



Rochelle, IL

Balance Sheet

Account Summary

As Of 06/30/2022

Account	Name	Balance
Fund: 01 - General		
Assets		
Category: 1000 - Cash and Investments		
01-00-10110	Petty Cash	900.00
01-00-10120	Flex Spending	5,359.90
01-00-10121	Police K-9 Fund	9,839.69
01-00-10122	Police Bond Fund	677.31
01-00-10123	Police DUI Fund	20,136.30
01-00-10124	Police Vehicle Fund	2,667.26
01-00-10125	Police Drug Enforcement Fund	2,241.89
01-00-10126	Illinois Funds - Cemetery	122,841.62
01-00-10127	Illinois Funds - Taxes	1,564,180.36
01-00-11021	IMET 1-3 Fund - General	3,708,902.30
01-00-11101	Allocated Cash	4,685,597.17
Total Category 1000 - Cash and Investments:		10,123,343.80
Category: 1100 - Restricted Assets		
01-00-11020	IMET 1-3 Fund - ARPA	612,145.83
Total Category 1100 - Restricted Assets:		612,145.83
Category: 1210 - Accounts Receivable		
01-00-12130	Ambulance Receivables	245,934.81
01-00-12160	Property Tax Receivable	2,120,239.38
01-00-12161	Accounts Receivable From Other Governme	874,088.47
01-00-12162	Accounts Receivable	53,955.52
Total Category 1210 - Accounts Receivable:		3,294,218.18
Total Assets:		14,029,707.81
		<u>14,029,707.81</u>
Liability		
Category: 2110 - Accounts Payable		
01-00-21233	Health Insurance Payable	-178,142.90
01-00-21234	Life Insurance	-2,349.86
01-00-21236	IMRF Payable	0.04
01-00-21262	Police Bonds Payable	-778.15
01-00-21264	Dental & Vision Insurance	-10,322.26
01-00-21300	Accounts Payable Allocation	160,072.70
Total Category 2110 - Accounts Payable:		-31,520.43
Category: 2500 - Deposits Payable		
01-00-25000	Developer Deposits	16,500.00
Total Category 2500 - Deposits Payable:		16,500.00
Category: 2600 - Deferred Revenues		
01-00-26000	Deferred Revenue	3,226,623.38
Total Category 2600 - Deferred Revenues:		3,226,623.38
Total Liability:		3,211,602.95
Equity		
Category: 2900 - Equity		
01-00-29100	Fund Balance (Reserved)	184,091.58
01-00-29200	Fund Balance (Unreserved)	9,304,868.50
Total Category 2900 - Equity:		9,488,960.08
Total Beginning Equity:		9,488,960.08

Balance Sheet**As Of 06/30/2022**

Account	Name	Balance
Total Revenue		6,116,275.18
Total Expense		4,787,130.40
Revenues Over/Under Expenses		1,329,144.78
	Total Equity and Current Surplus (Deficit):	10,818,104.86
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>14,029,707.81</u>

Balance Sheet

As Of 06/30/2022

Account	Name	Balance
Fund: 11 - Audit		
Assets		
Category: 1000 - Cash and Investments		
11-00-11101	Allocated Cash	22,301.68
	Total Category 1000 - Cash and Investments:	22,301.68
Category: 1210 - Accounts Receivable		
11-00-12160	Property Tax Receivable	30,000.48
	Total Category 1210 - Accounts Receivable:	30,000.48
	Total Assets:	52,302.16
		<u>52,302.16</u>
Liability		
Category: 2600 - Deferred Revenues		
11-00-26000	Deferred Revenue	30,000.48
	Total Category 2600 - Deferred Revenues:	30,000.48
	Total Liability:	30,000.48
Equity		
Category: 2900 - Equity		
11-00-29100	Fund Balance (Reserved)	6,559.05
	Total Category 2900 - Equity:	6,559.05
	Total Beginning Equity:	6,559.05
Total Revenue		15,742.63
Total Expense		0.00
Revenues Over/Under Expenses		15,742.63
	Total Equity and Current Surplus (Deficit):	22,301.68
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>52,302.16</u>

Balance Sheet

As Of 06/30/2022

Account	Name	Balance	
Fund: 12 - Insurance			
Assets			
Category: 1000 - Cash and Investments			
12-00-11101	Allocated Cash	-27,902.77	
	Total Category 1000 - Cash and Investments:	-27,902.77	
Category: 1210 - Accounts Receivable			
12-00-12160	Property Tax Receivable	374,992.54	
	Total Category 1210 - Accounts Receivable:	374,992.54	
Category: 1600 - Prepaid Expenses			
12-00-16000	Prepaid Insurance	68,582.48	
	Total Category 1600 - Prepaid Expenses:	68,582.48	
	Total Assets:	415,672.25	<u>415,672.25</u>
Liability			
Category: 2600 - Deferred Revenues			
12-00-26000	Deferred Revenue	374,992.54	
	Total Category 2600 - Deferred Revenues:	374,992.54	
	Total Liability:	374,992.54	
Equity			
Category: 2900 - Equity			
12-00-29100	Fund Balance (Reserved)	53,122.49	
	Total Category 2900 - Equity:	53,122.49	
	Total Beginning Equity:	53,122.49	
Total Revenue		196,640.20	
Total Expense		209,082.98	
Revenues Over/Under Expenses		-12,442.78	
	Total Equity and Current Surplus (Deficit):	40,679.71	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>415,672.25</u>

Balance Sheet

As Of 06/30/2022

Account	Name	Balance	
Fund: 13 - Illinois Municipal Fund			
Assets			
Category: 1000 - Cash and Investments			
13-00-11101	Allocated Cash	39,940.70	
	Total Category 1000 - Cash and Investments:	39,940.70	
Category: 1210 - Accounts Receivable			
13-00-12160	Property Tax Receivable	160,002.54	
	Total Category 1210 - Accounts Receivable:	160,002.54	
	Total Assets:	199,943.24	199,943.24
Liability			
Category: 2600 - Deferred Revenues			
13-00-26000	Deferred Revenue	160,002.54	
	Total Category 2600 - Deferred Revenues:	160,002.54	
	Total Liability:	160,002.54	
Equity			
Category: 2900 - Equity			
13-00-29100	Fund Balance (Reserved)	44,099.94	
	Total Category 2900 - Equity:	44,099.94	
	Total Beginning Equity:	44,099.94	
Total Revenue		83,923.92	
Total Expense		88,083.16	
Revenues Over/Under Expenses		-4,159.24	
	Total Equity and Current Surplus (Deficit):	39,940.70	
	Total Liabilities, Equity and Current Surplus (Deficit):		199,943.24

Balance Sheet

As Of 06/30/2022

Account	Name	Balance	
Fund: 14 - Social Security			
Assets			
Category: 1000 - Cash and Investments			
14-00-11101	Allocated Cash	9,662.89	
	Total Category 1000 - Cash and Investments:	9,662.89	
Category: 1210 - Accounts Receivable			
14-00-12160	Property Tax Receivable	240,003.80	
	Total Category 1210 - Accounts Receivable:	240,003.80	
	Total Assets:	249,666.69	249,666.69
Liability			
Category: 2600 - Deferred Revenues			
14-00-26000	Deferred Revenue	240,003.80	
	Total Category 2600 - Deferred Revenues:	240,003.80	
	Total Liability:	240,003.80	
Equity			
Category: 2900 - Equity			
14-00-29100	Fund Balance (Reserved)	-17,623.55	
	Total Category 2900 - Equity:	-17,623.55	
	Total Beginning Equity:	-17,623.55	
Total Revenue		125,854.43	
Total Expense		98,567.99	
Revenues Over/Under Expenses		27,286.44	
	Total Equity and Current Surplus (Deficit):	9,662.89	
	Total Liabilities, Equity and Current Surplus (Deficit):		249,666.69

