

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

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

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

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

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

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

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

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

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

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

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

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

Account	Name	Balance
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Fund: 15 - Ambulance**Assets****Category: 1000 - Cash and Investments**

15-00-10130	Central Bank CD	655,378.19
15-00-11101	Allocated Cash	281,076.72
	Total Category 1000 - Cash and Investments:	936,454.91

Category: 1210 - Accounts Receivable

15-00-12108	Interest & Dividends Receivable	2,062.02
	Total Category 1210 - Accounts Receivable:	2,062.02
	Total Assets:	938,516.93

Liability

	Total Liability:	0.00
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Equity**Category: 2900 - Equity**

15-00-29100	Fund Balance (Reserved)	770,447.07
	Total Category 2900 - Equity:	770,447.07

	Total Beginning Equity:	770,447.07
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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
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	Total Liabilities, Equity and Current Surplus (Deficit):	<u>938,516.93</u>
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Balance Sheet**As Of 12/31/2025**

Account	Name	Balance
Fund: 16 - Eastern Gateway TIF		
Assets		
Category: 1000 - Cash and Investments		
16-00-11101	Allocated Cash	-16,151.53
Total Category 1000 - Cash and Investments:		-16,151.53
Total Assets:		-16,151.53
		<u>-16,151.53</u>
Liability		
Total Liability:		0.00
Equity		
Category: 2900 - Equity		
16-00-29200	Fund Balance (Reserved)	-28,942.47
Total Category 2900 - Equity:		-28,942.47
Total Beginning Equity:		-28,942.47
Total Revenue		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):		<u>-16,151.53</u>

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

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

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

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

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

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

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

Account	Name	Balance
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Fund: 20 - Sales Tax**Assets****Category: 1000 - Cash and Investments**

20-00-10100	Illinois Funds - Non Home Rule Sales Tax	3,571,699.27
20-00-11101	Allocated Cash	-1,981,929.49
	Total Category 1000 - Cash and Investments:	1,589,769.78

Category: 1210 - Accounts Receivable

20-00-12167	Sales Tax Receivable	369,280.99
	Total Category 1210 - Accounts Receivable:	369,280.99
	Total Assets:	1,959,050.77

Liability

	Total Liability:	0.00
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Equity**Category: 2900 - Equity**

20-00-29200	Fund Balance (Reserved)	1,191,035.29
	Total Category 2900 - Equity:	1,191,035.29

	Total Beginning Equity:	1,191,035.29
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Total Revenue		1,796,765.47
Total Expense		1,028,749.99
Revenues Over/Under Expenses		768,015.48

	Total Equity and Current Surplus (Deficit):	1,959,050.77
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	Total Liabilities, Equity and Current Surplus (Deficit):	<u>1,959,050.77</u>
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Balance Sheet**As Of 12/31/2025**

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

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

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

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

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

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

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

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

Account	Name	Balance
Fund: 25 - Northern Gateway TIF		
Assets		
Category: 1000 - Cash and Investments		
25-00-11101	Allocated Cash	212,381.51
	Total Category 1000 - Cash and Investments:	212,381.51
	Total Assets:	212,381.51
		<u>212,381.51</u>
Liability		
	Total Liability:	0.00
Equity		
Category: 2900 - Equity		
25-00-29200	Fund Balance (Reserved)	137,135.74
	Total Category 2900 - Equity:	137,135.74
	Total Beginning Equity:	137,135.74
Total Revenue		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):	<u>212,381.51</u>

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

Account	Name	Balance
Fund: 36 - Capital Improvement		
Assets		
Category: 1000 - Cash and Investments		
36-00-11101	Allocated Cash	-1,250,484.63
Total Category 1000 - Cash and Investments:		-1,250,484.63
Total Assets:		-1,250,484.63
		<u>-1,250,484.63</u>
Liability		
Category: 2110 - Accounts Payable		
36-00-21100	Accounts Payable	38,160.98
36-00-21300	Accounts Payable Allocation	9,913.00
Total Category 2110 - Accounts Payable:		48,073.98
Total Liability:		48,073.98
Equity		
Category: 2900 - Equity		
36-00-29100	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):		<u>-1,250,484.63</u>

