



Rochelle, IL

Balance Sheet

Account Summary

As Of 11/30/2023

Account	Name	Balance	
Fund: 01 - General			
Assets			
Category: 1000 - Cash and Investments			
01-00-10110	Petty Cash	900.00	
01-00-10120	Flex Spending	4,493.79	
01-00-10121	Police K-9 Fund	39,687.34	
01-00-10122	Police Bond Fund	1,081.91	
01-00-10123	Police DUI Fund	30,494.18	
01-00-10124	Police Vehicle Fund	2,542.75	
01-00-10125	Police Drug Enforcement Fund	5,245.92	
01-00-10126	Illinois Funds - Cemetery	130,510.03	
01-00-10127	Illinois Funds - Taxes	12,368,484.43	
01-00-10129	Police E-Citation Fees	82.01	
01-00-11101	Allocated Cash	-1,440,106.50	
	Total Category 1000 - Cash and Investments:	11,143,415.86	
Category: 1210 - Accounts Receivable			
01-00-12130	Ambulance Receivables	382,852.38	
01-00-12131	Miscellaneous Accounts Receivable	15,649.00	
01-00-12160	Property Tax Receivable	2,234,395.05	
01-00-12161	Accounts Receivable From Other Governn	968,611.48	
01-00-12162	Accounts Receivable	35,067.57	
	Total Category 1210 - Accounts Receivable:	3,636,575.48	
Category: 1212 - Customer Billing			
01-00-12120	Customer Billing	13,486.72	
	Total Category 1212 - Customer Billing:	13,486.72	
Category: 1600 - Prepaid Expenses			
01-00-16000	Prepaid Insurance	103,163.04	
	Total Category 1600 - Prepaid Expenses:	103,163.04	
	Total Assets:	14,896,641.10	14,896,641.10
Liability			
Category: 2110 - Accounts Payable			
01-00-21233	Health Insurance Payable	-12,050.79	
01-00-21234	Life Insurance	-4,230.05	
01-00-21262	Police Bonds Payable	-402.15	
01-00-21264	Dental & Vision Insurance	-7,590.01	
01-00-21300	Accounts Payable Allocation	168,000.90	
01-00-21902	Ambulance Fees Payable (MEDICAID OVEF	238,817.32	
	Total Category 2110 - Accounts Payable:	382,545.22	
Category: 2600 - Deferred Revenues			
01-00-26000	Deferred Revenue	2,772,919.02	
	Total Category 2600 - Deferred Revenues:	2,772,919.02	
	Total Liability:	3,155,464.24	
Equity			
Category: 2900 - Equity			
01-00-29100	Fund Balance (Reserved)	184,091.58	
01-00-29200	Fund Balance (Unreserved)	11,548,441.82	
	Total Category 2900 - Equity:	11,732,533.40	
	Total Beginning Equity:	11,732,533.40	

Balance Sheet

As Of 11/30/2023

Account	Name	Balance
Total Revenue		12,584,763.10
Total Expense		<u>12,576,119.64</u>
Revenues Over/Under Expenses		8,643.46
	Total Equity and Current Surplus (Deficit):	11,741,176.86
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>14,896,641.10</u></u>

Balance Sheet

As Of 11/30/2023

Account	Name	Balance	
Fund: 11 - Audit			
Assets			
Category: 1000 - Cash and Investments			
11-00-11101	Allocated Cash	4,028.82	
	Total Category 1000 - Cash and Investments:	4,028.82	
Category: 1210 - Accounts Receivable			
11-00-12160	Property Tax Receivable	28,006.19	
	Total Category 1210 - Accounts Receivable:	28,006.19	
	Total Assets:	32,035.01	<u>32,035.01</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		27,925.05	
Total Expense		33,207.50	
Revenues Over/Under Expenses		-5,282.45	
	Total Equity and Current Surplus (Deficit):	4,028.82	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>32,035.01</u>

Balance Sheet

As Of 11/30/2023

Account	Name	Balance	
Fund: 12 - Insurance			
Assets			
Category: 1000 - Cash and Investments			
12-00-11101	Allocated Cash	151,617.70	
	Total Category 1000 - Cash and Investments:	151,617.70	
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	13,523.31	
	Total Category 1600 - Prepaid Expenses:	13,523.31	
	Total Assets:	540,152.07	<u>540,152.07</u>
Liability			
Category: 2110 - Accounts Payable			
12-00-21300	Accounts Payable Allocation	15,018.34	
	Total Category 2110 - Accounts Payable:	15,018.34	
Category: 2600 - Deferred Revenues			
12-00-26000	Deferred Revenue	375,011.06	
	Total Category 2600 - Deferred Revenues:	375,011.06	
	Total Liability:	390,029.40	
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		374,100.26	
Total Expense		307,793.58	
Revenues Over/Under Expenses		66,306.68	
	Total Equity and Current Surplus (Deficit):	150,122.67	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>540,152.07</u>

