



Rochelle, IL

Balance Sheet

Account Summary

As Of 01/31/2024

Account	Name	Balance	
Fund: 01 - General			
Assets			
Category: 1000 - Cash and Investments			
01-00-10110	Petty Cash	900.00	
01-00-10120	Flex Spending	3,184.82	
01-00-10121	Police K-9 Fund	39,536.89	
01-00-10122	Police Bond Fund	1,369.17	
01-00-10123	Police DUI Fund	32,177.26	
01-00-10124	Police Vehicle Fund	2,590.68	
01-00-10125	Police Drug Enforcement Fund	4,772.65	
01-00-10126	Illinois Funds - Cemetery	131,716.11	
01-00-10127	Illinois Funds - Taxes	11,407,957.38	
01-00-10129	Police E-Citation Fees	200.24	
01-00-11101	Allocated Cash	-980,446.58	
	Total Category 1000 - Cash and Investments:	10,643,958.62	
Category: 1210 - Accounts Receivable			
01-00-12130	Ambulance Receivables	485,098.48	
01-00-12131	Miscellaneous Accounts Receivable	30,000.00	
01-00-12160	Property Tax Receivable	2,234,395.05	
01-00-12161	Accounts Receivable From Other Governn	968,611.48	
01-00-12162	Accounts Receivable	35,067.57	
	Total Category 1210 - Accounts Receivable:	3,753,172.58	
Category: 1212 - Customer Billing			
01-00-12120	Customer Billing	13,647.81	
	Total Category 1212 - Customer Billing:	13,647.81	
	Total Assets:	14,410,779.01	14,410,779.01
Liability			
Category: 2110 - Accounts Payable			
01-00-21233	Health Insurance Payable	-232,426.17	
01-00-21234	Life Insurance	-4,750.48	
01-00-21262	Police Bonds Payable	-118.15	
01-00-21264	Dental & Vision Insurance	-8,790.28	
01-00-21300	Accounts Payable Allocation	129,406.21	
01-00-21902	Ambulance Fees Payable (MEDICAID OVEF	259,639.32	
	Total Category 2110 - Accounts Payable:	142,960.45	
Category: 2200 - Accrued Payroll			
01-00-22000	Wage Payable	-0.01	
	Total Category 2200 - Accrued Payroll:	-0.01	
Category: 2600 - Deferred Revenues			
01-00-26000	Deferred Revenue	2,772,919.02	
	Total Category 2600 - Deferred Revenues:	2,772,919.02	
	Total Liability:	2,915,879.46	
Equity			
Category: 2900 - Equity			
01-00-29100	Fund Balance (Reserved)	184,091.58	
01-00-29200	Fund Balance (Unreserved)	11,268,758.42	
	Total Category 2900 - Equity:	11,452,850.00	
	Total Beginning Equity:	11,452,850.00	

Balance Sheet**As Of 01/31/2024**

Account	Name	Balance
Total Revenue		1,057,616.61
Total Expense		<u>1,015,567.06</u>
Revenues Over/Under Expenses		42,049.55
	Total Equity and Current Surplus (Deficit):	11,494,899.55
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>14,410,779.01</u>

Balance Sheet

As Of 01/31/2024

Account	Name	Balance	
Fund: 11 - Audit			
Assets			
Category: 1000 - Cash and Investments			
11-00-11101	Allocated Cash	4,041.75	
	Total Category 1000 - Cash and Investments:	4,041.75	
Category: 1210 - Accounts Receivable			
11-00-12160	Property Tax Receivable	28,006.19	
	Total Category 1210 - Accounts Receivable:	28,006.19	
	Total Assets:	32,047.94	<u>32,047.94</u>
Liability			
Category: 2110 - Accounts Payable			
11-00-21300	Accounts Payable Allocation	7,500.00	
	Total Category 2110 - Accounts Payable:	7,500.00	
Category: 2600 - Deferred Revenues			
11-00-26000	Deferred Revenue	28,006.19	
	Total Category 2600 - Deferred Revenues:	28,006.19	
	Total Liability:	35,506.19	
Equity			
Category: 2900 - Equity			
11-00-29100	Fund Balance (Reserved)	4,036.35	
	Total Category 2900 - Equity:	4,036.35	
	Total Beginning Equity:	4,036.35	
Total Revenue		5.40	
Total Expense		7,500.00	
Revenues Over/Under Expenses		-7,494.60	
	Total Equity and Current Surplus (Deficit):	-3,458.25	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>32,047.94</u>

Balance Sheet

As Of 01/31/2024

Account	Name	Balance	
Fund: 12 - Insurance			
Assets			
Category: 1000 - Cash and Investments			
12-00-11101	Allocated Cash	17,879.57	
	Total Category 1000 - Cash and Investments:	17,879.57	
Category: 1210 - Accounts Receivable			
12-00-12160	Property Tax Receivable	375,011.06	
	Total Category 1210 - Accounts Receivable:	375,011.06	
Category: 1600 - Prepaid Expenses			
12-00-16000	Prepaid Insurance	92,851.86	
	Total Category 1600 - Prepaid Expenses:	92,851.86	
	Total Assets:	485,742.49	<u>485,742.49</u>
Liability			
Category: 2110 - Accounts Payable			
12-00-21300	Accounts Payable Allocation	15,013.34	
	Total Category 2110 - Accounts Payable:	15,013.34	
Category: 2600 - Deferred Revenues			
12-00-26000	Deferred Revenue	375,011.06	
	Total Category 2600 - Deferred Revenues:	375,011.06	
	Total Liability:	390,024.40	
Equity			
Category: 2900 - Equity			
12-00-29100	Fund Balance (Reserved)	123,514.54	
	Total Category 2900 - Equity:	123,514.54	
	Total Beginning Equity:	123,514.54	
Total Revenue		23.86	
Total Expense		27,820.31	
Revenues Over/Under Expenses		-27,796.45	
	Total Equity and Current Surplus (Deficit):	95,718.09	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>485,742.49</u>

Balance Sheet

As Of 01/31/2024

Account	Name	Balance	
Fund: 13 - Illinois Municipal Fund			
Assets			
Category: 1000 - Cash and Investments			
13-00-11101	Allocated Cash	75,432.29	
	Total Category 1000 - Cash and Investments:	75,432.29	
Category: 1210 - Accounts Receivable			
13-00-12160	Property Tax Receivable	114,998.11	
	Total Category 1210 - Accounts Receivable:	114,998.11	
	Total Assets:	190,430.40	<u>190,430.40</u>
Liability			
Category: 2600 - Deferred Revenues			
13-00-26000	Deferred Revenue	114,998.11	
	Total Category 2600 - Deferred Revenues:	114,998.11	
	Total Liability:	114,998.11	
Equity			
Category: 2900 - Equity			
13-00-29100	Fund Balance (Reserved)	87,501.01	
	Total Category 2900 - Equity:	87,501.01	
	Total Beginning Equity:	87,501.01	
Total Revenue		100.65	
Total Expense		12,169.37	
Revenues Over/Under Expenses		-12,068.72	
	Total Equity and Current Surplus (Deficit):	75,432.29	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>190,430.40</u>

Balance Sheet

As Of 01/31/2024

Account	Name	Balance	
Fund: 14 - Social Security			
Assets			
Category: 1000 - Cash and Investments			
14-00-11101	Allocated Cash	-13,274.27	
	Total Category 1000 - Cash and Investments:	-13,274.27	
Category: 1210 - Accounts Receivable			
14-00-12160	Property Tax Receivable	239,992.35	
	Total Category 1210 - Accounts Receivable:	239,992.35	
	Total Assets:	226,718.08	<u>226,718.08</u>
Liability			
Category: 2600 - Deferred Revenues			
14-00-26000	Deferred Revenue	239,992.35	
	Total Category 2600 - Deferred Revenues:	239,992.35	
	Total Liability:	239,992.35	
Equity			
Category: 2900 - Equity			
14-00-29100	Fund Balance (Reserved)	8,741.50	
	Total Category 2900 - Equity:	8,741.50	
	Total Beginning Equity:	8,741.50	
Total Revenue		0.00	
Total Expense		22,015.77	
Revenues Over/Under Expenses		-22,015.77	
	Total Equity and Current Surplus (Deficit):	-13,274.27	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>226,718.08</u>

