



Rochelle, IL

# Balance Sheet

## Account Summary

As Of 12/31/2025

Account	Name	Balance
<b>Fund: 01 - General</b>		
<b>Assets</b>		
<b>Category: 1000 - Cash and Investments</b>		
<a href="#">01-00-10110</a>	Petty Cash	800.00
<a href="#">01-00-10120</a>	Flex Spending	8,635.01
<a href="#">01-00-10121</a>	Police K-9 Fund	33,813.39
<a href="#">01-00-10122</a>	Police Bond Fund	846.02
<a href="#">01-00-10123</a>	Police DUI Fund	42,026.26
<a href="#">01-00-10124</a>	Police Vehicle Fund	2,849.07
<a href="#">01-00-10125</a>	Police Drug Enforcement Fund	5,443.49
<a href="#">01-00-10126</a>	Illinois Funds - Cemetery	144,317.12
<a href="#">01-00-10127</a>	Illinois Funds - Taxes	12,132,363.57
<a href="#">01-00-10129</a>	Police E-Citation Fees	3,241.87
<a href="#">01-00-11101</a>	Allocated Cash	-2,412,591.96
<b>Total Category 1000 - Cash and Investments:</b>		<b>9,961,743.84</b>
<b>Category: 1210 - Accounts Receivable</b>		
<a href="#">01-00-12130</a>	Ambulance Receivables	271,966.21
<a href="#">01-00-12131</a>	Miscellaneous Accounts Receivable	566.39
<a href="#">01-00-12160</a>	Property Tax Receivable	2,376,739.27
<a href="#">01-00-12161</a>	Accounts Receivable From Other Governn	1,005,492.81
<a href="#">01-00-12162</a>	Accounts Receivable	28,875.51
<b>Total Category 1210 - Accounts Receivable:</b>		<b>3,683,640.19</b>
<b>Category: 1212 - Customer Billing</b>		
<a href="#">01-00-12120</a>	Customer Billing	11,702.25
<a href="#">01-00-12129</a>	Collections Receivable	2,389.60
<b>Total Category 1212 - Customer Billing:</b>		<b>14,091.85</b>
<b>Total Assets:</b>		<b>13,659,475.88</b>
		<b>13,659,475.88</b>
<b>Liability</b>		
<b>Category: 2110 - Accounts Payable</b>		
<a href="#">01-00-21233</a>	Health Insurance Payable	-250,270.74
<a href="#">01-00-21234</a>	Life Insurance	-1,510.26
<a href="#">01-00-21237</a>	Police Pension Payable	828.80
<a href="#">01-00-21262</a>	Police Bonds Payable	-678.15
<a href="#">01-00-21264</a>	Dental & Vision Insurance	-12,563.78
<a href="#">01-00-21300</a>	Accounts Payable Allocation	74,807.15
<a href="#">01-00-21902</a>	Ambulance Fees Payable (MEDICAID OVEI	104,496.66
<b>Total Category 2110 - Accounts Payable:</b>		<b>-84,890.32</b>
<b>Category: 2200 - Accrued Payroll</b>		
<a href="#">01-00-22001</a>	Accrued Wages	-185,520.54
<b>Total Category 2200 - Accrued Payroll:</b>		<b>-185,520.54</b>
<b>Category: 2600 - Deferred Revenues</b>		
<a href="#">01-00-26000</a>	Deferred Revenue	2,376,739.27
<b>Total Category 2600 - Deferred Revenues:</b>		<b>2,376,739.27</b>
<b>Total Liability:</b>		<b>2,106,328.41</b>
<b>Equity</b>		
<b>Category: 2900 - Equity</b>		
<a href="#">01-00-29100</a>	Fund Balance (Reserved)	184,091.58
<a href="#">01-00-29200</a>	Fund Balance (Unreserved)	11,587,234.77
<b>Total Category 2900 - Equity:</b>		<b>11,771,326.35</b>
<b>Total Beginning Equity:</b>		<b>11,771,326.35</b>

**Balance Sheet****As Of 12/31/2025**

<b>Account</b>	<b>Name</b>	<b>Balance</b>
Total Revenue		15,055,003.43
Total Expense		15,273,182.31
<b>Revenues Over/Under Expenses</b>		<b>-218,178.88</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>11,553,147.47</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u>13,659,475.88</u></b>

# Balance Sheet

As Of 12/31/2025

Account	Name	Balance	
<b>Fund: 11 - Audit</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">11-00-11101</a>	Allocated Cash	1,395.68	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>1,395.68</b>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">11-00-12160</a>	Property Tax Receivable	30,991.85	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>30,991.85</b>	
	<b>Total Assets:</b>	<b>32,387.53</b>	<b>32,387.53</b>
<b>Liability</b>			
<b>Category: 2600 - Deferred Revenues</b>			
<a href="#">11-00-26000</a>	Deferred Revenue	30,991.85	
	<b>Total Category 2600 - Deferred Revenues:</b>	<b>30,991.85</b>	
	<b>Total Liability:</b>	<b>30,991.85</b>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">11-00-29100</a>	Fund Balance (Reserved)	1,630.62	
	<b>Total Category 2900 - Equity:</b>	<b>1,630.62</b>	
	<b>Total Beginning Equity:</b>	<b>1,630.62</b>	
Total Revenue		31,080.06	
Total Expense		31,315.00	
<b>Revenues Over/Under Expenses</b>		<b>-234.94</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>1,395.68</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b>32,387.53</b>

# Balance Sheet

As Of 12/31/2025

Account	Name	Balance	
<b>Fund: 12 - Insurance</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">12-00-11101</a>	Allocated Cash	-311,134.10	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>-311,134.10</b>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">12-00-12160</a>	Property Tax Receivable	385,012.86	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>385,012.86</b>	
<b>Category: 1600 - Prepaid Expenses</b>			
<a href="#">12-00-16000</a>	Prepaid Insurance	248,510.78	
	<b>Total Category 1600 - Prepaid Expenses:</b>	<b>248,510.78</b>	
	<b>Total Assets:</b>	<b>322,389.54</b>	<b>322,389.54</b>
<b>Liability</b>			
<b>Category: 2600 - Deferred Revenues</b>			
<a href="#">12-00-26000</a>	Deferred Revenue	385,012.86	
	<b>Total Category 2600 - Deferred Revenues:</b>	<b>385,012.86</b>	
	<b>Total Liability:</b>	<b>385,012.86</b>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">12-00-29100</a>	Fund Balance (Reserved)	124,557.82	
	<b>Total Category 2900 - Equity:</b>	<b>124,557.82</b>	
	<b>Total Beginning Equity:</b>	<b>124,557.82</b>	
Total Revenue		386,074.93	
Total Expense		573,256.07	
<b>Revenues Over/Under Expenses</b>		<b>-187,181.14</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>-62,623.32</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b>322,389.54</b>

# Balance Sheet

As Of 12/31/2025

Account	Name	Balance	
<b>Fund: 13 - Illinois Municipal Fund</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">13-00-11101</a>	Allocated Cash	24,798.84	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>24,798.84</b>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">13-00-12160</a>	Property Tax Receivable	99,985.22	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>99,985.22</b>	
	<b>Total Assets:</b>	<b>124,784.06</b>	<b>124,784.06</b>
<b>Liability</b>			
<b>Category: 2600 - Deferred Revenues</b>			
<a href="#">13-00-26000</a>	Deferred Revenue	99,985.22	
	<b>Total Category 2600 - Deferred Revenues:</b>	<b>99,985.22</b>	
	<b>Total Liability:</b>	<b>99,985.22</b>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">13-00-29100</a>	Fund Balance (Reserved)	69,076.87	
	<b>Total Category 2900 - Equity:</b>	<b>69,076.87</b>	
	<b>Total Beginning Equity:</b>	<b>69,076.87</b>	
Total Revenue		122,830.32	
Total Expense		167,108.35	
<b>Revenues Over/Under Expenses</b>		<b>-44,278.03</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>24,798.84</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b>124,784.06</b>

# Balance Sheet

As Of 12/31/2025

Account	Name	Balance	
<b>Fund: 14 - Social Security</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">14-00-11101</a>	Allocated Cash	-25,362.76	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>-25,362.76</b>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">14-00-12160</a>	Property Tax Receivable	289,992.83	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>289,992.83</b>	
	<b>Total Assets:</b>	<b>264,630.07</b>	<b>264,630.07</b>
<b>Liability</b>			
<b>Category: 2600 - Deferred Revenues</b>			
<a href="#">14-00-26000</a>	Deferred Revenue	289,992.83	
	<b>Total Category 2600 - Deferred Revenues:</b>	<b>289,992.83</b>	
	<b>Total Liability:</b>	<b>289,992.83</b>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">14-00-29100</a>	Fund Balance (Reserved)	-17,988.87	
	<b>Total Category 2900 - Equity:</b>	<b>-17,988.87</b>	
	<b>Total Beginning Equity:</b>	<b>-17,988.87</b>	
Total Revenue		290,794.52	
Total Expense		298,168.41	
<b>Revenues Over/Under Expenses</b>		<b>-7,373.89</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>-25,362.76</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b>264,630.07</b>