Balance Sheet

As Of 11/30/2023

Account	Name	Balance	
Fund: 13 - Illinois Municipal Fund			
Assets			
Category: 1000 - Cash and Investments			
13-00-11101	Allocated Cash	100,842.54	
	Total Category 1000 - Cash and Investments:	100,842.54	
Category: 1210 - Accounts Receivable			
13-00-12160	Property Tax Receivable	114,998.11	
	Total Category 1210 - Accounts Receivable:	114,998.11	
	Total Assets:	215,840.65	<u>215,840.65</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		140,531.42	
Total Expense		103,135.40	
Revenues Over/Under Expenses		37,396.02	
	Total Equity and Current Surplus (Deficit):	100,842.54	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>215,840.65</u>

Balance Sheet

As Of 11/30/2023

Account	Name	Balance	
Fund: 14 - Social Security			
Assets			
Category: 1000 - Cash and Investments			
14-00-11101	Allocated Cash	36,429.95	
	Total Category 1000 - Cash and Investments:	36,429.95	
Category: 1210 - Accounts Receivable			
14-00-12160	Property Tax Receivable	239,992.35	
	Total Category 1210 - Accounts Receivable:	239,992.35	
	Total Assets:	276,422.30	<u>276,422.30</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		239,178.47	
Total Expense		206,381.66	
Revenues Over/Under Expenses		32,796.81	
	Total Equity and Current Surplus (Deficit):	36,429.95	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>276,422.30</u>

Balance Sheet

As Of 11/30/2023

Account	Name	Balance	
Fund: 15 - Ambulance			
Assets			
Category: 1000 - Cash and Investments			
15-00-10130	Holcomb Bank CD	608,975.34	
15-00-11101	Allocated Cash	260,102.60	
	Total Category 1000 - Cash and Investments:	869,077.94	
Category: 1210 - Accounts Receivable			
15-00-12108	Interest & Dividends Receivable	7,249.32	
	Total Category 1210 - Accounts Receivable:	7,249.32	
	Total Assets:	876,327.26	876,327.26
Liability			
Category: 2110 - Accounts Payable			
15-00-21300	Accounts Payable Allocation	222,406.87	
	Total Category 2110 - Accounts Payable:	222,406.87	
	Total Liability:	222,406.87	
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		368,931.62	
Total Expense		335,581.62	
Revenues Over/Under Expenses		33,350.00	
	Total Equity and Current Surplus (Deficit):	653,920.39	
	Total Liabilities, Equity and Current Surplus (Deficit):		876,327.26

Balance Sheet

As Of 11/30/2023

Account	Name	Balance	
Fund: 17 - Motor Fuel Tax			
Assets			
Category: 1000 - Cash and Investments			
17-00-10100	Illinois Funds - Motor Fuel Tax	1,257,908.93	
17-00-11101	Allocated Cash	368,875.48	
	Total Category 1000 - Cash and Investments:	<u>1,626,784.41</u>	
Category: 1210 - Accounts Receivable			
17-00-12163	Accounts Receivable From Other Governn	36,868.13	
	Total Category 1210 - Accounts Receivable:	<u>36,868.13</u>	
	Total Assets:	<u>1,663,652.54</u>	<u>1,663,652.54</u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
Category: 2900 - Equity			
17-00-29100	Fund Balance (Reserved)	1,242,305.53	
	Total Category 2900 - Equity:	<u>1,242,305.53</u>	
	Total Beginning Equity:	<u>1,242,305.53</u>	
Total Revenue		421,347.01	
Total Expense		0.00	
Revenues Over/Under Expenses		<u>421,347.01</u>	
	Total Equity and Current Surplus (Deficit):	<u>1,663,652.54</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>1,663,652.54</u></u>

Balance Sheet

As Of 11/30/2023

Account	Name	Balance	
Fund: 18 - Utility Tax			
Assets			
Category: 1000 - Cash and Investments			
18-00-11101	Allocated Cash	808,614.34	
	Total Category 1000 - Cash and Investments:	808,614.34	
Category: 1210 - Accounts Receivable			
18-00-12168	Utility Tax Receivable	69,261.78	
	Total Category 1210 - Accounts Receivable:	69,261.78	
	Total Assets:	877,876.12	<u>877,876.12</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		734,693.32	
Total Expense		1,433,139.45	
Revenues Over/Under Expenses		-698,446.13	
	Total Equity and Current Surplus (Deficit):	877,876.12	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>877,876.12</u>

Balance Sheet

As Of 11/30/2023

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	30,718.75	
	Total Category 1000 - Cash and Investments:	230,718.75	
Category: 1210 - Accounts Receivable			
19-00-12100	Accounts Receivable	21,756.96	
19-00-12108	Interest & Dividends Rreceivable	2,498.09	
	Total Category 1210 - Accounts Receivable:	24,255.05	
	Total Assets:	254,973.80	254,973.80
Liability			
Category: 2110 - Accounts Payable			
19-00-21300	Accounts Payable Allocation	6,229.01	
	Total Category 2110 - Accounts Payable:	6,229.01	
	Total Liability:	6,229.01	
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	247,928.78	
	Total Expense	407,896.20	
	Revenues Over/Under Expenses	-159,967.42	
	Total Equity and Current Surplus (Deficit):	248,744.79	
	Total Liabilities, Equity and Current Surplus (Deficit):		254,973.80