Balance Sheet

As Of 01/31/2024

Account	Name	Balance	
Fund: 15 - Ambulance			
Assets			
Category: 1000 - Cash and Investments			
15-00-10130	Holcomb Bank CD	621,897.30	
15-00-11101	Allocated Cash	131,204.56	
	Total Category 1000 - Cash and Investments:	753,101.86	
Category: 1210 - Accounts Receivable			
15-00-12108	Interest & Dividends Receivable	1,019.50	
	Total Category 1210 - Accounts Receivable:	1,019.50	
	Total Assets:	754,121.36	754,121.36
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
15-00-29100	Fund Balance (Reserved)	773,961.82	
	Total Category 2900 - Equity:	773,961.82	
	Total Beginning Equity:	773,961.82	
Total Revenue		16,841.74	
Total Expense		36,682.20	
Revenues Over/Under Expenses		-19,840.46	
	Total Equity and Current Surplus (Deficit):	754,121.36	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>754,121.36</u>

Balance Sheet

As Of 01/31/2024

Account	Name	Balance	
Fund: 17 - Motor Fuel Tax			
Assets			
Category: 1000 - Cash and Investments			
17-00-10100	Illinois Funds - Motor Fuel Tax	1,346,062.34	
17-00-11101	Allocated Cash	108,221.48	
	Total Category 1000 - Cash and Investments:	1,454,283.82	
Category: 1210 - Accounts Receivable			
17-00-12163	Accounts Receivable From Other Governn	36,868.13	
	Total Category 1210 - Accounts Receivable:	36,868.13	
	Total Assets:	1,491,151.95	1,491,151.95
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
17-00-29100	Fund Balance (Reserved)	1,448,018.32	
	Total Category 2900 - Equity:	1,448,018.32	
	Total Beginning Equity:	1,448,018.32	
Total Revenue		43,133.63	
Total Expense		0.00	
Revenues Over/Under Expenses		43,133.63	
	Total Equity and Current Surplus (Deficit):	1,491,151.95	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>1,491,151.95</u>

Balance Sheet

As Of 01/31/2024

Account	Name	Balance	
Fund: 18 - Utility Tax			
Assets			
Category: 1000 - Cash and Investments			
18-00-11101	Allocated Cash	625,729.52	
	Total Category 1000 - Cash and Investments:	625,729.52	
Category: 1210 - Accounts Receivable			
18-00-12168	Utility Tax Receivable	69,261.78	
	Total Category 1210 - Accounts Receivable:	69,261.78	
	Total Assets:	694,991.30	<u>694,991.30</u>
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
18-00-29200	Fund Balance (Reserved)	626,627.99	
	Total Category 2900 - Equity:	626,627.99	
	Total Beginning Equity:	626,627.99	
Total Revenue		68,363.31	
Total Expense		0.00	
Revenues Over/Under Expenses		68,363.31	
	Total Equity and Current Surplus (Deficit):	694,991.30	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>694,991.30</u>

Balance Sheet

As Of 01/31/2024

Account	Name	Balance	
Fund: 19 - Hotel-Motel Tax			
Assets			
Category: 1000 - Cash and Investments			
19-00-10160	Stillman Bank 6 m CD	204,635.61	
19-00-11101	Allocated Cash	57,930.20	
	Total Category 1000 - Cash and Investments:	<u>262,565.81</u>	
Category: 1210 - Accounts Receivable			
19-00-12100	Accounts Receivable	21,756.96	
19-00-12108	Interest & Dividends Rreceivable	233.23	
	Total Category 1210 - Accounts Receivable:	<u>21,990.19</u>	
	Total Assets:	<u>284,556.00</u>	<u>284,556.00</u>
Liability			
Category: 2110 - Accounts Payable			
19-00-21300	Accounts Payable Allocation	1,544.24	
	Total Category 2110 - Accounts Payable:	<u>1,544.24</u>	
	Total Liability:	<u>1,544.24</u>	
Equity			
Category: 2900 - Equity			
19-00-29100	Fund Balance (Reserved)	287,826.34	
	Total Category 2900 - Equity:	<u>287,826.34</u>	
	Total Beginning Equity:	<u>287,826.34</u>	
Total Revenue		2,859.05	
Total Expense		7,673.63	
Revenues Over/Under Expenses		<u>-4,814.58</u>	
	Total Equity and Current Surplus (Deficit):	<u>283,011.76</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>284,556.00</u>

Balance Sheet

As Of 01/31/2024

Account	Name	Balance	
Fund: 20 - Sales Tax			
Assets			
Category: 1000 - Cash and Investments			
20-00-10100	Illinois Funds - Non Home Rule Sales Tax	395,117.17	
20-00-11101	Allocated Cash	264,524.23	
	Total Category 1000 - Cash and Investments:	659,641.40	
Category: 1210 - Accounts Receivable			
20-00-12167	Sales Tax Receivable	393,879.02	
	Total Category 1210 - Accounts Receivable:	393,879.02	
	Total Assets:	1,053,520.42	1,053,520.42
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
20-00-29200	Fund Balance (Reserved)	937,689.76	
	Total Category 2900 - Equity:	937,689.76	
	Total Beginning Equity:	937,689.76	
Total Revenue		115,830.66	
Total Expense		0.00	
Revenues Over/Under Expenses		115,830.66	
	Total Equity and Current Surplus (Deficit):	1,053,520.42	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>1,053,520.42</u>

Balance Sheet

As Of 01/31/2024

Account	Name	Balance	
Fund: 21 - Lighthouse Pointe TIF			
Assets			
Category: 1000 - Cash and Investments			
21-00-10160	Stillman Bank 6 m CD	511,589.04	
21-00-11101	Allocated Cash	481,989.80	
	Total Category 1000 - Cash and Investments:	993,578.84	
Category: 1210 - Accounts Receivable			
21-00-12108	Interest & Dividends Receivable	583.07	
	Total Category 1210 - Accounts Receivable:	583.07	
	Total Assets:	994,161.91	994,161.91
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
21-00-29200	Fund Balance (Reserved)	993,518.78	
	Total Category 2900 - Equity:	993,518.78	
	Total Beginning Equity:	993,518.78	
Total Revenue		643.13	
Total Expense		0.00	
Revenues Over/Under Expenses		643.13	
	Total Equity and Current Surplus (Deficit):	994,161.91	
	Total Liabilities, Equity and Current Surplus (Deficit):		994,161.91

Balance Sheet

As Of 01/31/2024

Account	Name	Balance	
Fund: 22 - Foreign Fire Insurance			
Assets			
Category: 1000 - Cash and Investments			
22-00-10100	Foreign Fire Insurance	32,311.73	
	Total Category 1000 - Cash and Investments:	<u>32,311.73</u>	
	Total Assets:	<u>32,311.73</u>	<u><u>32,311.73</u></u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
Category: 2900 - Equity			
22-00-29100	Fund Balance (Reserved)	55,064.67	
	Total Category 2900 - Equity:	<u>55,064.67</u>	
	Total Beginning Equity:	<u>55,064.67</u>	
Total Revenue		55.24	
Total Expense		<u>22,808.18</u>	
Revenues Over/Under Expenses		<u>-22,752.94</u>	
	Total Equity and Current Surplus (Deficit):	<u>32,311.73</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>32,311.73</u></u>