# Balance Sheet

As Of 12/31/2025

Account	Name	Balance	
Fund: 15 - Ambulance			
Assets			
Category: 1000 - Cash and Investments			
<a href="#">15-00-10130</a>	Central Bank CD	655,378.19	
<a href="#">15-00-11101</a>	Allocated Cash	281,076.72	
	Total Category 1000 - Cash and Investments:	936,454.91	
Category: 1210 - Accounts Receivable			
<a href="#">15-00-12108</a>	Interest & Dividends Receivable	2,062.02	
	Total Category 1210 - Accounts Receivable:	2,062.02	
	Total Assets:	938,516.93	938,516.93
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
<a href="#">15-00-29100</a>	Fund Balance (Reserved)	770,447.07	
	Total Category 2900 - Equity:	770,447.07	
	Total Beginning Equity:	770,447.07	
Total Revenue		206,384.29	
Total Expense		38,314.43	
Revenues Over/Under Expenses		168,069.86	
	Total Equity and Current Surplus (Deficit):	938,516.93	
	Total Liabilities, Equity and Current Surplus (Deficit):		938,516.93

# Balance Sheet

As Of 12/31/2025

Account	Name	Balance	
Fund: 16 - Eastern Gateway TIF			
Assets			
Category: 1000 - Cash and Investments			
<a href="#">16-00-11101</a>	Allocated Cash	-16,151.53	
	Total Category 1000 - Cash and Investments:	-16,151.53	
	Total Assets:	-16,151.53	-16,151.53
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
<a href="#">16-00-29200</a>	Fund Balance (Reserved)	-28,942.47	
	Total Category 2900 - Equity:	-28,942.47	
	Total Beginning Equity:	-28,942.47	
Total Revenue		17,049.00	
Total Expense		4,258.06	
Revenues Over/Under Expenses		12,790.94	
	Total Equity and Current Surplus (Deficit):	-16,151.53	
	Total Liabilities, Equity and Current Surplus (Deficit):	-16,151.53	

# Balance Sheet

As Of 12/31/2025

Account	Name	Balance	
<b>Fund: 17 - Motor Fuel Tax</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">17-00-10100</a>	Illinois Funds - Motor Fuel Tax	2,324,302.29	
<a href="#">17-00-11101</a>	Allocated Cash	-1,271,633.95	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>1,052,668.34</b>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">17-00-12163</a>	Accounts Receivable From Other Governn	35,470.60	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>35,470.60</b>	
	<b>Total Assets:</b>	<b>1,088,138.94</b>	<b>1,088,138.94</b>
<b>Liability</b>			
	<b>Total Liability:</b>	<b>0.00</b>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">17-00-29100</a>	Fund Balance (Reserved)	569,688.32	
	<b>Total Category 2900 - Equity:</b>	<b>569,688.32</b>	
	<b>Total Beginning Equity:</b>	<b>569,688.32</b>	
Total Revenue		518,450.62	
Total Expense		0.00	
<b>Revenues Over/Under Expenses</b>		<b>518,450.62</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>1,088,138.94</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b>1,088,138.94</b>

# Balance Sheet

As Of 12/31/2025

Account	Name	Balance	
<b>Fund: 18 - Utility Tax</b>			
<b>Assets</b>			
Category: 1000 - Cash and Investments			
<a href="#">18-00-11101</a>	Allocated Cash	436,733.56	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>436,733.56</b>	
Category: 1210 - Accounts Receivable			
<a href="#">18-00-12168</a>	Utility Tax Receivable	63,300.55	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>63,300.55</b>	
	<b>Total Assets:</b>	<b>500,034.11</b>	<b>500,034.11</b>
<b>Liability</b>			
	<b>Total Liability:</b>	<b>0.00</b>	
<b>Equity</b>			
Category: 2900 - Equity			
<a href="#">18-00-29200</a>	Fund Balance (Reserved)	377,431.30	
	<b>Total Category 2900 - Equity:</b>	<b>377,431.30</b>	
	<b>Total Beginning Equity:</b>	<b>377,431.30</b>	
Total Revenue		717,364.82	
Total Expense		594,762.01	
<b>Revenues Over/Under Expenses</b>		<b>122,602.81</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>500,034.11</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b>500,034.11</b>

# Balance Sheet

As Of 12/31/2025

Account	Name	Balance	
<b>Fund: 19 - Hotel-Motel Tax</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">19-00-10160</a>	Stillman Bank 6 m CD	215,161.95	
<a href="#">19-00-11101</a>	Allocated Cash	99,413.82	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>314,575.77</b>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">19-00-12100</a>	Accounts Receivable	41,257.28	
<a href="#">19-00-12108</a>	Interest & Dividends Rreceivable	2,666.83	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>43,924.11</b>	
	<b>Total Assets:</b>	<b>358,499.88</b>	<b>358,499.88</b>
<b>Liability</b>			
<b>Category: 2110 - Accounts Payable</b>			
<a href="#">19-00-21300</a>	Accounts Payable Allocation	1,348.68	
	<b>Total Category 2110 - Accounts Payable:</b>	<b>1,348.68</b>	
<b>Category: 2200 - Accrued Payroll</b>			
<a href="#">19-00-22000</a>	Wage Payable	-410.41	
	<b>Total Category 2200 - Accrued Payroll:</b>	<b>-410.41</b>	
	<b>Total Liability:</b>	<b>938.27</b>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">19-00-29100</a>	Fund Balance (Reserved)	395,261.83	
	<b>Total Category 2900 - Equity:</b>	<b>395,261.83</b>	
	<b>Total Beginning Equity:</b>	<b>395,261.83</b>	
	Total Revenue	320,327.58	
	Total Expense	358,027.80	
	<b>Revenues Over/Under Expenses</b>	<b>-37,700.22</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>357,561.61</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b>358,499.88</b>	

# Balance Sheet

As Of 12/31/2025

Account	Name	Balance	
<b>Fund: 20 - Sales Tax</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">20-00-10100</a>	Illinois Funds - Non Home Rule Sales Tax	3,571,699.27	
<a href="#">20-00-11101</a>	Allocated Cash	-1,981,929.49	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>1,589,769.78</b>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">20-00-12167</a>	Sales Tax Receivable	369,280.99	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>369,280.99</b>	
	<b>Total Assets:</b>	<b>1,959,050.77</b>	<b>1,959,050.77</b>
<b>Liability</b>			
	<b>Total Liability:</b>	<b>0.00</b>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">20-00-29200</a>	Fund Balance (Reserved)	1,191,035.29	
	<b>Total Category 2900 - Equity:</b>	<b>1,191,035.29</b>	
	<b>Total Beginning Equity:</b>	<b>1,191,035.29</b>	
Total Revenue		1,796,765.47	
Total Expense		1,028,749.99	
<b>Revenues Over/Under Expenses</b>		<b>768,015.48</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>1,959,050.77</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b>1,959,050.77</b>

# Balance Sheet

As Of 12/31/2025

Account	Name	Balance	
<b>Fund: 21 - Lighthouse Pointe TIF</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">21-00-10160</a>	Stillman Bank 6 m CD	537,904.91	
<a href="#">21-00-11101</a>	Allocated Cash	1,101,323.23	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>1,639,228.14</b>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">21-00-12108</a>	Interest & Dividends Receivable	6,667.07	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>6,667.07</b>	
	<b>Total Assets:</b>	<b>1,645,895.21</b>	<b>1,645,895.21</b>
<b>Liability</b>			
	<b>Total Liability:</b>	<b>0.00</b>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">21-00-29200</a>	Fund Balance (Reserved)	1,280,553.79	
	<b>Total Category 2900 - Equity:</b>	<b>1,280,553.79</b>	
	<b>Total Beginning Equity:</b>	<b>1,280,553.79</b>	
Total Revenue		711,347.87	
Total Expense		346,006.45	
<b>Revenues Over/Under Expenses</b>		<b>365,341.42</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>1,645,895.21</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b>1,645,895.21</b>

# Balance Sheet

As Of 12/31/2025

Account	Name	Balance	
Fund: 22 - Foreign Fire Insurance			
Assets			
Category: 1000 - Cash and Investments			
<a href="#">22-00-10100</a>	Foreign Fire Insurance	37,509.56	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>37,509.56</b>	
	<b>Total Assets:</b>	<b>37,509.56</b>	<b>37,509.56</b>
Liability			
	<b>Total Liability:</b>	<b>0.00</b>	
Equity			
Category: 2900 - Equity			
<a href="#">22-00-29100</a>	Fund Balance (Reserved)	49,631.97	
	<b>Total Category 2900 - Equity:</b>	<b>49,631.97</b>	
	<b>Total Beginning Equity:</b>	<b>49,631.97</b>	
Total Revenue		57,600.65	
Total Expense		69,723.06	
<b>Revenues Over/Under Expenses</b>		<b>-12,122.41</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>37,509.56</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b>37,509.56</b>

# Balance Sheet

As Of 12/31/2025

Account	Name	Balance	
<b>Fund: 23 - Downtown &amp; Southern Gateway TIF</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">23-00-11101</a>	Allocated Cash	127,100.23	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>127,100.23</b>	
<b>Category: 1100 - Restricted Assets</b>			
<a href="#">23-00-11017</a>	Downtown TIF Bond	2,574,600.07	
	<b>Total Category 1100 - Restricted Assets:</b>	<b>2,574,600.07</b>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">23-00-12190</a>	Grant Receivable	34,020.00	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>34,020.00</b>	
	<b>Total Assets:</b>	<b>2,735,720.30</b>	<b>2,735,720.30</b>
<b>Liability</b>			
<b>Category: 2110 - Accounts Payable</b>			
<a href="#">23-00-21300</a>	Accounts Payable Allocation	30,107.90	
	<b>Total Category 2110 - Accounts Payable:</b>	<b>30,107.90</b>	
<b>Category: 2600 - Deferred Revenues</b>			
<a href="#">23-00-26000</a>	Deferred Revenue	34,020.00	
	<b>Total Category 2600 - Deferred Revenues:</b>	<b>34,020.00</b>	
	<b>Total Liability:</b>	<b>64,127.90</b>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">23-00-29200</a>	Fund Balance (Reserved)	2,627,875.45	
	<b>Total Category 2900 - Equity:</b>	<b>2,627,875.45</b>	
	<b>Total Beginning Equity:</b>	<b>2,627,875.45</b>	
Total Revenue		2,062,430.14	
Total Expense		2,018,713.19	
<b>Revenues Over/Under Expenses</b>		<b>43,716.95</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>2,671,592.40</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b>2,735,720.30</b>	<b>2,735,720.30</b>