Balance Sheet

As Of 06/30/2022

Account	Name	Balance
Fund: 15 - Ambulance		
Assets		
Category: 1000 - Cash and Investments		
15-00-11101	Allocated Cash	541,208.39
	Total Category 1000 - Cash and Investments:	541,208.39
	Total Assets:	541,208.39
		541,208.39
Liability		
	Total Liability:	0.00
Equity		
Category: 2900 - Equity		
15-00-29100	Fund Balance (Reserved)	160,628.34
	Total Category 2900 - Equity:	160,628.34
	Total Beginning Equity:	160,628.34
Total Revenue		380,580.05
Total Expense		0.00
Revenues Over/Under Expenses		380,580.05
	Total Equity and Current Surplus (Deficit):	541,208.39
	Total Liabilities, Equity and Current Surplus (Deficit):	541,208.39

Balance Sheet

As Of 06/30/2022

Account	Name	Balance
Fund: 17 - Motor Fuel Tax		
Assets		
Category: 1000 - Cash and Investments		
17-00-10100	Illinois Funds - Motor Fuel Tax	633,803.37
17-00-11101	Allocated Cash	410,142.92
Total Category 1000 - Cash and Investments:		1,043,946.29
Category: 1210 - Accounts Receivable		
17-00-12163	Accounts Receivable From Other Governme	35,602.50
Total Category 1210 - Accounts Receivable:		35,602.50
Total Assets:		1,079,548.79
		<u>1,079,548.79</u>
Liability		
Total Liability:		0.00
Equity		
Category: 2900 - Equity		
17-00-29100	Fund Balance (Reserved)	785,506.72
Total Category 2900 - Equity:		785,506.72
Total Beginning Equity:		785,506.72
Total Revenue		294,042.07
Total Expense		0.00
Revenues Over/Under Expenses		294,042.07
Total Equity and Current Surplus (Deficit):		1,079,548.79
Total Liabilities, Equity and Current Surplus (Deficit):		<u>1,079,548.79</u>

Balance Sheet

As Of 06/30/2022

Account	Name	Balance
Fund: 18 - Utility Tax		
Assets		
Category: 1000 - Cash and Investments		
18-00-11101	Allocated Cash	2,433,612.15
	Total Category 1000 - Cash and Investments:	2,433,612.15
Category: 1210 - Accounts Receivable		
18-00-12168	Utility Tax Receivable	55,734.86
	Total Category 1210 - Accounts Receivable:	55,734.86
	Total Assets:	2,489,347.01
		<u>2,489,347.01</u>
Liability		
	Total Liability:	0.00
Equity		
Category: 2900 - Equity		
18-00-29200	Fund Balance (Reserved)	2,133,973.48
	Total Category 2900 - Equity:	2,133,973.48
	Total Beginning Equity:	2,133,973.48
Total Revenue		355,373.53
Total Expense		0.00
Revenues Over/Under Expenses		355,373.53
	Total Equity and Current Surplus (Deficit):	2,489,347.01
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>2,489,347.01</u>

Balance Sheet

As Of 06/30/2022

Account	Name	Balance	
Fund: 19 - Hotel-Motel Tax			
Assets			
Category: 1000 - Cash and Investments			
19-00-11101	Allocated Cash	238,205.32	
	Total Category 1000 - Cash and Investments:	238,205.32	
Category: 1210 - Accounts Receivable			
19-00-12100	Accounts Receivable	19,990.99	
	Total Category 1210 - Accounts Receivable:	19,990.99	
	Total Assets:	258,196.31	258,196.31
Liability			
Category: 2110 - Accounts Payable			
19-00-21300	Accounts Payable Allocation	1,056.96	
	Total Category 2110 - Accounts Payable:	1,056.96	
	Total Liability:	1,056.96	
Equity			
Category: 2900 - Equity			
19-00-29100	Fund Balance (Reserved)	221,695.86	
	Total Category 2900 - Equity:	221,695.86	
	Total Beginning Equity:	221,695.86	
Total Revenue		144,229.60	
Total Expense		108,786.11	
Revenues Over/Under Expenses		35,443.49	
	Total Equity and Current Surplus (Deficit):	257,139.35	
	Total Liabilities, Equity and Current Surplus (Deficit):		258,196.31

Balance Sheet

As Of 06/30/2022

Account	Name	Balance	
Fund: 20 - Sales Tax			
Assets			
Category: 1000 - Cash and Investments			
20-00-10100	Illinois Funds - Non Home Rule Sales Tax	1,796,267.99	
20-00-11101	Allocated Cash	-25,311.75	
	Total Category 1000 - Cash and Investments:	1,770,956.24	
Category: 1210 - Accounts Receivable			
20-00-12167	Sales Tax Receivable	351,776.63	
	Total Category 1210 - Accounts Receivable:	351,776.63	
	Total Assets:	2,122,732.87	2,122,732.87
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
20-00-29200	Fund Balance (Reserved)	1,516,976.77	
	Total Category 2900 - Equity:	1,516,976.77	
	Total Beginning Equity:	1,516,976.77	
Total Revenue		705,756.12	
Total Expense		100,000.02	
Revenues Over/Under Expenses		605,756.10	
	Total Equity and Current Surplus (Deficit):	2,122,732.87	
	Total Liabilities, Equity and Current Surplus (Deficit):	2,122,732.87	

Balance Sheet

As Of 06/30/2022

Account	Name	Balance
Fund: 21 - Lighthouse Pointe TIF		
Assets		
Category: 1000 - Cash and Investments		
21-00-11101	Allocated Cash	1,724,630.76
	Total Category 1000 - Cash and Investments:	1,724,630.76
	Total Assets:	1,724,630.76
		<u>1,724,630.76</u>
Liability		
Category: 2110 - Accounts Payable		
21-00-21300	Accounts Payable Allocation	2,761.20
	Total Category 2110 - Accounts Payable:	2,761.20
	Total Liability:	2,761.20
Equity		
Category: 2900 - Equity		
21-00-29200	Fund Balance (Reserved)	1,395,001.33
	Total Category 2900 - Equity:	1,395,001.33
	Total Beginning Equity:	1,395,001.33
Total Revenue		365,295.23
Total Expense		38,427.00
Revenues Over/Under Expenses		326,868.23
	Total Equity and Current Surplus (Deficit):	1,721,869.56
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>1,724,630.76</u>

Balance Sheet

As Of 06/30/2022

Account	Name	Balance
Fund: 22 - Foreign Fire Insurance		
Assets		
Category: 1000 - Cash and Investments		
22-00-10100	Foreign Fire Insurance	34,914.29
	Total Category 1000 - Cash and Investments:	34,914.29
	Total Assets:	34,914.29
		34,914.29
Liability		
	Total Liability:	0.00
Equity		
Category: 2900 - Equity		
22-00-29100	Fund Balance (Reserved)	46,674.91
	Total Category 2900 - Equity:	46,674.91
	Total Beginning Equity:	46,674.91
Total Revenue		87.57
Total Expense		11,848.19
Revenues Over/Under Expenses		-11,760.62
	Total Equity and Current Surplus (Deficit):	34,914.29
	Total Liabilities, Equity and Current Surplus (Deficit):	34,914.29