Balance Sheet

As Of 01/31/2024

Account	Name	Balance
Fund: 23 - Downtown & Southern Gateway TIF		
Assets		
Category: 1000 - Cash and Investments		
23-00-11101	Allocated Cash	119,012.32
	Total Category 1000 - Cash and Investments:	119,012.32
Category: 1100 - Restricted Assets		
23-00-11017	Downtown TIF Bond	2,527,964.86
	Total Category 1100 - Restricted Assets:	2,527,964.86
	Total Assets:	2,646,977.18
		<u>2,646,977.18</u>
Liability		
Category: 2110 - Accounts Payable		
23-00-21300	Accounts Payable Allocation	4,461.30
	Total Category 2110 - Accounts Payable:	4,461.30
Category: 2700 - Long-Term Liabilities		
23-00-27213	Bond Issues Costs - 2023 TIF Bond	77,296.84
	Total Category 2700 - Long-Term Liabilities:	77,296.84
	Total Liability:	81,758.14
Equity		
Category: 2900 - Equity		
23-00-29200	Fund Balance (Reserved)	2,643,581.96
	Total Category 2900 - Equity:	2,643,581.96
	Total Beginning Equity:	2,643,581.96
Total Revenue		4,060.38
Total Expense		82,423.30
Revenues Over/Under Expenses		-78,362.92
	Total Equity and Current Surplus (Deficit):	2,565,219.04
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>2,646,977.18</u>

Balance Sheet

As Of 01/31/2024

Account	Name	Balance	
Fund: 24 - Overweight Truck Permit			
Assets			
Category: 1000 - Cash and Investments			
24-00-10130	Holcomb Bank CD	51,824.43	
24-00-11101	Allocated Cash	27,985.61	
	Total Category 1000 - Cash and Investments:	79,810.04	
Category: 1210 - Accounts Receivable			
24-00-12108	Interest & Dividends Receivable	84.96	
	Total Category 1210 - Accounts Receivable:	84.96	
	Total Assets:	79,895.00	79,895.00
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
24-00-29200	Fund Balance (Reserved)	78,545.65	
	Total Category 2900 - Equity:	78,545.65	
	Total Beginning Equity:	78,545.65	
Total Revenue		2,349.35	
Total Expense		1,000.00	
Revenues Over/Under Expenses		1,349.35	
	Total Equity and Current Surplus (Deficit):	79,895.00	
	Total Liabilities, Equity and Current Surplus (Deficit):		79,895.00

Balance Sheet

As Of 01/31/2024

Account	Name	Balance	
Fund: 25 - Northern Gateway TIF			
Assets			
Category: 1000 - Cash and Investments			
25-00-11101	Allocated Cash	32,215.65	
	Total Category 1000 - Cash and Investments:	<u>32,215.65</u>	
	Total Assets:	<u>32,215.65</u>	<u><u>32,215.65</u></u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
Category: 2900 - Equity			
25-00-29200	Fund Balance (Reserved)	62,217.66	
	Total Category 2900 - Equity:	<u>62,217.66</u>	
	Total Beginning Equity:	<u>62,217.66</u>	
Total Revenue		42.99	
Total Expense		<u>30,045.00</u>	
Revenues Over/Under Expenses		<u>-30,002.01</u>	
	Total Equity and Current Surplus (Deficit):	<u>32,215.65</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>32,215.65</u></u>

Balance Sheet

As Of 01/31/2024

Account	Name	Balance	
Fund: 36 - Capital Improvement			
Assets			
Category: 1000 - Cash and Investments			
36-00-11101	Allocated Cash	-1,020,705.21	
	Total Category 1000 - Cash and Investments:	-1,020,705.21	
Category: 1100 - Restricted Assets			
36-00-11000	Residential Developers of IL Escrow CD	39,396.05	
	Total Category 1100 - Restricted Assets:	39,396.05	
	Total Assets:	-981,309.16	-981,309.16
Liability			
Category: 2110 - Accounts Payable			
36-00-21100	Accounts Payable	37,670.21	
36-00-21300	Accounts Payable Allocation	1,823.00	
	Total Category 2110 - Accounts Payable:	39,493.21	
Category: 2500 - Deposits Payable			
36-00-25000	Developer Deposits	36,506.20	
	Total Category 2500 - Deposits Payable:	36,506.20	
	Total Liability:	75,999.41	
Equity			
Category: 2900 - Equity			
36-00-29100	Fund Balance (Reserved)	-1,015,614.24	
	Total Category 2900 - Equity:	-1,015,614.24	
	Total Beginning Equity:	-1,015,614.24	
Total Revenue		0.00	
Total Expense		41,694.33	
Revenues Over/Under Expenses		-41,694.33	
	Total Equity and Current Surplus (Deficit):	-1,057,308.57	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>-981,309.16</u>

Balance Sheet

As Of 01/31/2024

Account	Name	Balance
Fund: 37 - Stormwater		
Assets		
Category: 1000 - Cash and Investments		
37-00-11101	Allocated Cash	168,781.40
	Total Category 1000 - Cash and Investments:	<u>168,781.40</u>
	Total Assets:	<u>168,781.40</u> <u><u>168,781.40</u></u>
Liability		
	Total Liability:	<u>0.00</u>
Equity		
Category: 2900 - Equity		
37-00-29200	Fund Balance (Unreserved)	168,556.19
	Total Category 2900 - Equity:	<u>168,556.19</u>
	Total Beginning Equity:	<u>168,556.19</u>
Total Revenue		225.21
Total Expense		<u>0.00</u>
Revenues Over/Under Expenses		<u>225.21</u>
	Total Equity and Current Surplus (Deficit):	<u>168,781.40</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>168,781.40</u></u>

Balance Sheet

As Of 01/31/2024

Account	Name	Balance	
Fund: 51 - Water			
Assets			
Category: 1000 - Cash and Investments			
51-00-10126	Illinois Funds - Water	1,515,132.27	
51-00-11101	Allocated Cash	407,131.22	
	Total Category 1000 - Cash and Investments:	1,922,263.49	
Category: 1210 - Accounts Receivable			
51-00-12130	Miscellaneous Accounts Receivable	368.00	
51-00-12140	Lease Receivable	1,601,136.64	
	Total Category 1210 - Accounts Receivable:	1,601,504.64	
Category: 1212 - Customer Billing			
51-00-12120	Customer Billing	489,614.53	
51-00-12125	Unbilled Accounts Receivable	50,352.00	
	Total Category 1212 - Customer Billing:	539,966.53	
Category: 1430 - 1430			
51-00-14300	Accum Prov For Uncollectible	-217,370.71	
	Total Category 1430 - 1430:	-217,370.71	
Category: 1500 - Capital Assets			
51-00-15100	General Plant	692,799.66	
51-00-15101	Land and Land Rights	257,914.69	
51-00-15102	Water Well # 11	4,537,805.60	
51-00-15103	Dist Reservoirs & Standpipes	953,208.22	
51-00-15104	Services	560,664.29	
51-00-15105	Water Mains	13,254,650.14	
51-00-15106	UPIS-Transportation Equipment	59,363.49	
51-00-15107	Water Valves	241,607.49	
51-00-15108	Water Hydrants	421,495.10	
51-00-15109	Water Well # 4	2,639,352.07	
51-00-15110	Water Well # 10	1,203,126.25	
51-00-15111	Miscellaneous Equipment	131,374.80	
51-00-15112	Water Well # 12	7,621,222.67	
51-00-15113	Water Well # 9	31,639.81	
51-00-15114	Land and Land Rights	14,610.47	
51-00-15115	Meters	887,620.67	
51-00-15116	Communication Equipment	17,599.00	
51-00-15120	Construction Work in Progress	195,107.56	
51-00-15122	Completed Const Not Classified	2,730,126.51	
51-00-15123	Accumulated Provision For Depr	-11,836,378.95	
51-00-15124	Water Well #8	256,891.10	
51-00-15306	Intangible Asset	92,569.52	
51-00-15336	Accum Amortization - Intangible Asset	-26,800.09	
51-00-15900	Asset Retirement Obligation	-465,300.00	
	Total Category 1500 - Capital Assets:	24,472,270.07	
Category: 1600 - Prepaid Expenses			
51-00-16000	Prepaid Insurance	23,545.26	
	Total Category 1600 - Prepaid Expenses:	23,545.26	
Category: 1900 - Deferred Assets			
51-00-19100	Deferred Outflows of Resources	48,273.09	
51-00-19101	Deferred Outflows - OPEB	20,239.00	
51-00-19102	Deferred Outflows - ARO	449,509.77	
	Total Category 1900 - Deferred Assets:	518,021.86	
	Total Assets:	28,860,201.14	<u>28,860,201.14</u>
Liability			
Category: 2110 - Accounts Payable			
51-00-21300	Accounts Payable Allocation	79,672.35	
	Total Category 2110 - Accounts Payable:	79,672.35	