# Balance Sheet

As Of 12/31/2025

Account	Name	Balance	
<b>Fund: 24 - Overweight Truck Permit</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">24-00-10130</a>	Central Bank CD	54,547.93	
<a href="#">24-00-11101</a>	Allocated Cash	107,244.86	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>161,792.79</b>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">24-00-12108</a>	Interest & Dividends Receivable	171.62	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>171.62</b>	
	<b>Total Assets:</b>	<b>161,964.41</b>	<b>161,964.41</b>
<b>Liability</b>			
<b>Category: 9999 - History</b>			
<a href="#">24-00-21902</a>	OTF Overpayments From County	1,765.50	
	<b>Total Category 9999 - History:</b>	<b>1,765.50</b>	
	<b>Total Liability:</b>	<b>1,765.50</b>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">24-00-29200</a>	Fund Balance (Reserved)	119,260.25	
	<b>Total Category 2900 - Equity:</b>	<b>119,260.25</b>	
	<b>Total Beginning Equity:</b>	<b>119,260.25</b>	
Total Revenue		40,938.66	
Total Expense		0.00	
<b>Revenues Over/Under Expenses</b>		<b>40,938.66</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>160,198.91</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b>161,964.41</b>

# Balance Sheet

As Of 12/31/2025

Account	Name	Balance	
Fund: 25 - Northern Gateway TIF			
Assets			
Category: 1000 - Cash and Investments			
<a href="#">25-00-11101</a>	Allocated Cash	212,381.51	
	Total Category 1000 - Cash and Investments:	212,381.51	
	Total Assets:	212,381.51	212,381.51
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
<a href="#">25-00-29200</a>	Fund Balance (Reserved)	137,135.74	
	Total Category 2900 - Equity:	137,135.74	
	Total Beginning Equity:	137,135.74	
Total Revenue		241,807.52	
Total Expense		166,561.75	
Revenues Over/Under Expenses		75,245.77	
	Total Equity and Current Surplus (Deficit):	212,381.51	
	Total Liabilities, Equity and Current Surplus (Deficit):		212,381.51

# Balance Sheet

As Of 12/31/2025

Account	Name	Balance	
Fund: 36 - Capital Improvement			
Assets			
Category: 1000 - Cash and Investments			
<a href="#">36-00-11101</a>	Allocated Cash	-1,250,484.63	
	Total Category 1000 - Cash and Investments:	-1,250,484.63	
	Total Assets:	-1,250,484.63	-1,250,484.63
Liability			
Category: 2110 - Accounts Payable			
<a href="#">36-00-21100</a>	Accounts Payable	38,160.98	
<a href="#">36-00-21300</a>	Accounts Payable Allocation	9,913.00	
	Total Category 2110 - Accounts Payable:	48,073.98	
	Total Liability:	48,073.98	
Equity			
Category: 2900 - Equity			
<a href="#">36-00-29100</a>	Fund Balance (Reserved)	-176,864.40	
	Total Category 2900 - Equity:	-176,864.40	
	Total Beginning Equity:	-176,864.40	
Total Revenue		3,082,091.24	
Total Expense		4,203,785.45	
Revenues Over/Under Expenses		-1,121,694.21	
	Total Equity and Current Surplus (Deficit):	-1,298,558.61	
	Total Liabilities, Equity and Current Surplus (Deficit):	-1,250,484.63	-1,250,484.63

# Balance Sheet

As Of 12/31/2025

Account	Name	Balance	
<b>Fund: 37 - Stormwater</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">37-00-11101</a>	Allocated Cash	128,899.46	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>128,899.46</b>	
	<b>Total Assets:</b>	<b>128,899.46</b>	<b>128,899.46</b>
<b>Liability</b>			
<b>Category: 2110 - Accounts Payable</b>			
<a href="#">37-00-21300</a>	Accounts Payable Allocation	104.78	
	<b>Total Category 2110 - Accounts Payable:</b>	<b>104.78</b>	
	<b>Total Liability:</b>	<b>104.78</b>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">37-00-29200</a>	Fund Balance (Unreserved)	146,741.39	
	<b>Total Category 2900 - Equity:</b>	<b>146,741.39</b>	
	<b>Total Beginning Equity:</b>	<b>146,741.39</b>	
Total Revenue		2,976.07	
Total Expense		20,922.78	
<b>Revenues Over/Under Expenses</b>		<b>-17,946.71</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>128,794.68</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b>128,899.46</b>

# Balance Sheet

As Of 12/31/2025

Account	Name	Balance
<b>Fund: 51 - Water</b>		
<b>Assets</b>		
<b>Category: 1000 - Cash and Investments</b>		
<a href="#">51-00-10126</a>	Illinois Funds - Water	1,660,081.31
<a href="#">51-00-11101</a>	Allocated Cash	-203,450.51
	<b>Total Category 1000 - Cash and Investments:</b>	<b>1,456,630.80</b>
<b>Category: 1210 - Accounts Receivable</b>		
<a href="#">51-00-12130</a>	Miscellaneous Accounts Receivable	3,023.48
<a href="#">51-00-12140</a>	Lease Receivable	1,027,534.93
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>1,030,558.41</b>
<b>Category: 1212 - Customer Billing</b>		
<a href="#">51-00-12120</a>	Customer Billing	314,219.40
<a href="#">51-00-12129</a>	Collections Receivable	25,539.87
	<b>Total Category 1212 - Customer Billing:</b>	<b>339,759.27</b>
<b>Category: 1430 - 1430</b>		
<a href="#">51-00-14300</a>	Accum Prov For Uncollectible	-217,370.71
	<b>Total Category 1430 - 1430:</b>	<b>-217,370.71</b>
<b>Category: 1500 - Capital Assets</b>		
<a href="#">51-00-15100</a>	General Plant	692,799.66
<a href="#">51-00-15101</a>	Land and Land Rights	257,914.69
<a href="#">51-00-15102</a>	Water Well # 11	4,537,805.60
<a href="#">51-00-15103</a>	Dist Reservoirs & Standpipes	953,208.22
<a href="#">51-00-15104</a>	Services	560,664.29
<a href="#">51-00-15105</a>	Water Mains	13,254,650.14
<a href="#">51-00-15106</a>	UPIS-Transportation Equipment	59,363.49
<a href="#">51-00-15107</a>	Water Valves	241,607.49
<a href="#">51-00-15108</a>	Water Hydrants	421,495.10
<a href="#">51-00-15109</a>	Water Well # 4	2,639,352.07
<a href="#">51-00-15110</a>	Water Well # 10	1,203,126.25
<a href="#">51-00-15111</a>	Miscellaneous Equipment	131,374.80
<a href="#">51-00-15112</a>	Water Well # 12	7,621,222.67
<a href="#">51-00-15113</a>	Water Well # 9	31,639.81
<a href="#">51-00-15114</a>	Land and Land Rights	14,610.47
<a href="#">51-00-15115</a>	Meters	887,620.67
<a href="#">51-00-15116</a>	Communication Equipment	17,599.00
<a href="#">51-00-15120</a>	Construction Work in Progress	2,413,486.86
<a href="#">51-00-15122</a>	Completed Const Not Classified	2,730,126.51
<a href="#">51-00-15123</a>	Accumulated Provision For Depr	-13,793,256.55
<a href="#">51-00-15124</a>	Water Well #8	256,891.10
<a href="#">51-00-15306</a>	Intangible Asset	92,569.52
<a href="#">51-00-15336</a>	Accum Amortization - Intangible Asset	-80,400.27
<a href="#">51-00-15900</a>	Asset Retirement Obligation	-465,300.00
	<b>Total Category 1500 - Capital Assets:</b>	<b>24,680,171.59</b>
<b>Category: 1600 - Prepaid Expenses</b>		
<a href="#">51-00-16000</a>	Prepaid Insurance	69,101.39
	<b>Total Category 1600 - Prepaid Expenses:</b>	<b>69,101.39</b>
<b>Category: 1900 - Deferred Assets</b>		
<a href="#">51-00-19100</a>	Deferred Outflows of Resources	173,759.09
<a href="#">51-00-19101</a>	Deferred Outflows - OPEB	31,225.00
<a href="#">51-00-19102</a>	Deferred Outflows - ARO	438,982.95
	<b>Total Category 1900 - Deferred Assets:</b>	<b>643,967.04</b>
	<b>Total Assets:</b>	<b>28,002,817.79</b>
		<b>28,002,817.79</b>
<b>Liability</b>		
<b>Category: 2110 - Accounts Payable</b>		
<a href="#">51-00-21300</a>	Accounts Payable Allocation	144,175.72
	<b>Total Category 2110 - Accounts Payable:</b>	<b>144,175.72</b>