Balance Sheet

As Of 12/31/2025

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

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

Account	Name	Balance
Fund: 51 - Water		
Assets		
Category: 1000 - Cash and Investments		
51-00-10126	Illinois Funds - Water	1,660,081.31
51-00-11101	Allocated Cash	-203,450.51
	Total Category 1000 - Cash and Investments:	1,456,630.80
Category: 1210 - Accounts Receivable		
51-00-12130	Miscellaneous Accounts Receivable	3,023.48
51-00-12140	Lease Receivable	1,027,534.93
	Total Category 1210 - Accounts Receivable:	1,030,558.41
Category: 1212 - Customer Billing		
51-00-12120	Customer Billing	314,219.40
51-00-12129	Collections Receivable	25,539.87
	Total Category 1212 - Customer Billing:	339,759.27
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	2,413,486.86
51-00-15122	Completed Const Not Classified	2,730,126.51
51-00-15123	Accumulated Provision For Depr	-13,793,256.55
51-00-15124	Water Well #8	256,891.10
51-00-15306	Intangible Asset	92,569.52
51-00-15336	Accum Amortization - Intangible Asset	-80,400.27
51-00-15900	Asset Retirement Obligation	-465,300.00
	Total Category 1500 - Capital Assets:	24,680,171.59
Category: 1600 - Prepaid Expenses		
51-00-16000	Prepaid Insurance	69,101.39
	Total Category 1600 - Prepaid Expenses:	69,101.39
Category: 1900 - Deferred Assets		
51-00-19100	Deferred Outflows of Resources	173,759.09
51-00-19101	Deferred Outflows - OPEB	31,225.00
51-00-19102	Deferred Outflows - ARO	438,982.95
	Total Category 1900 - Deferred Assets:	643,967.04
	Total Assets:	28,002,817.79
		28,002,817.79

Liability**Category: 2110 - Accounts Payable**

51-00-21300	Accounts Payable Allocation	144,175.72
	Total Category 2110 - Accounts Payable:	144,175.72

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

Account	Name	Balance
Category: 2200 - Accrued Payroll		
51-00-22000	Wage Payable	-16,563.95
51-00-22009	Accrued Vacation	109,278.44
	Total Category 2200 - Accrued Payroll:	92,714.49

Category: 2600 - Deferred Revenues

51-00-26500	Lessor Deferred Inflow	950,060.44
	Total Category 2600 - Deferred Revenues:	950,060.44

Category: 2700 - Long-Term Liabilities

51-00-27102	IEPA Loan - Well #12 and Tower L174882	2,416,172.77
51-00-27103	IEPA Loan - Well #11 Radium Removal L17	1,970,402.15
51-00-27104	IEPA Loan - Well #12 Radium Removal L17	1,254,243.03
51-00-27303	Interest Payable-IEPA L174882	3,745.07
51-00-27304	Interest Payable-IEPA L175426	13,443.35
51-00-27305	Interest Payable-IEPA L175571	1,442.38
51-00-27403	IMRF Payable - Net Pension Obligation	56,824.22
51-00-27406	OPEB Liability	55,041.00
51-00-27600	Lease Liability	12,268.32
	Total Category 2700 - Long-Term Liabilities:	5,783,582.29

Category: 2790 - Deferred Liabilities

51-00-26300	Deferred Inflows - OPEB	4,651.00
51-00-27905	Deferred Inflows	3,190.50
	Total Category 2790 - Deferred Liabilities:	7,841.50
	Total Liability:	6,978,374.44

Equity**Category: 2900 - Equity**

51-00-29100	Fund Balance (Reserved)	-201,148.49
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:	20,558,623.60

Total Beginning Equity: **20,558,623.60**

Total Revenue	10,425,304.08
Total Expense	9,959,484.33
Revenues Over/Under Expenses	465,819.75

Total Equity and Current Surplus (Deficit): **21,024,443.35****Total Liabilities, Equity and Current Surplus (Deficit):** **28,002,817.79**

Balance Sheet**As Of 12/31/2025****Fund: 52 - Water Reclamation****Assets****Category: 1000 - Cash and Investments**

Account	Name	Balance
52-50-10110	Petty Cash	200.00
52-50-10126	Illinois Funds - Water Reclamation	1,660,410.98
52-50-11002	First State Bank CD	296,859.29
52-50-11006	Stillman Bank 6 m CD	3,293,469.75
52-50-11101	Allocated Cash	552,896.67
Total Category 1000 - Cash and Investments:		5,803,836.69

