V	34,653.34
54-90-25237	REFUNDS CAFC-North Ridge Ph V	-34,653.34
54-90-25240	CAFC-Lake Lida PH I	28,314.00
54-90-25241	Refund CAFC-Lake Lida PH I	-28,314.00
54-90-25242	CAFC-Lake Lida Phase II	25,481.82
54-90-25243	Refunds CAFC-Lake Lida Phase II	-25,481.82
54-90-25244	CAFC-ILake Lida Ph III	23,490.65
54-90-25245	Refunds CAFC-Lake Lida Ph III	-23,490.65
54-90-25250	CAFC-John W. Kennay	5,816.23
54-90-25251	Refund CAFC-John W. Kennay	-5,816.23

Balance Sheet

As Of 07/31/2023

Account	Name	Balance
54-90-25252	CAFC -DAR-CON Developers Inc	10,608.16
54-90-25253	Refund CAFC-DAR-CON Developers	-10,608.16
54-90-25254	CAFC-Creston Commons	283,776.15
54-90-25255	REFUND CAFC-Creston Commons	-283,806.15
	Total Category 9999 - History:	0.00
	Total Liability:	20,550,919.71

Equity

Category: 2900 - Equity		
54-90-29100	Fund Balance (Reserved)	12,160,499.89
54-90-29300	Unappropriated Retained Earnings	46,072,926.92
	Total Category 2900 - Equity:	58,233,426.81
	Total Beginning Equity:	58,233,426.81
Total Revenue		29,906,781.88
Total Expense		20,647,096.09
Revenues Over/Under Expenses		9,259,685.79
	Total Equity and Current Surplus (Deficit):	67,493,112.60
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>88,044,032.31</u>

Balance Sheet

As Of 07/31/2023

Account	Name	Balance	
Fund: 55 - Tech Center/Advance Communications			
Assets			
Category: 1000 - Cash and Investments			
55-00-11101	Allocated Cash	-14,301.32	
	Total Category 1000 - Cash and Investments:	-14,301.32	
Category: 1100 - Restricted Assets			
55-00-11011	2017A Debt Certificate Principal and Inter	374,975.70	
	Total Category 1100 - Restricted Assets:	374,975.70	
Category: 1210 - Accounts Receivable			
55-00-12100	Accounts Receivable	105,226.57	
55-32-12100	Accounts Receivable	64,264.56	
	Total Category 1210 - Accounts Receivable:	169,491.13	
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	-2,064,537.54	
55-00-15237	General Plant Equipment	1,036,704.34	
55-00-15238	RMU Technology Center	4,427,154.42	
55-32-15239	Accum Prov For Depreciation - Communic	-3,321,778.47	
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:	4,351,681.32	
Category: 1600 - Prepaid Expenses			
55-00-16000	Prepaid Insurance	5,818.04	
	Total Category 1600 - Prepaid Expenses:	5,818.04	
Category: 1900 - Deferred Assets			
55-00-19100	Deferred Outflows of Resources	24,136.56	
55-00-19101	Deferred Outflows - OPEB	27,598.00	
55-00-19106	Loss on Refunding	48,501.01	
55-32-19000	Deferred Outflows of Resources	42,275.10	
	Total Category 1900 - Deferred Assets:	142,510.67	
	Total Assets:	5,021,204.94	<u>5,021,204.94</u>
Liability			
Category: 2110 - Accounts Payable			
55-00-21300	Accounts Payable Allocation	19,781.62	
	Total Category 2110 - Accounts Payable:	19,781.62	
Category: 2200 - Accrued Payroll			
55-32-22009	Accrued Vacation	4,021.29	
	Total Category 2200 - Accrued Payroll:	4,021.29	
Category: 2700 - Long-Term Liabilities			
55-00-27310	Notes Payable - Intergovernmental Loan	223,490.29	
55-00-27403	IMRF Payable - Net Pension Obligation	-152,894.88	
55-00-27406	OPEB Liability	51,820.00	
55-00-27411	2017A Debt Certificates	1,955,000.00	
55-00-27412	2017 Debt Certificate Premium	44,050.58	
55-32-27312	Notes Payable - Intergovernmental Loan	185,554.13	
55-32-27403	IMRF Payable - Net Pension Obligation	-263,094.76	
	Total Category 2700 - Long-Term Liabilities:	2,043,925.36	
Category: 2790 - Deferred Liabilities			
55-00-26300	Deferred Inflows - OPEB	7,692.00	
55-00-27905	Deferred Inflows	148,439.26	