# Balance Sheet

As Of 12/31/2025

Account	Name	Balance
<b>Category: 2200 - Accrued Payroll</b>		
<a href="#">51-00-22000</a>	Wage Payable	-16,563.95
<a href="#">51-00-22009</a>	Accrued Vacation	109,278.44
	<b>Total Category 2200 - Accrued Payroll:</b>	<b>92,714.49</b>
<b>Category: 2600 - Deferred Revenues</b>		
<a href="#">51-00-26500</a>	Lessor Deferred Inflow	950,060.44
	<b>Total Category 2600 - Deferred Revenues:</b>	<b>950,060.44</b>
<b>Category: 2700 - Long-Term Liabilities</b>		
<a href="#">51-00-27102</a>	IEPA Loan - Well #12 and Tower L174882	2,416,172.77
<a href="#">51-00-27103</a>	IEPA Loan - Well #11 Radium Removal L17	1,970,402.15
<a href="#">51-00-27104</a>	IEPA Loan - Well #12 Radium Removal L17	1,254,243.03
<a href="#">51-00-27303</a>	Interest Payable-IEPA L174882	3,745.07
<a href="#">51-00-27304</a>	Interest Payable-IEPA L175426	13,443.35
<a href="#">51-00-27305</a>	Interest Payable-IEPA L175571	1,442.38
<a href="#">51-00-27403</a>	IMRF Payable - Net Pension Obligation	56,824.22
<a href="#">51-00-27406</a>	OPEB Liability	55,041.00
<a href="#">51-00-27600</a>	Lease Liability	12,268.32
	<b>Total Category 2700 - Long-Term Liabilities:</b>	<b>5,783,582.29</b>
<b>Category: 2790 - Deferred Liabilities</b>		
<a href="#">51-00-26300</a>	Deferred Inflows - OPEB	4,651.00
<a href="#">51-00-27905</a>	Deferred Inflows	3,190.50
	<b>Total Category 2790 - Deferred Liabilities:</b>	<b>7,841.50</b>
	<b>Total Liability:</b>	<b>6,978,374.44</b>
<b>Equity</b>		
<b>Category: 2900 - Equity</b>		
<a href="#">51-00-29100</a>	Fund Balance (Reserved)	-201,148.49
<a href="#">51-00-29300</a>	Unappropriated Retained Earnings	20,576,084.04
<a href="#">51-00-29500</a>	Contributions In Aid Of Construction	224,179.33
<a href="#">51-00-29501</a>	Accum Amort of Contribution in Aid of Co	-40,491.28
	<b>Total Category 2900 - Equity:</b>	<b>20,558,623.60</b>
	<b>Total Beginning Equity:</b>	<b>20,558,623.60</b>
Total Revenue		10,425,304.08
Total Expense		9,959,484.33
<b>Revenues Over/Under Expenses</b>		<b>465,819.75</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>21,024,443.35</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u>28,002,817.79</u></b>

# Balance Sheet

As Of 12/31/2025

Account	Name	Balance
<b>Fund: 52 - Water Reclamation</b>		
<b>Assets</b>		
<b>Category: 1000 - Cash and Investments</b>		
<a href="#">52-50-10110</a>	Petty Cash	200.00
<a href="#">52-50-10126</a>	Illinois Funds - Water Reclamation	1,660,410.98
<a href="#">52-50-11002</a>	First State Bank CD	296,859.29
<a href="#">52-50-11006</a>	Stillman Bank 6 m CD	3,293,469.75
<a href="#">52-50-11101</a>	Allocated Cash	552,896.67
<b>Total Category 1000 - Cash and Investments:</b>		<b>5,803,836.69</b>
<b>Category: 1210 - Accounts Receivable</b>		
<a href="#">52-50-12100</a>	Accounts Receivable	258,365.18
<a href="#">52-50-12108</a>	Interest & Dividends Receivable	52,229.14
<a href="#">52-50-12130</a>	Miscellaneous Accounts Receivable	36,383.41
<b>Total Category 1210 - Accounts Receivable:</b>		<b>346,977.73</b>
<b>Category: 1212 - Customer Billing</b>		
<a href="#">52-50-12120</a>	Customer Billing	68,378.25
<a href="#">52-50-12129</a>	Collections Receivable	28,302.77
<b>Total Category 1212 - Customer Billing:</b>		<b>96,681.02</b>
<b>Category: 1290 - Special Assessments</b>		
<a href="#">52-50-12900</a>	Special Assessments - Deferred	40,959.46
<b>Total Category 1290 - Special Assessments:</b>		<b>40,959.46</b>
<b>Category: 1430 - 1430</b>		
<a href="#">52-50-14300</a>	Accum Prov For Uncollectible	-68,212.58
<b>Total Category 1430 - 1430:</b>		<b>-68,212.58</b>
<b>Category: 1500 - Capital Assets</b>		
<a href="#">52-50-15000</a>	Utility Plant in Service	814,519.64
<a href="#">52-50-15124</a>	Utility Plant in Service - General Plant	4,227,742.16
<a href="#">52-50-15125</a>	Utility Plant in Service - Treatment Plant	19,358,830.35
<a href="#">52-50-15126</a>	Utility Plant in Service - Lift Stations	1,526,844.49
<a href="#">52-50-15127</a>	Utility Plant in Service - Manholes	688,586.64
<a href="#">52-50-15128</a>	Treatment Plant Equipment	894,198.59
<a href="#">52-50-15129</a>	Southview Lift Station	10,876.34
<a href="#">52-50-15130</a>	1st Avenue Lift Station	223,073.60
<a href="#">52-50-15131</a>	Wiscold Lift Station	2,366.54
<a href="#">52-50-15132</a>	Route 38 Lift Station	251,712.01
<a href="#">52-50-15133</a>	Akeson Park Lift Station	328,680.00
<a href="#">52-50-15134</a>	Treatment Plant Domestic Lift Station	236,550.00
<a href="#">52-50-15135</a>	Veteran's Parkway Replacement	532,645.50
<a href="#">52-50-15136</a>	Westwood Sewer Extension	945,362.52
<a href="#">52-50-15137</a>	Squires Landing	1,820.19
<a href="#">52-50-15138</a>	Janet Avenue Sewer Replacement	4,500.00
<a href="#">52-50-15139</a>	Sewer Mains	6,597,126.27
<a href="#">52-50-15140</a>	West Side Sewer Interceptor	2,471,888.02
<a href="#">52-50-15141</a>	West Side Sewer Interceptor Manholes	603,934.41
<a href="#">52-50-15142</a>	Intermodal Interceptor	3,000,696.96
<a href="#">52-50-15143</a>	Lakeview Sewer Lining	515,126.63
<a href="#">52-50-15144</a>	First Avenue Upgrade	957,374.12
<a href="#">52-50-15145</a>	Ritchie Court Sewer	103,718.14
<a href="#">52-50-15146</a>	Land and Land Rights	160,938.40
<a href="#">52-50-15147</a>	Structures and Improvements	378,256.52
<a href="#">52-50-15149</a>	Gravity Collection Sewers	23,654.27
<a href="#">52-50-15150</a>	Meters	221,174.17
<a href="#">52-50-15151</a>	Office Furniture and Equipment	8,417.00
<a href="#">52-50-15152</a>	Laboratory Equipment	2,284.97
<a href="#">52-50-15153</a>	Communication Equipment	93,443.89
<a href="#">52-50-15157</a>	Construction Work in Progress	4,413,803.46
<a href="#">52-50-15160</a>	SCADA System	7,495.17
<a href="#">52-50-15161</a>	Membrane - Air Diffusers	6,533.92
<a href="#">52-50-15162</a>	Pumps and Control Panels	22,689.78