Balance Sheet

As Of 06/30/2022

Account	Name	Balance
Fund: 23 - Downtown & Southern Gateway TIF		
Assets		
Category: 1000 - Cash and Investments		
23-00-11101	Allocated Cash	143,185.93
	Total Category 1000 - Cash and Investments:	143,185.93
	Total Assets:	143,185.93
		<u>143,185.93</u>
Liability		
Category: 2110 - Accounts Payable		
23-00-21300	Accounts Payable Allocation	1,057.50
	Total Category 2110 - Accounts Payable:	1,057.50
	Total Liability:	1,057.50
Equity		
Category: 2900 - Equity		
23-00-29200	Fund Balance (Reserved)	172,466.20
	Total Category 2900 - Equity:	172,466.20
	Total Beginning Equity:	172,466.20
Total Revenue		142,297.63
Total Expense		172,635.40
Revenues Over/Under Expenses		-30,337.77
	Total Equity and Current Surplus (Deficit):	142,128.43
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>143,185.93</u>

Balance Sheet

As Of 06/30/2022

Account	Name	Balance	
Fund: 24 - Overweight Truck Permit			
Assets			
Category: 1000 - Cash and Investments			
24-00-11101	Allocated Cash	222,235.29	
	Total Category 1000 - Cash and Investments:	222,235.29	
	Total Assets:	222,235.29	<u>222,235.29</u>
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
24-00-29200	Fund Balance (Reserved)	204,066.23	
	Total Category 2900 - Equity:	204,066.23	
	Total Beginning Equity:	204,066.23	
Total Revenue		24,169.06	
Total Expense		6,000.00	
Revenues Over/Under Expenses		18,169.06	
	Total Equity and Current Surplus (Deficit):	222,235.29	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>222,235.29</u>

Balance Sheet

As Of 06/30/2022

Account	Name	Balance	
Fund: 25 - Northern Gateway TIF			
Assets			
Category: 1000 - Cash and Investments			
25-00-11101	Allocated Cash	-2,104.28	
	Total Category 1000 - Cash and Investments:	-2,104.28	
	Total Assets:	-2,104.28	<u>-2,104.28</u>
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
25-00-29200	Fund Balance (Reserved)	-22,224.36	
	Total Category 2900 - Equity:	-22,224.36	
	Total Beginning Equity:	-22,224.36	
Total Revenue		24,363.08	
Total Expense		4,243.00	
Revenues Over/Under Expenses		20,120.08	
	Total Equity and Current Surplus (Deficit):	-2,104.28	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>-2,104.28</u>

Balance Sheet

As Of 06/30/2022

Account	Name	Balance	
Fund: 36 - Capital Improvement			
Assets			
Category: 1000 - Cash and Investments			
36-00-10128	2018 GO Bond	2,572.85	
36-00-10129	Building Improvements	59,858.32	
36-00-11101	Allocated Cash	-1,971,448.62	
	Total Category 1000 - Cash and Investments:	-1,909,017.45	
Category: 1100 - Restricted Assets			
36-00-11000	Residential Developers of IL Escrow CD	39,087.03	
	Total Category 1100 - Restricted Assets:	39,087.03	
	Total Assets:	-1,869,930.42	-1,869,930.42
Liability			
Category: 2110 - Accounts Payable			
36-00-21100	Accounts Payable	85,014.98	
36-00-21300	Accounts Payable Allocation	25,619.30	
	Total Category 2110 - Accounts Payable:	110,634.28	
Category: 2500 - Deposits Payable			
36-00-25000	Developer Deposits	36,506.20	
	Total Category 2500 - Deposits Payable:	36,506.20	
	Total Liability:	147,140.48	
Equity			
Category: 2900 - Equity			
36-00-29100	Fund Balance (Reserved)	11,336.48	
	Total Category 2900 - Equity:	11,336.48	
	Total Beginning Equity:	11,336.48	
Total Revenue		73,238.81	
Total Expense		2,101,646.19	
Revenues Over/Under Expenses		-2,028,407.38	
	Total Equity and Current Surplus (Deficit):	-2,017,070.90	
	Total Liabilities, Equity and Current Surplus (Deficit):	-1,869,930.42	-1,869,930.42

Balance Sheet

As Of 06/30/2022

Account	Name	Balance	
Fund: 37 - Stormwater			
Assets			
Category: 1000 - Cash and Investments			
37-00-11101	Allocated Cash	167,962.21	
	Total Category 1000 - Cash and Investments:	167,962.21	
	Total Assets:	167,962.21	<u>167,962.21</u>
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
37-00-29200	Fund Balance (Unreserved)	169,277.75	
	Total Category 2900 - Equity:	169,277.75	
	Total Beginning Equity:	169,277.75	
Total Revenue		1,184.46	
Total Expense		2,500.00	
Revenues Over/Under Expenses		-1,315.54	
	Total Equity and Current Surplus (Deficit):	167,962.21	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>167,962.21</u>

Balance Sheet
As Of 06/30/2022

Account	Name	Balance	
Fund: 51 - Water			
Assets			
Category: 1000 - Cash and Investments			
51-00-11101	Allocated Cash	1,411,275.18	
	Total Category 1000 - Cash and Investments:	1,411,275.18	
Category: 1100 - Restricted Assets			
51-00-11004	IEPA L17-4882 Principal and Interest	96,697.46	
	Total Category 1100 - Restricted Assets:	96,697.46	
Category: 1210 - Accounts Receivable			
51-00-12130	Miscellaneous Accounts Receivable	-2,387.52	
	Total Category 1210 - Accounts Receivable:	-2,387.52	
Category: 1212 - Customer Billing			
51-00-12120	Customer Billing	467,621.28	
51-00-12125	Unbilled Accounts Receivable	95,333.00	
	Total Category 1212 - Customer Billing:	562,954.28	
Category: 1430 - 1430			
51-00-14300	Accum Prov For Uncollectible	-17,522.74	
	Total Category 1430 - 1430:	-17,522.74	
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	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	13,234,827.14	
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	229,934.83	
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	
51-00-15119	Materials & Supplies	279.73	
51-00-15120	Contract Work	1,512,281.68	
51-00-15122	Completed Const Not Classified	2,730,126.51	
51-00-15123	Accumulated Provision For Depr	-10,857,946.15	
51-00-15900	Asset Retirement Obligation	-465,300.00	
	Total Category 1500 - Capital Assets:	24,016,255.95	
Category: 1600 - Prepaid Expenses			
51-00-16000	Prepaid Insurance	13,686.00	
	Total Category 1600 - Prepaid Expenses:	13,686.00	
Category: 1900 - Deferred Assets			
51-00-19100	Deferred Outflows of Resources	86,163.09	
51-00-19101	Deferred Outflows - OPEB	3,973.00	
51-00-19102	Deferred Outflows - ARO	454,773.18	
	Total Category 1900 - Deferred Assets:	544,909.27	
	Total Assets:	26,625,867.88	<u>26,625,867.88</u>
Liability			
Category: 2110 - Accounts Payable			
51-00-21300	Accounts Payable Allocation	196,078.98	
	Total Category 2110 - Accounts Payable:	196,078.98	