Balance Sheet

As Of 01/31/2024

Account	Name	Balance
Category: 2200 - Accrued Payroll		
51-00-22009	Accrued Vacation	51,512.38
	Total Category 2200 - Accrued Payroll:	51,512.38
Category: 2600 - Deferred Revenues		
51-00-26500	Lessor Deferred Inflow	1,562,964.12
	Total Category 2600 - Deferred Revenues:	1,562,964.12
Category: 2700 - Long-Term Liabilities		
51-00-27102	IEPA Loan - Well #12 and Tower L174882	2,769,213.55
51-00-27103	IEPA Loan - Well #11 Radium Removal L17	2,298,421.27
51-00-27104	IEPA Loan - Well #12 Radium Removal L17	1,397,465.44
51-00-27303	Interest Payable-IEPA L174882	4,292.28
51-00-27304	Interest Payable-IEPA L175426	11,781.38
51-00-27305	Interest Payable-IEPA L175571	1,607.09
51-00-27403	IMRF Payable - Net Pension Obligation	-305,789.78
51-00-27406	OPEB Liability	38,000.00
51-00-27600	Lease Liability	65,912.43
	Total Category 2700 - Long-Term Liabilities:	6,280,903.66
Category: 2790 - Deferred Liabilities		
51-00-26300	Deferred Inflows - OPEB	5,643.00
51-00-27905	Deferred Inflows	296,877.50
	Total Category 2790 - Deferred Liabilities:	302,520.50
	Total Liability:	8,277,573.01
Equity		
Category: 2900 - Equity		
51-00-29100	Fund Balance (Reserved)	-114,310.18
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:	20,645,461.91
	Total Beginning Equity:	20,645,461.91
Total Revenue		284,874.20
Total Expense		347,707.98
Revenues Over/Under Expenses		-62,833.78
	Total Equity and Current Surplus (Deficit):	20,582,628.13
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>28,860,201.14</u>

Balance Sheet

As Of 01/31/2024

Account	Name	Balance
Fund: 52 - Water Reclamation		
Assets		
Category: 1000 - Cash and Investments		
52-50-10110	Petty Cash	100.00
52-50-10126	Illinois Funds - Water Reclamation	1,515,433.23
52-50-11002	First State Bank CD	286,003.67
52-50-11006	Stillman Bank 6 m CD	3,132,343.63
52-50-11101	Allocated Cash	76,200.57
Total Category 1000 - Cash and Investments:		5,010,081.10
Category: 1210 - Accounts Receivable		
52-50-12108	Interest & Dividends Receivable	13,813.71
52-50-12130	Miscellaneous Accounts Receivable	7,193.04
Total Category 1210 - Accounts Receivable:		21,006.75
Category: 1212 - Customer Billing		
52-50-12120	Customer Billing	616,923.38
52-50-12125	Unbilled Accounts Receivable	62,314.00
Total Category 1212 - Customer Billing:		679,237.38
Category: 1290 - Special Assessments		
52-50-12900	Special Assessments - Deferred	99,735.46
Total Category 1290 - Special Assessments:		99,735.46
Category: 1430 - 1430		
52-50-14300	Accum Prov For Uncollectible	-68,212.58
Total Category 1430 - 1430:		-68,212.58
Category: 1500 - Capital Assets		
52-50-15000	Utility Plant in Service	814,519.64
52-50-15124	Utility Plant in Service - General Plant	4,227,742.16
52-50-15125	Utility Plant in Service - Treatment Plant	19,129,954.57
52-50-15126	Utility Plant in Service - Lift Stations	1,526,844.49
52-50-15127	Utility Plant in Service - Manholes	688,586.64
52-50-15128	Treatment Plant Equipment	894,198.59
52-50-15129	Southview Lift Station	10,876.34
52-50-15130	1st Avenue Lift Station	223,073.60
52-50-15131	Wiscold Lift Station	2,366.54
52-50-15132	Route 38 Lift Station	251,712.01
52-50-15133	Akeson Park Lift Station	328,680.00
52-50-15134	Treatment Plant Domestic Lift Station	236,550.00
52-50-15135	Veteran's Parkway Replacement	532,645.50
52-50-15136	Westwood Sewer Extension	945,362.52
52-50-15137	Squires Landing	1,820.19
52-50-15138	Janet Avenue Sewer Replacement	4,500.00
52-50-15139	Sewer Mains	6,477,787.03
52-50-15140	West Side Sewer Interceptor	2,471,888.02
52-50-15141	West Side Sewer Interceptor Manholes	603,934.41
52-50-15142	Intermodal Interceptor	3,000,696.96
52-50-15143	Lakeview Sewer Lining	515,126.63
52-50-15144	First Avenue Upgrade	957,374.12
52-50-15145	Ritchie Court Sewer	103,718.14
52-50-15146	Land and Land Rights	160,938.40
52-50-15147	Structures and Improvements	378,256.52
52-50-15149	Gravity Collection Sewers	23,654.27
52-50-15150	Meters	221,174.17
52-50-15151	Office Furniture and Equipment	8,417.00
52-50-15152	Laboratory Equipment	2,284.97
52-50-15153	Communication Equipment	93,443.89
52-50-15157	Construction Work in Progress	354,572.52
52-50-15160	SCADA System	7,495.17
52-50-15161	Membrane - Air Diffusers	6,533.92
52-50-15162	Pumps and Control Panels	22,689.78
52-50-15163	One Ton Truck	41,432.31

Balance Sheet

As Of 01/31/2024

Account	Name	Balance	
52-50-15164	Completed Const Not Classified	7,329,586.38	
52-50-15165	Accumulated Provision For Depr	-29,528,670.75	
52-50-15166	Transportation	55,114.00	
52-50-15300	Intangible Asset	18,464.07	
52-50-15336	Accum Amortization - Intangible Asset	-5,830.76	
	Total Category 1500 - Capital Assets:	23,139,513.96	
Category: 1600 - Prepaid Expenses			
52-50-16000	Prepaid Insurance	32,852.15	
	Total Category 1600 - Prepaid Expenses:	32,852.15	
Category: 1900 - Deferred Assets			
52-50-19100	Deferred Outflows of Resources	126,541.12	
52-50-19101	Deferred Outflows - OPEB	54,277.00	
	Total Category 1900 - Deferred Assets:	180,818.12	
	Total Assets:	29,095,032.34	29,095,032.34

Liability

Category: 2110 - Accounts Payable			
52-00-21300	Accounts Payable Allocation	70,522.42	
52-50-21100	Accounts Payable	11,261.24	
	Total Category 2110 - Accounts Payable:	81,783.66	
Category: 2200 - Accrued Payroll			
52-50-22009	Accrued Vacation	22,718.20	
	Total Category 2200 - Accrued Payroll:	22,718.20	
Category: 2700 - Long-Term Liabilities			
52-50-27105	IEPA Loan - Askvig L1726800	165,285.55	
52-50-27305	Lease Liability	12,658.32	
52-50-27306	Interest Payable Accrued-IEPA WWTP Upg	22,865.67	
52-50-27307	Interest Payable Accrued-IEPA Askvig	344.35	
52-50-27403	IMRF Payable - Net Pension Obligation	-825,053.68	
52-50-27406	OPEB Liability	101,912.00	
52-50-27409	IEPA L175516 Water Recl Plant Improvem	4,601,434.86	
	Total Category 2700 - Long-Term Liabilities:	4,079,447.07	
Category: 2790 - Deferred Liabilities			
52-50-26300	Deferred Inflows - OPEB	15,130.00	
52-50-27905	Deferred Inflows	796,068.08	
	Total Category 2790 - Deferred Liabilities:	811,198.08	
	Total Liability:	4,995,147.01	