## Balance Sheet

As Of 12/31/2025

Account	Name	Balance	
<a href="#">52-50-15163</a>	One Ton Truck	41,432.31	
<a href="#">52-50-15164</a>	Completed Const Not Classified	7,329,586.38	
<a href="#">52-50-15165</a>	Accumulated Provision For Depr	-32,773,581.14	
<a href="#">52-50-15166</a>	Transportation	55,114.00	
<a href="#">52-50-15300</a>	Intangible Asset	76,447.42	
<a href="#">52-50-15336</a>	Accum Amortization - Intangible Asset	-33,671.50	
	<b>Total Category 1500 - Capital Assets:</b>	<b>24,332,192.14</b>	
<b>Category: 1600 - Prepaid Expenses</b>			
<a href="#">52-50-16000</a>	Prepaid Insurance	137,602.93	
	<b>Total Category 1600 - Prepaid Expenses:</b>	<b>137,602.93</b>	
<b>Category: 1900 - Deferred Assets</b>			
<a href="#">52-50-19100</a>	Deferred Outflows of Resources	463,071.12	
<a href="#">52-50-19101</a>	Deferred Outflows - OPEB	83,738.00	
	<b>Total Category 1900 - Deferred Assets:</b>	<b>546,809.12</b>	
	<b>Total Assets:</b>	<b>31,236,846.51</b>	<b>31,236,846.51</b>
<b>Liability</b>			
<b>Category: 2110 - Accounts Payable</b>			
<a href="#">52-00-21300</a>	Accounts Payable Allocation	67,827.51	
	<b>Total Category 2110 - Accounts Payable:</b>	<b>67,827.51</b>	
<b>Category: 2200 - Accrued Payroll</b>			
<a href="#">52-50-22000</a>	Wage Payable	-15,502.71	
<a href="#">52-50-22009</a>	Accrued Vacation	91,426.66	
	<b>Total Category 2200 - Accrued Payroll:</b>	<b>75,923.95</b>	
<b>Category: 2700 - Long-Term Liabilities</b>			
<a href="#">52-50-27105</a>	IEPA Loan - Askvig L1726800	94,100.29	
<a href="#">52-50-27305</a>	Lease Liability	43,217.08	
<a href="#">52-50-27306</a>	Interest Payable Accrued-IEPA WWTP Upd	20,408.48	
<a href="#">52-50-27307</a>	Interest Payable Accrued-IEPA Askvig	196.05	
<a href="#">52-50-27403</a>	IMRF Payable - Net Pension Obligation	147,409.32	
<a href="#">52-50-27406</a>	OPEB Liability	147,612.00	
<a href="#">52-50-27409</a>	IEPA L175516 Water Recl Plant Improvem	4,036,571.30	
<a href="#">52-50-27410</a>	IEPA L174374	613,117.34	
	<b>Total Category 2700 - Long-Term Liabilities:</b>	<b>5,102,631.86</b>	
<b>Category: 2790 - Deferred Liabilities</b>			
<a href="#">52-50-26300</a>	Deferred Inflows - OPEB	12,470.00	
<a href="#">52-50-27905</a>	Deferred Inflows	8,453.08	
	<b>Total Category 2790 - Deferred Liabilities:</b>	<b>20,923.08</b>	
	<b>Total Liability:</b>	<b>5,267,306.40</b>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">52-50-29100</a>	Fund Balance (Reserved)	1,377,843.86	
<a href="#">52-50-29300</a>	Unappropriated Retained Earnings	17,250,888.74	
<a href="#">52-50-29510</a>	Contribution In Aid Of Const	687,662.79	
<a href="#">52-50-29511</a>	CIAC-Pumping Structures	72,130.24	
<a href="#">52-50-29512</a>	CIAC-Treatment Structures	5,130,229.31	
<a href="#">52-50-29513</a>	CIAC-Disposal Structures	257,535.89	
<a href="#">52-50-29514</a>	CIAC-General Plant Structures	1,719,759.69	
<a href="#">52-50-29515</a>	CIAC-Pumping Equipment	6,590.49	
<a href="#">52-50-29516</a>	CIAC-Treatment Equipment	1,463,337.97	
<a href="#">52-50-29517</a>	CIAC-Disposal Equipment	647,356.35	
<a href="#">52-50-29518</a>	CIAC-Distribution Main	11,177.00	
<a href="#">52-50-29550</a>	Acc Amort CAOC-Services	-116,276.00	
<a href="#">52-50-29551</a>	Acc Amort CIAC-Pumping Struct	-17,123.88	
<a href="#">52-50-29552</a>	Acc Amort CIAC-Treatmnt Struct	-1,217,941.92	
<a href="#">52-50-29553</a>	Acc Amort CIAC-Disposal Struct	-61,140.12	
<a href="#">52-50-29554</a>	Acc Amort CIAC-Gen Plt Struct	-408,279.12	
<a href="#">52-50-29555</a>	Acc Amort CIAC-Pumping Equip	-3,752.70	

**Balance Sheet****As Of 12/31/2025**

Account	Name	Balance
<a href="#">52-50-29556</a>	Acc Amort CIAC-Treatment Plant	-833,302.86
<a href="#">52-50-29557</a>	Acc Amort CIAC-Disposal Equip	-368,639.22
<a href="#">52-50-29558</a>	Acc Amort CIAC-Dist Main	-558.96
<b>Total Category 2900 - Equity:</b>		<b>25,597,497.55</b>
<b>Total Beginning Equity:</b>		<b>25,597,497.55</b>
Total Revenue		11,643,084.73
Total Expense		11,271,042.17
<b>Revenues Over/Under Expenses</b>		<b>372,042.56</b>
<b>Total Equity and Current Surplus (Deficit):</b>		<b>25,969,540.11</b>
<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>31,236,846.51</u></b>

# Balance Sheet

As Of 12/31/2025

Account	Name	Balance	
<b>Fund: 53 - Solid Waste</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">53-00-10130</a>	Holcomb Bank Money Market	555,675.43	
<a href="#">53-00-10131</a>	Illinois Funds - Solid Waste	4,482,924.27	
<a href="#">53-00-11101</a>	Allocated Cash	-976,475.49	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>4,062,124.21</b>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">53-00-12100</a>	Accounts Receivable	272,677.26	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>272,677.26</b>	
<b>Category: 1500 - Capital Assets</b>			
<a href="#">53-00-15167</a>	Land & Land Rights	708,562.77	
<a href="#">53-00-15168</a>	Structures & Improvements	22,694.61	
<a href="#">53-00-15169</a>	Structures & Improvements - Accum Depr	-22,694.61	
<a href="#">53-00-15170</a>	Miscellaneous Equipment	447,076.79	
<a href="#">53-00-15171</a>	Miscellaneous Equipment - Accum Deprec	-375,708.30	
<a href="#">53-00-15172</a>	Other Tangible Property	125,386.27	
<a href="#">53-00-15173</a>	Other Tangible Property - Accum Depreci	-125,386.27	
	<b>Total Category 1500 - Capital Assets:</b>	<b>779,931.26</b>	
<b>Category: 1600 - Prepaid Expenses</b>			
<a href="#">53-00-16000</a>	Prepaid Insurance	20,128.35	
	<b>Total Category 1600 - Prepaid Expenses:</b>	<b>20,128.35</b>	
	<b>Total Assets:</b>	<b>5,134,861.08</b>	<b><u>5,134,861.08</u></b>
<b>Liability</b>			
<b>Category: 2110 - Accounts Payable</b>			
<a href="#">53-00-21300</a>	Accounts Payable Allocation	10,515.82	
	<b>Total Category 2110 - Accounts Payable:</b>	<b>10,515.82</b>	
<b>Category: 2410 - Other Liabilities</b>			
<a href="#">53-00-24100</a>	Investment - General Fund	180,780.61	
	<b>Total Category 2410 - Other Liabilities:</b>	<b>180,780.61</b>	
	<b>Total Liability:</b>	<b>191,296.43</b>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">53-00-29200</a>	Fund Balance (Unreserved)	5,190,545.09	
	<b>Total Category 2900 - Equity:</b>	<b>5,190,545.09</b>	
	<b>Total Beginning Equity:</b>	<b>5,190,545.09</b>	
Total Revenue		1,396,922.09	
Total Expense		1,643,902.53	
<b>Revenues Over/Under Expenses</b>		<b>-246,980.44</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>4,943,564.65</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>5,134,861.08</u></b>

# Balance Sheet

As Of 12/31/2025

Account	Name	Balance
<b>Fund: 54 - Electric</b>		
<b>Assets</b>		
<b>Category: 1000 - Cash and Investments</b>		
<a href="#">54-00-11101</a>	Allocated Cash	13,082,329.49
<a href="#">54-60-10110</a>	Petty Cash	200.00
<a href="#">54-90-10110</a>	Petty Cash	1,150.00
<a href="#">54-90-10126</a>	Illinois Funds - Electric	11,631,617.21
<a href="#">54-90-10133</a>	Central Bank Investment	2,194,150.35
<a href="#">54-90-10144</a>	Stillman Bank 12 m CD	5,476,437.96
<b>Total Category 1000 - Cash and Investments:</b>		<b>32,385,885.01</b>
<b>Category: 1100 - Restricted Assets</b>		
<a href="#">54-90-11010</a>	Other Special Deposits (PJM Collateral)	654,745.52
<a href="#">54-90-11016</a>	2021-2022 Electric Bond	1,755,526.70
<b>Total Category 1100 - Restricted Assets:</b>		<b>2,410,272.22</b>
<b>Category: 1210 - Accounts Receivable</b>		
<a href="#">54-90-12108</a>	Interest & Dividends Receivable	72,904.14
<a href="#">54-90-12131</a>	Miscellaneous Accounts Receivable	84,973.93
<a href="#">54-90-12164</a>	Accounts Receivable from Other Funds	409,044.42
<b>Total Category 1210 - Accounts Receivable:</b>		<b>566,922.49</b>
<b>Category: 1212 - Customer Billing</b>		
<a href="#">54-90-12120</a>	Customer Billing	3,641,989.73
<a href="#">54-90-12121</a>	Unapplied Credits	-162,466.69
<a href="#">54-90-12122</a>	Rochelle City Tax Receivable	45,898.69
<a href="#">54-90-12123</a>	Public Utilities Tax Receivable	124,835.28
<a href="#">54-90-12124</a>	Hillcrest Tax Receivable	2,933.29
<a href="#">54-90-12126</a>	Contract Payments Receivable	10,339.78
<a href="#">54-90-12129</a>	Collections Receivable	173,409.24
<b>Total Category 1212 - Customer Billing:</b>		<b>3,836,939.32</b>
<b>Category: 1430 - 1430</b>		
<a href="#">54-90-14300</a>	Accum Prov For Uncollectible	-1,335,829.74
<b>Total Category 1430 - 1430:</b>		<b>-1,335,829.74</b>
<b>Category: 1500 - Capital Assets</b>		
<a href="#">54-10-15174</a>	Diesel Prime Movers	193,731.77
<a href="#">54-10-15175</a>	Office Furniture & Equipment	573,254.41
<a href="#">54-10-15176</a>	Transportation Equipment	41,296.05
<a href="#">54-10-15177</a>	Diesel Stores Equipment	5,007,871.29
<a href="#">54-10-15178</a>	Completed Construction Not Classified - G	12,792,871.47
<a href="#">54-10-15180</a>	Accumulated Provision For Depr - General	-8,540,769.50
<a href="#">54-10-15181</a>	Accumulated Provision For Depr - Peaker	-880,046.15
<a href="#">54-10-15182</a>	Solar Gas Turbine	2,684,186.97
<a href="#">54-10-15183</a>	Accumulated Provision For Depr - Gas Tur	-2,684,187.09
<a href="#">54-10-15184</a>	Completed Construction Not Classified - P	880,045.78
<a href="#">54-60-15184</a>	Land & Land Rights	1,139,470.96
<a href="#">54-60-15185</a>	Structures & Improvements	21,666,875.83
<a href="#">54-60-15186</a>	Equipment	5,137,226.72
<a href="#">54-60-15187</a>	Poles, Towers & Fixtures	5,020,518.11
<a href="#">54-60-15188</a>	Overhead Conductors & Devices	10,556,267.14
<a href="#">54-60-15189</a>	Underground Conductors and Devices	21,300,400.50
<a href="#">54-60-15190</a>	Services	3,482,728.29
<a href="#">54-60-15191</a>	Meters	1,256,151.93
<a href="#">54-60-15192</a>	Security Lights	243,636.42
<a href="#">54-60-15193</a>	Street Lights and Signal System	2,338,793.50
<a href="#">54-60-15194</a>	Structures and Improvements	232,630.77
<a href="#">54-60-15195</a>	Office Furniture and Equipment	299,596.73
<a href="#">54-60-15196</a>	Transportation Equipment	1,683,507.71
<a href="#">54-60-15197</a>	Stores Equipment	10,388.28
<a href="#">54-60-15198</a>	Tools, Shop and Garage Equipment	134,468.59
<a href="#">54-60-15199</a>	Laboratory Equipment	40,630.78
<a href="#">54-60-15200</a>	Power Operated Equipment	32,981.00