Category: 1210 - Accounts Receivable

52-50-12100	Accounts Receivable	258,365.18
52-50-12108	Interest & Dividends Receivable	52,229.14
52-50-12130	Miscellaneous Accounts Receivable	36,383.41
Total Category 1210 - Accounts Receivable:		346,977.73

Category: 1212 - Customer Billing

52-50-12120	Customer Billing	68,378.25
52-50-12129	Collections Receivable	28,302.77
Total Category 1212 - Customer Billing:		96,681.02

Category: 1290 - Special Assessments

52-50-12900	Special Assessments - Deferred	40,959.46
Total Category 1290 - Special Assessments:		40,959.46

Category: 1430 - 1430

52-50-14300	Accum Prov For Uncollectible	-68,212.58
Total Category 1430 - 1430:		-68,212.58

Category: 1500 - Capital Assets

52-50-15000	Utility Plant in Service	814,519.64
52-50-15124	Utility Plant in Service - General Plant	4,227,742.16
52-50-15125	Utility Plant in Service - Treatment Plant	19,358,830.35
52-50-15126	Utility Plant in Service - Lift Stations	1,526,844.49
52-50-15127	Utility Plant in Service - Manholes	688,586.64
52-50-15128	Treatment Plant Equipment	894,198.59
52-50-15129	Southview Lift Station	10,876.34
52-50-15130	1st Avenue Lift Station	223,073.60
52-50-15131	Wiscold Lift Station	2,366.54
52-50-15132	Route 38 Lift Station	251,712.01
52-50-15133	Akeson Park Lift Station	328,680.00
52-50-15134	Treatment Plant Domestic Lift Station	236,550.00
52-50-15135	Veteran's Parkway Replacement	532,645.50
52-50-15136	Westwood Sewer Extension	945,362.52
52-50-15137	Squires Landing	1,820.19
52-50-15138	Janet Avenue Sewer Replacement	4,500.00
52-50-15139	Sewer Mains	6,597,126.27
52-50-15140	West Side Sewer Interceptor	2,471,888.02
52-50-15141	West Side Sewer Interceptor Manholes	603,934.41
52-50-15142	Intermodal Interceptor	3,000,696.96
52-50-15143	Lakeview Sewer Lining	515,126.63
52-50-15144	First Avenue Upgrade	957,374.12
52-50-15145	Ritchie Court Sewer	103,718.14
52-50-15146	Land and Land Rights	160,938.40
52-50-15147	Structures and Improvements	378,256.52
52-50-15149	Gravity Collection Sewers	23,654.27
52-50-15150	Meters	221,174.17
52-50-15151	Office Furniture and Equipment	8,417.00
52-50-15152	Laboratory Equipment	2,284.97
52-50-15153	Communication Equipment	93,443.89
52-50-15157	Construction Work in Progress	4,413,803.46
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

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

Account	Name	Balance
52-50-15163	One Ton Truck	41,432.31
52-50-15164	Completed Const Not Classified	7,329,586.38
52-50-15165	Accumulated Provision For Depr	-32,773,581.14
52-50-15166	Transportation	55,114.00
52-50-15300	Intangible Asset	76,447.42
52-50-15336	Accum Amortization - Intangible Asset	-33,671.50
	Total Category 1500 - Capital Assets:	24,332,192.14
Category: 1600 - Prepaid Expenses		
52-50-16000	Prepaid Insurance	137,602.93
	Total Category 1600 - Prepaid Expenses:	137,602.93
Category: 1900 - Deferred Assets		
52-50-19100	Deferred Outflows of Resources	463,071.12
52-50-19101	Deferred Outflows - OPEB	83,738.00
	Total Category 1900 - Deferred Assets:	546,809.12
	Total Assets:	31,236,846.51
		<u>31,236,846.51</u>
Liability		
Category: 2110 - Accounts Payable		
52-00-21300	Accounts Payable Allocation	67,827.51
	Total Category 2110 - Accounts Payable:	67,827.51
Category: 2200 - Accrued Payroll		
52-50-22000	Wage Payable	-15,502.71
52-50-22009	Accrued Vacation	91,426.66
	Total Category 2200 - Accrued Payroll:	75,923.95
Category: 2700 - Long-Term Liabilities		
52-50-27105	IEPA Loan - Askvig L1726800	94,100.29
52-50-27305	Lease Liability	43,217.08
52-50-27306	Interest Payable Accrued-IEPA WWTP Upf	20,408.48
52-50-27307	Interest Payable Accrued-IEPA Askvig	196.05
52-50-27403	IMRF Payable - Net Pension Obligation	147,409.32
52-50-27406	OPEB Liability	147,612.00
52-50-27409	IEPA L175516 Water Recl Plant Improvem	4,036,571.30
52-50-27410	IEPA L174374	613,117.34
	Total Category 2700 - Long-Term Liabilities:	5,102,631.86
Category: 2790 - Deferred Liabilities		
52-50-26300	Deferred Inflows - OPEB	12,470.00
52-50-27905	Deferred Inflows	8,453.08
	Total Category 2790 - Deferred Liabilities:	20,923.08
	Total Liability:	5,267,306.40
Equity		
Category: 2900 - Equity		
52-50-29100	Fund Balance (Reserved)	1,377,843.86
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