Equity

Category: 2900 - Equity			
52-50-29100	Fund Balance (Reserved)	-74,384.63	
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 01/31/2024

Account	Name	Balance
52-50-29558	Acc Amort CIAC-Dist Main	-558.96
	Total Category 2900 - Equity:	24,145,269.06
	Total Beginning Equity:	24,145,269.06
Total Revenue		361,457.59
Total Expense		406,841.32
Revenues Over/Under Expenses		-45,383.73
	Total Equity and Current Surplus (Deficit):	24,099,885.33
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>29,095,032.34</u>

Balance Sheet

As Of 01/31/2024

Account	Name	Balance	
Fund: 53 - Solid Waste			
Assets			
Category: 1000 - Cash and Investments			
53-00-10130	Holcomb Bank Money Market	529,164.34	
53-00-10131	Illinois Funds - Solid Waste	4,091,500.52	
53-00-11101	Allocated Cash	-40,374.03	
	Total Category 1000 - Cash and Investments:	4,580,290.83	
Category: 1210 - Accounts Receivable			
53-00-12100	Accounts Receivable	118,964.86	
	Total Category 1210 - Accounts Receivable:	118,964.86	
Category: 1500 - Capital Assets			
53-00-15167	Land & Land Rights	708,562.77	
53-00-15168	Structures & Improvements	22,694.61	
53-00-15169	Structures & Improvements - Accum Depr	-22,694.61	
53-00-15170	Miscellaneous Equipment	370,103.79	
53-00-15171	Miscellaneous Equipment - Accum Deprec	-299,222.74	
53-00-15172	Other Tangible Property	125,386.27	
53-00-15173	Other Tangible Property - Accum Deprecia	-125,386.27	
	Total Category 1500 - Capital Assets:	779,443.82	
Category: 1600 - Prepaid Expenses			
53-00-16000	Prepaid Insurance	8,997.67	
	Total Category 1600 - Prepaid Expenses:	8,997.67	
	Total Assets:	5,487,697.18	<u>5,487,697.18</u>
Liability			
Category: 2110 - Accounts Payable			
53-00-21300	Accounts Payable Allocation	2,336.37	
	Total Category 2110 - Accounts Payable:	2,336.37	
Category: 2410 - Other Liabilities			
53-00-24100	Investment - General Fund	180,780.61	
	Total Category 2410 - Other Liabilities:	180,780.61	
	Total Liability:	183,116.98	
Equity			
Category: 2900 - Equity			
53-00-29200	Fund Balance (Unreserved)	5,353,116.75	
	Total Category 2900 - Equity:	5,353,116.75	
	Total Beginning Equity:	5,353,116.75	
Total Revenue		46,358.91	
Total Expense		94,895.46	
Revenues Over/Under Expenses		-48,536.55	
	Total Equity and Current Surplus (Deficit):	5,304,580.20	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>5,487,697.18</u>

Balance Sheet

As Of 01/31/2024

Account	Name	Balance
Fund: 54 - Electric		
Assets		
Category: 1000 - Cash and Investments		
54-00-11101	Allocated Cash	8,176,878.01
54-60-10110	Petty Cash	200.00
54-90-10110	Petty Cash	1,150.00
54-90-10126	Illinois Funds - Electric	10,616,009.81
54-90-10133	Central Bank Investment	2,116,358.61
54-90-10144	Stillman Bank 12 m CD	5,210,000.00
	Total Category 1000 - Cash and Investments:	26,120,596.43
Category: 1100 - Restricted Assets		
54-90-11010	Other Special Deposits (PJM Collateral)	594,141.67
54-90-11016	2021-2022 Electric Bond	9,046,940.54
	Total Category 1100 - Restricted Assets:	9,641,082.21
Category: 1210 - Accounts Receivable		
54-90-12108	Interest & Dividends Receivable	16,697.62
54-90-12131	Miscellaneous Accounts Receivable	25,514.24
54-90-12164	Accounts Receivable from Other Funds	409,044.42
	Total Category 1210 - Accounts Receivable:	451,256.28
Category: 1212 - Customer Billing		
54-90-12120	Customer Billing	6,181,775.89
54-90-12121	Unapplied Credits	-107,556.05
54-90-12122	Rochelle City Tax Receivable	78,366.32
54-90-12123	Public Utilities Tax Receivable	219,328.56
54-90-12124	Hillcrest Tax Receivable	4,919.96
54-90-12125	Unbilled Accounts Receivable	223,755.00
54-90-12126	Contract Payments Receivable	47,520.24
	Total Category 1212 - Customer Billing:	6,648,109.92
Category: 1430 - 1430		
54-90-14300	Accumulated Provision For Uncollectible	-1,289,996.37
	Total Category 1430 - 1430:	-1,289,996.37
Category: 1500 - Capital Assets		
54-10-15174	Diesel Prime Movers	193,731.77
54-10-15175	Office Furniture & Equipment	573,254.41
54-10-15176	Transportation Equipment	41,296.05
54-10-15177	Diesel Stores Equipment	25,353.95
54-10-15178	Completed Construction Not Classified - G	12,792,871.47
54-10-15180	Accumulated Provision For Depr - General	-7,775,294.05
54-10-15181	Accumulated Provision For Depr - Peaker	-880,046.15
54-10-15182	Solar Gas Turbine	2,684,186.97
54-10-15183	Accumulated Provision For Depr - Gas Tur	-2,684,187.09
54-10-15184	Completed Construction Not Classified - P	880,045.78
54-60-15184	Land & Land Rights	939,044.69
54-60-15185	Structures & Improvements	21,666,875.83
54-60-15186	Equipment	5,129,376.72
54-60-15187	Poles, Towers & Fixtures	5,020,518.11
54-60-15188	Overhead Conductors & Devices	10,556,267.14
54-60-15189	Underground Conductors and Devices	21,300,400.50
54-60-15190	Services	3,482,728.29
54-60-15191	Meters	1,256,151.93
54-60-15192	Security Lights	243,636.42
54-60-15193	Street Lights and Signal System	2,338,793.50
54-60-15194	Structures and Improvements	232,630.77
54-60-15195	Office Furniture and Equipment	299,596.73
54-60-15196	Transportation Equipment	1,473,283.71
54-60-15197	Stores Equipment	10,388.28
54-60-15198	Tools, Shop and Garage Equipment	134,468.59
54-60-15199	Laboratory Equipment	40,630.78
54-60-15200	Power Operated Equipment	32,981.00