Balance Sheet

As Of 11/30/2023

Account	Name	Balance	
Fund: 20 - Sales Tax			
Assets			
Category: 1000 - Cash and Investments			
20-00-10100	Illinois Funds - Non Home Rule Sales Tax	4,161,423.20	
20-00-11101	Allocated Cash	-3,032,474.86	
	Total Category 1000 - Cash and Investments:	<u>1,128,948.34</u>	
Category: 1210 - Accounts Receivable			
20-00-12167	Sales Tax Receivable	393,879.02	
	Total Category 1210 - Accounts Receivable:	<u>393,879.02</u>	
	Total Assets:	<u>1,522,827.36</u>	<u>1,522,827.36</u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
Category: 2900 - Equity			
20-00-29200	Fund Balance (Reserved)	1,007,812.82	
	Total Category 2900 - Equity:	<u>1,007,812.82</u>	
	Total Beginning Equity:	<u>1,007,812.82</u>	
Total Revenue		1,508,531.28	
Total Expense		993,516.74	
Revenues Over/Under Expenses		<u>515,014.54</u>	
	Total Equity and Current Surplus (Deficit):	<u>1,522,827.36</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>1,522,827.36</u></u>

Balance Sheet

As Of 11/30/2023

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	493,629.83	
	Total Category 1000 - Cash and Investments:	<u>993,629.83</u>	
Category: 1210 - Accounts Receivable			
21-00-12108	Interest & Dividends Receivable	6,245.21	
	Total Category 1210 - Accounts Receivable:	<u>6,245.21</u>	
	Total Assets:	<u>999,875.04</u>	<u>999,875.04</u>
Liability			
	Total Liability:	<u>0.00</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		674,199.31	
Total Expense		577,655.87	
Revenues Over/Under Expenses		<u>96,543.44</u>	
	Total Equity and Current Surplus (Deficit):	<u>999,875.04</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>999,875.04</u>

Balance Sheet

As Of 11/30/2023

Account	Name	Balance	
Fund: 22 - Foreign Fire Insurance			
Assets			
Category: 1000 - Cash and Investments			
22-00-10100	Foreign Fire Insurance	63,137.85	
	Total Category 1000 - Cash and Investments:	<u>63,137.85</u>	
	Total Assets:	<u>63,137.85</u>	<u><u>63,137.85</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		34,077.08	
Total Expense		<u>11,179.44</u>	
Revenues Over/Under Expenses		22,897.64	
	Total Equity and Current Surplus (Deficit):	<u>63,137.85</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>63,137.85</u></u>

Balance Sheet

As Of 11/30/2023

Account	Name	Balance	
Fund: 23 - Downtown & Southern Gateway TIF			
Assets			
Category: 1000 - Cash and Investments			
23-00-11101	Allocated Cash	334,326.85	
	Total Category 1000 - Cash and Investments:	<u>334,326.85</u>	
	Total Assets:	<u>334,326.85</u>	<u><u>334,326.85</u></u>
Liability			
Category: 2110 - Accounts Payable			
23-00-21300	Accounts Payable Allocation	28,959.55	
	Total Category 2110 - Accounts Payable:	<u>28,959.55</u>	
	Total Liability:	<u>28,959.55</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		402,707.63	
Total Expense		<u>447,852.22</u>	
Revenues Over/Under Expenses		<u>-45,144.59</u>	
	Total Equity and Current Surplus (Deficit):	<u>305,367.30</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>334,326.85</u></u>

Balance Sheet

As Of 11/30/2023

Account	Name	Balance	
Fund: 24 - Overweight Truck Permit			
Assets			
Category: 1000 - Cash and Investments			
24-00-10130	Holcomb Bank CD	50,747.95	
24-00-11101	Allocated Cash	26,217.57	
	Total Category 1000 - Cash and Investments:	<u>76,965.52</u>	
Category: 1210 - Accounts Receivable			
24-00-12108	Interest & Dividends Receivable	603.77	
	Total Category 1210 - Accounts Receivable:	<u>603.77</u>	
	Total Assets:	<u>77,569.29</u>	<u>77,569.29</u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
Category: 2900 - Equity			
24-00-29200	Fund Balance (Reserved)	61,001.96	
	Total Category 2900 - Equity:	<u>61,001.96</u>	
	Total Beginning Equity:	<u>61,001.96</u>	
Total Revenue		27,567.33	
Total Expense		<u>11,000.00</u>	
Revenues Over/Under Expenses		16,567.33	
	Total Equity and Current Surplus (Deficit):	<u>77,569.29</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>77,569.29</u></u>

Balance Sheet

As Of 11/30/2023

Account	Name	Balance	
Fund: 25 - Northern Gateway TIF			
Assets			
Category: 1000 - Cash and Investments			
25-00-11101	Allocated Cash	63,191.69	
	Total Category 1000 - Cash and Investments:	<u>63,191.69</u>	
	Total Assets:	<u>63,191.69</u>	<u><u>63,191.69</u></u>
Liability			
	Total Liability:	<u>0.00</u>	
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		153,925.82	
Total Expense		<u>118,215.89</u>	
Revenues Over/Under Expenses		35,709.93	
	Total Equity and Current Surplus (Deficit):	<u>63,191.69</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>63,191.69</u></u>