Balance Sheet
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Account	Name	Balance
Category: 2200 - Accrued Payroll		
51-00-22009	Accrued Vacation	44,109.40
	Total Category 2200 - Accrued Payroll:	44,109.40
Category: 2500 - Deposits Payable		
51-00-25000	Customer Deposits	9,444.03
	Total Category 2500 - Deposits Payable:	9,444.03
Category: 2700 - Long-Term Liabilities		
51-00-27102	IEPA Loan - Well #12 and Tower L174882	2,855,450.01
51-00-27103	IEPA Loan - Well #11 Radium Removal L1754	2,362,740.31
51-00-27104	IEPA Loan - Well #12 Radium Removal L1754	1,441,167.76
51-00-27303	Interest Payable-IEPA L174882	4,161.11
51-00-27304	Interest Payable-IEPA L175426	24,713.58
51-00-27403	IMRF Payable - Net Pension Obligation	82,557.22
51-00-27406	OPEB Liability	29,898.00
	Total Category 2700 - Long-Term Liabilities:	6,800,687.99
Category: 2790 - Deferred Liabilities		
51-00-26300	Deferred Inflows - OPEB	960.00
51-00-27905	Deferred Inflows	98,653.50
	Total Category 2790 - Deferred Liabilities:	99,613.50
	Total Liability:	7,149,933.90
Equity		
Category: 2900 - Equity		
51-00-29100	Fund Balance (Reserved)	275,875.90
51-00-29300	Unappropriated Retained Earnings	20,577,582.04
51-00-29500	Contributions In Aid Of Construction	224,179.33
51-00-29501	Accum Amort of Contribution in Aid of Cons	-40,491.28
	Total Category 2900 - Equity:	21,037,145.99
	Total Beginning Equity:	21,037,145.99
Total Revenue		1,593,547.27
Total Expense		3,154,759.28
Revenues Over/Under Expenses		-1,561,212.01
	Total Equity and Current Surplus (Deficit):	19,475,933.98
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>26,625,867.88</u>

Balance Sheet

As Of 06/30/2022

Account	Name	Balance
Fund: 52 - Water Reclamation		
Assets		
Category: 1000 - Cash and Investments		
52-50-10110	Petty Cash	100.00
52-50-11002	First State Bank CD	273,926.79
52-50-11101	Allocated Cash	4,702,475.22
Total Category 1000 - Cash and Investments:		4,976,502.01
Category: 1100 - Restricted Assets		
52-50-11007	IEPA Savings	39,466.61
Total Category 1100 - Restricted Assets:		39,466.61
Category: 1210 - Accounts Receivable		
52-50-12108	Interest & Dividends Receivable	607.89
52-50-12130	Miscellaneous Accounts Receivable	10,778.81
Total Category 1210 - Accounts Receivable:		11,386.70
Category: 1212 - Customer Billing		
52-50-12120	Customer Billing	545,607.66
52-50-12125	Unbilled Accounts Receivable	112,557.00
Total Category 1212 - Customer Billing:		658,164.66
Category: 1290 - Special Assessments		
52-50-12900	Special Assessments - Deferred	117,064.14
Total Category 1290 - Special Assessments:		117,064.14
Category: 1430 - 1430		
52-50-14300	Accum Prov For Uncollectible	-13,860.94
Total Category 1430 - 1430:		-13,860.94
Category: 1500 - Capital Assets		
52-50-15000	Utility Plant in Service	7,376.33
52-50-15124	Utility Plant in Service - General Plant	4,227,742.16
52-50-15125	Utility Plant in Service - Treatment Plant	19,129,147.07
52-50-15126	Utility Plant in Service - Lift Stations	1,322,644.44
52-50-15127	Utility Plant in Service - Manholes	688,586.64
52-50-15128	Treatment Plant Equipment	894,198.59
52-50-15129	Southview Lift Station	10,876.34
52-50-15130	1st Avenue Lift Station	223,073.60
52-50-15131	Wiscold Lift Station	2,366.54
52-50-15132	Route 38 Lift Station	251,712.01
52-50-15133	Akeson Park Lift Station	328,680.00
52-50-15134	Treatment Plant Domestic Lift Station	236,550.00
52-50-15135	Veteran's Parkway Replacement	532,645.50
52-50-15136	Westwood Sewer Extension	945,362.52
52-50-15137	Squires Landing	1,820.19
52-50-15138	Janet Avenue Sewer Replacement	4,500.00
52-50-15139	Sewer Mains	6,477,787.03
52-50-15140	West Side Sewer Interceptor	2,471,888.02
52-50-15141	West Side Sewer Interceptor Manholes	603,934.41
52-50-15142	Intermodal Interceptor	3,000,696.96
52-50-15143	Lakeview Sewer Lining	515,126.63
52-50-15144	First Avenue Upgrade	957,374.12
52-50-15145	Ritchie Court Sewer	103,718.14
52-50-15146	Land and Land Rights	160,938.40
52-50-15147	Structures and Improvements	378,256.52
52-50-15149	Gravity Collection Sewers	23,654.27
52-50-15150	Meters	221,174.17
52-50-15151	Office Furniture and Equipment	8,417.00
52-50-15152	Laboratory Equipment	2,284.97
52-50-15153	Communication Equipment	93,443.89
52-50-15157	Contract Work	325,166.60
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 06/30/2022

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	-27,905,752.17
52-50-15166	Transportation	55,114.00
Total Category 1500 - Capital Assets:		23,708,242.45
Category: 1600 - Prepaid Expenses		
52-50-16000	Prepaid Insurance	30,501.50
Total Category 1600 - Prepaid Expenses:		30,501.50
Category: 1900 - Deferred Assets		
52-50-19100	Deferred Outflows of Resources	228,156.12
52-50-19101	Deferred Outflows - OPEB	10,655.00
Total Category 1900 - Deferred Assets:		238,811.12
Total Assets:		29,766,278.25
		29,766,278.25

Liability

Category: 2110 - Accounts Payable		
52-00-21300	Accounts Payable Allocation	210,242.08
Total Category 2110 - Accounts Payable:		210,242.08
Category: 2200 - Accrued Payroll		
52-50-22009	Accrued Vacation	36,751.85
Total Category 2200 - Accrued Payroll:		36,751.85
Category: 2500 - Deposits Payable		
52-50-25000	Customer Deposits	19,051.88
Total Category 2500 - Deposits Payable:		19,051.88
Category: 2700 - Long-Term Liabilities		
52-50-27105	IEPA Loan - Askvig L1726800	182,536.01
52-50-27306	Interest Payable Accrued-IEPA WWTP Upgra	62,614.83
52-50-27307	Interest Payable Accrued-IEPA Askvig	398.00
52-50-27403	IMRF Payable - Net Pension Obligation	216,421.32
52-50-27406	OPEB Liability	80,182.00
52-50-27409	IEPA L175516 Water Recl Plant Improvemen	4,564,083.45
Total Category 2700 - Long-Term Liabilities:		5,106,235.61
Category: 2790 - Deferred Liabilities		
52-50-26300	Deferred Inflows - OPEB	2,574.00
52-50-27905	Deferred Inflows	264,468.08
Total Category 2790 - Deferred Liabilities:		267,042.08
Total Liability:		5,639,323.50