Balance Sheet

As Of 07/31/2023

Account	Name	Balance
55-32-27905	Deferred Inflows	256,416.49
	Total Category 2790 - Deferred Liabilities:	412,547.75
	Total Liability:	2,480,276.02
Equity		
Category: 2900 - Equity		
55-00-29200	Fund Balance (Unreserved)	2,206,707.38
55-32-29500	Contributed Capital	352,922.11
	Total Category 2900 - Equity:	2,559,629.49
	Total Beginning Equity:	2,559,629.49
Total Revenue		835,405.13
Total Expense		854,105.70
Revenues Over/Under Expenses		-18,700.57
	Total Equity and Current Surplus (Deficit):	2,540,928.92
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>5,021,204.94</u>

Balance Sheet

As Of 07/31/2023

Account	Name	Balance	
Fund: 56 - Network Administration			
Assets			
Category: 1000 - Cash and Investments			
56-40-11101	Allocated Cash	316,517.02	
	Total Category 1000 - Cash and Investments:	316,517.02	
Category: 1500 - Capital Assets			
56-40-15165	Accumulated Provision For Depr	-13,465.81	
56-40-15245	Equipment	24,139.01	
56-40-15246	Furniture	630.26	
	Total Category 1500 - Capital Assets:	11,303.46	
Category: 1600 - Prepaid Expenses			
56-40-16000	Prepaid Insurance	3,820.85	
	Total Category 1600 - Prepaid Expenses:	3,820.85	
	Total Assets:	331,641.33	331,641.33
Liability			
Category: 2110 - Accounts Payable			
56-00-21300	Accounts Payable Allocation	13,954.53	
	Total Category 2110 - Accounts Payable:	13,954.53	
Category: 2200 - Accrued Payroll			
56-40-22009	Accrued Vacation	14,991.09	
	Total Category 2200 - Accrued Payroll:	14,991.09	
	Total Liability:	28,945.62	
Equity			
Category: 2900 - Equity			
56-00-29100	Fund Balance (Reserved)	316,163.56	
56-40-29300	Unappropriated Retained Earnings	30,839.61	
	Total Category 2900 - Equity:	347,003.17	
	Total Beginning Equity:	347,003.17	
Total Revenue		627,720.45	
Total Expense		672,027.91	
Revenues Over/Under Expenses		-44,307.46	
	Total Equity and Current Surplus (Deficit):	302,695.71	
	Total Liabilities, Equity and Current Surplus (Deficit):		331,641.33