Balance Sheet

As Of 11/30/2023

Account	Name	Balance	
Fund: 36 - Capital Improvement			
Assets			
Category: 1000 - Cash and Investments			
36-00-11101	Allocated Cash	-379,149.20	
	Total Category 1000 - Cash and Investments:	-379,149.20	
Category: 1100 - Restricted Assets			
36-00-11000	Residential Developers of IL Escrow CD	39,396.05	
	Total Category 1100 - Restricted Assets:	39,396.05	
	Total Assets:	-339,753.15	-339,753.15
Liability			
Category: 2110 - Accounts Payable			
36-00-21100	Accounts Payable	37,670.21	
36-00-21300	Accounts Payable Allocation	676,241.15	
	Total Category 2110 - Accounts Payable:	713,911.36	
Category: 2500 - Deposits Payable			
36-00-25000	Developer Deposits	36,506.20	
	Total Category 2500 - Deposits Payable:	36,506.20	
	Total Liability:	750,417.56	
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		3,035,640.11	
Total Expense		4,372,235.26	
Revenues Over/Under Expenses		-1,336,595.15	
	Total Equity and Current Surplus (Deficit):	-1,090,170.71	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>-339,753.15</u>

Balance Sheet

As Of 11/30/2023

Account	Name	Balance	
Fund: 37 - Stormwater			
Assets			
Category: 1000 - Cash and Investments			
37-00-11101	Allocated Cash	173,693.54	
	Total Category 1000 - Cash and Investments:	<u>173,693.54</u>	
	Total Assets:	<u>173,693.54</u>	<u><u>173,693.54</u></u>
Liability			
Category: 2110 - Accounts Payable			
37-00-21300	Accounts Payable Allocation	40.00	
	Total Category 2110 - Accounts Payable:	<u>40.00</u>	
	Total Liability:	<u>40.00</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		9,958.06	
Total Expense		<u>7,740.00</u>	
Revenues Over/Under Expenses		<u>2,218.06</u>	
	Total Equity and Current Surplus (Deficit):	<u>173,653.54</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>173,693.54</u></u>

Balance Sheet

As Of 11/30/2023

Account	Name	Balance
Fund: 51 - Water		
Assets		
Category: 1000 - Cash and Investments		
51-00-10126	Illinois Funds - Water	504,246.98
51-00-11101	Allocated Cash	1,474,488.05
	Total Category 1000 - Cash and Investments:	1,978,735.03
Category: 1100 - Restricted Assets		
51-00-11004	IEPA L17-4882 Principal and Interest	453.87
	Total Category 1100 - Restricted Assets:	453.87
Category: 1210 - Accounts Receivable		
51-00-12130	Miscellaneous Accounts Receivable	308.00
51-00-12140	Lease Receivable	1,601,136.64
	Total Category 1210 - Accounts Receivable:	1,601,444.64
Category: 1212 - Customer Billing		
51-00-12120	Customer Billing	525,651.19
51-00-12125	Unbilled Accounts Receivable	50,352.00
	Total Category 1212 - Customer Billing:	576,003.19
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	195,107.56
51-00-15122	Completed Const Not Classified	2,730,126.51
51-00-15123	Accumulated Provision For Depr	-11,836,378.95
51-00-15124	Water Well #8	256,891.10
51-00-15306	Intangible Asset	92,569.52
51-00-15336	Accum Amortization - Intangible Asset	-26,800.09
51-00-15900	Asset Retirement Obligation	-465,300.00
	Total Category 1500 - Capital Assets:	24,472,270.07
Category: 1600 - Prepaid Expenses		
51-00-16000	Prepaid Insurance	31,062.25
	Total Category 1600 - Prepaid Expenses:	31,062.25
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:	28,960,620.20
		<u>28,960,620.20</u>

Liability

Balance Sheet

As Of 11/30/2023

Account	Name	Balance
Category: 2110 - Accounts Payable		
51-00-21300	Accounts Payable Allocation	86,190.18
	Total Category 2110 - Accounts Payable:	86,190.18
Category: 2200 - Accrued Payroll		
51-00-22009	Accrued Vacation	51,512.38
	Total Category 2200 - Accrued Payroll:	51,512.38
Category: 2600 - Deferred Revenues		
51-00-26500	Lessor Deferred Inflow	1,562,964.12
	Total Category 2600 - Deferred Revenues:	1,562,964.12
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
51-00-27600	Lease Liability	65,912.43
	Total Category 2700 - Long-Term Liabilities:	6,280,903.66
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:	8,284,090.84

Equity

Category: 2900 - Equity		
51-00-29100	Fund Balance (Reserved)	-516,290.41
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:	20,243,481.68
	Total Beginning Equity:	20,243,481.68
Total Revenue		3,902,270.56
Total Expense		3,469,222.88
Revenues Over/Under Expenses		433,047.68
	Total Equity and Current Surplus (Deficit):	20,676,529.36

Total Liabilities, Equity and Current Surplus (Deficit): 28,960,620.20

Balance Sheet

As Of 11/30/2023

Account	Name	Balance
Fund: 52 - Water Reclamation		
Assets		
Category: 1000 - Cash and Investments		
52-50-10110	Petty Cash	100.00
52-50-10126	Illinois Funds - Water Reclamation	504,246.98
52-50-11002	First State Bank CD	286,003.67
52-50-11006	Stillman Bank 6 m CD	3,058,438.35
52-50-11101	Allocated Cash	1,247,145.14
Total Category 1000 - Cash and Investments:		5,095,934.14
Category: 1210 - Accounts Receivable		
52-50-12108	Interest & Dividends Receivable	46,272.41
52-50-12130	Miscellaneous Accounts Receivable	9,848.96
Total Category 1210 - Accounts Receivable:		56,121.37
Category: 1212 - Customer Billing		
52-50-12120	Customer Billing	534,200.77
52-50-12125	Unbilled Accounts Receivable	62,314.00
Total Category 1212 - Customer Billing:		596,514.77
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	354,572.52
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