# Balance Sheet

As Of 12/31/2025

Account	Name	Balance
<a href="#">54-60-15201</a>	Communication Equipment	1,394,050.10
<a href="#">54-60-15202</a>	Miscellaneous Equipment	5,214.06
<a href="#">54-60-15203</a>	Other Tangible Property	636,959.63
<a href="#">54-60-15204</a>	Accum Prov for Depr - Structures & Impro	-3,351,929.10
<a href="#">54-60-15205</a>	Accum Prov for Depr - Station Equipment	-3,548,330.08
<a href="#">54-60-15206</a>	Accum Prov for Depr - Poles, Towers & Fi	-4,261,591.84
<a href="#">54-60-15207</a>	Accum Prov for Depr - Overhead Conduct	-8,745,330.61
<a href="#">54-60-15209</a>	Accum Prov for Depr - Underground Cond	-13,737,133.88
<a href="#">54-60-15210</a>	Accum Prov for Depr - Services	-1,772,641.08
<a href="#">54-60-15211</a>	Accum Prov for Depr - Meters	-1,245,184.97
<a href="#">54-60-15212</a>	Accum Prov for Depr - Security Lights	-243,636.42
<a href="#">54-60-15213</a>	Accum Prov for Depr - Street Lights & Sigr	-1,968,577.57
<a href="#">54-60-15214</a>	Accum Prov for Depr - Structures & Impro	-232,630.77
<a href="#">54-60-15215</a>	Accum Prov for Depr - Office Furniture & I	-299,596.73
<a href="#">54-60-15216</a>	Accum Prov for Depr - Transportation Equ	-1,513,545.43
<a href="#">54-60-15217</a>	Accum Prov for Depr - Stores Equipment	-10,388.28
<a href="#">54-60-15218</a>	Accum Prov for Depr - Tools, Shop & Gara	-134,468.59
<a href="#">54-60-15219</a>	Accum Prov for Depr - Laboratory Equipm	-40,630.78
<a href="#">54-60-15220</a>	Accum Prov for Depr - Power Operated Ec	-32,981.00
<a href="#">54-60-15221</a>	Accum Prov for Depr - Communication Eq	-983,272.34
<a href="#">54-60-15222</a>	Accum Prov for Depr - Miscellaneous Equi	-5,214.06
<a href="#">54-60-15223</a>	Accum Prov for Depr - Other Tangible Pro	-636,959.64
<a href="#">54-60-15224</a>	Regulatory Asset	1,944,042.36
<a href="#">54-60-15225</a>	Accum Prov for Depr - Regulatory Asset	-1,944,042.36
<a href="#">54-60-15301</a>	Intangible Asset	464,216.08
<a href="#">54-60-15336</a>	Accum Amortization - Intangible Asset	-120,177.70
<a href="#">54-70-15226</a>	Office Furniture & Equipment	156,820.51
<a href="#">54-70-15227</a>	Accum Prov for Depr - Office Furniture & I	-49,296.22
<a href="#">54-90-15001</a>	Construction Work in Progress	2,779,455.28
<a href="#">54-90-15228</a>	Office Furniture & Equipment	73,661.00
<a href="#">54-90-15229</a>	Accum Prov for Depr - Office Furniture & I	-24,988.08
<a href="#">54-90-15230</a>	Utility General Plant	58,805.55
<a href="#">54-90-15231</a>	Office Furniture & Equipment	84,896.30
<a href="#">54-90-15232</a>	Other Property	2,000,000.00
<a href="#">54-90-15233</a>	Completed Const Not Classified	1,305,631.38
<a href="#">54-90-15234</a>	Accum Prov For Depr - Admin	-1,502,505.19
<b>Total Category 1500 - Capital Assets:</b>		<b>49,143,227.79</b>
<b>Category: 1540 - Inventories</b>		
<a href="#">54-60-15400</a>	Inventories	2,198,687.26
<b>Total Category 1540 - Inventories:</b>		<b>2,198,687.26</b>
<b>Category: 1600 - Prepaid Expenses</b>		
<a href="#">54-90-16000</a>	Prepaid Insurance	272,512.32
<b>Total Category 1600 - Prepaid Expenses:</b>		<b>272,512.32</b>
<b>Category: 1900 - Deferred Assets</b>		
<a href="#">54-00-19100</a>	Deferred Outflows of Resources	1,368,456.36
<a href="#">54-00-19101</a>	Deferred Outflows - OPEB	248,374.00
<b>Total Category 1900 - Deferred Assets:</b>		<b>1,616,830.36</b>
<b>Total Assets:</b>		<b>91,095,447.03</b>
		<b>91,095,447.03</b>

## Liability

<b>Category: 2110 - Accounts Payable</b>		
<a href="#">54-00-21300</a>	Accounts Payable Allocation	472,536.43
<a href="#">54-90-21265</a>	Rochelle City Tax	62,635.91
<a href="#">54-90-21266</a>	Public Utilities Tax	149,538.04
<a href="#">54-90-21267</a>	Hillcrest Tax	2,256.29
<b>Total Category 2110 - Accounts Payable:</b>		<b>686,966.67</b>
<b>Category: 2200 - Accrued Payroll</b>		
<a href="#">54-90-22000</a>	Wage Payable	-58,111.78

# Balance Sheet

As Of 12/31/2025

Account	Name	Balance
<a href="#">54-90-22009</a>	Accrued Vacation	298,782.76
	<b>Total Category 2200 - Accrued Payroll:</b>	<b>240,670.98</b>
<b>Category: 2700 - Long-Term Liabilities</b>		
<a href="#">54-00-27406</a>	OPEB Liability	437,829.00
<a href="#">54-00-27414</a>	2021 Holcomb Bank Loan	335,036.82
<a href="#">54-60-27305</a>	Lease Liability	344,904.26
<a href="#">54-90-27000</a>	IMRF Payable - Net Pension Obligation	428,597.00
<a href="#">54-90-27204</a>	2023 Revenue Bond Payable	4,570,000.00
<a href="#">54-90-27205</a>	2022 Revenue Bond Payable	7,295,000.00
<a href="#">54-90-27206</a>	2021 Revenue Bond Payable	6,430,000.00
<a href="#">54-90-27211</a>	Bond Premium-2021	642,986.25
<a href="#">54-90-27212</a>	Bond Premium-2022	629,398.89
<a href="#">54-90-27213</a>	Bond Premium-2023	293,336.16
<a href="#">54-90-27308</a>	Interest Payable Accrued-2021	36,525.00
<a href="#">54-90-27309</a>	Interest Payable Accrued - 2022	41,441.67
<a href="#">54-90-27311</a>	Interest Payable Accrued - 2023	36,008.33
	<b>Total Category 2700 - Long-Term Liabilities:</b>	<b>21,521,063.38</b>
<b>Category: 2790 - Deferred Liabilities</b>		
<a href="#">54-00-26300</a>	Deferred Inflows - OPEB	36,984.00
<a href="#">54-00-27905</a>	Deferred Inflows	24,895.22
	<b>Total Category 2790 - Deferred Liabilities:</b>	<b>61,879.22</b>
	<b>Total Liability:</b>	<b>22,510,580.25</b>
<b>Equity</b>		
<b>Category: 2900 - Equity</b>		
<a href="#">54-90-29100</a>	Fund Balance (Reserved)	26,430,837.54
<a href="#">54-90-29300</a>	Unappropriated Retained Earnings	46,072,926.92
	<b>Total Category 2900 - Equity:</b>	<b>72,503,764.46</b>
	<b>Total Beginning Equity:</b>	<b>72,503,764.46</b>
Total Revenue		42,375,480.96
Total Expense		46,294,378.64
<b>Revenues Over/Under Expenses</b>		<b>-3,918,897.68</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>68,584,866.78</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u>91,095,447.03</u></b>