Balance Sheet

As Of 07/31/2023

Account	Name	Balance	
Fund: 57 - Airport			
Assets			
Category: 1000 - Cash and Investments			
57-00-10100	Illinois Funds - Airport	5,386.76	
57-00-10110	Petty Cash	200.00	
57-00-11101	Allocated Cash	-7,698.36	
	Total Category 1000 - Cash and Investments:	-2,111.60	
Category: 1100 - Restricted Assets			
57-00-11012	Cash Held at Paying Agent	55,696.87	
	Total Category 1100 - Restricted Assets:	55,696.87	
Category: 1210 - Accounts Receivable			
57-00-12100	Accounts Receivable	317.84	
57-00-12130	Miscellaneous Accounts Receivable	32,954.97	
57-00-12160	Property Tax Receivable	59,891.90	
	Total Category 1210 - Accounts Receivable:	93,164.71	
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	-1,559,996.18	
57-00-15250	Miscellaneous Equipment	93,704.69	
57-00-15251	Accum Prov for Depr - Miscellaneous Equi	-95,983.68	
57-00-15253	Other Tangible Property	2,134,355.42	
57-00-15254	Accum Prov for Depr - Other Tangible Prop	-1,970,050.67	
	Total Category 1500 - Capital Assets:	3,446,446.38	
Category: 1600 - Prepaid Expenses			
57-00-16000	Prepaid Insurance	2,760.41	
57-00-16001	Prepaid Aviation Fuel	58,178.46	
	Total Category 1600 - Prepaid Expenses:	60,938.87	
Category: 1900 - Deferred Assets			
57-00-19101	Deferred Outflows - OPEB	5,980.00	
57-00-19109	Loss on Refunding	14,910.02	
	Total Category 1900 - Deferred Assets:	20,890.02	
	Total Assets:	3,675,025.25	3,675,025.25
Liability			
Category: 1212 - Customer Billing			
57-00-12121	Unapplied Credits	11,194.58	
	Total Category 1212 - Customer Billing:	11,194.58	
Category: 2110 - Accounts Payable			
57-00-21300	Accounts Payable Allocation	76,992.82	
	Total Category 2110 - Accounts Payable:	76,992.82	
Category: 2200 - Accrued Payroll			
57-00-22009	Accrued Vacation	4,290.50	
	Total Category 2200 - Accrued Payroll:	4,290.50	
Category: 2600 - Deferred Revenues			
57-00-26100	Deferred Revenue	69,631.85	
	Total Category 2600 - Deferred Revenues:	69,631.85	
Category: 2700 - Long-Term Liabilities			
57-00-27209	2017B GO Bond	325,000.00	
57-00-27313	Interest Payable - 2017B GO Bond	5,696.88	
57-00-27403	IMRF Payable - Net Pension Obligation	-91,593.25	
57-00-27406	OPEB Liability	11,227.00	
	Total Category 2700 - Long-Term Liabilities:	250,330.63	
Category: 2790 - Deferred Liabilities			
57-00-26300	Deferred Inflows - OPEB	1,667.00	
57-00-27900	Deferred Outflows	-13,533.37	

Balance Sheet

As Of 07/31/2023

Account	Name	Balance
57-00-27905	Deferred Inflows	87,688.83
	Total Category 2790 - Deferred Liabilities:	75,822.46
	Total Liability:	488,262.84
Equity		
Category: 2900 - Equity		
57-00-29200	Fund Balance (Unreserved)	801,489.18
57-00-29800	Investment - Fixed Assets	2,348,148.46
	Total Category 2900 - Equity:	3,149,637.64
	Total Beginning Equity:	3,149,637.64
Total Revenue		324,115.20
Total Expense		286,990.43
Revenues Over/Under Expenses		37,124.77
	Total Equity and Current Surplus (Deficit):	3,186,762.41
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>3,675,025.25</u>

Balance Sheet

As Of 07/31/2023

Account	Name	Balance	
Fund: 58 - Railroad			
Assets			
Category: 1000 - Cash and Investments			
58-00-10100	Capital Projects Fund	2,408,278.80	
58-00-11002	First Mid Ag Services	513.53	
58-00-11101	Allocated Cash	-2,038,937.40	
	Total Category 1000 - Cash and Investments:	<u>369,854.93</u>	
Category: 1210 - Accounts Receivable			
58-00-12105	Accounts Receivable	194,811.00	
	Total Category 1210 - Accounts Receivable:	<u>194,811.00</u>	
	Total Assets:	<u>564,665.93</u>	<u>564,665.93</u>
Liability			
Category: 2110 - Accounts Payable			
58-00-21300	Accounts Payable Allocation	7,578.58	
	Total Category 2110 - Accounts Payable:	<u>7,578.58</u>	
	Total Liability:	<u>7,578.58</u>	
Equity			
Category: 2900 - Equity			
58-00-29200	Fund Balance (Unreserved)	1,091,645.18	
	Total Category 2900 - Equity:	<u>1,091,645.18</u>	
	Total Beginning Equity:	<u>1,091,645.18</u>	
	Total Revenue	1,308,275.59	
	Total Expense	1,842,833.42	
	Revenues Over/Under Expenses	<u>-534,557.83</u>	
	Total Equity and Current Surplus (Deficit):	<u>557,087.35</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>564,665.93</u></u>