Balance Sheet

As Of 11/30/2023

Account	Name	Balance	
52-50-15164	Completed Const Not Classified	7,329,586.38	
52-50-15165	Accumulated Provision For Depr	-29,528,670.75	
52-50-15166	Transportation	55,114.00	
52-50-15300	Intangible Asset	18,464.07	
52-50-15336	Accum Amortization - Intangible Asset	-5,830.76	
	Total Category 1500 - Capital Assets:	23,139,513.96	
Category: 1600 - Prepaid Expenses			
52-50-16000	Prepaid Insurance	23,130.33	
	Total Category 1600 - Prepaid Expenses:	23,130.33	
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:	29,123,555.57	29,123,555.57

Liability

Category: 2110 - Accounts Payable			
52-00-21300	Accounts Payable Allocation	107,038.11	
52-50-21100	Accounts Payable	11,261.24	
	Total Category 2110 - Accounts Payable:	118,299.35	
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	
52-50-27305	Lease Liability	12,658.32	
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:	4,079,447.07	
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:	5,031,662.70	

Equity

Category: 2900 - Equity			
52-50-29100	Fund Balance (Reserved)	-1,015,048.19	
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 11/30/2023

Account	Name	Balance
52-50-29558	Acc Amort CIAC-Dist Main	-558.96
	Total Category 2900 - Equity:	23,204,605.50
	Total Beginning Equity:	23,204,605.50
Total Revenue		4,606,086.34
Total Expense		3,718,798.97
Revenues Over/Under Expenses		887,287.37
	Total Equity and Current Surplus (Deficit):	24,091,892.87
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>29,123,555.57</u>

Balance Sheet

As Of 11/30/2023

Account	Name	Balance	
Fund: 53 - Solid Waste			
Assets			
Category: 1000 - Cash and Investments			
53-00-10130	Holcomb Bank Money Market	526,478.41	
53-00-10131	Illinois Funds - Solid Waste	4,054,036.25	
53-00-11101	Allocated Cash	64,361.91	
	Total Category 1000 - Cash and Investments:	<u>4,644,876.57</u>	
Category: 1210 - Accounts Receivable			
53-00-12100	Accounts Receivable	118,964.86	
	Total Category 1210 - Accounts Receivable:	<u>118,964.86</u>	
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	-299,222.74	
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:	<u>779,443.82</u>	
Category: 1600 - Prepaid Expenses			
53-00-16000	Prepaid Insurance	13,496.50	
	Total Category 1600 - Prepaid Expenses:	<u>13,496.50</u>	
	Total Assets:	<u>5,556,781.75</u>	<u>5,556,781.75</u>
Liability			
Category: 2110 - Accounts Payable			
53-00-21300	Accounts Payable Allocation	16,114.67	
	Total Category 2110 - Accounts Payable:	<u>16,114.67</u>	
Category: 2410 - Other Liabilities			
53-00-24100	Investment - General Fund	180,780.61	
	Total Category 2410 - Other Liabilities:	<u>180,780.61</u>	
	Total Liability:	<u>196,895.28</u>	
Equity			
Category: 2900 - Equity			
53-00-29200	Fund Balance (Unreserved)	4,468,685.96	
	Total Category 2900 - Equity:	<u>4,468,685.96</u>	
	Total Beginning Equity:	<u>4,468,685.96</u>	
Total Revenue		2,363,375.05	
Total Expense		<u>1,472,174.54</u>	
Revenues Over/Under Expenses		<u>891,200.51</u>	
	Total Equity and Current Surplus (Deficit):	<u>5,359,886.47</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>5,556,781.75</u>

Balance Sheet

As Of 11/30/2023

Account	Name	Balance
Fund: 54 - Electric		
Assets		
Category: 1000 - Cash and Investments		
54-00-11101	Allocated Cash	12,412,250.42
54-60-10110	Petty Cash	200.00
54-90-10110	Petty Cash	1,150.00
54-90-10126	Illinois Funds - Electric	5,532,252.94
54-90-10133	Central Bank Investment	2,109,831.01
54-90-10144	Stillman Bank 12 m CD	5,000,000.00
	Total Category 1000 - Cash and Investments:	25,055,684.37
Category: 1100 - Restricted Assets		
54-90-11010	Other Special Deposits (PJM Collateral)	594,141.67
54-90-11016	2021-2022 Electric Bond	9,019,036.57
	Total Category 1100 - Restricted Assets:	9,613,178.24
Category: 1210 - Accounts Receivable		
54-90-12108	Interest & Dividends Receivable	170,301.38
54-90-12131	Miscellaneous Accounts Receivable	6,936.04
54-90-12164	Accounts Receivable from Other Funds	409,044.42
	Total Category 1210 - Accounts Receivable:	586,281.84
Category: 1212 - Customer Billing		
54-90-12120	Customer Billing	5,760,672.48
54-90-12121	Unapplied Credits	-85,324.50
54-90-12122	Rochelle City Tax Receivable	67,832.13
54-90-12123	Public Utilities Tax Receivable	191,940.03
54-90-12124	Hillcrest Tax Receivable	4,960.74
54-90-12125	Unbilled Accounts Receivable	223,755.00
54-90-12126	Contract Payments Receivable	48,789.42
	Total Category 1212 - Customer Billing:	6,212,625.30
Category: 1430 - 1430		
54-90-14300	Accumulated Provision For Uncollectible	-1,281,663.03
	Total Category 1430 - 1430:	-1,281,663.03
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	-7,775,294.05
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	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
54-60-15200	Power Operated Equipment	32,981.00