Equity

Category: 2900 - Equity		
52-50-29100	Fund Balance (Reserved)	-311,893.55
52-50-29300	Unappropriated Retained Earnings	17,250,888.74
52-50-29510	Contribution In Aid Of Const	687,662.79
52-50-29511	CIAC-Pumping Structures	72,130.24
52-50-29512	CIAC-Treatment Structures	5,130,229.31
52-50-29513	CIAC-Disposal Structures	257,535.89
52-50-29514	CIAC-General Plant Structures	1,719,759.69
52-50-29515	CIAC-Pumping Equipment	6,590.49
52-50-29516	CIAC-Treatment Equipment	1,463,337.97
52-50-29517	CIAC-Disposal Equipment	647,356.35
52-50-29518	CIAC-Distribution Main	11,177.00
52-50-29550	Acc Amort CAOC-Services	-116,276.00
52-50-29551	Acc Amort CIAC-Pumping Struct	-17,123.88
52-50-29552	Acc Amort CIAC-Treatmnt Struct	-1,217,941.92
52-50-29553	Acc Amort CIAC-Disposal Struct	-61,140.12
52-50-29554	Acc Amort CIAC-Gen Plt Struct	-408,279.12
52-50-29555	Acc Amort CIAC-Pumping Equip	-3,752.70
52-50-29556	Acc Amort CIAC-Treatment Plant	-833,302.86
52-50-29557	Acc Amort CIAC-Disposal Equip	-368,639.22

Balance Sheet

As Of 06/30/2022

Account	Name	Balance
52-50-29558	Acc Amort CIAC-Dist Main	-558.96
	Total Category 2900 - Equity:	23,907,760.14
	Total Beginning Equity:	23,907,760.14
Total Revenue		2,318,462.59
Total Expense		2,099,267.98
Revenues Over/Under Expenses		219,194.61
	Total Equity and Current Surplus (Deficit):	24,126,954.75
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>29,766,278.25</u>

Balance Sheet

As Of 06/30/2022

Account	Name	Balance	
Fund: 53 - Solid Waste			
Assets			
Category: 1000 - Cash and Investments			
53-00-10128	Central Bank - Waste Connection Escrow	87,640.36	
53-00-10130	Holcomb Bank Money Market	1,969,493.78	
53-00-10131	Illinois Funds - Solid Waste	1,115,988.72	
53-00-11101	Allocated Cash	763,122.14	
	Total Category 1000 - Cash and Investments:	3,936,245.00	
Category: 1210 - Accounts Receivable			
53-00-12100	Accounts Receivable	120,151.26	
	Total Category 1210 - Accounts Receivable:	120,151.26	
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 Deprec	-22,694.61	
53-00-15170	Miscellaneous Equipment	370,103.79	
53-00-15171	Miscellaneous Equipment - Accum Deprecia	-268,677.24	
53-00-15172	Other Tangible Property	125,386.27	
53-00-15173	Other Tangible Property - Accum Depreciati	-125,386.27	
	Total Category 1500 - Capital Assets:	809,989.32	
	Total Assets:	4,866,385.58	4,866,385.58
Liability			
Category: 2110 - Accounts Payable			
53-00-21300	Accounts Payable Allocation	45.00	
	Total Category 2110 - Accounts Payable:	45.00	
Category: 2410 - Other Liabilities			
53-00-24100	Investment - General Fund	180,780.61	
	Total Category 2410 - Other Liabilities:	180,780.61	
Category: 2500 - Deposits Payable			
53-00-25000	Developer Deposits	42,684.88	
	Total Category 2500 - Deposits Payable:	42,684.88	
	Total Liability:	223,510.49	
Equity			
Category: 2900 - Equity			
53-00-29200	Fund Balance (Unreserved)	4,854,354.08	
	Total Category 2900 - Equity:	4,854,354.08	
	Total Beginning Equity:	4,854,354.08	
Total Revenue		478,198.66	
Total Expense		689,677.65	
Revenues Over/Under Expenses		-211,478.99	
	Total Equity and Current Surplus (Deficit):	4,642,875.09	
	Total Liabilities, Equity and Current Surplus (Deficit):	4,866,385.58	4,866,385.58

Balance Sheet
As Of 06/30/2022

Account	Name	Balance
Fund: 54 - Electric		
Assets		
Category: 1000 - Cash and Investments		
54-00-11101	Allocated Cash	-1,037,814.27
54-60-10100	Petty Cash	200.00
54-90-10110	Petty Cash	1,150.00
54-90-10132	IMET 1-3 Year Fund	4,971,718.92
54-90-10133	Central Bank Investment	9,643,430.64
Total Category 1000 - Cash and Investments:		13,578,685.29
Category: 1100 - Restricted Assets		
54-90-11010	Other Special Deposits (PJM Collateral)	587,293.58
54-90-11016	2021-2022 Electric Bond	10,570,564.74
Total Category 1100 - Restricted Assets:		11,157,858.32
Category: 1210 - Accounts Receivable		
54-90-12131	Miscellaneous Accounts Receivable	31,517.73
54-90-12164	Accounts Receivable from Other Funds	409,044.42
Total Category 1210 - Accounts Receivable:		440,562.15
Category: 1212 - Customer Billing		
54-90-12120	Customer Billing	4,754,194.04
54-90-12122	Rochelle City Tax Receivable	67,888.75
54-90-12123	Public Utilities Tax Receivable	185,349.89
54-90-12124	Hillcrest Tax Receivable	5,316.71
54-90-12125	Unbilled Accounts Receivable	415,296.00
Total Category 1212 - Customer Billing:		5,428,045.39
Category: 1430 - 1430		
54-90-14300	Accumulated Provision For Uncollectible	-257,631.11
Total Category 1430 - 1430:		-257,631.11
Category: 1500 - Capital Assets		
54-10-15174	Diesel Prime Movers	193,731.77
54-10-15175	Office Furniture & Equipment	573,254.41
54-10-15176	Transportation Equipment	41,296.05
54-10-15177	Diesel Stores Equipment	25,353.95
54-10-15178	Completed Construction Not Classified - Ger	12,792,871.47
54-10-15180	Accumulated Provision For Depr - Generatio	-7,473,688.36
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 Turbin	-2,684,187.09
54-10-15184	Completed Construction Not Classified - Pea	880,045.78
54-20-15001	Work in Progress	424.00
54-60-15001	Construction Work in Progress	13,775,034.79
54-60-15184	Land & Land Rights	939,044.69
54-60-15185	Structures & Improvements	6,840,885.86
54-60-15186	Equipment	5,129,376.72
54-60-15187	Poles, Towers & Fixtures	5,020,518.11
54-60-15188	Overhead Conductors & Devices	10,556,267.14
54-60-15189	Underground Conductors and Devices	15,344,833.60
54-60-15190	Services	3,346,559.30
54-60-15191	Meters	1,256,151.93
54-60-15192	Security Lights	243,636.42
54-60-15193	Street Lights and Signal System	1,999,357.60
54-60-15194	Structures and Improvements	232,630.77
54-60-15195	Office Furniture and Equipment	299,596.73
54-60-15196	Transportation Equipment	1,473,283.71
54-60-15197	Stores Equipment	10,388.28
54-60-15198	Tools, Shop and Garage Equipment	134,468.59
54-60-15199	Laboratory Equipment	40,630.78
54-60-15200	Power Operated Equipment	32,981.00
54-60-15201	Communication Equipment	1,394,050.10
54-60-15202	Miscellaneous Equipment	5,214.06