Balance Sheet

As Of 01/31/2024

Account	Name	Balance	
54-60-15201	Communication Equipment	1,394,050.10	
54-60-15202	Miscellaneous Equipment	5,214.06	
54-60-15203	Other Tangible Property	636,959.63	
54-60-15204	Accum Prov for Depr - Structures & Impro	-2,194,796.10	
54-60-15205	Accum Prov for Depr - Station Equipment	-3,253,360.62	
54-60-15206	Accum Prov for Depr - Poles, Towers & Fix	-3,910,021.68	
54-60-15207	Accum Prov for Depr - Overhead Conduct	-7,997,422.67	
54-60-15209	Accum Prov for Depr - Underground Cond	-12,702,060.52	
54-60-15210	Accum Prov for Depr - Services	-1,494,022.82	
54-60-15211	Accum Prov for Depr - Meters	-1,241,529.23	
54-60-15212	Accum Prov for Depr - Security Lights	-243,636.42	
54-60-15213	Accum Prov for Depr - Street Lights & Sign	-1,856,486.77	
54-60-15214	Accum Prov for Depr - Structures & Impro	-232,630.77	
54-60-15215	Accum Prov for Depr - Office Furniture & I	-298,971.76	
54-60-15216	Accum Prov for Depr - Transportation Equ	-1,467,934.67	
54-60-15217	Accum Prov for Depr - Stores Equipment	-10,388.28	
54-60-15218	Accum Prov for Depr - Tools, Shop & Gara	-134,468.59	
54-60-15219	Accum Prov for Depr - Laboratory Equipm	-40,630.78	
54-60-15220	Accum Prov for Depr - Power Operated Eq	-32,981.00	
54-60-15221	Accum Prov for Depr - Communication Eq	-843,867.32	
54-60-15222	Accum Prov for Depr - Miscellaneous Equi	-5,214.06	
54-60-15223	Accum Prov for Depr - Other Tangible Proj	-636,959.64	
54-60-15224	Regulatory Asset	1,944,042.36	
54-60-15225	Accum Prov for Depr - Regulatory Asset	-1,537,466.36	
54-60-15301	Intangible Asset	41,425.97	
54-60-15336	Accum Amortization - Intangible Asset	-13,441.19	
54-70-15226	Office Furniture & Equipment	156,820.51	
54-70-15227	Accum Prov for Depr - Office Furniture & I	-43,023.40	
54-90-15001	Construction Work in Progress	4,929,758.90	
54-90-15228	Office Furniture & Equipment	73,661.00	
54-90-15229	Accum Prov for Depr - Office Furniture & I	-22,041.64	
54-90-15230	Utility General Plant	58,805.55	
54-90-15231	Office Furniture & Equipment	84,896.30	
54-90-15232	Other Property	2,000,000.00	
54-90-15233	Completed Const Not Classified	1,305,631.38	
54-90-15234	Accum Prov For Depr - Admin	-1,364,531.85	
	Total Category 1500 - Capital Assets:	51,062,363.72	
Category: 1540 - Inventories			
54-60-15400	Inventories	1,922,712.91	
	Total Category 1540 - Inventories:	1,922,712.91	
Category: 1600 - Prepaid Expenses			
54-90-16000	Prepaid Insurance	502,007.89	
	Total Category 1600 - Prepaid Expenses:	502,007.89	
Category: 1900 - Deferred Assets			
54-00-19100	Deferred Outflows of Resources	370,274.36	
54-00-19101	Deferred Outflows - OPEB	160,990.00	
	Total Category 1900 - Deferred Assets:	531,264.36	
Category: 9999 - History			
54-90-12621	Debit FY98 D.I.E. Funds used	111,745.02	
54-90-12622	Credit FY98 D.I.E. Funds Used	-111,745.02	
54-90-12623	Debit-FY00 D.I.E. Funds used	224,999.62	
54-90-12624	Credit FY00 D.I.E. Funds Used	-224,999.62	
	Total Category 9999 - History:	0.00	
	Total Assets:	95,589,397.35	95,589,397.35

Liability

Category: 2110 - Accounts Payable			
54-00-21300	Accounts Payable Allocation	382,735.63	
54-90-21265	Rochelle City Tax	94,955.06	

Balance Sheet

As Of 01/31/2024

Account	Name	Balance
54-90-21266	Public Utilities Tax	58,006.62
54-90-21267	Hillcrest Tax	3,894.47
	Total Category 2110 - Accounts Payable:	539,591.78
Category: 2200 - Accrued Payroll		
54-90-22009	Accrued Vacation	132,434.59
	Total Category 2200 - Accrued Payroll:	132,434.59
Category: 2600 - Deferred Revenues		
54-90-26000	Other Deferred Credits	1,315,457.04
	Total Category 2600 - Deferred Revenues:	1,315,457.04
Category: 2700 - Long-Term Liabilities		
54-00-27406	OPEB Liability	302,278.00
54-00-27414	2021 Holcomb Bank Loan	984,809.00
54-60-27305	Lease Liability	28,039.83
54-90-27000	IMRF Payable - Net Pension Obligation	-2,455,829.00
54-90-27205	2022 Revenue Bond Payable	8,340,000.00
54-90-27206	2021 Revenue Bond Payable	7,350,000.00
54-90-27211	Bond Premium-2021	769,072.94
54-90-27212	Bond Premium-2022	687,094.55
54-90-27213	Bond Premium-2023	270,074.99
54-90-27308	Interest Payable Accrued-2021	41,125.00
54-90-27309	Interest Payable Accrued - 2022	46,666.67
	Total Category 2700 - Long-Term Liabilities:	16,363,331.98
Category: 2790 - Deferred Liabilities		
54-00-26300	Deferred Inflows - OPEB	44,876.00
54-00-27905	Deferred Inflows	2,361,040.22
	Total Category 2790 - Deferred Liabilities:	2,405,916.22
Category: 9999 - History		
54-90-25210	CAFC-DARCON-Windover Park A&B	29,842.00
54-90-25211	REFDS CAFC-DARCON-Wover Pk A&B	-29,842.00
54-90-25212	CAFC-Windover, Phase II	36,036.00
54-90-25213	REFDS-CAFC Windover, Phase II	-36,036.00
54-90-25214	CAFC Indian Trail Estates	31,288.80
54-90-25215	Refd CAFC Indian Trail Estates	-31,288.80
54-90-25216	CAFC-Hickory Ridge III LLC	69,592.99
54-90-25217	REFD CAFC-Hickory Ridge III LLC	-69,592.99
54-90-25218	CAFC-Westwood Subdivision Acct	89,983.79
54-90-25219	REFD-Westwood Subdivision Acct	-89,983.79
54-90-25220	CAFC-Reed-Deer Creek	17,952.00
54-90-25221	Refunds CAFC-Reed-Deer Creek	-17,952.00
54-90-25224	CAFC-Kyte Road Development	30,503.64
54-90-25225	REFUNDS CAFC-Kyte Rd Dvelop	-15,251.80
54-90-25226	CAFC-B&B SUNNY FIELD DEVELOPER	27,314.66
54-90-25227	REFUNDS CAFC-B & B SUNNY FIELD	-42,536.50
54-90-25228	CAFC-SQUIRES LANDING, L.L.C.	62,434.25
54-90-25229	REFUNDS CAFC-SQUIRES LANDING	-62,434.25
54-90-25230	CAFC-North Ridge PH II	28,480.00
54-90-25231	Refunds CAFC-North Ridge PH II	-28,480.00
54-90-25232	CAFC-N Lake TH, 1-6	7,140.00
54-90-25233	Refds-CAFC N Lake TH, 1-6	-7,140.00
54-90-25234	CAFC-North Ridge Phase 4	14,139.38
54-90-25235	Refund CAFC-North Ridge Ph 4	-14,139.38
54-90-25236	CAFC-North Ridge Phase V	34,653.34
54-90-25237	REFUNDS CAFC-North Ridge Ph V	-34,653.34
54-90-25240	CAFC-Lake Lida PH I	28,314.00
54-90-25241	Refund CAFC-Lake Lida PH I	-28,314.00
54-90-25242	CAFC-Lake Lida Phase II	25,481.82
54-90-25243	Refunds CAFC-Lake Lida Phase II	-25,481.82
54-90-25244	CAFC-ILake Lida Ph III	23,490.65
54-90-25245	Refunds CAFC-Lake Lida Ph III	-23,490.65

Balance Sheet

As Of 01/31/2024

Account	Name	Balance
54-90-25250	CAFC-John W. Kennay	5,816.23
54-90-25251	Refund CAFC-John W. Kennay	-5,816.23
54-90-25252	CAFC -DAR-CON Developers Inc	10,608.16
54-90-25253	Refund CAFC-DAR-CON Developers	-10,608.16
54-90-25254	CAFC-Creston Commons	283,776.15
54-90-25255	REFUND CAFC-Creston Commons	-283,806.15
	Total Category 9999 - History:	0.00
	Total Liability:	20,756,731.61