# Balance Sheet

As Of 12/31/2025

Account	Name	Balance	
<b>Fund: 55 - Tech Center/Advance Communications</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">55-00-11101</a>	Allocated Cash	184,721.35	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>184,721.35</b>	
<b>Category: 1100 - Restricted Assets</b>			
<a href="#">55-00-11011</a>	2017A Debt Certificate Principal and Inter	392,339.26	
	<b>Total Category 1100 - Restricted Assets:</b>	<b>392,339.26</b>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">55-00-12100</a>	Accounts Receivable	61,144.34	
<a href="#">55-00-12140</a>	Lease Receivable	1,145,428.61	
<a href="#">55-32-12100</a>	Accounts Receivable	22,502.16	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>1,229,075.11</b>	
<b>Category: 1430 - 1430</b>			
<a href="#">55-32-14300</a>	Accum Prov For Uncollectible	-8,970.60	
	<b>Total Category 1430 - 1430:</b>	<b>-8,970.60</b>	
<b>Category: 1500 - Capital Assets</b>			
<a href="#">55-00-15235</a>	Land	519,453.00	
<a href="#">55-00-15236</a>	Accum Prov For Depreciation - Tech Cente	-2,719,987.30	
<a href="#">55-00-15237</a>	General Plant Equipment	1,225,285.29	
<a href="#">55-00-15238</a>	RMU Technology Center	4,427,154.42	
<a href="#">55-00-15300</a>	Intangible Asset	18,368.57	
<a href="#">55-00-15336</a>	Accum Amortization - Intangible Asset	-17,872.11	
<a href="#">55-32-15239</a>	Accum Prov For Depreciation - Communic	-3,442,007.71	
<a href="#">55-32-15240</a>	General Plant Equipment	2,292,003.90	
<a href="#">55-32-15241</a>	Telecommunications	99,830.69	
<a href="#">55-32-15242</a>	General Plant Fiber	1,331,829.58	
<a href="#">55-32-15243</a>	Utility System	25,731.00	
<a href="#">55-32-15244</a>	Furniture	5,290.40	
	<b>Total Category 1500 - Capital Assets:</b>	<b>3,765,079.73</b>	
<b>Category: 1600 - Prepaid Expenses</b>			
<a href="#">55-00-16000</a>	Prepaid Insurance	8,771.92	
	<b>Total Category 1600 - Prepaid Expenses:</b>	<b>8,771.92</b>	
<b>Category: 1900 - Deferred Assets</b>			
<a href="#">55-00-19100</a>	Deferred Outflows of Resources	86,879.56	
<a href="#">55-00-19101</a>	Deferred Outflows - OPEB	42,578.00	
<a href="#">55-00-19106</a>	Loss on Refunding	37,831.87	
<a href="#">55-32-19000</a>	Deferred Outflows of Resources	150,649.10	
	<b>Total Category 1900 - Deferred Assets:</b>	<b>317,938.53</b>	
	<b>Total Assets:</b>	<b>5,888,955.30</b>	<b>5,888,955.30</b>
<b>Liability</b>			
<b>Category: 2110 - Accounts Payable</b>			
<a href="#">55-00-21300</a>	Accounts Payable Allocation	10,860.48	
	<b>Total Category 2110 - Accounts Payable:</b>	<b>10,860.48</b>	
<b>Category: 2200 - Accrued Payroll</b>			
<a href="#">55-00-22000</a>	Wage Payable	-125.00	
	<b>Total Category 2200 - Accrued Payroll:</b>	<b>-125.00</b>	
<b>Category: 2600 - Deferred Revenues</b>			
<a href="#">55-00-26500</a>	Lessor Deferred Inflow	1,088,968.34	
	<b>Total Category 2600 - Deferred Revenues:</b>	<b>1,088,968.34</b>	
<b>Category: 2700 - Long-Term Liabilities</b>			
<a href="#">55-00-27305</a>	Lease Liability	499.80	
<a href="#">55-00-27310</a>	Notes Payable - Intergovernmental Loan	223,490.29	
<a href="#">55-00-27403</a>	IMRF Payable - Net Pension Obligation	28,411.12	
<a href="#">55-00-27406</a>	OPEB Liability	75,057.00	
<a href="#">55-00-27411</a>	2017A Debt Certificates	1,345,000.00	
<a href="#">55-00-27412</a>	2017 Debt Certificate Premium	24,347.76	

**Balance Sheet****As Of 12/31/2025**

<b>Account</b>	<b>Name</b>	<b>Balance</b>
<a href="#">55-32-27312</a>	Notes Payable - Intergovernmental Loan	185,554.13
<a href="#">55-32-27403</a>	IMRF Payable - Net Pension Obligation	50,071.24
<b>Total Category 2700 - Long-Term Liabilities:</b>		<b>1,932,431.34</b>
<b>Category: 2790 - Deferred Liabilities</b>		
<a href="#">55-00-26300</a>	Deferred Inflows - OPEB	6,340.00
<a href="#">55-00-27905</a>	Deferred Inflows	1,596.26
<a href="#">55-32-27905</a>	Deferred Inflows	2,777.49
<b>Total Category 2790 - Deferred Liabilities:</b>		<b>10,713.75</b>
<b>Total Liability:</b>		<b>3,042,848.91</b>

**Equity**

<b>Category: 2900 - Equity</b>		
<a href="#">55-00-29200</a>	Fund Balance (Unreserved)	2,540,149.77
<a href="#">55-32-29500</a>	Contributed Capital	352,922.11
<b>Total Category 2900 - Equity:</b>		<b>2,893,071.88</b>
<b>Total Beginning Equity:</b>		<b>2,893,071.88</b>
Total Revenue		1,060,326.30
Total Expense		1,107,291.79
<b>Revenues Over/Under Expenses</b>		<b>-46,965.49</b>
<b>Total Equity and Current Surplus (Deficit):</b>		<b>2,846,106.39</b>
<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>5,888,955.30</u></b>

# Balance Sheet

As Of 12/31/2025

Account	Name	Balance	
<b>Fund: 56 - Network Administration</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">56-40-11101</a>	Allocated Cash	651,907.61	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>651,907.61</b>	
<b>Category: 1500 - Capital Assets</b>			
<a href="#">56-40-15165</a>	Accumulated Provision For Depr	-30,700.17	
<a href="#">56-40-15245</a>	Equipment	39,609.72	
<a href="#">56-40-15246</a>	Furniture	630.26	
	<b>Total Category 1500 - Capital Assets:</b>	<b>9,539.81</b>	
	<b>Total Assets:</b>	<b>661,447.42</b>	<b>661,447.42</b>
<b>Liability</b>			
<b>Category: 2110 - Accounts Payable</b>			
<a href="#">56-00-21300</a>	Accounts Payable Allocation	38,074.85	
	<b>Total Category 2110 - Accounts Payable:</b>	<b>38,074.85</b>	
<b>Category: 2200 - Accrued Payroll</b>			
<a href="#">56-40-22000</a>	Wage Payable	-8,506.12	
<a href="#">56-40-22009</a>	Accrued Vacation	58,472.52	
	<b>Total Category 2200 - Accrued Payroll:</b>	<b>49,966.40</b>	
	<b>Total Liability:</b>	<b>88,041.25</b>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">56-00-29100</a>	Fund Balance (Reserved)	474,364.41	
<a href="#">56-40-29300</a>	Unappropriated Retained Earnings	30,839.61	
	<b>Total Category 2900 - Equity:</b>	<b>505,204.02</b>	
	<b>Total Beginning Equity:</b>	<b>505,204.02</b>	
Total Revenue		1,386,980.70	
Total Expense		1,318,778.55	
<b>Revenues Over/Under Expenses</b>		<b>68,202.15</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>573,406.17</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b>661,447.42</b>