Balance Sheet
As Of 06/30/2022

Account	Name	Balance
54-60-15203	Other Tangible Property	636,959.63
54-60-15204	Accum Prov for Depr - Structures & Improve	-1,616,229.60
54-60-15205	Accum Prov for Depr - Station Equipment	-3,105,875.84
54-60-15206	Accum Prov for Depr - Poles, Towers & Fixtu	-3,734,236.63
54-60-15207	Accum Prov for Depr - Overhead Conduct &	-7,623,468.67
54-60-15209	Accum Prov for Depr - Underground Conduc	-12,184,522.50
54-60-15210	Accum Prov for Depr - Services	-1,354,713.69
54-60-15211	Accum Prov for Depr - Meters	-1,239,701.39
54-60-15212	Accum Prov for Depr - Security Lights	-243,636.42
54-60-15213	Accum Prov for Depr - Street Lights & Signal	-1,800,441.34
54-60-15214	Accum Prov for Depr - Structures & Improve	-232,630.77
54-60-15215	Accum Prov for Depr - Office Furniture & Eq	-292,979.83
54-60-15216	Accum Prov for Depr - Transportation Equip	-1,334,629.97
54-60-15217	Accum Prov for Depr - Stores Equipment	-10,388.28
54-60-15218	Accum Prov for Depr - Tools, Shop & Garage	-134,468.59
54-60-15219	Accum Prov for Depr - Laboratory Equipmen	-40,630.78
54-60-15220	Accum Prov for Depr - Power Operated Equi	-32,981.00
54-60-15221	Accum Prov for Depr - Communication Equi	-774,164.77
54-60-15222	Accum Prov for Depr - Miscellaneous Equipr	-5,214.06
54-60-15223	Accum Prov for Depr - Other Tangible Prope	-636,959.64
54-60-15224	Regulatory Asset	1,944,042.36
54-60-15225	Accum Prov for Depr - Regulatory Asset	-1,286,622.18
54-70-15226	Office Furniture & Equipment	156,820.51
54-70-15227	Accum Prov for Depr - Office Furniture & Eq	-39,886.99
54-90-15001	Construction Work in Progress	15,000.00
54-90-15228	Office Furniture & Equipment	73,661.00
54-90-15229	Accum Prov for Depr - Office Furniture & Eq	-20,568.42
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	-1,295,545.21
Total Category 1500 - Capital Assets:		41,463,473.14
Category: 1540 - Inventories		
54-60-15400	Inventories	1,669,549.09
Total Category 1540 - Inventories:		1,669,549.09
Category: 1600 - Prepaid Expenses		
54-90-16000	Prepaid Insurance	98,622.52
Total Category 1600 - Prepaid Expenses:		98,622.52
Category: 1900 - Deferred Assets		
54-00-19100	Deferred Outflows of Resources	671,672.36
54-00-19101	Deferred Outflows - OPEB	31,601.00
Total Category 1900 - Deferred Assets:		703,273.36
Category: 9999 - History		
54-90-12621	Debit FY98 D.I.E. Funds used	111,745.02
54-90-12622	Credit FY98 D.I.E. Funds Used	-111,745.02
54-90-12623	Debit-FY00 D.I.E. Funds used	224,999.62
54-90-12624	Credit FY00 D.I.E. Funds Used	-224,999.62
Total Category 9999 - History:		0.00
Total Assets:		74,282,438.15
		74,282,438.15

Liability

Category: 2110 - Accounts Payable		
54-00-21300	Accounts Payable Allocation	2,707,215.20
54-90-21265	Rochelle City Tax	85,025.66
54-90-21266	Public Utilities Tax	3.81
54-90-21267	Hillcrest Tax	4,187.11
Total Category 2110 - Accounts Payable:		2,796,431.78

Balance Sheet

As Of 06/30/2022

Account	Name	Balance
Category: 2200 - Accrued Payroll		
54-90-22009	Accrued Vacation	115,136.95
	Total Category 2200 - Accrued Payroll:	115,136.95
Category: 2500 - Deposits Payable		
54-90-25000	Customer Deposits	86,617.40
	Total Category 2500 - Deposits Payable:	86,617.40
Category: 2700 - Long-Term Liabilities		
54-00-27406	OPEB Liability	237,827.00
54-00-27413	2021 Electric Bond Payable	7,775,000.00
54-00-27414	2021 Holcomb Bank Loan	1,300,000.00
54-90-27000	IMRF Payable - Net Pension Obligation	633,293.00
54-90-27211	Bond Premium-2021	705,729.10
54-90-27212	Bond Premium-2022	613,810.03
54-90-27308	Interest Payable Accrued-2021	73,872.85
54-90-27309	Interest Payable Accrued - 2022	23,100.55
	Total Category 2700 - Long-Term Liabilities:	11,362,632.53
Category: 2790 - Deferred Liabilities		
54-00-26300	Deferred Inflows - OPEB	7,631.00
54-00-27905	Deferred Inflows	784,258.22
	Total Category 2790 - Deferred Liabilities:	791,889.22
Category: 9999 - History		
54-90-25210	CAFC-DARCON-Windover Park A&B	29,842.00
54-90-25211	REFDS CAFC-DARCON-Wover Pk A&B	-29,842.00
54-90-25212	CAFC-Windover, Phase II	36,036.00
54-90-25213	REFDS-CAFC Windover, Phase II	-36,036.00
54-90-25214	CAFC Indian Trail Estates	31,288.80
54-90-25215	Refd CAFC Indian Trail Estates	-31,288.80
54-90-25216	CAFC-Hickory Ridge III LLC	69,592.99
54-90-25217	REFD CAFC-Hickory Ridge III LLC	-69,592.99
54-90-25218	CAFC-Westwood Subdivision Acct	89,983.79
54-90-25219	REFD-Westwood Subdivision Acct	-89,983.79
54-90-25220	CAFC-Reed-Deer Creek	17,952.00
54-90-25221	Refunds CAFC-Reed-Deer Creek	-17,952.00
54-90-25224	CAFC-Kyte Road Development	30,503.64
54-90-25225	REFUNDS CAFC-Kyte Rd Dvelop	-15,251.80
54-90-25226	CAFC-B&B SUNNY FIELD DEVELOPER	27,314.66
54-90-25227	REFUNDS CAFC-B & B SUNNY FIELD	-42,536.50
54-90-25228	CAFC-SQUIRES LANDING, L.L.C.	62,434.25
54-90-25229	REFUNDS CAFC-SQUIRES LANDING	-62,434.25
54-90-25230	CAFC-North Ridge PH II	28,480.00
54-90-25231	Refunds CAFC-North Ridge PH II	-28,480.00
54-90-25232	CAFC-N Lake TH, 1-6	7,140.00
54-90-25233	Refds-CAFC N Lake TH, 1-6	-7,140.00
54-90-25234	CAFC-North Ridge Phase 4	14,139.38
54-90-25235	Refund CAFC-North Ridge Ph 4	-14,139.38
54-90-25236	CAFC-North Ridge Phase V	34,653.34
54-90-25237	REFUNDS CAFC-North Ridge Ph V	-34,653.34
54-90-25240	CAFC-Lake Lida PH I	28,314.00
54-90-25241	Refund CAFC-Lake Lida PH I	-28,314.00
54-90-25242	CAFC-Lake Lida Phase II	25,481.82
54-90-25243	Refunds CAFC-Lake Lida Phase II	-25,481.82
54-90-25244	CAFC-ILake Lida Ph III	23,490.65
54-90-25245	Refunds CAFC-Lake Lida Ph III	-23,490.65
54-90-25250	CAFC-John W. Kennay	5,816.23
54-90-25251	Refund CAFC-John W. Kennay	-5,816.23
54-90-25252	CAFC -DAR-CON Developers Inc	10,608.16
54-90-25253	Refund CAFC-DAR-CON Developers	-10,608.16
54-90-25254	CAFC-Creston Commons	283,776.15

Balance Sheet

As Of 06/30/2022

Account	Name	Balance
54-90-25255	REFUND CAFC-Creston Commons	-283,806.15
	Total Category 9999 - History:	0.00
	Total Liability:	15,152,707.88