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

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

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

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

Balance Sheet**As Of 12/31/2025****Account****Name****Balance****Fund: 54 - Electric****Assets****Category: 1000 - Cash and Investments**

54-00-1101	Allocated Cash	13,082,329.49
54-60-10110	Petty Cash	200.00
54-90-10110	Petty Cash	1,150.00
54-90-10126	Illinois Funds - Electric	11,631,617.21
54-90-10133	Central Bank Investment	2,194,150.35
54-90-10144	Stillman Bank 12 m CD	5,476,437.96
Total Category 1000 - Cash and Investments:		32,385,885.01

Category: 1100 - Restricted Assets

54-90-11010	Other Special Deposits (PJM Collateral)	654,745.52
54-90-11016	2021-2022 Electric Bond	1,755,526.70
Total Category 1100 - Restricted Assets:		2,410,272.22

Category: 1210 - Accounts Receivable

54-90-12108	Interest & Dividends Receivable	72,904.14
54-90-12131	Miscellaneous Accounts Receivable	84,973.93
54-90-12164	Accounts Receivable from Other Funds	409,044.42
Total Category 1210 - Accounts Receivable:		566,922.49

Category: 1212 - Customer Billing

54-90-12120	Customer Billing	3,641,989.73
54-90-12121	Unapplied Credits	-162,466.69
54-90-12122	Rochelle City Tax Receivable	45,898.69
54-90-12123	Public Utilities Tax Receivable	124,835.28
54-90-12124	Hillcrest Tax Receivable	2,933.29
54-90-12126	Contract Payments Receivable	10,339.78
54-90-12129	Collections Receivable	173,409.24
Total Category 1212 - Customer Billing:		3,836,939.32

Category: 1430 - 1430

54-90-14300	Accum Prov For Uncollectible	-1,335,829.74
Total Category 1430 - 1430:		-1,335,829.74

Category: 1500 - Capital Assets

54-10-15174	Diesel Prime Movers	193,731.77
54-10-15175	Office Furniture & Equipment	573,254.41
54-10-15176	Transportation Equipment	41,296.05
54-10-15177	Diesel Stores Equipment	5,007,871.29
54-10-15178	Completed Construction Not Classified - C	12,792,871.47
54-10-15180	Accumulated Provision For Depr - General	-8,540,769.50
54-10-15181	Accumulated Provision For Depr - Peaker	-880,046.15
54-10-15182	Solar Gas Turbine	2,684,186.97
54-10-15183	Accumulated Provision For Depr - Gas Tur	-2,684,187.09
54-10-15184	Completed Construction Not Classified - P	880,045.78
54-60-15184	Land & Land Rights	1,139,470.96
54-60-15185	Structures & Improvements	21,666,875.83
54-60-15186	Equipment	5,137,226.72
54-60-15187	Poles, Towers & Fixtures	5,020,518.11
54-60-15188	Overhead Conductors & Devices	10,556,267.14
54-60-15189	Underground Conductors and Devices	21,300,400.50
54-60-15190	Services	3,482,728.29
54-60-15191	Meters	1,256,151.93
54-60-15192	Security Lights	243,636.42
54-60-15193	Street Lights and Signal System	2,338,793.50
54-60-15194	Structures and Improvements	232,630.77
54-60-15195	Office Furniture and Equipment	299,596.73
54-60-15196	Transportation Equipment	1,683,507.71
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 12/31/2025**