Equity

Category: 2900 - Equity		
54-90-29100	Fund Balance (Reserved)	27,547,010.01
54-90-29300	Unappropriated Retained Earnings	46,072,926.92
	Total Category 2900 - Equity:	73,619,936.93
	Total Beginning Equity:	73,619,936.93
Total Revenue		4,238,677.54
Total Expense		3,025,948.73
Revenues Over/Under Expenses		1,212,728.81
	Total Equity and Current Surplus (Deficit):	74,832,665.74
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>95,589,397.35</u>

Balance Sheet

As Of 01/31/2024

Account	Name	Balance	
Fund: 55 - Tech Center/Advance Communications			
Assets			
Category: 1000 - Cash and Investments			
55-00-11101	Allocated Cash	313,369.77	
	Total Category 1000 - Cash and Investments:	313,369.77	
Category: 1100 - Restricted Assets			
55-00-11011	2017A Debt Certificate Principal and Inter	378,429.20	
	Total Category 1100 - Restricted Assets:	378,429.20	
Category: 1210 - Accounts Receivable			
55-00-12100	Accounts Receivable	49,040.52	
55-00-12140	Lease Receivable	2,026,966.06	
55-32-12100	Accounts Receivable	63,420.68	
	Total Category 1210 - Accounts Receivable:	2,139,427.26	
Category: 1430 - 1430			
55-32-14300	Accum Prov For Uncollectible	-8,970.60	
	Total Category 1430 - 1430:	-8,970.60	
Category: 1500 - Capital Assets			
55-00-15235	Land	519,453.00	
55-00-15236	Accum Prov For Depreciation - Tech Cente	-2,209,396.82	
55-00-15237	General Plant Equipment	1,225,285.29	
55-00-15238	RMU Technology Center	4,427,154.42	
55-00-15300	Intangible Asset	18,368.57	
55-00-15336	Accum Amortization - Intangible Asset	-5,957.37	
55-32-15239	Accum Prov For Depreciation - Communic	-3,335,461.35	
55-32-15240	General Plant Equipment	2,292,003.90	
55-32-15241	Telecommunications	99,830.69	
55-32-15242	General Plant Fiber	1,331,829.58	
55-32-15243	Utility System	25,731.00	
55-32-15244	Furniture	5,290.40	
	Total Category 1500 - Capital Assets:	4,394,131.31	
Category: 1600 - Prepaid Expenses			
55-00-16000	Prepaid Insurance	2,067.83	
	Total Category 1600 - Prepaid Expenses:	2,067.83	
Category: 1900 - Deferred Assets			
55-00-19100	Deferred Outflows of Resources	24,136.56	
55-00-19101	Deferred Outflows - OPEB	27,598.00	
55-00-19106	Loss on Refunding	48,501.01	
55-32-19000	Deferred Outflows of Resources	42,275.10	
	Total Category 1900 - Deferred Assets:	142,510.67	
	Total Assets:	7,360,965.44	<u>7,360,965.44</u>
Liability			
Category: 2110 - Accounts Payable			
55-00-21300	Accounts Payable Allocation	19,455.38	
	Total Category 2110 - Accounts Payable:	19,455.38	
Category: 2200 - Accrued Payroll			
55-32-22009	Accrued Vacation	4,021.29	
	Total Category 2200 - Accrued Payroll:	4,021.29	
Category: 2600 - Deferred Revenues			
55-00-26500	Lessor Deferred Inflow	2,027,931.15	
	Total Category 2600 - Deferred Revenues:	2,027,931.15	
Category: 2700 - Long-Term Liabilities			
55-00-27305	Lease Liability	12,435.77	
55-00-27310	Notes Payable - Intergovernmental Loan	223,490.29	
55-00-27403	IMRF Payable - Net Pension Obligation	-152,894.88	
55-00-27406	OPEB Liability	51,820.00	
55-00-27411	2017A Debt Certificates	1,955,000.00	
55-00-27412	2017 Debt Certificate Premium	39,730.82	

Balance Sheet

As Of 01/31/2024

Account	Name	Balance
55-32-27312	Notes Payable - Intergovernmental Loan	185,554.13
55-32-27403	IMRF Payable - Net Pension Obligation	-263,094.76
	Total Category 2700 - Long-Term Liabilities:	2,052,041.37

Category: 2790 - Deferred Liabilities

55-00-26300	Deferred Inflows - OPEB	7,692.00
55-00-27905	Deferred Inflows	148,439.26
55-32-27905	Deferred Inflows	256,416.49
	Total Category 2790 - Deferred Liabilities:	412,547.75
	Total Liability:	4,515,996.94

Equity**Category: 2900 - Equity**

55-00-29200	Fund Balance (Unreserved)	2,435,643.52
55-32-29500	Contributed Capital	352,922.11
	Total Category 2900 - Equity:	2,788,565.63
	Total Beginning Equity:	2,788,565.63
Total Revenue		130,154.60
Total Expense		73,751.73
Revenues Over/Under Expenses		56,402.87
	Total Equity and Current Surplus (Deficit):	2,844,968.50

Total Liabilities, Equity and Current Surplus (Deficit): 7,360,965.44

Balance Sheet

As Of 01/31/2024

Account	Name	Balance	
Fund: 56 - Network Administration			
Assets			
Category: 1000 - Cash and Investments			
56-40-11101	Allocated Cash	439,405.29	
	Total Category 1000 - Cash and Investments:	439,405.29	
Category: 1500 - Capital Assets			
56-40-15165	Accumulated Provision For Depr	-14,604.10	
56-40-15245	Equipment	24,139.01	
56-40-15246	Furniture	630.26	
	Total Category 1500 - Capital Assets:	10,165.17	
	Total Assets:	449,570.46	449,570.46
Liability			
Category: 2110 - Accounts Payable			
56-00-21300	Accounts Payable Allocation	15,362.87	
	Total Category 2110 - Accounts Payable:	15,362.87	
Category: 2200 - Accrued Payroll			
56-40-22009	Accrued Vacation	14,991.09	
	Total Category 2200 - Accrued Payroll:	14,991.09	
	Total Liability:	30,353.96	
Equity			
Category: 2900 - Equity			
56-00-29100	Fund Balance (Reserved)	361,858.90	
56-40-29300	Unappropriated Retained Earnings	30,839.61	
	Total Category 2900 - Equity:	392,698.51	
	Total Beginning Equity:	392,698.51	
Total Revenue		100,723.91	
Total Expense		74,205.92	
Revenues Over/Under Expenses		26,517.99	
	Total Equity and Current Surplus (Deficit):	419,216.50	
	Total Liabilities, Equity and Current Surplus (Deficit):		449,570.46