Equity**Category: 2900 - Equity**

54-90-29100	Fund Balance (Reserved)	11,419,296.63
54-90-29300	Unappropriated Retained Earnings	46,073,956.92
	Total Category 2900 - Equity:	57,493,253.55
	Total Beginning Equity:	57,493,253.55
Total Revenue		26,827,484.64
Total Expense		25,191,007.92
Revenues Over/Under Expenses		1,636,476.72
	Total Equity and Current Surplus (Deficit):	59,129,730.27
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>74,282,438.15</u>

Balance Sheet

As Of 06/30/2022

Account	Name	Balance	
Fund: 55 - Tech Center/Advance Communications			
Assets			
Category: 1000 - Cash and Investments			
55-00-11101	Allocated Cash	-198,285.44	
	Total Category 1000 - Cash and Investments:	-198,285.44	
Category: 1100 - Restricted Assets			
55-00-11011	2017A Debt Certificate Principal and Interest	369,513.53	
	Total Category 1100 - Restricted Assets:	369,513.53	
Category: 1210 - Accounts Receivable			
55-00-12100	Accounts Receivable	43,060.54	
55-32-12100	Accounts Receivable	71,291.84	
55-32-12130	Miscellaneous Accounts Receivable	1,959.00	
	Total Category 1210 - Accounts Receivable:	116,311.38	
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 Center	-1,942,360.77	
55-00-15237	General Plant Equipment	1,036,704.34	
55-00-15238	RMU Technology Center	4,427,154.42	
55-32-15239	Accum Prov For Depreciation - Communicat	-3,283,207.23	
55-32-15240	General Plant Equipment	2,292,003.90	
55-32-15241	Telecommunications	99,830.69	
55-32-15242	General Plant Fiber	1,331,829.58	
55-32-15243	Utility System	25,731.00	
55-32-15244	Furniture	5,290.40	
	Total Category 1500 - Capital Assets:	4,512,429.33	
Category: 1600 - Prepaid Expenses			
55-00-16000	Prepaid Insurance	2,427.00	
	Total Category 1600 - Prepaid Expenses:	2,427.00	
Category: 1900 - Deferred Assets			
55-00-19100	Deferred Outflows of Resources	43,081.56	
55-00-19101	Deferred Outflows - OPEB	5,417.00	
55-00-19106	Loss on Refunding	56,747.83	
55-32-19000	Deferred Outflows of Resources	74,998.10	
	Total Category 1900 - Deferred Assets:	180,244.49	
	Total Assets:	4,973,669.69	4,973,669.69
Liability			
Category: 2110 - Accounts Payable			
55-00-21300	Accounts Payable Allocation	42,051.39	
	Total Category 2110 - Accounts Payable:	42,051.39	
Category: 2200 - Accrued Payroll			
55-32-22009	Accrued Vacation	3,530.87	
	Total Category 2200 - Accrued Payroll:	3,530.87	
Category: 2500 - Deposits Payable			
55-32-25000	Customer Deposits - Hardware	-156.39	
	Total Category 2500 - Deposits Payable:	-156.39	
Category: 2700 - Long-Term Liabilities			
55-00-27310	Notes Payable - Intergovernmental Loan	223,490.29	
55-00-27311	Interest Payable - 2017A Debt Certificates	36,325.02	
55-00-27403	IMRF Payable - Net Pension Obligation	41,278.12	
55-00-27406	OPEB Liability	40,772.00	
55-00-27411	2017A Debt Certificates	2,245,000.00	
55-00-27412	2017 Debt Certificate Premium	53,410.06	
55-32-27312	Notes Payable - Intergovernmental Loan	185,554.13	

Balance Sheet

As Of 06/30/2022

Account	Name	Balance
55-32-27403	IMRF Payable - Net Pension Obligation	72,295.24
Total Category 2700 - Long-Term Liabilities:		2,898,124.86
Category: 2790 - Deferred Liabilities		
55-00-26300	Deferred Inflows - OPEB	1,307.00
55-00-27905	Deferred Inflows	49,327.26
55-32-27905	Deferred Inflows	85,222.49
Total Category 2790 - Deferred Liabilities:		135,856.75
Total Liability:		3,079,407.48

Equity

Category: 2900 - Equity		
55-00-29200	Fund Balance (Unreserved)	1,663,155.82
55-32-29500	Contributed Capital	352,922.11
Total Category 2900 - Equity:		2,016,077.93
Total Beginning Equity:		2,016,077.93
Total Revenue		696,628.85
Total Expense		818,444.57
Revenues Over/Under Expenses		-121,815.72
Total Equity and Current Surplus (Deficit):		1,894,262.21
Total Liabilities, Equity and Current Surplus (Deficit):		<u>4,973,669.69</u>

Balance Sheet

As Of 06/30/2022

Account	Name	Balance	
Fund: 56 - Network Administration			
Assets			
Category: 1000 - Cash and Investments			
56-40-11101	Allocated Cash	267,719.35	
	Total Category 1000 - Cash and Investments:	267,719.35	
Category: 1500 - Capital Assets			
56-40-15165	Accumulated Provision For Depr	-9,737.05	
56-40-15245	Equipment	24,139.01	
56-40-15246	Furniture	630.26	
	Total Category 1500 - Capital Assets:	15,032.22	
	Total Assets:	282,751.57	282,751.57
Liability			
Category: 2110 - Accounts Payable			
56-00-21300	Accounts Payable Allocation	45,231.06	
	Total Category 2110 - Accounts Payable:	45,231.06	
Category: 2200 - Accrued Payroll			
56-40-22009	Accrued Vacation	9,372.62	
	Total Category 2200 - Accrued Payroll:	9,372.62	
	Total Liability:	54,603.68	
Equity			
Category: 2900 - Equity			
56-00-29100	Fund Balance (Reserved)	-10,526.71	
56-40-29300	Unappropriated Retained Earnings	30,839.61	
	Total Category 2900 - Equity:	20,312.90	
	Total Beginning Equity:	20,312.90	
Total Revenue		592,830.16	
Total Expense		384,995.17	
Revenues Over/Under Expenses		207,834.99	
	Total Equity and Current Surplus (Deficit):	228,147.89	
	Total Liabilities, Equity and Current Surplus (Deficit):	282,751.57	282,751.57