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	-3,351,929.10
54-60-15205	Accum Prov for Depr - Station Equipment	-3,548,330.08
54-60-15206	Accum Prov for Depr - Poles, Towers & Fi	-4,261,591.84
54-60-15207	Accum Prov for Depr - Overhead Conduct	-8,745,330.61
54-60-15209	Accum Prov for Depr - Underground Cond	-13,737,133.88
54-60-15210	Accum Prov for Depr - Services	-1,772,641.08
54-60-15211	Accum Prov for Depr - Meters	-1,245,184.97
54-60-15212	Accum Prov for Depr - Security Lights	-243,636.42
54-60-15213	Accum Prov for Depr - Street Lights & Sigr	-1,968,577.57
54-60-15214	Accum Prov for Depr - Structures & Impro	-232,630.77
54-60-15215	Accum Prov for Depr - Office Furniture & I	-299,596.73
54-60-15216	Accum Prov for Depr - Transportation Equ	-1,513,545.43
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 Ec	-32,981.00
54-60-15221	Accum Prov for Depr - Communication Eq	-983,272.34
54-60-15222	Accum Prov for Depr - Miscellaneous Equi	-5,214.06
54-60-15223	Accum Prov for Depr - Other Tangible Pro	-636,959.64
54-60-15224	Regulatory Asset	1,944,042.36
54-60-15225	Accum Prov for Depr - Regulatory Asset	-1,944,042.36
54-60-15301	Intangible Asset	464,216.08
54-60-15336	Accum Amortization - Intangible Asset	-120,177.70
54-70-15226	Office Furniture & Equipment	156,820.51
54-70-15227	Accum Prov for Depr - Office Furniture & I	-49,296.22
54-90-15001	Construction Work in Progress	2,779,455.28
54-90-15228	Office Furniture & Equipment	73,661.00
54-90-15229	Accum Prov for Depr - Office Furniture & I	-24,988.08
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	-1,502,505.19
Total Category 1500 - Capital Assets:		49,143,227.79

Category: 1540 - Inventories

54-60-15400	Inventories	2,198,687.26
	Total Category 1540 - Inventories:	2,198,687.26

Category: 1600 - Prepaid Expenses

54-90-16000	Prepaid Insurance	272,512.32
	Total Category 1600 - Prepaid Expenses:	272,512.32

Category: 1900 - Deferred Assets

54-00-19100	Deferred Outflows of Resources	1,368,456.36
54-00-19101	Deferred Outflows - OPEB	248,374.00
	Total Category 1900 - Deferred Assets:	1,616,830.36
	Total Assets:	91,095,447.03
		91,095,447.03

Liability**Category: 2110 - Accounts Payable**

54-00-21300	Accounts Payable Allocation	472,536.43
54-90-21265	Rochelle City Tax	62,635.91
54-90-21266	Public Utilities Tax	149,538.04
54-90-21267	Hillcrest Tax	2,256.29
	Total Category 2110 - Accounts Payable:	686,966.67

Category: 2200 - Accrued Payroll

54-90-22000	Wage Payable	-58,111.78
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Balance Sheet**As Of 12/31/2025**