Balance Sheet

As Of 01/31/2024

Account	Name	Balance	
Fund: 57 - Airport			
Assets			
Category: 1000 - Cash and Investments			
57-00-10100	Illinois Funds - Airport	7,063.91	
57-00-10110	Petty Cash	200.00	
57-00-11101	Allocated Cash	-54,322.28	
	Total Category 1000 - Cash and Investments:	-47,058.37	
Category: 1100 - Restricted Assets			
57-00-11012	Cash Held at Paying Agent	55,696.87	
	Total Category 1100 - Restricted Assets:	55,696.87	
Category: 1210 - Accounts Receivable			
57-00-12100	Accounts Receivable	317.84	
57-00-12130	Miscellaneous Accounts Receivable	7,652.00	
57-00-12140	Lease Receivable	726,860.17	
57-00-12160	Property Tax Receivable	59,891.90	
	Total Category 1210 - Accounts Receivable:	794,721.91	
Category: 1500 - Capital Assets			
57-00-15247	Land and Land Rights	1,209,901.98	
57-00-15248	Structures and Improvements	3,634,514.82	
57-00-15249	Accum Prov for Depr - Structures & Impro	-1,524,050.46	
57-00-15250	Miscellaneous Equipment	93,704.69	
57-00-15251	Accum Prov for Depr - Miscellaneous Equi	-92,332.20	
57-00-15253	Other Tangible Property	2,134,355.42	
57-00-15254	Accum Prov for Depr - Other Tangible Proj	-1,869,999.16	
	Total Category 1500 - Capital Assets:	3,586,095.09	
Category: 1600 - Prepaid Expenses			
57-00-16000	Prepaid Insurance	5,156.31	
57-00-16001	Prepaid Aviation Fuel	58,178.46	
	Total Category 1600 - Prepaid Expenses:	63,334.77	
Category: 1900 - Deferred Assets			
57-00-19101	Deferred Outflows - OPEB	5,980.00	
57-00-19109	Loss on Refunding	14,910.02	
	Total Category 1900 - Deferred Assets:	20,890.02	
	Total Assets:	4,473,680.29	<u>4,473,680.29</u>
Liability			
Category: 1212 - Customer Billing			
57-00-12121	Unapplied Credits	8,953.20	
	Total Category 1212 - Customer Billing:	8,953.20	
Category: 2110 - Accounts Payable			
57-00-21300	Accounts Payable Allocation	3,474.94	
	Total Category 2110 - Accounts Payable:	3,474.94	
Category: 2200 - Accrued Payroll			
57-00-22009	Accrued Vacation	4,290.50	
	Total Category 2200 - Accrued Payroll:	4,290.50	
Category: 2600 - Deferred Revenues			
57-00-26100	Deferred Revenue	69,631.85	
57-00-26500	Lessor Deferred Inflow	714,227.41	
	Total Category 2600 - Deferred Revenues:	783,859.26	
Category: 2700 - Long-Term Liabilities			
57-00-27209	2017B GO Bond	375,000.00	
57-00-27313	Interest Payable - 2017B GO Bond	5,696.88	
57-00-27403	IMRF Payable - Net Pension Obligation	-91,593.25	
57-00-27406	OPEB Liability	11,227.00	
	Total Category 2700 - Long-Term Liabilities:	300,330.63	
Category: 2790 - Deferred Liabilities			
57-00-26300	Deferred Inflows - OPEB	1,667.00	

Balance Sheet

As Of 01/31/2024

Account	Name	Balance
57-00-27900	Deferred Outflows	-13,533.37
57-00-27905	Deferred Inflows	87,688.83
	Total Category 2790 - Deferred Liabilities:	75,822.46
	Total Liability:	1,176,730.99

Equity**Category: 2900 - Equity**

57-00-29200	Fund Balance (Unreserved)	925,108.60
57-00-29800	Investment - Fixed Assets	2,348,148.46
	Total Category 2900 - Equity:	3,273,257.06
	Total Beginning Equity:	3,273,257.06
Total Revenue		76,597.26
Total Expense		52,905.02
Revenues Over/Under Expenses		23,692.24
	Total Equity and Current Surplus (Deficit):	3,296,949.30

Total Liabilities, Equity and Current Surplus (Deficit): 4,473,680.29

Balance Sheet

As Of 01/31/2024

Account	Name	Balance	
Fund: 58 - Railroad			
Assets			
Category: 1000 - Cash and Investments			
58-00-10100	Capital Projects Fund	396,561.58	
58-00-11002	First Mid Ag Services	513.53	
58-00-11101	Allocated Cash	177,582.91	
	Total Category 1000 - Cash and Investments:	<u>574,658.02</u>	
Category: 1210 - Accounts Receivable			
58-00-12105	Accounts Receivable	194,811.00	
	Total Category 1210 - Accounts Receivable:	<u>194,811.00</u>	
	Total Assets:	<u>769,469.02</u>	<u>769,469.02</u>
Liability			
Category: 2110 - Accounts Payable			
58-00-21300	Accounts Payable Allocation	1,726.03	
	Total Category 2110 - Accounts Payable:	<u>1,726.03</u>	
	Total Liability:	<u>1,726.03</u>	
Equity			
Category: 2900 - Equity			
58-00-29200	Fund Balance (Unreserved)	811,799.74	
	Total Category 2900 - Equity:	<u>811,799.74</u>	
	Total Beginning Equity:	<u>811,799.74</u>	
Total Revenue		849.01	
Total Expense		44,905.76	
Revenues Over/Under Expenses		<u>-44,056.75</u>	
	Total Equity and Current Surplus (Deficit):	<u>767,742.99</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>769,469.02</u></u>

Balance Sheet

As Of 01/31/2024

Account	Name	Balance	
Fund: 59 - Golf Course			
Assets			
Category: 1000 - Cash and Investments			
59-00-10100	Central Bank Deposit Account	30,622.34	
59-00-10110	Petty Cash	600.00	
59-00-11101	Allocated Cash	2,496.58	
	Total Category 1000 - Cash and Investments:	<u>33,718.92</u>	
Category: 1600 - Prepaid Expenses			
59-00-16000	Prepaid Insurance	6,234.47	
	Total Category 1600 - Prepaid Expenses:	<u>6,234.47</u>	
	Total Assets:	<u>39,953.39</u>	<u>39,953.39</u>
Liability			
Category: 2110 - Accounts Payable			
59-00-21200	Tax Collections Payable	16.86	
59-00-21300	Accounts Payable Allocation	1,906.97	
	Total Category 2110 - Accounts Payable:	<u>1,923.83</u>	
	Total Liability:	<u>1,923.83</u>	
Equity			
Category: 2900 - Equity			
59-00-29200	Fund Balance (Unreserved)	42,200.47	
	Total Category 2900 - Equity:	<u>42,200.47</u>	
	Total Beginning Equity:	<u>42,200.47</u>	
Total Revenue		10,050.55	
Total Expense		14,221.46	
Revenues Over/Under Expenses		<u>-4,170.91</u>	
	Total Equity and Current Surplus (Deficit):	<u>38,029.56</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>39,953.39</u>

Balance Sheet

As Of 01/31/2024

Account	Name	Balance	
Fund: 64 - Administrative Services			
Assets			
Category: 1000 - Cash and Investments			
64-00-11101	Allocated Cash	50,142.57	
	Total Category 1000 - Cash and Investments:	50,142.57	
Category: 1210 - Accounts Receivable			
64-00-12139	Trash Accounts Receivable	110,325.47	
	Total Category 1210 - Accounts Receivable:	110,325.47	
Category: 1500 - Capital Assets			
64-00-15255	General Plant	74,670.34	
64-00-15256	Accum Provision For Depreciation	-116,730.91	
64-00-15257	Equipment	42,060.57	
	Total Category 1500 - Capital Assets:	0.00	
	Total Assets:	160,468.04	160,468.04
Liability			
Category: 2110 - Accounts Payable			
64-00-21210	Contracts Payable-Trash	115,723.36	
64-00-21300	Accounts Payable Allocation	1,667.87	
	Total Category 2110 - Accounts Payable:	117,391.23	
Category: 2200 - Accrued Payroll			
64-00-22009	Accrued Vacation	66,780.18	
	Total Category 2200 - Accrued Payroll:	66,780.18	
	Total Liability:	184,171.41	
Equity			
Category: 2900 - Equity			
64-00-29100	Fund Balance (Reserved)	-8,905.42	
64-00-29300	Unappropriated Retained Earnings	-14,712.37	
	Total Category 2900 - Equity:	-23,617.79	
	Total Beginning Equity:	-23,617.79	
Total Revenue		138,073.02	
Total Expense		138,158.60	
Revenues Over/Under Expenses		-85.58	
	Total Equity and Current Surplus (Deficit):	-23,703.37	
	Total Liabilities, Equity and Current Surplus (Deficit):		160,468.04