Balance Sheet

As Of 06/30/2022

Account	Name	Balance
Fund: 57 - Airport		
Assets		
Category: 1000 - Cash and Investments		
57-00-10100	Illinois Funds - Airport	2,679.33
57-00-10110	Petty Cash	200.00
57-00-11101	Allocated Cash	-25,237.37
Total Category 1000 - Cash and Investments:		-22,358.04
Category: 1100 - Restricted Assets		
57-00-11012	Cash Held at Paying Agent	51,371.87
Total Category 1100 - Restricted Assets:		51,371.87
Category: 1210 - Accounts Receivable		
57-00-12100	Accounts Receivable	221.71
57-00-12130	Miscellaneous Accounts Receivable	7,818.15
57-00-12160	Property Tax Receivable	61,395.07
Total Category 1210 - Accounts Receivable:		69,434.93
Category: 1500 - Capital Assets		
57-00-15247	Land and Land Rights	1,209,901.98
57-00-15248	Structures and Improvements	2,913,512.98
57-00-15249	Accum Prov for Depr - Structures & Improve	-1,394,462.46
57-00-15250	Miscellaneous Equipment	93,704.69
57-00-15251	Accum Prov for Depr - Miscellaneous Equipr	-88,172.64
57-00-15252	Construction Work in Progress	505,806.92
57-00-15253	Other Tangible Property	2,134,355.42
57-00-15254	Accum Prov for Depr - Other Tangible Prope	-1,823,618.28
Total Category 1500 - Capital Assets:		3,551,028.61
Category: 1600 - Prepaid Expenses		
57-00-16000	Prepaid Insurance	1,032.98
57-00-16001	Prepaid Aviation Fuel	34,348.87
Total Category 1600 - Prepaid Expenses:		35,381.85
Category: 1900 - Deferred Assets		
57-00-19101	Deferred Outflows - OPEB	1,174.00
57-00-19109	Loss on Refunding	14,910.02
Total Category 1900 - Deferred Assets:		16,084.02
Total Assets:		3,700,943.24
		<u>3,700,943.24</u>
Liability		
Category: 1212 - Customer Billing		
57-00-12121	Unapplied Credits	1,227.16
Total Category 1212 - Customer Billing:		1,227.16
Category: 2110 - Accounts Payable		
57-00-21300	Accounts Payable Allocation	38,159.43
Total Category 2110 - Accounts Payable:		38,159.43
Category: 2200 - Accrued Payroll		
57-00-22009	Accrued Vacation	6,519.95
Total Category 2200 - Accrued Payroll:		6,519.95
Category: 2600 - Deferred Revenues		
57-00-26100	Deferred Revenue	61,395.07
Total Category 2600 - Deferred Revenues:		61,395.07
Category: 2700 - Long-Term Liabilities		
57-00-27209	2017B GO Bond	420,000.00
57-00-27313	Interest Payable - 2017B GO Bond	12,406.38
57-00-27403	IMRF Payable - Net Pension Obligation	23,145.75
57-00-27406	OPEB Liability	8,833.00
Total Category 2700 - Long-Term Liabilities:		464,385.13
Category: 2790 - Deferred Liabilities		
57-00-26300	Deferred Inflows - OPEB	284.00
57-00-27900	Deferred Outflows	-24,727.37

Balance Sheet

As Of 06/30/2022

Account	Name	Balance
57-00-27905	Deferred Inflows	29,121.83
	Total Category 2790 - Deferred Liabilities:	4,678.46
	Total Liability:	576,365.20
Equity		
Category: 2900 - Equity		
57-00-29200	Fund Balance (Unreserved)	725,975.06
57-00-29800	Investment - Fixed Assets	2,348,148.46
	Total Category 2900 - Equity:	3,074,123.52
	Total Beginning Equity:	3,074,123.52
Total Revenue		473,381.08
Total Expense		422,926.56
Revenues Over/Under Expenses		50,454.52
	Total Equity and Current Surplus (Deficit):	3,124,578.04
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>3,700,943.24</u>

Balance Sheet

As Of 06/30/2022

Account	Name	Balance	
Fund: 58 - Railroad			
Assets			
Category: 1000 - Cash and Investments			
58-00-10100	Capital Projects Fund	1,115,777.30	
58-00-11101	Allocated Cash	695,412.33	
	Total Category 1000 - Cash and Investments:	1,811,189.63	
Category: 1210 - Accounts Receivable			
58-00-12105	Accounts Receivable	139,774.50	
	Total Category 1210 - Accounts Receivable:	139,774.50	
	Total Assets:	1,950,964.13	1,950,964.13
Liability			
Category: 2110 - Accounts Payable			
58-00-21300	Accounts Payable Allocation	11,582.71	
	Total Category 2110 - Accounts Payable:	11,582.71	
	Total Liability:	11,582.71	
Equity			
Category: 2900 - Equity			
58-00-29200	Fund Balance (Unreserved)	1,529,975.33	
	Total Category 2900 - Equity:	1,529,975.33	
	Total Beginning Equity:	1,529,975.33	
Total Revenue		668,513.81	
Total Expense		259,107.72	
Revenues Over/Under Expenses		409,406.09	
	Total Equity and Current Surplus (Deficit):	1,939,381.42	
	Total Liabilities, Equity and Current Surplus (Deficit):		1,950,964.13

Balance Sheet

As Of 06/30/2022

Account	Name	Balance	
Fund: 59 - Golf Course			
Assets			
Category: 1000 - Cash and Investments			
59-00-10100	Central Bank Deposit Account	138,874.70	
59-00-10110	Petty Cash	600.00	
59-00-11101	Allocated Cash	-13,320.34	
	Total Category 1000 - Cash and Investments:	126,154.36	
Category: 1600 - Prepaid Expenses			
59-00-16000	Prepaid Insurance	4,154.02	
	Total Category 1600 - Prepaid Expenses:	4,154.02	
	Total Assets:	130,308.38	130,308.38
Liability			
Category: 2110 - Accounts Payable			
59-00-21200	Tax Collections Payable	204.45	
59-00-21300	Accounts Payable Allocation	7,988.60	
	Total Category 2110 - Accounts Payable:	8,193.05	
Category: 2600 - Deferred Revenues			
59-00-26000	Deferred Revenue	1,500.00	
	Total Category 2600 - Deferred Revenues:	1,500.00	
	Total Liability:	9,693.05	
Equity			
Category: 2900 - Equity			
59-00-29200	Fund Balance (Unreserved)	152,463.33	
	Total Category 2900 - Equity:	152,463.33	
	Total Beginning Equity:	152,463.33	
Total Revenue		199,904.77	
Total Expense		231,752.77	
Revenues Over/Under Expenses		-31,848.00	
	Total Equity and Current Surplus (Deficit):	120,615.33	
	Total Liabilities, Equity and Current Surplus (Deficit):	130,308.38	

Balance Sheet

As Of 06/30/2022

Account	Name	Balance	
Fund: 64 - Administrative Services			
Assets			
Category: 1000 - Cash and Investments			
64-00-11101	Allocated Cash	-26,546.09	
	Total Category 1000 - Cash and Investments:	-26,546.09	
Category: 1210 - Accounts Receivable			
64-00-12139	Trash Accounts Receivable	85,374.89	
	Total Category 1210 - Accounts Receivable:	85,374.89	
Category: 1500 - Capital Assets			
64-00-15255	General Plant	74,670.34	
64-00-15256	Accum Provision For Depreciation	-116,879.91	
64-00-15257	Equipment	42,060.57	
64-00-15259	Furniture	149.00	
	Total Category 1500 - Capital Assets:	0.00	
	Total Assets:	58,828.80	58,828.80
Liability			
Category: 2110 - Accounts Payable			
64-00-21210	Contracts Payable-Trash	87,129.10	
64-00-21300	Accounts Payable Allocation	38,017.80	
	Total Category 2110 - Accounts Payable:	125,146.90	
Category: 2200 - Accrued Payroll			
64-00-22009	Accrued Vacation	39,953.66	
	Total Category 2200 - Accrued Payroll:	39,953.66	
	Total Liability:	165,100.56	
Equity			
Category: 2900 - Equity			
64-00-29100	Fund Balance (Reserved)	1,500.18	
64-00-29300	Unappropriated Retained Earnings	-14,712.37	
	Total Category 2900 - Equity:	-13,212.19	
	Total Beginning Equity:	-13,212.19	
Total Revenue		721,256.01	
Total Expense		814,315.58	
Revenues Over/Under Expenses		-93,059.57	
	Total Equity and Current Surplus (Deficit):	-106,271.76	
	Total Liabilities, Equity and Current Surplus (Deficit):	58,828.80	58,828.80