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

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

Account	Name	Balance
Fund: 55 - Tech Center/Advance Communications		
Assets		
Category: 1000 - Cash and Investments		
55-00-11101	Allocated Cash	184,721.35
	Total Category 1000 - Cash and Investments:	184,721.35
Category: 1100 - Restricted Assets		
55-00-11011	2017A Debt Certificate Principal and Inter	392,339.26
	Total Category 1100 - Restricted Assets:	392,339.26
Category: 1210 - Accounts Receivable		
55-00-12100	Accounts Receivable	61,144.34
55-00-12140	Lease Receivable	1,145,428.61
55-32-12100	Accounts Receivable	22,502.16
	Total Category 1210 - Accounts Receivable:	1,229,075.11
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	-2,719,987.30
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	-17,872.11
55-32-15239	Accum Prov For Depreciation - Communic	-3,442,007.71
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:	3,765,079.73
Category: 1600 - Prepaid Expenses		
55-00-16000	Prepaid Insurance	8,771.92
	Total Category 1600 - Prepaid Expenses:	8,771.92
Category: 1900 - Deferred Assets		
55-00-19100	Deferred Outflows of Resources	86,879.56
55-00-19101	Deferred Outflows - OPEB	42,578.00
55-00-19106	Loss on Refunding	37,831.87
55-32-19000	Deferred Outflows of Resources	150,649.10
	Total Category 1900 - Deferred Assets:	317,938.53
	Total Assets:	5,888,955.30
		5,888,955.30
Liability		
Category: 2110 - Accounts Payable		
55-00-21300	Accounts Payable Allocation	10,860.48
	Total Category 2110 - Accounts Payable:	10,860.48
Category: 2200 - Accrued Payroll		
55-00-22000	Wage Payable	-125.00
	Total Category 2200 - Accrued Payroll:	-125.00
Category: 2600 - Deferred Revenues		
55-00-26500	Lessor Deferred Inflow	1,088,968.34
	Total Category 2600 - Deferred Revenues:	1,088,968.34
Category: 2700 - Long-Term Liabilities		
55-00-27305	Lease Liability	499.80
55-00-27310	Notes Payable - Intergovernmental Loan	223,490.29
55-00-27403	IMRF Payable - Net Pension Obligation	28,411.12
55-00-27406	OPEB Liability	75,057.00
55-00-27411	2017A Debt Certificates	1,345,000.00
55-00-27412	2017 Debt Certificate Premium	24,347.76

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

Account	Name	Balance
55-32-27312	Notes Payable - Intergovernmental Loan	185,554.13
55-32-27403	IMRF Payable - Net Pension Obligation	50,071.24
	Total Category 2700 - Long-Term Liabilities:	1,932,431.34

Category: 2790 - Deferred Liabilities

55-00-26300	Deferred Inflows - OPEB	6,340.00
55-00-27905	Deferred Inflows	1,596.26
55-32-27905	Deferred Inflows	2,777.49
	Total Category 2790 - Deferred Liabilities:	10,713.75
	Total Liability:	3,042,848.91

Equity**Category: 2900 - Equity**

55-00-29200	Fund Balance (Unreserved)	2,540,149.77
55-32-29500	Contributed Capital	352,922.11
	Total Category 2900 - Equity:	2,893,071.88

Total Beginning Equity: **2,893,071.88**

Total Revenue	1,060,326.30
Total Expense	1,107,291.79
Revenues Over/Under Expenses	-46,965.49

Total Equity and Current Surplus (Deficit): **2,846,106.39****Total Liabilities, Equity and Current Surplus (Deficit):** **5,888,955.30**

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

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

Balance Sheet**As Of 12/31/2025****Account****Name****Balance****Fund: 57 - Airport****Assets****Category: 1000 - Cash and Investments**

57-00-10100	Illinois Funds - Airport	11,305.58
57-00-10110	Petty Cash	200.00
57-00-11101	Allocated Cash	-33,168.33
	Total Category 1000 - Cash and Investments:	-21,662.75

Category: 1210 - Accounts Receivable

57-00-12100	Accounts Receivable	234.77
57-00-12130	Miscellaneous Accounts Receivable	6,474.61
57-00-12140	Lease Receivable	703,179.24
57-00-12160	Property Tax Receivable	56,758.89
	Total Category 1210 - Accounts Receivable:	766,647.51

Category: 1500 - Capital Assets

57-00-15247	Land and Land Rights	1,850,682.75
57-00-15248	Structures and Improvements	3,634,514.82
57-00-15249	Accum Prov for Depr - Structures & Impro	-1,775,691.54
57-00-15250	Miscellaneous Equipment	107,303.42
57-00-15251	Accum Prov for Depr - Miscellaneous Equi	-99,048.60
57-00-15252	Construction Work in Progress	22,870.02
57-00-15253	Other Tangible Property	2,134,355.42
57-00-15254	Accum Prov for Depr - Other Tangible Pro	-1,958,171.52
	Total Category 1500 - Capital Assets:	3,916,814.77