Balance Sheet

As Of 11/30/2023

Account	Name	Balance	
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	-2,194,796.10	
54-60-15205	Accum Prov for Depr - Station Equipment	-3,253,360.62	
54-60-15206	Accum Prov for Depr - Poles, Towers & Fix	-3,910,021.68	
54-60-15207	Accum Prov for Depr - Overhead Conduct	-7,997,422.67	
54-60-15209	Accum Prov for Depr - Underground Cond	-12,702,060.52	
54-60-15210	Accum Prov for Depr - Services	-1,494,022.82	
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	-1,856,486.77	
54-60-15214	Accum Prov for Depr - Structures & Impro	-232,630.77	
54-60-15215	Accum Prov for Depr - Office Furniture & I	-298,971.76	
54-60-15216	Accum Prov for Depr - Transportation Equ	-1,467,934.67	
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	-843,867.32	
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	-1,537,466.36	
54-60-15301	Intangible Asset	41,425.97	
54-60-15336	Accum Amortization - Intangible Asset	-13,441.19	
54-70-15226	Office Furniture & Equipment	156,820.51	
54-70-15227	Accum Prov for Depr - Office Furniture & I	-43,023.40	
54-90-15001	Construction Work in Progress	4,929,758.90	
54-90-15228	Office Furniture & Equipment	73,661.00	
54-90-15229	Accum Prov for Depr - Office Furniture & I	-22,041.64	
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	-1,364,531.85	
	Total Category 1500 - Capital Assets:	51,062,363.72	
Category: 1540 - Inventories			
54-60-15400	Inventories	1,846,214.60	
	Total Category 1540 - Inventories:	1,846,214.60	
Category: 1600 - Prepaid Expenses			
54-90-16000	Prepaid Insurance	61,156.35	
	Total Category 1600 - Prepaid Expenses:	61,156.35	
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:	93,687,105.75	93,687,105.75

Liability

Category: 2110 - Accounts Payable			
54-00-21300	Accounts Payable Allocation	515,416.54	
54-90-21265	Rochelle City Tax	84,421.84	

Balance Sheet

As Of 11/30/2023

Account	Name	Balance
54-90-21266	Public Utilities Tax	39,180.44
54-90-21267	Hillcrest Tax	3,935.25
	Total Category 2110 - Accounts Payable:	642,954.07
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	984,809.00
54-60-27305	Lease Liability	28,039.83
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	636,049.32
54-90-27212	Bond Premium-2022	562,368.60
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:	16,120,625.29
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

Balance Sheet

As Of 11/30/2023

Account	Name	Balance
54-90-25250	CAFC-John W. Kennay	5,816.23
54-90-25251	Refund CAFC-John W. Kennay	-5,816.23
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:	20,617,387.21

Equity

Category: 2900 - Equity		
54-90-29100	Fund Balance (Reserved)	13,331,727.24
54-90-29300	Unappropriated Retained Earnings	46,072,926.92
	Total Category 2900 - Equity:	59,404,654.16
	Total Beginning Equity:	59,404,654.16
Total Revenue		47,039,369.48
Total Expense		33,374,305.10
Revenues Over/Under Expenses		13,665,064.38
	Total Equity and Current Surplus (Deficit):	73,069,718.54
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>93,687,105.75</u>

Balance Sheet

As Of 11/30/2023

Account	Name	Balance	
Fund: 55 - Tech Center/Advance Communications			
Assets			
Category: 1000 - Cash and Investments			
55-00-11101	Allocated Cash	139,360.34	
	Total Category 1000 - Cash and Investments:	139,360.34	
Category: 1100 - Restricted Assets			
55-00-11011	2017A Debt Certificate Principal and Inter	377,261.99	
	Total Category 1100 - Restricted Assets:	377,261.99	
Category: 1210 - Accounts Receivable			
55-00-12100	Accounts Receivable	97,483.29	
55-00-12140	Lease Receivable	2,026,966.06	
55-32-12100	Accounts Receivable	66,418.90	
55-32-12130	Miscellaneous Accounts Receivable	250.00	
	Total Category 1210 - Accounts Receivable:	2,191,118.25	
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	-2,209,396.82	
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	-5,957.37	
55-32-15239	Accum Prov For Depreciation - Communic	-3,335,461.35	
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:	4,394,131.31	
Category: 1600 - Prepaid Expenses			
55-00-16000	Prepaid Insurance	4,325.39	
	Total Category 1600 - Prepaid Expenses:	4,325.39	
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:	7,239,737.35	<u>7,239,737.35</u>
Liability			
Category: 2110 - Accounts Payable			
55-00-21300	Accounts Payable Allocation	23,596.36	
	Total Category 2110 - Accounts Payable:	23,596.36	
Category: 2200 - Accrued Payroll			
55-32-22009	Accrued Vacation	4,021.29	
	Total Category 2200 - Accrued Payroll:	4,021.29	
Category: 2600 - Deferred Revenues			
55-00-26500	Lessor Deferred Inflow	2,027,931.15	
	Total Category 2600 - Deferred Revenues:	2,027,931.15	
Category: 2700 - Long-Term Liabilities			
55-00-27305	Lease Liability	12,435.77	
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	