Balance Sheet

As Of 07/31/2023

Account	Name	Balance	
Fund: 59 - Golf Course			
Assets			
Category: 1000 - Cash and Investments			
59-00-10100	Central Bank Deposit Account	217,220.86	
59-00-10110	Petty Cash	600.00	
59-00-11101	Allocated Cash	-145,655.20	
	Total Category 1000 - Cash and Investments:	<u>72,165.66</u>	
Category: 1600 - Prepaid Expenses			
59-00-16000	Prepaid Insurance	3,221.72	
	Total Category 1600 - Prepaid Expenses:	<u>3,221.72</u>	
	Total Assets:	<u>75,387.38</u>	<u>75,387.38</u>
Liability			
Category: 2110 - Accounts Payable			
59-00-21200	Tax Collections Payable	177.52	
59-00-21300	Accounts Payable Allocation	8,504.18	
	Total Category 2110 - Accounts Payable:	<u>8,681.70</u>	
Category: 2600 - Deferred Revenues			
59-00-26000	Deferred Revenue	1,500.00	
	Total Category 2600 - Deferred Revenues:	<u>1,500.00</u>	
	Total Liability:	<u>10,181.70</u>	
Equity			
Category: 2900 - Equity			
59-00-29200	Fund Balance (Unreserved)	92,133.78	
	Total Category 2900 - Equity:	<u>92,133.78</u>	
	Total Beginning Equity:	<u>92,133.78</u>	
Total Revenue		274,612.18	
Total Expense		301,540.28	
Revenues Over/Under Expenses		<u>-26,928.10</u>	
	Total Equity and Current Surplus (Deficit):	<u>65,205.68</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>75,387.38</u>

Balance Sheet

As Of 07/31/2023

Account	Name	Balance	
Fund: 64 - Administrative Services			
Assets			
Category: 1000 - Cash and Investments			
64-00-11101	Allocated Cash	134,086.42	
	Total Category 1000 - Cash and Investments:	134,086.42	
Category: 1210 - Accounts Receivable			
64-00-12139	Trash Accounts Receivable	106,338.93	
	Total Category 1210 - Accounts Receivable:	106,338.93	
Category: 1500 - Capital Assets			
64-00-15255	General Plant	74,670.34	
64-00-15256	Accum Provision For Depreciation	-116,879.91	
64-00-15257	Equipment	42,060.57	
	Total Category 1500 - Capital Assets:	-149.00	
Category: 1600 - Prepaid Expenses			
64-00-16000	Prepaid Insurance	15,283.41	
	Total Category 1600 - Prepaid Expenses:	15,283.41	
	Total Assets:	255,559.76	255,559.76
Liability			
Category: 2110 - Accounts Payable			
64-00-21210	Contracts Payable-Trash	109,460.92	
64-00-21300	Accounts Payable Allocation	13,471.98	
	Total Category 2110 - Accounts Payable:	122,932.90	
Category: 2200 - Accrued Payroll			
64-00-22009	Accrued Vacation	66,780.18	
	Total Category 2200 - Accrued Payroll:	66,780.18	
	Total Liability:	189,713.08	
Equity			
Category: 2900 - Equity			
64-00-29100	Fund Balance (Reserved)	-109,618.17	
64-00-29300	Unappropriated Retained Earnings	-14,712.37	
	Total Category 2900 - Equity:	-124,330.54	
	Total Beginning Equity:	-124,330.54	
Total Revenue		1,062,809.58	
Total Expense		872,632.36	
Revenues Over/Under Expenses		190,177.22	
	Total Equity and Current Surplus (Deficit):	65,846.68	
	Total Liabilities, Equity and Current Surplus (Deficit):		255,559.76