# Balance Sheet

As Of 12/31/2025

Account	Name	Balance	
<b>Fund: 57 - Airport</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">57-00-10100</a>	Illinois Funds - Airport	11,305.58	
<a href="#">57-00-10110</a>	Petty Cash	200.00	
<a href="#">57-00-11101</a>	Allocated Cash	-33,168.33	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>-21,662.75</b>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">57-00-12100</a>	Accounts Receivable	234.77	
<a href="#">57-00-12130</a>	Miscellaneous Accounts Receivable	6,474.61	
<a href="#">57-00-12140</a>	Lease Receivable	703,179.24	
<a href="#">57-00-12160</a>	Property Tax Receivable	56,758.89	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>766,647.51</b>	
<b>Category: 1500 - Capital Assets</b>			
<a href="#">57-00-15247</a>	Land and Land Rights	1,850,682.75	
<a href="#">57-00-15248</a>	Structures and Improvements	3,634,514.82	
<a href="#">57-00-15249</a>	Accum Prov for Depr - Structures & Impro	-1,775,691.54	
<a href="#">57-00-15250</a>	Miscellaneous Equipment	107,303.42	
<a href="#">57-00-15251</a>	Accum Prov for Depr - Miscellaneous Equi	-99,048.60	
<a href="#">57-00-15252</a>	Construction Work in Progress	22,870.02	
<a href="#">57-00-15253</a>	Other Tangible Property	2,134,355.42	
<a href="#">57-00-15254</a>	Accum Prov for Depr - Other Tangible Pro	-1,958,171.52	
	<b>Total Category 1500 - Capital Assets:</b>	<b>3,916,814.77</b>	
<b>Category: 1600 - Prepaid Expenses</b>			
<a href="#">57-00-16000</a>	Prepaid Insurance	8,177.52	
<a href="#">57-00-16001</a>	Prepaid Aviation Fuel	63,686.24	
	<b>Total Category 1600 - Prepaid Expenses:</b>	<b>71,863.76</b>	
<b>Category: 1900 - Deferred Assets</b>			
<a href="#">57-00-19101</a>	Deferred Outflows - OPEB	9,226.00	
<a href="#">57-00-19109</a>	Loss on Refunding	10,650.02	
	<b>Total Category 1900 - Deferred Assets:</b>	<b>19,876.02</b>	
	<b>Total Assets:</b>	<b>4,753,539.31</b>	<b>4,753,539.31</b>
<b>Liability</b>			
<b>Category: 1212 - Customer Billing</b>			
<a href="#">57-00-12121</a>	Unapplied Credits	11,191.38	
	<b>Total Category 1212 - Customer Billing:</b>	<b>11,191.38</b>	
<b>Category: 2110 - Accounts Payable</b>			
<a href="#">57-00-21300</a>	Accounts Payable Allocation	2,474.20	
	<b>Total Category 2110 - Accounts Payable:</b>	<b>2,474.20</b>	
<b>Category: 2200 - Accrued Payroll</b>			
<a href="#">57-00-22000</a>	Wage Payable	-2,392.20	
<a href="#">57-00-22009</a>	Accrued Vacation	9,613.61	
	<b>Total Category 2200 - Accrued Payroll:</b>	<b>7,221.41</b>	
<b>Category: 2600 - Deferred Revenues</b>			
<a href="#">57-00-26100</a>	Deferred Revenue	66,498.84	
<a href="#">57-00-26500</a>	Lessor Deferred Inflow	663,662.63	
	<b>Total Category 2600 - Deferred Revenues:</b>	<b>730,161.47</b>	
<b>Category: 2700 - Long-Term Liabilities</b>			
<a href="#">57-00-27209</a>	2017B GO Bond	220,000.00	
<a href="#">57-00-27313</a>	Interest Payable - 2017B GO Bond	4,196.88	
<a href="#">57-00-27403</a>	IMRF Payable - Net Pension Obligation	15,542.75	
<a href="#">57-00-27406</a>	OPEB Liability	16,262.00	
	<b>Total Category 2700 - Long-Term Liabilities:</b>	<b>256,001.63</b>	
<b>Category: 2790 - Deferred Liabilities</b>			
<a href="#">57-00-26300</a>	Deferred Inflows - OPEB	1,373.00	
<a href="#">57-00-27900</a>	Deferred Outflows	-50,608.37	

# Balance Sheet

As Of 12/31/2025

Account	Name	Balance
<a href="#">57-00-27905</a>	Deferred Inflows	916.83
	<b>Total Category 2790 - Deferred Liabilities:</b>	<b>-48,318.54</b>
	<b>Total Liability:</b>	<b>958,731.55</b>
<b>Equity</b>		
<b>Category: 2900 - Equity</b>		
<a href="#">57-00-29200</a>	Fund Balance (Unreserved)	1,471,609.50
<a href="#">57-00-29800</a>	Investment - Fixed Assets	2,348,148.46
	<b>Total Category 2900 - Equity:</b>	<b>3,819,757.96</b>
	<b>Total Beginning Equity:</b>	<b>3,819,757.96</b>
Total Revenue		572,210.05
Total Expense		597,160.25
<b>Revenues Over/Under Expenses</b>		<b>-24,950.20</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>3,794,807.76</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u>4,753,539.31</u></b>

# Balance Sheet

As Of 12/31/2025

Account	Name	Balance	
<b>Fund: 58 - Railroad</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">58-00-10100</a>	Capital Projects Fund	411,138.11	
<a href="#">58-00-11101</a>	Allocated Cash	445,721.30	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>856,859.41</b>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">58-00-12105</a>	Accounts Receivable	233,618.00	
<a href="#">58-00-12190</a>	Grant Receivable	54,056.43	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>287,674.43</b>	
	<b>Total Assets:</b>	<b>1,144,533.84</b>	<b>1,144,533.84</b>
<b>Liability</b>			
<b>Category: 2110 - Accounts Payable</b>			
<a href="#">58-00-21300</a>	Accounts Payable Allocation	1,042.75	
	<b>Total Category 2110 - Accounts Payable:</b>	<b>1,042.75</b>	
<b>Category: 2200 - Accrued Payroll</b>			
<a href="#">58-00-22000</a>	Wage Payable	-18,337.69	
	<b>Total Category 2200 - Accrued Payroll:</b>	<b>-18,337.69</b>	
<b>Category: 2600 - Deferred Revenues</b>			
<a href="#">58-00-26000</a>	Deferred Revenue	54,056.43	
	<b>Total Category 2600 - Deferred Revenues:</b>	<b>54,056.43</b>	
	<b>Total Liability:</b>	<b>36,761.49</b>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">58-00-29200</a>	Fund Balance (Unreserved)	803,504.41	
	<b>Total Category 2900 - Equity:</b>	<b>803,504.41</b>	
	<b>Total Beginning Equity:</b>	<b>803,504.41</b>	
Total Revenue		1,399,480.97	
Total Expense		1,095,213.03	
<b>Revenues Over/Under Expenses</b>		<b>304,267.94</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>1,107,772.35</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b>1,144,533.84</b>

# Balance Sheet

As Of 12/31/2025

Account	Name	Balance	
Fund: 59 - Golf Course			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">59-00-10100</a>	Central Bank Deposit Account	53,502.96	
<a href="#">59-00-10110</a>	Petty Cash	600.00	
<a href="#">59-00-11101</a>	Allocated Cash	-78,594.05	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>-24,491.09</b>	
<b>Category: 1600 - Prepaid Expenses</b>			
<a href="#">59-00-16000</a>	Prepaid Insurance	20,925.11	
	<b>Total Category 1600 - Prepaid Expenses:</b>	<b>20,925.11</b>	
	<b>Total Assets:</b>	<b>-3,565.98</b>	<b>-3,565.98</b>
<b>Liability</b>			
<b>Category: 2110 - Accounts Payable</b>			
<a href="#">59-00-21200</a>	Tax Collections Payable	58.12	
<a href="#">59-00-21300</a>	Accounts Payable Allocation	-1,030.16	
	<b>Total Category 2110 - Accounts Payable:</b>	<b>-972.04</b>	
<b>Category: 2200 - Accrued Payroll</b>			
<a href="#">59-00-22000</a>	Wage Payable	-2,035.30	
	<b>Total Category 2200 - Accrued Payroll:</b>	<b>-2,035.30</b>	
	<b>Total Liability:</b>	<b>-3,007.34</b>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">59-00-29200</a>	Fund Balance (Unreserved)	10,428.66	
	<b>Total Category 2900 - Equity:</b>	<b>10,428.66</b>	
	<b>Total Beginning Equity:</b>	<b>10,428.66</b>	
Total Revenue		492,253.03	
Total Expense		503,240.33	
<b>Revenues Over/Under Expenses</b>		<b>-10,987.30</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>-558.64</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b>-3,565.98</b>	<b>-3,565.98</b>

# Balance Sheet

As Of 12/31/2025

Account	Name	Balance	
<b>Fund: 64 - Administrative Services</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">64-00-11101</a>	Allocated Cash	401,200.41	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>401,200.41</b>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">64-00-12139</a>	Trash Accounts Receivable	51,787.12	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>51,787.12</b>	
<b>Category: 1212 - Customer Billing</b>			
<a href="#">64-00-12129</a>	Collections Receivable	9,294.79	
	<b>Total Category 1212 - Customer Billing:</b>	<b>9,294.79</b>	
<b>Category: 1500 - Capital Assets</b>			
<a href="#">64-00-15255</a>	General Plant	282,355.15	
<a href="#">64-00-15256</a>	Accum Provision For Depreciation	-137,499.31	
<a href="#">64-00-15257</a>	Equipment	42,060.57	
<a href="#">64-00-15259</a>	Furniture	2,253.86	
	<b>Total Category 1500 - Capital Assets:</b>	<b>189,170.27</b>	
	<b>Total Assets:</b>	<b>651,452.59</b>	<b>651,452.59</b>
<b>Liability</b>			
<b>Category: 2110 - Accounts Payable</b>			
<a href="#">64-00-21210</a>	Contracts Payable-Trash	273,008.21	
<a href="#">64-00-21300</a>	Accounts Payable Allocation	1,490.24	
	<b>Total Category 2110 - Accounts Payable:</b>	<b>274,498.45</b>	
<b>Category: 2200 - Accrued Payroll</b>			
<a href="#">64-00-22000</a>	Wage Payable	-18,784.07	
<a href="#">64-00-22009</a>	Accrued Vacation	115,793.67	
	<b>Total Category 2200 - Accrued Payroll:</b>	<b>97,009.60</b>	
	<b>Total Liability:</b>	<b>371,508.05</b>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">64-00-29100</a>	Fund Balance (Reserved)	135,039.17	
<a href="#">64-00-29300</a>	Unappropriated Retained Earnings	-14,712.37	
	<b>Total Category 2900 - Equity:</b>	<b>120,326.80</b>	
	<b>Total Beginning Equity:</b>	<b>120,326.80</b>	
Total Revenue		1,734,287.52	
Total Expense		1,574,669.78	
<b>Revenues Over/Under Expenses</b>		<b>159,617.74</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>279,944.54</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b>651,452.59</b>	<b>651,452.59</b>