Balance Sheet

As Of 11/30/2023

Account	Name	Balance
55-00-27412	2017 Debt Certificate Premium	41,170.74
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:	2,053,481.29

Category: 2790 - Deferred Liabilities

55-00-26300	Deferred Inflows - OPEB	7,692.00
55-00-27905	Deferred Inflows	148,439.26
55-32-27905	Deferred Inflows	256,416.49
	Total Category 2790 - Deferred Liabilities:	412,547.75
	Total Liability:	4,521,577.84

Equity**Category: 2900 - Equity**

55-00-29200	Fund Balance (Unreserved)	2,178,512.41
55-32-29500	Contributed Capital	352,922.11
	Total Category 2900 - Equity:	2,531,434.52

Total Beginning Equity: 2,531,434.52

Total Revenue	1,377,441.09
Total Expense	1,190,716.10
Revenues Over/Under Expenses	186,724.99

Total Equity and Current Surplus (Deficit): 2,718,159.51**Total Liabilities, Equity and Current Surplus (Deficit): 7,239,737.35**

Balance Sheet

As Of 11/30/2023

Account	Name	Balance	
Fund: 56 - Network Administration			
Assets			
Category: 1000 - Cash and Investments			
56-40-11101	Allocated Cash	428,006.43	
	Total Category 1000 - Cash and Investments:	428,006.43	
Category: 1500 - Capital Assets			
56-40-15165	Accumulated Provision For Depr	-14,604.10	
56-40-15245	Equipment	24,139.01	
56-40-15246	Furniture	630.26	
	Total Category 1500 - Capital Assets:	10,165.17	
Category: 1600 - Prepaid Expenses			
56-40-16000	Prepaid Insurance	3,820.85	
	Total Category 1600 - Prepaid Expenses:	3,820.85	
	Total Assets:	441,992.45	441,992.45
Liability			
Category: 2110 - Accounts Payable			
56-00-21300	Accounts Payable Allocation	35,134.84	
	Total Category 2110 - Accounts Payable:	35,134.84	
Category: 2200 - Accrued Payroll			
56-40-22009	Accrued Vacation	14,991.09	
	Total Category 2200 - Accrued Payroll:	14,991.09	
	Total Liability:	50,125.93	
Equity			
Category: 2900 - Equity			
56-00-29100	Fund Balance (Reserved)	315,025.27	
56-40-29300	Unappropriated Retained Earnings	30,839.61	
	Total Category 2900 - Equity:	345,864.88	
	Total Beginning Equity:	345,864.88	
Total Revenue		986,774.33	
Total Expense		940,772.69	
Revenues Over/Under Expenses		46,001.64	
	Total Equity and Current Surplus (Deficit):	391,866.52	
	Total Liabilities, Equity and Current Surplus (Deficit):		441,992.45

Balance Sheet

As Of 11/30/2023

Account	Name	Balance	
Fund: 57 - Airport			
Assets			
Category: 1000 - Cash and Investments			
57-00-10100	Illinois Funds - Airport	6,616.91	
57-00-10110	Petty Cash	200.00	
57-00-11101	Allocated Cash	-8,645.33	
	Total Category 1000 - Cash and Investments:	-1,828.42	
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	6,964.34	
57-00-12140	Lease Receivable	726,860.17	
57-00-12160	Property Tax Receivable	59,891.90	
	Total Category 1210 - Accounts Receivable:	794,034.25	
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	-1,524,050.46	
57-00-15250	Miscellaneous Equipment	93,704.69	
57-00-15251	Accum Prov for Depr - Miscellaneous Equi	-92,332.20	
57-00-15253	Other Tangible Property	2,134,355.42	
57-00-15254	Accum Prov for Depr - Other Tangible Proj	-1,869,999.16	
	Total Category 1500 - Capital Assets:	3,586,095.09	
Category: 1600 - Prepaid Expenses			
57-00-16000	Prepaid Insurance	2,125.16	
57-00-16001	Prepaid Aviation Fuel	58,178.46	
	Total Category 1600 - Prepaid Expenses:	60,303.62	
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:	4,515,191.43	<u>4,515,191.43</u>
Liability			
Category: 1212 - Customer Billing			
57-00-12121	Unapplied Credits	15,671.33	
	Total Category 1212 - Customer Billing:	15,671.33	
Category: 2110 - Accounts Payable			
57-00-21300	Accounts Payable Allocation	59,278.87	
	Total Category 2110 - Accounts Payable:	59,278.87	
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	
57-00-26500	Lessor Deferred Inflow	714,227.41	
	Total Category 2600 - Deferred Revenues:	783,859.26	
Category: 2700 - Long-Term Liabilities			
57-00-27209	2017B GO Bond	375,000.00	
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:	300,330.63	
Category: 2790 - Deferred Liabilities			
57-00-26300	Deferred Inflows - OPEB	1,667.00	