Category: 1600 - Prepaid Expenses

57-00-16000	Prepaid Insurance	8,177.52
57-00-16001	Prepaid Aviation Fuel	63,686.24
	Total Category 1600 - Prepaid Expenses:	71,863.76

Category: 1900 - Deferred Assets

57-00-19101	Deferred Outflows - OPEB	9,226.00
57-00-19109	Loss on Refunding	10,650.02
	Total Category 1900 - Deferred Assets:	19,876.02
	Total Assets:	4,753,539.31

4,753,539.31**Liability****Category: 1212 - Customer Billing**

57-00-12121	Unapplied Credits	11,191.38
	Total Category 1212 - Customer Billing:	11,191.38

Category: 2110 - Accounts Payable

57-00-21300	Accounts Payable Allocation	2,474.20
	Total Category 2110 - Accounts Payable:	2,474.20

Category: 2200 - Accrued Payroll

57-00-22000	Wage Payable	-2,392.20
57-00-22009	Accrued Vacation	9,613.61
	Total Category 2200 - Accrued Payroll:	7,221.41

Category: 2600 - Deferred Revenues

57-00-26100	Deferred Revenue	66,498.84
57-00-26500	Lessor Deferred Inflow	663,662.63
	Total Category 2600 - Deferred Revenues:	730,161.47

Category: 2700 - Long-Term Liabilities

57-00-27209	2017B GO Bond	220,000.00
57-00-27313	Interest Payable - 2017B GO Bond	4,196.88
57-00-27403	IMRF Payable - Net Pension Obligation	15,542.75
57-00-27406	OPEB Liability	16,262.00
	Total Category 2700 - Long-Term Liabilities:	256,001.63

Category: 2790 - Deferred Liabilities

57-00-26300	Deferred Inflows - OPEB	1,373.00
57-00-27900	Deferred Outflows	-50,608.37

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

Account	Name	Balance
57-00-27905	Deferred Inflows	916.83
	Total Category 2790 - Deferred Liabilities:	-48,318.54
	Total Liability:	958,731.55

Equity**Category: 2900 - Equity**

57-00-29200	Fund Balance (Unreserved)	1,471,609.50
57-00-29800	Investment - Fixed Assets	2,348,148.46
	Total Category 2900 - Equity:	3,819,757.96
	Total Beginning Equity:	3,819,757.96
Total Revenue		572,210.05
Total Expense		597,160.25
Revenues Over/Under Expenses		-24,950.20
	Total Equity and Current Surplus (Deficit):	3,794,807.76

Total Liabilities, Equity and Current Surplus (Deficit): **4,753,539.31**

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

Account	Name	Balance
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Fund: 58 - Railroad**Assets****Category: 1000 - Cash and Investments**

58-00-10100	Capital Projects Fund	411,138.11
58-00-11101	Allocated Cash	445,721.30
	Total Category 1000 - Cash and Investments:	856,859.41

Category: 1210 - Accounts Receivable

58-00-12105	Accounts Receivable	233,618.00
58-00-12190	Grant Receivable	54,056.43
	Total Category 1210 - Accounts Receivable:	287,674.43

Total Assets:	1,144,533.84	<u>1,144,533.84</u>
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Liability**Category: 2110 - Accounts Payable**

58-00-21300	Accounts Payable Allocation	1,042.75
	Total Category 2110 - Accounts Payable:	1,042.75

Category: 2200 - Accrued Payroll

58-00-22000	Wage Payable	-18,337.69
	Total Category 2200 - Accrued Payroll:	-18,337.69

Category: 2600 - Deferred Revenues

58-00-26000	Deferred Revenue	54,056.43
	Total Category 2600 - Deferred Revenues:	54,056.43
	Total Liability:	36,761.49

Equity**Category: 2900 - Equity**

58-00-29200	Fund Balance (Unreserved)	803,504.41
	Total Category 2900 - Equity:	803,504.41
	Total Beginning Equity:	803,504.41

Total Revenue

Total Expense

Revenues Over/Under Expenses

	Total Equity and Current Surplus (Deficit):	1,107,772.35
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Total Liabilities, Equity and Current Surplus (Deficit):	<u>1,144,533.84</u>
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Balance Sheet**As Of 12/31/2025**

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

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

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