Balance Sheet

As Of 11/30/2023

Account	Name	Balance
57-00-27900	Deferred Outflows	-13,533.37
57-00-27905	Deferred Inflows	87,688.83
	Total Category 2790 - Deferred Liabilities:	75,822.46
	Total Liability:	1,239,253.05

Equity**Category: 2900 - Equity**

57-00-29200	Fund Balance (Unreserved)	903,770.65
57-00-29800	Investment - Fixed Assets	2,348,148.46
	Total Category 2900 - Equity:	3,251,919.11
	Total Beginning Equity:	3,251,919.11
Total Revenue		509,327.44
Total Expense		485,308.17
Revenues Over/Under Expenses		24,019.27
	Total Equity and Current Surplus (Deficit):	3,275,938.38

Total Liabilities, Equity and Current Surplus (Deficit): 4,515,191.43

Balance Sheet

As Of 11/30/2023

Account	Name	Balance	
Fund: 58 - Railroad			
Assets			
Category: 1000 - Cash and Investments			
58-00-10100	Capital Projects Fund	695,159.21	
58-00-11002	First Mid Ag Services	513.53	
58-00-11101	Allocated Cash	-197,546.93	
	Total Category 1000 - Cash and Investments:	<u>498,125.81</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>692,936.81</u>	<u>692,936.81</u>
Liability			
Category: 2110 - Accounts Payable			
58-00-21300	Accounts Payable Allocation	5,338.43	
	Total Category 2110 - Accounts Payable:	<u>5,338.43</u>	
	Total Liability:	<u>5,338.43</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		1,877,182.00	
Total Expense		2,281,228.80	
Revenues Over/Under Expenses		<u>-404,046.80</u>	
	Total Equity and Current Surplus (Deficit):	<u>687,598.38</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>692,936.81</u></u>

Balance Sheet

As Of 11/30/2023

Account	Name	Balance	
Fund: 59 - Golf Course			
Assets			
Category: 1000 - Cash and Investments			
59-00-10100	Central Bank Deposit Account	305,479.63	
59-00-10110	Petty Cash	600.00	
59-00-11101	Allocated Cash	-246,159.25	
	Total Category 1000 - Cash and Investments:	<u>59,920.38</u>	
Category: 1600 - Prepaid Expenses			
59-00-16000	Prepaid Insurance	-15.66	
	Total Category 1600 - Prepaid Expenses:	<u>-15.66</u>	
	Total Assets:	<u>59,904.72</u>	<u>59,904.72</u>
Liability			
Category: 2110 - Accounts Payable			
59-00-21200	Tax Collections Payable	28.86	
59-00-21300	Accounts Payable Allocation	2,951.22	
	Total Category 2110 - Accounts Payable:	<u>2,980.08</u>	
	Total Liability:	<u>2,980.08</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		408,364.35	
Total Expense		443,573.49	
Revenues Over/Under Expenses		<u>-35,209.14</u>	
	Total Equity and Current Surplus (Deficit):	<u>56,924.64</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>59,904.72</u>

Balance Sheet

As Of 11/30/2023

Account	Name	Balance	
Fund: 64 - Administrative Services			
Assets			
Category: 1000 - Cash and Investments			
64-00-11101	Allocated Cash	228,727.93	
	Total Category 1000 - Cash and Investments:	228,727.93	
Category: 1210 - Accounts Receivable			
64-00-12139	Trash Accounts Receivable	109,323.89	
	Total Category 1210 - Accounts Receivable:	109,323.89	
Category: 1500 - Capital Assets			
64-00-15255	General Plant	74,670.34	
64-00-15256	Accum Provision For Depreciation	-116,730.91	
64-00-15257	Equipment	42,060.57	
	Total Category 1500 - Capital Assets:	0.00	
Category: 1600 - Prepaid Expenses			
64-00-16000	Prepaid Insurance	15,283.41	
	Total Category 1600 - Prepaid Expenses:	15,283.41	
	Total Assets:	353,335.23	353,335.23
Liability			
Category: 2110 - Accounts Payable			
64-00-21210	Contracts Payable-Trash	114,745.60	
64-00-21300	Accounts Payable Allocation	162,135.56	
	Total Category 2110 - Accounts Payable:	276,881.16	
Category: 2200 - Accrued Payroll			
64-00-22009	Accrued Vacation	66,780.18	
	Total Category 2200 - Accrued Payroll:	66,780.18	
	Total Liability:	343,661.34	
Equity			
Category: 2900 - Equity			
64-00-29100	Fund Balance (Reserved)	-109,469.17	
64-00-29300	Unappropriated Retained Earnings	-14,712.37	
	Total Category 2900 - Equity:	-124,181.54	
	Total Beginning Equity:	-124,181.54	
Total Revenue		1,670,702.60	
Total Expense		1,536,847.17	
Revenues Over/Under Expenses		133,855.43	
	Total Equity and Current Surplus (Deficit):	9,673.89	
	Total Liabilities, Equity and Current Surplus (Deficit):		353,335.23